|  |  |  |  |
| --- | --- | --- | --- |
|

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

 |  |

**BACHELOR PROGRAM**

 **SYLLABUS**

**ACCO3306 - ACCOUNTING OF BANKING**

1. **COURSE OUTLINES**
	1. Name: **Accounting of Banking**
	2. Course code: ACCO3306
	3. Course Credit: 03 credits
	4. Requisite: Principles of accounting
2. **COURSE DESCRIPTION:**

The Accounting of Banking course provides basic knowledge on accounting of business transactions and skills of preparing and presenting financial reports of a commercial bank, based on the general accounting principles applying to a commercial bank.

1. **COURSE OBJECTIVES**

After finishing this course, students shall be able to:

* Obtain basic knowledge and skills about accounting of banking and prepare financial reports of commercial banks.
* Apply the current banking accounting system to the above transactions.
* Gain the ability of self-learning, self-reading of standards, regulations relating to banking accounting.
1. **Approaches to Teaching and Learning**
* Lectures: 4 hours per week.
* Practice/lab: 2 hours per week. Students 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**
	1. Type of assessment: multi-choice questions combined with discussion questions. The students do not allow to using study materials during the examination time.
	2. Method and conduct of assessment:

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

1. **Resource materials**
	1. Text books:
* Nguyen Thi Loan, Accounting of Banking, Economics Publishing House, 2015.
	1. References
* Truong Thi Hong, Accounting of Banking: Theory- Exercises and Multiple-choice Questions, Economics Publishing House, 2015.
* Nguyen Thi Loan, Exercises and Solutions in Accounting of Banking, Economics Publishing House, 2015.