

SYLLABUS

(Attached to Decision No 2685/ QĐ-ĐHNT dated 16/08/2023
of the President of Foreign Trade University)

Course title: Financial Reporting
Course code: KET306
Department: Financial Accounting
Credit hours: 3
Prerequisite(s): Financial Accounting – KET301

1. INSTRUCTOR(S) INFORMATION:

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2. COURSE OBJECTIVES:

Financial reporting is a method used by businesses to report on financial situation, business situation, cash flow situation and other financial information for subjects who need to use financial information in making economic decisions

The Financial Reporting module aims to provide students with the principles and techniques for preparing, presenting and analyzing financial statements of enterprises including Balance Sheets, Income Statements, Cash Flow Statements, Note to Financial Statement as well as issues arising after the date of making reports and analysis preliminary financial statements of the enterprise.

3. COURSE LEARNING OUTCOMES:

3.1. Learning outcomes about knowledge, skills, autonomy and responsibility

3.1.1. Knowledge

- CLO1: Explain the purposes and requirements of financial statements as well as the principles for preparing and presenting financial statements.
- CLO2: Apply accounting principles and standards to prepare and present financial statements of enterprises including Balance Sheet, Income Statement, Cash Flow Statement and Note to Financial Statements;

- CLO3: Analyze the financial statements of the enterprise;
- CLO4: Assessment of the financial situation, business situation and cash flow situation of the enterprise.

3.1.2. Skills

- CLO5: Skills in preparing, presenting and analyzing financial statements of enterprises.
- CLO6: Problem detection skills and advice to improve the financial situation for businesses.

3.1.3. Autonomy and responsibility

- CLO7: Ability to communicate, present, work individually and work in a team.
- CLO8: Have an attitude of compliance with professional ethics and a sense of community service.

3.2. Matrix of the contribution of Course learning outcomes to Program learning outcomes

Course learning outcome	Program learning outcomes										
	PLO1	PLO2	PLO3	PLO4	PLO5	PLO6	PLO7	PLO8	PLO9	PLO10	PLO11
CLO1		X	X								
CLO 2			X								
CLO 3			X	X							
CLO 4				X		X					
CLO5					X						
CLO6						x			X	X	
CLO7										x	X
CLO8											x
Course		2	4	3	5	4			3	5	4

4. READINGS MATERIALS

4.1. Textbook(s)

1. Khoa Kế toán, Đại học Kinh tế TP Hồ Chí Minh, 2020, Giáo trình Kế toán tài chính – quyển 3, Nhà xuất bản Kinh tế TP. Hồ Chí Minh.

4.2. Compulsory reading(s)

2. Khoa Kế toán, Đại học Kinh tế TP Hồ Chí Minh, 2017, Bài tập Kế toán tài chính, Nhà xuất bản Kinh tế TP. Hồ Chí Minh. 3. Bộ Tài Chính, 2021, 26 Chuẩn mực kế toán Việt Nam, Nhà xuất bản Tài chính

4.3. Optional reading(s)

4. ACCA, 2022, ACCA Paper 3- Financial Accounting, BPP Learning Media.

5. ACCA, 2022, ACCA Paper 7 - Financial Reporting, BPP Learning Media.

4.4. Website:

6. www.mof.gov.vn,
7. www.kiemtoan.com,
8. www.tapchiketoan.org.
9. <http://www.vacpa.org.vn/>

5. COURSE CONTENT AND SCHEDULE

5.1. Course content

No.	Content	Time Allocation				Contribution to CLO
		Hour(s) on the class		Tiểu luận, bài tập lớn, thực tế (3)	Tự học có hướng dẫn (4)	
		Lecture (1)	Practice (2)			
1	Chapter 1: Overview of financial statements	4	2	3	11	1, 2
2	Chương 2: The qualitative characteristic of financial information	2	1	1,5	11	1, 2
3	Chapter 3: Preparation and presentation of the Balance Sheet	4	2	3	11	2, 3, 4, 5, 6, 7
4	Chapter 4: Preparation and Presentation of Income Statement	4	2	3	11	2, 3, 4, 5, 6, 7
5	Midterm Test	0	0	0	0	1, 2, 3, 4, 5, 6
6	Chapter 5: Cash Flow Statement	4	2	3	11	2, 3, 4, 5, 6,7
7	Chapter 6: Errors in accounting, changes in accounting policies and accounting estimates, events arising after the end of the annual accounting period	4	2	3	11	2,4, 6, 7
8	Chapter 7: Analysis of Financial Statements	4	2	3	11	3, 4, 6, 7
9	Presentation of Essay	2	1	4,5	3	2, 3, 4, 6, 7, 8
Total		30	15	25	80	

5.2. Schedule of lectures

No.	Teaching and learning activities	Hour (s)	Content	Contribution to CLO
1	Lecture	2	Chapter 1: Overview of financial statements 1.1. Concept and purpose of financial statements 1.2. Financial reporting system of the enterprise 1.3. Financial reporting needs of users 1.4. Deadline for preparation and submission of financial statements	1, 2
	Practice	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	5,5		
	Assessment methods	<ul style="list-style-type: none"> - What is Financial Accounting? What are financial statements? - What reports are included in the financial reporting system of the enterprise? - Who must prepare and present financial statements? - To whom do enterprises report their financial statements? - What are the types of businesses and financial reporting requirements? 		
2	Lecture	2	Chapter 1: Overview of financial statements (continued)	1, 2
	Practice	1		
	Essays, exercise, assignments	1,5	1.5. Requirements and principles for preparing financial statements 1.6. Financial statements and corporate governance	
	Self-study with the teacher's tutorials	5,5	1.7. Basic elements of financial statements - Communicate with students about essay writing teams and requirements for essays and presentations Textbook (2) b1 (a-b)	
	Assessment methods	<ul style="list-style-type: none"> - Time limit for preparation and submission of financial statements, - Requirements and principles for preparing financial statements - Responsibility for disclosure of financial statements of enterprises 		

			- The relationship between corporate governance and the financial statements of the enterprise	
3	Lecture	2	Chapter 2: The qualitative characteristic of financial information 2.1. General issues on the quality of financial information and the quality of financial statements 2.2. Quality characteristics of financial information 2.3. Factors affecting the quality of financial statements Other accounting concepts	1, 2
	Practice	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	5,5		
	Assessment methods		- Understand and analyze the quality characteristics of financial information. - Accounting principles ensure the requirements for the quality of financial information.	
4	Lecture	2	Chapter 3: Preparation and presentation of the Balance Sheet 3.1. Concept and principles of making a balance sheet 3.2. Purpose and requirements for presentation of the Balance Sheet 3.3. Presentation of asset information on the Balance Sheet	2,3,4, 5, 6, 7
	Practice	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	5,5		
	Assessment methods		- Prepare a Balance Sheet. - Present the item in the Balance Sheet or in the Explanation to the Financial Statements?	
5	Lecture	2	Chapter 3: Preparation and presentation of the Balance Sheet (continued) 3.4. Presentation of Liabilities and Equity on the Balance Sheet Practice and Revise Chapter 3	2,3,4, 5, 6, 7
	Practice	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	5,5		

	Assessment methods		- Read and compare the explanation of the financial statements of 2 enterprises in the same business line. - Read and compare the explanation of the financial statements of 1 Vietnamese enterprise and 1 enterprise making financial statements according to international standards.	
6	Lecture	2	Chapter 4: Preparation and Presentation of Income Statement 4.1. Concepts and principles for preparing Income Statement 4.2. Purposes and requirements for preparing Income Statement 4.3. Presentation of elements on the preparing Income Statement	2, 3, 4, 5, 6, 7
	Practice	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	5,5		
	Assessment methods		- Preparation of Income Statement. - Compare Vietnam's business Income Statement and the U.S.'s business Income Statement.	
7	Lecture	2	Chapter 4: Preparation and Presentation of Income Statement (continued) 4.3. Presentation of elements on the preparing Income Statement (continued)	2, 3, 4, 5
	Practice	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	5,5		
	Assessment methods		- Read and compare the explanation of the income statements of 2 enterprises in the same business line. - Read and compare the explanation of the income statements of 1 Vietnamese enterprise and 1 enterprise making financial statements according to international standards.	
8	Lecture	0	Midterm Tests Guide students to complete essays and presentations	1, 2, 3, 4, 5, 6
	Practice	0		
	Essays, exercise, assignments	0		
	Self-study with the teacher's tutorials	0		

9	Lecture	2	Chapter 5: Cash Flow Statement 5.1. Definition and characteristics of the Cash Flow Statement 5.2. Principles for preparation and presentation of cash flow statements 5.3. Preparation of cash flow statements by the direct method	2, 3, 4, 5, 6, 7
	Practice	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	5,5		
	Assessment methods	<ul style="list-style-type: none"> - Read the cash flow statement of a business. - Principles for preparing cash flow statements - direct method of preparing cash flow statements 		
10	Lecture	2	Chapter 5: Cash Flow Statement (continued) 5.4. Preparation of cash flow statements by the indirect method Practice chapter exercises	2, 3, 4, 5,6,7
	Practice	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	5,5		
	Assessment methods	- The exercise of making a cash flow report according to two methods: direct and indirect.		
	Lecture	<ul style="list-style-type: none"> - Basic concepts of financial statements. - Principles of Preparation of Financial Statements - Apply to prepare cash flow statements 		
11	Lecture	2	Chapter 6: Errors in accounting, changes in accounting policies and	2,4, 6, 7
	Practice	1		

	Essays, exercise, assignments	1,5	accounting estimates, events arising after the end of the annual accounting period 6.1. Errors in accounting, changes in accounting policies, changes in accounting estimates. 6.2. Principles and methods of retrograde adjustment and non-retroactive adjustment methods. 6.3. Accounting affected by adjustment of errors in the previous year, 6.4. Accounting affected by changes in accounting policies, 6.5. Accounting affected by changes in accounting estimates .	
	Self-study with the teacher's tutorials	5,5	Textbook (1) Chapter 8 Exercises in Texbook (1) Chapter 8	
	Assessment methods	- Influence adjustment accounting exercises		
12	Lecture	2	Chapter 6: Errors in accounting, changes in accounting policies and accounting estimates, events arising after the end of the annual accounting period (continued) 6.6. Accounting is affected by events arising after the end of the annual accounting period 6.7. To present in the financial statements relevant information due to adjustments to errors in the previous year, changes in accounting policies, changes in accounting estimates and events arising after the end of the annual accounting period. Practice chapter exercises	2, 4, 6, 7
	Practice	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	5,5	Textbook (1) Chapter 8 Exercises in Texbook (1) Chapter 8	

	Assessment methods	- Influence adjustment accounting exercises		
13	Lecture	2	Chapter 7: Analysis of Financial Statements	4, 6, 7
	Practice	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	5,5		
	Assessment methods	- Exercise to analyze the financial reporting system of the enterprise.		
14	Lecture	2	Chapter 7: Analysis of Financial Statements	4, 6, 7
	Practice	1		
	Essays, exercise, assignments	1,5		
	Self-study with the teacher's tutorials	5,5		
	Assessment methods	- Exercise to analyze the financial reporting system of the enterprise. - Understanding of the limitations of financial statements.		
15	Lecture	2	Groups present approved topics.	2,3,4,5,6,7,8
	Practice	1		
	Essays, exercise, assignments	4		
	Self-study with the teacher's tutorials	3		
	Assessment methods	Assess the level of understanding of financial reporting indicators/factors, level of understanding of the relationship between financial statements.		

		Assess the level of understanding Standards for preparing financial statements, quality of financial statements, analyzing financial statements and advising users to make decisions (business managers, shareholders, creditors).

6. COURSE POLICY

6.1. Missions of students

- Read materials and prepare before attending class.
- Fulfil all assigned tasks.
- Prepare the discussion of the course.

6.2. Regulations of exam

- According to the current training regulations;
- Students who do not receive or do not submit or submit exam papers lately will get 0;
- Students who do not attend 80% of the classes are not allowed for exam;
- Students who get the exam paper under 4 are not eligible for the exam.

6.3 Regulations on Essay:

➤ General requirements for Essay:

Essay is presented on A4 paper; font size 14, Times new Roman or Vntime font; the size of the top, bottom, left, right margins in the order of 2.5cm, 2.5cm, 3.5cm, 2cm stretch 1.5 lines.

- Format: 10 - 14 A4 pages written
- Content: Specific Essay kit
- Evaluation criteria: (rubric)
 - + Identify problems clearly and reasonably: 3 points
 - + Logical, insightful practical analysis: 4 points
 - + Use rich references: 1 point
 - + Clear language, quoted correctly: 1 point
 - + Creativity presentation: 1-point
- In accordance with current training regulations;

7. COURSE ASSESSMENT

- **Score ladder: 10**

- **Type of assessment**

Form	Content	Criteria	CLO	Proportion
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Formative	Attendance		The number of attendances and participation in lesson	5, 6, 7	10%
	Quiz, midterm test	Chapter 1, 2, 3, 4	MCQ + writing (45'-60 phút)	1, 2, 3, 4, 5, 6	15%
	Essay	Assess the level of application of knowledge to students' practice	Group report	2, 3, 4, 5, 6, 7, 8	15%
Summative	Final test	Đánh giá mức độ hiểu, tính toán, vận dụng, thiết kế nội dung kiến thức cần thiết cho các tình huống cụ thể	MCQ + writing (60-75 phút)	2, 3, 4, 5, 6	60%
				Total	100%

DEAN OF FACULTY

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