

Code: (KQ03008): **ORGANIZATION OF ACCOUNTING IN ENTERPRISES**

1. General information

- Term: 4
- Credits: **Total credits 3 (Lecture: 3 – Practice: 0)**
- **Self-study: 9** credits
- Department conducting the course:
  - Department: Financing Accounting
  - Faculty: Accounting and Business Management
- Kind of the course:

| Foundation <input type="checkbox"/> |                                   | Fundamental <input type="checkbox"/> |                                   | Option 1 x   |                                   | Option 2 x   |                                   |
|-------------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|--------------|-----------------------------------|--------------|-----------------------------------|
| Compulsory <input type="checkbox"/> | Elective <input type="checkbox"/> | Compulsory <input type="checkbox"/>  | Elective <input type="checkbox"/> | Compulsory x | Elective <input type="checkbox"/> | Compulsory x | Elective <input type="checkbox"/> |

- Prerequisite course(s): Financial Accounting 1

2. Course objectives and expected learning outcomes

**\* Course objectives:**

- Knowledge: Course provided for students with knowledge about accounting principles, methods and current regulations to analyze and account for accounting operations related to production costs, product costs, and sales. products and services, determine business results, distribute profits, source equity, and prepare accounting reports within the business.
- Skills: Course provide students the methods of cost calculation, revenue recognition, and accounting report preparation
- Attitude: Course provide students with attitudes in sense of responsibility for accounting professional ethics and compliance with professional regulations.

**\* Expected learning outcomes (ELOs)**

| Notation         | Course expected learning outcomes<br>After successfully completing this course, students are able to                                | PLO performance criteria  |
|------------------|---|---|
| <b>Knowledge</b> |   |   |
| CLO_1            | Applying accounting principles and regulations on cost, cost, revenue, expense and business results to provide information to users | 2.2. Apply accounting principles and regulations to check and record accounting transactions. |
| CLO_2            | Assessing revenue and expense accounting, determining results, capital sources and making reports in the                            | 3.3. Evaluate business performance based on the requirement of accounting information.        |

|                  |  |   |
|------------------|--|---|
|                  | business, analyzing financial information for decision-making managers and ensuring compliance with the current regime. practice in specific learning situations |   |
| <b>Skills</b>    |  |   |
| CLO_3            | Exchange knowledge and experience of team members to solve financial and accounting problems in research   | 4.1. Exchange knowledge and professional skills among group members, benefiting for all participants  |
| CLO_4            | Making the selection of accounting information about costs, determining business results, providing managers with financial and accounting solutions             | 8.1 Identify accurately research problems in accounting and auditing which need to seek solutions for better accounting and auditing practice of enterprises. |
| <b>Attitudes</b> |  |   |
| CLO_5            | Follow professional ethics in accounting and auditing.   | 9.2. Follow professional ethics in accounting and auditing.   |

### 3. Course description

**KQ03009. Financial Accounting 2: 3 credits (Theory: 3; Practice: 0; Self-Study: 9).** This course covers the following contents: Accounting for production cost; Accounting for sale revenue, investment revenue, other income and expenditure; and profit and loss; Accounting for equity; Prepare financial reports in enterprises. Prerequisite course: Financial Accounting 1

### 4. Teaching and learning & assessment methods

| CELOs                             | CELO1 | CELO2 | CELO3 | CELO4 | CELO5 |
|-----------------------------------|-------|-------|-------|-------|-------|
| <b>Teaching and learning</b>      |       |       |       |       |       |
| Present                           | x     | x     |       |       |       |
| Practice                          |       | x     | x     | x     | x     |
| Case study                        |       | x     | x     | x     | x     |
| Project                           | x     | x     | x     | x     | x     |
| <b>Progress Assessment</b>        |       |       |       |       |       |
| <b>Process assessment (50%)</b>   |       |       |       |       |       |
| Rubric 1. Attendance (6%)         |       |       |       |       | x     |
| Rubric 2. Project outline (8%)    | x     | x     | x     |       |       |
| Rubric 3. Process project (12%)   | x     | x     | x     |       | x     |
| Rubric 4. Midterm exam (24%)      | x     | x     |       |       |       |
| <b>Summative assessment (50%)</b> |       |       |       |       |       |
| Rubric 5. Project product (12%)   | x     | x     | x     |       |       |
| Present project (8%)              | x     | x     | x     | x     | x     |
| Final exam (30%)                  | 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.
- Project: All students must participate in project
- Final exam: All students must participate in final exams.

## 6. Text books and references

### \* *Text Books / Lecture Notes:*

1. Trần Mạnh Dũng (2018), Organization of Accounting in Enterprises Textbook (In Vietnamese: *Giáo Trình tổ chức kế toán trong doanh nghiệp*). (Agricultural University Publishing House, Ha Noi).
2. Nguyễn Thị Xuân Hồng (2018), Financial accounting in business theory – practice (In Vietnamese: *Kế toán tài chính trong doanh nghiệp lý thuyết - thực hành*). (Financial Publishing House)
3. Nguyễn Hữu Ảnh (2020), Financial accounting, (In Vietnamese: *Kế toán tài chính*) National Economics University Publishing House
4. Trần Xuân Nam (2018) Financial accounting 1,2 (In Vietnamese: *Kế toán tài chính 1,2*) (Financial Publishing House)

### \* *Additional references:*

1. Ngô Thế Chi, Trương Thị Thuý (2013). Financial accounting (In Vietnamese: *Kế toán tài chính*) (Financial Publishing House)
2. Bùi Thị Phúc, (2015) Accounting Principles Exercise Book (In Vietnamese: *Bài tập kế toán tài chính*). (Agricultural University Publishing House, Ha Noi).
3. Lê Văn Luyện (2014), Financial Accounting (In Vietnamese : *Giáo trình Kế toán Tài chính*) Dan Tri Publishing House
4. Đặng Thị Loan,( 2013) Financial accounting in businesses In Vietnamese : *Giáo trình Kế toán Tài chính trong các doanh nghiệp*) National Economics University Publishing House
5. Nguyễn Thị Thuý, et al. (2021), Accounting Principles Exercise Book (In Vietnamese: *Bài tập Nguyên lý kế toán*). (Agricultural University Publishing House, Ha Noi).
6. Nguyễn Thị Thuý, et al. (2022), Accounting Principles (In Vietnamese: *Giáo trình Nguyên lý kế toán*). (Agricultural University Publishing House, Ha Noi)
7. Nguyễn Thị Thuý, et al. (2017), Accountants adjust a number of economic transactions arising when errors are detected (In Vietnamese: *Kế toán điều chỉnh một số nghiệp vụ kinh tế phát sinh khi phát hiện sai sót*), (journal of accounting and auditing)

8. Nguyễn Thị Thuỷ, et al. (2020). Improving Management of Construction Costs in Vietnamese Building Enterprises: A Case of Hai Thanh Construction and Trading Joint-Stock Company, Journal of Business Administration and Education ISSN 2201-2958<sup>[1]</sup> Volume 12, 2020, 2
9. Jerry J. Weygandt, Paul D. Kimmel and Donald E. Kieso, (2012), Accounting Principles, John Wiley & Sons, Available at: [www.bhuiyanacademyedu.com/e-book/Accounting%20PrinciplesX.pdf](http://www.bhuiyanacademyedu.com/e-book/Accounting%20PrinciplesX.pdf)
10. Belverd E. Needles, Marian Powers and Susan V. Crosson (2014), Accounting Principles, South-Western, Cengage Learning, 12nd Edition.
11. Ministry of Finance (2014). Practical Guide to Corporate Accounting Regime, Accounting Account System, Circular 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance (Book 1). Financial Publisher
12. Ministry of Finance (2014). Practical guide to corporate accounting regime, financial statements – vouchers and accounting books (Book 2). Financial Publisher
13. 26 Vietnamese Accounting Standards 2001 – 2006, Ministry of Finance, Financial Publishing House (2008)
14. Documents on the website of the General Department of Taxation: [www.gdt.gov.com.vn](http://www.gdt.gov.com.vn)
15. Documents on Accounting website: <http://www.webketoan.vn/>

## 7. Course outline

| Week | Content   | Course expected learning outcomes |
|------|---|-----------------------------------|
| 1-3  | <b>Chapter 1:: Accounting for production cost</b>   |                                   |
|      | <b>A/ Main contents: 11,67 hours (8,3 Theories+3,3 Practice )</b><br>1.1. General problems about production costs and product prices<br>1.2. Accounting for production costs<br>1.3. Cost accounting  | K1,K2,K3,K4,K5                    |
|      | <b>B/ Self-study contents: (35 hours)</b><br>Overview of production costs<br>Object of Cost accounting  | K1,K2,K3,K4,K5                    |
| 3-6  | <b>Chapter 2: Accounting for sale revenue, investment revenue, other income and expenditure; and profit and loss</b>  |                                   |
|      | <b>A/ Main contents: 11,67 hours (8,3Theories+3,3 Practice )</b><br>- Write a project implementation outline<br>- Presentation of the project outline for 1st time<br>- Discuss with the instructor to develop the project outline  | K1,K2,K3,K4,K5                    |
|      | <b>B/ Self-study contents: (35 hours)</b><br>Carefully read the content of the chapter: Accounting for sale revenue, investment revenue, other income and expenditure; and profit and loss  | K1,K2,K3,K4,K5                    |
|      | <b>Presentation project outline</b><br><b>A/ Main contents: 6,66 hours (/5Theories+1,66 Practice )</b><br>- Write a project implementation outline<br>- Presentation of project outline<br>- Edit outline<br>- Presentation of outline for the 2nd time<br>Submit project outline | K1,K2,K3,K4,K5                    |

|     |  |                |
|-----|--|----------------|
|     | <b>B/ Self-study contents: (20 hours)</b><br>Carefully read the content of the chapter: Accounting for sale revenue, investment revenue, other income and expenditure; and profit and loss   | K1,K2,K3,K4,K5 |
|     | <b>Process project</b><br><b>A/ Main contents: 4,16 hours (2,5Theories+1,66 Practice )</b><br>- Conduct document collection activities<br>- Discuss with the teacher about the content of documents to be collected<br>- Conduct bookkeeping activities<br>- Discuss with the teacher about the content reflected in the accounting books<br>- Conduct activities that reflect revenue and expenses and determine results<br>Discuss with the teacher the content of determining revenue, costs, and determining results | K1,K2,K3,K4,K5 |
|     | <b>B/ Self-study contents: (12,5 hours)</b><br>Students self-read documents related to sales accounting and determine business results   | K1,K2,K3,K4,K5 |
|     | <b>Present project (4,16 theories)</b><br>- Present the report under the guidance of the teacher<br>- Receive comments and corrections<br>- Finalize and submit the product<br>Sales reports and business results determination  | K1,K2,K3,K4,K5 |
|     | <b>B/ Self-study contents: (12,5 hours)</b><br>Prepare presentation slides, demonstration tools, take notes of comments, carefully read the group's report   | K1,K2,K3,K4,K5 |
| 6-7 | <b>Chapter 3: Accounting for equity</b>  |                |
|     | <b>A/ Main contents: 6,66 hours (5 Theories+ 1,66 Practice)</b><br>3.1. General equity accounting issues<br>3.2. Accounting for business capital<br>3.3. Accounting for undistributed profits<br>3.4. Asset revaluation arbitrage, exchange rate differences<br>3.4. Accounting of other funds and capital sources   | K1,K2,K3,K4,K5 |
|     | <b>B/ Self-study contents: (20 hours)</b><br>Overview of Accounting for equity<br><b>Practice:</b> Exercice – chapter 3  | K1,K2,K3,K4,K5 |
| 8-9 | <b>Chapter 4. Financial reports in enterprises</b>   |                |
|     | <b>A/ Main contents: 4,16hours (2,5 Theories+ 1,66 Practice)</b><br>4.1. Accounting balance sheet<br>4.2. Report on production and business results<br>4.3. Statements of cash flows<br>4.4. Notes to the financial statements   | K1,K2,K3,K4,K5 |
|     | <b>B/ Self-study contents: (12,,5 hours)</b><br>Overview of Financial reports in enterprises<br><b>Practice:</b> Exercice – chapter 4  | K1,K2,K3,K4,K5 |