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|  | UNIVERSITY OF ECONOMICS AND LAW  **ACCOUNTING AND AUDITING DEPARTMENT**  **AUDITING DEPARTMENT** |

**COURSE SPECIFICATION**

***Mẫu 8: Đề cương tổng quát học phần***

1. **Course Title and Code: MAU 4005-Consolidated financial statements**
2. **Credits:**

Total credits: 2 Theory: 2 Practice: 0

1. **Lecturer in charge:**
2. PGS.TS Phan Đức Dũng, TS Hồ Xuân Thủy
3. **Study Materials**

Text book

[1] Đặng Thế Hòa, 2021. Hướng dẫn lập báo cáo tài chính hợp nhất (theo VAS và IFRS). Kinh tế HCM City Publisher.

Other materials

[2] Nguyễn Trí Tri & Vũ Hữu Đức, 2014. Kế toán hợp nhất kinh doanh và lập báo cáo tài chính hợp nhất, Kinh tế HCM City Publisher.

[3] Joe Ben Hoyle, Thomas Schaefer and Timothy Doupnik, 2021. Advanced Accounting – 14th McGraw-Hill.

[4] Thông tư 202/2014/TT-BTC do BTC Ban hành ngày 22 tháng 12 năm 2014 hướng dẫn phương pháp lập và trình bày báo cáo tài chính hợp nhất.

[5] IFRS (2021). The Annotated IFRS® Standards—Issued at 1 January 2021 Bundle.

[6] Lecturer documents

**5. Course Information**

1. *Course objective*

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| **Objective (COx)** | **Objective Description** | **Course Learning Outcome (CLOx)** | **Cognitive Level** |
| CO1 | Evaluate and analyze the appropriateness of Vietnamese accounting standards and regulations in addressing professional issues related to business combinations and the preparation of consolidated financial statements. | CLO1 | 5 |
| CO2 | Identify and consider the process of consolidating group financial statements and handle situations related to the presentation of consolidated financial statements. | CLO2 | 4 |
| CO3 | Assess, critique, and propose recommendations on regulations and policies related to business combinations and the preparation of consolidated financial statements. | CLO3 | 4 |
| CO4 | Comply with relevant requirements concerning business combinations and the preparation of consolidated financial statements. | CLO4 | 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.*

1. **Course learning outcomes**

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

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| **CLO (1)** | **CLO Description (2)** | **Program Learning Outcome (PLOs)** | **Teaching Level (I, R, M) (3)** |
| CLO01 | Select appropriate methods to address accounting issues arising in relation to business combinations and the preparation of consolidated financial statements. | PLO2 | M |
| CLO02 | Identify, analyze, exercise judgment, and reason soundly in effectively resolving situations related to business combinations and the presentation of consolidated financial statements, based on accounting standards and relevant legal regulations. | PLO2 | R |
| CLO03 | Able to integrate knowledge and practical experience to evaluate the strengths and limitations of current regulations on business combinations and the preparation of consolidated financial statements, in order to contribute to the improvement of these regulations by government authorities. | PLO7 | R |
| CLO4 | Systematize and compare the fundamental differences between VAS and IAS/IFRS in accounting for business combinations and the preparation of consolidated financial statements. | PLO9 | R |

***(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*

1. **Core Content of the Course**

**The course equips learners with foundational knowledge of business combinations and the preparation of consolidated financial statements, including: business combinations under the purchase method, treatment of intra-group transactions, and application of the equity method for accounting investments in associates and joint ventures.**

**It also expands learners' understanding of business combination accounting and consolidated financial statements in relation to more complex issues such as foreign exchange risk and hedging, and the translation and consolidation of financial statements prepared in foreign currencies.**

1. **Assessment**

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

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| Assessment Component (1) | Assessment Task (2) | Course Learning Outcome (CLOx) (3) | Assessment Criteria (4) | Assessment Duration (5) | Weight (%) (6) | Sub-weight (%) (7) |
| A1. Formative Assessment | A1.1 | CLO 1 | Multiple Choice questions and essay | 20 minutes | 25% | 50% |
|  | A1.2 | CLO 3, 4 | Presentation/essay | 30 minutes  /group | 25% | 50% |
| A2. Final Assessment | A2.1 | CLO1, CLO2 | Writing test | 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.*

**Prepared by: PGS. TS Phan Đức Dũng  
Head of Department: Assoc. Prof. Dr. Phạm Quốc Thuần**