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

**BACHELOR PROGRAM**

**SYLLABUS**

**ACCO 3401 - FINANCIAL ACCOUNTING 2**

1. **COURSE OUTLINES:**
   1. Name: FINANCIAL ACCOUNTING 2
   2. Course code: ACCO 3401
   3. Course Credit: 04 credits
   4. Requisite: Principles of accounting, Financial Accounting 1.
2. **COURSE DESCRIPTION:**

The Financial Accounting 2 course provides advance knowledge about financial accounting. In this course, students enable to develop the ability to prepare and analyse increasingly complex transactions and components in enterprise; for example, financial investments and international operations, asset rent, real estate investments; provisions for payables, income tax, etc. In this level, students will be able to not only record transactions but also explain the economic nature of the transaction, the solution under accounting standard perspective in the relation with other legal provisions. Students are required to complete Principles of Accounting and Financial Accounting 1 courses before registering this course. It is also prerequisite to take Financial Accounting 3 course.

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

This course aims to provide advance knowledge about financial accounting in view of handling complex transactions. Following an investigation of the accounting information system and accounting cycle, students will be able to record the complex transactions. By the end of the course, students are responsible for reading one or more articles relevant to the accounting topics taken from the business press and ethical judgment.

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

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

* Explain the Vietnam accounting standards’ provisions in complex transactions.
* Present based - on principles that the transactions are recorded, summarized, and presented in financial statements in financial investments and international operations, rented assets, real estate investments, corporation enterprises; provisions for payables, income tax, etc.
* Demonstrate the ability to assess a situation, identify and explain the difference between financial accounting and tax accounting.
* **Skill objectives:**

As completing this course, students are expected to:

* Identify and analyse the complex economic transactions based on the principles of Vietnam accounting standards and Vietnam accounting system.
* Use Excel spreadsheet for calculating and recording advance transactions;
* Ability to use 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;
* 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: 40 hours within 5 weeks

Practical: 20 hours within 5 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:

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

1. **RESOURCE MATERIALS**
   1. Text books

- Financial Accounting Department, University of Economics HoChiMinh City, Financial Accounting 3&4 – 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