

Course (KQ04981): (ACCOUNTING INTERNSHIP 2)

1. General information

- Term: 6
- Credits: **Total credits 7 (Lecture: 0 – Practice: 7)**
- **Self-study: 21** credits
- Credit hours for teaching and learning activities: 105 hrs
- Self-study: 315 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): **KQ04980. Accounting Internship 1**

2. Course objectives and expected learning outcomes

* *Course objectives:*

- Knowledge: To provide students with knowledge about information collection, analysis and assessment of the general performance of business activities; the application accounting regulation at the enterprise; and current practice of accounting at the enterprise.
- Skills: To improve skills of team working and skills of accounting software application
- Attitude: To develop good attitude for their career, long -learning silks to meet requirement of accounting in the dynamic context of globalization

* *Course expected learning outcomes*

Notation	Course expected learning outcomes After successfully completing this course, students are able to	PLO performance criteria
Knowledge		
CELO1	Analysis of the general information of the enterprise (structure of organization; functions and duties of each department, production and business characteristics, labor, the entity's financial position, profit and loss indicators)	2.1. Apply accounting principles and regulations to collect financial information related to business activities of enterprises.
CELO2	Evaluate accounting system and the level of compliance with the accounting and auditing principles and regulations at the enterprise.	3.2. Evaluate the level of compliance with the accounting and auditing principles and regulations
Skills		

CELO3	Organize effectively activities of teamwork (<i>includes planning and data collection , data processing, data analyze, report writing, and presentations.</i>)	4.4. Effectively organize and manage teamwork activities 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 module helps students understand the basic situation of the unit (the organizational model of the management, the characteristics of the technological process, the characteristics of production and business, the labor situation, and the situation of assets-resources, capital, production, and business results, organizational characteristics of accounting work in enterprises); Analyze of the accounting apparatus and characteristics of the accounting work of the unit; Compare and contrast some issues of principles and methods introduced with reality; practical approaches.

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 students to pass Accounting Internship 1)			X				X

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:*

Tran Van Hoi, Nguyen Thi Nga (2018). Practice financial accounting in small and medium enterprises. Financial Publisher.

* *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). Financial Publisher.

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). Financial Publisher.

Dang Van Sang (2015). Guide to practice accounting books, financial statements, and VAT reports by manual method. City Economic Publishing House. Ho Chi Minh.

Jerry J. Weygandt, Paul D. Kimmel and Donald E. Kieso (2018). Accounting Principles. Wiley Publishing House, 2018.

Tran Manh Dung, Pham Duc Cuong, Dinh The Hung (2018). Financial accounting in business theory - practice. Financial Publisher.

7. Course outline

Week	Content	Course expected learning outcomes
1	ACTIVITY 1: DEVELOP A PLAN AND GUIDE THE PRACTICE	
	A/ Main contents: (20 hours) 1. Theories (0 hours) 2. Practice (20 hours) Identify research problems Design outline of main contents for research Design plan for research	CELO3,7
	B/ Self-study contents: (60 hours) - Collect documents for self-study	CELO3,7
2	ACTIVITY 2: WORKING AT THE STUDY SITE AND DISCUSSION WITH THESIS SUPERVISOR	
	A/ Main contents: (20 hours) 1. Theories (0 hours) 2. Practice: (20 hours) - Collect secondary data - Collect primary data	CELO 1,2,3,4,5,6, 7
	B/ Self-study contents: (60 hours) - Collect documents for self-study	CELO 1,2,3,4,5,6 7
3	ACTIVITY 3: DATA ANALYSIS	
	A/ Main contents: (20 hours) 1. Theories (0 hours) 2. Practice: (20 hours) - Data processing - Data analysis	CELO 1,2,3,4,5,6 7
	B/ Self-study contents: (90 hours) - Synthesize and process data, analyze data	CELO 1,2,3,4,5,6 7
4,5,6	ACTIVITY 4: WRITE THESIS AND DISCUSS WITH THESIS SUPERVISOR	
	A/ Main contents: (30 hours) 1. Theories (0 hours) 2. Practice: (30 hours) Write all parts of thesis Discuss with lecturers	
	B/ Self-study contents: (90 hours) Write all parts of thesis	

	ACTIVITY 4: COMPLE THESES AND PRESENT THESES	
6	A/ Main contents: (15 hours) 1. Theories (0 hours) 2. Practice: (15 hours) -Revise thesis - Prepare the presentation - Present thesis	CELO 1,2,3,4,5,6 7
	B/ Self-study contents: (45 hours) Individual self-study	CELO 1,2,3,4,5,6 7