

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

ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN
(COURSE SYLLABUS)
BÁO CÁO TÀI CHÍNH 1 -ACCA
(FINANCIAL REPORTING 1 -ACCA)
[MÃ HỌC PHẦN: FIA1497_CLC

1. Thông tin về giảng viên (Lecturers)

1.1. Giảng viên 1 (Lecturer 1):

Lecturer name: Nguyễn Thị Chinh Lam

Academic title and degree: Doctor

Department: Faculty of Accounting and Finance 1

Address: 10th floor, Building A2, Posts and Telecommunications Institute of Technology

Mobile phone: 0914348434 Email: lamntc@ptit.edu.vn

Research orientation: Accounting, Auditing, Taxation

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, Posts and Telecommunications 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): Báo cáo tài chính 1 -ACCA

- Tên tiếng Anh (English course name): Financial Reporting 1 - ACCA

- Mã môn học (Course code): FIA1497_CLC

- Số tín chỉ (Number of credits): 04 tín chỉ (TC)

- 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 course):** Kế toán tài chính 1- ACCA, Kế toán tài chính 2- ACCA, (Financial Accounting 1, 2)

- **Môn học song hành (Parallel course):** 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 tiết

+ Chữa bài trên lớp (Practice): 20 tiết

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

- Address: Faculty of Accounting and Finance, 10th floor, Building A2, Posts and Telecommunications Institute of Technology, Km 10 Nguyễn Trãi, Hà Đông, Hà Nội.

- Phone: 02433560366

3. Mô tả môn học (Course Description)

The course is designed into 4 main contents: The first content is about conceptual and regulatory frameworks of financial statements; Second, the course provides content and methods for handling and accounting for transactions related to financial statements such as current assets, non-current assets, inventory, and financial instruments, revenue, tax...; Third, instructions on the sequence and method of preparing financial reports including financial position, profit and loss, cash flow (by indirect method); Finally, with the sample financial reports, the course guides to compute and analyze the financial indicators

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

4.1. Mục tiêu môn học (Course objective):

This course provides the knowledge to help the learners know about financial statements also develop the skills to prepare and analyze the financial statements at the single entity; prepare and analyze the consolidated financial statements for a simple group. In addition, this course's content has knowledge about the technology skills that may be used to support the accountant in preparing financial reports

Knowledge:

The learner can:

- Describe what is meant by a conceptual framework (relevance, faithful representation, understandability, verifiability, comparability and timeliness..) for financial reporting

- Define, calculate and account for main transactions and events relating to inventory, current assets, non-current assets, tax, revenue, expenses...

- Prepare financial statements for companies

- Prepare financial statements for simple groups

- Define, compute and analyze, interpret relevant financial ratios

Skills:

- Develop English skill in reading, skimming, listening and writing.
- Can be confident in accessing the ACCA examination

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] Discuss and apply conceptual and regulatory frameworks for financial reporting.
2.	[CLO2] Account for transactions in accordance with IFRS Accounting Standards.
3.	[CLO3] Analyse and interpret financial statements.
4.	[CLO4] Prepare and present financial statements for single entities and business combinations in accordance with IFRS Accounting Standards
5.	[CLO5] Can apply knowledge to participate in ACCA exams for FR
6.	[CLO6] Have the 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.
7.	[CLO7] Can use English fluently, and improve reading, listening and skimming skills.
8.	[CLO8] Have ethical and professional awareness, civic responsibility, proactive creativity and ability to work incorporate; have the ability to guide and supervise others in performing tasks in professional and management work.
9.	[CLO9] Have an ability to self-orient, and 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	1	2	3	4	5	6	7	8	9
Chapter 1: Discuss and apply conceptual and regulatory frameworks for financial reporting	x				x	x	x	x	x
Chapter 2: Accounting for transactions in financial position statement	x	x			x	x	x	x	x
Chapter 3: Accounting for transactions in	x	x			x	x	x	x	x

profit or loss statement									
Chapter 4: Accounting for other transactions	x	x			x	x	x	x	x
Chapter 5: Analysing and interpreting the financial statements of single entities and groups			x		x	x	x	x	x
Chapter 6: Preparation of financial statements		x	x	x	x	x	x	x	x

5. Nội dung chi tiết môn học (Outlines)

Chapter 1 The conceptual and regulatory framework for financial reporting

- 1.1. The need for a conceptual framework and the characteristics of useful information
- 1.2. Recognition and measurement
- 1.3. Regulatory framework
- 1.4. The concepts and Principles of groups and consolidated financial statements

Chapter 2 Accounting for transactions in Financial Position Statement

- 2.1. Tangible non-current assets
- 2.2. Intangible assets
- 2.3. Impairment of assets
- 2.4. Inventories and Agriculture

Chapter 3 Accounting for transactions in profit or loss statement

- 3.1. Financial instruments
- 3.2. Taxation
- 3.3. Reporting financial performance
- 3.4. Revenue

Chapter 4 Accounting for other transactions

- 4.1. Provisions and events after the reporting period
- 4.2. Leasing
- 4.3. Government grants

4.4. Foreign currency transactions

Chapter 5 Analysing and interpreting the financial statements of single entities and groups

5.1. Limitations of financial statements

5.2. Calculate and interpret accounting ratios and trends to address users' and stakeholders' needs

5.3. Limitations of interpretation techniques

5.4. Not-for-profit, and public-sector entities

Chapter 6 Preparation of financial statements

6.1. Preparation of single-entity financial statements

6.2. Preparation of consolidated financial statements for a simple group

6. Học liệu (Materials):

6.1. Học liệu bắt buộc (Required Textbooks)

1. Study Text of Financial Reporting (FR) - BPP learning, version updated yearly

6.2. Học liệu tham khảo (Suggested Textbooks)

2. Practice and Revision Kit of Financial Reporting (FR), version updated yearly

7. Hình thức tổ chức dạy học (Schedule)

7.1 Lịch trình chung (General Schedule)

Main contents	Duration	Specific contents
The conceptual and regulatory framework for financial reporting	08h lectures 02h practices	<ul style="list-style-type: none">● The need for a conceptual framework and the characteristics of useful information● Recognition and measurement● Regulatory framework● The concepts and principles of groups and consolidated financial statements
Accounting for transactions in financial position statement	06h lectures 02h practices	<ul style="list-style-type: none">● Tangible non-current assets● Intangible assets

<p>Accounting for transactions in profit or lost statement</p>	<p>04h lectures 04h practices</p>	<ul style="list-style-type: none"> ● Impairment of assets ● Inventories and agriculture ● Financial instruments ● Taxation ● Reporting financial performance ● Revenue
<p>Accounting for other transactions</p>	<p>06h lectures 04h practices</p>	<ul style="list-style-type: none"> ● Provisions and events after the reporting period ● Leasing ● Government grants ● Foreign currency transactions
<p>Analysing and interpreting the financial statements of single entities and groups</p>	<p>10h lectures 04h practices</p>	<ul style="list-style-type: none"> ● Limitations of financial statements ● Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' need ● Limitations of interpretation techniques ● Not-for-profit, and public-sector entities
<p>Preparation of financial statements</p>	<p>06h lectures 02h practices</p>	<ul style="list-style-type: none"> ● Preparation of single-entity financial statements ● Preparation of consolidated financial statements for a simple group
<p>Conclusion</p>	<p>2h lectures</p>	

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 need for a conceptual framework and the characteristics of useful information 1.2. Recognition and measurement	Read material pages 1- 18	
		1.3. Regulatory framework	Read material 1 pages 19- 31	

Section 2 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	1.4 The concepts and principles of groups and consolidated financial statements	Read material 1 pages 1- 18	

Section 3 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practise and do exercises of chapter 1	Read and do exercises in material 1 pages 417- 455	
Lecture	02	2.1. Tangible non-current assets	Read material 1 pages 31- 56	

Session 4 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.2 Intangible assets 2.3 Impairment of assets	Read material 1 pages 57 -82	
Lecture	02	2.4 Inventories and agriculture	Read material 1 pages 243-254	

Section 5 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practise and do exercises of modules chapter 2	Read and do exercises in material 1 pages 417- 455	
Lecture	02	3.1 Financial instruments 3.2 Taxation	Read material 1 pages 189 -209	

Section 6 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.3 Reporting financial performance 3.4 Revenue	Read material 1 pages 209- 226 Read material 1 pages 227- 242; pages 255- 274	
Practice	02	Practise and do exercises of modules chapter 3	Read and do exercises in material 1 pages 417- 455	

Section 7 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practise and do exercises of modules chapter 3	Read and do exercises in material 1 pages 417- 455	
Lecture	02	4.1 Provisions and events after the reporting period 4.2 Leasing	Read material 1 pages 301 – 320; pages 83- 109	

Section 8 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	4.3 Government grants 4.4 Foreign currency transactions	Read material 1 pages 301- 321	

Section 9 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	04	Practise and do exercises of modules chapter 4	Read and do exercises in material 1 pages 417- 455	

Section 10 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	5.1. Limitations of financial statements 5.2 Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' need	Read material 1 pages 337 -371	

Section 11 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	5.3. Limitations of interpretation techniques	Read material 1 pages 379- 409	
Lecture	02	5.4. Not-for-profit, and public sector entities	Read material 1 pages 379- 409	

Section 12 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	5.4. Not-for-profit, and public sector entities	Read material 1 pages 379- 409	
Practice	02	Practise and do exercises of chapter 5	Read and do exercises in material 1 pages 417- 455	

Section 13 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practise and do exercises of chapter 5	Read and do exercises in material 1 pages 417- 455	
Lecture	02	6.1 Preparation of single entity financial statements	Read material 1 pages 379- 409	

Section 14 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	04	6.2. Preparation of consolidated financial statements for a simple group	Read material 1	

Section 15 (4h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Mock exam and practice, do exercises of chapter 6	Read and do exercises in material 1 pages 417- 455	
Conclusion	02	Summary and Practice		

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)	Practise 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 the 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 formalitis	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 pratice	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 analyzing 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. Nguyễn Thị Chinh Lam