MINISTRY OF EDUCATION AND TRAINING

**HO CHI MINH CITY OPEN UNIVERSITY**

**COURSE SYLLABUS**

**MAJOR: ACCOUNTING**

**MODE OF TRAINING: FORMAL TRAINING**

1. **General information**
   1. Course title in Vietnamese: **KẾ TOÁN TÀI CHÍNH QUỐC TẾ 2 (TA)**

Course code: ACCO5341

* 1. Course title in English: INTERNATIONAL FINANCIAL ACCOUNTING 2
  2. Mode of delivery:

☐ Face To Face ☐ Online ☒ Blended

* 1. Language(s) for instruction:

☐ Vietnamese ☒ English ☐ Both

* 1. Knowledge/Skills:

☐ General ☐ Major

☐ Foundation ☐ Additional

☒ Discipline ☐ Graduation thesis

* 1. Credits

|  |  |  |  |
| --- | --- | --- | --- |
| Total | Theory | Practice | Self-study |
| 03 | 03 | 0 | 105 |

* 1. Administration of the course

1. Faculty/Division: Accounting-Auditing/International Accounting
2. Academics: Msc. Vuong Minh Pham
3. Email: vuong.pm@ou.edu.vn
4. Office: Room 105, 35-37 Ho Hao Hon, District 1, Ho Chi Minh City
5. **Course overview**
   1. **Course description:**

The course is with the aims to provide students with principles and concepts relating to financial accounting and technical proficiency in the use of double entry bookkeeping as well as the preparation of business’ financial statement and consolidated financial statement at basic level. Moreover, the course also offers students with basic knowledge in financial ratio analysis in order to evaluate for business’ performance.

* 1. **Requirements:**

| **No.** | **Requirements** | **Code** |
| --- | --- | --- |
| 1. | Pre-requisites |  |
|  | N/A |  |
| 2. | Preceding courses |  |
|  | INTERNATIONAL FINANCIAL ACCOUNTING 1 | ACCO5331 |
| 3. | Co-courses |  |
|  | N/A |  |

* 1. **Course objectives**

| **Course objectives** | **Description** | **PLOs** |
| --- | --- | --- |
| CO1 | Apply techniques used in complete records situations. | PLO4.2  PLO9.2 |
| CO2 | Prepare financial statements for sole trader and limited liability business at basic level. | PLO4.2  PLO5.3  PLO9.2 |
| CO3 | Prepare consolidated financial statements at basic level. | PLO4.2  PLO5.2  PLO9.2 |
| CO4 | Analyse financial statement using basic financial ratios. | PLO6.1  PLO9.2 |
| CO5 | Have ability to work independently. | PLO10  PLO11.1  PLO9.2 |

* 1. **Course learning outcomes (CLOs)**

| **Course objectives** | **CLO** | **Description** |
| --- | --- | --- |
| CO1 | CLO1 | Apply the accounting equation, profit percentages, and ledger accounts in incomplete record situation. |
| CO2 | CLO2 | Prepare comprehensive income statement, statement of financial position, and cash flow statement for business. |
| CO3 | CLO3 | Prepare consolidated statement of financial position and consolidated statement of financial performance at basic level. |
| CO4 | CLO4 | Calculate and interpret financial ratios. |
| CO5 | CLO5 | Complete given tasks timely and efficiently. |

Matrix product between Course learning outcomes (CLO) and Program learning outcomes (PLO) allocated for the course

| **CLOs** | **PLO4.2** | **PLO5.2** | **PLO5.3** | **PLO6.1** | **PLO9.2** | **PLO10** | **PLO11.1** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **CLO1** | 3 |  |  |  | 5 |  |  |
| **CLO2** | 4 |  | 4 |  | 5 |  |  |
| **CLO3** | 4 | 4 |  |  | 5 |  |  |
| **CLO4** |  |  |  | 3 | 5 |  |  |
| **CLO5** |  |  |  |  | 5 | 5 | 5 |

* 1. **Textbooks and materials**
     1. *Textbooks*

[1] BBP Learning Media. ACCA Approved Interactive Text FIA FFA/ACCA Paper F3 Financial Accounting: for exams from 1 September 2020 to 31 August 2021. London: BPP Learning Media Ltd, 2020. [657/F7723].

[2] BBP Learning Media. ACCA Approved Practice & Revision Kit FIA FFA/ACCA Paper F3 Financial Accounting: for exams from 1 September 2020 to 31 August 2021. London: BPP Learning Media Ltd, 2020. [657/F7723].

* + 1. *Other materials*

[3] Schroeder , R.G, Clark, M.W, and Cathey, J.M. Financial accounting theory and analysis : text and cases. Hoboken: John Wiley & Sons, 2017. [657/S3814]

[4] Hoyle , J.B, Schaefer , T.F., and Doupnik , T.S. Advanced accounting. New York: McGraw-Hill Education, 2017. [657.046 / H8685]

* 1. **Đánh giá môn học/Student assessment**

| **Type of assessment** | **Assessment methods** | **Assemment time** | | **CLOs** | **Weight %** |
| --- | --- | --- | --- | --- | --- |
| (1) | (2) | (3) | | (4) |  |
| **A1. Formative assessment** | A.1.1 Multiple-choice type questions | After Chapter 2, Chapter 6 and Chapter 10 | | CLO4, CLO5 | 15% |
| A.1.2 Practice exercises | After Chapter 6 and Chapter 9 | | CLO2, CLO3 | 10% |
| **Total** |  | |  | ***25%*** |
| **A2. Mid-term assessment** | A.2.1 Multiple-choice type questions | After Chapter 6 | | CLO1 | 25% |
| **Total** |  | |  | ***25%*** |
| **A3. End-of-course assessment** | A.3.1 Multiple-choice type questions | At the end of the course | | CLO1🡪 CLO4 | 37,5% |
| A.3.2 Practice exercises | CLO2🡪 CLO4 | 12,5% |
| **Total** |  | |  | ***50%*** |
| **Total** | | |  |  | **100%** |

1. *Assessment format, content and time:*

| **Assessment** | **Assessment format** | **Content** | **Duration** | **Evaluation** |
| --- | --- | --- | --- | --- |
| A.1.1 Multiple-choice type questions | Multiple-choice type questions on LMS ([TN01], [TN02], and [TN03]) | Chapter 1 to Chapter 10 | 30 mins/each activity | Assessment matrix 1 |
| A.1.2 Practice exercise | Practice exercise on LMS  ([TH-01]) | Prepare financial statement for limited liability company with given information. | 60 mins | Rubric 1 |
| Practice exercise on LMS  ([TH-02]) | Prepare consolidated financial statement with given information. | 60 mins | Rubric1 |
| A.2.1 Multiple-choice type questions | In-class exam | Chapter 1 to Chapter 6 | 90 mins | Assessment matrix 2 |
| A.3.1 Multiple-choice type questions | Follow university plan for final exams | Chapter 1 to Chapter 10 | 60 mins | Assessment matrix 3 |
| A.3.2 Practice exercise | 30 mins | Rubric 2 |

1. *Rubrics: Appendix of this syllabus*
2. **Teaching schedule**
   * 1. *Applicable for 5 class-hours sections*

| **Week** | **Content** | **CLOs** | **Teaching and learning** | | | | | | | | | **Student assessment** | **Textbooks and materials** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Self-study** | | | **FTF** | | | | **Online** | |
| **Theory** | | **Practice** | | **Theory** | |
| **Activity** | | **Periods** | **Activity** | **Periods** | **Activity** | **Periods** | **Activity** | **Periods** |  |  |
| (1) | (2) | (3) | (4) | |  | (5) |  | (6) |  | (7) |  | (8) | (9) |
| 1 | **Course introduction**  **Chapter 1. Incomplete records**  1.1. Business equations  1.2 Establishing cost of sales and inventory balances  1.3 The cash book  1.4 Accruals and prepayments | CLO1 | Pre-attempt with Chapter 17 reading material [1] & [2] | | 13 | Course introduction  &  Theory for  Chapter 1  & Multiple-choice type questions [BTTN01] | 5 |  |  |  |  |  | [1]  Chapter 17  [2]  Chapter 17 |
| 2 | **Chapter 2: Preparation of financial statements for sole traders**  2.1 Preparation of final accounts  2.2 Working example for statement of profit or loss  2.3 Working example for statement of financial position | CLO2  CLO5 | Pre-attempt with Chapter 18 reading material [1] & [2] and Chapter 6 & 7 reading material [3] | | 13 | Theory for  Chapter 2 & Multiple-choice type questions [BTTN02] | 5 |  |  | Multiple-choice type questions [A.1.1-TN01] | 1 | A.1.1  A.1.2 | [1]  Chapter 18  [2]  Chapter 18  [3]  Chapter 6,7 |
| 3 | **Chapter 3: Introduction to company accounting**  3.1 Limited liability and accounting records  3.2 Equity accounts  3.3 Bonus and rights issues  **Chapter 4: Preparation of financial statements for companies**  4.1 IAS 1: Presentation of financial statements  4.2 The statement of profit or loss and other comprehensive income  4.3 The statement of financial position  4.4 Statement of changes in equity  4.5 Notes to the financial statements | CLO2 | Pre-attempt with Chapter 19 reading material [1] & [2] and Chapter 6 and Chapter 7 reading material [3]. | | 13 | Theory for  Chapter 3 and Chapter 4 & Multiple-choice type questions [BTTN03] | 5 |  |  |  |  |  | [1]  Chapter 19, 20  [2]  Chapter 19, 20  [3]  Chapter 6,7 |
| 4 | **Chapter 5: Events after the reporting period**  5.1 IAS 10 Events after the reporting period  5.2 Distinguish between adjusting or non-adjusting event.  5.3 Disclosure for events after the reporting period | CLO2 | Pre-attempt with Chapter 21 reading material [1] & [2]. | | 13 | Theory for  Chapter 5 & Multiple-choice type questions [BTTN04] | 4 |  |  |  |  |  | [1]  Chapter 21  [2]  Chapter 21 |
| 5 | **Chapter 6: Statements of cash flows**  6.1 IAS 7 Statement of cash flows  6.2 Preparing a statement of cash flows | CLO2  CLO5 | Pre-attempt with Chapter 22 reading material [1] & [2]. | | 13 | Theory for  Chapter 6  &  Multiple-choice type questions [BTTN05] | 5 |  |  | Watch video [VD01] & Practice exercise [A.1.2-TH01]  & Multiple-choice type questions [A.1.1-TN02] | 2,5 | A.1.1  A.1.2 | [1]  Chapter 22  [2]  Chapter 22 |
| 6 | **Mid-term exam**  **Chapter 7: Introduction to consolidated financial statements**  7.1 Subsidiaries  7.2 Associates and trade investments  7.3 Content of consolidated financial statements | CLO3 | Pre-attempt with Chapter 23 reading material [1] & [2]. | | 13 | Mid-term exam  Theory for  Chapter 7 & Multiple-choice type questions [BTTN06] | 5 |  |  |  |  |  | [1]  Chapter 23  [2]  Chapter 23 |
| 7 | **Chapter 8: The consolidated statement of financial position**  8.1 Summary of consolidation procedures  8.2 Goodwill  8.3 Non-controlling interests  8.4 Intra-group trading  8.5 Acquisitions part way through the year  **Chapter 9: The consolidated statement of profit or loss**  9.1 Introduction to the consolidated statement of profit or loss  9.2 Intra-group trading  9.3 Acquisitions part way through the year | CLO3 | Pre-attempt with Chapter 24 and Chapter 25 reading material [1] & [2], Chapter 1 and chapter 4 reading material [4]. | | 13 | Theory for  Chapter 8  &  Multiple-choice type questions [BTTN07] & Multiple-choice type questions [BTTN08] | 5 |  |  | Watch video [VD02] & Practice exercise [A.1.2-TH02] | 1,5 | A1.2 | [1]  Chapter 24, 25  [2]  Chapter 24, 25  [4]  Chapter 1,4 |
| 8 | **Chapter 10: Interpretation of financial statements**  10.1 Information required by users  10.2 The broad categories of ratios  10.3 Profitability and return  10.4 Liquidity, gearing/leverage and working capital  10.5 Interpreting information  10.6 Limitations of ratio analysis | CLO4  CLO5 | Pre-attempt with Chapter 26 reading material [1] & [2]. | | 14 | Theory for Chapter 10  &  Multiple-choice type questions [BTTN09]  Revision | 5 |  |  | Multiple-choice type questions [A.1.1-TN03] | 1 | A.1.1 | [1]  Chapter 26  [2]  Chapter 26 |
| **Total** | | | | **X** | **105** | **X** | **39** | **X** | **0** | **X** | **6** |  |  |

* + 1. *Applicable for 3 class-hours sections*

| **Week**  **Section** | **Content** | **CLOs** | **Teaching and learning** | | | | | | | | | | | | | | | | | | **Student assessment** | **Textbooks and materials** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Self-study** | | | | | **FTF** | | | | | | | | | | **Online** | | |
| **Theory** | | | | | **Practice** | | | | | **Theory** | | |
| **Activity** | | **Periods** | | **Activity** | | | **Periods** | | **Activity** | | | **Periods** | | **Activity** | | | **Periods** |
| (1) | (2) | (3) | (4) | |  | | (5) | | |  | | (6) | | |  | | (7) | | |  | (8) | (9) |
| 1 | **Chapter 1. Incomplete records**  1.1. Business equations  1.2 Establishing cost of sales and inventory balances  1.3 The cash book  1.4 Accruals and prepayments sau/nhận sau | CLO1 | Pre-attempt with Chapter 17 reading material [1] & [2] | | 8 | | Course introduction  &  Theory for  Chapter 1 &  Multiple-choice type questions [BTTN01] | | | 3 | |  | | |  | |  | | |  |  | [1]  Chapter 17  [2]  Chapter 17 |
| 2 | **Chapter 2: Preparation of financial statements for sole traders**  2.1 Preparation of final accounts  2.2 Working example for statement of profit or loss  2.3 Working example for statement of financial position | CLO2  CLO5 | Pre-attempt with Chapter 18 reading material [1] & [2] and Chapter 6 & 7 reading material [3] | | 8 | | Theory for  Chapter 2 &  Multiple-choice type questions [BTTN02] | | | 3 | |  | | |  | | Multiple-choice type questions [A.1.1-TN01] | | | 1 | A.1.1  A.1.2 | [1]  Chapter 18  [2]  Chapter 18  [3]  Chapter 6,7 |
| 3 | **Chapter 3: Introduction to company accounting**  3.1 Limited liability and accounting records  3.2 Equity accounts  3.3 Bonus and rights issues | CLO2 | Pre-attempt with Chapter 19 reading material [1] & [2] and Chapter 6 and Chapter 7 reading material [3]. | | 8 | | Theory for  Chapter 3 | | | 3 | |  | | |  | |  | | |  |  | [1]  Chapter 19, 20  [2]  Chapter 19, 20  [3]  Chapter 6,7 |
| 4 | **Chapter 4: Preparation of financial statements for companies**  4.1 IAS 1: Presentation of financial statements  4.2 The statement of profit or loss and other comprehensive income  4.3 The statement of financial position  4.4 Statement of changes in equity  4.5 Notes to the financial statements | CLO2 | Pre-attempt with Chapter 19 reading material [1] & [2] and Chapter 6 and Chapter 7 reading material [3]. | | 8 | | Theory for  Chapter 4  &  Multiple-choice type questions [BTTN03] | | | 3 | |  | | |  | |  | | |  |  | [1]  Chapter 19, 20  [2]  Chapter 19, 20  [3]  Chapter 6,7 |
| 5 | **Chapter 5: Events after the reporting period**  5.1 IAS 10 Events after the reporting period  5.2 Distinguish between adjusting or non-adjusting event. | CLO2 | Pre-attempt with Chapter 21 reading material [1] & [2]. | | 8 | | Theory for  Chapter 5 | | | 3 | |  | | |  | |  | | |  |  | [1]  Chapter 21  [2]  Chapter 21 |
| 6 | **Chapter 5: Events after the reporting period (Cont.)**  5.3 Disclosure for events after the reporting period | CLO2 | Pre-attempt with Chapter 21 reading material [1] & [2]. | | 8 | | Theory for  Chapter 5  &  Multiple-choice type questions [BTTN04] | | | 3 | |  | | |  | |  | | |  |  | [1]  Chapter 21  [2]  Chapter 21 |
| 7 | **Chapter 6: Statements of cash flows**  6.1 IAS 7 Statement of cash flows  6.2 Preparing a statement of cash flows | CLO2  CLO5 | Pre-attempt with Chapter 22 reading material [1] & [2]. | | 8 | | Theory for  Chapter 5  &  Multiple-choice type questions [BTTN05] | | | 3 | |  | | |  | | Watch video [VD01]  &  Practice exercise [A.1.2-TH01]  &  Multiple-choice type questions [A.1.1-TN02] | | | 2,5 | A.1.1  A.1.2 | [1]  Chapter 22  [2]  Chapter 22 |
| 8 | **Mid-term exam**  **Chapter 7: Introduction to consolidated financial statements**  7.1 Subsidiaries  7.2 Associates and trade investments  7.3 Content of consolidated financial statements | CLO3 | Pre-attempt with Chapter 23 reading material [1] & [2]. | | 8 | | Mid-term exam  &  Theory for Chapter 7  &  Multiple-choice type questions [BTTN06] | | | 3 | |  | | |  | |  | | |  | A.2.1 | [1]  Chapter 23  [2]  Chapter 23 |
| 9 | **Chapter 8: The consolidated statement of financial position**  8.1 Summary of consolidation procedures  8.2 Goodwill | CLO3 | Pre-attempt with Chapter 24 reading material [1] & [2], Chapter 1 and chapter 4 reading material [4]. | | 8 | | Theory for  Chapter 8 | | | 3 | |  | | |  | |  | | |  |  | [1]  Chapter 24  [2]  Chapter 24  [4]  Chapter 1,4 |
| 10 | **Chapter 8: The consolidated statement of financial position (Cont.)**  8.3 Non-controlling interests  8.4 Intra-group trading  8.5 Acquisitions part way through the year | CLO3 | Pre-attempt with Chapter 24 reading material [1] & [2], Chapter 1 and chapter 4 reading material [4]. | | 8 | | Theory for  Chapter 8 & Multiple-choice type questions [BTTN07] | | | 3 | |  | | |  | |  | | |  |  | [1]  Chapter 24  [2]  Chapter 24  [4]  Chapter 1,4 |
| 11 | **Chapter 9: The consolidated statement of profit or loss**  9.1 Introduction to the consolidated statement of profit or loss  9.2 Intra-group trading  9.3 Acquisitions part way through the year | CLO3 | Pre-attempt with Chapter 25 reading material [1] & [2]. | | 8 | | Theory for  Chapter 9 | | | 3 | |  | | |  | |  | | |  |  | [1]  Chapter 25  [2]  Chapter 25 |
| 12 | **Chapter 9: The consolidated statement of profit or loss (Cont.)**  9.3 Acquisitions part way through the year | CLO3  CLO5 | Pre-attempt with Chapter 25 reading material [1] & [2]. | | 8 | | Theory for  Chapter 9 & Multiple-choice type questions [BTTN08] | | | 3 | |  | | |  | | Watch video [VD02]  &  Practice exercise [A.1.2-TH02] | | | 1,5 | A1.2 | [1]  Chapter 25  [2]  Chapter 25 |
| 13 | **Chapter 10: Interpretation of financial statements**  10.1 Information required by users  10.2 The broad categories of ratios  10.3 Profitability and return  10.4 Liquidity, gearing/leverage and working capital  10.5 Interpreting information  10.6 Limitations of ratio analysis | CLO4  CLO5 | Pre-attempt with Chapter 26 reading material [1] & [2]. | | 9 | | Theory for Chapter 10  &  Multiple-choice type questions [BTTN09] | | | 3 | |  | | |  | | Multiple-choice type questions [TN03] | | | 1 | A.1.1 | [1]  Chapter 26  [2]  Chapter 26 |
| **Total** | | | | **X** | **105** | **X** | | | **39** | | **X** | | | **0** | | **X** | | | **6** | |  |  |

*Note:*

A.1.1-TN01 Multiple-choice type questions Chapter 1 and Chapter 2.

A.1.1-TN02 Multiple-choice type questions Chapter 3, Chapter 4, Chapter 5, and Chapter 6.

A.1.1-TN03 Multiple-choice type questions Chapter 7, Chapter 8, Chapter 9, and Chapter 10.

A.1.2-TH01 Prepare statement of cash flows using indirect method with given information.

A.1.2-TH02 Prepare consolidated financial statement with given information.

BTTN01 Multiple-choice type questions Chapter 1.

BTTN02 Multiple-choice type questions Chapter 2.

BTTN03 Multiple-choice type questions Chapter 3 and Chapter 4.

BTTN04 Multiple-choice type questions Chapter 5.

BTTN05 Multiple-choice type questions Chapter 6.

BTTN06 Multiple-choice type questions Chapter 7.

BTTN07 Multiple-choice type questions Chapter 8.

BTTN08 Multiple-choice type questions Chapter 9.

BTTN09 Multiple-choice type questions Chapter 10.

VD01 Watch video number 1 on the LMS of “Indirect method for cash flow” and attempt compulsory revision questions (NOT FOR GRADING PURPOSE) after the video.

VD02 Watch video number 2 on the LMS of “Consolidated financial statement process” and attempt compulsory revision questions (NOT FOR GRADING PURPOSE) after the video.

1. **Matrix between CLOs and teaching and learning methods - student assessment**

| **Week Section** | **Content** | **CLOs** | **Teaching and learning methods** | **Week Section** |
| --- | --- | --- | --- | --- |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** |
| 1 | **Course introduction**  **Chapter 1** | CLO1 | Lecturer: Theory lecturing.  Student: Attend at lecture, attempt Multiple-choice type questions. |  |
| 2 | **Chapter 2** | CLO2  CLO5 | Lecturer: Theory lecturing  Student: Attempt Practice exercise, Multiple-choice type questions | Multiple-choice type questions. |
| 3 | **Chapter 3**  **Chapter 4** | CLO2 | Lecturer: Theory lecturing.  Student: Attend at lecture, attempt Multiple-choice type questions. |  |
| 4 | **Chapter 5** | CLO2 | Lecturer: Theory lecturing.  Student: Attend at lecture, attempt Multiple-choice type questions. |  |
| 5 | **Chapter 6** | CLO2  CLO5 | Lecturer: Theory lecturing, provide course video, provide instructions for preparing financial reports  Student: Attend at lecture, Watch video, attempt Multiple-choice type questions, prepare financial reports | Multiple-choice type questions  Practice exercise |
| 6 | **Mid-term exam** | CLO3 | Lecturer: Theory lecturing.  Student: Attend at lecture, attempt Multiple-choice type questions. | Mid-term exam |
| 7 | **Chapter 7** | CLO3  CLO5 | Lecturer: Theory lecturing, provide course video, provide instructions for preparing financial reports  Student: Attend at lecture, Watch video, attempt Multiple-choice type questions, prepare financial reports | Practice exercise. |
| 8 | **Chapter 8** | CLO4  CLO5 | Lecturer: Theory lecturing, provide instructions for preparing financial reports  Student: Attend at lecture, attempt Multiple-choice type questions | Multiple-choice type questions. |

1. **Course policy**

- Submitting assignments regulations:

* Students are obligated to complete and submit assignments within given timeframe.

- Regulations on attendance:

* Students need to attend all classes and participate in-class learning activities.

- Class regulations:

* Actively participate in-class discussion and complete others given study activities.
* Pre-attempt with required reading material before coming to the class.
* In case of un-attempting all LMS activities, student would have no progress result for the course.

*Ho Chi Minh City, 26th July 2023*

|  |  |
| --- | --- |
| **DEAN OF THE FACULTY**  *(Signed with fullname)* | **ACADEMIC**  *(Signed with fullname)* |

**PhD. Thuy Huu Ho MSc. Vuong Minh Pham**

**Appendix**

**Assessment matrix 1**

**Assessment matrix for multiple-choice type questions after chapter 2, chapter 6, and chapter 10 (A.1.1)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **After chapter 2** | | | **After chapter 6** | | | **After chapter 10** | | | **Total** |
| **CĐR** | **M1** | **M2** | **M3** | **M1** | **M2** | **M3** | **M1** | **M2** | **M3** |
| CLO1 | 5 | 3 | 2 |  |  |  |  |  |  | 10 |
| CLO2 | 5 | 3 | 2 | 5 | 3 | 2 | 5 | 3 | 1 | 29 |
| CLO3 |  |  |  | 5 | 3 | 2 | 3 | 1 | 1 | 15 |
| CLO4 |  |  |  |  |  |  | 4 | 1 | 1 | **6** |
| **Total** | **10** | **6** | **4** | **10** | **6** | **4** | **12** | **5** | **3** | **60** |

**RUBRIC 1**

**Task description:** Students complete following practice exercises:

[A.1.2-TH01] Prepare statement of cash flows using indirect method with given information.

[A.1.2-TH02] Prepare consolidated financial statement with given information.

| **Evaluation Criteria** | % | Poor | Weak | Average | Fair | Good |
| --- | --- | --- | --- | --- | --- | --- |
| < 4 | 4.0 🡪 <5 | 5 🡪 6.4 | 6.5 🡪 7.9 | 8 🡪 10 |
| Adhere to the submission schedule and presentation format | 20% | - Presents many spelling errors, has no clear presentation structure, does not follow the prescribed form  - Do not submit practice exercises | - The presentation has some spelling errors, the presentation is structured but sketchy, not in accordance with the prescribed form  - Late submission of practice exercises | - The presentation has few spelling errors, the presentation has a clear structure, but it does not meet the requirements and conform to the prescribed form.  - Submit practical exercises and comply with the prescribed deadlines at the request of the lecturer. | - Present only a few spelling errors, clear structure, not fully fulfill the requirements, according to the prescribed form  - Submit practical exercises and comply with the prescribed deadlines at the request of the lecturer. | - Present without typos, clear structure, fully fulfill the requirements, in accordance with the prescribed form  - Submit practical exercises and comply with the prescribed deadlines at the request of the lecturer. |
| Content (Calculate the indicators with explanations and prepare reports) | 80% | The submission does not meet the requirements given. Necessary quantities for reporting cannot be calculated, the report is not made properly, most of the information on the report is misrepresented, and the presentation is not satisfactory. | Submissions that meet the practice requirements score between 40-64%. Calculating the quantities necessary for the preparation of the report, not showing how to calculate the necessary quantities, making the report improperly, misrepresenting some of the information on the report, the presentation form is not satisfactory. | Submissions that meet the practice requirements are 65-79%. Calculating the quantities necessary for the preparation of the report, not showing how to calculate the necessary quantities, making the report properly, misrepresenting some of the information on the report, the presentation is at a satisfactory level. basic level. | Submissions that meet the practice requirements are 80-89%. Calculate the quantities necessary for the preparation of the report, present detailed calculations for the required quantities, prepare the report properly, correctly present the information on the report, the presentation is at a satisfactory level. basic level. | The submission meets the practice requirement of 90% or higher. Calculate the quantities necessary for the preparation of the report, present detailed calculations for the required quantities, the report is prepared in the correct manner, correctly present the information on the report, in a good form. |

**Assessment matrix 2**

| **Level** | **Level 1** | **Level 2** | **Level 3** | ***Total*** |
| --- | --- | --- | --- | --- |
| **CLO1** |  |  |  |  |
| *Number of questions* |  | *5* | *5* | *10* |
| *Marks* |  | *1,25* | *1,25* | 2,5 Marks = 25% |
| **CLO2** |  |  |  |  |
| *Number of questions* | *6* | *10* | *2* | *18* |
| *Marks* | *1,5* | *2,5* | *0,5* | 4,5 Marks = 45% |
| **CLO3** |  |  |  |  |
| *Number of questions* | *6* | *4* | *2* | *12* |
| *Marks* | *1,5* | *1* | *0,5* | 3 Marks = 30% |
| **Total Number of questions: 40** | **12** | **19** | **9** | **40** |
| **Total Marks: 10** | **3** | **4,75** | **2,25** | **10** |
|  | **30%** | **48%** | **23%** | **100%** |

**Assessment matrix 3**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Level** | **Level 1** | **Level 2** | **Level 3** | ***Total*** |
| **CLO1** |  |  |  |  |
| *Number of questions* |  | *3* | *2* | *5* |
| *Marks* |  | *0,9* | *0,6* | 1,5 Marks = 20% |
| **CLO2** |  |  |  |  |
| *Number of questions* | *2* | *4* | *2* | *8* |
| *Marks* | *0,6* | *1,2* | *0,6* | 2,4 Marks = 32% |
| **CLO3** |  |  |  |  |
| *Number of questions* | *1* | *3* | *1* | *5* |
| *Marks* | *0,3* | *0,9* | *0,3* | 1,5 Marks = 20% |
| **CLO4** |  |  |  |  |
| *Number of questions* | *2* | *4* | *1* | *7* |
| *Marks* | *0,6* | *1,2* | *0,3* | 2,1 Marks = 28% |
| **Total Number of questions: 25** | **5** | **14** | **6** | **25** |
| **Total Marks: 7,5** | **1,5** | **4,2** | **1,8** | **7,5** |
|  | **20%** | **56%** | **24%** | **100%** |

**RUBRIC 2**

| **Evaluation Criteria** | % | Poor | Weak | Average | Fair | Good |
| --- | --- | --- | --- | --- | --- | --- |
| < 4 | 4.0 🡪 <5 | 5 🡪 6.4 | 6.5 🡪 7.9 | 8 🡪 10 |
| Presentation | 20% | Presents with many spelling errors, does not have a presentation structure (messed up ideas), does not follow the prescribed form | The presentation has some spelling errors, the presentation is structured but sketchy, not in the right form regulations | Presentation has few spelling errors, presentation is clearly structured, but does not meet the requirements, according to the prescribed form | Presents only a few spelling errors, clear structure, not fully implemented requirements, in accordance with the prescribed form | Present without typos, clear structure, fully fulfill the requirements, in accordance with the prescribed form |
| Content (Calculate items on financial statements as required, with explanations and comments) | 80% | Do not perform / Work does not meet the requirements given. Unable to calculate the necessary quantities for report preparation, improperly prepared report, misrepresenting most of the information on the report, failing to present/failing to present formulas for ratios financial numbers, miscalculations, not making required judgments. | The work meets the requirements from 40-64%. Calculating the quantities necessary for the preparation of the report, not showing how to calculate the necessary quantities, making the report improperly, misrepresenting some of the information on the report, the presentation form is not satisfactory. /presents formulas for financial ratios, miscalculates, does not make statements as requested | The work meets the requirements from 65-79%. Calculating the quantities necessary for the preparation of the report, not showing how to calculate the necessary quantities, making the report properly, misrepresenting some of the information on the report, the presentation is at a satisfactory level. basic level/presentation of formulas for financial ratios, correct calculations, making inappropriate statements. | The work meets the requirements from 80-89%. Calculate the quantities necessary for the preparation of the report, present detailed calculations for the required quantities, prepare the report properly, correctly present the information on the report, the presentation is at a satisfactory level. basic level/ presents formulas for financial ratios, calculates correctly, makes judgments at a basic level. | The work meets the requirements of 90% or more. Calculate the quantities necessary for the preparation of the report, present detailed calculations for the required quantities, prepare the report properly, properly present the information on the report, good presentation/presentation presents formulas for financial ratios, calculates them correctly, and makes good judgments. |