

**BACHELOR PROGRAM**

**MAJOR:                      ACCOUNTING - AUDITING**

**CONCENTRATION:    ACCOUNTING**

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**SYLLABUS**

**1. Course title:                      Principles of Accounting**

**2. Course code:**

**3. Number of Credits:              03**

**4. Level:                                2<sup>nd</sup> academic year**

**5. Teaching time allocation:**

+ Lecture: 30 hours

+ Discussion, group assignment: 15 hours

**6. Pre-Requisites:** Microeconomics and Macroeconomics

**7. Course Aims & Learning Objectives:**

After this course, students realize and understand the basic theoretical knowledge of accounting, as the platform for application and research for subsequent subjects in Economic area, such as: Management, Finance, Banking, Accounting, Auditing...

Particularly, after finishing this course, student can:

- 1) Understand the basic theoretical knowledge of accounting
- 2) Use the basic knowledge of accounting as the foundation for intensive accounting courses
- 3) Understand the overview of accounting work
- 4) Understand the importance of accounting work in business activities

**8. Course Description:**

This course equips students with the basic knowledge of accounting – one of the tools of economic management in the business.

This course equips students with basic knowledge about principles of accounting, such as: nature, principles of accounting; system of accounting methods; the general sequence of accounting for elements, the main business process, accounting forms, organizing accounting work, and accounting apparatus...

#### **9. Student Learning Activities:**

- Participation in class
- Group discussion in class
- Exercise
- Case study

#### **10. Recommended Resources:**

– *Textbooks:*

- *Giáo trình nguyên lý kế toán.* Bộ môn Nguyên lý Kế toán. Khoa Kế toán- Kiểm toán. NXB Lao động 2012
- *Bài tập Nguyên lý kế toán.* Bộ môn Nguyên lý Kế toán. Khoa Kế toán- Kiểm toán. NXB Lao động 2012

– *Reference books:*

- The legal documents relating to accounting (Accounting law, accounting standard (VAS1), and economic law documents...)
- Documents relating to Principles of Accounting

#### **11. Evaluation:**

- Learning process evaluation: 30%
  - Mid-term exam for individual or group
  - Group discussion in class
  - Attendance
- Final exam: 70%

Multiple choices and essays

- Total: 100%

## 12. Course Grading Scale: According to the university regulations

## 13. Learning Activities

| Date                   | Lecture<br>(chapter, part, teaching methodology)   | Text Book<br>(chapter, part)                       | Student Preparation<br>(Exercise, presentation, case studies...) | Learning objectives |
|------------------------|--|--|--|---------------------|
| Session 1<br>(4 hours) | Chapter 1: The general issues of accounting<br>- Accounting definition<br>- Accounting objectives<br>Teaching method:<br>- Lecture<br>- Exercise                                   | -Textbooks<br>- VAS 1: general accounting standard | - Read textbook before class                                     | 1, 4                |
| Session 2<br>(4 hours) | Chapter 1: The general issues of accounting (continued)<br>- Accounting concepts, Accounting principles<br>- Accounting environment<br>Teaching method:<br>- Lecture<br>- Exercise | -Textbooks<br>- VAS 1: general accounting standard | - Read textbook before class<br>- Exercise Chapter 1             | 1, 2, 3, 4          |
| Session 3<br>(4 hours) | Chapter 2: Accounting reports (Financial statements)<br>- Balance sheet<br>- Profit or loss statement<br>Teaching method:<br>- Lecture<br>- Exercise                               | -Textbooks   | - Read textbook before class<br>- Exercise Chapter 1             | 1, 2, 4             |
| Session 4              | Chapter 3: Accounts and the  | -Textbooks   | - Read textbook before   | 1, 2, 3             |

|                        |  |                               |  |            |
|------------------------|--|-------------------------------|--|------------|
| (4 hours)              | double entry system<br>- Accounts<br>Teaching method:<br>- Lecture<br>- Exercise   |                               | class<br>- Exercise Chapter 2                        |            |
| Session 5<br>(4 hours) | Chapter 3: Accounts and the double entry (continued)<br>- Double entry<br>- General accounting, detailed accounting<br>Teaching method:<br>- Lecture<br>- Exercise | -Textbooks                    | - Read textbook before class<br>- Exercise Chapter 3 | 1, 2, 3    |
| Session 6<br>(4 hours) | Chapter 3: Accounts and the double entry (continued)<br>- Checking and comparing<br>- The Vietnamese account system<br>Teaching method:<br>- Lecture<br>- Exercise | -Textbooks                    | - Read textbook before class<br>- Exercise Chapter 3 | 1, 2, 3    |
| Session 7<br>(4 hours) | Chapter 4: Price calculation<br>- Inventory<br>- Fixed assets<br>Teaching method:<br>- Lecture<br>- Exercise   | -Textbooks                    | - Read textbook before class<br>- Exercise Chapter 3 | 1, 2       |
| Session 8<br>(4 hours) | Chapter 5: Accounting documents and reviewing<br>- Accounting documents<br>- Reviewing<br>Teaching method:   | -Textbooks<br>-Accounting law | - Read textbook before class<br>- Exercise Chapter 4 | 1, 2, 3, 4 |

|                        |  |  |  |            |
|------------------------|--|--|--|------------|
|                        | - Lecture<br>- Exercise  |  |  |            |
| Session 9<br>(4 hours) | Chapter 6: Accounting ledgers and accounting system<br><br>- Accounting ledgers<br>- Accounting system<br>Teaching method:<br>- Lecture<br>- Exercise                                    | -Textbooks   | - Read textbook before class<br>- Exercise Chapter 5   | 1, 2, 3    |
| Session 10 (4 hours)   | Chapter 7: Accounting for main business processes<br><br>- Accounting for main business processes in manufacturing entities<br>Teaching method:<br>- Lecture<br>- Exercise               | -Textbooks<br>-Vietnamese accounting regulations for accounts type 5,6,7,8,9 | - Read textbook before class<br>- Exercise Chapter 6,7 | 1, 2, 3, 4 |
| Session 11 (4 hours)   | Chapter 7: Accounting for main business processes (continued)<br><br>- Accounting for purchasing and selling goods in commercial entities<br>Teaching method:<br>- Lecture<br>- Exercise | -Textbooks<br>-Vietnamese accounting regulations for accounts type 5,6,7,8,9 | - Read textbook before class<br>- Exercise Chapter 7   | 1, 2, 3, 4 |
| <b>Total: 45 hours</b> |  |  |  |            |

*Ho Chi Minh city, 06/05/2013*

**COURSE COORDINATOR**

**LECTURER**

**(signed)**

**Nguyễn Thị Mỹ Hoàng**

