

KHOA: TÀI CHÍNH KẾ TOÁN 1  
BỘ MÔN: KẾ TOÁN – KIỂM TOÁN

**ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN**  
**(COURSE SYLLABUS)**  
**KẾ TOÁN TÀI CHÍNH 1 - ACCA**  
**(FINANCIAL ACCOUNTING 1)**  
[MÃ HỌC PHẦN: FIA1382 CLC]

## 1. Thông tin về giảng viên (Lecturers)

### 1.1. Giảng viên 1 (Lecturer 1):

Lecturer name: Phạm Vũ Hà Thanh  
Academic title and degree: Doctor  
Department: Faculty of Accounting and Finance 1  
Address: 10<sup>th</sup> Floor, Building A2, Post and Telecommunication Institute of Technology  
Mobile phone: 0936198686 Email: thanhpvh@ptit.edu.vn  
Research orientation: Accounting and Auditing  
Teaching assistant (if any): .....

### 1.2. Giảng viên 2 (Lecturer 2):

Lecturer name: Nguyễn Thị Việt Lê  
Academic title and degree: Doctor  
Department: Faculty of Accounting and Finance 1  
Address: 10<sup>th</sup> Floor, Building A2, Post and Telecommunication Institute of Technology  
Mobile phone: 0984395955 Email: lentv@ptit.edu.vn  
Research orientation: Accounting and Auditing  
Teaching assistant (if any): .....

## 2. Thông tin chung về môn học (General Information)

- Tên môn học (Course name): Kế toán tài chính 1 - ACCA
- Tên tiếng Anh (English course name): Financial Accounting 1 - ACCA
- Mã môn học (Course code): FIA1382 CLC
- Số tín chỉ (Number of credits): 04 tín chỉ (04 Credits)
- Loại môn học (Course type):

Môn học bắt buộc	x •	Môn học đại cương	•	Môn học chuyên ngành	x •
Môn học tự chọn	•	Môn học cơ sở	•		

- **Các môn học tiên quyết (Prerequisites):** None
- **Môn học trước (Previous subject):** Nguyên lý kế toán
- **Môn học song hành (Parallel subject):** None
- Các yêu cầu đối với môn học (Course requirements – if any):

Phòng học lý thuyết: có *Projector* và *máy tính*

- Giờ tín chỉ đối với các hoạt động (Course time allocation):

- + Lý thuyết (Lecture): 40 credit hours
- + Chữa bài trên lớp (Practice): 20 credit hours
- + Tự học (Self-study): 0 credit hours

### **Địa chỉ Khoa/Bộ môn phụ trách môn học (Information of Faculty):**

- Address: Faculty of Accounting and Finance, 10<sup>th</sup> floor, Building A2, Post and Telecommunication Institute of Technology, Km 10 Nguyễn Trãi, Hà Đông, Hà Nội.

- **Phone: 02433560366**

### 3. Mô tả môn học (Course Description)

This subject will introduce the students to the accounting system, the qualitative characteristic of financial information, fundamentals of processing ledger transactions up to the trial balance stage. It also develops your knowledge and understanding of recording transaction of inventory, non-current assets, provision and contingencies, irrecoverable debts and allowance, accruals and prepayments, sales tax. The subject also covers preparation of a trial balance, error correction and suspense accounts, all of which will lead to the preparation of financial statements for incorporated and unincorporated entities. After the course, students will be able to prepare financial reports for sole traders according to international financial reporting standards IFRS.

### 4. Mục tiêu môn học, Chuẩn đầu ra (Course objective and Learning outcomes)

#### 4.1. Mục tiêu môn học (Course objective):

The aim of this paper is to develop knowledge and understanding of the accounting system, the qualitative characteristic of financial information, fundamentals of processing ledger transactions up to the trial balance stage; recording transactions of inventory, non-current assets provision, sales tax, irrecoverable debts and allowance, accruals and prepayments; and how these are recorded in an accounting system up to trial balance and financial statements. Students will need to demonstrate technical proficiency in the use of double entry techniques, including the preparation of basic financial statements for sole traders.

#### **Knowledge:**

- Understand and explain the context and purpose of financial reporting and define the qualitative characteristics of financial information.
- Demonstrate the use of double entry system and accounting systems.
- Record main transaction and events relating to inventory, non-current assets, accrual and prepayment, provision and contingencies, irrecoverable debts and allowance, sales tax.
- Maintain the accounting system and reconcile the cash book and bank statement.
- Understand and apply knowledge to correct the errors and incomplete records.
- Understand and prepare a trial balance and basic financial statements for sole traders.

#### **Skills:**

- Develop English skill in reading, skimming, listening and writing.
- Can be confident to access ACCA exam to archive FA paper qualification.

#### **Attitude:**

- Actively in the learning process, fully participating in classes.
- Building a sense of self-discipline, diligence in learning, actively engaging in dialogue and discussion with groups and lecturers.

#### 4.2. Chuẩn đầu ra (Course learning outcomes)

On successful completion of this paper a learner will:

1.	[CLO1] Understand, explain and analyse the basic accounting system to record business transactions, types of business transactions, the context and purpose of financial reporting
----	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

	and define the qualitative characteristics of financial information.
2.	[CLO2] Understand, apply and analyse the accounting documentations and the use of ledgers and duality of transactions and the double entry system up to financial statements.
3.	[CLO3] Can record main transaction and events occurring in entities accordance with IFRS and international accounting standards.
4.	[CLO4] Can maintain and apply the accounting records and reconcile the bank statement with cash book.
5.	[CLO5] Apply and analyse techniques to use of control account and to correct errors.
6.	[CLO6] Apply and analyse techniques for incomplete records.
7.	[CLO7] Can prepare and analyse a trial balance and basic financial statements for sole traders accordance with IFRS and international accounting standards.
8.	[CLO8] Have an ability to plan and coordinate resources within an organization/enterprise, promote collective intelligence and evaluate and improve activities related to accounting, auditing, tax and finance expertise.
9.	[CLO9] Can use English fluently, improve reading, listening and skimming skill.
10.	[CLO10] Can apply knowledge to participate in ACCA exams for FA paper.
11.	[CLO11] Have ethical and professional awareness, civic responsibility, proactive creativity and ability to work incorporate; have an ability to guide and supervise others in performing tasks in professional and management work.
12.	[CLO12] Have an ability to self-orient, make decisions related to professional and management work

#### 4.3. Ma trận liên kết nội dung với chuẩn đầu ra của môn học/học phần (The matrix of course learning outcomes)

Course learning outcomes Contents	CLO 1	CLO 2	CLO 3	CLO 4	CLO 5	CLO 6	CLO 7	CLO 8	CLO 9	CLO 10	CLO 11	CLO 12
Chapter 1: Introduction to accounting system	x							x	x	x	x	x
Chapter 2: Principle of accounting for business entities		x						x	x	x	x	x
Chapter 3: Inventory			x					x	x	x	x	x
Chapter 4: Non – current asset			x					x	x	x	x	x
Chapter 5: Other transactions			x					x	x	x	x	x
Chapter 6: Control account and Bank reconciliations				x	x			x	x	x	x	x
Chapter 7: Errors and Incomplete records					x	x		x	x	x	x	x
Chapter 8: Financial							x	x	x	x	x	x

statement for sole traders													
----------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--

## 5. Nội dung chi tiết môn học (Outlines)

### Chapter 1: Introduction to accounting system

#### 1.1. Introduction to accounting

##### 1.1.1. Nature, principles and scope of financial reporting

##### 1.1.2. Financial statements

##### 1.1.3. Users of financial information and accounting records

##### 1.1.4. Types of business entities

##### 1.1.5. The concept of business entity and governance

#### 1.2. The regulatory framework

##### 1.2.1. Introduction to the Regulatory system

##### 1.2.2. The role of IFRSs

#### 1.3. The qualitative characteristics of financial information

##### 1.3.1. Introduction to the IASB's Conceptual Framework

##### 1.3.2. Qualitative characteristics of financial information

##### 1.3.3. The elements of financial statements

### Chapter 2: Principle of accounting for business entities

#### 2.1. Sources, records and books of prime entry

##### 2.1.1 Types of business documentation

##### 2.1.2. Books of prime entry

##### 2.1.3. Memorandum ledgers

#### 2.2. Ledger accounts and double entry

##### 2.2.1. Introduction to ledger accounts

##### 2.2.2. Double entry bookkeeping (T-accounts)

##### 2.2.3. The journal

#### 2.3. From trial balance to financial statements

##### 2.3.1. The trial balance

##### 2.3.2. The statement of profit or loss

##### 2.3.3. The statement of financial position

##### 2.3.4. The accounting equation

### Chapter 3: Inventory

#### 3.1. Introduction to inventory

- 3.1.1. Classification of inventory
- 3.1.2. Unsold goods in inventory
- 3.2. Accounting for inventory
  - 3.2.1. Cost of goods sold
  - 3.2.2. Accounting for opening and closing inventory
- 3.3. Valuation of inventory
  - 3.3.1. Cost
  - 3.3.2. Net realisable value
- 3.4. Theoretical methods of estimating cost
  - 3.4.1. Issue
  - 3.4.2. Inventory valuations and profit

#### **Chapter 4: Non-current assets**

- 4.1. Tangible non-current assets
  - 4.1.1. Introduction to non-current assets
  - 4.1.2. Recognition of tangible non-current assets
  - 4.1.3. Depreciation and accounting for depreciation
  - 4.1.4. Disposal of non-current assets
  - 4.1.5. Revaluations of non-current assets
  - 4.1.6. Disclosure in financial statement
- 4.2. Intangible non-current assets
  - 4.2.1. Introduction and definition to intangible non-current assets
  - 4.2.2. Accounting for intangible non-current assets
  - 4.2.3. Amortisation of capitalised development expenditure
  - 4.2.4. Disclosure in financial statements

#### **Chapter 5: Other transactions**

- 5.1. Accruals and prepayments
  - 5.1.1. Introduction to accruals and prepayments
  - 5.1.2. Accounting treatment
  - 5.1.3. Reversing out accruals and prepayments
  - 5.1.4. Accrued income and deferred income
- 5.2. Provisions and contingencies
  - 5.2.1. Provisions
  - 5.2.2. Contingent Liabilities
  - 5.2.3. Contingent Assets

- 5.2.4. Disclosure
- 5.3. Irrecoverable Debts and allowance
  - 5.3.1. Introduction to irrecoverable debts and allowance
  - 5.3.2. Accounting for irrecoverable debts
  - 5.3.3. Allowance for receivables
- 5.4. Sales tax
  - 5.4.1. Introduction to sales tax
  - 5.4.1. Accounting for sales tax
  - 5.4.3. Disclosure of sales tax

## **Chapter 6. Control account and Bank reconciliations**

- 6.1. Control account
  - 6.1.1. Control accounts and personal accounts
  - 6.1.2. The operation of control accounts
  - 6.1.3. Other entries
  - 6.1.4. Control account reconciliation
- 6.2. Bank reconciliation
  - 6.2.1. Introduction to bank reconciliation
  - 6.2.2. Preparing a bank reconciliation

## **Chapter 7. Errors and Incomplete records**

- 7.1. Errors
  - 7.1.1. Types of error in accounting
  - 7.1.2. The correction of errors
  - 7.1.3. Suspense accounts
  - 7.1.4. Adjustment to profit
- 7.2. Incomplete records
  - 7.2.1. Cost structure
  - 7.2.2. Credit sales and trade receivables
  - 7.2.3. Purchases and trade payables
  - 7.2.4. Drawings
  - 7.2.5. Accounting equation

## **Chapter 8: Financial statement for Sole traders**

- 8.1. Introduction to financial statement of sole traders
- 8.2. Preparing financial statement of sole traders
  - 8.2.1. Statement of financial position

## 8.2.2. Statement of profit or loss

### 6. Học liệu (Materials):

#### 6.1. Học liệu bắt buộc (Required Textbooks)

1. FA BPP Study Text, BPP Learning Media, 2023, version updated yearly
2. FA BPP Revision Kit, BPP Learning Media, 2023, version updated yearly

#### 6.2. Học liệu tham khảo (Suggested Textbooks)

#### 3. FA Passcard – BPP Publisher

4. FA related article – ACCA materials

### 7. Hình thức tổ chức dạy học (Schedule)

#### 7.1 Lịch trình chung:

Main contents	Duration	Specific contents
Chapter 1	4h lectures 2h practice	1.1. Introduction to accounting 1.2. The regulatory framework 1.3. The qualitative characteristics of financial information
Chapter 2	6h lectures 2h practices	2.1. Sources, records and books of prime entry 2.2. Ledger accounts and double entry 2.3. From trial balance to financial statements
Chapter 3	4h lectures 2h practice	3.1. Introduction to inventory 3.2. Accounting for inventory 3.3. Valuation of inventory 3.4. Theoretical methods of estimating cost
Chapter 4	6h lectures 2h practice	4.1. Tangible non-current assets 4.2. Intangible non-current assets
Chapter 5	6h lectures 2h practice	5.1. Accruals and prepayments 5.2. Provisions and contingencies 5.3. Irrecoverable Debts and allowance 5.4. Sales tax
Chapter 6	4h lectures 2h practice	6.1. Control account 6.2. Bank reconciliation
Chapter 7	4h lectures 2h practice	7.1. Errors 7.2. Incomplete records
Chapter 8	6h lectures 2h practice	8.1. Introduction to financial statement of sole traders

		8.2. Preparing financial statement of sole traders
Revision and Mock exam	4h practice	Mock exam

## 7.2. Lịch trình tổ chức dạy học cụ thể (Detail Schedule)

### Section 1 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	1.1. Introduction to accounting 1.1.1. Nature, principles and scope of financial reporting 1.1.2. Financial statements 1.1.3. Users of financial information and accounting records 1.1.4. Types of business entities 1.1.5. The concept of business entity and governance	Read material 1 chapter 1	
Lecture	02	1.2. The regulatory framework 1.2.1. Introduction to the Regulatory system 1.2.2. The role of IFRSs 1.3. The qualitative characteristics of financial information 1.3.1. Introduction to the IASB's Conceptual Framework 1.3.2. Qualitative characteristics of financial information 1.3.3. The elements of financial statements	Read material 1 chapter 2,3	

### Section 2 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises	Do exercises in material 2	
Lecture	02	2.1. Sources, records and books of prime entry	Read material 1 chapter 4	

		<p>2.1.1 Types of business documentation</p> <p>2.1.2. Books of prime entry</p> <p>2.1.3. Memorandum ledgers</p>		
--	--	------------------------------------------------------------------------------------------------------------------	--	--

**Section 3 (4h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Lecture	02	<p>2.2. Ledger accounts and double entry</p> <p>2.2.1. Introduction to ledger accounts</p> <p>2.2.2. Double entry bookkeeping (T-accounts)</p> <p>2.2.3. The journal</p>	Read material 1 chapter 5	
Lecture	02	<p>2.3. From trial balance to financial statements</p> <p>2.3.1. The trial balance</p> <p>2.3.2. The statement of profit or loss</p> <p>2.3.3. The statement of financial position</p> <p>2.3.4. The accounting equation</p>	Read material 1 chapter 6	

**Section 4 (4h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Practice	02	Practice and do exercises	Do exercises in material 2	
Lecture	02	<p>3.1. Introduction to inventory</p> <p>3.1.1. Classification of inventory</p> <p>3.1.2. Unsold goods in inventory</p> <p>3.2. Accounting for inventory</p> <p>3.2.1. Cost of goods sold</p> <p>3.2.2. Accounting for opening</p>	Read material 1 chapter 7	

		and closing inventory		
--	--	-----------------------	--	--

**Section 5 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.3. Valuation of inventory 3.3.1. Cost 3.3.2. Net realisable value 3.4. Theoretical methods of estimating cost 3.4.1. Issue 3.4.2. Inventory valuations and profit	Read material 1 chapter 7	
Practice	02	Practice, progress test 1	Do exercises in material 2	

**Section 6 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	4.1. Tangible non-current assets 4.1.1. Introduction to non-current assets 4.1.2. Recognition of tangible non-current assets 4.1.3. Depreciation and accounting for depreciation	Read material 1 chapter 8	
Lecture	02	4.1.4. Disposal of non-current assets 4.1.5. Revaluations of non-current assets 4.1.6. Disclosure in financial statement	Read material 1 chapter 8	

**Section 7 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	4.2. Intangible non-current assets 4.2.1. Introduction and definition to intangible non-current assets	Read material 1 chapter 9	

		<p>4.2.2. Accounting for intangible non-current assets</p> <p>4.2.3. Amortisation of capitalised development expenditure</p> <p>4.2.4. Disclosure in financial statements</p>		
Practice	02	Practice and do exercises	Do exercises in material 2	

### Section 8 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	<p>5.1. Accruals and prepayments</p> <p>5.1.1. Introduction to accruals and prepayments</p> <p>5.1.2. Accounting treatment</p> <p>5.1.3. Reversing out accruals and prepayments</p> <p>5.1.4. Accrued income and deferred income</p>	Read material 1 chapter 10	
Lecture	02	<p>5.2. Provisions and contingencies</p> <p>5.2.1. Provisions</p> <p>5.2.2. Contingent Liabilities</p> <p>5.2.3. Contingent Assets</p> <p>5.2.4. Disclosure</p>	Read material 1 chapter 11	

### Section 9 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	<p>5.3. Irrecoverable Debts and allowance</p> <p>5.3.1. Introduction to irrecoverable debts and allowance</p> <p>5.3.2. Accounting for irrecoverable debts</p> <p>5.3.3. Allowance for receivables</p> <p>5.4. Sales tax</p>	Read material 1 chapter 12	

		5.4.1. Introduction to sales tax 5.4.1. Accounting for sales tax 5.4.3. Disclosure of sales tax		
Practice	02	Practice and do exercises	Do exercises in material 2	

**Section 10 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	6.1. Control account 6.1.1. Control accounts and personal accounts 6.1.2. The operation of control accounts 6.1.3. Other entries 6.1.4. Control account reconciliation	Read material 1 chapter 14	
Lecture	02	6.2. Bank reconciliation 6.2.1. Introduction to bank reconciliation 6.2.2. Preparing a bank reconciliation	Read material 1 chapter 15	

**Section 11 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises	Do exercises in material 2	
Lecture	02	7.1. Errors 7.1.1. Types of error in accounting 7.1.2. The correction of errors 7.1.3. Suspense accounts 7.1.4. Adjustment to profit	Read material 1 chapter 16	

**Section 12 (4h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Lecture	02	7.2. Incomplete records 7.2.1. Cost structure 7.2.2. Credit sales and trade receivables 7.2.3. Purchases and trade payables 7.2.4. Drawings 7.2.5. Accounting equation	Read material 1 chapter 17	
Practice	02	Practice and do exercises, progress test 2	Do exercises in material 2	

#### **Section 13 (4h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Lecture	02	8.1. Introduction to financial statement of sole traders	Read material 1 chapter 18	
Lecture	02	8.2. Preparing financial statement of sole traders	Read material 1 chapter 18	

#### **Section 14 (4h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Lecture	02	8.2. Preparing financial statement of sole traders (continue)	Read material 1 chapter 18	
Practice	02	Practice and do exercises	Do exercises in material 2	

#### **Section 15 (4h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Practice	02	Practice and do exercises	Do exercises in material 2	
Lecture	02	Mock exam		

## 8. Phương pháp dạy - học (Teaching method)

No.	Teaching methods	Specific explanation	Note
1.	Lecture	Lecture in class with active learning method.	
2.	Case-study (Compulsory question)	Practice and do case studies in the revision kit.	
3.	Practice (Multiple choice question)	Do the multiple choice questions with the ACCA test banks.	
4.	Self-study	Self-study with tutor.	

## 9. Chính sách đối với học phần/môn học và các yêu cầu khác (Other requirements)

Missing an assessment point (attendance, progress test, mock exam), or absent more than 20% of the total hours of the course, students are deprivation of taken the entire course.

This course outline can be periodically revised and supplemented to suit academic and practical requirements.

## 10. Phương pháp, hình thức kiểm tra - đánh giá kết quả học tập (Grading Policy)

### 10.1. Kiểm tra - đánh giá định kỳ (Frequency assessment)

Assessment formalities	Assessment allocation rate	Assessment characteristics
- Attendance	10 %	Individual
- Progress test	20%	Individual
- Mock exam	10%	Individual
- Final exam	60%	Individual

### 10.2. Nội dung và Tiêu chí đánh giá các loại bài tập (Types and evaluation criteria of practice)

Types of practice	Evaluation criteria of practice
- Case-study (Compulsory question)	- Mastering general knowledge - Having skills in analysing and evaluating the issues - Having ability to critical thinking and reality
- Multiple choice question	- Mastering general knowledge - Having skills in analysing the questions - Having ability to choose the correct answer.
- Progress test and Mock exam	- Mastering general knowledge - Having ability to choose the correct answer and achieve at least 50% pass rate.

Duyệt của Lãnh đạo Khoa

Trưởng bộ môn

Giảng viên  
(Chủ trì biên soạn đề cương)

**PGS,TS. Đặng Thị Việt Đức**

**TS. Lê Thị Ngọc Phương**

**TS. Phạm Vũ Hà Thanh**