

COURSE KQ03339
Accounting for Construction Business

1. General information

- Term: 6
- 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	
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 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: Introduction on accounting systems in construction enterprises; Accounting for Production input purchasing; Accounting for Production cost; Accounting for profit and loss in construction enterprises
- Skills: Course provided for students with skills in collection and analyzing documents to prepare financial reports in construction enterprises
- Attitude: Course provided for students with attitudes actively working in groups

Notation	Course expected learning outcomes After successfully completing this course, students are able to	PLO performance criteria
Knowledge		
K1	Prepare cost reports, calculate the cost of construction products according to current principles and regulations	2.3
K2	Evaluate the process of document circulation, bookkeeping, and cost calculation of construction products in order to provide information for managers of enterprises to make decisions in learning situations.	3.3
K3	Proficient use of information technology in accounting work at construction enterprises	7.1

Attitude		
K5	Forming a clear accounting career direction	10.1

3. Course description

Brief description of the course: This course provided for students with knowledge in: Introduction on accounting systems in construction enterprises; Accounting for Production input purchasing; Accounting for Production cost; Accounting for profit and loss in construction enterprises

4. Teaching and learning & assessment methods

CELOs	CELO1	CELO2	CELO3	CELO4	CELO5
Teaching and learning					
Lecturing method	X	X			
Problem-based leaning	X	X	X	x	X
Group-based leaning/ practical					
Rubric 1. Attendance and attitude (10%)					X
Rubric 2. Asssignment (10%)/ Rubric 3: group working (10%)	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

- TS Đinh Phúc Tiểu, 2016, *Kế toán chi phí sản xuất và tính giá thành công nghiệp, nông nghiệp và xây lắp*, Nhà xuất bản Đại học kinh tế quốc dân
- Quý Lâm, Kim Phượng, 2015, *Hướng dẫn hạch toán kế toán và phương pháp ghi chép chứng từ, sổ sách kế toán doanh nghiệp*: Ban hành theo TT200/2014/TT-BTC ngày 22-12-2014, NXB Hồng Đức
- Vũ Duy Khang tuyển chọn và hệ thống, 2015: 140 sơ đồ Kế toán doanh nghiệp. Hệ thống tài khoản danh mục và biểu mẫu chứng từ sổ kế toán- mẫu BTC: Ban hành theo TT200/2014/TT-BTC ngày 22-12-2014, NXB Hồng Đức

7. Course outline

Week	Content	Course expected
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		learning outcomes
1	Chapter 1: Introduction on accounting systems in construction enterprises;	
	A/ Main contents: (3 hours) 1. Theories: (3hours) 1.1 Tasks of organizing accounting work in construction and installation enterprises 1.2 Organization of accounting work in construction enterprises	CELO 1,2,3,4
	B/ Self-study contents: (9 hours) Students read and search for additional references	
2-4	Chapter 2: Accounting for Production input purchasing	
	A/ Main contents: (8 hours) 1. Theories: (8 hours) 2.1 Accounting of materials and tools 2.2 Accounting of salary and deductions according to salary 2.3 Accounting for fixed assets	CELO 1,2,3,4
	B/ Self-study contents: (24 hours) Student read lecture notes and do homeworks	
4-7	Chapter 3: Accounting for Production cost	
	A/ Main contents: (9 hours) 1. Theories: (9 hours) .1 Tasks of production cost accounting, calculating the cost of construction products 3.2 Classification of production and business costs in construction and installation enterprises 3.3 Accounting of production costs in construction and installation units 3.4 Classification of construction costs 3.5 Calculating the cost of construction products	CELO 1,2,3,4
	B/ Self-study contents: (27 hours) Student read lecture notes and do homeworks	
7-10	Chapter 4: Accounting for profit and loss in construction enterprises	
	A/ Main contents: (10 hours) 1. Theories: (10 hours) 4.1 Accounting of sales, service provision and revenue deductions in construction enterprises	CELO 1,2,3,4

	4.2 Accounting of selling and administrative expenses 4.3 Accounting of costs and revenues of financial activities 4.4 Accounting of other expenses and income 4.5 Accounting determines and distributes business results	
	<i>B/ Self-study contents: (30 hours)</i> Student read lecture notes and do homeworks	