

Course (KQ03314): (ACCOUNTING – AUDITING STANDARDS)

1. General information

- Term: **4**
- Credits: **Total credits 2 (Lecture: 2 – Practice: 0)**
- **Self-study: 6** credits
- Credit hours for teaching and learning activities: 30 hrs
- Self-study: 90 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"/>	<input type="checkbox"/>	x	<input type="checkbox"/>	x

- Prerequisite course(s): Principles of Accounting

2. Course objectives and expected learning outcomes

* *Course objectives:*

- Knowledge: Course provided for students with knowledge about concepts, principles and contents of Vietnamese accounting standards, auditing standards and Accounting, Auditing international standards structure. Applying knowledge to solutions deal with real-life situations in the organization.
- Skills: Course provide students effective communication and teamwork skills to solve problems that arise in professional situations.
- Attitude: Course provide students with attitudes in of complying with the law and maintaining professional ethics in the field of accounting and auditing; clear career orientation, entrepreneurial spirit and a sense of lifelong learning.

* *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 current principles and regulations related to internal audit to process accounting and audit information.	2.2
CLO_2	Assess compliance with current accounting and auditing regimes, principles, standards.	3.2
Skills		
CLO_3	Conduct basic international accounting and auditing standards lookup.	5.3
CLO_4	Identify practical problems in the field of accounting and auditing.	8.4
Attitude		
CLO_4	Comply with the current principles, accounting and auditing standards.	9.1

3. Course description

Brief description of the course: This course consists of overview of the accounting and auditing standard system; System of Vietnamese accounting standards; System of Vietnamese auditing standards.

4. Teaching and learning & assessment methods

CLOs	CLO1	CLO2	CLO3	CLO4	CLO5
Teaching and learning					
Lecturing	x	x	x	x	x
Teaching through practical work	x	x	x	X	
Case study		x	x		x
Progress Assessment					
Rubric 1. Attendance (10 %)					x
Rubric 2. Practical/Discussion (20 %)	x	x	x	x	x
Midterm exam (20%)	x	x	x		
Final exam (50 %)	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:*

Ngô Thị Thu Hằng, Vũ Thị Hải, Lê Thanh Hà (2020). Lectures on Accounting and Auditing Standards (In Vietnamese: Bài giảng Chuẩn mực Kế toán Kiểm toán), Agricultural University Publishing House, Hà Nội.

* *Additional references:*

Nguyễn Đình Đỗ, Nguyễn Vũ Việt, (2008). Lectures on Accounting and Auditing Standards (In Vietnamese: *Giáo trình nguyên tắc, chuẩn mực Quốc Tế về kế toán và kế toán tài chính trong doanh nghiệp*), Finance Publishing House.

Nguyễn Văn Nhiệm, (2002). Guide accountants to implement accounting standards: Accounting standards. Accounting. Financial statements (In Vietnamese: *Hướng dẫn kế toán thực hiện các chuẩn mực kế toán : Chuẩn mực kế toán. Hạch toán kế toán. Lập báo cáo tài chính*), Statistical Publishing House.

Quý Long, Kim Thu (2011). Guidelines for analyzing financial activities and the latest regulations on accounting, auditing, tax and invoice policies in enterprises (In Vietnamese: *Hướng dẫn phân tích hoạt động tài chính và các quy định mới nhất về chế độ kế toán, kiểm toán, chính sách thuế, hóa đơn trong doanh nghiệp*), Finance Publishing House .

WorldBank (2016). (In Vietnamese: Báo cáo đánh giá sự tuân thủ các chuẩn mực và quy tắc lĩnh vực Kế toán & Kiểm toán Việt Nam), <http://documents.worldbank.org/curated/en/590281512649411716/pdf/121901-VIETNAMESE-PUBLIC-FinalROSCVN.pdf>

Ministry of Finance. (2013), 37 Vietnamese auditing standards applied January 1, 2014 (In Vietnamese: *37 chuẩn mực kiểm toán Việt nam áp dụng 1/1/2014*) Labor Publishing House, Hanoi.

Thịnh Văn Vinh, Đỗ Đức Quốc Trị (2002), Dictionary of audit terms – accounting (In Vietnamese: *Từ điển thuật ngữ kiểm toán - kế toán*) Statistical Publishing House

Hội Kiểm toán viên hành nghề Việt Nam (VACPA), Ebook to update accounting and auditing knowledge (In Vietnamese: *Ebook cập nhật kiến thức kế toán kiểm toán*)

7. Course outline

Week	Content	Course expected learning outcomes
	Chapter 1: Introduction to accounting and auditing standards	
	A/ Main contents: (5 hours) 1. Theories: (4 hours) <ul style="list-style-type: none"> General overview of accounting standards General overview of auditing standards 2. Discussion: (1 hours) <ul style="list-style-type: none"> Discuss the structure of Vietnamese accounting and auditing standards; Applying international accounting/auditing standards in Vietnam. Exercise – chapter 1 	CLO1 CLO2 CLO3 CLO4 CLO5
	B/ Self-study contents: (15 hours) <ul style="list-style-type: none"> General overview of accounting standards General overview of auditing standards 	
	Chapter 2: Vietnamese Accounting Standards	
	A/ Main contents: (15 hours) 1. Theories: (10 hours) <ul style="list-style-type: none"> Principles of setting up a system of accounting standards The structure of the Vietnamese accounting standard system Applying the system of Vietnamese accounting standards 2. Discussion/ Practice: (5 hours) <ul style="list-style-type: none"> Applying accounting standards to solve specific real-life situations at enterprises. Exercise – chapter 2 	CLO1 CLO2 CLO3 CLO4 CLO5
	B/ Self-study contents: (45 hours) <ul style="list-style-type: none"> Principles of setting up a system of accounting standards The structure of the Vietnamese accounting standard system Applying the system of Vietnamese accounting standards 	

	Chapter 3: Vietnamese Auditing Standards	
	A/ Main contents: (10 hours) 1. Theories: (6 hours) <ul style="list-style-type: none"> Principles of setting up a system of auditing standards The structure of the Vietnamese auditing standard system Applying the system of Vietnamese auditing standards 2. Discussion/ Practice: (4hours) <ul style="list-style-type: none"> Applying auditing standards, professional ethics standards to solve specific real-life situations at enterprises. Exercise – chapter 3 	CLO1 CLO2 CLO3 CLO4 CLO5
	B/ Self-study contents: (30 hours) <ul style="list-style-type: none"> Principles of setting up a system of auditing standards The structure of the Vietnamese auditing standard system Applying the system of Vietnamese auditing standards 	