|  | UNIVERSITY OF ECONOMICS AND LAW **FACULTY OF ACCOUNTING – AUDITING** **ACCOUNTING DEPARTMENT** |
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**COURSE SPECIFICATION** 

1. **Course Title and Code:** MAA4015 - Public Sector Accounting
2. **Number of Credits**

Total Credits: 2 Theory: 2 Practice: 0

1. **Lecturer in charge**

Dr. Nguyen Thi Khoa; ASS. Dr. Dang Van Cuong

1. **Study Materials**

**Syllabus:**

[1] Ministry of Finance, 2024. Administrative and non-business accounting regime, Financial Publishing House.

**Other Documents:**

[2] Tang Binh, 2024. 187 charts of administrative and non-career accounting, Hong Duc Publishing House.

[3] Lecturer's Lecture.

1. **Course Information**
2. *Course Description/Objectives*

| **Objective (COx)** | **Objective Description** | **Curriculum of the subject****(CLOx)** | **Cognitive Level** |
| --- | --- | --- | --- |
| **(1)** | **(2)** | **(3)** | **(4)** |
| CO1 | Systematize knowledge of public finance, State financial management system, state budget revenues and expenditures, public accounting system and public accounting standards system in order to assess conformity with international practices | CLO 1 | 4 |
| CO2 | Building a system of accounting vouchers and accounting books in public sector units | CLO 2 | 4 |
| CO3 | Perform basic accounting operations in public sector units | CLO 3 | 4 |
| CO4 | Preparation and issuance of financial statements and state budget settlement reports in public sector units | CLO 4 | 4 |

*(1): Symbol representing the course objective.*

*(2): Description of the objectives, including active verbs, learning outcome topics, and general application context.*

*(3), (4): Symbols for the Program Learning Outcomes (PLOs) and the corresponding cognitive levels assigned to the course.*

*b. Prerequisite/Preceding/Concurrent Courses:
 Indicate the code and name of the prerequisite or concurrent course(s).*

*c. Other Requirements:
 Specify any additional requirements deemed necessary by the instructor.*

 **6.** **Course learning outcomes**

*Specific items or Course Learning Outcomes (CLOs) and the level of instruction (I, T, U or I, R, M)*

| **CLO (1)** | **CLO Description**  | **Program Learning Outcome (PLOs)** | **Teaching Level (I, R, M) (3)** |
| --- | --- | --- | --- |
| **(1)** | **(2)** |  | **(3)** |
| CLO 1 | Check the compliance and conformity of the public accounting system (mainly in the field of public sector accounting) with current regulations and international practices. | PLO 9 | M |
| CLO 2 | Building a system of accounting vouchers and accounting books in public sector units | PLO 2 | M |
| CLO 3 | Perform basic accounting operations in public sector units | PLO 2 | M |
| CLO 4 | Preparation and issuance of financial statements and state budget settlement reports in public sector units | PLO 7 | M |

***(1):*** *Symbol representing the Course Learning Outcome (CLO).*

***(2):*** *Description of the CLO, including active verbs, CLO-related topics, and specific application context.*

***(3):***

***I (Introduce):*** *initial exposure to the concept*

***T (Teach):*** *instruction and practice*

***U (Utilize):*** *apply in context*

***or alternatively:***

***I (Introduce):*** *initial exposure*

***R (Reinforced):*** *strengthened through practice*

***M (Mastery):*** *demonstrate full competency*

**7. Core Content of the Course**

The subject of Public Sector Accounting is taught with the following main contents: overview of public sector accounting (public finance and state financial management system, state budget revenues and expenditures, overview of the public accounting system, public accounting in administrative and non-business units ; accounting for basic operations in Public Sector units; characteristics of the system of vouchers and accounting books in units; accounting reporting system (financial statements and state budget settlement reports). This subject is closely related to Advanced Financial Accounting with the role of comparison and contrast between accounting for production – business units and accounting for administrative – non-business units.

**8.** **Assessment**

*(Assessment components, assessment tasks, assessment criteria, assessment standards, and weighting – demonstrating alignment with the Course Learning Outcomes (CLOs))*

| **Evaluation Components**  | **Card** **Review (Ax.x)** | **Fans** **subject****(CLOx)** |  | **Evaluation Criteria** | **Evaluation Duration**  | **Weighting** | **Sub-weight (%)**  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **(1)** | **(2)** | **(3)** |  | **(4)** | **(5)** | **(6)** | **(7)** |
| A1. Midterm Review | A1.1 | CLO 2 |  | Give a talk | Divide into groups, 30 minutes each | 50% | 100% |
| A2. End-of-term evaluation | A2.1 | CLO 3 |  | Essay | 60 minutes | 50% | 100% |

***(1):*** *Assessment components of the course.*

***(2):*** *Codes for the assessment tasks.*

***(3):*** *CLOs being assessed.*

***(4):*** *Assessment criteria such as individual/group homework, in-class individual/group assignments, projects, course papers, etc.*

***(5):*** *Duration of the assessment in minutes (if conducted in class).*

***(6):*** *Weight of each assessment task in the total course grade.*

***(7):*** *Weight of each assessment task within the respective assessment component*

**Lecturer: Dr. Nguyen Thi Khoa**

**Head of Department: Assoc. Prof. Dr. Pham Quoc Thuan**