

## Course (KQ03338): (ACCOUNTING FOR COMMERCIAL AND SERVICE ENTERPRISE)

### 1. General information

- Term: 7
- 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	
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"/>	<input type="checkbox"/>

- Prerequisite course(s): Principles of Accounting

### 2. Course objectives and expected learning outcomes

#### \* *Course objectives:*

- Knowledge: Course provided for students with knowledge about: Accounting for Commercial and Service enterprises; Accounting for good purchasing; Accounting for sale revenue; Accounting for good import and good export; Accounting for service revenue; Accounting for profit and loss in Commercial and Service enterprises.
- Skills: Course provide students effective teamwork skills; handle vouchers, record accounting books, prepare accounting reports competently; solving practical problems of accounting in commercial service enterprises..
- 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 After successfully completing this course, students are able to	PLO performance criteria
<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>Evaluate</b> accurately the problems in accounting and auditing practice and propose proper solutions through proficiency in document handling, bookkeeping and reporting	6.2. Evaluate accurately the problems in accounting and auditing practice and propose proper solutions for better accounting and auditing practice of enterprises
CELO_4	<b>Identify</b> accurately research problems in commercial and service businesses effectively individually or in groups	8.1. Identify accurately research problems in accounting and auditing which need to seek solutions for better accounting and auditing practice of enterprises
<b>Attitude</b>		
CELO_5	<b>Comply</b> strictly with the laws in accounting and auditing	9.1. Comply strictly with the laws in accounting and auditing

### 3. Course description

Brief description of the course: The main content of this course includes: Accounting for Commercial and Service enterprises; Accounting for good purchasing; Accounting for sale revenue; Accounting for good import and good export; Accounting for service revenue; Accounting for profit and loss in Commercial and Service enterprises.

### 4. Teaching and learning & assessment methods

CELOs	CELO1	CELO2	CELO3	CELO4	CELO5
<b>Teaching and learning</b>					
Lecturing	x	x	x	x	x
Practing/ Group homework	x	x	x	x	x
Case study		x		x	
Teaching through practical work			x	x	x
<b>Progress Assessment</b>					
Rubric 1. Attendance (10%)					x
Rubric 2. Practical/Discussion (20%)	x	x	x	x	x
<b>Midterm exam (20%)</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. All cases of not participating in the discussion deduct 50% of the points.
- 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:*

Lectures on the subject: Accounting of commercial service enterprises. Editor: Tran Minh Hue (2021). Agricultural University Publishing House

### \* *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.

Ha Thi Thuy Van, Vu Thi Kim Anh, Dam Bich Ha (2017). Accounting in service business, Finance Publishing House

E Portfolio: MS team by course

Documents on the website of the General Department of Taxation: [www.gdt.gov.com.vn](http://www.gdt.gov.com.vn)

[www.hoiketoanhcm.org.vn/vn/trao-doi/trinh-bay-bao-cau-tai-chinh-tai-mot-so-doanh-nghiep-nho-va-vua-o-huyen-gia-lam-sound-pho-ha-noi/](http://www.hoiketoanhcm.org.vn/vn/trao-doi/trinh-bay-bao-cau-tai-chinh-tai-mot-so-doanh-nghiep-nho-va-vua-o-huyen-gia-lam-sound-pho-ha-noi/)

## 7. Course outline

Week	Content	Course expected learning outcomes
	<b>Chapter 1: Accounting for Commercial and Service enterprises</b>	
	<b>A/ Main contents: (3 hours)</b> <b>1. Theories: (3 hours)</b> 1.1. Characteristics of commercial and service business 1.1.1. Concepts and features 1.1.2. Classify 1.2. Commercial accounting services 1.2.1 Roles 1.2.2 Missions	K1,K2
	<b>B/ Self-study contents: (9 hours)</b> • Students read reference materials and do practice exercises	
	<b>Chapter 2: Accounting for good purchasing</b>	

.	<b>A/ Main contents: (7 hours)</b> <b>1. Theories: (3 hours)</b> 2.1. Characteristics and duties of accountants 2.1.1 Characteristics 2.1.2 Tasks 2.2. Purchasing Accounting 2.2.1 Detailed accounting 2.2.2 General accounting <b>2. Discussion : (2 hours)</b> <b>3. Practice: (2 hours)</b> Exercise – chapter 2	K1,K2,K3,K4,K5
	<b>B/ Self-study contents: (21 hours)</b> <ul style="list-style-type: none"> <li>Students read reference materials and do practice exercises</li> </ul>	
	<b>Chapter 3: Accounting for sale revenue</b>	
	<b>A/ Main contents: (10 hours)</b> <b>1. Theories: (5 hours)</b> 3.1. Characteristics and duties of accountants 3.1.1 Characteristics 3.1.2 Missions 3.2 Accounting for sales by direct sales method 3.2.1 Accounting for wholesale through warehouses 3.2.2.Accounting for direct shipping wholesale 3.2.3.Accounting for sales of packaging with separate pricing 3.2.4 Installment sales accounting 3.3. Accounting for sales by indirect sales method 3.3.1. Sales accountant at the delivery agency 3.3.2. Sales accountant at the agency receiving agent <b>2. Discussion : (2 hours)</b> <b>3. Practice: (3 hours)</b> Exercise – chapter 3	<b>K1,K2,K3,K4,K5</b>
	<b>B/ Self-study contents: (30 hours)</b> <ul style="list-style-type: none"> <li>Students read reference materials and do practice exercises</li> </ul>	
	<b>Chapter 4: Accounting for good import and good export</b>	
	<b>A/ Main contents: (10 hours)</b> <b>1. Theories: (5 hours)</b> 4.1. Accounting duties 4.2. Accounting for import operations 4.2.1 Direct import accounting 4.2.2. Accounting for import entrustment 4.3. Accounting for export operations 4.3.1.Accounting for direct export operations 4.3.2.Accounting for entrusted export operations <b>2. Discussion : (2 hours)</b> <b>3. Practice: (3 hours)</b> Exercise – chapter 4	<b>K1,K2,K3,K4,K5</b>

	<b>B/ Self-study contents: (30 hours)</b> <ul style="list-style-type: none"> <li>Students read reference materials and do practice exercises</li> </ul>	
	<b>Chapter 5: Accounting for service revenue</b>	
	<b>A/ Main contents: (10 hours)</b> <b>1. Theories: (5 hours)</b> 5.1. Some types of service business 5.2. Accounting for tourism business activities 5.2.1. Characteristics of tourism business 5.2.2. Accounting for the collection of costs, calculating the cost of tourism services 5.2.2. Accounting of tourism business revenue 5.3. Accounting for transportation business 5.3.1. Characteristics of transportation business 5.3.2. Accounting for the collection of costs, calculating the cost of transportation services 5.3.3. Accounting of revenue from transportation business <b>2. Discussion : (2 hours)</b> <b>3. Practice: (3 hours)</b> Exercice – chapter 5	<b>K1,K2,K3,K4,K5</b>
	<b>B/ Self-study contents: (30 hours)</b> Students read reference materials and do practice exercises	
	<b>Chapter 6: Accounting for profit and loss in Commercial and Service enterprises</b>	
	<b>A/ Main contents: (5 hours)</b> <b>1. Theories: (2 hours)</b> 6.1. Some general problems in determining the results and distribution of business results 6.2. Accounting determines the results 6.3. Accounting for distribution of business results 6.4. Accounting report <b>2. Discussion : (2 hours)</b> <b>3. Practice: (1 hours)</b> Exercice – chapter 6	<b>K1,K2,K3,K4,K5</b>
	<b>B/ Self-study contents: (15 hours)</b> Students read reference materials and do practice exercises	