

COURSE KQ03003
ACCOUNTING FOR COOPERATIVES

1. General information

- Term: 5
- Credits: **Total credits 02 (Lecture: 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	Elective	Compulsory	Elective	Compulsory	Elective	Compulsory	Elective
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

- Prerequisite course(s): KQ02014 – Principal Accounting

2. Course objectives and expected learning outcomes

*** Course objectives:**

- Knowledge: Course provided for students with knowledge in: Accounting for Inventories and Fixed Assets, Accounting for Production cost; Accounting for Investment; Accounting for sale revenue and service revenue; Accounting for receivables and payable. Accounting for profit and loss and prepare financial reports of cooperatives.
- Skills: Course provided for students with skills in logical thinking and recording business transactions.
- Attitude: Course provided for students with attitudes comply strictly with the laws and follow professional ethics in account

Notation	Course expected learning outcomes After successfully completing this course, students are able to	PLO performance criteria
Knowledge		
K1	Apply principles of accounting to solve business problem in Cooperative	2.2
K2	Evaluation accounting information to the interested users in order to make decisions	3.3
K3	Proposing a method of bookkeeping accounting information in Cooperative suitable the case study	6.2.

K4	Proposing to organize the accounting in Cooperative suitable the case study	8.4.
Attitude		
K5	Possess professional ethics in accounting	9.2.

3. Course description

Brief description of the course: This course provided for students with knowledge in: Accounting for Inventories and Fixed Assets, Accounting for Production cost; Accounting for sale revenue and service revenue; Accounting for receivables and payable. Accounting for profit and loss and prepare financial reports of cooperatives.

4. Teaching and learning & assessment methods

CELOs	CELO1	CELO2	CELO3	CELO4	CELO5
Teaching and learning					
Lecture	X	X			
<u>Inquiry-based learning</u>	X	X	X	x	X
Assessment					
Rubric 1. Attendance and attitude (10%)					X
<u>Rubric 2. Assignments (10%)/ Rubric 3:</u>	X	X	X	x	X
Rubric 4. Mid-term exam (30%)	X	X			
Rubric 5: Final exam (50%)	X	X			

5. Student tasks

- Attendance: Students must attend at least 75% of the class and participate in class activities (discussion in class and on e-learning system, etc.)
- Practice: Students must attend all practice content
- Complete the mid-term test and the final examination.

6. Text books and references

- PGS.TS Nguyễn Thị Tâm, 2009, “*Giáo trình Kế hợp tác xã*”, NXB Nông nghiệp
- DGRV, 2020, *Sổ tay kế toán HTX*
- PGS.TS Nguyễn Hữu Ảnh (2020). *Kế toán tài chính*/. NXB Đại học Kinh tế quốc dân
- Bộ Tài chính, (2016). *Hướng dẫn thực hành Chế độ Kế toán doanh nghiệp, Hệ thống tài khoản kế toán*, Thông tư 200/2014/TT-BTC ngày 22/12/2014 của Bộ Tài chính (Quyển 1). Nhà xuất bản Tài chính.

- Bộ Tài chính, (2016). Hướng dẫn thực hành Chế độ Kế toán doanh nghiệp, Báo cáo tài chính – Chứng từ và sổ kế toán, Thông tư 200/2014/TT-BTC ngày 22/12/2014 của Bộ Tài chính (Quyển 2). Nhà xuất bản Tài chính.

7. Course outline

Week	Content	Course expected learning outcomes
1-2	Chapter 1: Accounting for Inventories and Fixed Assets	
	A/ Main contents: (9 hours) 1. Theories: (9 hours) 1.1. General information about Inventories 1.2. Accounting for Raw materials, Tools and supplies 1.3. Accounting for Finished goods, Merchandise goods 1.4. Accounting for Outward goods on consignment 1.5. Accounting for Fixed assets	CELO 1,2,3,4,5
	B/ Self-study contents: (27 hours) Students read and search for additional references	
2-3	Chapter 2: Accounting for Production cost	
	A/ Main contents: (6 hours) 1. Theories: (6 hours) 2.1. General information about cost and price products 2.2. Accounting for Production cost	CELO 1,2,3,4,5
	B/ Self-study contents: (18 hours) Student read lecture notes and do homeworks	
4-5	Chapter 3: Accounting for sale revenue and service revenue	
	A/ Main contents: (6 hours) 1. Theories: (6 hours) 3.1. General information about sale revenue and service revenue 3.2. Accounting for sale revenue and service revenue 3.3. Accounting for revenue declaration 3.4. Accounting for internal credit revenue 3.5. Accounting for other income	CELO 1,2,3,4,5
	B/ Self-study contents: (18 hours) Student read lecture notes and do homeworks	
5-7	Chapter 4: Accounting for receivables and payable	

	A/ Main contents: (6 hours) 1. Theories: (6 hours) 4.1. General information about receivables and payable 4.2. Accounting for receivables 4.3. Accounting for payable	CELO 1,2,3,4,5
	B/ Self-study contents: (18 hours) Student read lecture notes and do homeworks	
7-9	Chapter 5: Accounting for profit and loss and prepare financial reports of cooperatives.	
	A/ Main contents: (3 hours) 1. Theories: (3 hours) 5.1. Accounting for profit and loss 5.2. Accounting for profit distribution 5.3. Accounting for capital 5.4. Prepare financial reports of cooperatives.	CELO 1,2,3,4,5
	B/ Self-study contents: (9 hours) Student read lecture notes and do homeworks	