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

 **COURSE SPECIFICATION**

1. **Course name and code:** MAU4009 – **Advanced Financial Accounting**
2. **Number of Credits**

Total Credits: 2 Theory: 2 Practice: 0

1. **Lecturer in charge**

Assoc. PhD Pham Quoc Thuan**,** PhD Ho Xuan Thuy

1. **Learning Materials**

[1] Ministry of Finance, 2021. Vietnam Accounting Standards System. Financial Publishing House

Other materials:

[2] Understanding Vietnamese Accounting Standards - General Issues and Elements of Financial Statements - Vu Huu Duc, Tran Thi Giang Tan, Nguyen The Loc, Statistics Publishing House in 2010.

[3] Lecturer's Lecture

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

| **Course objectives****(COx) (1)** | **Description****(2)** | **Course learning outcomes****(CLOx) (3)** | **Capacity scale****(4)** |
| --- | --- | --- | --- |
| CO1 | Ability to operate accounting work at entities effectively. | CLO 1 | 5 |
| CO2 | Ability to work independently, think creatively and have the ability to detect and solve complex problems in the field of Accounting. | CLO 2 | 4 |
|  | CLO 3 | 4 |
| CO3 | Ability to research, self-gain experience and career development. | CLO 4 | 4 |

*(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.

**6. Course learning outcomes**

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

| **CLO****(1)** | **Description****(2)** | **PLOs** | **Teaching level** **(I, R, M)****(3)** |
| --- | --- | --- | --- |
| CLO 1 | Rationally evaluate the regulations of accounting standards and accounting regimes to record complex transactions in enterprises in terms of exchange rate differences, deferred taxes, provisions for liabilities and potential liabilities, financial investments, accounting policies, changes in accounting estimates and errors, etc.  | PLO2 | M |
| CLO 2 | Be able to identify, analyze, judge, make solid arguments and propose ways to effectively solve situations of complex business transactions in enterprises based on accounting standards and relevant legal documents. | PLO5 | R |
| CLO 3 | Evaluating the advantages and limitations of current accounting regulations contributes to helping state agencies improve accounting regulations | PLO3 | R |
| CLO 4 | Create a spirit of love for the profession and a correct awareness of accounting professional ethics in specific situations.  | PLO9 | R |
|  |  |  |  |

*(1): Symbol of the course.*

*(2): Describe the 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.*

**7. Basic content of the course**

The course ensures learners an in-depth understanding of financial accounting in accordance with Vietnamese regulations, applying the principles of recognition and measurement to record complex transactions in enterprises and presenting items related to complex transactions on financial statements. At the same time, the course also provides learners with issues that are being popularly researched in the field of financial accounting, mainly related to International Financial Reporting Standards, quality of financial statements, etc.

**8. Course assessment**

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

| **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 | A1.2 | CLO 1, 2 | Group Presentations | 50 minutes | 50% | 50% |
| A1.2 | CLO 1, 4 | Multiple-choice and/or essay | 50 minutes |  | 50% |
| A2. Final exam | A2.1 | CLO 1, 3 | Essay  |  | 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. Ho Xuan Thuy**

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