
BACHELOR PROGRAM

FACULTY: ECONOMICS, FINANCE – BANKING

MAJOR: Majors of Economics and Finance – Banking Faculty

SYLLABUS

1. Course title: Financial Accounting

2. Course Code:

3. Credit Points: 3

4. Level: 3rd year students

5. Teaching Time Allocation: credit hours for the following activities:

In class: 45 teaching units.

Self-studying: as requested by lecturers.

6. Pre-requisite Courses: Have completed Principles of Accounting Course

7. Learning Objectives:

Upon successful completion of this course, the students will be able to:

O1: Developing your overview of financial accounting and regulatory environments of financial reporting in Vietnam.

O2: Explaining the basic content of Vietnam accounting standards related to some items of the financial statements.

O3: Applying chart of accounts of Vietnamese accounting system to record basic transactions occurring in the enterprise.

O4: Identifying, analysing transactions related to cash and accounts receivables. Applying accounting principles and chart of accounts to record related transactions. Presenting cash and accounts receivable in the financial statements.

O5. Identifying, analysing transactions related to inventory. Applying accounting principles and chart of accounts to record related transactions. Presenting inventory in the financial statements.

O6. Identifying, analysing transactions related to fixed assets. Applying accounting principles and chart of accounts to record related transactions. Presenting fixed assets in the financial statements.

O7. Identifying, analysing transactions related to investments. Applying accounting principles and chart of accounts to record related transactions. Presenting investments in the financial statements.

O8. Identifying, analysing transactions related to liabilities. Applying accounting principles and chart of accounts to record related transactions. Presenting liabilities in the financial statements.

O9. Identifying, analysing transactions related to owners' equity. Applying accounting principles and chart of accounts to record related transactions. Presenting owners' equity in the financial statements.

O 10. Analysing recognition conditions for revenues and expenses in the financial statements. Using the relevant accounts to record related transactions. Presenting and disclosing revenues, expensed and profits in the financial statements.

O11. Identifying documents and procedures involved in certain accounting modules mentioned above.

O12. Explaining purposes, content and meaning of financial statements. Preparing various basic financial reports according to relevant accounting principles and standards. As a result, being able to understand some ratios relating to the financial statements.

8. Course Description:

Financial Accounting provides you basic knowledge of financial accounting in order to understand the recognition, measuring, presenting and disclosure of basic items in the financial statements. As a result, students majored in Economics, Finance, Banking have a comprehensive understanding of information in the financial statements supporting the decision making processes.

9. Student Learning Activities:

- Attending classes
- Accomplishing individual exercises and group assignments
- Presenting assigned topics
- Preparing studying materials before class (textbooks, journals, magazines,...)

10. Studying materials:

- Requested material:

Financial Accounting Division (2011), University of Economics of Hochiminh City, Financial Accounting Textbooks for Non Accountants, Labor Publisher (abbreviated as GT)

- References:

- o Ministry of Finance, Vietnamese Accounting Standards (VAS)
- o QD 15/2006/QĐ-BTC published on 20/3/2006 (abbreviated as QD 15)
- o David Marshall, Wayne William McManus, Daniel Viele (2011), Accounting: What the Numbers Mean, Mc Graw-Hill Irwin.

11. Assessment

- During-course assessment (Class participation, topic presentations, group exercises, mid semester test): 40%
- End of semester examination: 60%

12. Scale: the credit system

13. Teaching Schedule:

Date	Topics	Materials	Task of students before class	Objectives
Date 1 (4 teaching units)	Chapter 1: Overview of financial accounting and regulatory environments of Vietnamese financial reporting.	Accounting Law VAS 01- Framework QĐ 15 GT - chapter 1	Reading materials	O1
Date 2 (4 teaching units)	Chapter 2: Accounting for Cash and Accounts Receivables	GT - chapter 2	-Reading materials -Preparing exercises	O2, O3, O4, O11
Date 3 (4 teaching units)	Chapter 3: Accounting for Inventories	VAS 02- Inventory GT - chapter 3	-Reading materials -Preparing exercises	O2, O3, O5, O11

Date 4 (4 teaching units)	Chapter 3: Accounting for Inventories (continued)	VAS 02- Inventories GT - chapter 3	-Reading materials -Preparing exercises	O2, O3, O5, O11
Date 5 (4 teaching units)	Chapter 4: Accounting for Fixed assets	VAS 03- Tangible fixed assets VAS 04- Tangible assets GT -chapter 4	-Reading materials -Preparing exercises	O2, O3, O6, O11
Date 6 (4 teaching units)	Chapter 4: Accounting for Fixed assets (continued)	VAS 03 VAS 04 GT -chapter 4	-Reading materials -Preparing exercises	O2, O3, O6, O11
Date 7 (4 teaching units)	Chapter 5: Accounting for Investments	GT -chapter 5	-Reading materials -Preparing exercises	O2, O3, O7, O11
Date 8 (4 teaching units)	Chapter 6: Accounting for Liabilities	VAS 18- Provisions, Contingent liabilities and contingent assets GT - chapter 6	-Reading materials -Preparing exercises	O2, O3, O8, O11
Date 9 (4 teaching units)	Chapter 7: Accounting for Owners' Equity	Company Law GT - chapter 7	-Reading materials -Preparing exercises	O2, O3, O9, O11

Date 10 (4 teaching units)	Chapter 8: Accounting for Revenues, Expenses	VAS 14- Revenue GT - chapter 8	-Reading materials -Preparing exercises	O2, O3, O10, O11
Date 11 (4 teaching units)	Chapter 9 : Financial Statements	VAS 21- Presentation of Financial Statements GT - chapter 9	-Reading materials -Preparing exercises	O12
1 Teaching unit	Summary			
Total: 45 teaching units				

Ho Chi Minh City, May 06, 2013

APPROVAL OF THE FACULTY/DIVISION

Preparer