

COURSE SYLLABUS
FOR FULL-TIME UNDERGRADUATE PROGRAMS

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

1. COURSE NAME: PUBLIC SECTOR ACCOUNTING

Code: KTKE1103 Number of Credit: 03 (2,1)

2. DEPARTMENT IN CHARGE OF INSTRUCTION:

ACCOUNTING PRINCIPLES

3. PRE-REQUISITE: Accounting Principles

4. COURSE DESCRIPTION:

This course introduces accounting in The State Budget and Treasury, Collecting Authorities, and especially focuses on accounting in State Offices and Organizations & Public Service Units (SOO&PSU).

5. COURSE OBJECTIVES:

The objective of the course is to provide students the fundamentals about the State's financial system, State's financial management mechanisms and public accounting system including accounting for State Budget and Treasury, accounting for Collecting Authorities, and especially accounting for SOO&PSU, Budget accounting in local government (wards, communes) and national reserves accounting.

6. COURSE CONTENTS:

TENTATIVE SCHEDULE

Part/Chapter	Time (45 slots)		
	Total	Teaching	Exercise and Discussion
Chapter 1: Overview of Public sector accounting	5	4	1
Chapter 2: Accounting for Cash and Supplies in SOO&PSU	6	4	2
Chapter 3: Accounting for Plant Assets and Intangible Assets in SOO&PSU	8	5	3
Chapter 4: Accounting for Payment Operations	8	6	2
Chapter 5: Accounting for Public Fund and Equity in SOO&PSU	4	3	1
Chapter 6: Accounting for Revenue and Expenditure in SOO&PSU	8	5	3
Chapter 7: Accounting for Public Capital Settlement and Financial Reports in SOO&PSU	6	3	3
Chapter 8: Accounting for Revenue and Expenditure, Budget management and Payment in State Treasury System	No Class		
Chapter 9: Accounting for Local government Budget (Wards, Communes)	No Class		
Chapter 10: Accounting for National Reserve	No Class		
Total	45	30	15

Chapter 1: An overview of the Public Sector Accounting System

This chapter presents an overview of Public Finance; the State's financial management system; the accounting organizing principles as well as accounting organizing issues in SOO&PSU.

- 1.1. Public finance and Public sector accounting system
 - 1.1.1. An overview of Public finance and the State financial management mechanism
 - 1.1.2. An overview of Public sector accounting system
- 1.2. Accounting in SOO&PSU
 - 1.2.1. Determining and operating characteristics of SOO&PSU

1.2.2. Accounting system in SOO&PSU

Texts and readings for the chapter:

- Assoc Prof. Dr. Nguyen Thi Dong (2005), Text book “Accounting in SOO&PSU”, Finance Publishing House, Chapter 1.
- State Budget Law No. 01 / 2002 / QH11 dated 12/16/2002.

Chapter 2: Accounting for Cash and Supplies in SOO&PSU

This chapter introduces principles, tasks and techniques of accounting for cash as well as features, classification, measurement, tasks and techniques of accounting for Materials, Supplies, Finished goods and Merchandises in SOO&PSU.

2.1. Cash

2.1.1. Fundamentals

2.1.2. Accounting for Cash

2.2. Accounting for Materials, Supplies, Finished Goods and Merchandises

2.2.1. Accounting for Materials and Supplies

2.2.2. Accounting for Finished Goods and Merchandises

Texts and readings for the chapter:

- Assoc Prof. Dr. Nguyen Thi Dong ,(2005), Text book “Accounting in SOO&PSU”, Finance Publishing House, Chapter 2.
- Ministry of Finance (2006), SOO&PSU Accounting Codification, Publisher of Finance
- The Legal Documents amending and supplementing *SOO&PSU* accountingCodification.

Chapter 3: Accounting for Plant Assetsand Intangible Assets in SOO&PSU

This chapter emphasizes on classification, measurement of Plant Assets and Intangible Assets and how to record typical transactions related to Plant Assets and Intangible Assets in STO&PSU.

3.1. An overview of Plant Assets and IntangibleAssets inSOO&PSU

3.1.1. Recognition and Characteristics

3.1.2. Classification and Measurement

3.3. Accounting for Fluctuation of Plant Assets and intangible Assets

3.4. Accounting for Depreciation and Amortization

3.5. Accounting for Fixed Assets fixing

Texts and readings for the chapter:

- Assoc Prof. Dr. Nguyen Thi Dong (2005), Text book “Accounting in SOO&PSU”, Finance Publishing House, Chapter 3.
- Ministry of Finance (2006), SOO&PSU Accounting Codification, Publisher of Finance
- The Legal Documents amending and supplementing *SOO&PSU* accountingCodification.

Chapter 4: Accounting for Payment Operations

This chapter focuses on the fundamentals, tasks and recording payment transactions in SOO&PSU (Receivables and Payables; Advances to employees; State Budget Payment; Payment to employees; Advances from State Treasury; Public Fund Surplus transferred next year; Public Fund allocated to Subordinates; Internal payment)

4.1. An overview of accounting for payment Operations

4.2. Accounting for typical payment Operations

4.2.1. Accounting for receivables and payables

4.2.2. Accounting for Advances to employees

4.2.3. Accounting for State Budget Payment

4.2.4. Accounting for Payment to employees

4.2.5. Accounting for Advances from State Treasury

4.2.6. Accounting for Public Fund Surplus transferred next year

4.2.7. Accounting for Public Fund allocated to Subordinates

4.2.8. Accounting for Internal payment

Texts and readings for the chapter:

-Assoc Prof. Dr. Nguyen Thi Dong (2005), Text book “Accounting in SOO&PSU”, Finance Publishing House, Chapter 4.

-Ministry of Finance (2006), SOO&PSU Accounting Codification, Publisher of Finance

-The Legal Documents amending and supplementing SOO&PSU accountingCodification.

Chapter 5: Accounting for Public Fund and Equity in SOO&PSU

This chapter focuses on principles, tasks and recording transactions related to public funds (Operating Public Fund, Project Public Fund, State-Order Public Fund, Construction Investment Public Fund, and Public Funds used to acquire fixed assets) and other equities and financial funds in SOO&PSU (Stockholders' equity, Welfare and reward fund, Differences upon asset revaluation, and Foreign exchange differences).

5.1. Classification, principles and tasks of Accounting for Public Fund and Equity in SOO&PSU

5.2. Accounting for Public Fund

5.2.1. Accounting for Operating Public Fund

5.2.2. Accounting for Project Public Fund

5.2.3. Accounting for State-order Public Fund

5.2.4. Accounting for Construction investment Public Fund

5.3. Accounting for other equities and financial funds

Texts and readings for the chapter:

-Assoc Prof. Dr. Nguyen Thi Dong (2005), Text book “Accounting in SOO&PSU”, Finance Publishing House, Chapter 5.

- Ministry of Finance (2006), SOO&PSU Accounting Codification, Publisher of Finance
- The Legal Documents amending and supplementing SOO&PSU accountingCodification.

Chapter 6: Accounting for Revenue and Expenditure in SOO&PSU

This chapter introduces different sources of revenues, expenditures as well as accounting techniques for revenues (Fees, Charges, Public Service Revenue, Purchase Order Revenue, Sales) and expenditures in SOO&PSU (Regular Operating Expenditure, Project Expenditure, Purchase Order Expenditure, and Cost for Production and Business).

- 6.1. Accounting for Regular Operating Expenditure
 - 6.1.1. Account Usage
 - 6.1.2. Recording Regular Operating Expenditure
- 6.2. Accounting for Project Expenditure
 - 6.2.1. Account Usage
 - 6.2.2. Recording Project Expenditure
- 6.3. Accounting for Cost for Production and Business
 - 6.3.1. Account Usage
 - 6.3.2. Recording
- 6.4. Accounting for Public Revenues
 - 6.4.1. Account Usage
 - 6.4.2. Recording Public Revenues
- 6.5. Accounting for Business Sales
 - 6.1.1. Account Usage
 - 6.1.2. Recording Business Sales

Texts and readings for the chapter:

- Assoc Prof. Dr. Nguyen Thi Dong (2005), Text book “Accounting in SOO&PSU”, Finance Publishing House, Chapter 6.
- Ministry of Finance (2006), SOO&PSU Accounting Codification, Publisher of Finance
- The Legal Documents amending and supplementing SOO&PSU accountingCodification.

Chapter 7: Accounting for Public Capital Settlement and Financial Reports in SOO&PSU

This chapter introduces Public Capital Settlement (Requirements andSteps); Book Closing (Principles and Closing Process) and Financial Reports in SOO&PSU (Requirement; Reporting Deadline; Submit Deadline; Structure and Method used to prepare financial reports)

- 7.1. Public Capital Settlement
 - 7.1.1. The Content ofPublic Capital Settlement
 - 7.1.2. Settlement Process

7.3. Financial Accounting Report System in SOO&PSU

7.3.1. Introduction about Financial Accounting Report System in SOO&PSU

7.3.2. Preparing and Presenting Requirements

Texts and readings for the chapter:

- Assoc Prof. Dr. Nguyen Thi Dong (2005), Text book “Accounting in SOO&PSU”, Publisher of Finance, Chapter 7.
- Ministry of Finance (2006), SOO&PSU Accounting Codification, Publisher of Finance
- The Legal Documents amending and supplementing SOO&PSU accountingCodification.

Chapter 8: Accounting for Revenue and Expenditure, Budget management and Payment in The State Treasury System

Thischapter introduces function, task of The State Treasury System. In addition, it focuses on Recording State treasury Transactions including Accounting Revenue and Expenditure, Fund and Investment Capital.

8.1. Function and Role of the State Treasury System

8.2. An overview of the State Treasury System

8.3. Accounting for Revenue and Expenditure in the State Treasury System

8.4. Accounting for Fund and Cash

8.5. Accounting for Public Investment Capital

Texts and readings for the chapter:

- Ministry of Finance, 2009, State Budget accounting Codification, Labor and Social Publisher Limited Company.

Chapter 9: Accounting for Local government Budget (Wards, Communes)

Thischapter presents an overview of the role and position of Commune and Ward Budget in relation to Public Financial System and Public Accounting, the main content of Commune and Ward Budget Accounting.

9.1. Functions and Tasks of Commune and Ward Budget Accounting

9.2. Accounting for revenue of Commune and Ward Budget

9.3. Accounting for expenditure of Commune and Ward Budget

9.4. Commune and Ward Budget Accounting Report

Texts and readings for the chapter:

- Ministry of Finance, 2009, State Budget accounting Codification, Labor and Social Publisher Limited Company.

Chapter 10: Accounting for National Reserve

This chapter mainly focuses on National Reserve accounting (An overview of the National Reserve, the Importance of National Reserve and Accounting techniques for the National Reserve).

10.1. The functions, tasks and role of the national reserve

10.2. Classification of the national reserve

10.3. Accounting for the national reserve

Texts and readings for the chapter:

- Ministry of Finance, 2009, State Budget accounting Codification, Labor and Social Publisher Limited Company.

7. REQUIRED TEXTBOOK & COURSE MATERIALS

- Assoc Prof. Dr. Nguyen Thi Dong (Chief Author, 2005), Text book “Accounting in SOO&PSU”, Finance Publishing House.

8. RECOMMENDED TEXTS & OTHER READINGS

- Ministry of Finance, Vietnamese Accounting Standards
- Ministry of Finance, SOO&PSU Accounting Codification issued by Decision No. 19/2006 / QĐ - BTC.
- State Budget Law
- The Legal Documents amending and supplementing SOO&PSU accountingCodification.
- Ministry of Finance, 2009, State Budget accounting Codification, Labor and Social Publisher Limited Company.

9. ASSESSMENTS& GRADING POLICY:

- Grading scale: 10 points
 - + Attendance: 10%
 - + Midterm test: 20%
 - + Final test: 70%
- Students are required to attendat least 70% of total hours and complete all the assignments and supplementary materialsassigned by teachers.
- Students are required to be active in reading materials andtextbooks for presentations, discussions, and group work in class and attend periodic and final tests.

Hanoi,2016

HEAD OF DEPARTMENT

PRESIDENT

(signed)

(signed)

PhD. Pham Thanh Long

Prof.Dr. Tran Tho Dat