|  |  |  |  |
| --- | --- | --- | --- |
| |  |  | | --- | --- | | **The Ministry of Education and Training**  **HOCHIMINH CITY OPEN UNIVERSITY** | **SOCIALIST REPUBLIC OF VIETNAM**  **Independence – Liberty – Happiness**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | |  |

**BACHELOR PROGRAM**

**SYLLABUS**

**ACCO 3301 - FINANCIAL ACCOUNTING 3**

1. **COURSE OUTLINES:**
   1. Name: FINANCIAL ACCOUNTING 3
   2. Course code: ACCO3301
   3. Course Credit: 03 credits
   4. Requisite: Principles of accounting, Financial Accounting 1, and Financial Accounting 2.
2. **COURSE DESCRIPTION:**

The Financial Accounting 3 course provides advance knowledge and skills about organising and operating the enterprise accounting system, such as document, accounting records system, preparing and reporting financial performance, for students majoring in accounting and auditing. In this course, students will be able to analyse financial statements utilizing horizontal and vertical analysis and financial ratio analysis. Students are required to complete Principles of Accounting and Financial Accounting 1, and Financial Accounting 2 courses before registering this course.

1. **COURSE OBJECTIVES**
   1. **General objectives**

This course aims to provide master knowledge about financial accounting in terms of organizing and operating the enterprise accounting system, such as documents, accounting records system, preparing and reporting financial statements. By the end of the course, students are responsible for reading one or more articles relevant to the accounting topics that we are studying taken from the business press and ethical judgment.

* 1. **Detailed objectives:**
* **Knowledge objectives:**

After successfully completing this course, students will be able to:

* Classify types of documents, collect, prepare, check and complete accounting records. Explain the process of transferring documents and legal provisions about preparing, utilising and filing accounting documents.
* Analyse of the differences and conditions of the application of different accounting system consistent with the characteristics and management requirements of businesses as well as the record order in the accounting system. Demonstrate how to adjust the accounting books and responsibilities of accounting bookkeeper and recorder.
* Present of the objectives, components, and provisions related to enterprise’s financial reports; to explain the process as well as the regulations on preparation, adjustment and complete financial statements. To explain details on the financial statements of the company.
* Differentiate changes in accounting policies, accounting estimates and accounting errors; explain the principles for handling and presenting changes in accounting policies, accounting estimates and accounting errors in financial statements.
* Present and analyse factors affecting the organization of accountants in business; to explain the content of the organization of accounting system in specific circumstances.
* Explain the relationship between types of documents, accounting records in the accounting system, and the financial statements.
* **Skill objectives:**

As completing this course, students are expected to:

* Apply professional judgment in handling the relationship between the provisions of the management requirements and the organization of the accounting system, such as documents, accounting records and financial statements,
* Handle errors in accounting, changes in accounting policies, accounting estimates based on applying the standards, accounting principles and Vietnamese accounting system including related legal documents.
* Apply Excel spreadsheet in exporting data from the financial statements for calculating, financial ratios analysing.
* Research resources such as professional standards, regulations, and other financial data to research accounting-related issues.
* Identify and analyse in advance level of the selection of policies and accounting methods in financial statements honestly and reasonably;
* Communicate (group work, discussions, demonstrations, presentations, ...);
* Write short report about targeted topics (approximately 500 words);
* **Attitude objectives:**

Students will demonstrate dedication to the following professional values and attitudes needed for success in the accounting profession:

* Value-based reasoning techniques under conditions of uncertainty to enhance personal objectivity, integrity, and ethical conduct.
* Motivation and commitment to continue learning throughout life to maintain professional knowledge and skills.
* Understand and comply accounting professional ethics.

1. **APPROACHES TO TEACHING AND LEARNING**

Lectures: 29 hours within 4 weeks

Practical: 16 hours within 4 weeks. You will be encouraged to practise bookkeeping, conduct accounting treatments and prepare supporting documents to address the week's learning objectives. These activities provide you with formative feedback on your progress.

1. **ASSESSMENT**

Students will be expected to undertake the following assessments related to the learning outcomes of this unit.

Students will receive feedback from academics based upon their engagement with and completion of practical tasks and will be encouraged to assess their own progress using voluntary quizzes.

* 1. Name of assessment: Final examination
  2. Group or individual: Individual
  3. Due date: End of semester
  4. Score grading scale: The course grading scale is 10-point system, with ten being the highest and zero being the lowest.
  5. Type of assessment: multi-choice questions combined with discussion questions. The students do not allow to using study materials during the examination time.
  6. Method and conduct of assessment:

|  |  |  |
| --- | --- | --- |
| **No.** | **Method of assessment** | **Ratio** |
| 1 | Mid-term examination | 40% |
| 2 | Final examination | 60% |

1. **STUDY MATERIALS** 
   1. Text books

- Financial Accounting Department, University of Economics HoChiMinh City, Financial Accounting 5 – text book.

* 1. References  
     - Vu Huu Duc, Tran Thi Giang Tan, Nguyen The Loc (2010). Understanding the Vietnam accounting standards.

- Ministry of Finance, The Vietnam accounting standards and Enterprise Accounting Regime.

- The relevant legislation