

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

ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN
(COURSE SYLLABUS)
KIỂM TOÁN VÀ DỊCH VỤ ĐẢM BẢO - ACCA
(AUDIT AND ASSURANCE - ACCA)
[MÃ HỌC PHẦN: FIA1495_CLC]

1. Thông tin về giảng viên (Lecturers)

1.1. Giảng viên 1 (Lecturer 1) :

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):

1.2. Giảng viên 2 (Lecturer 2):

Lecturer name: Lê Thị Ngọc Phương

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: Email:

Research orientation: Accounting and Auditing

Teaching assistant (if any):

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

- Tên môn học (Course name): Kiểm toán và dịch vụ đảm bảo - ACCA

- Tên tiếng Anh (English course name): Audit and Assurance - ACCA

- Mã môn học (Course code): FIA1495_CLC

- Số tín chỉ (Number of credits): 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 course): None

- Môn học trước (Previous course): Kế toán tài chính 1 - ACCA, Kế toán tài chính 2 - ACCA

- Môn học song hành (Parallel course): None

- Các yêu cầu đối với môn học (Course requirements – if any): *Projector and computer*

- 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

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: 02433560366

3. Mô tả môn học (Course description)

The Audit and Assurance - ACCA introduces students to the nature, purpose and scope of assurance engagements. It then leads into planning the audit and performing risk assessment. The subject then covers a range of areas relating to an audit of financial statements including the scope of internal control and the role and function of internal audit. These include, evaluating internal controls, audit evidence, and a review of the financial statements. The final section concentrates on reporting, including the form and content of the independent auditor's report.

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

4.1. Mục tiêu môn học (Course objective):

The aim of this course is to develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

Knowledge:

- Understand the nature, purpose, and scope of assurance engagements.
- Apply into planning the audit and performing risk assessment.
- Evaluate internal controls.
- Analyze and perform the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements.
- Identify and describe reporting, including the form and content of the independent auditor's report.

Skills:

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

Autonomy, responsibility, and ethical behavior:

- 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 course, students should be able to:

1.	[CLO1] Understand the nature, purpose and scope of assurance engagements.
2.	[CLO2] Apply into planning the audit and performing risk assessment.
3.	[CLO3] Evaluate internal controls.
4.	[CLO4] Analyze and perform the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements.
5.	[CLO5] Identify and describe reporting, including the form and content of the independent auditor's report.
6.	[CLO6] Can apply knowledge to participate in ACCA exams for AA paper.
7.	[CLO7] Can use English fluently, improve reading, listening and skimming skill.
8.	[CLO8] 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.
9.	[CLO9] Have an ability to self-orient, make decisions related to professional and management work
10.	[CLO10] Have an ability to plan and coordinate resources within an organization/enterprise, promote collective intelligence and evaluate and improve activities related to accounting, auditing expertise.

4.3. Ma trận liên kết nội dung với chuẩn đầu ra của môn học/học phần (Matrix linking content with the course learning outcomes)

	Course learning outcomes	CLO 1	CLO2	CLO 3	CLO 4	CL O5	CL O6	CL O7	CLO8	CLO 9	CLO 10
1	Chapter 1. Audit framework and regulation	x					x	x	x	x	x
2	Chapter 2. Planning and risk assessment		x				x	x	x	x	x
3	Chapter 3. Internal control			x			x	x	x	x	x
4	Chapter 4. Test of control			x			x	x	x	x	x
5	Chapter 5. Audit evidence				x		x	x	x	x	x
6	Chapter 6. The audit of specific items				x		x	x	x	x	x
7	Chapter 7. Review					x	x	x	x	x	x
8	Chapter 8. Reporting					x	x	x	x	x	x

5. Nội dung chi tiết môn học (Outlines)

Chapter 1. Audit framework and regulation

- 1.1. The concept of audit and other assurance engagements
- 1.2. Statutory audits and regulatory
- 1.3. Corporate governance
- 1.4. Professional ethics and quality control procedures
- 1.5. Internal audit

Chapter 2. Risk assessment

- 2.1. Materiality
- 2.2. Understanding the entity and its environment
- 2.3. Assessing the risks of material misstatement and fraud
- 2.4. Analytical procedures

Chapter 3. Audit planning and documentation

- 3.1. Planning an audit
- 3.2. Audit documentation
- 3.3. The work of others

Chapter 4. Internal control

- 4.1. Internal control systems
- 4.2. Techniques of internal control in audit
- 4.3. The evaluation of internal control components
- 4.4. Communicating control deficiencies

Chapter 5. Test of control

- 5.1. Sales system
- 5.2. Purchases system
- 5.3. Inventory system
- 5.4. Cash system
- 5.5. Payroll system
- 5.6. Revenue and capital expenditure

Chapter 6. Audit evidence

- 6.1. The use of assertions by auditors
- 6.2. Audit procedures
- 6.3. Audit sampling and other means of testing
- 6.4. Computer-assisted audit techniques

Chapter 7. The audit of specific items

- 7.1. Non-current assets
- 7.2. Inventory
- 7.3. Receivables
- 7.4. Cash and bank
- 7.5. Liabilities, capital, and directors' emoluments
- 7.6. Not-for-profit organization

Chapter 8. Review and reporting

- 8.1. Subsequent events
- 8.2. Going concern
- 8.3. Management representations
- 8.4. Audit finalization and the final review

8.5.. Audit reports

6. Học liệu (Materials):

6.1. Học liệu bắt buộc (Required Textbooks)

1. Audit and Assurance *BPP Study Text*, *BPP Learning Media*, version updated yearly.
2. Audit and Assurance *BPP Revision Kit*, *BPP Learning Media*, version updated yearly.

6.2. Học liệu tham khảo (Suggested Textbooks)

3. *Lecture Notes* for AA – PTIT materials
4. Audit and Assurance Passcard – BPP Publisher
5. Audit and Assurance related article – ACCA materials

7. Hình thức tổ chức dạy học (Schedule)

7.1 Lịch trình chung (General schedule):

Main contents	Duration	Specific contents
Chapter 1. Audit framework and regulation	6h lectures 4 practices	1.1. The concept of audit and other assurance engagements 1.2. Statutory audits 1.3. The regulatory environment and corporate governance 1.4. Professional ethics and ACCA's Code of Ethics and Conduct 1.5. Internal audit
Chapter 2. Risk assessment	4h lectures 4h practices	2.1. Materiality 2.2. Understanding the entity and its environment 2.3. Assessing the risks of material misstatement and fraud 2.4. Analytical procedures
Chapter 3. Audit planning and documentation	4h lectures	3.1. Planning an audit 3.2. Audit documentation 3.3. The work of others
Chapter 4. Internal control	4h lectures 2h practices	4.1. Internal control systems 4.2. Techniques of internal control in audit 4.3. The evaluation of internal control components 4.4. Communicating control deficiencies
Chapter 5. Test of control	6h lectures 4h practice	5.1. Sales system 5.2. Purchases system 5.3. Inventory system 5.4. Cash system 5.5. Payroll system 5.6. Revenue and capital expenditure
Chapter 6. Audit evidence	4h lectures	6.1. The use of assertions by auditors 6.2. Audit procedures 6.3. Audit sampling and other means of testing 6.4. Computer-assisted audit techniques
Chapter 7. The audit of specific items	6h lectures 6h practice	7.1. Non-current assets 7.2. Inventory 7.3. Receivables

Chapter 8. Review and reporting	4h lectures 2h practices	7.4. Cash and bank 7.5. Liabilities, capital, and directors' emoluments 7.6. Not-for-profit organization 8.1. Subsequent events 8.2. Going concern 8.3. Management representations 8.4. Audit finalization and the final review 8.5. Audit reports
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7.2. Lịch trình tổ chức dạy học cụ thể (Detail Schedule)

Section 1 (4h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	1.1. The concept of audit and other assurance engagements 1.2. Statutory audits 1.3. The regulatory environment and corporate governance	Read material 1 chapter 1,2,3	

Section 2 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	1.4. Professional ethics and ACCA's Code of Ethics and Conduct 1.5. Internal audit	Read material 1 chapter 4,5	
Practice	02	Revision chapter 1	Do exercises in material 2	

Section 3 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Revision chapter 1	Do exercises in material 2	
Lecture	02	2.1. Materiality 2.2. Understanding the entity and its environment	Read material 1 chapter 6	

Section 4 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.3. Assessing the risks of material misstatement and fraud 2.4. Analytical procedures	Read material 1 chapter 6	
Practice	02	Practice and do exercises chapter 2	Do exercises in material 2	

Section 5 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises chapter 2	Do exercises in material 2	
Lecture	02	3.1.Planning in audit	Read material 1 chapter 7	

Section 6 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.2. Audit documentation 3.3. The work of others	Read material 1 chapter 7	
Lecture	02	4.1. Internal control systems 4.2. Techniques of internal control in audit	Read material 1 chapter 9	

Section 7 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	4.3. The evaluation of internal control components 4.4. Communicating control deficiencies	Read material 1 chapter 9	
Practice	02	Practice and do exercises chapter 3, 4	Do exercises in material 2	

Section 8 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	5.1. Sales system 5.2. Purchases system 5.3. Inventory system 5.4. Cash system	Read material 1 chapter 10	

Section 9 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises chapter 6	Do exercises in material 2	
Lecture	02	5.5. Payroll system 5.6. Revenue and capital expenditure	Read material 1 chapter 10	

Section 10 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises chapter 6	Do exercises in material 2	
Lecture	02	6.1. The use of assertions by auditors 6.2. Audit procedures	Read material 1 chapter 11	

Section 11 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	6.3. Audit sampling and other means of testing 6.4. Computer-assisted audit techniques	Read material 1 chapter 11	
Lecture	02	7.1. Non-current assets 7.2. Inventory	Read material 1 chapter 12,13	

Section 12 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises chapter 7	Do exercises in material 2	
Lecture	02	7.3. Receivables 7.4. Cash and bank	Read material 1 chapter 12,13	

Section 13 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises chapter 7	Do exercises in material 2	
Lecture	02	7.5. Liabilities, capital, and directors' emoluments 7.6. Not-for-profit organisation	Read material 1 chapter 15-17	

Section 14 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises chapter 7	Do exercises in material 2	
Lecture	02	8.1. Subsequent events 8.2. Going concern 8.3. Management representations	Read material 1 chapter 18	

Section 15 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	8.4. Audit finalization and the final review 8.5. Audit reports	Read material 1 chapter 19	
Practice	02	Mock exam	Do exercises in material 2	

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 (Teamwork)	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 one component point (midterm tests) or missing more than 20% of attendance will not be able to take the final exam.
- This subject outline may 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)

Criteria	100 point-scales	Assessed
Attendance	10%	Individual
Average of mini mid-term tests	20%	Individual
Mock exam	10%	Individual or Team
Final exam (practice room)	60%	Individual

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

Assessments	Criteria
- Compulsory question	- Mastering general knowledge - Having skills in analysing and evaluating the issues - Having ability in critical thinking and reality
- Multiple choice question	- Mastering general knowledge - Having skills in analysing and evaluating the issues - Having ability in critical thinking and reality
- Progress test and Mock exam	- Mastering general knowledge - Having skills in analysing and evaluating the issues - Having ability in critical thinking and reality - Good understanding, good layout and logic

**DUYỆT CỦA LÃNH ĐẠO
KHOA**

TRƯỞNG BỘ MÔN

GIẢNG VIÊN

Đặng Thị Việt Đức

Lê Thị Ngọc Phương

Nguyễn Thị Việt Lê