

**Course (KQ03375): (CODE OF ETHICS IN ACCOUNTING, AUDITING,
FINANCING)**

1. General information

- Term: 6
- 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 <input type="checkbox"/>		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"/>	<input type="checkbox"/>	<input type="checkbox"/>	x

- Prerequisite course(s): Audit Principle

2. Course objectives and expected learning outcomes

*** Course objectives:**

- Knowledge: Course provided for students with knowledge about overview of financial statements audit; the sales & receivable cycle, the purchase & payment cycle, the inventory & cost cycle
- Skills: Course provide students effective teamwork skills; use information technology to create data related to working papers, present audit reports, analyze documents for audit purposes in enterprises
- 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		
CELO_1	Flexible application of information on the basis of current principles and regulations	2.2
CELO_2	Assess compliance with current accounting and auditing regimes.	3.2
Skills		
CELO_3	Evaluate ethical practice issues in the accounting field and rationally solve them with critical and creative thinking.	6.2
CELO_4	Application of specialized research methods in conducting research on professional ethics in the fields of accounting, auditing and finance	8.4
Attitude		

CELO_5	Compliance with the law; comply with professional ethics in the field of accounting and auditing.	9.2
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3. Course description

Brief description of the course: overview of professional ethics in accounting, auditing and finance; Professional ethics regulations; Practice applying professional ethical standards of accounting, auditing and finance.

4. Teaching and learning & assessment methods

CELOs	CELO1	CELO2	CELO3	CELO4	CELO5
Teaching and learning					
Lecturing	x	x	x	x	x
Teaching through practical work	x	x		x	
Case study		x	x		x
Progress Assessment					
Rubric 1. Attendance (10 %)					x
Rubric 2. Practical/Discussion (10 %)			x	x	
Rubric 3. Midterm exam (20%)	x	x			
Final Assessment.					
Final exam (60 %)	x	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:*

Lại Phương Thảo, Ngô Thị Thu Hằng (2021). Bài giảng đạo đức nghề nghiệp kế toán kiểm toán tài chính. NXB Học viện Nông nghiệp Việt Nam.

Trần Thị Giang Tân, Võ Anh Dũng (2009). Đạo đức nghề nghiệp của kiểm toán viên độc lập, NXB Tài chính

* *Additional references:*

Bộ Tài chính (2015). Chuẩn mực đạo đức nghề nghiệp kế toán kiểm toán, ban hành kèm theo Thông tư số 70/2015/TT-BTC ngày 08 tháng 5 năm 2015

Hội Kiểm toán viên hành nghề Việt Nam (VACPA), *Ebook cập nhật kiến thức kế toán kiểm toán 2020*.

The Institute of Chartered Accountants in England and Wales (2015). Assurance, Polestar Uk Print Wheatons Hennock Road.

The Institute of Chartered Accountants in England and Wales (2015). Accounting, Polestar Uk Print Wheatons Hennock Road.

7. Course outline

Week	Content	Course expected learning outcomes
	Chapter 1: Overview of professional ethics of accounting - auditing - finance	
	A/ The main content in class Content of theoretical education: (4 periods) 1.1. Concept of professional ethics 1.2. The importance of professional ethics 1.3. Issues on professional ethics in the field of accounting and financial audit profession Content of the seminar/discussion: (2 periods) □ Influence of professional ethics on the quality of accounting information, financial audit? Professional ethics of accounting, auditing, finance and social trust?	K1,K2,K3,K4,K5
	B/ Contents that need to be studied at home: (30 periods) 1. Concept of professional ethics 2. The importance of professional ethics 3. Professional ethics of accounting and financial auditing	
	Chapter 2: Professional ethics regulations	
	A/ Summarize the main content in class: Content of theoretical education: (10 periods) 2.1. Ethical regulations of accounting - auditing - finance in some countries and international professional associations 2.2. Professional ethics regulations of accounting and financial auditing of Vietnam Content of the seminar/discussion: (3 periods) □ Developing accounting and auditing human resources in terms of integration? □ Discuss some situations that may give rise to the risk that professional ethics in accounting, auditing and finance are not followed? Are safeguards against ethical hazards in the accounting or auditing profession not being followed?	K1,K2,K3,K4,K5
	B/ Contents that need to be studied at home: (30 periods) 1. World trends in professional ethics of accounting and auditing 2 Regulations on professional ethics of accounting - auditing in some countries	
	Chapter 3: Practice and apply professional ethical standards in accounting, auditing, and finance	
	A/ Summarize the main content in class Content of theoretical education: (6 periods) 4.1. Practice applying accounting professional ethical standards in simulated real situations 4.2 Practice applying ethical standards of auditing profession in simulated real situations 4.3 Practice applying financial ethical standards in simulated real situations Content of the seminar/discussion: (3 periods)	K1,K2,K3,K4,K5

	<ul style="list-style-type: none"> • Discuss some simulated real-life situations related to the behavior of accountants and auditors in order to apply professional ethical standards of accounting, auditing and finance in Vietnam. <p>Chapter 3: Exercises (2 periods)</p>	
	<p>B/ Self-study contents: (33 hours)</p> <p><input type="checkbox"/> Content of the sales – receivable cycle</p> <p><input type="checkbox"/> Inherent risk of the cycle</p> <p><input type="checkbox"/> Audit objectives</p> <p><input type="checkbox"/> Audit evidence</p> <p>Audit tests</p>	
	<p>B/ Contents that need to be studied at home: (30 periods)</p> <p>1. Practice applying accounting professional ethical standards in simulated real situations</p> <p>2. Practice applying auditing professional ethical standards in simulated real situations</p> <p>3. Practice applying financial ethical standards in real-life simulation situations</p>	