

**COURSE SYLLABUS
FOR FULL-TIME UNDERGRADUATE PROGRAMS**

(Issued under Decision No.1380/QĐ-ĐHKTQĐ on 15/8/2016 by the University President)

1. COURSE NAME: ACCOUNTING PRINCIPLES

Code: **KTKE1101**

Number of Credit: **3 (2,1)**

**2. DEPARTMENT IN CHARGE OF INSTRUCTION: ACCOUNTING
PRINCIPLES**

3. PRE-REQUISITE:

General education courses.

4. COURSE DESCRIPTION:

This course covers basic knowledge of accounting principles including: the nature of accounting, generally accepted definition and principles of accounting, reflected objects of accounting and accounting methods. Students, thereby, will learn how to recognize the basic business process in accounting.

5. COURSE OBJECTIVES:

This course will equip students with fundamental knowledge of accounting, so they can study effectively other courses in their program.

6. COURSE CONTENTS:

TENTATIVE SCHEDULE

Chapter	Time (45 section)		
	<i>Total hours</i>	<i>Theory</i>	<i>Exams, Discussion</i>
Chapter 1: An overview of Accounting	8	6	2
Chapter 2: Accounting Cycle	10	6	4
Chapter 3: Revenues and Expenses	7	5	2
Chapter 4: Assets	11	7	4
Chapter 5: Liabilities, earnings and owner's equities	9	6	3
Total	45	30	15

CHAPTER 1 – INTRODUCTION TO ACCOUNTING

This chapter introduces the basic concepts and principles of accounting and the role of accounting in business management. Besides, it introduces Generally Accepted Accounting Principles.

1.1. The function and the role of accounting

- 1.1.1. Definition of accounting
- 1.1.2. The role of accounting information in making business decision.
- 1.1.3. Types of accounting
- 1.1.4. Professional opportunities and development prospects for accountancy

1.2. Objects of accounting and basic accounting equations

- 1.2.1. Objects of accounting
- 1.2.2. Basic accounting equations

1.3. Financial Statements

- 1.3.1. Roles and objectives of Financial Statements
- 1.3.2. Set of Financial Statements

1.4. Accounting Standards and Professional Accounting Bodies

- 1.4.1. General accounting principles.
- 1.4.2. Vietnamese accounting standards and international accounting standards
- 1.4.3. Professional accounting bodies

1.5. Accounting information system

- 1.5.1. Definition
- 1.5.2. Accounting information system and management information system
- 1.5.3. Accounting Information System for enterprises

Texts and readings for the chapter:

- Lecture notes “Accounting Principles” – Accounting Principle Department
- Vietnamese Accounting standards no 01 – “General standards”
- Other related accounting standards and materials required by lecturers.

Chapter 2: ACCOUNTING CYCLE

This chapter provides concepts and functions of ledger accounts, accounting documents, and a completed accounting process. Students will learn how to use basic accounting equations to analyze, process and recognize business transactions.

2.1. Analyzing business transactions using basic accounting equations

2.2. Accounts and double-entry bookkeeping system

- 2.2.1. Accounts (Ledger accounts)
- 2.2.2. Double-entry bookkeeping system
- 2.2.3. The general journal and the general ledger
- 2.2.4. Influences of economic transactions on financial statements

2.3. The accounting process

Texts and readings for the chapter:

- Lecture notes “Accounting Principles” – Accounting Principle Department
- Supplementary materials required by lecturers.

Chapter 3: REVENUES AND EXPENSES

This chapter introduces definitions, concepts, characteristics, and principles of accounting and two elements comprising an Income Statement: Revenues and Expenses.

3.1. Revenues

3.1.1. Definition

3.1.2. Measurement and recognition of revenues

3.1.3. Accounting for revenues

3.2. Expenses

3.2.1. Definition of expenses

3.2.2. Measurement and recognition of expenses

3.2.3. Accounting for expenses

Texts and readings for the chapter:

- Lecture notes “Accounting Principles”– Accounting Principle Department
- Supplementary materials required by lecturers.
- Vietnamese Accounting Standards

Chapter 4: ASSETS

This chapter provides basic knowledge about the assets, including current and non-current assets.

4.1. Current Assets

4.1.1. Definition and classification of current assets

4.1.2. Inventory

4.1.3. Cash

4.1.4. Accounts receivable

4.1.5. Other current assets

4.2. Non-current Assets

4.2.1. Definition and classification of non-current assets

4.2.2. Accounting for fixed assets

4.2.3. Depreciation of fixed assets

4.2.4. Other non-current assets

Texts and readings for the chapter:

- Lecture notes “Accounting Principles”– Accounting Principle Department
- Supplementary materials required by lecturers.
- Vietnamese Accounting Standards

Chapter 5: LIABILITIES, EARNINGS AND OWNER’S EQUITY

In chapter 5, students acquire knowledge related to remaining elements of Balance sheet as Liabilities and Owner’s equity. They also learn the process of defining the income, as well as issues related to the processing and distribution of earnings.

5.1. Liabilities

5.1.1. Definition and classification of Liabilities

5.1.2. Accounting for Accounts Payable

5.1.3. Accounting for long-term debts.

5.2. Owners' Equities and Earnings

5.2.1. Accounting for earnings

5.2.2. Accounting for owners' equities

Texts and readings for the chapter:

- Lecture notes "Accounting Principles" – Accounting Principle Department
- Supplementary materials required by lecturers.
- Vietnamese Accounting Standards

7. REQUIRED TEXTBOOK & COURSE MATERIALS

- Assoc. Prof. Nguyen Thi Dong (2007), Theory of Accounting, Finance Publisher.
- Assoc. Prof. Nguyen Van Cong (2011), Questions and Exercises for "Theory of Accounting", National Economics University Publisher.

8. REFERENCES

- "Accounting Principles" Lectures – Accounting Principle Department
- International Accounting Standards
- Vietnamese Accounting Standards and Vietnamese Accounting policies for enterprises.
- Supplementary materials required by lecturers.

9. ASSESSMENTS & GRADING POLICY:

- Grading scale: 10 points

+ Attendance:	10%
+ Midterm test:	20%
+ Final test:	70%

- Students are required to attend the class at least 70% of the total hours of the course and fulfill all the tasks in the exercise book and supplementary materials assigned by instructors.

- Students are required to be active in reading materials and textbooks for presentations, discussions, and group work in class and attend periodic and final tests.

Hanoi, 2016

HEAD OF DEPARTMENT

(signed)

PhD. Pham Thanh Long

PRESIDENT

(signed)

Prof.Dr. Tran Tho Dat