

Số: 229/QĐ-ĐHK

Hà Nội, ngày 22 tháng 3 năm 2023

QUYẾT ĐỊNH

Về việc ban hành đề cương học phần
Tài chính và kế toán trong kinh doanh* (04 tín chỉ) - Mã học phần: FAA4006E**
(điều chỉnh lần 1)

HIỆU TRƯỞNG TRƯỜNG ĐẠI HỌC KINH TẾ

Căn cứ Quyết định số 290/QĐ-TTg ngày 06/3/2007 của Thủ tướng Chính phủ về việc thành lập Trường Đại học Kinh tế thuộc Đại học Quốc gia Hà Nội;

Căn cứ Quyết định số 3568/QĐ-ĐHQGHN, ngày 08/10/2014 của Giám đốc Đại học Quốc gia Hà Nội về việc ban hành Quy định về Tổ chức và hoạt động của các đơn vị thành viên và đơn vị trực thuộc Đại học Quốc gia Hà Nội;

Căn cứ Nghị Quyết số 15/NQ-HĐTĐHK ngày 16 tháng 12 năm 2022 của Hội đồng Trường Đại học Kinh tế về việc ban hành Quy chế tạm thời về tổ chức và hoạt động của Trường Đại học Kinh tế - Đại học Quốc gia Hà Nội;

Căn cứ Quyết định số 3626/QĐ-ĐHQGHN ngày 21/10/2022 của Giám đốc Đại học Quốc gia Hà Nội về việc ban hành Quy chế Đào tạo đại học của Đại học Quốc gia Hà Nội;

Căn cứ Hướng dẫn số 775/ĐT ngày 11/08/2006 của Giám đốc Đại học Quốc gia Hà Nội về việc xây dựng đề cương môn học phù hợp với phương thức đào tạo theo tín chỉ;

Căn cứ Công văn số 2543/ĐHQGHN-ĐT ngày 26/7/2013 của Giám đốc Đại học Quốc gia Hà Nội về việc xây dựng đề cương môn học;

Căn cứ Quyết định số 2863/QĐ-ĐHK ngày 6/10/2020 của Trường Đại học Kinh tế về việc ban hành đề cương học phần Tài chính và kế toán trong kinh doanh (4 tín chỉ), mã học phần FAA4006;

Theo đề nghị của Trưởng phòng Đào tạo và Trưởng Khoa Kế toán – Kiểm toán,

QUYẾT ĐỊNH:

Điều 1. Ban hành đề cương học phần **Tài chính và kế toán trong kinh doanh***, 04 tín chỉ, mã học phần: FAA4006E, điều chỉnh lần 1**, bậc đào tạo đại học, do TS. Nguyễn Thị Hồng Thúy biên soạn (đề cương kèm theo Quyết định này).

Điều 2. Quyết định này có hiệu lực kể từ ngày ký. Trưởng phòng Đào tạo, Trưởng các phòng chức năng có liên quan, Trưởng Khoa Kế toán – Kiểm toán, Lãnh đạo các Khoa/Viện chịu trách nhiệm thi hành Quyết định này.

Nơi nhận:

- Như điều 2;
- Lưu: VT, N2.



HIỆU TRƯỞNG

* Lê Trung Thành

COURSE SYLLABUS

FINANCE AND ACCOUNTING IN BUSINESS

(Accompanied by Decision No ..929...../QĐ-ĐHKТ dated on 22/3/2023.....)

1. INSTRUCTOR'S INFORMATION

1.1 Instructor 1

Name: Nguyen Thi Hong Thuy

Position, Degree: Phd

Office address: Faculty of Accounting and Auditing, Building E4, University of Economics and Business – Vietnam National University, 144 Xuan Thuy Str., Hanoi

Telephone: 04.37547506/715

Email: nththuy@vnu.edu.vn

Research Fields: Corporate Governance, Risk management, Managerial accounting, Auditing, Internal auditing

1.2 Instructor 2

Name: Nguyen Nam Trung

Position, Degree: MA

Office address: Faculty of Accounting and Auditing, E4, University of Economics and Business - Vietnam National University, 144 Xuan Thuy, Hanoi

Phone: 04.37547506/707

Email: trungnn@vnu.edu.vn

Research Fields: Management accounting, Internal Auditing, Assurance

1.3. Instructor 2

Name: Bui Phuong Chi

Position, Degree: Lecturer, PhD

Office address: Faculty of Accounting and Auditing, Building E4, University of Economics and Business – Vietnam National University, 144 Xuan Thuy Str., Hanoi

Telephone: 04.37547506 ext. 707

Email: chibui@vnu.edu.vn

Research Fields: Corporate Finance, Corporate Governance, Managerial Auditing, Executive Options Pricing

1.4 Instructor 4

Name: Le Thi Thuy Linh

Position, Degree: Lecturer, MA

Office address: Faculty of Accounting and Auditing, Building E4, University of Economics and Business – Vietnam National University, 144 Xuan Thuy Str., Hanoi

Telephone: 04.37547506 ext. 707

Research Fields: Managerial Auditing, Auditing

1.4 Instructor 5

Name: Lai Thi Minh Trang

Position, Degree: Lecturer, MA

Office address: Faculty of Accounting and Auditing, Building E4, University of Economics and Business – Vietnam National University, 144 Xuan Thuy Str., Hanoi

Telephone: 04.37547506 ext. 707

Research Fields: Managerial Auditing, Auditing

2. COURSE'S DESCRIPTION:

Course name: Finance and Accounting in Business

Course Code: FAA4006-E

Degree: Bachelor

Number of credits: 4

Credit hours: 60

Theory: 24

Practice: 36

Prerequisite: None

Language teaching: English

Faculty in charge of the course: Faculty of Accounting and Auditing

3. COURSE OBJECTIVES

This course provides the learners with an understanding of how businesses operate and how finance and accounting functions help businesses to achieve their objectives. The course also helps students understand the intimate connection as well as the role of finance and accounting in business, risks, governance, corporate responsibility and ethics, and the strong impacts of the external business environment on business activities. Besides, this course helps learners understand the roles of accountants, the importance of policymaking for businesses, and building up business strategy.

4. LEARNING OUTCOME

4.1. Knowledge

<i>Course Learning Outcomes (CLO)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>Levels of competence</i>	<i>Descriptions</i>
CLO1	PLO1	2	Identifying the general objectives of businesses and the functions and tasks

			<i>that businesses perform in order to meet their objectives, forms of business and organizational structure</i>
CLO2	PLO10	3	Identifying the purpose of financial information produced by the business, specify how to finance functions support business operations
CLO3	PLO11	2	Understanding role of the accountancy profession and specify the nature of ethics, business ethics
CLO4	PLO11	3	Identifying the main components of the risk management process different types of cyber risk in applying risk management and crisis management,
CLO5	PLO12	3	Specifying the key stakeholders and their governance needs for a particular business, role and content off corporate governance.

4.2 Skills

Including **Professional Skills and Supplementary skills**

<i>Course Learning Outcomes (CLO)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>Levels of competence</i>	<i>Descriptions</i>
CLO6	PLO16	3	Problem solving: Identifying of central problems in a complex situation and provide persuasive reasons and evidence in support of proposed solutions.
CLO7	PLO22	3	Communicate more effectively with executives and external stakeholders about the accounting and finance issues

4.3. Self-reliance and responsibility

Including: *Personal ethical qualities, professional and social ethical qualities*

<i>Course Learning Outcomes (CLO)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>Levels of competence</i>	<i>Descriptions</i>
---------------------------------------	----------------------------------------	-----------------------------	---------------------

CLO8	PLO22	2	<i>Be self-confident and serious about studying and researching, work independently to find and analyze information and problems relating to the course's contents</i>
-------------	--------------	---	------------------------------------------------------------------------------------------------------------------------------------------------------------------------

4.4. Ethical qualities

<i>Course Learning Outcomes (CLO)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>Levels of competence</i>	<i>Descriptions</i>
CLO9	PLO25	2	<i>Ethical reasoning: Ability to identify, assess, and develop ethical arguments from a variety of ethical positions in accounting and finance issues</i>

4. SUMMARY

On completion of this module, students will be able to: identify the general objectives of businesses and the functions and tasks that businesses perform in order to meet their objectives; specify the nature, characteristics, advantages and disadvantages of different forms of business and organisational structure; identify the purpose of financial information produced by businesses, specify how finance functions support business operations, and identify sources and methods of financing for businesses; specify the role of the accountancy profession and why the work of the profession is important; identify the role that governance plays in the management of a business and specify how a business can promote corporate governance, sustainability, corporate responsibility and an ethical culture; specify the impact on a business of the external environment in which it operates; and identify key features, benefits and risks of different technologies.

5. COURSE'S CONTENTS

CHAPTER 1: BUSINESS'S OBJECTIVES AND FUNCTIONS

1.1. Introduction to business

1.1.1. Definitions of organization, business, stakeholders.

1.1.2. Business's objectives and functions

1.1.3. Mission, goals, plans and standards

1.2. Managing a business

1.2.1 Management and Types of manager

- 1.2.2 The management hierarchy, process, models
- 1.2.3 Marketing management
- 1.2.4 Operations management
- 1.2.5 Procurement
- 1.2.6 Human resource management
- 1.2.7 Information technology management

CHAPTER 2: ORGANISATIONAL STRUCTURES AND BUSINESS STRATEGY

2.1. Organisational structures

- 2.1.1 Understand organisational structure
- 2.1.2 Type of organisational structure
- 2.1.3 Sole tradership
- 2.1.4 Partnerships
- 2.1.5 Companies
- 2.1.6 Alliances

2.2. Business strategy

- 2.2.1 Definition of strategy and strategic management
- 2.2.2 Business analysis and corporate appraisal
- 2.2.3 Setting strategic objectives
- 2.2.3 Choosing a corporate strategy
- 2.2.4 Implementing the strategy

CHAPTER 3: THE ROLE OF FINANCE

3.1 Financial information

- 3.1.1 Uses and types of financial information
- 3.1.2 Qualities of good information
- 3.1.3 Sources and effects of data and information
- 3.1.4 Users and limitations of financial information

3.1.5 Information technology: Development, processing, management and security

3.2 The business's finance function

3.2.1 The tasks of the finance function

3.2.2 The structure and management of the finance function

3.2.3 Measuring performance

3.2.4 Establishing financial control processes and internal controls

3.3 Sources of finance

3.3.1 Short-term and long-term finance

3.3.2 Banking system and money market

3.3.3 Sources of equity finance

3.3.4 Sources of debt finance

3.3.5 Financing a growing business and export trading

CHAPTER 4: THE ROLE OF ACCOUNTANCY PROFESSION

4.1 The professional accountant

4.1.1 Roles and works of the professional accountant

4.1.2 Limits of the professional accountant's responsibilities

4.1.3 Technology developments and the accountancy profession

4.2 The accountancy profession

4.2.1 The importance of the accountancy profession

4.2.2 Professional responsibility and Technical competence

4.2.3 The work of the accountancy profession

4.2.4 Accounting principles and Accounting standards

4.3 Structure and regulation of the accountancy profession

4.3.1 The structure of the accountancy profession

4.3.2 Regulation of professions

4.3.3 Disciplinary procedures against accountants

CHAPTER 5: RISKS, GOVERNANCE, CORPORATE RESPONSIBILITY AND ETHICS

5.1. Risks and Risk management

- 5.1.1 Risks for businesses and their investors
- 5.1.2. The objectives and process of risk management
- 5.1.3. Crisis management and Business resilience

5.2 Governance and Ethics

- 5.2.1 Definition of Governance and Corporate governance
- 5.2.2 Stakeholders' governance needs
- 5.2.3 Poor symptoms and 'good practice' in corporate governance
- 5.2.4 The effect of types of financial system on governance
- 5.2.5 Governance structure
- 5.2.5 Ethics, business ethics and an ethical culture

5.3. Corporate governance

- 5.3.1 The role and content of the UK Corporate Code
- 5.3.2 The role of external audit
- 5.3.3 The role of internal audit

6. Learning materials

6.1 Required materials:

1. Business, Technology and Finance, Study manual, ICAEW, 2020
2. Business, Technology and Finance, Question bank, ICAEW, 2020

6.2 Reference materials:

1. Business and Finance, Study manual, ICAEW, 2016.

7. FORMS OF TEACHING

7.1. Course schedule

Week	Lecture topics	Teaching Method (Credit hours)		Total	Assessment and Grade
		Lectures	Discussion/Exercises		
1	Chapter 1	2	2	4	
2	Chapter 1	2	2	4	
3	Chapter 1	2	2	4	
4	Chapter 2	2	2	4	
5	Chapter 2	2	2	4	
6	Chapter 2	2	2	4	
7	Review Chapter 1&2	0	4	4	
8	Chapter 3	2	2	4	
9	Chapter 3	2	2	4	
10	Chapter 3	2	2	4	
11	Midterm test	0	2	2	
11	Chapter 4	2	0	2	
12	Chapter 4	2	2	4	
13	Chapter 5	2	2	4	
14	Chapter 5	0	2	2	
14	Review Chapter 3,4&5	0	2	2	
15	Overall Revision	0	4	4	
Total		24	36	60	

7.2 Detail schedule: (From Week 1 to Week 15)

Teaching methods	Place	Main Contents	Preparation requirements	Required knowledge and skills learners need to achieve	Note
Week 1	Classroom	Chapter 1: Business's Objectives and Functions (Part 1)			
Discusion	2	KYS: know your students, hopes and concerns, Intrduce the subject, objectives, materials, learning methods, communicating channels.	- Reading Syllabus - Equip the required meterials (6.1) Prepare to share the hopes and concerns related to subject among class	CLO1, CLO6, CLO7, CLO8, CLO9	
Lectures Forms of testing and evaluation	2	1.1. Introduction to business 1.1.1. Definitions of organization, business, stakeholders. 1.1.2. Bussiness's objectives and functions	- Answer the questions in material 1: Chapter 1, p.4-16. - Answer the questions in material 2: Chapter 1, p.1-9. Video case D-Merton		

		1.1.3. Mission, goals, plans and standards			
Excercises		Review main knowledges in chapter 1	Do Self-test in book1, chapter1. Do exercises in book 2, chapter1		
Week 2	Classroom	Chapter 1: Business's Objectives and Functions (Part 2)			
Lectures	2	1.2. Managing a business 1.2.1 Management and Types of manager 1.2.2 The management hierarchy, process, models 1.2.3 Marketing management 1.2.4 Operations management	Reading book 1, chapter2, p23-54, before come to class. Discuss in small groups each topic Summarise each topic in group Do exercises in book 2, chapter 2.	CLO1, CLO7, CLO8, CLO9	
Discussion/Excercises	2	- Self test questions: 1-10 - Homework: Question Bank: 1-28	- Answer the questions in material 1: Chapter 2, p.23-54. - Answer the questions in material 2: Chapter 2, p.11-18.		
Forms of testing and evaluation		Class participation and exercises			

Week 3	Classroom	Chapter 1: Business's Objectives and Functions (Part 3)			
Lectures	2	1.2. Managing a business 1.2.5 Procurement 1.2.6 Human resource management 1.2.7 Information technology management	- Reading material 1: Chapter 2, p.23-54.	CLO1, CLO6, CLO7, CLO8, CLO9	
Discussion/Exercises	2	- Self test questions: 1-10 - Homework: Question Bank: 1-28	- Answer the questions in material 1: Chapter 1, p.23-54. - Answer the questions in material 2: Chapter 1.		
Forms of testing and evaluation		Class participation and exercises			
Week 4	Online classroom	Chapter 2: ORGANISATIONAL STRUCTURES AND BUSINESS STRATEGY			
Lectures	2	2.1. Organisational structures 2.1.1 Understand organisational structure 2.1.2 Type of organisational structure	- Reading material 1: Chapter 3, p.60-94. Discuss in small groups.	CLO2, CLO 6, CLO 7, CLO8, CLO9	

		2.1.3 Sole tradership 2.1.4 Partnerships 2.1.5 Companies 2.1.6 Alliances			
Discussion/Exercises	2	Interactive questions and self-test in Material 1, Chapter 3	- Discuss Case study 01 - Answer the questions in material 1: Chapter 3, p.60-94. - Answer the questions in material 2: Chapter 3.		
Forms of testing and evaluation	0	Group discussion & exercises			
Week 5	Classroom	Chapter 3: ORGANISATIONAL STRUCTURES AND BUSINESS STRATEGY (Part 2)			
Lectures	2	2.2. Business strategy 2.2.1 Definition of strategy and strategic management 2.2.2 Business analysis and corporate appraisal	- Reading material 1, Chapter 4, p.95-140	CLO1, CLO2, CLO6, CLO7, CLO8	
Discussion/Exercises	2	Interactive question	- Self test questions: Material 1, Chapter 3		

			- Homework: Material 2, Question Bank		
Forms of testing and evaluation	0	Class participation and exercises			
Week 6	Classroom	Chapter 3: ORGANISATIONAL STRUCTURES AND BUSINESS STRATEGY (Part 3)			
Lectures	2	2.2. Business strategy 2.2.3 Setting strategic objectives 2.2.3 Choosing a corporate strategy 2.2.4 Implementing the strategy	- Reading material 1: Chapter 4, p.95-140.	CLO2, CLO6, CLO7, CLO8	
Discussion/Exercises	2	- Self test questions: 1-5 - Homework: Question Bank: Material 2	- Answer the questions in material 1: Chapter 4,		
Forms of testing and evaluation	0	Class participation and exercises			
Week 7	Online class	Review Chapter 1,2			
Discuss	4	Make clear difficult points in chapter 1, 2,3, 4.	List all difficult points that group are facing	CLO1, CLO2, CLO6, CLO7, CLO8	
Assignment		Explain more about difficult questions in chapter 1&2	List all difficult		

(Credit hour: 2)			questions		
Forms of testing and evaluation		Class participation and exercises			
Week 8	Classroom	Chapter 3: The roles of finance (Part 1)			
Lectures	2	3.1 Financial information 3.1.1 Uses and types of financial information 3.1.2 Qualities of good information 3.1.3 Sources and effects of data and information 3.1.4 Users and limitations of financial information 3.1.5 Information technology: Development, processing, management and security	- Reading material 1: Chapter 6, p.169-204. - Reading material 2 - Video Case D- merton	CLO2, CLO6, CLO7, CLO8, CLO9	
Discussion/Exercises	2	Interactive questions	- Answer the questions in material 1: Chapter 6, p.169-204.. - Answer the questions in material 2: Chapter 6.		

			- Video Case D- merton	
Forms of testing and evaluation	0	Class participation and exercises		
Week 9	Online class	Chapter 3: The role of finance (Part 2)		
Lectures	2	<p>3.2 The business's finance function</p> <p>3.2.1 The tasks of the finance function</p> <p>3.2.2 The structure and management of the finance function</p> <p>3.2.3 Measuring performance</p> <p>3.2.4 Establishing financial control processes and internal controls</p>	- Reading material 1: Chapter 7, p.2204-226.	CLO2, CLO5, CLO8
Discussion/Exercises	2	<p>Group discussion: The structure and management of the finance function; Measuring performance</p> <p>- Self test questions</p> <p>- Homework: Question Bank: 1-26</p>	<p>- Prepare for group discussion:</p> <p>- Answer the questions in material 1: Chapter 7.</p> <p>- Answer the questions in material 2: Chapter 7.</p>	

Forms of testing and evaluation	0	Group discussion, gamification & exercises			
Week 10	Classroom	Chapter 3: The role of finance (Part 2)			
Lectures	2	3.3 Sources of finance	- Reading book 1 chapter 8, p226-254 .	CLO2, CLO5, CLO6, CLO7, CLO8, CLO9	
Discussion/Midterm exam	2	3.3.1 Short-term and long-term finance 3.3.2 Banking system and money market 3.3.3 Sources of equity finance 3.3.4 Sources of debt finance 3.3.5 Financing a growing business and export trading	- Prepare for case study 2		
Forms of testing and evaluation	0	Group discussion			
Week 11	Classroom	Chapter 4: THE ROLE OF ACCOUNTANCY PROFESSION (Part 1)			
Lectures	2	4.1 The professional accountant 4.1.1 Roles and works of the professional accountant	- Reading material 1: Chapter 9, p.308-321. - Reading material 3: Chapter 11, p.3-15.	CLO3, CLO6, CLO7, CLO8, CLO9	

		4.1.2 Limits of the professional accountant's responsibilities 4.1.3 Technology developments and the accountancy profession 7.2.3 Labor variances			
Midterm	2	Class participation and exercises	Chapter 1-3		
Week 12	Online class	Chapter 4: THE ROLE OF ACCOUNTANCY PROFESSION (Part 2)			
Lectures	2	4.2 The accountancy profession 4.2.1 The importance of the accountancy profession 4.2.2 Professional responsibility and Technical competence 4.2.3 The work of the accountancy profession 4.2.4 Accounting principles and Accounting standards	- Reading material 1: Chapter 10, p.278 -300.	CLO3, CLO4, CLO6, CLO8, CLO9	
Discussion/Exercises	2	4.3 Structure and regulation of the accountancy profession	- Answer the questions in material 1: Chapter 10, p.278-300.		

		<p>4.3.1 The structure of the accountancy profession</p> <p>4.3.2 Regulation of professions</p> <p>4.3.3 Disciplinary procedures against accountants</p>	<p>- Answer the questions in material 2: Chapter 10.</p> <p>Case study 2</p>		
Forms of testing and evaluation	0	Class participation and exercises			
Week 13	Classroom	Chapter 5: RISKS, GOVERNANCE, CORPORATE RESPONSIBILITY AND ETHICS (Part 1)			
Lectures	2	<p>5.1. Risks and Risk management</p> <p>5.1.1 Risks for businesses and their investors</p> <p>5.1.2. The objectives and process of risk management</p> <p>5.1.3. Crisis management and Business resilience</p> <p>5.2 Governance and Ethics</p> <p>5.2.1 Definition of Governance and Corporate governance</p>	<p>- Reading material 1: Chapter 5, p.141-168.</p> <p>Reading material 1: Chapter 11, p.301-326</p> <p>- Reading material 2: Chapter 5.</p>	CLO4-CLO9	

		5.2.2 Stakeholders' governance needs 5.2.3 Poor symptoms and 'good practice' in corporate governance			
Discussion/Exercises	2	- Self test questions: 1-6 - Homework: Question Bank:	- Answer the questions in material 1: Chapter 10, p.371-373. - Answer the questions in material 2: Chapter 10, p.107-110. - Video Case D- Merton		
Forms of testing and evaluation	0	Class participation and exercises			
Week 14	Classroom	Chapter 5: RISKS, GOVERNANCE, CORPORATE RESPONSIBILITY AND ETHICS (Part 2)			
Lectures	2	5.2 Governance and Ethics 5.2.4 The effect of types of financial system on governance 5.2.5 Governance structure 5.2.5 Ethics, business ethics and an ethical culture	- Reading material 1: Chapter 12, p.327-352. - Reading material 2: Chapter 12	CLO5-CLO9	

		5.3. Corporate governance 5.3.1 The role and content of the UK Corporate Code 5.3.2 The role of external audit 5.3.3 The role of internal audit			
Discussion/Exercises	2	- Homework: Question Bank: 13-22 - Scenario-based questions in Teki House: Baybee plc.	- Answer the questions in material 2: Chapter 10, p.110-114 & p.148-150.		
Review		- Chapter 3, 4, 5	- Answer the questions in material 2: Chapter 5, 5,7,8, 9 , 10, 11, 12 - Discuss case study 3		
Forms of testing and evaluation	0	Class participation and exercises			
Week 15	Classroom	Course review, Revision for Final exam			
Lectures	1	Review from Chapter 1 to Chapter 5: - Cost concepts - Costing methods - Pricing methods - Budgeting - Working capital analysis - Standard costing	- Practising questions of chapter 1 – chapter 12	CLO1-CI)9	

		- Break-even analysis		
Discussion/Exercises	3	- Scenario-based questions in Case 3 - depending on the guest speaker's schedule)	- Answer the questions in material 2. - Discuss case study 3	
Forms of testing and evaluation	0	Group discussion and problem-solving		

8. TEACHING METHODS AND ASSESSMENT

8.1 Teaching methods

No.	CODE	Group of teaching and learning methods	Detailed description
I Direct teaching methods			
1	PP1	Specific explanation	Instructors will guide and explain aspects of the lesson content, helping students to gain knowledge and skills in business, finance and accounting
2	PP2	Lectures	The instructor will present the lecture details and the student's responsibility is to listen and record what is needed to gain knowledge.
3	PP3	Guest speaker	Students can participate in thematic reporting sessions, in which the speakers and presenters are not instructors but experts from outside businesses and organizations. The experiences and insights of the speakers help students form general or specific knowledge about the course.
II Methods of teaching and learning brain stimulation (Indirect teaching)			
1	PP4	Problem solving	Students must use deep and logical thinking to recognize and solve the problems between the current situation and the desired goal, thereby, learning new knowledge while facing and solving problems in business, finance and accounting.
3	PP5	Case Study	Instructors design tasks based on cases/situations, asking students to solve, thereby helping students develop problem-solving, decision-making skills as well as research skills. In this course, the student will learn case studies and video case.
III Activity-based teaching method			
1	PP6	Discussion	Students are divided into groups and give opinions on the problem the teacher has raised before. This method helps students analyze definitions, ideas, data about the

No.	CODE	Group of teaching and learning methods	Detailed description
			topic and discuss with teachers, thereby connecting ideas and clarifying problems.
2	PP7	Online learning	Teachers and students use online tools to support the teaching and learning process
3	PP08	Exercises/Homework	Students are required to complete the teacher's assignments at home in studying manual and question bank in the BTF text book the provided by the ICAEW and the text book
IV	Interactive teaching method		
1	PP9	Discussion	Students are divided into groups and give opinions on the problem the teacher has raised before. This method helps students analyze definitions, ideas, data about the topic and discuss with teachers, thereby connecting ideas and clarifying problems.
2	PP10	Group study	Students are divided into small groups to solve the given problem, and present the results by report or presentation.
3	PP11	Provocative question	The instructor uses open-ended questions or problems and guides students/groups of students to respond step-by-step

8.2 The compatibility between teaching and learning methods and learning outcomes

Learning outcome		Teaching Methods
Learning Outcome Code	Details	
CLO1	<i>Identifying the general objectives of businesses and the functions and tasks that businesses perform in order to meet their objectives, forms of business and organizational structure</i>	PP1, PP2, PP3, PP5, PP6, PP9, PP11,

CLO2	<i>Identifying the purpose of financial information produced by the business, specify how to finance functions support business operations</i>	PP1, PP2, PP3, PP4-PP6, PP10
CLO3	<i>Understanding role of the accountancy profession and specify the nature of ethics, business ethics</i>	PP1, PP2, PP3, PP5, PP6, PP7
CLO4	<i>Identifying the main components of the risk management process different types of cyber risk in applying risk management and crisis management,</i>	PP1, PP2, PP4-PP6, PP9-PP11
CLO5	<i>Specifying the key stakeholders and their governance needs for a particular business, role and content off corporate governance.</i>	PP1, PP2, PP4, PP9-PP11
CLO6	<i>Problem solving: Identifying of central problems in a complex situation and provide persuasive reasons and evidence in support of proposed solutions.</i>	PP4, PP6, PP9, PP10
CLO7	<i>Communicate more effectively with executives and external stakeholders about the accounting and finance issues</i>	PP6, PP7, PP9, PP10
CLO8	<i>Be self-confident and serious about studying and researching, work independently to find and analyze information and problems relating to the course's contents</i>	PP4, PP6, PP9, PP10
CLO9	<i>Ethical reasoning: Ability to identify, assess, and develop ethical arguments from a variety of ethical positions in accounting and finance issues</i>	PP4, PP6, PP10

9. FORMS OF TESTING AND ASSESSMENTS

9.1. Objectives and percentage of assesment

Evaluation methods	Purpose of testing	Course's Learning Outcome	Proportion
Class Attendance	Assessment of students attitude with the course	CLO7, CLO8, CLO9	10%
Group assignment Presentation	To help students improve teamwork skills and presentation skills	CLO5, CLO6, CLO7, CLO8,	10%
Mid-Term Test	Assessment students' knowledge and application skills in practice.	CLO1, CLO2, CLO3, CLO4, CLO5	20%

Final Exams	Assessment students' overall course's knowledge and skills of internal audit.	CLO1-CLO9	60%
Total			100%

9.2. Criteria assessment

9.2.1 Class participation

- + Criterion 1: Attend 100% of the lessons – 7.0 marks
- + Criterion 2: Attend 100% of lessons and have contribution in class (Raise hand, ask questions, give the right answers) – 9.0 marks
- + Criterion 3: Attend 100% of lessons and have active contribution in class (Raise hand, ask questions, give the right answers) – 10 marks

9.2.2 Group assignment

* 9.2.2.1 Assessment criteria for presentation in class (7 marks)

- + Criterion 1: Professional powerpoint slides, the content is presented in accordance with the assigned topic, and the content is logical and complete.
- + Criterion 2: Present clearly within the specified time frame. Delivery techniques make the presentation compelling, and speaker appears polished and confident.
- + Criterion 3: Respond well to critical questions of lecturers and other students

* 9.2.2.2 Assessment criteria for the report (3 marks)

- + Criterion 1: The content meets the requirements of the assignment and in the word limit
- + Criterion 2: Logical structure, demonstrating analysis, problem detection and critical thinking in the written report
- + Criterion 3: Excellent use of language and vocabulary. No problems with spelling, punctuation or grammar. Writing is concise and clear.

9.2.3 Mid-term exam

- + Criterion 1: Students answer the questions correctly to demonstrate the understanding of theories related to management accounting.
- + Criterion 2: Students demonstrate the skills of calculation, analysis and critical thinking through the written paper.
- + Criterion 3: Excellent use of language and vocabulary. No problems with spelling, punctuation or grammar. Writing is concise and clear.

Grade	Criteria assessment
9 - 10	Achieve all 3 criteria
7 - under 9	Achieve the first two criteria. Few mistakes in the 3 rd criterion
5 - under 7	Achieve criteria 1-2

Grade	Criteria assessment
< 5	Unable to achieve all 3 criteria

9.2.4 Final exam

Final exam will be conducted according to the content weight and exam structure. This is a closed book exam which is 90 minutes long. The final exam consists of 20 multiple-choice questions (5 marks, 0.25 marks/question) and 01 scenario-based question including 04 calculation questions (4 marks, 1 mark/question) and 01 essay question (1.5 marks).

The assessment criteria for the final exam are similar to the criteria for the midterm exam mentioned in section 9.2.3.

9.3 Exam schedule

- The midterm exam schedule is presented in the lesson plan of the course. If there is any change, the lecturer will notify students 01 week in advance.
- Final exam schedule will be announced by the Training department of the University.

Preparer



Dr. Nguyen Thi Hong Thuy

Head of Department



Dr. Pham Ngoc
Quang

Dean



Dr. Nguyen Thi Hong Thuy



Approved

PGS.TS. Lê Trung Thành

Case 1. Min plc

Objectives:

- *State the reasons why governance is needed and identify the role that governance plays in the management of a business*
- *Identify the key stakeholders and their governance needs for a particular business*
- *Specify how differences in legal systems and in national and business cultures affect corporate governance. Specify the nature of ethics, business ethics, sustainability and corporate responsibility*
- *Specify the policies and procedures a business should implement in order to promote an ethical culture.*

Learning outcomes: CLO1, CLO2, CLO3, CLO8, CLO9

Min plc (Min) is a large, profitable mining company. It is engaged in extracting natural shale gas from underground rock formations at various sites around the world.

Project NA

Min has recently discovered a new site in a remote but populated area of North Africa (Project NA). The local government is willing to grant Min a lease to proceed with the fracking and the central government anticipates that there will be significant economic benefits from the production of shale gas, in terms of job creation, gross domestic product and tax revenues. Also, an abundant domestic supply of natural shale gas could be used to produce cleaner, cheaper electricity and fuel for the region.

However, there is opposition from environmental groups which claim that the local population has not been sufficiently informed about the long-term environmental issues associated with fracking.

They claim that the development would place large demands on already restricted water resources and that Min would compete with local farmers and residents for water. They also claim that fracking risks contaminating drinking water supplies. Industry experts disagree, pointing out that it is possible to make some use of saline (non-drinking) water and recycle the waste water from the fracking process.

Min's mission

Min's mission statement is 'to maximise the return on investment for our shareholders whilst striving to recognise our corporate responsibility to wider society.'

At a recent board meeting to discuss Project NA, Min's finance director commented: "Our responsibility as directors is to look after our shareholders. If we have to spend money keeping these environmentalists happy, at best we will reduce profits and at worst some of our projects will not be viable. I think the two parts of our mission statement contradict each other."

One non-executive director (NED) took a different view. "I recently attended a conference looking at the NED's role. They said that, as directors, we have a legal duty to promote the success of the company for the benefit of its members as a whole. This means having regard to the long-term consequences of any decision and the impact of the company's operations on the community and the environment as well as its employees, suppliers and customers. This

leads to a sustainable business. Surely therefore we need to consider these environmentalists, if only from a risk management point of view."

Requirements

(i) *Discuss the views of the two directors in relation to Min's mission statement. In doing so, you should:*

(ii) *Explain the directors' duties in respect of corporate governance and corporate responsibility.*

Ethics case study

Objectives:

- *Specify how differences in legal systems and in national and business cultures affect corporate governance Specify the nature of ethics, business ethics, sustainability and corporate responsibility*
- *Specify the policies and procedures a business should implement in order to promote an ethical culture.*

Learning outcomes: CLO5, CLO7 CLO8, CLO9

Principle 2: Accountability

1. Identify the problem

You are a career development practitioner who has, until recent years, been employed by the local careers service as it went through its many changes from local authority, to privatised service to Connexions. During that time you worked for several years in a large local community high school.

While you were part of the careers service provided free of charge to the school, you had very little contact with the Head Teacher; interview schedules were organised by the CEIAG lead in the school and although service level agreements had been in place, they were negotiated between managers in your organisations and a member of SLT in school so you never felt that that was your responsibility.

You were made redundant by the careers service and have now decided to go it alone as a selfemployed Career Adviser. The school have chosen to employ you as they know and trust you.

One day you were in the middle of interviewing a year 11 pupil when the door of the room opened and the Head Teacher walked in. She announced that she was going to sit in on the rest of the morning's interviews "to see what the school is getting for its money".

You had already completed your contract with the client in which you had emphasised confidentiality and client-centeredness and had obtained the permission of the client to proceed under those conditions.

You had one further interview scheduled for the morning so you allowed this to happen.

You felt very uncomfortable with this but, without the infrastructure of an organisation around you, you did not know how to respond; when you were employed you would have taken the issue to your line manager who would have taken the responsibility of discussing and challenging this with the school.

What kind of problem is it?

- a) It is organisational: there is a conflict between your expectations of what the school expects from you and your own expectations of how you will operate in the school as a selfemployed practitioner.
- b) It is professional: there is a conflict between your professional ethics particularly in relation to client confidentiality and trust as agreed with the client during contracting of the interview.
- You are used to working under a set of mores that you had assumed would continue under the new arrangements

Case 3:

Objectives:

- Specify how a strategic plan is converted into fully-integrated business and operational plans Specify the extent to which financial information: provides for accountability of management to shareholders and other stakeholders; reflects business performance; is useful to users in making decisions
- Specify how finance functions support businesses in pursuit of their objectives
- Identify the main considerations in establishing and maintaining accounting and financial reporting functions and financial control processes
- Specify why the management of a business require information about performance measurement including an entity's sustainability management and natural capital
- Identify the accountant's role in preparing and presenting information for the management of a business

Learning outcomes: CLO1, CLO2, CLO4, CLO5, CLO8, CLO9

Tikihouse

Tikihouse plc is a retailer of fashion goods with some 200 outlets spread throughout the UK and listed on the London Stock Market. The growth of Tikihouse has gone down well with shareholders, but a significant slowdown in retail sales has resulted in falling profits, dividends and, as a consequence, its share price. The founder of Tikihouse – Mr. Piter Lamp, a famous and experience entrepreneur. He quite confident to guide the company through its current misfortunes. He work as both Chairman and Chief Executive of the company. His control of his board of directors was almost total and his style of management such that his decisions were rarely challenged at board level. He pursued that it's no need for any non-executive directors drawn from outside the company to be on the board. Shareholders were already asking questions on his exuberant lifestyle and lavish entertainment, at company expense, which regularly made the headlines in the popular press. Piter's high profile personal life also was regularly exposed to public scrutiny and media attention.

As a result of the downturn in the company's fortunes some of his acquisitions have been looked at more closely and there are, as yet, unsubstantiated claims that Tikihouse's share

price had been maintained through premature disclosure of proposed acquisitions and evidence of insider trading. Rex had amassed a personal fortune through the acquisitions, share options and above average performance related bonuses, which had on occasion been questioned at the Shareholders' Annual General Meeting. His idiosyncratic and arrogant style of management had been associated with a reluctance to accept criticism from any quarter and to pay little attention to communicating with shareholders.

Recently, there has been concern expressed in the financial press that the auditors appointed by Tikihouse, some 20 years ago, were also providing consultancy services on his acquisition strategy and on methods used to finance the deals.

Required

- (a) Explain the nature of the agency problem that exists in Tikihouse.
- (b) Assess the extent to which Tikihouse's corporate governance arrangements and situation fail to constitute governance best practice.
- (c) Piter Lamp has consistently resisted the appointment of independent, non-executive directors to the board of Tikihouse plc. Construct a case for Tikihouse appointing independent non-executive directors.

COURSE DESCRIPTION
FINANCE AND ACCOUNTING IN BUSINESS

1. **Course code:** FAA4006-E
2. **Course name:** Finance and Accounting in Business
3. **Education degree:** Bachelor
4. **Teaching language:** English
5. **Number of credit:** 4
6. **Lecturer**

6.1. Instructor 1

Name: Nguyen Thi Hong Thuy
Position, Degree: Phd
Office address: Faculty of Accounting and Auditing, Building E4, University of Economics and Business – Vietnam National University, 144 Xuan Thuy Str., Hanoi
Telephone: 04.37547506/715
Email: nththuy@vnu.edu.vn
Research Fields: Corporate Governance, Risk management, Managerial accounting, Auditing, Internal auditing

6.2 Instructor 2

Name: Nguyen Nam Trung
Position, Degree: MA
Office address: Faculty of Accounting and Auditing, E4, University of Economics and Business - Vietnam National University, 144 Xuan Thuy, Hanoi
Phone: 04.37547506/707
Email: trungnn@vnu.edu.vn
Research Fields: Management accounting, Internal Auditing, Assurance

6.3. Instructor 2

Name: Bui Phuong Chi
Position, Degree: Lecturer, PhD
Office address: Faculty of Accounting and Auditing, Building E4, University of Economics and Business – Vietnam National University, 144 Xuan Thuy Str., Hanoi
Telephone: 04.37547506 ext. 707
Email: chibui@vnu.edu.vn
Research Fields: Corporate Finance, Corporate Governance, Managerial Auditing, Executive Options Pricing

6.4 Instructor 4

Name: Le Thi Thuy Linh
Position, Degree: Lecturer, MA

Office address: Faculty of Accounting and Auditing, Building E4, University of Economics and Business – Vietnam National University, 144 Xuan Thuy Str., Hanoi

Telephone: 04.37547506 ext. 707

Email:

Research Fields: Managerial Auditing, Auditing

6.5 Instructor 5

Name: Lai Thi Minh Trang

Position, Degree: Lecturer, MA

Office address: Faculty of Accounting and Auditing, Building E4, University of Economics and Business – Vietnam National University, 144 Xuan Thuy Str., Hanoi

Telephone: 04.37547506 ext. 707

Email:

Research Fields: Managerial Auditing, Auditing

7. Course objectives

This course provides the learners with an understanding of how businesses operate and how finance and accounting functions help businesses to achieve their objectives. The course also helps students understand the intimate connection as well as the role of finance and accounting in business, risks, governance, corporate responsibility and ethics, and the strong impacts of the external business environment on business activities.

Besides, this course helps learners understand the roles of accountants, the importance of policymaking for businesses, and building up business strategy

7.1. Knowledge

<i>Course Learning Outcomes (CLO)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>Levels of competence</i>	<i>Descriptions</i>
CLO1	PLO1	2	Identifying the general objectives of businesses and the functions and tasks that businesses perform in order to meet their objectives, forms of business and organizational structure
CLO2	PLO10	3	Identifying the purpose of financial information produced by the business, specify how to finance functions support business operations

CLO3	PLO11	2	<i>Understanding</i> role of the accountancy profession and specify the nature of ethics, business ethics
CLO4	PLO11	3	<i>Identifying</i> the main components of the risk management process different types of cyber risk in applying risk management and crisis management,
CLO5	PLO12	3	<i>Specifying</i> the key stakeholders and their governance needs for a particular business, role and content off corporate governance.

7.2 Skills

Including Professional Skills and Supplementary skills

<i>Course Learning Outcomes (CLO)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>Levels of competence</i>	<i>Descriptions</i>
CLO6	PLO16	3	Problem solving: Identifying of central problems in a complex situation and provide persuasive reasons and evidence in support of proposed solutions.
CLO7	PLO22	3	Communicate more effectively with executives and external stakeholders about the accounting and finance issues

7.3. Self-reliance and responsibility

Including: Personal ethical qualities, professional and social ethical qualities

<i>Course Learning Outcomes (CLO)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>Levels of competence</i>	<i>Descriptions</i>
CLO8	PLO22	2	Be self-confident and serious about studying and researching, work independently to find and analyze information and problems relating to the course's contents

7.4. Ethical qualities

<i>Course Learning Outcomes (CLO)</i>	<i>Program Learning Outcomes (PLO)</i>	<i>Levels of competence</i>	<i>Descriptions</i>
CLO9	PLO25	2	<i>Ethical reasoning: Ability to identify, assess, and develop ethical arguments from a variety of ethical positions in accounting and finance issues</i>

8. Course description:

This course provides basic knowledge's of accounting and finance in business. Throughout the course, students should obtain:

- Business objectives and functions
- Business and organisational structures
- The role of finance
- The role of the accountancy profession
- Governance, sustainability, corporate responsibility and ethics
- External environment
- Technology

9. Credit hours per week: 4

10. Teaching method: Specific explanation, lectures, discussion, problem solving, case study, discussion, outline learning, home work.

11. Assessment method: Class attendance, Individual assignment, Group project, Mid-term exam and Final exam

12. Required book:

12.1. Business, Technology and Finance, Study manual, ICAEW, 2020


12.2. Business, Technology and Finance, Question bank, ICAEW, 2020

13. Prerequisite: Nil


14. Contact:

Faculty of Accounting and Auditing, Building E4, University of Economics and Business – Vietnam National University, 144Xuan Thuy Str., Hanoi; Telephone: 04.37547506/702

DEAN OF FACULTY


Nguyễn Thị Hồng Thủy

HEAD OF DEPARTMENT


Phan Ngọc Quý

BẢNG TRỌNG SỐ NỘI DUNG HỌC PHẦN

Tên học phần: Tài chính Kế toán trong kinh doanh

Mã học phần:

Số tín chỉ: 04

Thời gian làm bài: 90 phút

CLO	Tỷ lệ %	Cấp độ 1(%) (Tái hiện-Biết)	Cấp độ 2(%) (Tái tạo-Hiểu+Áp dụng)	Cấp độ 3(%) (Lập luận-Phân tích và đánh giá)	Cấp độ 4(%) (Sáng tạo)
CLO1			7.5	20	
CLO2			7.5		
CLO3			15		
CLO4			15		
CLO5			15		
CLO6			20		
CLO7					
CLO8					
CLO9					
Tổng	100		80	20	

Ghi chú:

- Các chữ viết tắt: SL: Số lượng câu hỏi; TG: thời gian cho mỗi câu hỏi; Đ : điểm số cho mỗi câu hỏi.
- Đề thi gồm 20 câu trắc nghiệm, 01 bài tập tổng hợp gồm 04 câu hỏi biện luận đúng sai và giải thích chi tiết và 01 bài tập tự luận thuộc các CDR 1-6 với câu hỏi.
Hà Nội, ngày.... tháng.... năm 20....

Giảng viên thiết kế/Bộ môn



TS. Nguyễn Thị Hồng Thúy

Chủ nhiệm Khoa



TS. Nguyễn Thị Hồng Thúy

Trung tâm Đảm bảo chất lượng giáo dục



Đào Thị Thanh Huyền