
SYLLABUS
PROGRAM OF PUBLIC MANAGEMENT AND POLICY IN ENGLISH
(E-PMP)

LEVEL OF EDUCATION: UNDERGRADUATE

TYPE OF EDUCATION: FULL-TIME

1. GENERAL INFORMATION

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|-------------------------------------|---|
| - <i>Course title (Vietnamese):</i> | <i>Nguyên lý kế toán</i> |
| - <i>Course title (English):</i> | Accounting Principles |
| - <i>Course code:</i> | EPMP1136 |
| - <i>Knowledge group:</i> | <i>Professional Education</i>
<i>(Basic knowledge)</i> |
| - <i>Credit:</i> | 3 |
| - <i>Prerequisite courses:</i> | No |

2. THE DEPARTMENT IN CHARGE: Economics Management

3. DESCRIPTION

Course coverage will include an in-depth review of the accounting cycle, concentrating on the adjustment process and the articulation and preparation of the financial statements. The course will place emphasis on accounts receivable, inventory, cost of goods sold, property, plant and equipment, debt, equity and financial ratios and techniques to interpret the quality of earnings of publicly-held corporations.

4. REFERENCES

Required textbooks

Kimmel, Weygandt and Kieso (2016) *Financial Accounting: Tools for Business Decision Making*, 8th Edition John Wiley and Sons.

Other references

Jerry J. Weygandt; Paul D. Kimmel; Donald E. Kieso (2018), *Accounting Principles*, 13th Edition, Wiley Publishing.

Electronic books and documents to download at <http://lic.neu.edu.vn:2048/menu> : Emerald Insight, IG Publishing eBook and ProQuest Central

5. COURSE OBJECTIVES:

Course is designed to familiarize students with the fundamentals of financial accounting. The course objective is to provide prospective users of financial information with an understanding of accounting fundamentals. In fulfilling this objective, the course focuses on developing technical skills to apply accounting procedures and rules in order to develop an understanding of how economic events are recorded in the financial statements. In addition, it focuses on interpreting financial statements. Therefore, this course will develop the student's knowledge of both preparation and use of financial statements as they relate to the fields of accounting. Specifically, the objectives of the study section are illustrated in the following table:

Goal (Gx)	Description	PLO	Level
[1]	[2]	[3]	[4]
G1 (Knowledge)	Identify and present generally accepted accounting principles and principles for preparing, describing and understanding each item on the financial statements.	KT2	2
G2 (Skill)	Have the technical skills to apply accounting processes and rules to understand financial statements, prepare basic accounting financial statements, and perform some basic accounting operations.	KN2 KN5	3 3

G3 (Level of autonomy and responsibility)	Self-study to work and to create capacity to work for a lifetime . Have a sense of responsibility, cooperation, and autonomy at work; take responsibility for your own work results	NLTC2	4
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6. COURSE LEARNING OUTCOME:

Goal	CLO (CLOx.x)	Description	Level
[1]	[2]	[3]	[4]
G1 (Knowledge)	CLO 1.1	Identify and present generally accepted accounting principles and principles for preparing financial statements.	2
	CLO 1.2	Describe the content and purpose of each financial statement and prepare a financial statement	2
	CLO 1.3	Understand how economic events are recorded in financial statements, transacted in sales operations	2
	CLO 1.4	Record and analyze the items on the balance sheet accounting	3
G2 (Skill)	CLO 2.1	Have the technical skills to apply accounting procedures and rules to develop an understanding of how economic events are captured in financial statements	3
	CLO 2.2	Have skills in making basic financial and accounting statements, able to record accounting books, adjustment entries, and remittance entries in English	3
G3	CLO 3.1	Self-study to work and to create capacity to work for a lifetime	4

(Level of autonomy and responsibility)	CLO 3.2	Have a sense of responsibility, cooperation, and autonomy at work; take responsibility for your own work results	4
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7. COURSE ASSESSMENT

Form of evaluation	Content	Time	CLO	Evaluation criteria	Ratio (%)
[1]	[2]	[3]	[4]	[5]	[6]
Quiz 1	closed-book	Week 5	CLO 1.1, CLO 3.1, CLO 3.2	True/ False questions	5%
Quiz 2	closed-book	Week 10	CLO 1.2, CLO 2.1, CLO 3.1, CLO 3.2	True/ False questions	5%
Test 1	closed-book individual exam	Week 8	CLO 1.3 , CLO 2.1, CLO 3.1, CLO 3.2	The level of completion of the individual test (on time, the quality of the assignment is associated with the level of knowledge, skills and level of autonomy and responsibility of this course)	20%

Test 2	closed-book individual exam	Week 1 2	CLO 1.4, CLO 2.1, CLO 3.1, CLO 3.2	The level of completion of the individual test (on time, the quality of the assignment is associated with the level of knowledge, skills and level of autonomy and responsibility of this course)	20%
Final exam	closed-book final exam		CLO 1.1, CLO 1.2, CLO 1.3, CLO 1.4, CLO 2.1, CLO 2.2, CLO 3.1, CLO 3.2	The level of completion of the individual test (on time, the quality of the assignment is associated with the level of knowledge, skills and level of autonomy and responsibility of this course)	50%

* The course uses turnitin software to assess academic integrity

8. TEACHING PLAN

Week/ Session	Contents	CLO	Activities	Assessment
[1]	[2]	[3]	[4]	[5]

# 1	Chapter 1: Introduction to financial accounting	CLO 1.1, CLO 3.1 , CLO 3.2	<p>Study at home: Pre-study Chapter 1</p> <p>Teaching and learning in class</p> <ul style="list-style-type: none"> - Introduction about the course and how to evaluate the studying results - Lecture: 3 sessions - Class discussion (individual): 1 session 	<p>Results of 2 Quizzes: 10%</p> <p>Test 1 20%</p>
# 2	Chapter 2: Review of Financial Statements	CLO 1.2, CLO 3.1, CLO 3.2	<p>Study at home: Study in advance Chapter 2</p> <p>Teaching and learning in class</p> <ul style="list-style-type: none"> - Lecture: 3 sessions - Class discussion (individual): 1 session 	
# 3	Chapter 3: Accounting information system	CLO 1.3, C.LO 3.1, CLO 3.2	<p>Study at home: Study in advance Chapter 3</p> <p>Teaching and learning in class</p> <ul style="list-style-type: none"> - Lecture: 3 sessions - Class discussion (individual): 1 session 	

# 4	Chapter 4: The accrual accounting concept	CLO 1. 1, CLO 3.1, CLO 3.2, CLO 3.3	<p>Study at home: Study in advance Chapter 4</p> <p>Teaching and learning in class</p> <ul style="list-style-type: none"> - Lecture: 3 sessions - Class discussion (individual): 1 session
# 5	<p>Quiz 1</p> <p>Chapter 5: Merchandising Operations and the Multiple Step Income Statement</p>	CLO 1.1, CLO 1.2, CLO 1.3, CLO 1.4, CLO 3.1, CLO 3.2	<p>Study at home: Study in advance Chapter 5</p> <p>Teaching and learning in class</p> <ul style="list-style-type: none"> - Lecture: 3 sessions - Class discussion (individual) and quiz number 1: 1 session
# 6	Chapter 5: Merchandising Operations and the Multiple Step Income Statement (cont.)	CLO 1.1, CLO 1.2, CLO 1.3, CLO 1.4, CLO 3.1, CLO 3.2	<p>Study at home: Pre-study Chapter 5 (cont.)</p> <p>Teaching and learning in class</p> <ul style="list-style-type: none"> - Lecture: 3 sessions - Class discussion (individual): 1 session
# 7	Chapter 6: Reporting and Analyzing Inventory	CLO 1. 2, CLO 3. 1, CLO 3 2	<p>Study at home:</p>

			<p>Pre-study Chapter 6</p> <p>Teaching and learning in class</p> <ul style="list-style-type: none"> - Lecture: 3 sessions - Discussion class (individual): 1 session
# 8	<p>Chapter 6: Reporting and Analyzing Inventory</p> <p>Test 1</p>	<p>CLO 1. 2, CLO 2.1, CLO 3. 1, CLO 3. 2</p>	<p>Study at home:</p> <p>Pre-study Chapter 6</p> <p>Teaching and learning in class</p> <ul style="list-style-type: none"> - Lecture: 2 sessions - Class discussion (individual speaking): 1 session - Test 1: 1 session
# 9	<p>Chapter 8: Reporting and Analyzing Receivables</p>	<p>CLO 1. 2, CLO 2.1, CLO 3. 1, CLO 3 2</p>	<p>Study at home:</p> <p>Pre-study Chapter 8</p> <p>Teaching and learning in class</p> <ul style="list-style-type: none"> - Lecture: 3 sessions - Class discussion (individual): 1 session
# 10	<p>Quiz 2 Chapter 9: Reporting and Analyzing Long- Term Assets</p>	<p>CLO 1. 2, CLO 1.3, CLO 1.4, CLO 2.1,</p>	<p>Study at home:</p> <p>Pre-study Chapter 9</p>

		CLO 3. 1, CLO 3 2	Teaching and learning in class - Lecture: 3 sessions - Class discussion (individual) and quiz 2: 1 session	
# 11	Chapter 9: Reporting and Analyzing Long- Term Assets (Cont.)	CLO 1. 2, CLO 1.3, CLO 1.4, CLO 2.1, CLO 3. 1, CLO 3 2	Study at home: Pre-study Chapter 9 Teaching and learning in class - Lecture: 3 sessions - Class discussion (individual): 1 session	
# 12	Chapter 10: Reporting and Analyzing Liabilities Test 2	CLO 1. 2, CLO 1.4, CLO 2.1, CLO 3. 1, CLO 3 2	Study at home: Study at home Chapter 10 Teaching and learning in class - Lecture: 2 sessions - Class discussion (individual): 1 session - Test number 1: 1 session	Test 2 20%
# 1 3	Final exam	CLO 1.1, CLO 1.2, CLO 1.3, CLO 1.4, CLO 2.1, CLO 2.2,	Essay exam: 90 minutes	Final exam 50%

		CLO 3.1, CLO 3.2		
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9. COURSE REQUIREMENT

9.1. Rules of class participation

- Students are responsible for attending all classes. In any case of absence from school due to force majeure reasons, there must be sufficient and reasonable proofs.

- Students are responsible for actively read materials in advance, proactively preparing lessons before going to class according to the instructions and requests of lecturers.

- Students who skip more than 20% of the lessons of the subject will be considered as not complete the course and have to retake the course

- Students who miss the deadline of individual and group assignments submission will receive a score of zero for that assignment.

- Students will be randomly asked to answer questions during 12 sessions

- Regarding the communication between lecturers and students: Encourage students to participate in discussions (groups and individuals), give direct feedback to teachers about the content of the course, teaching and learning methods, teaching materials and handouts. Lecturers also encourage students to give feedback on the form, methods and contents of the tests to evaluate students' learning results. Students can communicate with lecturers in class, during office hours or via email. The valuable feedback from students contributes to improve the teaching and learning quality of the course

9.2. Rules of classroom behavior

- The course is conducted on the principle of respect for students and lecturers. All behaviors that interfere with the teaching and learning process are strictly prohibited.

- Students need to actively participate in lectures through discussions with lecturers (answer and ask questions) and group discussions, presentations

- Students must go to school on time. Students who are late more than 10 minutes after class starts will not be able to attend the class.

- Do not make noise, disturbing other students in the learning process.

- Do not eat, drink, chew gum, use devices such as phones, music players during class.

- Laptops and tablets are only used for the purpose of recording lectures, calculating, doing exercises. Absolutely do not use them for other purposes.

- About intellectual property: All materials presented in class including PowerPoint presentations and provided materials are intellectual property of lecturer . Any reproduction or publication of these documents without prior written permission is strictly prohibited.

Hanoi, Date Month Year 20

DEAN OF FACULTY

(Signed)

UNIVERSITY PRINCIPAL

(Signed)