

Course (KQ04980): (INTERNSHIP COURSE 1 IN ACCOUNTING)

1. General information

- Term: 5
- Credits: **Total credits 6 (Lecture: 0 – Practice: 6)**
- **Self-study: 18 credits**
- Credit hours for teaching and learning activities: 90 hrs
- Self-study: 270 hrs.
- Department conducting the course:
 - Department: Department of Financial Accounting
 - Faculty: Faculty of 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 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 type="checkbox"/>	<input type="checkbox"/>

- Prerequisite course(s): **KQ03008. Financial accounting 1**

2. Course objectives and expected learning outcomes

* *Course objectives:*

- Knowledge: The course provides students with knowledge of analysis and assessment of the current situation of the enterprise's the production and business organization; analysis of the characteristics and actual status of the accounting organization in the enterprise.
- Skills: The course provides students with skills in communication skills, observation skills, decision-making skills, analytical skills, report writing skills, report presentation skills, and teamwork skills in a dynamic environment and actual field.
- Attitude: The course provides students with attitudes in approaching reality, and actively participating in practical activities.

* *Course expected learning outcomes*

Notation	Course expected learning outcomes After successfully completing this course, students are able to	PLO performance criteria
Knowledge		
CELO1	Collect basic information about the business activities of enterprises to understand the relationship between business activities and accounting work.	2.1. Apply accounting principles and regulations to collect financial information related to business activities of enterprises.
CELO2	Assess the entity's financial position, accounting system, and accounting policies and practices to understand real-world situations	3.2. Evaluate the level of compliance with the accounting and auditing principles and regulations
Skills		

CELO3	Organize teamwork effectively includes planning and assigning information exchange members to identify, collect, process, analyze, report writing, and make group presentations.	4.4. Organize and manage teamwork activities effectively to achieve objectives of teamwork activities.
CELO4	Use some basic software to process and analyze financial information	7.2. Use competently accounting and auditing software in accounting and auditing practices.
CELO5	Develop an internship plan to evaluate the general financial situation, accounting apparatus, and characteristics of the unit's accounting work.	8.2. Prepare planning research activities.
CELO6	Flexible use of specialized research methods to analyze the characteristics of accounting work	8.3 Apply appropriately research methods for data collection and data analysis.
Attitude		
CELO7	Define student's career development goals	10.1. Define short- term and long-term objectives to develop a career in accounting and auditing

3. Course description

Brief description of the course: This course consists of the following activities: Select the internship site; Select the topic of the internship; Read the documents; Go to the internship unit; Observe the actual business operation; Write the internship report 1 in Accounting; Present the results of the accounting internship. Prerequisite course: Financial Accounting 1.

4. Teaching and learning & assessment methods

CELOs	CELO1	CELO2	CELO3	CELO4	CELO5	CELO6	CELO7
Teaching and learning							
Teaching through field-trips	X	X	X	X	X	X	X
Group-based learning			X				
Assessment							
Rubric 1. Evaluation of the internship unit (The condition for			X				X

students to pass Accounting Internship 1)							
Rubric 2. Evaluation of the accounting internship 1 process (50%)	X	X	X	X	X	X	X
Rubric 3. Team presentation of the report of accounting internship 1 (50%)	X	X	X				

5. Student tasks

- Attendance: All students are expected to attend all instruction sessions organized by the program leader and instructor.
- Actively contact the internships: Self-motivated students contact the internship
- Internship planning: The plan should specify the location of the internship, identify the problem at the internship that students want to study, and explain why. The plan is sent to instructors and facilitators at the facility.
- Field-trip Diary: The activities of team members during the internship should be fully recorded in the field trip Diary.
- Strict and strictly abide by the regulations of the university and the internship
- Positively and actively communicate with instructors and staff
- Write a synthesis report: Students in the team should write a final report for the selected topic.
- At the end of the internship, students will need to submit Field-trip Diary, comments from the internship enterprise, and final reports.
- Presentation: Students will prepare their internship results and report to the evaluation committee.

6. Text books and references

* *Text Books/Lecture Notes:*

Ha Thi Thuy Van, Vu Thi Kim Anh, Dam Bich Ha (2017). Syllabus of Accounting in the service business/ *Kế toán trong doanh nghiệp kinh doanh dịch vụ*. Financial Publisher (In Vietnamese).

Nguyen Huu Anh (2020). Syllabus of Financial Accounting/ *Giáo trình Kế toán tài chính*. National Economics University Publishing House (In Vietnamese).

Nguyen Huu Anh, Pham Duc Cuong (2020). Syllabus of Accounting Principles/ *Giáo trình Nguyên lý kế toán*. National Economics University Publishing House (In Vietnamese).

- Nguyen Thi Thuy, Phan Le Trang, Hoang Thi Mai Anh, Nguyen Thi Hai Binh (2021). Accounting Principle Exercises/ *Bài tập Nguyên lý kế toán*. Agricultural Institute Public Publishing House (In Vietnamese).
- Nguyen Thi Thuy, Phi Thi Diem Hong, Tran Minh Hue, Nguyen Dang Hoc (2022). Syllabus of Accounting Principles/ *Giáo trình Nguyên lý kế toán*. Agricultural Institute Public Publishing House (In Vietnamese).
- Tran Manh Dung, Pham Duc Cuong, Dinh The Hung (2018). Syllabus of Financial accounting in business theory – practice/ *Kế toán tài chính trong doanh nghiệp lý thuyết - thực hành*. Financial Publisher (In Vietnamese).
- Tran Van Hoi, Nguyen Thi Nga (2018). Syllabus of Practice financial accounting in small and medium enterprises/ *Thực hành kế toán tài chính trong các doanh nghiệp nhỏ và vừa*. Financial Publisher (In Vietnamese).
- Tran Van Thuan, Pham Thanh Long, Dang Thi Thuy Hang, Phan Trung Kien, Le Kim Ngoc, Tran Thi Nam Thanh (2021). Syllabus of Accounting Principles/ *Giáo trình Nguyên lý kế toán*. National Economics University Publishing House (In Vietnamese).
- Vo Van Nhi, Tran Anh Hoa (2018). Syllabus of Financial Accounting/ *Kế toán tài chính*. Financial Publisher (In Vietnamese).

*** Additional references:**

- Ministry of Finance, (2016). Practical Guide to Corporate Accounting Regime, Accounting Account System, Circular No. 200/2014/TT-BTC dated December 22, 2014, of the Ministry of Finance (Book 1)/ *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)*. Financial Publisher (In Vietnamese).
- Ministry of Finance, (2016). Practical Guide to Corporate Accounting, Financial Statements – Accounting Documents and Books, Circular 200/2014/TT-BTC dated December 22, 2014, of the Ministry of Finance (Book 2)/ *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)*. Financial Publisher (In Vietnamese).
- Vo Van Nhi, Pham Ngoc Toan, Le Quang Man, Nguyen Thi Huyen Tram, Ho Xuan Huu (2018). A practical guide to administrative and non-business accounting (According to Circular No. 107/2017/TT-BTC)/ *Hướng dẫn thực hành kế toán hành chính sự nghiệp (Theo thông tư số 107/2017/TT-BTC)*. Financial Publisher (In Vietnamese).

Students can refer to the following forms on the Faculty of Accounting and Business Management website:

- Internship planning and diary templates forms;
- Sample internship outline;
- Sample of accounting internship report;
- Student Handbook (annual).

7. Course outline

Week	Content	Course expected learning outcomes
1	ACTIVITY 1: DEVELOPING A PLAN AND GUIDING THE PRACTICE	
	A/ Main contents: (10 hours) 1. Theories (0 hours) 2. Practice (10 hours) - Practice guidance - Set up a group of 3-5 students - Contact the internship - Talk to your instructor to develop a detailed internship plan	CELO3,7
	B/ Self-study contents: (30 hours) - Students learn about research methods - Make an internship plan according to the group's assigned tasks	CELO3,7
2	ACTIVITY 2: FINDING OUT THE HISTORY OF THE FORMATION AND DEVELOPMENT OF THE BUSINESS	
	A/ Main contents: (25 hours) 1. Theories (0 hours) 2. Practice: (25 hours) - Collect information about the internship: history of establishment and development of the agency, size, organizational structure, type of operation, production and business activities, types of products and services provided by the company... - Learn about the functions and duties of the departments/departments/units under the agency and the job positions in the agency, requirements for the job positions; recruitment needs of the agency... - Find out about the development direction of the business in the future - Learn the rules and regulations of the internship facility - Learn the accounting apparatus of the business	CELO 1,2,3,4,5, 6,7
	B/ Self-study contents: (75 hours) - Synthesize and process collected information and write reports - Write Internship Diary	CELO 1,2,3,4,5, 6,7
3-4	ACTIVITY 3: LEARNING THE BUSINESS SITUATION AND ACCOUNTING WORK OF ENTERPRISES	
	A/ Main contents: (30 hours) 1. Theories (0 hours) 2. Practice: (30 hours) - Collect information about characteristics of assets, capital sources, and revenues, expenses, retained earnings in recent years - Participate in the activities of the internship facility - Learn the accounting work at the internship - Learn about the advantages and disadvantages of the establishment's management, marketing, finance, and accounting activities, analyze and propose solutions.	CELO 1,2,3,4,5, 6,7

	<i>B/ Self-study contents: (90 hours)</i> - Synthesize and process collected information and write reports - Write Internship Diary	CELO 1,2,3,4,5, 6,7
4-5	<i>ACTIVITY 4: SYNTHESIZING AND PROCESSING DATA, WRITING AND PRESENTING THE REPORT</i>	
	<i>A/ Main contents: (25 hours)</i> 1. Theories (0 hours) 2. Practice: (25 hours) - Collect and analyze data - Write summary reports - Prepare the presentation - Present to the accounting internship report 1	CELO 1,2,3,4,5, 6,7
	<i>B/ Self-study contents: (75 hours)</i> - Perform tasks assigned by the team - Summarize the results achieved and the limitations and obstacles during the actual survey.	CELO 1,2,3,4,5, 6,7