

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

**ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN**  
**(COURSE SYLLABUS)**  
**KẾ TOÁN TÀI CHÍNH 2 - ACCA**  
**(FINANCIAL ACCOUNTING 2 - ACCA)**  
[MÃ HỌC PHẦN: **FIA\_E**]

**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: 10th 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: 10th 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 2 - ACCA
- Tên tiếng Anh: Financial Accounting 2 - ACCA
- Mã môn học (Course code): **FIA\_E**
- 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): Financial Accounting 1 - ACCA
- Môn học song hành (Parallel subject): None
- Các yêu cầu đối với môn học (Other requirement – 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): 48 credit hours
- + Chữa bài trên lớp (Practice): 12 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, 10th floor, Building A2, Post and Telecommunication Institute of Technology, Km 10 Nguyễn Trãi, Hà Đông, Hà Nội
- Phone: 024 33560366

### **3. Mô tả môn học (Course description)**

This subject will summarise and systematize the knowledge about accounting system, from recording transactions, analyzing financial information to preparing financial statements for corporations as well as group entities. Students will be able to demonstrate technical proficiency in the use of double entry techniques, including the preparation of basic financial statements for incorporated and unincorporated entities, as well as the introduction to simple consolidated financial statements for group. It also revises your knowledge and understanding of underlying principles, concepts and regulations relating to financial accounting. After the course, students will be able to achieve the FA – Financial Accounting qualification of ACCA.

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

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

This subject will summarise and systematize the knowledge about accounting system, from recording transactions, analyzing financial information to preparing financial statements for corporations as well as group entities. It also revises your knowledge and understanding of underlying principles, concepts and regulations relating to financial accounting. After the course, students will be able to achieve the FA – Financial Accounting qualification of ACCA.

#### ***Knowledge:***

- Summarise the context and purpose of financial reporting and define the qualitative characteristics of financial information.
- Summarise the use of double entry system and accounting systems.
- Systematize the recording main transaction and events.
- Apply to maintain the accounting system for corporations as well as group entities.
- Apply to prepare financial statements for companies and simple consolidated financial statements for groups.

#### ***Skills:***

- Develop English skill in reading, skimming, listening and writing.
- Can be confident to access ACCA exam to archive FFA 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 (Learning outcomes)**

On successful completion of this paper a learner will:

1.	[CLO1] Explain and analyse the accounting systems for companies; apply the principles of preparing financial statements for companies.
2.	[CLO2] Apply and analyse the principles of preparing simple consolidated financial statements for group accordance with IFRS and international accounting standards.
3.	[CLO3] Have an ability to summarise the context and purpose of financial reporting and define the qualitative characteristics of financial information and the use of double entry system and accounting systems.
4.	[CLO4] Apply knowledge to systematize the recording main transaction and events.
5.	[CLO5] Apply knowledge to maintain the accounting system for corporations as well as group entities.
6.	[CLO6] Can apply knowledge to participate in ACCA exams for FFA paper.
7.	[CLO7] 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.
8.	[CLO8] Can use English fluently, improve reading, listening and skimming skill.
9.	[CLO9] 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.
10.	[CLO10] 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 learning outcomes)

<b>Course learning outcomes</b>	<b>CLO 1</b>	<b>CLO 2</b>	<b>CLO 3</b>	<b>CLO 4</b>	<b>CLO 5</b>	<b>CLO 6</b>	<b>CLO 7</b>	<b>CLO 8</b>	<b>CLO 9</b>	<b>CLO 10</b>
<b>Contents</b>										
Chapter 1: Introduction to company accounting	x					x	x	x	x	x
Chapter 2. Preparation of financial statements for companies	x					x	x	x	x	x
Chapter 3: Statement of cash flow	x					x	x	x	x	x
Chapter 4: Introduction to consolidated financial statements		x				x	x	x	x	x
Chapter 5: The consolidated statement of financial position		x				x	x	x	x	x
Chapter 6: The consolidated statement of profit or loss		x				x	x	x	x	x
Chapter 7: Interpretation of financial statements	x					x	x	x	x	x
Chapter 8: Applied accounting system			x			x	x	x	x	x

Chapter 9: Applied recording transaction and events				X		X	X	X	X	X
Chapter 10: Applied maintaining accounting system					X	X	X	X	X	X
Chapter 11: Applied financial statements for companies	X					X	X	X	X	X
Chapter 12: Applied consolidated financial statements		X				X	X	X	X	X

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

### Chapter 1: Introduction to company accounting

- 1.1. Proforma financial statements
- 1.2. Accounting for share capital
- 1.3. Accounting for reserves
- 1.4. Accounting for finance instruments

### Chapter 2. Preparation of financial statements for companies

- 2.1. Presentation of financial statements
- 2.2. Preparing basic financial statements
- 2.3. Revenue recognition
- 2.4. Events after reporting date

### Chapter 3: Statement of cash flow

- 3.1. The purpose and IAS 7 Statement of Cash Flows introduction
- 3.2. Cash flow from operating activities
- 3.3. Cash flows from investing activities
- 3.4. Cash flows from financing activities

### Chapter 4: Introduction to consolidated financial statements

- 4.1. Concept and types of investment
- 4.2. Parent's separate and Group financial statements
- 4.3. Consolidated statements of financial position
- 4.4. Accounting treatment for an associate

### Chapter 5: The consolidated statement of financial position

- 5.1. Approach to the consolidated statement of financial position
- 5.2. Goodwill
- 5.3. Non-controlling interest
- 5.4. Other reserves and Fair value
- 5.5. Inter-company trading
- 5.6. Mid-year acquisitions

### Chapter 6: The consolidated statement of profit or loss

- 6.1. Purpose and approach to the consolidated statement of profit or loss
- 6.2. Intra-group trading
- 6.3. Mid-year acquisitions

## **Chapter 7: Interpretation of financial statements**

- 7.1. Purpose of interpretation of financial statements
- 7.2. Analysis of financial statements and ratio analysis
- 7.3. Profitability ratios
- 7.4. Liquidity ratios
- 7.5. Efficiency ratios
- 7.6. Position ratios

## **Chapter 8: Applied accounting system**

- 8.1. Accounting system for entities.
- 8.2. The regulatory framework
- 8.3. The qualitative characteristics of financial information
- 8.4. Sources, records and books of prime entry
- 8.5. Ledger accounts and double entry
- 8.6. Trial balance and financial statements for entities.

## **Chapter 9: Applied recording transaction and events**

- 9.1. Inventory
- 9.2. Tangible and Intangible non-current asset
- 9.3. Accrual and prepayment
- 9.4. Provision and contingency
- 9.5. Allowance for trade receivable
- 9.6. Sales tax

## **Chapter 10: Applied maintaining accounting system**

- 10.1. Incomplete records
- 10.2. Bank reconciliation
- 10.3. Correct the errors
- 10.4. Control account

## **Chapter 11: Applied financial statements for companies**

- 11.1. Financial statement for Sole traders
- 11.2. Financial statements for companies
- 11.3. Events after reporting dates
- 11.4. Statement of cash flow
- 11.5. Interpretation of financial statements

## **Chapter 12: Applied consolidated financial statements**

- 12.1. The consolidated statement of financial position
- 12.2. The consolidated 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 (General Schedule):**

<b>Main contents</b>	<b>Duration</b>	<b>Specific contents</b>
Chapter 1	3h lectures 1h practice	1.1. Proforma financial statements 1.2. Accounting for share capital 1.3. Accounting for reserves 1.4. Accounting for finance instruments
Chapter 2	3h lectures 1h practices	2.1. Presentation of financial statements 2.2. Preparing basic financial statements 2.3. Revenue recognition 2.4. Events after reporting date
Chapter 3	3h lectures 1h practices	3.1. The purpose and IAS 7 Statement of Cash Flows introduction 3.2. Cash flow from operating activities 3.3. Cash flows from investing activities 3.4. Cash flows from financing activities
Chapter 4	3h lectures 1h practices	4.1. Concept and types of investment 4.2. Parent's separate and Group financial statements 4.3. Consolidated statements of financial position 4.4. Accounting treatment for an associate
Chapter 5	3h lectures 1h practice	5.1. Approach to the consolidated statement of financial position 5.2. Goodwill 5.3. Non-controlling interest 5.4. Other reserves and Fair value 5.5. Inter-company trading 5.6. Mid-year acquisitions
Chapter 6	3h lectures 1h practices	6.1. Purpose and approach to the consolidated statement of profit or loss 6.2. Intra-group trading 6.3. Mid-year acquisitions
Chapter 7	3h lectures	7.1. Purpose of interpretation of financial statements

	1h practices	7.2. Analysis of financial statements and ratio analysis 7.3. Profitability ratios 7.4. Liquidity ratios 7.5. Efficiency ratios 7.6. Position ratios
Chapter 8	3h lectures 1h practices	8.1. Accounting system for entities. 8.2. The regulatory framework 8.3. The qualitative characteristics of financial information 8.4. Sources, records and books of prime entry 8.5. Ledger accounts and double entry 8.6. Trial balance and financial statements for entities.
Chapter 9	4h lectures 2h practices	9.1. Inventory 9.2. Tangible and Intangible non-current asset 9.3. Accrual and prepayment 9.4. Provision and contingency 9.5. Allowance for trade receivable 9.6. Sales tax
Chapter 10	4h lectures 2h practices	10.1. Incomplete records 10.2. Bank reconciliation 10.3. Correct the errors 10.4. Control account
Chapter 11	4h lectures 2h practices	11.1. Financial statement for Sole traders 11.2. Financial statements for companies 11.3. Events after reporting dates 11.4. Statement of cash flow 11.5. Interpretation of financial statements
Chapter 12	4h lectures 2h practices	12.1. The consolidated statement of financial position 12.2. The consolidated statement of profit or loss
Revision and Mock exam	4h practices	Practice and Mock exam

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

### **Section 1 (4h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Lecture	03	1.1. Proforma financial statements 1.2. Accounting for share capital 1.3. Accounting for reserves 1.4. Accounting for finance instruments	Read material chapter 19	
Practice	01	Practice	Do excercises in material 2	

#### **Section 2 (4h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Lecture	03	2.1. Presentation of financial statements 2.2. Preparing basic financial statements 2.3. Revenue recognition 2.4. Events after reporting date	Read material chapter 20	
Practice	01	Practice	Do excercises in material 2	

#### **Section 3 (4h):**

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Lecture	03	3.1. The purpose and IAS 7 Statement of Cash Flows introduction 3.2. Cash flow from operating activities 3.3. Cash flows from investing activities 3.4. Cash flows from financiing activities	Read material chapter 22	
Practice	01	Practice	Do excercises in material 2	

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

<b>Teaching method</b>	<b>Duration</b>	<b>Content</b>	<b>Requirement for student</b>	<b>Note</b>
Lecture	03	4.1. Concept and types of investment 4.2. Parent's separate and Group	Read material chapter 23	

		financial statements 4.3. Consolidated statements of financial position 4.4. Accounting treatment for an associate		
Practice	01	Practice	Do excercises in material 2	

#### Section 5 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	03	5.1. Approach to the consolidated statement of financial position 5.2. Goodwill 5.3. Non-controlling interest 5.4. Other reserves and Fair value 5.5. Inter-company trading 5.6. Mid-year acquisitions	Read material chapter 24	
Practice	01	Practice	Do excercises in material 2	

#### Section 6 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	03	6.1. Purpose and approach to the consolidated statement of profit or loss 6.2. Intra-group trading 6.3. Mid-year acquisitions	Read material chapter 25	
Practice	01	Practice	Do excercises in material 2	

#### Section 7 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	03	7.1. Purpose of interpretation of financial statements 7.2. Analysis of financial statements and ratio analysis 7.3. Profitability ratios 7.4. Liquidity ratios	Read material chapter 26	

		7.5. Efficiency ratios 7.6. Position ratios		
Practice	01	Practice	Do excercises in material 2	

#### Section 8 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	8.1. Accounting system for entities. 8.2. The regulatory framework 8.3. The qualitative characteristics of financial information 8.4. Sources, reocords and books of prime entry 8.5. Ledger accounts and double entry 8.6. Trial balance and financial statements for entities.	Read material chapter 1,2,3,4,5,6	
Practice	01	Practice	Do excercises in material 2	

#### Section 9 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	9.1. Inventory 9.2. Tangible and Intangible non-current asset 9.3. Accrual and prepayment	Read material chapter 7,8,9,10	
Lecture	02	9.4. Provision and contingency 9.5. Allowance for trade receivable 9.6. Sales tax	Read material chapter 11,12,13	

#### Section 10 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	10.1. Incomplete records 10.2. Bank	Read material chapter 14,15	

		reconciliation		
Practice	02	Practice	Do excercises in material 2	

**Section 11 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice	Do excercises in material 2	
Lecture	02	10.3. Correct the errors 10.4. Control account	Read material chapter 16,17	

**Section 12 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	11.1. Financial statement for Sole traders 11.2. Financial statements for companies 11.3. Events after reporting dates	Read material chapter 18,19,20,21	
Lecture	02	11.4. Statement of cash flow 11.5. Interpretation of financial statements	Read material chapter 22,26	

**Section 13 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice	Do excercises in material 2	
Lecture	02	12.1. The consolidated statement of financial position	Read material chapter 23,24	

**Section 14 (4h):**

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	12.2. The consolidated statement of profit or loss	Read material chapter 25	
Practice	02	Practice	Do excercises in	

			material 2	
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### Section 15 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice	Do exercises in material 2	
Practice	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 assesment 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**