



3. Double – entry accounting system
4. Accounting for merchandising companies
5. Prepare Trial balance (Unadjusted trial balance, Adjusted trial balance, Post- closing trial balance)
6. Accounting for Adjusting entries
7. Accounting for Closing entries
8. Inventory costing methods (Perpetual Inventory System)
9. Accounting for receivable and uncollectible Accounts (Direct write – off and Allowance Method)
10. Accounting for Note receivable and Note Payable
11. Accounting for Depreciation (Straight – line method, Units of Production Method, and Double Declining Balance method)

### ***INTERMEDIATE ACCOUNTING (PSU – ACC 304)***

1. Statement of cash flow (Indirect method)
2. Income statement
3. Statement of financial position
4. Statement of changes in Equity
5. Comprehensive Income
6. Retained earnings statement
7. Accounting changes and errors
8. Recognition of Accounts Receivable (Gross method and Net Method)
9. Reconciliation of bank balances
10. The gross profit method of estimating inventory
11. Valuation of Property, Plant and Equipment
  - Cash discount
  - Deferred payment contracts
  - Lump-sum purchases
  - Issuance of shares
  - Exchange of Non-monetary assets ( commercial substance)

### ***AUDITING (PSU – AUD 351)***

1. Define Auditing, Attestation, and Assurance
2. Management 's Assertion

3. Audit procedures
4. Audit Risk model
5. Materiality
6. Audit Documentation
7. Fraud
8. Audit evidence

### **Tài liệu tham khảo**

#### **Sách tham khảo:**

- Financial and Managerial Accounting, Warren, Reeve, Duchac
- Auditing and Assurance Services. Louwers, Ramsay, Sinason, Strawser and Thibodeau
- Intermediate Financial Accounting, Kieso, Weygandt, &Warfield

**Ban giám hi u**

**Phòng ào t o**

**à N ng, ngày 23 tháng 01 n m 2014**

**Khoa TQT**

**T PSU**