

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

ĐỀ CƯƠNG CHI TIẾT HỌC PHẦN
(COURSE SYLLABUS)
BÁO CÁO TÀI CHÍNH 2 - ACCA
(FINANCIAL REPORTING 2 - ACCA)
[MÃ HỌC PHẦN: FIA1498_CLC]

1. Thông tin về giảng viên (Information of 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: Nguyễn Thị Chinh Lam

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:

Teaching assistant (if any):

1.3. Giảng viên 3 - Lecturer 3:

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:

Teaching assistant (if any):

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

- Tên môn học (Course name): Báo cáo tài chính 2 - ACCA

- Tên tiếng Anh: Financial Reporting 2 -ACCA

- Mã môn học (Course code): FIA1498_CLC

- Số tín chỉ (Number of credits, TC): 02 credits

- Loại môn học:

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

- Giờ tín chỉ đối với các hoạt động (**Credit time structure**):

+ Nghe giảng lý thuyết (Lectures): 20 credit hours

+ Chữa bài trên lớp (Project & practice) 10 credit hours

3. Mô tả môn học (Course description)

Financial Reporting 2- ACCA is designed to equip students with in-depth practical skills in preparing, presenting and interpreting financial reports. This course guides students through the process of preparing financial statements for different types of entities, through which students will be able to prepare financial reports including consolidated financial statements according to IFRS. This course also emphasizes the interpretation and analysis of financial statements. Students will gain skills to evaluate the performance and financial position of an organization, allowing them to make informed decisions.

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

4.1. Mục tiêu môn học (Course objective):

The objectives of the Financial reporting 2-ACCA module are to develop skills in applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

Knowledge:

- Apply the conceptual and regulatory framework for financial reporting.
- Apply techniques used in recording transactions of financial statements.
- Prepare the consolidated financial statements.
- Interpret an entity's financial statement to give advice from the perspectives of different stakeholders.

Skills:

- Develop English skill in reading, skimming, listening and writing.
- Can be confident to access ACCA exam to archive FR 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] Apply the conceptual and regulatory framework for financial reporting.
2.	[CLO2] Apply techniques used in recording transactions of financial statements.
3.	[CLO3] Prepare the consolidated financial statements.
4.	[CLO4] Interpret an entity's financial statement to give advice from the perspectives of different stakeholders.
5.	[CLO5] Can apply knowledge to participate in ACCA exams for FR paper.
6.	[CLO6] Can use English fluently, improve reading, listening and skimming skill.
7	[CLO7] 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.
8	[CLO8] Have an ability to self-orient, make decisions related to professional and management work
9	[CLO9] 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.

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	CLO1	CLO2	CLO3	CLO4	CLO5	CLO6	CLO7	CLO8	CLO9
1	Chapter 1. A conceptual and regulatory framework	x				x	x	x	x	x
2	Chapter 2. Accounting for transactions in financial statement	x	x			x	x	x	x	x
3	Chapter 3. Preparation of financial statements	x	x	x		x	x	x	x	x
4	Chapter 4. Analysis and interpretation on financial statements			x	x	x	x	x	x	x

5. Nội dung chi tiết môn học (Outlines)

Chapter 1. A conceptual and regulatory framework

1.1. The conceptual framework

1.2. The regulatory framework

Chapter 2. Accounting for transactions in financial statement

2.1. Accounting for non-current assets

2.2. Accounting for assets, impairments, and grants

2.3. Accounting for financial instruments

2.4. Accounting for liabilities

2.5. Revenue, presentation, and profit

Chapter 3. Preparation of financial statements

- 3.1. Preparation of single entity financial statements
- 3.2. Accounting for associates
- 3.3. Preparation of consolidated financial statements

Chapter 4. Analysis and interpretation on financial statements

- 4.1. Earnings per share
- 4.2. Calculation and interpretation of accounting ratios and trends
- 4.3. Limitations of financial statements and interpretation techniques
- 4.4. Statements of cash flows

6. Học liệu (Materials):

6.1. Học liệu bắt buộc (Required Textbooks)

- 1. Financial reporting, *BPP Study Text, BPP Learning Media*, version updated yearly
- 2. Financial reporting, *BPP Revision Kit, BPP Learning Media*, version updated yearly

6.2. Học liệu tham khảo (Suggested Textbooks)

- 1. Financial reporting, Passcard – BPP Publisher
- 2. Financial reporting 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. A conceptual and regulatory framework	2h lectures	1.1. The conceptual framework 1.2. The regulatory framework
Chapter 2. Accounting for transactions in financial statement	8h lectures 6h practices	2.1. Accounting for non-current assets 2.2. Accounting for assets, impairments, and grants 2.3. Accounting for financial instruments 2.4. Accounting for liabilities 2.5. Revenue, presentation, and profit
Chapter 3. Preparation of financial statements	6h lectures 2h practices	3.1. Preparation of single entity financial statements 3.2. Accounting for associates 3.3. Preparation of consolidated financial statements
Chapter 4. Analysis and interpretation on financial statements	4h lectures 2h practices	4.1. Earnings per share 4.2. Calculation and interpretation of accounting ratios and trends 4.3. Limitations of financial statements and interpretation techniques 4.4. Statements of cash flows

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

Section 1 (2h)

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	1.1. The conceptual framework 1.2. The regulatory framework	Read material 1 chapter 1,2,3	

Section 2 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.1. Accounting for non-current assets	Read material 1 chapter 4,5	

Section 3 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.2. Accounting for assets, impairments, and grants	Read material 1 chapter 6	

Section 4 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises	Do exercises in material 2	

Section 5 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.3. Accounting for financial instruments	Read material 1 chapter 7	

Section 6 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises	Do exercises in material 2	

Section 7 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	2.4. Accounting for liabilities 2.5. Revenue, presentation, and profit	Read material 1 chapter 8	

Section 8 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises	Do exercises in material 2	

Section 9 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.1. Preparation of single entity financial statements	Read material 1 chapter 10	

Section 10 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.2. Accounting for associates	Read material 1 chapter 11	

Section 11 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	3.3. Preparation of consolidated financial statements		

Section 12 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and do exercises	Do exercises in material 2	

Section 13 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	4.1. Earnings per share 4.2. Calculation and interpretation of accounting ratios and trends	Read material 1 chapter 15-17	

Section 14 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Lecture	02	4.3. Limitations of financial statements and interpretation techniques 4.4. Statements of cash flows	Read material 1 chapter 18	

Section 15 (2h):

Teaching method	Duration	Content	Requirement for student	Note
Practice	02	Practice and mock exam	Do exercises in material 2	

8. 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 and assessment criteria)

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

