

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: INVESTING PROJECT ACCOUNTING

Code: **KTKE1104**

Number of Credit: **03 (2, 1)**

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

3. PRE-REQUISITE: PRINCIPLES OF ACCOUNTING

4. COURSE DESCRIPTION:

This course provides basic knowledge about operation models for project accounting and some types of project investments including: accounting for investment expenditure, project management expenditure, investment capital settlement and other transactions in owners' units.

5. COURSE OBJECTIVES:

The objective of the course is to introduce accounting techniques in owners' units and project management committee according to Vietnamese Codification for students who are majoring in accounting, auditing and investment economics.

6. COURSE CONTENTS:

TENTATIVE SCHEDULE

Sections/ Chapters	Time (30 sessions)		
	Total	Theory	Practice, Discussion
Chapter 1: Overview of Investment Project Accounting	3	2	1
Chapter 2: Accounting Cycle for Investment Project Accounting	6	3	3
Chapter 3: Accounting for Fixed Assets in Investment Project Management Committee	6	3	3
Chapter 4: Accounting for investment expenditure and investment capital settlement	8	4	4
Chapter 5: Accounting for other transactions	7	3	4
Total	30	15	15

Chapter 1: An Overview of Investment Project Accounting

Chapter 1 clarifies the features of project operations and distinguishes projects from other organizations and economic units. Therefore, the features and responsibilities of the accounting models are mentioned along with the characteristics of project operations, management organization models and implementation management models.

1.1. Definition and investment project classification

1.2. Characteristics of Investment Project Accounting

1.3. Organization models for Investment Project Accounting

1.4. Tasks of Investment Project Accounting

References:

Financial Codification of Project management and investment capita; Vietnamese Accounting Standards and Accounting Codification for owners' units; and other materials required by lecturers.

Chapter 2: Accounting Cycle for Investment Project Accounting

Based on the accounting methods that were introduced in "Principles of Accounting" course, chapter 2 provides specific guidance (accounting documents, measurement and reporting) for project accounting, which is based on Accounting Codification for owners' units.

2.1. Accounting documents

2.2. Cost measurement

2.3. Accounts and project accounting books

2.4. Accounting reports

References:

Financial Codification of Project management and investment capita; Vietnamese Accounting Standards and Accounting Codification for owners' units; and other materials required by lecturers.

Chapter 3: Accounting for Fixed Assets in Investment Project Management Committee

Fixed assets are main factors; they could be managed and used by the project management committee during the project implementation time. In general, the role of accounting for fixed assets is important for project accounting. Chapter 3, therefore, will introduce the whole process for fixed assets accounting and depreciation in Investment Project Management Committee.

3.1. Characteristics and tasks

3.2. Classification and measurement

3.3. Accounting for fixed assets

References:

Financial Codification of Project management and investment capita; Vietnamese Accounting Standards and Accounting Codification for owners' units; and other materials required by lecturers.

Chapter 4: Accounting for investment expenditure and investment capital settlement

Chapter 4 includes sessions of investment acquisition, investment capital settlement and other main activities in project operations. It also introduces specific processes for capital acquisition accounting, investment expenditure accounting, and project settlement accounting.

.1. Accounting for investment expenditure

4.2. Accounting for project management

4.3. Accounting for investment capital fund.

References:

Financial Codification of Project management and investment capita; Vietnamese Accounting Standards and Accounting Codification for owners' units; and other materials required by lecturers.

Chapter 5: Accounting for other transactions

Chapter 5 introduces additional other accounting processes for projects such as: project accounting for exchange rate differences, other unrecognized expenses or incomes in project management.

5.1. Accounting for exchange rate differences

5.2. Accounting for other incomes and expenses.

References:

Financial Codification of Project management and investment capita; Vietnamese Accounting Standards and Accounting Codification for owners' units; and other materials required by lecturers.

7. TEXT BOOKS

- Lecture note "Project Accounting" – Accounting Principles Department

8. RERERENCES

- International Accounting Standards
- Vietnamese Accounting Codification and Vietnam Accounting Standards
- Other materials according to instructors' guidance.

9. GRADING METHODS

- 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, fulfill all the tasks in the exercise book and supplementary materials.

- 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

PRESIDENT

(signed)

(signed)

PhD. Pham Thanh Long

Prof.Dr. Tran Tho Dat