

**VIETNAM NATIONAL UNIVERSITY OF AGRICULTURE
FACULTY OF ACCOUNTING AND BUSINESS MANAGEMENT**



**PROGRAM SPECIFICATION
BACHELOR OF ACCOUNTING**

Hanoi, 2022

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PROGRAM SPECIFICATION

Program title: Accounting
Option 1: Accounting
Option 2: Accounting - Auditing
Degree name: Bachelor of Accounting
Program code: 52903414
Type of program: Full-time
Program duration: 4 years
Language: English
Total required credits: 131 (119 Compulsory, 90,84% + 25 Elective, 9,16%)

1. PROGRAM OBJECTIVES AND EXPECTED LEARNING OUTCOMES

1.1. Program educational objectives (POE)

General objective

The main objective of the program is to educate Bachelor of Accounting with good professional capacity, dynamic creativity, solving accounting and auditing problems in practice; good adapting to the development of the accounting field in the dynamic context of globalization; and good access to the jobs related to accounting and auditing in enterprises and organizations in all sectors.

Specific objectives

Within a few years after graduation, a Bachelor of Accounting is able:

POE1. Professional competence and ethics:

Solve problems in accounting and auditing for good management of financial resources of enterprises, organizations and society in a responsible manner and adheres to professional ethics.

POE2. Development of the accounting field and international integration:

Conduct lifelong learning to contribute proper solutions to improvement in accounting and auditing regimes of Vietnam in harmony with international accounting standards.

POE 3. Social responsibility:

Actively contribute to the transparency of accounting and auditing information of businesses and organizations to ensure sustainable business, organization and society development.

1.2. Program Learning Outcomes (PLOs)

At the end of the study program, graduates are able to:

Program Learning Outcomes (PLOs) After completing the BA, students are able to	Program Performance Criteria (PPC)
Generic Knowledge	
PLO1. Apply knowledge of mathematics, social sciences and understanding contemporary matters in accounting.	1.1. Apply knowledge of mathematics in accounting. 1.2. Apply social sciences (politics, law, economics, business) and understandings of contemporary issues in accounting.
Professional Knowledge	
PLO2. Apply accounting principles and regulations (IFRS, VAS, Accounting Law, Auditing Law) to organize the accounting system of enterprises to meet needs for information of stakeholders.	2.1. Apply accounting principles and regulations to collect financial information related to business activities of enterprises. 2.2. Apply accounting principles and regulations to check and record accounting transactions. 2.3. Apply accounting principles and regulations to prepare accounting reports.
PLO3. Evaluate business performance based on the requirement of accounting information for users to make decisions	3.1. Evaluate (data collection, data screening and data analysis) financial and accounting information. 3.2. Evaluate the level of compliance with the accounting and auditing principles and regulations 3.3. Evaluate business performance based on the requirement of accounting information
Generic Skills	
PLO4. Participate effectively in teamwork activities both as a member or as a team leader	4.1. Participate in teamwork activities effectively. 4.2. Develop internal and external relationships during teamwork activities. 4.3. Exchange knowledge and professional skills among group members, benefiting for all participants. 4.4. Organize and manage teamwork activities effectively to achieve objectives of teamwork activities.
PLO5. Communicate effectively with stakeholders using multimedia effectively; Achieve English proficiency level given by the Ministry of Education and Training	5.1. Communicate effectively with stakeholders using multimedia. 5.2. Communicate effectively with stakeholders in a diverse environment, respecting multicultural differences. 5.3. Achieve English proficiency level required by the Ministry of Education and Training
Professional Skills	
PLO6. Solve the problems in accounting based on critical and creative thinking properly	6.1. Identify accurately problems in accounting and auditing practice of enterprises. 6.2. Evaluate accurately the problems in accounting and auditing practice and propose proper solutions for better accounting and auditing practice of enterprises.

Program Learning Outcomes (PLOs) After completing the BA, students are able to	Program Performance Criteria (PPC)
PLO7. Use appropriately information technology to perform accounting and auditing functions	7.1. Use appropriate information technology for collecting accounting and auditing information. 7.2. Use competently accounting and auditing software in accounting and auditing practices.
PLO8. Conduct research in accounting and auditing effectively	8.1. Identify accurately research problems in accounting and auditing which need to seek solutions for better accounting and auditing practice of enterprises. 8.2. Prepare planning research activities. 8.3. Apply appropriately research methods for data collection and data analysis. 8.4. Propose relevant solutions to improve accounting and auditing practice of enterprises.
Ethics and Attitudes	
PLO9. Comply strictly with the laws and follow professional ethics in accounting and auditing.	9.1. Comply strictly with the laws in accounting and auditing 9.2. Follow professional ethics in accounting and auditing.
PLO10. Define career orientation clearly and be ready to continue professional development plans towards lifelong learning in the dynamic context of globalization.	10.1. Define short- term and long-term objectives to develop a career in accounting and auditing. 10.2. Demonstrate the need of life-long learning. 10.3. Seek opportunities to improve the knowledge of accounting and auditing professions and skills continuously in the dynamic context of globalization.

2. CAREER PROSPECTS

Occupational field

- Enterprises operating in all fields (Manufacturing; Trading; Construction; Banking; Agriculture; General business; Auditing...).
- Non-business organizations: Public agencies from central to local levels (Finance, tax, treasury, education...).

Working position

Job positions that a bachelor of Accounting can take up:

- Accounting staff (warehouse accountant, tax accountant, payment accountant, sales accountant, general accountant, cashier, storekeeper...).
- Audit assistant (Independent auditor, internal control officer).

Place of work

Bachelor of Accounting are be able to work in both domestic and international enterprises/companies and non-business organizations.

3. POST-GRADUATE STUDY OPPORTUNITIES

In order to improve their qualifications, students after graduating from the Accounting Training Program (called Bachelor of Accounting) can continue to study Master's Degree Programs such as: Master of Accounting, majoring Finance, Business Administration and other Master's degrees in the field of economics. Bachelor of Accounting can also develop careers, accumulate more experience and knowledge to take exams and be granted national and international professional certificates such as CPA, ACCA, ICAEW, CIA...

4. ADMISSION TO THE PROGRAM

The entrance assessment includes the following methods:

- (1) Direct admission
- (2) Admission based on high school scores (High school transcripts).
- (3) Admission based on results of national graduation examination.

5. EDUCATIONAL PHILOSOPHY, TEACHING AND LEARNING STRATEGIES

Educational Philosophy: "Learning by doing"

Teaching and learning strategy

Teaching and learning activities are designed to align the educational philosophy "Learning by doing". Lecturers introduce theoretical lectures, learning activities and guides students to apply theory by practice case studies and real situations. Students apply theory knowledge to solve simple and complex problems to further explore more knowledge, accumulate practical experience, achieve good occupational competencies and meet requirements of employers in the field accounting and auditing. Through this way, the students often learn by discovery their interpersonal skills, and the ability to adopt new competences to enhance the long-life learning.

6. STUDENT ASSESSMENT

Course assessment

Following FABM regulation, all courses must apply 2 types of assessment, including:

- Formative assessment accounting for 30-50% of overall score is through learning activities in class. Each course is required to include at least one of students' learning activities such as group discussion, presentations, assignment, essays, projects. Student evaluation is conducted using rubrics including knowledge, skill, ethics and attitudes that are consistent with CLOs. The lecturers strictly apply together the writing test, discussion and assignment aligning with the PLOs to evaluate students.
- Summative assessment (end of the course) accounting for at least 50 -70% is the final examination on writing test.

Thesis

- Thesis: The thesis is assessed by rubrics that cover the relevant criteria aligning with PLOs such as structure, content, format, presentation and defense. The students must defend their thesis at examination committee and receive the score which are average of points by all examiners.

7. REGULATION OF ASSESSMENT AND ACADEMIC STANDARDS

Grading system: 4

Summary of grade and mark classification

No.	10-point scale GPA	4-point scale GPA		Pass/Fail	Classification
		Grade	Score		
1	8.5 – 10	A	4.0	Pass	Outstanding
2	8.0 – 8.4	B+	3.5	Pass	Excellent
3	7.0 – 7.9	B	3.0	Pass	Good
4	6.5 – 6.9	C+	2.5	Pass	Good
5	5.5 – 6.4	C	2.0	Pass	Pass
6	5.0 – 5.4	D+	1.5	Pass	Pass
7	4.0 – 4.9	D	1.0	Conditional Pass	Conditional Pass
8	< 4.0	F	0	Fail	Fail

Summary of Degree classification

No.	Cumulative Point Average	Degree classification
1	3.60 – 4.00	Outstanding
2	3.20 – 3.59	Excellent
3	2.50 – 3.19	Good
4	2.00 – 2.49	Pass
5	< 2.00	Fail

Training process

The training period of the program consists of 8 terms, each year has 2 main semesters. The maximum duration of the training program is 6 years.

Students accumulate 131 credits of generic and professional knowledge (including 119 compulsory credits and 12 elective credits). At the same time, students must complete and accumulate 3 physical education credits, 11 defense education credits, 6 soft skills credits, and 4 information technology credits.

Graduation recognition conditions

Students who fully meet the following conditions will be recognized for graduation: 1) Fully pay tuition fees; 2) Up to the time of graduation, not being prosecuted for penal liability or not during the period of being disciplined at the level of study suspension; 3) Accumulate the required number of credits of the Accounting program to be enrolled (including the required courses and the minimum total number of elective credits); 4) Having an accumulative GPA average above 2.0; 5) Obtaining requirements of all courses of the Accounting program and other conditions prescribed by Vietnam National University of Agriculture; 6) Having a certificate of National Defense - Security Education and Physical Education; 7) Submission of an application to the Training Management Office of the University for consideration, if the student completes all graduation conditions with the duration is earlier or later than the program duration; 8) Obtaining the expected learning outcome of soft skills; 9) Obtaining the expected learning outcome of information technology skills.

8. CURRICULUM STRUCTURE & CONTENT

GENERIC (42 Cr: 38 C and 4 E)	FUNDAMENTAL (21 Cr)	SPECIALIZED (45 Cr: 37 compulsory Cr and 8 elective Cr)
<p style="text-align: center;">COMPULSORY (38 Cr)</p> <p>POLITICAL (11 Cr) Philosophy of Marxism and Leninism (3Cr) Political economy of Marxism and Leninism (2Cr) Ho Chi Minh Ideology (2Cr) Socialism (2Cr) Vietnamese Communist Party History (2Cr)</p> <p>LAW (4 Cr) General Law (2Cr) Economic Law (2Cr)</p> <p>ECONOMICS (9 Cr) Principles of Economic (3Cr) Principles of Management (3Cr) Basics of Marketing (3Cr)</p> <p>MATHS AND STATISTICAL (6 Cr) Probability and Statistical Mathematics (3Cr) Principles of Economic Statistics (3Cr)</p> <p>FOREIGN LANGUAGE (6Cr) Pre-English (Non-Cr) English 0 (Non-Cr) English 1 (3Cr) English 2 (3Cr)</p> <p>INFORMATION TECHNOLOGY (2 Cr) General Informatics (2Cr)</p>	<p style="text-align: center;">ACCOUNTING (9 Cr)</p> Principles of Accounting (3Cr) Principles of Audit (3Cr) Managerial Accounting (3Cr) <p style="text-align: center;">FINANCE (6Cr)</p> Fundamentals of Monetary and Finance (3Cr) Fundamentals of Stock Market (3Cr) <p style="text-align: center;">MANAGEMENT (6TC)</p> Market and Price (3Cr) Corporation Management (3Cr)	<p style="text-align: center;">COMPULSORY FOR BOTH OPTIONS (23 Cr)</p> Cost Accounting (3Cr) Financial Accounting 1 (3Cr) Financial Accounting 2 (3Cr) Accounting on Tax (2Cr) Accounting for Administrative Sector (3Cr) Code of Ethics in Accounting and Auditing, Finance (2Cr) Corporate Finance Management (3Cr) English for Accounting and Business management (2Cr) Environment and competitive advantage of the business (2Cr) <p style="text-align: center;">COMPULSORY FOR ACCOUNTING OPTION (14 Cr)</p> Computational Accounting (3Cr) Accounting for Commercial and Service enterprises (3Cr) Financial Statements Audit (3Cr) Organization of Accounting in Enterprises (3Cr) Business Combination and Group Accounting (2Cr) <p style="text-align: center;">COMPULSORY FOR ACCOUNTING - AUDITING OPTION (14 Cr)</p> Financial Statements Audit 1 (3Cr) Financial Statements Audit 2 (3Cr) Internal Control System (3Cr) Business Analysis (3Cr) Performance Auditing (2Cr)
<p style="text-align: center;">ELECTIVE <i>(Choose at least 4 Cr)</i></p> <p>Economic Mathematics (3Cr) Applied Informatics in economic (2Cr) Psychology in Management (2Cr)</p>	<p style="text-align: center;">INTERNSHIP (13 Cr)</p> Internship course 1 (6Cr) Internship course 2 (7Cr) <p style="text-align: center;">CONDITIONAL</p> Physical education National defense education <p style="text-align: center;">SKILLS</p> Soft skills (Non Cr)	<p style="text-align: center;">ELECTIVE FOR BOTH OPTIONS <i>(Choose at least 4 Cr)</i></p> Science Research Methodology in Business Management (2Cr) Accounting - Auditing standards (2Cr) Financial Accounting for Banks (2Cr) Financial Accounting for Cooperatives (2Cr) Communication and Negotiation in business (2Cr) Internal Auditing (2Cr) <p style="text-align: center;">ACCOUNTING OPTION <i>(Choose at least 4 Cr)</i></p> Internal Control System (3Cr) Accounting for Construction Business (2Cr) Taxation (2Cr) International Accounting (3 Cr) International Business (2Cr) Business Analysis (3Cr) <p style="text-align: center;">ACCOUNTING- AUDITING OPTION <i>(Choose at least 4 Cr)</i></p> Organization of Accounting in Enterprises (3Cr) Planning in Business Organizations (2Cr) Computational Accounting (3Cr) Accounting Reports Analysis (2Cr) <p style="text-align: center;">THESIS (10 Cr)</p>

Program structure

(CR: credit, TH: Theory, PR: Practice, C/E= Compulsory/ Elective)

No	Ye ar	Code	Title of Course	Accounting				Prerequisite course	Prerequisite code
				CR	TH	PR	C/E		
GENERIC COURSES (42 Credit = 38 Compulsory + 4 Elective /6 Elective)				38	37,5	0,5			
1	1	ML01020	Philosophy of Marxism and Leninism	3	3	0	C		
2	1	ML01009	General Law	2	2	0	C		
3	1	TH01009	General Informatics	2	1,5	0,5	C		
4	1	KT02003	Principles of economic	3	3	0	C		
5	1	KQ01211	Principles of Management	3	3	0	C		
6	1	TH01007	Probability and Statistical Mathematics	3	3	0	C		
7	1	ML01021	Political economy of Marxism and Leninism	2	2	0	C	Philosophy of Marxism and Leninism	ML01020
8	1	ML03027	Economic Law	2	2	0	C		
9	1	KT02006	Principles of Economic Statistics	3	3	0	C		
10	1	KQ02106	Basics of Marketing	3	3	0	C		
11	1	KT02043	Applied Informatics in economic	2	1,5	0,5	E	General Informatics	TH01009
12	2	SN01032	English 1	3	3	0	C	English 0	SN00011
13	2	ML01022	Socialism	2	2	0	C	Political economy of Marxism and Leninism	ML01021
14	2	SN01033	English 2	3	3	0	C	English 1	SN01032
15	2	ML01005	Ho Chi Minh Ideology	2	2	0	C	Socialism	ML01022
16	2	KT02011	Economic Mathematics	3	3	0	E	Principles of economic	KT02003
17	3	ML01023	Vietnamese Communist Party History	2	2	0	C	Ho Chi Minh Ideology	ML01005
18	3	KQ01217	Psychology in Management	2	2	0	E		
FUNDAMENTAL COURSES (21 Credit)				21	21	0			
19	1	KQ02014	Principles of Accounting	3	3	0	C	Principles of economic	KT02003
20	2	KQ02303	Fundamentals of Monetary and Finance	3	3	0	C		
21	2	KQ03114	Market and Price	3	3	0	C	Principles of economic	KT02003

No	Year	Code	Title of Course	Accounting				Prerequisite course	Prerequisite code
				CR	TH	PR	C/E		
22	2	KQ02209	Corporation Management	3	3	0	C	Principles of Management	KQ01211
23	2	KQ02005	Managerial Accounting	3	3	0	C	Principles of Accounting	KQ02014
24	3	KQ03317	Principles of Audit	3	3	0	C	Principles of Accounting	KQ02014
25	4	KQ03307	Fundamentals of Stock Market	3	3	0	C	Fundamentals of Monetary and Finance	KQ02303
SPECIALIZED COURSES (68 Credit = 60 C+ 8 E)									
(27Credit = 23C +4 E)									
26	1	KQ03217	Science Research Methodology in Business Management	23	23	0			
27	2	KQ03008	Financial Accounting 1	2	2	0	E	Principles of Accounting	KQ02014
28	2	KQ03314	Accounting - Auditing standards	3	3	0	C	Principles of Accounting	KQ02014
29	2	KQ03301	Corporate Finance Management	2	2	0	E	Principles of Accounting	KQ02014
30	2	KQ03309	Financial Accounting 2	3	3	0	C	Financial Accounting 1	KQ03008
31	2	KQ03316	Financial Accounting for Banks	2	2	0	E	Principles of Accounting	KQ02014
32	3	KQ03003	Financial Accounting for Cooperatives	2	2	0	E	Principles of Accounting	KQ02014
33	3	KQ03102	Communication and Negotiation in business	2	2	0	E		
34	3	SN03052	English for Accounting and Business management	2	2	0	C	English 2	SN01033
35	3	KQ03010	Accounting on Tax	2	2	0	C	Principles of Accounting	KQ02014
36	3	KQ03368	Accounting for Administrative Sector	3	3	0	C	Principles of Accounting	KQ02014
37	3	KQ03435	Code of Ethics in Accounting and Auditing, Finance	2	2	0	C	Principles of Accounting	KQ02014
38	3/4	KQ03346	Internal Auditing	2	2	0	E	Principles of Audit	KQ03317
39	4/3	KQ03001	Cost Accounting	3	3	0	C	Principles of Accounting	KQ02014
40	4	MT03066	Environment and competitive advantage of the business	2	2	0	C		

No	Ye ar	Code	Title of Course	Accounting option				Accounting- Auditing option				Prerequisite course	Prerequisite code
				CR	TH	PR	C/E	CR	TH	PR	C/E		
41 Credit = 37 C+4 E				37	12	25		37	14	23			
41	3	KQ03315	Accounting Reports Analysis									Managerial Accounting	KQ02005
42	3	KQ03367	Organization of Accounting in Enterprises	3	3	0	C	3	3	0	E	Principles of Accounting	KQ02014
43	3	KQ04980	Internship course 1 in accounting	6	0	6	C					Financial Accounting 1	KQ03008
44	3	KQ04982	Internship course 1 in accounting- auditing					6	0	6	C		
45	3	KQ03339	Accounting for Construction Business	2	2	0	E					Principles of Accounting	KQ02014
46	3	KQ03012	Financial Statements Audit	3	3	0	C					Principles of Audit	KQ03317
47	3	KQ03324	Financial Statements Audit 1					3	3	0	C	Principles of Audit	KQ03317
48	3	KQ03323	Performance Auditing					2	2	0	C	Principles of Audit	KQ03317
49	3	KQ04981	Internship course 2 in accounting	7	0	7	C					Internship course 1 in accounting	KQ04980
50	3	KQ04983	Internship course 2 in accounting- auditing					7	0	7	C	Internship course 1 in accounting- auditing	KQ04982
51	3/4	KQ03016	BusinessAnalysis	3	3	0	E	3	3	0	C		
52	4	KQ03321	International Accounting	3	3	0	E					Principles of Accounting	KQ02014
53	4	KQ03104	Planning in Business Organizations					2	2	0	E		
54	4	KQ03318	Financial Statements Audit 2					3	3	0	C	Principles of Audit	KQ03317

No	Ye ar	Code	Title of Course	Accounting option				Accounting- Auditing option				Prerequisite course	Prerequisite code
				CR	TH	PR	C/E	CR	TH	PR	C/E		
55	4	KQ03105	International Business	2	2	0	E						
56	4	KQ03310	Taxation	2	2	0	E					Fundamentals of Monetary and Finance	KQ02303
57	4/3	KQ03004	Computational Accounting	3	1	2	C	3	1	2	E	Financial Accounting 2	KQ03009
58	4	KQ03344	Business Combination and Group Accounting	2	2	0	C					Financial Accounting 2	KQ03009
59	4	KQ03338	Accounting for Commercial and Service enterprises	3	3	0	C					Principles of Accounting	KQ02014
60	4	KQ03322	Internal Control System	3	3	0	E	3	3	0	C		

Soft Skills (SS)

Code	Course name	Credit	C/E
KN01001	Communication skills	2	E
KN01002	Leadership skills	2	E
KN01003	Self-management skills	2	E
KN01004	Job search skills	2	E
KN01005	Teamwork skill	2	E
KN01006	International integration skills	2	E
KN01007	Start-up skills	2	E
KN01008	Sales skills	2	E
KN01009	Presentation skills	2	E
KN01010	Skills to work with stakeholders	2	E

Physical education and Citizen Military Training courses/ Defense courses (PCM)

Group	Code	Course name	Credit	Prerequisite Code	C/E
Physical education	GT01016	General physical education 1	1		E
	GT01017	Athletics 1	1		E
	GT01018	Aerobic Fitness 1	1		E
	GT01019	Football 1	1		E
	GT01020	Volleyball 1	1		E
	GT01021	Basketball 1	1		E
	GT01022	Badminton 1	1		E
	GT01014	Dance Sports 1	1		E
	GT01015	Swimming 1	1		E
	QS01011	Citizen Military Training 1	3		C
Citizen Military Training	QS01012	Citizen Military Training 2	2		C
	QS01013	Citizen Military Training 2	2		C
	QS01014	Citizen Military Training 4	4		C
Total			20		

9. STUDY PLAN (CR: credit; TH: Theory; PR: Practice; C/E= Compulsory/ Elective; SS: Soft Skills; PCM: Physical education and Citizen Military Training courses/ Defense courses)
1st year

Semester	Code	Course	Accounting				Prerequisite code
			CR	TH	PR	C/E	
1	SN00010	Pre-English	1	1	0	-	
1	ML01020	Philosophy of Marxism and Leninism	3	3	0	C	
1	ML01009	General Law	2	2	0	C	
1	TH01009	General Informatics	2	1,5	0,5	C	
1	KT02003	Principles of Economic	3	3	0	C	
1	KQ01211	Principles of Management	3	3	0	C	
1	TH01007	Probability and Statistical Mathematics	3	3	0	C	
1	QS01011	Citizen Military Training I	3	3	0	PCM	
1	GT01016	Physical education	1	0,5	0,5	PCM	
2	SN00011	English 0	2	2	0	-	SN00010
2	ML01021	Political economy of Marxism and Leninism	2	2	0	C	ML01020
2	ML03027	Economic Law	2	2	0	C	
2	KT02006	Principles of Economic Statistics	3	3	0	C	
2	KQ02106	Basics of Marketing	3	3	0	C	
2	KQ02014	Principles of Accounting	3	3	0	C	KT02003

Semester	Code	Course	Accounting				Prerequisite code
			CR	TH	PR	C/E	
2	KN01001/ KN01002/ KN01003/ KN01004/ KN01005/ KN01006/ KN01007	Soft skills: 1,5 hours (Choose 3/7 modules, each 0,5 hours: Communication skills, Leadership skills, Self-management skills, Job search skills, Teamwork skills, International integration skills, Entrepreneurship skills)	6	6		SS	
	GT01016/ GT01017/ G01018/ GT01019/ GT01020/ GT01021/ GT01022/ GT01014/ GT01015	Physical education (Choose 2/9 modules: Athletics, Aerobic, Football, Volleyball, Basketball, Badminton, Chess, Dance sports, Swimming)	1	0	1	PCM	
	2	KT02043	2	1,5	0,5	E	TH01009
	2	KQ03217	2	2	0	E	
	Total number of Compulsory credits		29	28,5	0,5		
	Total credits for physical education and Citizen Military Training course		5	3,5	1,5		
	Total credits for informatics course		4	3	1		
	Total credits for soft skills course		6	6			

2nd year

Semester	Code	Course	Accounting				Prerequisite code
			CR	TH	PR	C/E	
3	SN01032	English 1	3	3	0	C	SN00011
3	ML01022	Socialism	2	2	0	C	ML01021
3	KQ02303	Fundamentals of Monetary and Finance	3	3	0	C	
3	KQ03114	Market and Price	3	3	0	C	KT02003
3	KQ03008	Financial Accounting 1	3	3	0	C	KQ02014
3	QS01012	Citizen Military Training 2	2	2	0	PCM	
3	QS01013	Citizen Military Training 3	3	2	1	PCM	
3	KT02011	Economic Mathematics	3	3	0	E	KT02003
3	KQ01217	Psychology in Management	2	2	0	E	
4	SN01033	English 2	3	3	0	C	SN01032
4	ML01005	Ho Chi Minh Ideology	2	2	0	C	ML01022
4	KQ02209	Corporation Management	3	3	0	C	KQ01211
4	KQ03301	Corporate Finance Management	3	3	0	C	KQ02014
4	KQ03009	Financial Accounting 2	3	3	0	C	KQ03008
4	KQ02005	Managerial Accounting	3	3	0	C	KQ02014
4	KQ03314	Accounting - Auditing standards	2	2	0	E	KQ02014
4	KQ03316	Financial Accounting for Banks	2	2	0	E	KQ02014
Total number of Compulsory credits			31	31	0		
Total number of Elective credits (Minimum 4 credit)			9	9	0		
Total credits for physical education and Citizen Military Training course			5	4	1		
Total credits for informatics course			0	0	0		
Total credits for soft skills course			0	0	0		

3rd year

Semester	Code	Course	Accounting				Accounting- auditing				Prerequisite code
			CR	TH	PR	C/E	CR	TH	PR	C/E	
5	ML01023	Vietnamese Communist Party History	2	2	0	C	2	2	0	C	ML01005
5	KQ03317	Principles of Audit	3	3	0	C	3	3	0	C	KQ02014
5	SN03052	English for Accounting and Business management	2	2	0	C	2	2	0	C	SN01033
5	KQ04980	Internship course 1 in accounting	6	0	6	C					KQ03008
5	KQ04982	Internship course 1 in accounting- auditing					6	0	6	C	
5	KQ03001	Cost Accounting					3	3	0	C	KQ02014
5	KQ03435	Code of Ethics in Accounting and Auditing, Finance					2	2	0	C	KQ02014
5	KQ03366	Organization of Accounting in Enterprises	3	3	0	C	3	3	0	E	KQ02014
5	KQ03003	Financial Accounting for Cooperatives	2	2	0	E	2	2	0	E	KQ02014
5	KQ03102	Communication and Negotiation in business	2	2	0	E	2	2	0	E	
5	KQ03016	Business Analysis	3	3	0	E					
6	KQ03012	Financial Statements Audit	3	3	0	C					KQ03317
6	KQ03324	Financial Statements Audit 1					3	3	0	C	KQ03317
6	KQ03010	Accounting on Tax	2	2	0	C	2	2	0	C	KQ02014
6	KQ03368	Accounting on Administrative Sector	3	3	0	C	3	3	0	C	KQ02014
6	KQ03323	Performance Auditing					2	2	0	C	KQ03317
6	KQ03435	Code of Ethics in Accounting and Auditing, Finance	2	2	0	C					KQ02014
6	KQ04981	Internship course 2 in accounting	7	0	7	C					KQ04980
6	KQ04983	Internship course 2 in accounting- auditing					7	0	7	C	KQ04982
6	KQ03346	Internal Auditing	2	2	0	E					KQ03317
6	KQ03339	Accounting for Construction Business	2	2	0	E					KQ02014
6	KQ03004	Computational Accounting					3	1	2	E	KQ03009
6	KQ03315	Accounting Reports Analysis					2	2	0	E	KQ02005
Total number of credits			33	20	13		35	22	13		
Total number of Elective credits (Minimum 4 credit)			11	11	0		12	10	2		
Total credits for physical education and Citizen Military Training course											
Total credits for informatics course											
Total credits for soft skills course											

4th year

Semester	Code	Course name	Accounting				Accounting- auditing				Prerequisite code
			CR	TH	PR	C/E	CR	TH	PR	C/E	
7	KQ03307	Fundamentals of Stock Market	3	3	0	C	3	3	0	C	KQ02303
7	KQ03004	Computational Accounting	3	1	2	C					KQ03009
7	KQ03344	Business Combination and Group Accounting	2	2	0	C					KQ03009
7	KQ03338	Accounting for Commercial and Service enterprises	3	3	0	C					KQ02014
7	KQ03001	Cost Accounting	3	3	0	C					KQ02014
7	MT03066	Environment and competitive advantage of the business	2	2	0	C	2	2	0	C	
7	KQ03322	Internal Control System					3	3	0	C	
7	KQ03318	Financial Statements Audit 2					3	3	0	C	KQ03317
7	KQ03016	Business Operational Analysis					3	3	0	C	
7	KQ03105	International Business	2	2	0	E					
7	KQ03310	Taxation	2	2	0	E					KQ02303
7	KQ03321	International Accounting	3	3	0	E					KQ02014
7	KQ03014	Planning in Business Organizations					2	2	0	E	
7	KQ03346	Internal Auditing					2	2	0	E	KQ03317
8	KQ04997	THESIS	10	0	10	C					KQ04981
8	KQ04995	THESIS					10	0	10	C	KQ04983
Total number of credits			26	14	12		24	14	10		
Total number of Elective credits (Minimum 2 credit)			7	7	0		4	4	0		
Total credits for physical education and Citizen Military Training course											
Total credits for informatics course											
Total credits for soft skills course											

10. COURSE CONTENT AND WORK LOAD

KQ01211. Principles of Management: 3 Credits (Theory: 03 - Practice: 0; Self-Study: 09). This course consists of Management and Management Theories; Managers, Leaders, Entrepreneur; Information and Decision Making; Planning; Organizing; Leading; Controlling.

KQ01217. Psychology in Management: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). The course consists of following contents: Objects, tasks and research methods of Psychology in Management; Humans and psychological rules; Collective labor and rules of collective psychology; Apply psychological knowledge in communication; Psychology of the leadership in management.

KQ02106. Basics of marketing: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course consists of the introduction to marketing, marketing environments, consumer behaviors, market segmentations, market targeting, product positioning, product marketing strategy, pricing strategy, placing strategy, and the promotion strategy.

KT02003. Principles of Economics: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09).

This course consists of the basic principles of Economics, including of 3 main parts: (1) Core problems of economics, (2) Basic principles of microeconomics, (3) Basic principles of macroeconomics.

KT02006: Principles of Economic Statistics: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09) This course consists of Introduction to statistics; collecting information; Synthesize and present data; Scale analyzing; Sampling investigation; Analysis of changes in socio-economics; Correlation and regression analysis.

KT02011. Mathematical economics: 3 Credits (Theory: 03; Practice: 0 - Self-Study: 09). This course consists of 6 chapters with the content of introducing econometric models; Static balance analysis; Comparative analysis. The application of derivatives and differentials in the analysis of micro- and macro-economic problems; The problem of optimizing production and consumption; Linear programming problem; Transport problem.

KT02043. Applied Informatics in Economic: 2 Credits (Theory: 1.5; Practice: 0.5; Self-Study: 06). This course consists of Introduction to M. Excel and SPSS software; popular commands and tools; data processing and analysis; Use several frequent tools for analyzing in economics, accounting, and business management (statistics, econometrics, and mathematical economics).

ML01005. Ho Chi Minh Ideology: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of Object, research methods, and significance of learning the subject of Ho Chi Minh's ideology; Ho Chi Minh's Thought on the issue of the nation and national liberation revolution; Ho Chi Minh's Thought on socialism and the road of transition to socialism in Vietnam; Ho Chi Minh's Thought of Vietnam communist Party; Ho Chi Minh's Thought on national unity and international unity; Ho Chi Minh's Thought of building a state of the people, by the people, for the people; Ho Chi Minh's Thought on

culture, morality and building new man. Prerequisite: Principle of Marxism and Leninism 2.

ML01009. Introduction to Laws: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06).

This course consists of Introduction to government and law; Introduction to government and law of Vietnam; introduction to the Civil code; Criminal Code; Labor code; Law on Economics; Law on marriage and family; Law on Administrative procedure; Law on anti-corruption.

ML01020. Philosophy Of Marxism and Leninism: 3 Credits (Theory: 02; Practice: 0; Self-Study: 09).

This course consists of Introduction to Philosophy and its role in social life; dialectical materialism; historical materialism.

ML01021. Political economy of Marxism and Leninism: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06).

The course is consisting of six chapters introducing the following content: Objective, research methodology, and function of Marxism – Leninism Political Economy; Commodity, market, and roles of economic agents; Surplus value; Competition and monopoly; Socialist-oriented market economy and relations of economic interest in Vietnam; Industrialization, modernization and international economic integration of Vietnam.

ML01022. Scientific Socialism; 2 Credits (Theory: 02; Practice: 0; Self-Study: 06).

The course is consisted of the following content: Introduction to Scientific Socialism; Historical mission theory of the proletariat; Socialism and Socialist Transition; Socialist Democracy and Socialist State; Structure of Social classes and League of social classes in the socialist transition; Issues of ethnicity and Religion in socialist transition; Issues of Family in socialist transition.

ML01023. Vietnamese Communist Party History; 2 Credits (Theory: 02; Practice: 0; Self-Study: 06).

The course is consist of chapters: Objects, functions, tasks, content and methods of studying and studying History of the Communist Party of Vietnam, The Communist Party of Vietnam was born and led the struggle for power (1930-1945), The Party led the two resistance wars to complete the national liberation and reunification of the country (1945-1975); The Party led the country in the transition to socialism and carried out the renovation work (1975-2018), Conclusion on the great victories of the Vietnamese revolution and great lessons on the leadership of the Party.

ML03027. Law on Economics; 2 Credits (Theory: 02; Practice: 0; Self-Study: 06)

This course consists of Legal provisions on investment; establishment, organization, and dissolution of enterprises and cooperatives; Law on commerce and commercial contracts; Law on antitrust; Law on economic dispute settlement and corporate bankruptcy.

SN01032. English 1: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09).

Brief description of the course: This course consists of 6 units at pre-intermediate level about the six topics including Life (Unit 1), Work (Unit 2), Time out (Unit 3), Great Minds (Unit 4), Travel (Unit 5) and Fitness (Unit 6). In each unit, English grammar, vocabulary, and skills are provided and practiced by students through different activities.

SN01033. English 2: 3 Credits 03; (Theory: 03; Practice: 0; Self-Study: 09).

Brief description of the course: This course consists of 6 units at pre-intermediate level about the five topics including Changes (Unit 1), Money (Unit 2), Nature (Unit 3), Society (Unit 4), Technology (Unit 5) and Fame (Unit 6). In each unit, English grammar, vocabulary, and skills are provided and practiced by students through different sections: Grammar/Function; Vocabulary; Pronunciation; Speaking; Reading; Listening; Writing.

TH01007. Probability and Statistical Mathematics: 3 Credits (Theory: 02; Practice: 0; Self-Study: 09). Probability and Statistics This course consist of seven chapters: Descriptive statistics; Probability; Random variable; Sampling distributions; Estimation; Hypothesis testing; Simple linear regression model.

TH01009. Introduction to Informatics: 2 Credits (Theory: 1.5; Practice: 0.5; Self-Study: 06). This course consists of General introduction to informatics; Computer configuration; Computer software and operating system; Computer network and Internet; Database; Algorithms and programming languages; The social issues of information technology; MS Word and MS PowerPoint; MS Excel.

KQ02014. Principles of Accounting: 3 Credits (Theory: 03; Practice: 0; Self-study: 09). This course consists of following chapters: General introduction on accounting; Accounting principles; Documentation and inventory methods; Accounts and Double-entry book keeping methods; Pricing method; and accounting reports. Pre-requisite course: Principles of Economics (KT02003).

KQ02005. Managerial Accounting: 3 Credits (Theory: 02; Practice: 01; Self-Study: 09). This course covers the following contents: General knowledge of management accounting; Cost and cost classification in Management Accounting; Production and business budgeting; Analysis of cost - volume and profit relationship; Information relevant to decision-making; Pricing products and services. Prerequisite course: Principles of Accounting.

KQ02209. Corporation Management: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course consists of Introduction; types of enterprises; Business planning; operations; enterprises resources management; capital management; human resources management; cost management; enterprises performance; Prerequisite: Principles of management

KQ02303. Fundamentals of Monetary and Finance: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course consists of 5 chapters: Introduction to Finance and Monetary; Financial system and financial market; Time value of money and interest rate; Monetary demand – supply and Inflation; State Bank and Monetary policy.

KQ03102. Communication and Negotiation in Business: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of knowledge and practice skills in business communication and negotiation such as: presenting, using body language, using written language, communicating in the situation of the job interviews, teamwork, and application of communication skills in negotiation.

KQ03114. Market and Price:3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course consists of the introduction to market and prices, the relationship between supply, demand, and market price, the formation of prices of agricultural products in the different markets, the futures market for agricultural products, analysis of price changes, and the government interventions in the markets. Prerequisites: Principles of Economics.

KQ03217. Science Research Methodology in Business Management: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course covers the following contents: General overview of science research methodology in business management; Research process, research design; Data collection; Data analysis; Software application in business management research; Presenting research results.

KQ03307. Fundamentals of Stock Market: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course covers the following contents: Stock market overview; Types of financial instruments in the stock market; Security prices and security valuation; Primary market; Secondary market; Securities companies and securities investment funds; Security Analysis and Investment. Prerequisite course: Fundamentals of Monetary and Finance

KQ03317. Principles of Audit: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course consists of General concept of auditing; Basic concepts in auditing; Auditing procedures and methods in auditing; Organization of the audit apparatus and types of audits. Prerequisite course: Principles of Accounting.

KQ03104. Planning in Business Organizations: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of the nature, principles, and process of planning in business organization including: Marketing planning; Production planning; Science and Technology planning; Human Recourse planning; Input Supply planning; and the financial planning.

KQ03301. Corporate Finance Management: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course consists of Introduction; Fixed capital management; Working capital management; Long-term investment management; Sources of funding and cost of capital; Financial analysis and financial planning. Prerequisites: Principles of Accounting.

KQ03310. Taxation: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of Introduction; Tax overview; Major taxes in Vietnam; Tax system in Vietnam. Prerequisite course: Fundamental of Finance and Monetary.

KQ03375. Code of Ethics in Accounting, Auditing, Finance; 2 Credits (Theory: 02; Practice: 0; Self-Study: 06): This course consists of the overview of the code of professional ethics in accounting, auditing and finance; Professional ethical Standards; Practical applying professional ethical standards in accounting, auditing and finance.

MT03066. Environment and competitive advantage of the business: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of the environment is a factor of production; Environmental protection, and business goals; Enterprise's environmental management system; Enterprise's ecological management.

SN03052 -English for Accounting & Business Management (Total credits: 2 : Theory 2 - practice 0 - self-study 6) Brief description of the course: This course consists of 09 units, Unit 1. Careers; 2. Companies; 3. Selling 4. Great ideas; 5. Stress; 6. Entertaining; 7. New business; 8. Marketing; 9. Planning; All units include following parts: starting up, vocabulary, listening, reading, Language review, skills.

KQ03001. Cost Accounting: 3 Credits (Theory: 02; Practice: 01; Self-Study: 09). This course provides students with general knowledge about cost accounting; cost and production cost classification; job-order cost accounting system; process cost accounting system; activity-based cost accounting system. Prerequisite course: Principles of Accounting.

KQ03003. Accounting for Cooperatives: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course covers the following contents: Accounting for production cost; Accounting for sale revenue and service revenue; Accounting for receivables and payable; Accounting for profit and loss; and prepare financial reports of cooperatives. Prerequisites: Principles of Accounting.

KQ03004. Computational Accounting: 3 Credits (Theory: 01; Practice: 2; Self-Study: 9). This course consists of following contents: General introduction on accounting software;

Creating database and setting up account's opening balance; Accounting for economic transactions on accounting software; Accounting for cost of production; Accounting of Profit/loss and create accounting reports. Pre-requisite course: Financial Accounting 2.

KQ03008. Financial Accounting 1: 3 Credits (Theory: 3; Practice: 0; Self-study: 9). This course covers the following contents: Accounting for Cash, Receivables; Accounting for Inventories; Accounting for Investment; Accounting for Fixed Assets, Construction in progress, Investment properties; Accounting for Liabilities. Prerequisite course: Principles of Accounting.

KQ03009. Financial Accounting 2: 3 credits (Theory: 3; Practice: 0; Self-Study: 9). This course covers the following contents: Accounting for production cost; Accounting for sale revenue, investment revenue, other income and expenditure; and profit and loss; Accounting for equity; Prepare financial reports in enterprises. Prerequisite course: Financial Accounting 1

KQ03010. Accounting on Tax: 02 Credit (Theory: 02; Practice: 0; Self-Study: 06). This course provides the general overview of taxes and tax accounting; Value Added Tax and Value Added Tax accounting; Special Consumption Tax and Special Consumption Tax accounting; Import-export tax and import-export tax accounting; Income tax and income tax accounting; Accounting for other taxes. Prerequisite course: Principles of Accounting.

KQ03012. Financial statements Audit: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course consists of Overview of audit of financial statements; Audit procedure for sales & receivable cycle; Audit procedure for purchasing and payable cycle, Audit

procedure for inventory cycle; Audit procedure for payroll cycle; Audit procedure for fixed assets and capital construction; Audit procedure for capital mobilization and return cycle; Audit procedure for Revenue-expense cycles. Prerequisite course: Principles of Audit.

KQ03016. Business Analysis: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course consists of the business analysis module aims to provide students with general knowledge of business analysis, business environment analysis, cost analysis, production analysis, analysis of sale activities, profits, and financial statements.

KQ03105. International Business 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of the overview of international business, national business environment, international trade and foreign direct investment, financial markets for international business, strategy and structure of the international business organization, and the methods of entering the global market.

KQ03314. Accounting - Auditing standards: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of overview of the accounting and auditing standard system; System of Vietnamese accounting standards; System of Vietnamese auditing standards. Prerequisite course: Principles of Accounting.

KQ03315. Accounting Reports Analysis: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of knowledge about theoretical and practical issues on analysis of the accounting reports; Analyzing financial statements; and Analyzing managerial accounting reports in enterprises. Prerequisite course: Managerial Accounting.

KQ03316. Financial Accounting for Bank: 2 Credits (Theory: 02; Practice: 0; Self-study: 06) This course covers the following contents: General introduction on Accounting for commercial banks; Accounting for receiving deposit; Accounting for issuing valuable papers; Accounting for providing loans; Accounting for foreign exchange, and Accounting for transfer services. Prerequisite course: Principles of Accounting.

KQ03324. Financial statements Audit 1: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course consists of financial statements; Audit procedure for sales & receivable cycle; Audit procedure for purchasing and payable cycle, Audit procedure for inventory cycle. Prerequisite course: Principles of Audit

KQ03321. International Accounting: 3 Credit (Theory: 03; Practice: 0; Self-study: 09). This course covers the following contents: International accounting and development process; International accounting models; Integration of International Accounting Standards; and Comparison between some Vietnamese Accounting Standards (VASs) and IAS/IFRS(s). Prerequisite course: Principles of Accounting.

KQ03322. Internal Control System: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course covers the following contents: Introduction to the internal control system; The elements of internal control system; Setting up internal control system; Operation of the internal control system in the enterprise; Evaluation and improvement of internal control system

KQ03323. Performance auditing: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of: General overview of performance auditing; Basic concepts in performance auditing; Auditing process and methods in performance auditing; Formation of conclusions and preparation of audit reports in performance auditing. Prerequisite course: Principles of Audit.

KQ03318. Financial statements Audit 2: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course consists of: Audit procedure for payroll cycle; Audit procedure for fixed assets and capital construction; Audit procedure for capital mobilization and return cycle; Audit procedure for Revenue-expense cycles. Prerequisite course: Principles of Audit.

KQ03338. Accounting for Commercial and Service enterprises: 3 credits (Theory: 03; Practice: 0; Self-Study: 09). This course covers the following contents. Introduction on Accounting for Commercial and Service enterprises; Accounting for good purchasing; Accounting for sale revenue; Accounting for good import and good export; Accounting for service revenue; Accounting for profit and loss in Commercial and Service enterprises. Prerequisite course: Principles of Accounting.

KQ03339. Accounting for Construction Business: 2 Credits (Theory: 02; Practice: 0; Self-study: 06). Introduction on Accounting systems in construction enterprises; Accounting for production input purchasing; Accounting for production cost; Accounting for profit and loss in construction enterprises. Prerequisite course: Principles of Accounting

KQ03344. Business combination and Group Accounting: 2 credits (Theory: 02; Practice: 0; Self-study: 6). This course consists of the following main contents: Overview of economic group and organization of accounting works in economic group; Accounting for consolidated transactions; Prepare consolidated financial statements on the date of acquired transaction; Prepare consolidated financial statements after the date of acquired transaction or the controlling power acceptance. Prerequisite course: Financial Accounting 2.

KQ03346. Internal Auditing: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course covers the following contents: Definition, objectives and effects of the internal audit function; organization of internal audit apparatus; Key issues of internal audit; Auditing procedures and techniques for obtaining audit evidence; Internal audit reports for management. Prerequisite course: Principles of Audit.

KQ03367. Organization of Accounting in Enterprises: 3 Credits (Theory: 03; Practice: 0; Self-Study: 09). This course consists of following contents: General introduction on Organization of Accounting in Enterprises; Organization of the accounting department in the enterprise; Organization of initial accounting documents and accounting books; Organization of accounting for basic elements of production and business; Organization of accounting for production and business processes; Organization of internal control of assets; Organization for preparation of Financial reports. Prerequisite course: Principles of Accounting.

KQ03368. Accounting for administrative sector: 3 Credits (Theory: 3; Practice: 0; Self-Study: 9). This course covers the following contents: General introduction on accounting for administrative sector; Accounting for cash, receivables; Accounting for inventories; Accounting for fixed assets; Accounting for liabilities; Accounting for equity; Accounting for profit and loss in administrative organizations. Prerequisite course: Principles of Accounting

KQ04980. Internship course 1 in Accounting: 6 credits (Theory: 0; Practice: 6; Self-Study: 18) This course consists of the following activities: Select the internship site; Select the topic of the internship; Read the documents; Go to the internship site; Observe the actual business operation; Write the internship report in Accounting; Present the results of the accounting internship . Prerequisite course: Financial Accounting 1.

KQ04981. Internship course 2 in accounting: 7 credits (Theory: 0; Practice: 7; Self-Study: 21). This course consists of the following activities: Select the internship site; Select the topic of the internship; Read the documents; Go to the internship site; Observe the actual accounting activities of the internship site; Write the internship report in Accounting; Present the results of the accounting internship . Prerequisite course: Internship 1 in accounting

KQ04982. Internship course 1: 6 Credits (Theory: 0; Practice: 06; Self-Study: 18). This course covers the following contents: Developing an internship plan; Learning the process of formation and development of the business; Exploring the resources of the business; Understanding the production process and business activities of the enterprise; Analyzing business performance; Determining the problem the company is facing (focusing on accounting, accounting and auditing issues); Synthesizing and processing information; Report writing and presentation.

KQ04983. Internship course 2: 7 Credits (Theory: 0; Practice: 07; Self-Study: 21). This course includes the following contents: Create an internship plan; Learning the process of formation and development of the enterprise; Exploring the resources of the enterprise; Understanding the production process and business activities of the enterprise; Analyzing business performance; Identifying case study about some of problems in the enterprise (focusing on issues of marketing, accounting, finance, management) and proposing solutions; Synthesizing and processing collected data; Writing report and presentation. Prerequisite course: Internship course 1.

KQ04995. Thesis 10 Credits (Theory: 0; Practice: 10; Self-Study: 30). This course consists of Identifying the research topic and develop a preliminary outline; Synthesizing literature review and developing research methods; Identifying and analyzing the business problems of enterprises and proposing appropriate and effective solutions (focusing on issues of marketing, management, finance, accounting, auditing); Writing thesis report; Makeing the graduate thesis defend in front of the thesis committee. Prerequisite course: Internship course 2.

KQ04997. Thesis: 10 credits (Theory: 0; Practice: 10; Self-Study: 30). This course covers the following contents: Rationale of the research- Research objectives- Scopes of research contents; Literature review and Research methodology; Research results; Conclusions and Recommendations. Prerequisite course: Internship 2 in accounting.

SN00010. An Introduction to CEFR-based Tests: 1 Credit (Theory: 01; Practice: 0; Self-Study: 03). This course consists of introduction to the course and requirement for students; introduction to CEFR-Based Test; Practice includes 2 sections: Section A - Grammar and Reading; Section B - Listening.

GT01014. Dance Sport: 1 Credits (Theory: 01; Practice: 0; Self-Study: 03). This course consists of Brief introduction of history and development; characteristics and effects of practicing; guide of rules; basic techniques: technical terms, Dance of Cha-cha-cha; Rumba; Method for practicing and competition; General and professional physical development.

GT01015. Swimming: 3 Credits (Theory: 02; Practice: 01; Self-Study: 09). This course consists of Brief introduction of history and development; characteristics and effects of practicing; guide of rules; basic techniques: body posture, hand - foot - breathing technique of the Breaststroke. Method for practicing and competition; General and professional physical development.

GT01016. General physical education: 1 Credits (Theory: 0,5; Practice: 0,5; Self-Study: 03). This course consists of Brief introduction of history and development of Sports. Theory and methods for physical education. Measures to prevent and overcome injuries in training and competition. Medical examination and self-examination. Brief introduction of history and development of Athletics. Principles and basic concepts of middle distance. Methods of organizing training and competition. Develop general fitness, develop endurance.

GT01017. Athletics: 1 Credits (Theory: 01 - Practice: 0; Self-Study: 03). This course consists of Brief introduction of history and development; characteristics and effects of practicing Sprint and Long-jump; guide of athletics rules; principles and basic techniques of the Sprint and Long-jump. Method for practicing and competition; General and professional physical development.

GT01018. Aerobic Gymnastics: 1 Credits (Theory: 01; Practice: 0; Self-Study: 03). This course consists of Brief introduction of history and development; characteristics and effects of practicing Aerobic; team line-up; 7 basic steps of Aerobic; Exercises; Method for developing physical strength and the ability for coordinating movements.

GT01019. Football: 1 Credits (Theory: 01; Practice: 0; Self-Study: 03). This course consists of Brief introduction of history and development; characteristics and effects of practicing Football; guide of rules; basic techniques: movements, ball-keeping, dribble, pass and receive the ball, shoot the ball. Method for practicing and competition; General and professional physical development.

GT01020. Volley ball: 1 Credits (Theory: 01; Practice: 0; Self-Study: 03). This course consists of Brief introduction of history and development; characteristics and effects of practicing Volleyball; guide of rules; basic techniques: preparation position, high-handed, low-hand pass, high-handed serve (men), low-handed (women), hit the ball, block the ball. Method for practicing and competition; General and professional physical development.

GT01021. Basketball: 1 Credits (Theory: 01; Practice: 0; Self-Study: 03). This course consists of Brief introduction of history and development; characteristics and effects of practicing Basketball; guide of rules; basic techniques: movement, dribbling, passing and catching the ball, throwing a basket with one hand overhead. Method for practicing and competition; General and professional physical development.

GT01022. Badminton: 1 Credits (Theory: 01; Practice: 0; Self-Study: 03). This course consists of Brief introduction of history and development; characteristics and effects of practicing Badminton; guide of rules; basic techniques: Movement, serve, hit the shuttlecock with the right and left hand, hit the shuttle with the right hand, the left hand, hit the shuttle high and away; bridge dam (empty hand, with bridge). Method for practicing and competition; General and professional physical development.

GT01023. Chess: 1 Credits (Theory: 01; Practice: 0; Self-Study: 03). This course consists of Brief introduction of history and development; characteristics and effects of practicing Chess; guide of rules; principles of playing in every step of a chess game. Method for practicing and competition; General and professional physical development.

KN01001. Communication Skills: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06) This course consists of Presentation skills; Effective listening and feedback skills; Negotiation skills.

KN01002. Leadership Skills: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of Introduction of leadership skills; Motivational skills; Planning and organization skills; Communication and negotiation skills; Decision-making skills; case-study in the leadership works.

KN01003. Self Management Skills: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of Self-discovery skills; Skills to control emotions; Goal setting; Effective time management.

KN01004. Job Search Skills: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of Searching for the job; preparing for application; interview skills; Negotiating skills on salary; Integration and development at work.

KN01005. Teamwork Skills: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of Concepts and definitions; Teamwork skills; Managing and controlling a team.

KN01006. Intergrated Skills: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of Approach to the global culture; Communication and behaviors in a globalized environment; Ability to work independently working in a globalized environment; International cooperation; Problem-solving skills in a globalized

environment.

SN00011. English 0: 2 Credits (Theory: 02; Practice: 0; Self-Study: 06). This course consists of practicing 4 skills Listening-Speaking-Reading-Writing. Each following topic includes words&phrases, grammar: introduction; daily work; shopping; and family. Students use words and grammar for practicing Present Tense, “there is/are”, and possessive adjectives/possessive pronouns for practicing dialogue, communication sentences, listening to simple conversations, and writing short paragraphs related to the topic.

Hanoi, 20/06/2022

Vice **DEAN OF FACULTY**
(Full name and signature)

TS. *Nguyễn Hải Núi*

PP **PRESIDENT**
(Full name and signature)



PHÓ GIÁM ĐỐC
GS.TS. *Phạm Văn Cường*

APPENDIX 1: ALIGNMENT BETWEEN PEOs AND PLOs

Objectives (PEOs)	Program Learning outcomes (PLOs)		
	Knowledge (PLO 1-3)	Skills (PLO 4-8)	Attitudes (PLO 9-10)
POE1 (Competence and professional ethics). Solve problems in accounting and auditing for good management of financial resources of enterprises, organizations and society in a responsible manner and adheres to professional ethics.	1, 2, 3	4, 5, 6, 7	9
POE2 (Development of accounting field toward international integration). Conduct lifelong learning to contribute proper solutions for improvement in accounting and auditing regimes of Vietnam in harmony with international accounting standards.	1, 2	8	9, 10
POE3 (Social Responsibility). Actively contribute to the transparency of accounting and auditing information of businesses and organizations to ensure sustainable business, organization and society development.	1, 2	4, 5	9

APPENDIX 2: CURRICULUM LEARNING ROADMAP

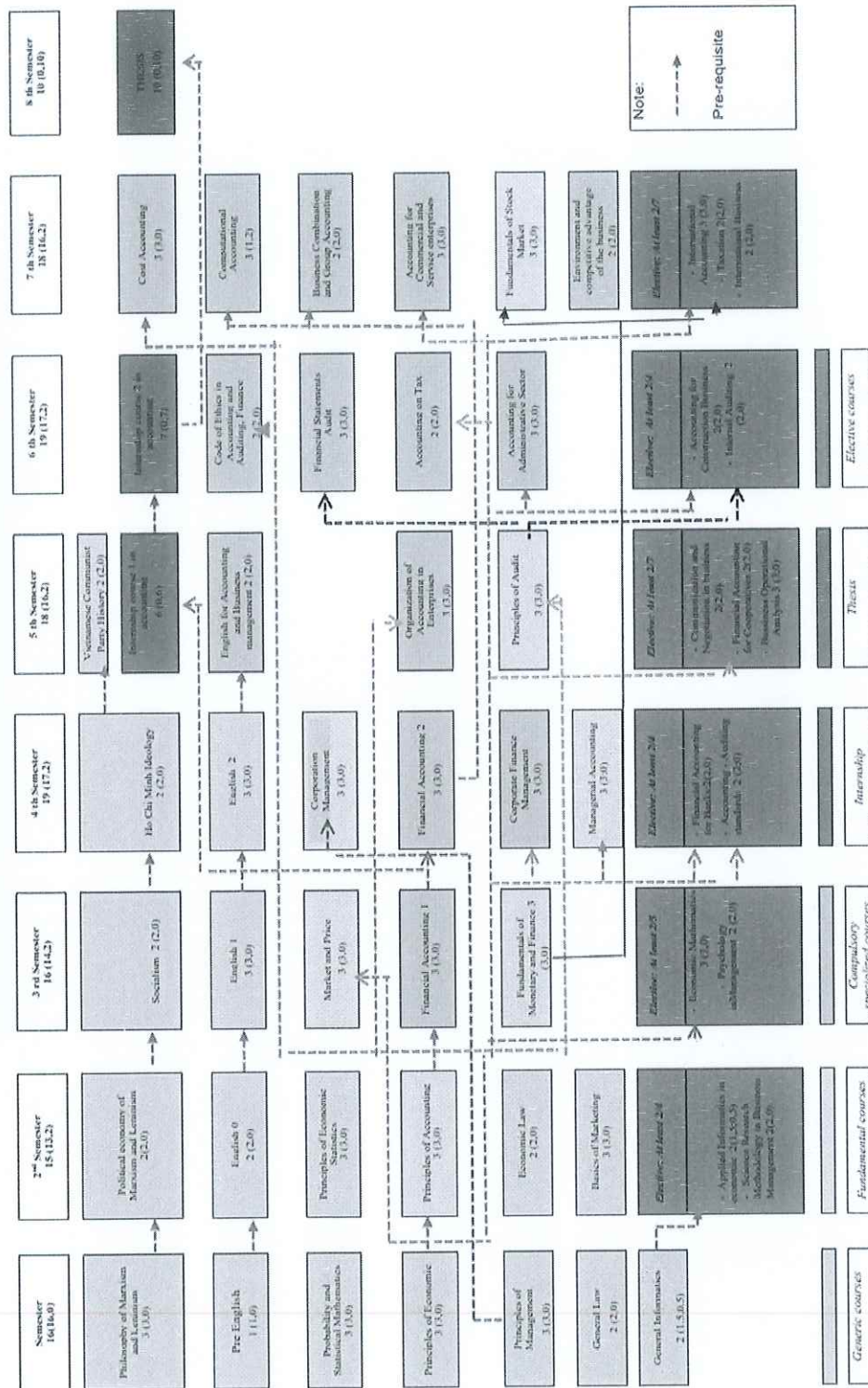


Figure 2.1. Curriculum learning roadmap - Option 1: Accounting

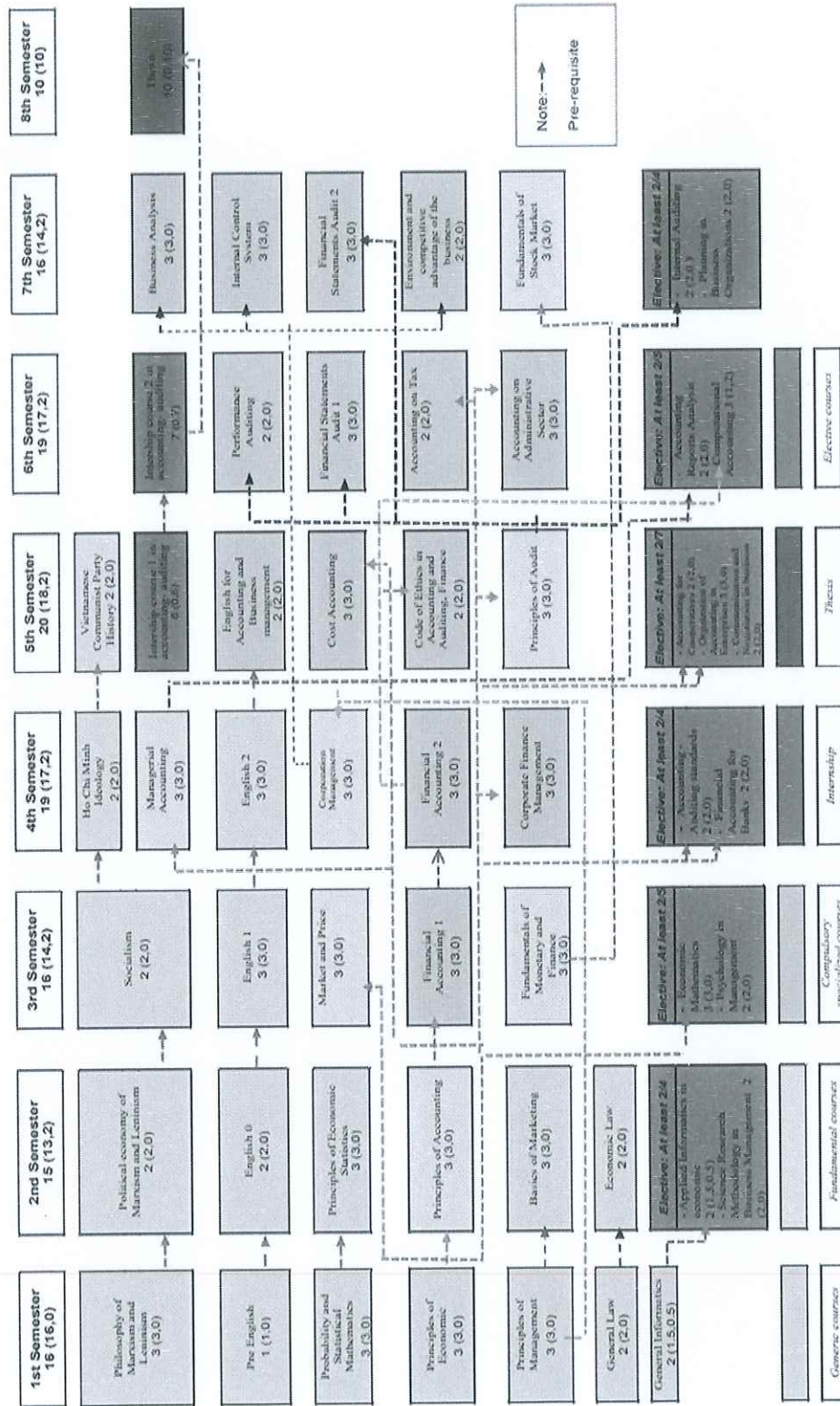


Figure 2.2. Curriculum learning roadmap – Option 2: Accounting – Auditing

APPENDIX 3: COURSE CONTRIBUTION MATRIX

Note: I – Introduction; P – Practice; R – Reinforce; M – Master;

TT	Year	Sem	Blocks	Code	Course	PLO1		PLO2			PLO3			PLO4				PLO5			PLO6			PLO7			PLO8				PLO9			PLO10																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
						1.1	1.2	2.1	2.2	2.3	3.1	3.2	3.3	4.1	4.2	4.3	4.4	5.1	5.2	5.3	6.1	6.2	6.3	7.1	7.2	8.1	8.2	8.3	8.4	9.1	9.2	10.1	10.2	10.3																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
1	1	1	Generic course	ML01020	Philosophy of Marxism and Leninism	I																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									

TT	Year	Sem	Blocks	Code	Course	PLO1		PLO2		PLO3			PLO4				PLO5			PLO6		PLO7		PLO8				PLO9		PLO10		
						1.1	1.2	2.1	2.2	2.3	3.1	3.2	3.3	4.1	4.2	4.3	4.4	5.1	5.2	5.3	6.1	6.2	7.1	7.2	8.1	8.2	8.3	8.4	9.1	9.2	10.1	10.2
20	2	3	Specilized course	KQ03008	Financial Accounting 1				I			P							P								P					
21	2	4	Generic course	SN01033	English 2	R							P				P													R		
22	2	4	Generic course	ML01005	Ho Chi Minh Ideology	R							R																	P		
23	2	4	Specilized course	KQ02209	Corporation Management			P				I				P														P		
24	2	4	Specilized course	KQ03301	Corporate Finance Management			P				P										I		I	P							
25	2	4	Specilized course	KQ03009	Financial Accounting 2				P			R		P								R					R					
26	2	4	Specilized course	KQ03314	Accounting - Auditing standards				P			I						P	P							P						
27	2	4	Specilized course	KQ03316	Financial Accounting for Bank					P		R								R	I					P						
28	3	5	Generic course	ML01023	Vietnamese Communist Party History	R									R	P														P		
29	3	5	Fundamental course	KQ03317	Principles of Audit				P			I															P					
30	2	4	Fundamental course	KQ02005	Managerial Accounting	R			R										P													
31	3	5	Specilized course	SN03052	English for Accounting and Business management	R							R				R													R		
32	3	6/5	Specilized course	KQ03375	Code of Ethics in Accounting and Auditing, Finance				M			P							R				P			P						
33	3	5	Specilized course	KQ03367	Organization of Accounting in enterprise				R						P	M				R						R						
34	3	5	Specilized course	KQ03003	Financial Accounting for Cooperatives					P									R						M		P					
35	3	5	Specilized course	KQ03102	Communication and Negotiation in business			M					R					R												R		
36	3/4	5/7	Specilized course	KQ03016	Business Analysis	M					P			R																R		
37	3/0	6/0	Specilized course	KQ03012	Financial Statements Audit				R									R		P												
38	0/3	0/6	Specilized course	KQ03324	Financial Statements Audit 1					R										R												
39	3	6	Specilized course	KQ03010	Accounting on Tax			M		M																				R		
40	3	6	Specilized course	KQ03368	Accounting for Administrative Sector					P					R					P	P						R					
41	0/3	0/6	Specilized course	KQ03323	Performance Auditing			R						M						R								M				

TT	Year	Sem	Blocks	Code	Course	PLO1		PLO2		PLO3			PLO4				PLO5			PLO6		PLO7		PLO8				PLO9			PLO10			
						1.1	1.2	2.1	2.2	2.3	3.1	3.2	3.3	4.1	4.2	4.3	4.4	5.1	5.2	5.3	6.1	6.2	7.1	7.2	8.1	8.2	8.3	8.4	9.1	9.2	10.1	10.2	10.3	
42	3/4	6/7	Specialized course	KQ03346	Internal Auditing				R			R																						
43	3/0	6/0	Specialized course	KQ03339	Accounting for Construction Business					R												P									M			
44	0/3	0/6	Specialized course	KQ03315	Accounting Reports Analysis						R						M					R									R			
45	3	5	Internship	KQ04980	Internship course 1			P				P										P		P	P					P				
46	3	6	Internship	KQ04981	Internship course 2			R				R												R	R					R				
47	4	7	Generic course	KQ03307	Fundamentals of Stock Market			R			M											M			R							M		
48	4/3	7/6	Specialized course	KQ03004	Computational Accounting					M		R																				M		
49	4/0	7/0	Specialized course	KQ03344	Business Combination and Group Accounting					R	R									R												M		
50	4/0	7/0	Specialized course	KQ03338	Accounting for Commercial and Service enterprises					R			M							M														
51	4/3	7/5	Specialized course	KQ03001	Cost Accounting					M			M							R					M								R	
52	4	7	Specialized course	MT03066	Environment and competitive advantage of the business		R						R							R												M		
53	4	7	Specialized course	KQ03322	Internal Control System			R				R							M														M	
54	0/4	0/7	Specialized course	KQ03318	Financial Statements Audit 2					M									M															
55	4/0	7/0	Specialized course	KQ03105	International Business			M										M		R		M											M	
56	4/0	7/0	Specialized course	KQ03310	Taxation		M					M								M							M							
57	4/0	7/0	Specialized course	KQ03321	International Accounting						M											M											M	
58	0/4	0/7	Specialized course	KQ03014	Planning in Business Organizations			R												M							R				R			
59	4	8	Specialized course	KQ04997	Thesis			M				M													M	M					M	M		

APPENDIX 4: MAPPING THE PLOs WITH THE PLOs OF OTHER PROGRAMS

THE PLOs OF OTHER PROGRAMS						
		Program: Bachelor of Accounting	Program: Bachelor of Business Accounting	Program: Bachelor of Accounting	Program: Bachelor of Accounting	Program: Bachelor of Accounting
No	The PLOs of the Bachelor of Accounting, VNUA	Uni: National Economics University	Uni: Academy of Finance	Uni: New South Wales University	Uni: College of Southern Nevada	Uni: Rowan University
		Country: Viet Nam	Country: Viet Nam	Country: Australia	Country: The USA	Country: The USA
		Website link: https://saa.neu.edu.vn	Website link: https://hvtc.edu.vn	Website link: https://www.unsw.edu.au	Website link: https://www.csn.edu	Website link: https://www.rowan.edu
1.	KNOWLEDGE					
1.1	Generic Knowledge PLO 1: Apply knowledge of mathematics, social sciences and understanding contemporary matters in accounting.	- Students have awareness and understanding of scientific socialism, the Communist Party of Vietnam, and Ho Chi Minh's ideology and are able to comprehend and adhere to Ho Chi Minh's ideology under the leadership of the Communist Party of Vietnam; - Students understand the worldview and methodology of Mac-Leninism and its application in learning, researching and studying other subjects and human knowledge to real life in the context of the world and the country economic development.	- Students have basic understanding of tax, corporate securities business, banking, economic law; other supporting economic knowledge to effectively serve professional work. - Students have basic understanding of accounting in accordance with international practices and developed countries to perform accounting work in an international working environment.			
1.2	Professional Knowledge PLO 2: Apply accounting principles and regulations (IFRS, VAS,	- Students are able to effectively identify the needs	- Implement the accounting processes of all		- Incorporate accounting principles,	- Students will learn current financial and

THE PLOs OF OTHER PROGRAMS				
No	The PLOs of the Bachelor of Accounting, VNUA	Program: Bachelor of Accounting	Program: Bachelor of Business Accounting	Program: Bachelor of Accounting
		Uni: National Economics University Country: Viet Nam Website link: https://saa.neu.edu.vn	Uni: Academy of Finance Country: Viet Nam Website link: https://hvtc.edu.vn	Uni: College of Southern Nevada Country: The USA Website link: https://www.csn.edu
		of accounting information of different users; - Students perceive comprehensive and up-to-date accounting knowledge. - Students will be able to apply accounting standards, accounting regulations and generally accepted accounting practices to process accounting data to provide useful accounting information and provide effective recommendations for users of accounting information.	types of enterprises in all fields and all economic sectors. - Students have comprehensive knowledge, grasping the accounting process of economic-financial operations such as capital and payment accounting, accounting of inputs, accounting of production and business processes, financial investment..., making and analyzing separate reporting financial systems, consolidated financial statements in enterprises, groups, corporations, units of all economic sectors. - Students have comprehensive understanding of management accounting and organizing of management accounting information to advise	procedures and theories of organizing and maintaining business and financial transactions
		Accounting Law, Auditing Law) to organize the accounting system of enterprises to meet needs for information of stakeholders.		managerial accounting theories and methods, and develop skills to prepare and analyze financial statements for business organizations and non-profit entities.

THE PLOs OF OTHER PROGRAMS					
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		Uni: National Economics University Country: Viet Nam Website link: https://saa.neu.edu.vn	Uni: Academy of Finance Country: Viet Nam Website link: https://hvtc.edu.vn	Uni: College of Southern Nevada Country: The USA Website link: https://www.csn.edu	Uni: Rowan University Country: The USA Website link: https://www.rowan.edu
			managers at all levels in the enterprise related to short-term production and business activities and strategies long-term business strategy.		
		PLO 3: Evaluate business performance based on the requirement of accounting information for users to make decisions	- Students are able to analyze accounting reports and evaluate activities of enterprises and organizations.	- Measure, estimate, and report business value; - Tell stories by interpreting and communicating business outcomes, prospects, and challenges	- Students will understand the importance and application of financial accounting in business decision making.
2	SKILLS				
2.1	Generic Skills				
	PLO 4: Participate effectively in teamwork activities both as a member or as a team leader	- Students have independent working skills, dynamic and diverse teamwork skills; have sufficient health and basic knowledge of physical education and defense education.	- Having skills in teamwork and professional coordination with relevant units and individuals such as tax authorities; banks, businesses and individuals to complete assigned professional tasks.		
	PLO 5: Communicate effectively with stakeholders using multimedia effectively; Achieve English	- Students have skills in written communication, report writing and professional	- Having logical thinking, presentation and critical skills to detect and handle		- Students will develop oral and written communication skills that

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		presentations related to plans, tasks and implementation of assigned activities. - Students meet foreign language output standards (international certificate IELTS 5.5 and equivalent).	problems related to the field of corporate accounting. - Use English to communicate fluently, be able to exploit and use professional documents in English.		will enable them to effectively communicate financial results.
2.2	Professional Skills PLO 6: Solve the problems in accounting based on critical and creative thinking properly	<ul style="list-style-type: none"> - Students have skills in classifying, identifying, measuring, recording, making and analyzing accounting reports in order to provide useful information to stakeholders with interests related to accounting objects. - Students have the skills to systematize knowledge to design, analyze and evaluate the accounting information system of the unit in the information technology environment. - Students have skills in analyzing the impact of the domestic and international business environment on 	<ul style="list-style-type: none"> - Having skills in implementing accounting tasks according to specific and general accounting practices; Apply professional knowledge to perform the job to ensure compliance with the provisions of law and in accordance with the conditions of the unit. - Students are able of capturing information needs of managers and collecting, synthesizing, analyzing data, presenting and advising managers in short-term management situations and decisions. 	<ul style="list-style-type: none"> - Advise on complex business, taxation, and regulatory matters; - Co-create strategies for future success; - Enhance the reliability of business information; - Leverage financial and analytical technology to improve business insights 	<ul style="list-style-type: none"> - Formulate conceptual framework of the accounting cycle with the application of basic assumptions, concepts and guidelines for preparing financial statements - Students will develop an understanding of global issues in business, as well as understand the impact of International Financial Reporting Standards. - Students will acquire knowledge of federal tax laws and procedures as they relate to individual and business entities with an emphasis on planning, research, and preparation.

THE PLOs OF OTHER PROGRAMS				
No	The PLOs of the Bachelor of Accounting, VNUA	Program: Bachelor of Accounting	Program: Bachelor of Business Accounting	Program: Bachelor of Accounting
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		professional activities of the accounting profession in the context of globalization. - Students have the skills to apply knowledge to solve accounting problems arising in units and organizations.	strategic planning.	
		PLO 7: Use appropriately information technology to perform accounting and auditing functions	- Proficient in the use of basic informatics and application software for professional work.	- Enhance proficiency in processing financial information with computerized accounting systems and software - Students will understand business processes to integrate computer software applications, and to evaluate the design and implementation of information systems in a business environment.
	PLO 8: Conduct research in accounting and auditing effectively		- Ability to organize and perform accounting work proactively and effectively coordinate within the accounting apparatus in particular, in the enterprise's management system in general. Capable of self-updating new issues and changes of accounting standards, regimes and business environment to	

THE PLOs OF OTHER PROGRAMS				
No	The PLOs of the Bachelor of Accounting, VNUA	Program: Bachelor of Accounting	Program: Bachelor of Business Accounting	Program: Bachelor of Accounting
		Uni: National Economics University Country: Viet Nam Website link: https://saa.neu.edu.vn	Uni: Academy of Finance Country: Viet Nam Website link: https://hvtc.edu.vn	Uni: College of Southern Nevada Country: The USA Website link: https://www.csn.edu
			Uni: New South Wales University Country: Australia Website link: https://www.unsw.edu.au	Uni: Rowan University Country: The USA Website link: https://www.rowan.edu
			serve professional work.	
3	ETHICS AND ATTITUDES			
	PLO 9: Comply strictly with the laws and follow professional ethics in accounting and auditing	- Capable of self-control and self-responsibility for the work they undertake within the framework of compliance with accounting regulations and rules.		- Students will develop an appreciation for the ethical and regulatory environment for accountants.
	PLO 10: Define career orientation clearly and be ready to continue professional development plans towards lifelong learning in the dynamic context of globalization.		- Work with a professional conscience and integrity	- Students will develop an appreciation for the roles played by accountants in society providing and ensuring the integrity of financial and other information. - Students will engage in applied, experiential learning activities.