

Course RQ02014: ECONOMIC ANALYSIS

1. General information

- Term: 3
- Credits: **Total credits 2 (Lecture: 2 – Practice: 0)**
- **Self-study: 6** credits
- Credit hours for teaching and learning activities: 30 hrs
- Self-study: 90 hrs.
- Department conducting the course:
 - Department: Managerial Accounting and Auditing
 - Faculty: Accounting and Business Management
- Kind of the course:

Foundation <input type="checkbox"/>		Fundamental <input type="checkbox"/>		Option I x	
Compulsory	Elective	Compulsory	Elective	Compulsory	Elective
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	x	<input type="checkbox"/>

- Prerequisite course(s):

2. Course objectives and expected learning outcomes

*** Course objectives:**

- The course aims to provide learners with knowledge of applying economic analysis knowledge to the business of fruit, vegetables and landscaping.
- Compounding provides learners with proficient skills in implementing research methods, economic analysis, domestic market analysis, world market analysis and proposing strategies for analyzing vegetable products. fruits and landscapes to meet the requirements of public health, environment and economy in Vietnam and towards the world market.
- The module forms for learners an attitude of being proactive and open to different and creative ideas.

*** Course expected learning outcomes**

Notation	Course expected learning outcomes	PLO performance criteria
After successfully completing this course, students are able to		
Knowledge		
CELO_1	Apply knowledge of economic analysis and knowledge of farm business analysis to the fruit and vegetables and landscaping industry	1.3
Skills		
CELO_2	Properly deploying surveys, research and economic analysis	6.3
CELO_3	Conduct Business Environment Analysis in the domestic market	7.1
CELO_4	Conduct Analysis of the world market business environment	7.2
Attitude		
CELO_5	Get in the habit of being open to creative and innovative ideas in economic analysis	10.3

3. Course description

Brief description of the course: The course aims to equip students with basic knowledge about analyzing accounting reports, the content of analyzing financial statements of enterprises and analyzing management accounting reports in enterprises.

4. Teaching and learning & assessment methods

CELOs	CELO1	CELO2	CELO3	CELO4	CELO5
Teaching and learning					
Lecturing	x				
Assignment		x	x	x	
Case study					x
Progress Assessment					
Rubric 1. Assignment (20%)		x	x	x	
Rubric 2. Discussion (10%)					x
Rubric 3. Midterm exam (20%)	x				
Final Assessment					
Rubric 4. Final exam (50%)	x	x	x	x	

5. Student tasks

- Attendance: All students must attend at least 75% of the class lectures, and actively participate in discussions during class hours.
- Preparation for the lecture: All students must read reference books according to the contents of the syllabus before going to class.
- Exercises: All students must participate in discussion session and complete the final exercises of each chapter.
- Mid-term exam: All students must participate in mid-term exams.
- Final exam: All students must participate in final exams.

6. Text books and references

* *Sách giáo trình/Bài giảng:*

Brian Finch, Skype Phan dịch (2020), Lập kế hoạch kinh doanh hiệu quả: Bí quyết tăng trưởng thần tốc cho doanh nghiệp, Nhà xuất bản Thanh Niên

Ciaran Walsh; Trần Thị Thu Hằng dịch; Trịnh Thanh Huy h.đ.(2020), Các chỉ số cốt yếu trong quản lý: Chỉ dẫn cận kề cách phân tích các chỉ số tài chính trọng yếu trong doanh nghiệp, Nhà xuất bản lao động xã hội

* *Tài liệu tham khảo khác:*

* **Textbooks/Lectures:**

Brian Finch, Skype Translator (2020), Effective business planning: The secret to rapid growth for businesses, Thanh Nien Publishing House

Ciaran Walsh; Tran Thi Thu Hang translated; Trinh Thanh Huy h.d.(2020), Key indicators in management: A detailed guide on how to analyze key financial indicators in enterprises, Labor and Social Publishing House.

* **Other references:**

Pham Thi My Dung, Bui Bang Doan (1996). Textbook of Agricultural Economic Analysis, Agricultural Publishing House.

Pham Thi My Dung, Bui Bang Doan (2001). Textbook of Business Analysis, Agricultural Publishing House.

Bui Bang Doan (2009). *Farm economic analysis*, Agricultural publishing house.

Nguyen Dinh Du (2016). *Sustainable farm economic development in Quang Xuong district, Thanh Hoa province*

Nguyen Van Cong (2009). *Business Analysis Course*. National Economics University Publishing House

Palepu Krishna G and Paul M. Healy. (2008). *Business Analysis and Valuation-Using Financial Statements*, South-Western College Publishing, 3th edition.

Phan Duc Dung (2011). *Analyze financial statements*. Statistical Publishing House.

7. Course outline

Week	Content	Course expected learning outcomes
1 - 3	Chapter 1: General issues of agricultural economic analysis	
	A/ Main content in class: (9 hours) Content of theoretical education: 9 hours 1.1 Main features of agricultural production 1.1.1 Characteristics of the form of production organization 1.1.2 Characteristics of agricultural production and products 1.2 Meaning and nature of the agricultural economic analysis 1.2.1 Purpose in agricultural production 1.2.2 Meaning and nature of economic analysis in agriculture 1.3 Methods of agricultural economic analysis 1.3.1 Detailed analytical methods 1.3.2 Comparative analysis method 1.3.3 Other analytical methods	CELO1, CELO2
	B/ Contents that need to be studied at home: (18 hours) Students read the sample situations, standard questions and exercises by themselves Students read the syllabus and lecture of the next chapter	CELO5
4-6	Chapter 2: Analysis of production costs in agriculture	
	A/ Summary of the main content in class: (9 hours) Content of theoretical education: 5 hours 2.1 Some general issues about production costs in agriculture 2.1.1 Concept, characteristics of production cost 2.1.2 Classification of production costs in agriculture 2.2 Analysis of input-output relationship in agricultural production 2.2.1 Analysis of the item relationship 2.2.2 Analysis of value relationship 2.2.3 Specific contents of analysis 2.3 Agricultural product market analysis 2.3.1 Domestic market analysis 2.3.2 World market analysis	CELO2, CELO3, CELO4

	Student discussion or assignment: 4 hours	
	<p>B/ Contents that need to be studied at home: (18 hours)</p> <p>Students read the sample situations, standard questions and exercises by themselves</p> <p>Students read the syllabus and lecture of the next chapter</p>	CELO5
7-9	<p><i>Chapter 3: Analysis of production and business results in agriculture</i></p>	
	<p>A/ Summary of the main content in class: (12 hours)</p> <p>Content of theoretical education: 6 hours</p> <p>3.1 Analysis of the production plan/draft in agriculture</p> <p>3.1.1 Characteristics of basic production units in agriculture</p> <p>3.1.2 Analysis of production and business plans/drafts in agriculture</p> <p>3.2 Analysis of production results, costs and profits in the household economy (farm)</p> <p>3.2.1 Analysis of production results</p> <p>3.2.2 Analysis of production costs in the farm (household)</p> <p>3.2.3 Profitability analysis of the farm (household)</p> <p>3.2.4 Analyze the efficiency of resource use taking into account the opportunity cost of the farm (household)</p> <p>3.3 Analysis of gross profit (raw profit)</p> <p>3.3.1 Concept of gross profit (raw profit) in agricultural production</p> <p>3.2.2 Analysis of gross (raw profit) of the farm (household)</p> <p>3.4 Analysis of crop production</p> <p>3.4.1 Analysis of land use situation of the farm (household)</p> <p>3.4.2 Analysis of crop productivity of the farm (household)</p> <p>3.4.3 Analysis of intensive farming in production of the farm (household)</p> <p>Student discussion or assignment: 6 hours</p>	CELO2, CELO3
	<p><i>B/ The contents to be self-study at home: (24 hours)</i></p> <p>Students read the sample situations, standard questions and exercises by themselves</p> <p>Students read the textbook, review lectures to prepare for the final exam</p>	CELO5