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

**COURSE SPECIFICATION**

1. **Course name and code:** MAU4002 – **Accounting theory**
2. **Number of Credits**

Total Credits: 3 Theory: 3 Practice: 0

1. **Lecturer in charge**

Assoc. PhD. Pham Quoc Thuan**,**  PhD Nguyen Hoang Dieu Hien, PhD Nguyen Ngoc Khanh Dung,

1. **Learning Materials**

[1] William R. Scott and Patricia O'Brien, 2020. Financial Accounting Theory (8th Edition): Pearson.

[2] Belkaoui, A.R, Accounting Theory, 3th Edition, 1993

[3] Basic Issues of Accounting Theory – Vu Huu Duc – Labor Publishing House – 2015

[4] Godfrey, J., Hodgson, A. và Holmes, S., Accounting Theory, 7th Edition, 2011

[5] IASB, 2021. Conceptual Framework for Financial Reporting: IFRS foundation.

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

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| **Course objectives**  **(COx) (1)** | **Description**  **(2)** | **Course learning outcomes**  **(CLOx) (3)** | **Capacity scale**  **(4)** |
| CO1 | Ability to evaluate the trend of harmonization and convergence of international accounting. | CLO3 | 3 |
| CO2 | Ability to criticize the methodologies and approaches of accounting theory. | CLO2 | 4 |
| CO3 | Ability to evaluate the framework, theoretical structure of the auditor and the valuation methods of the auditor. | CLO1  CLO3  CLO4 | 3 |
| CO4 | Ability to do self-research, lifelong self-learning spirit to accumulate experience in the field of accounting and contribute to the sustainable development of the business. | CLO5 | 3 |

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

*(2): Describe the objectives including active verbs, course learning outcomes, and general context of application.*

*(3), (4): Symbol of program learning outcomes and the capacity scale of training program are allocated to the course.*

1. *Prerequisite Courses/Previous Courses/Parallel Courses*

Write the code – the name of the course before or in parallel.

1. *Other Requirements*

Write any other requirements that are necessary.

1. **Course learning outcomes**

*(Specific items or courses learning outcomes and teaching level I, T, U or I, R, M)*

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| **CLO**  **(1)** | **Description**  **(2)** | **PLOs** | **Teaching level**  **(I, R, M)**  **(3)** |
| CLO01 | Evaluate and critique accounting theory framework. | PLO2 | M |
| CLO02 | Identify and evaluate the role of methodology and approach of accounting theory. | PLO2 | M |
| CLO03 | Evaluate and critique accounting objectives and framework of accounting theories. | PLO4 | M |
| CLO04 | Evaluate and critique the structure of LTKT and pricing methods in accounting. | PLO5 | M |
| CLO05 | Promote the spirit of self-study, self-research and improve the awareness of the accounting profession about the sustainable development of enterprises. | PLO9 | M |

*(1): Symbol of the course.*

*(2): Describe CLO, including active verbs, course learning outcomes, and specific context of application.*

*(3): I: Introduce; T: Teach; U: Utilize or I: Introduce; R: Reinforced; M: Mastery.*

1. **Basic content of the course**

The course of Accounting Theory includes in-depth knowledge of accounting theory, specifically: Financial information theory framework and the process of forming framework; Overview of Accounting Theory, Approaches of Accounting Theory; Accounting Theory framework; Structure of accounting theory; measuring methods. This subject is closely related to Advanced Financial Accounting with the role of explaining and criticizing the principles that govern current financial accounting systems.

1. **Course assessment**

*(Components, assessments, assessment criteria, assessment standards, and assessment proportions show correlation with the course learning outcomes)*

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| **Components (1)** | **Assessments (Ax.x)**  **(2)** | **Course learning outcomes**  **(CLOx)**  **(3)** | **Assessment Criteria**  **(4)** | **Assessment duration (5)** | **Weight**  **(6)** | **Sub-weight**  **(7)** |
| A1. Formative assessment | A1.1 | CLO 1, 2 | Case | 30 minutes | 25% | 50% |
| A1.2 | CLO 3, 4 | Presentation | 30 minutes/group | 25% | 50% |
| A2. Final exam | A2.1 | CLO 1, 2, 3, 4 | Case | Up to 20 pages | 50% | 100% |

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

*(2): Symbol of assessments*

*(3): Course learning outcomes.*

*(4): Assessment criteria such as group/individual homework, group/individual exercise in class, projects…*

*(5): Assessment duration in minutes in class (if any)*

*(6): Proportion of each assessment in the total assessment*

*(7): Proportion of each assessment in the component assessment.*

**Lecturer: PhD. Nguyen Hoang Dieu Hien**

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