

Learning Objectives:

- Describe the accounting cycle.
- Describe the financial statements.
- Describe and illustrate journalizing transactions.
- Explain the accounting for revaluations and impairment
- Determine ending inventory by applying the gross profit method
- Define and contrast auditing, attestation and assurance services.
- Understand management 's assertions, audit procedures, audit documentation, audit evidence and internal control system.

Language: English

Time: 120 mins

Format: Principle of Accounting and Intermediate Accounting: Short Exercises.

Auditing: Answer True or False. Explanation shortly

PRINCIPLE OF ACCOUNTING 2 (PSU – ACC 202)

1. Accounting equation.
2. Financial Statements (Income Statement, Retained earnings Statement, Balance Sheet)
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)

BAN GIÁM HIỆU

PHÒNG ĐÀO TẠO

KHOA ĐÀO TẠO QUỐC TẾ