

Course (KQ03324): (ACCOUNTING REPORT ANALYSIS)

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: - The course aims to provide learners with knowledge about information processing on the basis of applying current principles and regulations; Analysis of financial and accounting information is shown on the accounting reports of units, organizations and enterprises.
- Skills: The module trains learners in effective communication skills of multimedia (using speech or writing,...); Proficiently use information technology in storing and accessing accounting, auditing and financial information of enterprises.
- Attitude: The course forms for learners an attitude of self-control and self-responsibility in their profession, setting short-term and long-term goals for future career development.

* *Course expected learning outcomes*

Notation	Course expected learning outcomes After successfully completing this course, students are able to	PLO performance criteria
Knowledge		
CELO_1	Synthesize information processing techniques on the basis of applying current principles and regulations.	3.1
Skills		
CELO_2	Design effective communication using multimedia (verbal, text)	5.1
CELO_3	Combine practical problems in analysis of accounting statements to solve problems logically with critical and creative thinking.	7.1
CELO_4	Develop the apply information technology in data storage and access	7.1
Attitude		

CELO_5	Maintain the quality of self-control in setting short-term and long-term goals for career development.	10.1
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3. Course description

Brief description of the course: The course of Analysis of Accounting Reports aims to equip students with basic knowledge about analyzing accounting reports, the content of analyzing financial statements of enterprises and analyzing management accounting reports in enterprises.

4. Teaching and learning & assessment methods

CELOs	CELO2	CELO3	CELO5	CELO7	CEL10
Teaching and learning					
Lecturing	x	x			x
Teaching through practical work			x	x	
Case study			x	x	
Progress Assessment					
Rubric 1. Practical (10 %)			x	x	
Rubric 2. Case study (10 %)					x
Rubric 3. Midterm exam (20%)	x				
Final Assessment.					
Final exam (60 %)	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:

Lê Thanh Hà & Ngô Thị Thu Hằng (2020). *Bài giảng Phân tích báo cáo kế toán*. Nhà xuất bản học Học viện Nông nghiệp Việt Nam. 83 tr.

* Additional references:

Nguyễn Tấn Bình (2009). *Phân tích hoạt động doanh nghiệp: Phân tích kinh doanh - Phân tích báo cáo tài chính - Phân tích kinh tế các dự án*. Đại học quốc gia TP.HCM. 387 tr.

Nguyễn Năng Phúc (2008). *Giáo trình phân tích báo cáo tài chính*. ĐHKQTĐ. 394 tr.

Nguyễn Văn Công (2019). *Giáo trình phân tích báo cáo tài chính*. Đại học kinh tế quốc dân. 738 tr.

Võ Văn Nhị (2011). *Giáo trình Hướng dẫn lập, đọc và phân tích báo cáo tài chính và báo cáo kế toán quản trị*, NXB Tài Chính. 342 tr.

7. Course outline

Week	Content	Course expected learning outcomes
1 - 2	Chapter 1: Introduction to accounting statement analysis	

	A/ Main content in class: (6 periods) Content of theoretical education: (5 periods) 1. Accounting information for business decisions 1.1. Accounting information needs for production-business decisions 1.2. Accounting reporting system 1.3. Useful accounting information standards 2. Purpose and orientation in accounting statement analysis 2.1. What is the purpose of accounting statement analysis? 2.2. Orientation in accounting statement analysis 3. Methods of analyzing accounting statements 3.1. Comparative analysis 3.2. Structural analysis 3.3. Methods of contact and comparison 3.4. Factor analysis method 3.5. Predictive analysis 4. Application of information technology in analysis of accounting reports 4.1. Introduction of professional analysis software 4.2. Introduction to analytical applications in Excel microsoft Content of the seminar/discussion: (1 period) Do the exercises at the end of chapter 1	K1, K3,K4
	B/ Contents that need to be studied at home: (18 hours) 1. Review the old lesson and read before the lecture chapter 2 2. Read more materials and do exercises in chapter 1	K2, K4,K5
3 - 4	Chapter 2: Analyzing financial statements in a business	
	A/ Summary of the main content in class: (12 periods) Content of theoretical education: (9 periods) 2.1. Overview of the company's financial statements. 2.1.1. Contents of financial statements 2.1.2. Relationships between financial statements 2.2. Analyze the influence of accounting methods and principles applied. 2.3. Financial statement analysis 2.3.1. Performance and growth potential 2.3.2. Asset structure – capital structure and self-financing ability 2.3.3. Cash flow and solvency Content of the seminar/discussion: (3 periods)	K2, K4,K5
	B/ Contents to be self-study at home: (36 periods) 1. Review the previous lesson and read before the lecture chapter 3 2. Searching for documents to prepare discussion on the topic: Risk assessment and control mechanism of internal control system	K2, K4,K5
5-6	Chapter 3: Analysis of management accounting reports in enterprises	

	<p>A/ Summary of the main content in class: (12 periods)</p> <p>Content of theoretical education: (10 periods)</p> <p>3.1. Management accounting reporting system</p> <p>3.2. Content analysis of management accounting reports</p> <p>3.2.1. Analyze the relationship between cost, volume and profit</p> <p>3.2.2. Analyze plan – execute</p> <p>3.2.3. Analysis of factors affecting the performance</p> <p>Content of the seminar/discussion: (2 periods)</p> <p>Chapter 3: Analysis of management accounting reports for decision making</p>	K2,K3,K4
	<p><i>B/ Contents to be self-study at home: (36 periods)</i></p> <p>1. Review old lessons</p> <p>2. Do exercise chapter 3</p>	K2,K3,K4