



VUORIKATU 3 L 3
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FINLAND

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🕒 MON-FRI, 8AM-4PM (GMT +2)

Spring Semester

Course Code	Course Title
KET201	Principles of Accounting
QTR303	Management
TCH417	International Trade Finance
TCH424	Financial Statement Analysis
TMA306	e-Commerce
INL	Introduction to Law

Syllabus

Principles of Accounting

Accounting is the language of business, thus accounting information is essential for decision making. The financial statements provide information generated by the accounting system is communicated to both insiders and outsiders to evaluate the performance of companies in order to make economic decisions.

This module is designed for students with little or no prior background in accounting in general. The main purpose is to provide a basic understanding of financial accounting fundamentals for internal and external users of corporate financial information. Thus, the accounting assumptions and principles, together with qualitative characteristics of accounting information will be discussed in depth. In addition, how economic events of a business are recorded in the four main financial statements (i.e., the income statement, balance sheet, statement of retained earnings and statement of cash flows) will be provided. Students will develop the basic technical skills needed to analyze financial statements through ratio analysis for financial analysis purpose.

Objectives:

Knowledge

1. Understand the basic accounting assumptions and principles, and how they are applied in recording and reporting economic transactions of a business.
2. Understand the meaning and basic layout of our main financial statements, which are the balance sheet, income statement, statement of retained earnings and statement of cash flows.
3. Understand the elements of each financial statement which are assets, liabilities, equity, revenue, expense and dividend.
4. Understand how three basic financial statements fit together to form the entire picture of the business.



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Skills

1. Perform transactions analysis to know how they affect the accounting equation of a business.
2. Apply basic accounting principles in recording economic transactions of a business and preparing financial statements.
3. Perform basic journal entries to record economic transactions of a typical trading corporation.
4. Prepare four main financial statements, which are the balance sheet, income statement, cashflows statement and retained earnings statement.
5. Analyze financial statements using basic ratios reflecting liquidity, profitability and solvency of a corporation.

Attitude

1. Have an appropriate professional attitude in accounting profession, which are serious, careful, hardworking, and faithful.
2. Have an appropriate respect towards the professional ethics in accounting and auditing profession that would leads to an appropriate behavior in an ethical dilemma.
3. Have duly responsibility for the group works as well as individual works.

Assessment:

10% - Class Participation & Attendance
30% - Mid-term exam
60% - Final exam



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Management

This course prepares students with a comprehensive explanation to management principles and practices. It provides students with an introduction to contemporary management concepts and skills. It also encourages students to apply these concepts and skills into practice. Through the course, students are expected to improve their understandings of management and skills to manage their study and personal lives.

Objectives:

Knowledge

1. Understand fundamental management concepts; explain the functions, roles, and skills of managers.
2. Explain the internal and external factors and forces of the organization that managers must confront in their daily work.
3. Explain the process, types and tools of managerial decision making.
4. Explain the process of planning in general and strategic management as well as the tools, models in business planning and strategic management.
5. Explain different concepts of organizational structure, process of organization designing, types of organizational structure.
6. Explain the key concepts and models of motivations and leadership, the process of leadership.
7. Explain the process of managerial controlling, the key characteristics of effective controlling system, as well as types of managerial controlling and their application.

Skills

1. Ability to demonstrate critical thinking when presented with managerial problems.
2. Build enhances problem-solving and decision-making ability in management situations in general, and in human resource management.
3. Build self-learning and self-study skills.
4. Improve human skills such as team working, communication and presentation and Capacity of Autonomy and Responsibility.
5. Be cooperative and proactive in teamwork

Assessment:

10% - Class Participation & Attendance
30% - Mid-term Assessment (Midterm exam and/or group assignment)
60% - Final exam



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International Trade Finance

The International Trade Financing course will firstly introduce an overview of international trade activities, thereby providing the overview of the development trend of international trade in the coming time and the objective inevitability of trade finance in the general movement of the economy. The main content of the course focuses on researching the forms of direct international trade financing by entities in the economy and indirect international trade financing of the Government for enterprises operating in the import-export trading field. The course specifically emphasizes the benefits of sponsorship in the business operations, facilitating businesses to promote the best effectiveness of grants to develop the production as well as the circulation of goods and services process in the economy. Finally, the risks that may arise while providing trade finance are also considered, helping businesses to minimize the potential losses, and at the same time offering appropriate options for hedging.

Objectives:

1. Introducing an overview of international trade activities and the basis for the current types of international trade finance's formation.
2. Introducing the definition, roles and assessing the significance of direct and indirect forms of international trade finance by the Government and economic organizations in the economy
3. Introducing common types of risks in international trade finance.

Assessment:

10% - Class Participation & Attendance
30% - Mid-term exam
60% - Final exam



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Financial Statement Analysis

The course introduces students the theory and practice of applying financial accounting in investment and corporate finance management. After completing the course, students will be able to collect and analyze financial accounting data, make financial statements based on different accounting regimes and assess the impact of legal regulations on financial statements. Moreover, they can use financial ratios to analyze the impact of storage, taxes, debts, long-term assets, and off-balance-sheet liabilities on corporate financial management. In addition, they can do extensive research on issues related to social insurance, payment of wages by stock option, joint ventures, business cooperation, and the use of consolidated financial statements.

Objectives:

This course equips students with the basic knowledge in analyzing the financial statement system of the business. Through the application of calculation methods, determining specific targets by data, the right financial decisions in production and business activities of enterprises are made.

Assessment:

- 10% - Class Participation & Attendance
- 30% - Mid-term Assessment (exam/essay/project/presentation)
- 60% - Final exam



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e-Commerce

This course introduces the principles and procedures related to the design, use, and launch of e-commerce ventures. It gives an overview of e-commerce and its effects on business and society, introduces e-commerce business models, portrays the technological infrastructure of e-commerce, discusses the intersection between marketing and e-commerce, and does all this in context – by presenting and discussing real e-commerce cases, such as Facebook.com, eBay.com, Amazon.com and many other ecommerce companies in Vietnam and other countries.

Provides current and emerging issues in business transactions over the electronic medium and examines issues and topics in the functional areas of business as they relate to electronic commerce. Includes study of business models and concepts, infrastructure, marketing, security, and encryption, retailing, supply chain, ethical, social, and political issues.

Objectives:

1. Understand & describe the major types of e-commerce and describe how it differs from e-business.
2. Explain key business concepts and strategies applicable to e-commerce.
3. Summarize the features of traditional payment systems.
4. Apply basic marketing concepts to Internet marketing and main technologies that support online marketing.
5. Identify and describe basic e-commerce marketing and branding strategies.
6. Identify the key features of the online banking and brokerage, insurance, and real estate industries.
7. Explain the key process in implementation of ecommerce SCM, CRM, ERP.
8. Identify the main types of B2B commerce: Net marketplaces and private industrial networks.
9. Identify the major trends in ecommerce, including social networks, cloud applications.
10. Planning and implementation of e-commerce and e-business projects, especially e-commerce website building for online selling of products and services.

Assessment:

10% - Web Quizzes

30% - Mid-term Assessment (individual assignment, mid-term exam, group project)

60% - Final exam



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Introduction to Law

The course is designed to introduce students to terminology and methodology used in Law, as a means of preparing students for their studies at first year university, to introduce students to the fundamentals of law including but not limited in legal systems, the sources, and types of law with particular emphasis on Vietnamese law and to introduce students to the method of problem solving commonly used in legal subjects (the IRAC method).

Objectives:

1. Define state, explain the structure of federalism and monism
2. Define law, classify, differentiate, and give examples of laws according to their Sources – and their Type – Criminal and Civil; identify the main forms of delegated legislation in Vietnam.
3. Identify and explain the common law approaches to statutory interpretation, including the Literal, Golden, class rule and the Purpose Approach.
4. Briefly outline Civil Code of Vietnam
5. Explain the Title
6. Understand civil law obligation
7. Understand Contract law
8. Define of International law
9. Explain sources of international law
10. Understand principles of international law with an emphasis on MFN and NT
11. Understand international persons

Assessment:

10% - Web Quizzes
30% - Mid-term exam
60% - Final exam