
SYLLABUS
PROGRAM OF PUBLIC MANAGEMENT AND POLICY IN ENGLISH
(E-PMP)

LEVEL OF EDUCATION: UNDERGRADUATE

TYPE OF EDUCATION: FULL-TIME

1. GENERAL INFORMATION

- <i>Course title (Vietnamese):</i>	<i>Kế toán chính phủ và tổ chức phi lợi nhuận</i>
- <i>Course title (English):</i>	Accounting for Governmental and non -profit entities
- <i>Course code:</i>	EPMP1106
- <i>Knowledge group:</i>	Professional Education <i>(Basic knowledge)</i>
- <i>Credit:</i>	3
- <i>Prerequisite courses:</i>	Accounting principles

2. THE DEPARTMENT IN CHARGE: Social Management

3. DESCRIPTION:

The course will focus on clarifying the difference between public and non-profit units and businesses; the role of government accountants; some budgeting and control issues; The method of recording revenues and expenditures in government accounting and overview of the Vietnamese accounting regime applied to administrative and non-business units.

4. REFERENCES:

Required textbooks:

Robert J.freeman, Craig D.Shoulders, Gregory S.Allison, *Governmental and Nonprofit Accounting*, 8th edition, 2006, Pearson

Other references:

5. COURSE OBJECTIVES:

Goal (Gx)	Description	CLO	Level
[1]	[2]	[3]	[4]
G1 (Knowledge)	Understand the Vietnamese accounting regime applied to administrative and non-business units; Apply knowledge of public accounting and distinguish the difference between public accounting and corporate accounting	KT2	3
G2 (Skill)	Have the skills to allocate resources and reflect changes and arising; Have the skills to fully and accurately implement the content and the process of making entries in English.	KN1 KN5	3 3
G3 (Level of autonomy and responsibility)	Self-study to work and to create capacity to work for a lifetime . Have a sense of responsibility, cooperation, and autonomy at work; take responsibility for your own work results	NLTC2	4

6. COURSE ASSESSMENT:

Goal	CLO (CLOx.x)	Description	Level
[1]	[2]	[3]	[4]
G1 (Knowledge)	CLO1.1	Understand the accounting system that Vietnam applies to	2

		administrative and non-business units.	
	CLO1.2	Apply knowledge of public accounting and distinguish the difference between public accounting and corporate accounting	3
G2 (Skill)	CLO 2.1	Skills to allocate resources and to reflect changes and arising.	3
	CLO 2.2	Have the skills to fully and accurately implement the content and the process of making entries in English.	3
G3 (Level of autonomy and respnsibility)	CLO3.1	Self-study to work and to create capacity to work for a lifetime	4
	CLO3.2	Have a sense of responsibility, cooperation, and autonomy at work; take responsibility for your own work results	4
	CLO 3.3	Being positive and serious in learning and accessing new knowledge.	4

7. COURSE ASSESSMENT

Form of evaluation	Content	Time	CLO	Evaluation	Ratio (%)
[1]	[2]	[3]	[4]	[5]	[6]
Evaluate the learning process		From week 1 to week 12	CLO 1.1. CLO 1.2 CLO 1.3 CLO 1.4 CLO 3.3	Full class attendance level. Level of participation in answering lecturers' questions (number of times and quality of responses)	10%

				Level of participation in questioning with lecturers' lecture (number of times and question quality)	
Mid-term test	Chapter 1.2: Overview of government accounting and non-profit organizations Chapter 3: Issues of budgeting and accounting Chapter 4: Government Fundamental Funds Chapter 5: Accounting for revenue in government fundamentals Chapter 6: Accounting expenditure from government fundamentals Chapter	Week 8	CLO 1.1 CLO 1.2 CLO 2.1 CLO 2.2 CLO 3.1	The level of individual homework completion (on time, the quality of the assignment is associated with the level of knowledge, skills and capacity to be autonomous and responsible for the learning outcomes of the course)	20%

	10.11: Other Government Funds				
Mid-term test	Chapter 1.2: Overview of government accounting and non-profit organizations Chapter 3: Issues of budgeting and accounting Chapter 4: Government Fundamental Funds Chapter 5: Accounting for revenue in government fundamentals Chapter 6: Accounting expenditure from government fundamentals Chapter 10.11: Other Funds Chapter 16:	Week 2,3,4, 5,6,7 9.	CLO 1.1 CLO 1.2 CLO 2.1 CLO 2.2 CLO 3.2	The level of completion of group assignments, presentations (on time, quality of content and presentations, response to questions of lecturers and classes is associated with the level of knowledge, skills and self-responsibility capacity. of course output standards) Specifically: Students will be divided into 8 groups. Each group will be randomly selected for a topic to be introduced. Students will need: (1) Work on assignments and solve relevant chapter issues and hold a discussion with other class members; (2) research on how to tackle an academic topic related to the Vietnamese lesson, and then present the group's	20%

	Non-profit organizations Chapter 17: Colleges and universities Chapter 18: Medical care organizations			findings. Each team member will be available to answer all relevant questions. Team work scores will be based on submitted products and individual performance in class.	
Final exam	Chapter 1, 2, 3, 4, 5, 6, 10, 11, 16, 17, 18	Week 14	CLO 1.1 CLO 1.2 CLO 2.1 CLO 2.2 CLO 3.1 CLO 3.2 CLO 3.3	The level of completion of individual exam at the end of the term (test quality associated with degree of attainment of knowledge, skills and autonomy and accountability of the learning outcomes of the module) Specifically: exam questions will include choice tests, right and wrong tests and problem solving essay questions	50%

*The course uses turnitin software to assess academic integrity

8. TEACHING PLAN

Week/ Session	Contents	CLO	Activities	Assessment
[1]	[2]	[3]	[4]	[5]

1	<p>- Introduction to the course</p> <p>- Teaching content in Chapter 1.2: Overview of government accounting and non-profit organizations</p> <p>+ Introduce the basic features of government accounting and non-profit organizations</p> <p>+ Introduce the basic principles of government accounting.</p>	CLO 1.1, CLO 3.1, CLO 3.3	<p>Classroom:</p> <p>Lecture: 3 sessions</p> <p>Group exercises and presentations, introduction to the main exercises and presentation</p> <p>methods: 1 session</p> <p>Homework:</p> <p>Students read chapters 1, 2, 3</p>	<p>- Evaluate the learning process, attitude, level of initiative and positivity in learning</p> <p>- Personal test 20%</p> <p>Presentations: 20%</p>
2	<p>- Lessons and problems chapter 1,2</p> <p>- Teaching contents of Chapter 3: Issues of budgeting and accounting</p> <p>+ Main issues about cost estimates</p> <p>+ Overview of budget accounting</p>	CLO1.1, CLO 1.2, CLO 2.1, CLO 3.1, CLO 3.2, CLO 3.3	<p>Classroom:</p> <p>Correcting exercises chapter 1,2 & Discussion and answer problems chapter 1,2: 1 session</p> <p>1 group presenting and discussing chapter 3</p> <p>Lecture: 3 sessions</p> <p>Homework:</p> <p>Students read chapter 4</p>	
3	<p>- Lessons and problems chapter 3</p> <p>- Teaching content in Chapter 4: Basic</p>	CLO 1.1, CLO 1.2, CLO 2.1, CLO 2.2,	<p>Classroom:</p> <p>Correcting chapter 3 exercises & Discuss and answer</p>	

	funds of the government Basic fund accounting + Information on funds on reports	CLO 3.1, CLO 3.2, CLO 3.3	problems chapter 3: 1 session 1 group present and discuss chapter 4 Lecture: 3 sessions Homework: Students read chapter 5
4	- Lessons and problems chapter 4 - Teaching content in chapter 5: Revenue accounting in government fundamentals. + Revenue classification + Principle of recognition Revenue accounting content	CLO 1.1, CLO 1.2, CLO 2.1, CLO 2.2, CLO 3.1, CLO 3.2, CLO 3.3	Classroom: Correcting chapter 4 exercises & Discuss and answer problems chapter 4: 1 session 1 group presenting and discussing chapter 5 Lecture: 3 sessions Homework: Students read chapter 6
5	- Lessons and problems chapter 5 - Teaching contents of Chapter 6 Expenditure accounting from government funds + Classification of spending + Principle of recognition + Contents of accounting for expenses	CLO 1.1, CLO 1.2, CLO 2.1, CLO 2.2, CLO 3.1, CLO 3.2, CLO 3.3	Classroom: Correcting chapter 5 exercises & Discuss and answer problems chapter 5: 1 session 1 group presenting and discussing chapter 6 Lecture: 3 sessions Homework: Students read chapter 10 and 11

6	<ul style="list-style-type: none"> - Lessons and problems chapter 6 - Teaching contents of Chapter 10 and 11: Other government funds + Business fund accounting + Internal service fund accounting 	CLO 1.1, CLO 1.2, CLO 2.1, CLO 2.2, CLO 3.1, CLO 3.2, CLO 3.3	Classroom: Correcting chapter 6 exercises & Discuss and answer problems chapter 6: 1 session 1 group presents and discusses chapters 10 and 11 Lecture: 3 sessions Homework: Students review chapters 1,2,3,4,5,6,10,11	
7	<ul style="list-style-type: none"> - Exercises and chapter problems 10 and 11 - Review chapters 1,2,3,4,5,6,10,11 	CLO 1.1, CLO 1.2, CLO 2.1, CLO 2.2, CLO 3.1, CLO 3.2, CLO 3.3	Correcting exercises chapters 10,11 & Discussion and answer problems chapter 10,11: 1 session Review, question and answer the content of chapters 1,2,3,4,5,6,10,11	
8	Mid-term test - individual exam	CLO 1.1, CLO 1.2, CLO 2.1, CLO 2.2, CLO 3.1, CLO 3.3	Students do individual mid-term: 2 sessions Mid-term lecturer score the exam	
9	<ul style="list-style-type: none"> - Teaching content about non-profit organizations + Chapter 16: 	CLO 1.1, CLO 1.2, CLO 2.1, CLO 2.2, CLO 3.1,	Classroom: Lecture: 3 sessions Discuss chapter 16 topics Homework:	

	Characteristics of accounting and reporting in non-profit organizations	CLO 3.2, CLO 3.3	Students read chapters 16,17,18	
10	- Teaching content about non-profit organizations (cont.) + Chapter 17: Colleges and Universities; Chapter 18: Medical Care Organizations - Exercises and chapter problems 16,17,18	CLO 1.1, CLO 1.2, CLO 2.1, CLO 2.2, CLO 3.1, CLO 3.2, CLO 3.3	Classroom: Cure exercises chapter 16,17,18 & Discussion and answer problems chapter 16,17,18: 1 session 2 groups present and discuss chapters 16,17,18 Lecture: 3 sessions Homework: Students prepare <u>their presentations</u>	
11	Vietnam accounting regime applies to administrative and non-business units.	CLO 1.1, CLO 1.2, CLO 2.1, CLO 2.2, CLO 3.1, CLO 3.2, CLO 3.3	Classroom: Group presentations on major exercises are assigned: 3 sessions Lecturers organize discussions and comment: 1 session	
12	Ask and answer Revision	CLO 1.1, CLO 1.2, CLO 2.1, CLO 2.2, CLO 3.1, CLO 3.2, CLO 3.3	Classroom: Review, question and answer the content of chapters 1,2,3,4,5,6, 16,17,18 (2 sessions)	
13	End-of-term exam	CLO 1.1,	Essay and multiple	Final test

		CLO 1.2, CLO 2.1, CLO 2.2, CLO 3.1, CLO 3.3	choices test: 90 minutes	with personal essay: 50%
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9. COURSE REQUIREMENT

9.1. Rules of class participation

- Students are responsible for attending all classes. In any case of absence from school due to force majeure reasons, there must be sufficient and reasonable proofs.

- Students are responsible for actively read materials in advance, proactively preparing lessons before going to class according to the instructions and requests of lecturers.

- Students who skip more than 20% of the lessons of the subject will be considered as not complete the course and have to retake the course

- Students who miss the deadline of individual and group assignments submission will receive a score of zero for that assignment.

- Students will be randomly asked to answer questions during 12 sessions

- Regarding the communication between lecturers and students: Encourage students to participate in discussions (groups and individuals), give direct feedback to teachers about the content of the course, teaching and learning methods, teaching materials and handouts. Lecturers also encourage students to give feedback on the form, methods and contents of the tests to evaluate students' learning results. Students can communicate with lecturers in class, during office hours or via email. The valuable feedback from students contributes to improve the teaching and learning quality of the course

9.2. Rules of classroom behavior

- The course is conducted on the principle of respect for students and lecturers. All behaviors that interfere with the teaching and learning process are strictly prohibited.

- Students need to actively participate in lectures through discussions with lecturers (answer and ask questions) and group discussions, presentations

- Students must go to school on time. Students who are late more than 10 minutes after class starts will not be able to attend the class.

- Do not make noise, disturbing other students in the learning process.
- Do not eat, drink, chew gum, use devices such as phones, music players during class.
- Laptops and tablets are only used for the purpose of recording lectures, calculating, doing exercises. Absolutely do not use them for other purposes.

Hanoi, Date Month Year 20

DEAN OF FACULTY

(Signed)

UNIVERSITY PRINCIPAL

(Signed)