

## Course (KQ03004): (COMPUTATIONAL ACCOUNTING)

### 1. General information

- Term: 7,6
- Credits: **Total credits 3 (Lecture: 3 – Practice: 0)**
- **Self-study: 9** credits
- Credit hours for teaching and learning activities: 45 hrs
- Self-study: 135 hrs.
- Department conducting the course:
  - Department: Department of Financial Accounting
  - Faculty: Accounting and Business Management
- Kind of the course:

Foundation <input type="checkbox"/>		Fundamental <input type="checkbox"/>		Option 1 x		Option 2 x	
Compulsory	Elective	Compulsory	Elective	Compulsory	Elective	Compulsory	Elective
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	x	<input type="checkbox"/>	<input type="checkbox"/>	x

- Prerequisite course(s): Financial Accounting 2

### 2. Course objectives and expected learning outcomes

#### \* *Course objectives:*

- Knowledge: This course consists of following contents: General introduction on accounting software; Create database and setting up account's opening balance; Accounting for economic transactions on accounting software; Accounting for cost of production; Accounting of Profit/loss and Create accounting reports.
- Skills: Course provide students effective teamwork skills; use information technology to create data related to accounting for economic transactions and create accounting reports.
- Attitude: Course provide students with attitudes in of complying with the law and maintaining professional ethics in the field of accounting; clear career orientation, entrepreneurial spirit and a sense of lifelong learning.

#### \* *Course expected learning outcomes*

Notation	Course expected learning outcomes	PLO performance criteria
	After successfully completing this course, students are able to	
<b>Knowledge</b>		
CELO_1	<b>Apply</b> accounting principles and regulations to prepare accounting reports and financial statements according to current regulations.	2.3. Apply accounting principles and regulations to prepare accounting reports.

CELO_2	<b>Evaluate</b> business performance based on analysis of arising economic transactions	3.3. Evaluate business performance based on the requirement of accounting information.
<b>Skills</b>		
CELO_3	<b>Use</b> practical problem-solving skills to analyze accounting transactions proactively and competently	7.2. Use competently accounting and auditing software in accounting and auditing practices.
CELO_4	<b>Use</b> competently accounting to handle accounting operations proactively and fluently	7.2. Use competently accounting and auditing software in accounting and auditing practices.
<b>Attitude</b>		
CELO_5	<b>Demonstrate</b> the need of life-long learning	10.2. Demonstrate the need of life-long learning.

### 3. Course description

Brief description of the course: The main content of this course includes: General introduction on accounting software; Create database and setting up account's opening balance; Accounting for economic transactions on accounting software; Accounting for cost of production; Accounting of Profit/loss and Create accounting reports.

### 4. Teaching and learning & assessment methods

CELOs	CELO1	CELO2	CELO3	CELO4	CELO5
<b>Teaching and learning</b>					
Lecturing	x	x			
Inquiry-based learning	x	x	x	x	x
Problem-based learning	x	x	x	x	x
Practicing	x	x	x	x	x
<b>Progress Assessment</b>					
Rubric 1. Attendance (10%)					x
Rubric 2. Practical (10%)	x	x	x	x	x
<b>Midterm exam (30%)</b>	x	x	x	x	
<b>Final exam (50%)</b>	x	x	x	x	

### 5. Student tasks

- Attendance: All students attending this session must attend 75% 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:*

MISA Joint Stock Company (2021). Textbook of Digital Accounting Corporate Accounting (For students majoring in Economics, Accounting at universities, colleges, and high schools). Publishing House Culture - Information. (E-book)

MISA Joint Stock Company (2017). Textbook of Computerized Accounting Business Accounting (For students majoring in Economics, Accounting at universities, colleges, and high schools). Publishing House Culture - Information. (E-book)

### \* *Additional references:*

Ministry of Finance, (2016). Practical Guide to Corporate Accounting Regime, Accounting Account System, Circular 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.

Ministry of Finance, (2008). 26 Vietnamese Accounting Standards 2001-2006. Financial Publisher.

Link to the help website of MISA AMIS, <https://amis.misa.vn/ho-tro/>

Link to register for free use of MISA AMIS software, <https://amis.misa.vn/amis-ke-toan/>

## 7. Course outline

Week	Content	Course expected learning outcomes
	<b>Chapter 1: The overview of accounting software</b>	
	<b>A/ Main contents: (5 hours)</b> <b>1. Theories: (4 hours)</b> 1.1. Introduction to accounting software 1.2. Create accounting data 1.3. Declare the initial categories 1.4. Enter opening balance <b>2. Practice: (1 hours)</b> Exercice – chapter 1	K1,K2,K3,K4,K5
	<b>B/ Self-study contents: (15 hours)</b> <ul style="list-style-type: none"> <li>Students read reference materials and do practice exercises</li> </ul>	
	<b>Chapter 2: Purchasing accounting</b>	
	<b>A/ Main contents: (5 hours)</b> <b>1. Theories: (3 hours)</b> 2.1. Purchasing Accounting 2.2. Accountant returns purchased goods	K1,K2,K3,K4,K5

	2.3. Supplier Paying Accounting <b>2. Practice:</b> (2 hours) Exercise – chapter 2	
	<b>B/ Self-study contents:</b> (15 hours) <ul style="list-style-type: none"> <li>Students read reference materials and do practice exercises</li> </ul>	
	<b>Chapter 3: Sales accounting</b>	
	<b>A/ Main contents:</b> (5 hours) <b>1. Theories:</b> (3 hours) 3.1. Sales Accounting 3.2. Sales return accountant 3.2. Accounting to collect money from customers <b>2. Practice:</b> (2 hours) Exercise – chapter 3	<b>K1,K2,K3,K4,K5</b>
	<b>B/ Self-study contents:</b> (15 hours) <ul style="list-style-type: none"> <li>Students read reference materials and do practice exercises</li> </ul>	
	<b>Chapter 4: Capital accounting in cash</b>	
	<b>A/ Main contents:</b> (5 hours) <b>1. Theories:</b> (3 hours ) 4.1. Cash accounting 4.2. Bank deposit accounting <b>2. Practice:</b> (2 hours) Exercise – chapter 4	<b>K1,K2,K3,K4,K5</b>
	<b>B/ Self-study contents:</b> (15 hours) <ul style="list-style-type: none"> <li>Students read reference materials and do practice exercises</li> </ul>	
	<b>Chapter 5: Fixed asset accounting</b>	
	<b>A/ Main contents:</b> (3 hours) <b>1. Theories:</b> (2 hours ) 5.1. Accounting records increase in fixed assets 5.2. Accounting to write down fixed assets 5.3. Fixed asset depreciation accounting <b>2. Practice:</b> (1 hours) Exercise – chapter 5	<b>K1,K2,K3,K4,K5</b>
	<b>B/ Self-study contents:</b> (9 hours) Students read reference materials and do practice exercises	
	<b>Chapter 6: Accounting for tools, prepaid expenses</b>	
	<b>A/ Main contents:</b> (2 hours) <b>1. Theories:</b> (1 hours ) 6.1. Instruments and tools accounting 6.2. Prepaid cost accounting <b>2. Practice:</b> (1 hours) Exercise – chapter 6	<b>K1,K2,K3,K4,K5</b>
	<b>B/ Self-study contents:</b> (6 hours) Students read reference materials and do practice exercises	

	<b>Chapter 7: Payroll accounting</b>	
	<b>A/ Main contents:</b> (3 hours) <b>1. Theories:</b> (2 hours ) 7.1. Calculating, accounting salary and deductions according to salary 7.2. Pay and pay insurance <b>2. Practice:</b> (1 hours) Exercice – chapter 7	<b>K1,K2,K3,K4,K5</b>
	<b>B/ Self-study contents:</b> (6 hours) Students read reference materials and do practice exercises	
	<b>Chapter 8: General accounting and determination of business results</b>	
	<b>A/ Main contents:</b> (7 hours) <b>1. Theories:</b> (5 hours ) 8.1. Accounting and other professional documents 8.2. Tax accounting 8.3. Accounting identified business results 8.4. Prepare accounting reports and financial statements <b>2. Practice:</b> (2 hours) Exercice – chapter 8	<b>K1,K2,K3,K4,K5</b>
	<b>B/ Self-study contents:</b> (21 hours) Students read reference materials and do practice exercises	
	<b>Chapter 9: Cost accounting</b>	
	<b>A/ Main contents:</b> (10 hours) <b>1. Theories:</b> (7 hours ) 9.1. Accounting for production costs 9.2. Cost accounting 9.3. Production cost accounting 9.4. Prepare accounting reports and financial statements <b>2. Practice:</b> (3 hours) Exercice – chapter 9	<b>K1,K2,K3,K4,K5</b>
	<b>B/ Self-study contents:</b> (30 hours) Students read reference materials and do practice exercises	