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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 4013 – Hedging Accounting**
2. **Credits:**

Total credits: 2 Theory: 2 Practice: 0

1. **Lecturer in charge:**

Phd. Nguyễn Hoàng Diệu Hiền, Phd. Nguyễn Thị Thu Hiền

1. **Study Materials**

Text book

[1] Debra C. Jeter, Paul K. Chaney, 2021. Advanced Accounting, 8th Edition. Wiley.

Other materials

[2] International Financial Reporting Standards (IFRS)

[3] John J. Wild, Kermit D. Larson, Barbara Chiappetta, 2023. Fundamental Accounting Principles, 20th Edition. McGraw-Hill Education.

[4] Pearl Hock Neo Tan, Chu Yeong Lim, Ee Wen Kuah (2017). Advanced Financial Accounting – An IFRS standards approach, 3rd edition. McGraw Hill Education.

**5. Course Information**

1. *Course objective*

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| **Objective (COx)** | **Objective Description** | **Course Learning Outcome (CLOx)** | **Cognitive Level** |
| CO1 | Understand and apply accounting methods to identify, assess, and prevent financial risks. | CLO1 | 4 |
| CO2 | Master accounting tools for risk prevention such as financial derivatives, risk insurance accounting, exchange rate and interest rate volatility management. | CLO1 | 5 |
| CO3 | Analyze the impact of accounting on businesses in uncertain environments. | CLO2 | 4 |
| CO4 | Comply with ethical principles and legal regulations related to accounting risk management. | CLO3 | 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 | Apply specialized knowledge to identify and assess financial risks in the field of accounting. | PLO2 | M |
| CLO02 | Analyze and critique regulations and policies related to accounting for risk prevention in an international integration environment. | PLO7 | M |
| CLO03 | Comply with professional ethics, laws, and accounting standards in financial risk management. | PLO9 | 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*

1. **Core Content of the Course**

This course provides foundational knowledge and skills in identifying, assessing, and managing financial risks in accounting. Learners will explore accounting methods for risk prevention, including financial derivative instruments, exchange rate risk management, interest rate and liquidity risk management.

In addition, the course equips students with knowledge of internal control systems, risk insurance accounting, and relevant accounting standards. Through real-world case studies, learners will develop critical thinking and the ability to apply knowledge in uncertain business environments.

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 | CLO1 | Multiple Choice | 30 minutes | 25% | 50% |
|  | A1.2 | CLO2, 3 | Presentation | 30 minutes/group | 25% | 50% |
| A2. Final Assessment | A2.1 | CLO1, 2, 3 | Essay | Up to 20 pages | 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: Dr. Nguyễn Hoàng Diệu Hiền  
Head of Department: Assoc. Prof. Dr. Phạm Quốc Thuần**