

COURSE (KQ04980): INTERNSHIP 1

1. General information

- Term: 5
- Credits: **Total credits 6 (Lecture: 0 – Practice: 6)**
- **Self-study: 18** credits
- Credit hours for teaching and learning activities: 45 hrs
- Self-study: 135 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 <input checked="" type="checkbox"/>	
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 checked="" type="checkbox"/>	<input type="checkbox"/>

2. Course objectives and expected learning outcomes

*** Course objectives:**

- Knowledge: The module aims to provide learners with knowledge about economic activities arising in organizations (enterprises, administrative and non-business units, cooperatives...); Analysis and assessment of compliance with current accounting and auditing regimes.
- Skills: The module trains learners in organizational and leadership skills, teamwork skills to achieve set goals, and skills in applying accounting and auditing software to effectively handle problems.
- Attitude: The course forms for learners a serious attitude in building short-term and long-term learning and development plans, in order to support career development.

*** Course expected learning outcomes**

Notation	Course expected learning outcomes After successfully completing this course, students are able to	PLO performance criteria
Knowledge		
CLO1	Analyze of the basic situation of the unit (organizational model of the management apparatus, functions and duties of each department, production and business characteristics, labor situation, asset-capital situation, results manufacturing business)	2.1 Apply accounting principles and regulations to collect financial information related to business activities of enterprises
CLO2	Analyze of accounting system and characteristics in enterprises	3.2 Evaluate the level of compliance with the accounting and auditing principles and regulations

Skills		
CLO3	Collect information and write internship reports on the basic situation of the unit	4.4 Organize and manage teamwork activities effectively to achieve objectives of teamwork activities
CLO4	Select flexibly of specialized research methods to analyze the characteristics of accounting system during the internship at the institutions	7.2 Use competently accounting and auditing software in accounting and auditing practices
CLO5	Conduct surveys on issues of the accounting and auditing	8.2 Prepare planning research activities
CLO6	Use appropriate research methods	8.3 Apply appropriately research methods for data collection and data analysis
Attitude		
CLO7	Active in learning; proficient in literature search for access to modern science and a sense of lifelong learning	10.1 Define short- term and long-term objectives to develop a career in accounting and auditing

3. Course description

KQ04980. Internship course 1: 6 Credits (Theory: 0; Practice: 06; Self-Study: 18). This course covers the following contents: Developing an internship plan; Learning the process of formation and development of the business; Exploring the resources of the business; Understanding the production process and business activities of the enterprise; Analyzing business performance; Determining the problem the company is facing (focusing on accounting, accounting and auditing issues); Synthesizing and processing information; Report writing and presentation.

4. Teaching and learning & assessment methods

CLOs	CLO1	CLO2	CLO3	CLO4	CLO5	CLO6	CLO7
Teaching and learning							
Proposals							x
Internship Plan and Diary							x

Collect and evaluate the internship results of enterprises			X	X			
Present research results and answering questions	X	X	X	X	X	X	
Internship report 1	X	X	X	X	X	X	
Assessment							
Progress Assessment (40%)							
Rubric 1. Proposals and Internship Plan (15%)							X
Rubric 2. Internship diary (15%)							X
Rubric 3. Assessment of students' internship results - Assessed by enterprises (10%)			X	X			
Final assessment (60%)							
Rubric 4. Presentation (20%)	X	X	X	X	X	X	
Rubric 5. Internship report 1 (40%)	X	X	X	X	X	X	

5. Student tasks

- Attendance: All students attending this module must attend all of the tutorials organized by the instructor.
- Presentation and Discussion: All students attending this module must report their internship results to the evaluation committee.
- Internship, off-campus: All students attending this module must:
 - + Actively contact the internship facility.
 - + Plan the internship: The plan should clearly state the location of the internship, identify the problem at the internship that the student wants to study, and explain why. The plan is sent to the instructors and instructors at the facility.
 - + Fully record the activities of team members during the internship at the facility in the internship diary.
 - + Strictly and fully comply with the regulations of the school and the internship.
 - + Actively and actively discuss with instructors and staff in charge at the internship.
 - + Submit the internship diary, comments of the instructor at the facility and the summary report to the teacher in charge at the end of the internship.
- Writing a summary report: All students attending this module must write and submit a final report in groups for the entire internship under the chosen topic.
- Report to the panel: All students participating in this module must report their internship results to the evaluation board.

6. Text books and references

- * Textbooks/Lectures

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

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

Vietnam Association of Certified Public Accountants (VACPA) (2016). Ebook to update accounting and auditing knowledge 2016

* Other references

Phan Trung Kien (2011). Auditing: Theory and “Practice”. Financial publisher, p523.

Vuong Dinh Hue and Doan Xuan Tien. Practice Audit Audit enterprise financial statements. Financial Publisher, p258.

7. Course outline

Week	Content	Course expected learning outcomes
1	Activity 1: Develop a plan and guide the practice	
	A/ Contents of planning and guiding group work practice: (10 hrs) - Practice guide - Form a group of 3-5 students - Contact the internship units - Talk to your instructor to develop a detailed internship plan	CLO3, CLO 6
	B/ Things need to learn at home: (30 hrst) - Students learn about research methods - Make an internship plan according to the assigned group tasks	CLO 3, CLO 6
2	Activity 2: Find out the history of formation and development of the business	
	A/ Contents at the internship units (25 hrs) - Collecting information about the internship establishment: history of establishment and development of the agency, size, organizational structure, type of operation, production and business activities, types of products and services offered by the organization. company provides... - 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 internment facility - Learn the accounting apparatus of the business	CLO 1, CLO 2, CLO 3, CLO 5, CLO 6, CLO 7
	B/ Things need to learn at home: (75 hrs) - Synthesize and process collected information and write reports - Write dairy report	CLO 1, CLO 2, CLO 3, CLO 5, CLO 6, CLO 7

Week	Content	Course expected learning outcomes
3-4	Activity 3: Students learn about the business situation and accounting work of enterprises	
	A/ Summary of the main contents at the internship unit: (30 hrs) - Collect information about: characteristics of assets, capital sources, business results in recent years - Participate in the activities of the internment facility - Learn about accounting work at a real facility - Learn about the advantages and disadvantages of the establishment's management, marketing, finance and accounting activities, analyze and propose solutions..	CLO 1, CLO 2, CLO 3, CLO 5, CLO 6, CLO 7
	B/ Things need to learn at home: (90 hrs) - Synthesize and process collected information and write reports - Write dairy report	CLO 1, CLO 2, CLO 3, CLO 5, CLO 6, CLO 7
4-5	Activity 4: Students synthesize and process data, write and present reports	
	A/ Content of group work and presentation to the council (25 hrs) (20 hrs group work + 5 hrs presentation) - Students collect and analyze data - Write a final report - Prepare the presentation Presentation tot he council (5 hrs)	CLO 1, CLO 2, CLO 3, CLO 4, CLO 5, CLO 6, CLO 7
	B/ Things need to learn at home: (75 hrs) - Perform tasks assigned by the team - Summarize the results achieved and the limitations and obstacles during the field survey.	CLO 1, CLO 2, CLO 3