

COURSE KQ03316: FINANCIAL ACCOUNTING FOR BANK

1. General information

- Term: 4
- Credits: **Total credits 02 (Theory: 02 – Practice: 0)**
- **Self-study: 06** credits
- Credit hours for teaching and learning activities: 30 hrs
- Self-study: 90 hrs.
- Department conducting the course:
 - Department: Financial Accounting
 - Faculty: Accounting and Business Management
- Kind of the course:

Foundation <input type="checkbox"/>		Fundamental <input type="checkbox"/>		Option 1 <input checked="" type="checkbox"/>		Option 2 <input checked="" type="checkbox"/>	
Compulsory <input type="checkbox"/>	Elective <input type="checkbox"/>	Compulsory <input type="checkbox"/>	Elective <input type="checkbox"/>	Compulsory <input type="checkbox"/>	Elective <input checked="" type="checkbox"/>	Compulsory <input type="checkbox"/>	Elective <input checked="" type="checkbox"/>

- Prerequisite course(s): KQ02014 – Principles of Accounting

2. Course objectives and expected learning outcomes

* *Course objectives:*

- Knowledge: Course provided for students with knowledge in: General introduction on accounting in commercial banks; Accounting for receiving deposit, issuing valuable papers, providing loans, foreign exchange and transfer services.
- Skills: Course provided for students with skill in analyzing, solving and recording business transactions of commercial banks; using IT skill to find and search related information.
- Attitude: Course provided for students with attitudes in self -studying and acting strictly in accordance with the regulations.

* *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 accounting principles and regulations in order to understand Banks' Financial Statement	2.3. Apply accounting principles and regulations to prepare accounting reports.
CLO 2	Evaluate business transaction in banks based on the requirement of accounting information	3.3. Evaluate business performance based on the requirement of accounting information
Skills		
CLO 3	Evaluate accurately the accounting transactions in banks and propose proper solutions.	6.2. Evaluate accurately the problems in accounting and auditing practice and propose proper solutions for better accounting and auditing practice of enterprises.

CLO 4	Use appropriate information technology for collecting accounting information in banks.	7.1. Use appropriate information technology for collecting accounting and auditing information.
Attitude		
CLO 5	Comply strictly with the laws in accounting	9.1. Comply strictly with the laws in accounting and auditing

3. Course description

KQ03316. Financial Accounting for Bank: 2 Credits (Theory: 02; Practice: 0; Self-study: 06). This course covers the following contents: General information on accounting for commercial banks; Accounting for receiving deposit, issuing valuable papers, providing loans, foreign exchange and transfer services.

4. Teaching and learning & assessment methods

CLOs	CLO1	CLO2	CLO3	CLO4	CLO5
Teaching and learning					
Lecture	x				
Inquiry-based learning	x	x	x	x	x
Problem-based learning	x	x	x	x	x
Assessment					
Rubric 1. Attendance (10%)					x
Rubric 2. Assignments (10%)	x	x	x	x	
Rubric 3. Mid-term exam (30%)	x	x	x	x	
Rubric 4: Final exam (50%)	x	x	x	x	

5. Student tasks

- Attendance: All students must attend full course.
- Preparation for the lecture: All students must read text book, lectured notes, and additional references.
- Assignment: All students must do assignments during class.
- Mid-term exam: All students must attend and finish mid-term exam.
- Final exam: All students must attend and finish final exam.

6. Text books and references

* *Text Books/Lecture Notes:*

Nguyen Thi Loan (2017), Financial accounting for banks: Theory – Exercise – Key answer. Ho Chi Minh city Economic Publisher. (in Vietnamese)

* *Additional references:*

Quang Minh (2015), Regime of Financial Statement and Accounts for Banks, Finance Publisher (in Vietnamese).

The National Assembly 12 (2010), Law No.47/2010/QH12, dated 16/6/2010, Law of credit institutions (in Vietnamese).

The National Assembly 14 (2017), Law No.17/2017/QH14, dated 20/11/2017 (in Vietnamese).

The Ministry of Finance (2018), Circular No.16/2018/TT-BTC, dated 7/2/2018 (in Vietnamese).

State Bank of Vietnam (2017), Circular No.22/2017/TT-NHNN, dated 29/12/2017 (in Vietnamese).

The Ministry of Finance, (2008). 26 Vietnam Accounting Standards 2001-2006. Finance Publisher (in Vietnamese).

7. Course outline

Week	Content	Course expected learning outcomes
1	Chapter 1: General introduction on Accounting for Commercial Banks	
	A/ Main contents: (3 hours) 1. Theories: (3 hours) 1.1. General information about Commercial Banks 1.2. Accounting in Commercial Banks	CLO 1,2,3,4,5
	B/ Self-study contents: (9 hours) Students read and search for additional references	
2-3	Chapter 2: Accounting for receiving deposit and issuing valuable papers	
	A/ Main contents: (10 hours) 1. Theories: (10 hours) 2.1. Accounting for receiving deposit 2.2. Accounting for issuing valuable papers	CLO 1,2,3,4,5
	B/ Self-study contents: (30 hours) Student read lecture notes and do homeworks	
4	Chapter 3: Accounting for providing loans	
	A/ Main contents: (7 hours) 1. Theories: (7 hours) 3.1. Accounting for providing loans 3.2. Accounting for loans classification and provisioning	CLO 1,2,3,4,5
	B/ Self-study contents: (21 hours) Student read lecture notes and do homeworks	
5	Chapter 4: Accounting for foreign exchange	
	A/ Main contents: (5 hours) 1. Theories: (5 hours) 4.1. Accounting for buying and selling foreign currencies 4.2. Accounting for exchanging foreign currencies 4.3. Accounting for foreign exchange results	CLO 1,2,3,4,5
	B/ Self-study contents: (15 hours) Student read lecture notes and do homeworks	
6	Chapter 5: Accounting for transfer services	
	A/ Main contents: (5 hours) 1. Theories: (5 hours) 5.1. Accounting for payment order 5.2. Accounting for collection order 5.3. Accounting for Check (cheque)	CLO 1,2,3,4,5
	B/ Self-study contents: (15 hours) Student read lecture notes and do homeworks	