

Course (KQ03016): (BUSINESS ANALYSIS)

1. General information

- Term: **5** Option 1: Accounting; term 7: Option 2: Accounting - Auditing
- Credits: **Total credits 3 (Lecture: 3 – Practice: 0)**
- **Self-study: 9** credits
- Credit hours for teaching and learning activities: 45 hrs
- Self-study: 135 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 1 x		Option 2 x	
Compulsory	Elective	Compulsory	Elective	Compulsory	Elective	Compulsory	Elective
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	x	<input type="checkbox"/>	x	<input type="checkbox"/>

2. Course objectives and expected learning outcomes

* *Course objectives:*

- Knowledge: Students can explain the basic contents of business development; can identify and analyze the business environment of the enterprise; Can analyze the situation of costs, costs, production results, production efficiency, production factors, profits of production and business activities and financial statements in the period of the enterprise.
- Skills: Students can apply business development methods and tools to analyze and evaluate past business and production processes, on that basis, detect limitations and potential sources that need to be exploited to timely adjustment for the next production period.
- Attitude: Students have an active, serious and active learning attitude, actively participating in building lessons in class; enhance self-study at home.

* *Course expected learning outcomes*

Notation	Course expected learning outcomes After successfully completing this course, students are able to	PLO performance criteria
Knowledge		
CLO_1	Apply knowledge of business analysis to analyze and interpret business operations effectively	1.1
CLO_2	Apply knowledge to analyze the business environment of the enterprise. Analyze the situation of costs, costs, production results, production efficiency, production factors, profits of production and business activities and financial statements in the period of the enterprise.	3.1
Skills		
CLO_3	Identify and analyze cost factors and other production factors in production and business activities; Analyze the results and performance of the unit.	7.1
CLO_4	Proficient in presentation and teamwork skills.	4.1
Attitude		

CLO_5	Active and creative in learning; Proficient in searching documents on business analysis in the enterprise. Serious, responsible in study and work.	10.3
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3. Course description

Brief description of the course: The main content of this course including: The business analysis module aims to provide students with general knowledge of business analysis, business environment analysis, cost analysis, production analysis, analysis of sale activities, profits, and financial statements.

4. Teaching and learning & assessment methods

CLOs	CLO1	CLO2	CLO3	CLO4	CLO5
Teaching and learning					
Lecturing	x	x	x	x	
Teaching through practical work	x	x	x	x	x
Progress Assessment					
Rubric 1. Attendance (10 %)	x	x	X	x	x
Rubric 2. Practical/Discussion (10 %)	x	x	x	x	x
Midterm exam (20%)	x	x	x		
Final exam (60 %)	x	x	x		

5. Student tasks

- Attendance: All students attending this session must attend 70% of the class periods, actively participate in discussions during class hours.
- Preparation for the lecture: All students attending this session must read reference books according to the contents of the syllabus before going to class.
- Exercises: All students attending this module must complete the final exercises of each chapter and additional practical exercises.
- Mid-term exam: All students must participate in midterm exams.
- Final exam: All students must participate in final exams.

6. Text books and references

* *Text Books / Lecture Notes:*

Phạm Thị Mỹ Dung (2001). Business Analysis Textbook (In Vietnamese: *Giáo Trình phân tích kinh doanh*). (Publishing House of National Economics University).

Phạm Văn Dược (2013). Business Analysis. Ho Chi Minh City Economic Publishing House.

* *Additional references:*

Nguyễn Văn Công (2009). Business Analysis Textbook (In Vietnamese: *Giáo Trình phân tích kinh doanh*), Publishing House of National Economics University.

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

Phan Đức Dũng (2011). Financial statement analysis. Statistical Publishing House.

7. Course outline

Week	Content	Course expected learning outcomes
	Chapter 1: Introduction to Business Analytics	

	A/ Main contents: (9 hours) Theories: (9 hours) <ul style="list-style-type: none"> • General problems of business analysis • Method of business analysis • Organization of business analysis 	CLO1 CLO2 CLO3 CLO4 CLO5
	B/ Self-study contents: (27 hours) <ul style="list-style-type: none"> • Students read the sample situations, standard questions and exercises by themselves • Students read the syllabus and lecture of the next chapter 	
	Chapter 2: Analyzing the business environment	
	A/ Main contents: (9 hours) Theories: (9 hours) <ul style="list-style-type: none"> • Business environment <ul style="list-style-type: none"> - Business environment concept - Elements of the business environment • Analysis of the business environment <ul style="list-style-type: none"> - Analysis of business environment - Analysis of the industry environment - Analysis of the overall environment 	CLO1 CLO2 CLO3 CLO4 CLO5
	B/ Self-study contents: (27 hours) <ul style="list-style-type: none"> • Students read the sample situations, standard questions and exercises by themselves • Students read the syllabus and lecture of the next chapter 	
	Chapter 3: Analyzing production and business costs	
	A/ Main contents: (9 hours) 1. Theories: (6 hours) <ul style="list-style-type: none"> • Expense classification • Analysis of production and business costs <ul style="list-style-type: none"> - Overall assessment of the cost situation of the business - Analysis of cost items • Product cost analysis <ul style="list-style-type: none"> - Analysis of unit product cost - Analysis of total cost 2. Discussion: (3 hours) <ul style="list-style-type: none"> • Student group discussion • Exercise – chapter 3 	CLO1 CLO2 CLO3 CLO4 CLO5
	B/ Self-study contents: (27 hours) <ul style="list-style-type: none"> • Students read the sample situations, standard questions and exercises by themselves • Students read the syllabus and lecture of the next chapter 	
	Chapter 4: Production Analysis	
	A/ Main contents: (9 hours) 1. Theories: (6 hours) <ul style="list-style-type: none"> • Analysis of production results <ul style="list-style-type: none"> - Analytical indicators - Content analysis • Analysis of production efficiency <ul style="list-style-type: none"> - Analytical indicators - Content analysis • Analysis of production quality 	CLO1 CLO2 CLO3 CLO4 CLO5

	<ul style="list-style-type: none"> - Analysis of product quality - Analysis of product defect rate • Analysis of factors of production - Material factor analysis - Labor factor analysis - Analysis of fixed assets <p>2. Discussion: (3 hours)</p> <ul style="list-style-type: none"> • Group discussion • Exercise – chapter 4 	
	<p>B/ Self-study contents: (27 hours)</p> <ul style="list-style-type: none"> • Students read the sample situations, standard questions and exercises by themselves • Students read the syllabus and lecture of the next chapter 	
	Chapter 5: Analysis of sales, profits and financial statements	
	<p>A/ Main contents: (9 hours)</p> <p>1. Theories: (6 hours)</p> <ul style="list-style-type: none"> • Analysis of sales • Profitability analysis • Financial statement analysis <p>2. Discussion: (3 hours)</p> <ul style="list-style-type: none"> • Group discussion • Exercise – chapter 5 	CLO1 CLO2 CLO3 CLO4 CLO5
	<p>B/ Self-study contents: (27 hours)</p> <ul style="list-style-type: none"> • Students read the sample situations, standard questions and exercises by themselves • Students read the syllabus and lecture of the next chapter 	