

**COURSE SYLLABUS**  
**FOR FULL-TIME UNDERGRADUATE PROGRAMS**

*(Issued under Decision No.1380/QĐ-ĐHKTQĐ on 15/8/2016 by the University President)*

**1. COURSE NAME: BUSINESS ANALYSIS**

**CODE: KTQT1105**

**NUMBER OF CREDIT: 02**

**2. DEPARTMENT:** Management Accounting

**3. PREREQUISITE:**

- Principle of Accounting
- Microeconomics 1
- Macroeconomics 1

**4. COURSE DESCRIPTION:**

Business Analysis courses includes contents of analysis process which is used to provide for inputs, the process of production and the consumption of the business. Besides, there are other activities which will be included in the course such as: investing, financing.

The course will analyse and find out the strengths and weaknesses in order to help the administrators in enterprises improve business performance and outcome.

**5. COURSE OBJECTIVES:**

After completing this course, students should be able to:

- Understand the data provided by the accounting and budget systems
- Evaluate activities which provide the inputs of production; manufacturing operations; product sales activities; evaluated investing activities; financial activities.
- Make some right business decisions for the current period and forecast some business activities in the future

## 6. COURSE SCHEDULE:

No	Contents	Total hours	In details		Notes
			Theory	Practice, Discussion, Exams	
1	Chapter 1: Overview of Business Analysis	4	3	1	
2	Chapter 2: Analysing the Supply Operation	2	1	1	
3	Chapter 3: Analysing the Manufacture Operation	16	11	5	
4	Chapter 4: Analysing the Consumption Operation	4	2	2	
5	Chapter 5: Evaluating the financial situations and profitability analysis Information System	3	2	1	
	Exam	1	1		
	<b>Total</b>	<b>45</b>	<b>30</b>	<b>15</b>	

### CHAPTER 1

#### OVERVIEW OF BUSINESS ANALYSIS

*This chapter presents an overview of business analysis. The chapter introduces the concepts and significance of the business analysis to the learners in order to understand its importance to the enterprise in the market economy; Determine the objects and methods of research, business analysis tasks and the process of organising business analysts in the enterprise.*

#### 1.1. Concepts, meanings and tasks of business analysis

- 1.1.1. Business analysis concepts
- 1.1.2. Significance of business analysis
- 1.1.3. The task of analysing business

#### 1.2. Objects for research business analysis

#### 1.3. The business analysis methods

- 1.3.1. Comparative method
- 1.3.2. Advanced methods for analysis
- 1.3.3. Exclusion method
- 1.3.4. Balance methods
- 1.3.5. Other methods used for business analysis

#### 1.4. Organization of business analysis

- 1.4.1. General information of organising business analysis
- 1.4.2. Choose the kind of analysis
- 1.4.3. Planning analysis

- 1.4.4. Collect and process information
- 1.4.5. Develop systems for analysis and selection of analytical methods
- 1.4.6. Report writing and analysis conference

## **CHAPTER 2**

### **ANALYSING THE SUPPLY OPERATION**

*This chapter presents the contents and tasks of the analytical activities offered include: Review the essential providing activities, analyse the provision of inputs such as materials, goods, labor, ...Thereby, the enterprises can consider the causes that will affect the provision in order to make appropriate decisions.*

#### **2.1. Provision activities, content and task analysis**

- 2.2.1. The Supply activity
- 2.2.1. Content and task analysis

#### **2.2. Analysis the outcome of goods supply activity**

- 2.2.1. General evaluation of the supply activity in terms of quantity
- 2.2.2. Analysing the situation of supply activity in types
- 2.2.3. Analysing the situation of supply activity in quality
- 2.2.4. Analysing the situation of supply activity on progress
- 2.2.5. Analysing the situation in reserves
- 2.2.6. Analysing the Operating cost on supply analysis
- 2.2.7. Analysing the cause that affect operating outcome provision

#### **2.3. Performance analysis of labor supply**

- 2.3.1. Assess the general situation of supply in terms of quantity
- 2.3.2. Analysing the situation in terms of quality supply
- 2.3.3. Analysing the outcome of the supply structural
- 2.3.4. Analysing the cost of supply activity
- 2.3.5. Analysing the cause affect the performnace of supply activity

## **CHAPTER 3**

### **ANALYSING THE MANUFACTURING OPERATION**

*This chapter will present to learners the roles of manufacturing operation and the tasks that need to analyse in the manufacturing operation. Through the analysis, this chapter helps learners indicate the untapped potential, and suggest better solutions in order to improve the performace and outcome.*

#### **3. 1. The manufacturing operation and content of task analysis**

- 3.1.1. Manufacturing operations
- 3.1.2. Contents of task analysis

#### **3.2. Evaluate the scale manufacturing in general**

- 3.2.1. Quota of evaluation
- 3.2.2. The evaluation process

#### **3.3. Analyse trends, speed and rhythm of manufacturing growth**

- 3.3.1. The meaning of analysis
- 3.3.2. Quota and methods of analysis

### **3.4. Product quality analysis**

- 3.4.1. The meaning of analysis
- 3.4.2. Analysing the product quality for products are in division ranking
- 3.4.3. Analysing the product quality for products are not in division ranking

### **3.5. Analyse the relationship between the manufacturing outcome and the situation of using basic elements**

- 3.5.1. Establish the relations
- 3.5.2. Analysing the relations

### **3.6. Analyse the cost of manufacturing and the product prices**

- 3.6.1. The meaning and the analysis content
- 3.6.2. Evaluate plan performance in general
- 3.6.3. Analysing the cost of manufacturing in units
- 3.6.4. Analysing the relationship between the cost of manufacturing and the performance of quantity
- 3.6.5. Analysing costs of manufacturing over 1000 dong output value of goods
- 3.6.6. Analysing the cost of salary
- 3.6.7. Analysing the cost of materials
- 3.6.8. Analysing the cost of depreciation
- 3.6.9. Analysing overall manufacturing costs

## **CHAPTER 4**

### **ANALYSING THE CONSUMPTION OPERATION**

*This chapter helps learners understand the importance of consuming operation, the task that need to be analysed in its operation. Through the analysis, this chapter help students indicate the strength and weakness of the business in consuming operation. From that, a right solution will be suggested in order to improve the performance and outcome of the operation.*

#### **4.1. Consumption operation, content and task analysis**

- 4.1.1. Consumption operation
- 4.1.2. Content and task analysis

#### **4.2. Evaluate the outcome of consumption operation in general**

- 4.2.1. Evaluate the scale of consumption in general
- 4.2.2. Evaluate the goods of consumption in general

#### **4.3. Analyse the revenue of consumption**

- 4.3.1. Speed analysis, trends and the rhythm of revenue growth
- 4.3.2. Analysing the revenue's structural and market share
- 4.3.3. Analysing the export revenue
- 4.3.4. Analysing the causes effect

#### **4.4. Consumption Analysis profit**

- 4.4.1. Analysing the gross profit margin on consumption
- 4.4.2. Analysing the net profit on consumption

## **CHAPTER 5**

### **FINANCIAL REVIEW AND POSSIBILITY OF PROFITABILITY ANALYSIS**

*The aims of this chapter are to assess the most common on the financial situation of enterprise such as the level of financial independence, solvency, profitability. Then the managers have a reliable base to make appropriate policies in order to improve the financial capability of the enterprise.*

#### **5.1. Genral evaluation of the financial situation**

- 5.1.1. Financial situation and requirements, assessment purposes
- 5.1.2. Evaluate the rise capital situation in general
- 5.1.3. General evaluation of the degree of financial independence
- 5.1.4. General evaluation of the solvency
- 5.1.5. General evaluation of profitability

#### **5.2. Profitability analysis**

- 5.2.1. Profitability and defined formula
- 5.2.2. Process analysis of profitability
- 5.2.3. Analysing the profitability of assets
- 5.2.4. Analysing the profitability of equity
- 5.2.3. Profitability analysis of the cost

## **7. TEXTBOOK:**

Prof. Nguyen Van Cong (2013), *Business Analysis Curriculum*, National Economics University.

## **8. REFERENCES:**

- University of Economics, Ho Chi Minh City (2004), *Business Analysis Curriculum University of Economics Ho Chi Minh City*.
- Doctor Phung Thi Thanh Thuy (1995), *Professor of Economic Analysis of the Business operation*, Statistics Publisher.
- Pham Van Duoc (2007), *Management Accounting and Business analysis*, Statistics Publisher.
- Charles H.Gibson (2012): *Financial Reporting Analysis – Using financial Accounting information*, Eight Edition, South- Western College Publishing.
- Daniel G.Short and Glenn A.Welsch (1990), *Fundamentals of financial Accounting*, Irwin.
- Debra Paul, Donald Yeates and James Cadle (2010), *Business Analysis*, BCS the Chartered Institute for it, First Floor, Block D, North Star House, North Star Avenue, Swindon, SN21FA, United Kingdom.

## **9. ASSESSMENT SCHEME:**

- Scoring scale: 10 points

+ Participation: 10%

+ Mid-term exam: 20%

+ Final exam: 70%

- Students must attend at least 80 percent of all class sessions for the course, read the textbook in advance and fulfill tasks given by instructors in class and after class.

**HEAD OF DEPARTMENT**

(signed)

**Assoc Prof.PhD. Le Kim Ngoc**

*Hanoi, 2016*

**PRESIDENT**

(signed)

**Prof.Dr. Tran Tho Dat**