

1. General information

- Term: 5
- 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	Elective	Compulsory	Elective	Compulsory	Elective	Compulsory	Elective
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	x	<input type="checkbox"/>	<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 overview of organize corporate accounting, organize accounting sections, and organize accounting apparatus
- Skills: Course provide students effective teamwork skills; use document to create data of accounting books helping learners to apply accounting regimes and standards to the organization.
- Attitude: Course provide students with attitudes in of complying with the law and maintaining professional ethics in the field of accounting; clear career orientation, entrepreneurial spirit and a sense of lifelong learning.

* **Expected learning outcomes (ELOs)**

Notation	Course expected learning outcomes After successfully completing this course, students are able to	PLO performance criteria
Knowledge		
CLO_1	Applying principles and regulations on accounting organization to processing accounting information	2.2. Apply accounting principles and regulations to check and record accounting transactions.
CLO_2	Evaluate the process of documents, accounting practices, to organize the organizational model of the accounting apparatus, to organize the accounting sections to provide information for decision-making managers in the	3.3. Evaluate business performance based on the requirement of accounting information.

	enterprise for specific learning situations	
Skills		
CLO_3	Applying teamwork skills to bring efficiency in the accounting organization in the enterprise	4.1. Participate in teamwork activities effectively.
CLO_4	Evaluating accounting documents, rotate accounting documents, and book keeping in the enterprise creatively in accordance with the characteristics of the business	6.2. Evaluate accurately the problems in accounting and auditing practice and propose proper solutions for better accounting and auditing practice of enterprises.
Attitudes		
CLO_5	Comply with accounting laws, standards and regimes when organizing accounting work in enterprises	9.1. Comply strictly with the laws in accounting and auditing

3. Course description

KQ03367. Organization of Accounting in Enterprises: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course consists of following contents: General introduction on Organization of Accounting in Enterprises; Organization of the accounting department in the enterprise; Organization of initial accounting documents and accounting books; Organization of accounting for basic elements of production and business; Organization of accounting for production and business processes; Organization of internal control of assets; Organization for preparation of Financial reports. Prerequisite course: Principles of Accounting.

4. Teaching and learning & assessment methods

CELOs	CELO1	CELO2	CELO3	CELO4	CELO5
Teaching and learning					
Present	x	x	x	x	x
Lectures	x	x	x	x	x
Discussion	x	x	x	x	x
Case study	x	x	x	x	x
Progress Assessment					
Process assessment (50%)					
Rubric 1. Attendance (10%)					x
Rubric 2. Short exam (30%)	x	x	x	x	x
Or Rubric 3. Discussion (30%)	x	x	x	x	x
Rubric 4. Midterm exam (10%)	x	x			
Summative assessment (50%)					
Final exam (50%)	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:*

Nguyễn Thị Tâm (2010), Organization of Accounting in Enterprises Textbook (In Vietnamese: *Giáo Trình tổ chức kế toán trong doanh nghiệp*). (Agricultural University Publishing House, Ha Noi).

* *Additional references:*

1. Nguyễn Thị Xuân Hồng (2018), A guide to practicing accounting books and making financial statements, , (In Vietnamese: sách Hướng dẫn thực hành sổ kế toán và lập báo cáo tài chính). (Financial Publishing House)
2. Lê Văn Luyện (2014), Financial Accounting (In Vietnamese : *Giáo trình Kế toán Tài chính*) Dan Tri Publishing House
3. Nguyễn Thị Thuỷ, et al. (2021), Accounting Principles Exercise Book (In Vietnamese: Bài tập Nguyên lý kế toán). (Agricultural University Publishing House, Ha Noi).
4. Nguyễn Thị Thuỷ, et al. (2022), Accounting Principles (In Vietnamese: Giáo trình Nguyên lý kế toán). (Agricultural University Publishing House, Ha Noi)
5. Nguyễn Thị Thuỷ, 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)
6. 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^[1]_{SEP} Volume 12, 2020, 2
7. 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
8. Belverd E. Needles, Marian Powers and Susan V. Crosson (2014), Accounting Principles, South-Western, Cengage Learning, 12nd Edition.

9. 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
10. Ministry of Finance (2014). Practical guide to corporate accounting regime, financial statements – vouchers and accounting books (Book 2). Financial Publisher
11. 26 Vietnamese Accounting Standards 2001 – 2006, Ministry of Finance, Financial Publishing House (2008)
12. Documents on the website of the General Department of Taxation: www.gdt.gov.com.vn
13. Documents on Accounting website: <http://www.webketoan.vn/>

7. Course outline

Week	Content	Course expected learning outcomes
1	Chapter 1: General introduction on Organization of Accounting in Enterprises	
	A/ Main contents: 2,75 hours (<i>Theories</i>) 1.1. Concept 1.2. The role of accountants in the market economy 1.3. The object 1.4. The basis of business accounting organization 1.5. Contents of business accounting organization	K1,K2,K3,K4,K5
	B/ Self-study contents: (8,25 hours) Overview of Organization of Accounting Object of Organization of Accounting The role of accountants in the market economy	K1,K2,K3,K4,K5
1	Chapter 2: Organization of the accounting department in the enterprise	
	A/ Main contents: 2,75 hours (<i>Theories</i>) 2.1. General problems about the organization of the accounting apparatus 2.2. Organizational model of the accounting apparatus 2.3. Division of labor in the apparatus	K1,K2,K3,K4,K5
	B/ Self-study contents: (8,25 hours) Overview of the organization of the accounting apparatus Organizational model	K1,K2,K3,K4,K5
1-3	Chapter 3: Organization of initial accounting documents and accounting books	
	A/ Main contents: 8,33 hours (6,67 <i>Theories</i> + 1,66 Practice) 3.1. Organization of accounting documents 3.2. Organize and plan the system of accounts and apply accounting books 3.3. Management accounting organization	K1,K2,K3,K4,K5
	B/ Self-study contents: (25 hours) Overview of Organization of accounting documents Practice: Exercise – chapter 3	K1,K2,K3,K4,K5
3-5	Chapter 4. Organization of accounting for basic elements of production and business	
	A/ Main contents: 8,33 hours (5,83 <i>Theories</i> + 2,5 Practice) 4.1. The task of organizing and accounting for factors of production and business 4.2. Fixed asset accounting organization 4.3. Organization of accounting for materials, tools and tools	K1,K2,K3,K4,K5

	4.4. Organize payroll accounting, deductions according to salary B/ Self-study contents: (25 hours) Overview of accounting for materials, tools and tools Practice: Exercice – chapter 4	K1,K2,K3,K4,K5
5-7	Chapter 5. Organization of accounting for production and business processes	
	A/ Main contents: 8,33 hours (4,16 Theories+ 4,17 Practice) 5.1. Organizing production cost accounting and product costing 5.2. Organize the accounting of business processes Discussion: Organizing production cost accounting and product costing in Enterprises Organize the accounting of business processes in Enterprises	K1,K2,K3,K4,K5
	B/ Self-study contents: (25 hours) Overview of Organizing production cost accounting and product costing, business processes Practice: Exercice – chapter 5	K1,K2,K3,K4,K5
7-8	Chapter 6. Organization of internal control of assets	
	A/ Main contents: 1,67 hours (Theories) 6.1. Organization of accounting inspection 6.2. Organize the inventory of assets	K1,K2,K3,K4,K5
	B/ Self-study contents: (5 hours) Overview of Organizing accounting inspection and inventory of assets	K1,K2,K3,K4,K5
7-8	Chapter 7: Organization for preparation of Financial reports	
	A/ Main contents: 1,67 hours (Theories) 7.1. Meaning and mission 7.2. General rules 7.3. Organize and set up a management reporting system	K1,K2,K3,K4,K5
	B/ Self-study contents: (5 hours) Overview of preparation of Financial reports	K1,K2,K3,K4,K5
8-9	Content 3: Financial reports	K1,K2,K3,K4,K5
	A/ Discussion: (4,16 hours) 3.1 Prepare content 3.2 Discussion skills	
	B/ Self-study contents: (12,5 hours) Financial reports in Enterprises	