

MINISTRY OF EDUCATION AND TRAINING
QUY NHON UNIVERSITY

PROGRAM

Level of education : **Undergraduate**
Major : **ACCA-Oriented Accounting**
Code : **7340301ACCA**
Type of education : **Full-time**

PROGRAM

*(Issued together with Decision No. 2178/QĐ-ĐHQN dated August 1, 2025
of the Rector of Quy Nhon University)*

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1. PROGRAM OBJECTIVES (POs)

1.1. General objectives

The undergraduate training program in ACCA-oriented Accounting equips learners with professional knowledge and practical competencies, global integration skills, digital capabilities, and innovative capacity in the fields of accounting and data analysis, particularly an understanding of international accounting standards. After graduation, learners possess political qualities, professional ethics, and good health; have professional knowledge and practical skills, research capacity, and the ability to apply science, technology, and digital techniques; have the ability for lifelong learning; demonstrate creativity and adaptability to a digitalized working environment; and show professional responsibility and a sense of community service, thereby meeting the requirements of socio-economic development, ensuring national defense and security, and promoting international integration.

The ACCA-oriented Accounting major at Quy Nhon University is an accounting training program that integrates courses corresponding to ACCA qualifications, including: Business and Technology 1, Business and Technology 2 (ACCA, F1), Management Accounting 1, Management Accounting 2 (ACCA, F2), and International Accounting 1, International Accounting 2 (ACCA, F3). ACCA is the abbreviation for the Association of Chartered Certified Accountants, one of the largest and most prestigious professional accounting and auditing organizations in the world. In addition, the ACCA-oriented Accounting training program at Quy Nhon University also includes several courses taught in English such as Microeconomics, Macroeconomics, Accounting Principles, Auditing Principles, English for

Accounting 1, and English for Accounting 2. Accordingly, the ACCA-oriented Accounting training program is designed with approximately 25% of the courses taught entirely in English and 75% in Vietnamese. This approach helps students become familiar with and proficient in using international accounting terminology. Through this program, students are equipped with in-depth knowledge of accounting, auditing, and finance, while also being prepared with the necessary skills to take the ACCA qualification examinations—an internationally recognized certification in the field of accounting and finance. This provides a foundation for students to successfully obtain the ACCA Diploma in Accounting and Business, thereby enhancing their competitive advantage and opportunities to receive higher salaries when seeking employment in the fields of accounting and finance. In addition, the program also serves as an important stepping stone for students to continue pursuing other ACCA qualifications, helping to expand career opportunities and obtain attractive income levels at multinational companies.

1.2. Specific objectives

The specific objectives of the Undergraduate training program in ACCA-oriented Accounting provide learners with:

- + PO1: Professional knowledge, professional skills, and practical competencies in the field of accounting, particularly an understanding of international accounting standards and economic analysis.
- + PO2: Vision, critical thinking, proactive collaboration, and the ability to solve problems of organizations, localities, the nation, and the region.
- + PO3: The ability for self-learning, innovation and creativity, entrepreneurial thinking, and digital competence.
- + PO4: Ethics, professional responsibility, and a sense of community service.

2. EMPLOYMENT OPPORTUNITIES AND FURTHER STUDY PROSPECTS

Graduates of the ACCA-oriented Accounting training program may apply for positions at multinational companies; domestic and international enterprises, banks, and financial institutions; as well as administrative and public service units, in the following positions:

- Accountant
- General Accountant
- Internal Auditor
- Internal Controller
- Audit Assistant
- Accounting Consultant
- Tax Consultant
- Financial Consultant
- Transaction Officer
- Credit Officer

- Accounting Service Provider
- Person in charge of or manager of the Accounting, Finance, Control, or Audit departments at organizations when meeting the required conditions.

- Research staff or lecturer teaching accounting at universities, institutes, research centers, and institutions providing training for accounting and auditing human resources.

Graduates of the ACCA-oriented Accounting training program have sufficient qualifications, competencies, and skills to:

- Take the examination for the Diploma in Accounting & Business of the Association of Chartered Certified Accountants (ACCA).

- Participate in short-term advanced training and professional development courses in accounting and auditing both domestically and internationally, and attend training programs for other professional accounting certifications such as CAT, CPA, the Practicing Certificate in Accounting, and the Chief Accountant Certificate, etc.

- Pursue a second bachelor's degree in related majors.

- Enroll in postgraduate programs (master's or doctoral degrees) in accounting, auditing, or other majors in the fields of economics and business administration at universities both domestically and internationally.

3. LEARNING OUTCOMES

The Program Learning Outcomes (PLOs) of the Undergraduate program in ACCA-oriented Accounting specify that graduates will have the ability to:

- + PLO1: Apply knowledge related to accounting, particularly international accounting standards, to provide information for stakeholders who need to use it.

- + PLO2: Apply knowledge related to economic data analysis to provide information for decision-making.

- + PLO3: Use processes for extracting data and information in accounting to perform professional tasks.

- + PLO4: Apply communication skills to handle accounting tasks in a global business environment.

- + PLO5: Apply teamwork skills to handle accounting tasks in a global business environment.

- + PLO6: Identify business opportunities and propose innovative entrepreneurial ideas.

- + PLO7: Demonstrate the ability for self-learning, self-study, and lifelong learning capacity.

- + PLO8: Demonstrate ethics and professional responsibility through making professional judgments and evaluations in the field of accounting.

Mapping of Program Objectives (POs) and Program Learning Outcomes (PLOs):

Program Objectives (POs)	Program Learning Outcomes (PLOs)							
	1	2	3	4	5	6	7	8
PO1	x	x						
PO2			x	x	x			
PO3			x			x	x	
PO4								x

Performance Indicators (PIs) used to assess the Program Learning Outcomes (PLOs) of the Auditing Program:

Program Learning Outcomes (PLO)	Performance Indicators (PI)
PLO1: Apply knowledge related to accounting, particularly international accounting standards, to provide information for stakeholders who need to use it.	PI 1.1: Identify knowledge related to accounting in order to participate in the accounting work of an organization to provide information for users.
	PI 1.2: Apply knowledge related to accounting to prepare accounting reports in order to provide information for users.
PLO2: Apply knowledge related to economic data analysis to provide information for decision-making.	PI 2.1: Identify relevant knowledge to conduct accounting data analysis.
	PI 2.2: Prepare accounting data analysis reports to provide information for decision-making.
PLO3: Use processes for extracting data and information in accounting to perform professional tasks.	PI 3.1: Browse, search, and filter data, information, and digital content in accounting.
	PI 3.2: Evaluate data, information, and digital content in accounting.
	PI 3.3: Manage data, information, and digital content in accounting.
PLO4: Apply communication skills to handle accounting tasks in a global business environment.	PI 4.1: Select appropriate presentation methods to communicate ideas related to accounting issues.
	PI 4.2: Present written documents in the field of accounting.
	PI 4.3: Read and understand English documents related to the field of accounting.

PLO5: Apply teamwork skills to handle accounting tasks in a global business environment.	PI 5.1: Form teams.
	PI 5.2: Develop team activity plans to achieve the proposed objectives.
	PI 5.3: Participate and contribute to team activities.
PLO6: Identify business opportunities and propose innovative entrepreneurial ideas.	PI 6.1: Identify professional and business contexts.
	PI 6.2: Develop innovative entrepreneurial ideas.
PLO7: Demonstrate the ability for self-learning, self-study, and lifelong learning capacity.	PI 7.1: Demonstrate autonomy and responsibility in the learning process through proactively collecting relevant knowledge and information from different sources.
	PI 7.2: Have the ability to search for information and transform information into knowledge to apply in problem-solving.
PLO8: Demonstrate ethics and professional responsibility through making professional judgments and evaluations in the field of accounting.	PI 8.1: Identify ethical issues and professional responsibilities in professional activities in the field of accounting.
	PI 8.2: Make professional judgments and evaluations in the field of accounting based on the nature of ethical issues and professional responsibilities as well as their impacts.

4. PROGRAM DURATION AND TOTAL CREDITS

4.1. Program duration: 4 years

4.2. Total credits: 135 credits (excluding Physical Education and National Defense and Security Education)

135 credits (excluding 3 credits of Physical Education and 9 credits of National Defense and Security Education)

Program structure	Credits
General Knowledge	27
Professional Knowledge	108
- Fundamental knowledge	24
- Specialized knowledge (if any)	52
- Supplementary Knowledge	20

- Internship	6
- Graduation thesis, Alternative courses	6
Total	135

5. ADMISSION REQUIREMENTS

Applicants who have graduated from upper secondary school or an equivalent level in accordance with the current admission regulations and the regulations on ACCA-oriented undergraduate training of Quy Nhon University. Applicants with English proficiency at an upper-intermediate level or higher will have greater advantages in the learning process and in accessing specialized courses taught in English.

6. TRAINING METHOD, GRADUATION REQUIREMENTS

6.1. Training Method: Training under the credit-based system.

6.2. Graduation Requirements: (Academic requirements, prerequisite courses, foreign language requirement, and information technology requirement)

- Academic requirements: In accordance with the current undergraduate training regulations of the Ministry of Education and Training; the undergraduate training regulations and the current regulations on ACCA-oriented undergraduate training of Quy Nhon University.

- Physical Education and National Defense and Security Education: Meet the required conditions and obtain the Certificate of National Defense and Security Education.

- Foreign language requirement: Achieve at least Level 4/6 of the Vietnamese Foreign Language Proficiency Framework or equivalent (IELTS 5.5–6.0; TOEFL iBT 46–93; TOEIC four skills: Listening 600–845, Speaking 146–160, Writing 130–150).

- Information technology requirement: Achieve and obtain the Certificate of Basic Information Technology Application.

- Meet all Program Learning Outcomes of the training program.

7. TEACHING METHODS AND LEARNING ASSESSMENT

7.1. Teaching Methods

In accordance with the current undergraduate training regulations of Quy Nhon University.

- Preparation of lecturers

- + Teaching materials, learning guidance materials, and teaching aids (if necessary).

- Teaching and learning methods

- + Direct teaching: lecturing, discussion, presentation.

- + Indirect teaching: guiding questions, problem-solving, case-based learning, group-based learning.

- + Experiential learning: internship, field practice, group assignments.

- + Interactive teaching: discussion, teamwork.

+ Self-study: homework assignments, solving given situations.

Relationship between Program Learning Outcomes (PLOs) and teaching and learning methods.

Teaching and learning methods	Program Learning Outcomes (PLOs)							
	1	2	3	4	5	6	7	8
I. Direct teaching								
1. Lecturing	x	x						
2. Presentation	x	x						
II. Indirect teaching								
3. Case-based learning	x	x	x		x	x	x	x
4. Problem-based learning	x	x	x		x	x	x	x
5. Guiding questions	x	x	x	x			x	x
III. Experiential learning								
6. Experiential learning	x	x	x	x	x	x	x	x
7. Internship – field practice	x	x	x	x	x	x	x	x
8. Simulation	x	x	x	x	x	x	x	x
9. Practice – experimentation	x	x	x	x	x	x	x	x
IV. Interactive teaching								
10. Interactive lectures	x	x	x					
11. Group assignments	x	x	x	x	x	x	x	x
12. E-Learning	x	x	x	x	x	x	x	x
V. Self-study								
13. Homework assignments	x	x					x	
14. Solving given situations	x	x		x			x	x

- Improvement to enhance teaching quality

+ Emphasize the use of teaching methods that focus on developing learners' competencies, maximizing students' activeness, creativity, and initiative. To achieve this, lecturers need to promote psychological functions and independent, creative thinking by creating opportunities for students to discuss and present their viewpoints and ideas on issues related to the courses being taught. Lecturers should also appropriately combine different teaching methods suitable for each group of learners and specific contexts, thereby helping learners proactively organize their own study and research, and actively explore, discover, and acquire knowledge and skills in accordance with the learning outcomes of the course.

+ Optimal use of facilities and teaching–learning resources: The University needs to develop plans to invest in and effectively utilize facilities, equipment, and materials that support teaching, scientific research, and learning activities of lecturers and students. At the same time, the University should strengthen and expand cooperation with enterprises, research institutes, universities, organizations, and individuals both domestically and internationally in order to create favorable conditions for the development, application, and effective use of modern facilities, technical systems, and new technologies, thereby improving the quality of education and training.

7.2. Learning Assessment

In accordance with the current undergraduate training regulations of Quy Nhon University.

* *Grading scale:*

A 10-point grading scale is used for all forms of assessment in the course.

* *Format, evaluation criteria, and scoring system:*

a. Theoretical courses

No	Format	Evaluation criteria	Choose one of the three weighting groups		
			Group 1	Group 2	Group 3
1	Progress Assessment (Depending on the course, appropriate options may be selected)		30%	40%	50%
	Attendance	<i>Proactiveness, level of preparation, and active participation in classroom activities.</i>	10%	10%	10%
		<i>Attendance at required class sessions; absence must not exceed 20% of the total class hours. Depending on the number of absences, the lecturer will determine the score according to the absence rate.</i>			
	Test / Group assignment /	<i>* Students complete one or more individual tests (in written or</i>	20%	30%	40%

	Practical exercise	<i>presentation form) with different weightings depending on the level of difficulty as determined by the lecturer in charge.</i> <i>- Assessment criteria for tests: correctness of the answers according to the test requirements.</i> <i>* Group reports, seminars, or major assignments as required by the lecturer in charge.</i> <i>- Assessment criteria for reports, seminars, and major assignments: content, format, and presentation of the report in accordance with the assessment regulations of the Department.</i> <i>* Practical exercises as required by the lecturer in charge.</i> <i>- Assessment criteria for practical exercises: correctness of the answers and fulfillment of the requirements of the practical exercises.</i>			
2	Final Exam	<i>Final examination of the course</i> <i>* Examination format: Written / Oral.</i> <i>- Assessment criteria: Based on the answer key of the examination.</i> <i>* Examination format: Practical.</i> <i>- Assessment criteria: Correct answers and fulfillment of the requirements of the practical task.</i> <i>* Examination format: Report.</i> <i>- Assessment criteria: Content, format, and oral defense of the report in accordance with the assessment regulations of the Department.</i>	70%	60%	50%

b. Practical courses

Students are required to attend all practical sessions. The average score of the practical exercises during the semester, rounded to one decimal place, is used as the final score for the practical course.

c. Internships courses

50% continuous assessment score; 50% oral examination score.

d. Graduation Thesis

Implemented in accordance with the undergraduate training regulations issued together with Decision No. 1487/QĐ-ĐHQN dated July 1, 2021 of Quy Nhon University.

*** Assessment Methods**

The assessment methods used in the Accounting training program are divided into two main types: Formative Assessment and Summative Assessment.

The explanations describing these assessment methods are presented in the following table:

Mapping of Assessment Methods and Program Learning Outcomes (PLOs)

Assessment Method	Program learning outcomes (PLOs)							
	1	2	3	4	5	6	7	8
I. Formative Assessment								
1. Attendance assessment				x				
2. Assignment assessment	x	x	x				x	x
3. Presentation assessment	x	x	x		x		x	x
4. Group work assessment				x	x	x	x	x
5. Test assessment	x	x	x				x	x
6. Practical exercise assessment			x	x		x		
II. Summative Assessment								
7. Written test	x	x	x				x	
8. Multiple-choice test	x	x	x				x	
9. Defense and oral examination	x	x	x	x			x	
10. Report assessment (content and oral examination)		x	x	x	x	x	x	x
11. Group work assessment		x	x	x	x	x		x

8. PROGRAM CONTENT

No	Course Code	Course Name	Semester	Number of credits	Class duration			Experimental/Practical	Others	Self-study time	Prerequisite Course Code	Managing Faculty	Note
					Theory	Practise	Tests						
I. General Knowledge				39									
I.1. Political Science and Law				13									
1	1130049	Fundamentals of Law	1	2	27		6			60		DPESM	
2	1130299	Philosophy of Marxism and Leninism	2	3	40		10			90		DPESM	
3	1130300	Political economics of marxism and leninism	3	2	27		6			60	1130299	DPESM	
4	1130301	Science socialism	4	2	27		6			60	1130300	DPESM	
5	1130302	History of Vietnamese Communist Party	5	2	27		6			60	1130301	DPESM	
6	1130091	Ho Chi Minh thought	6	2	27		6			60	1130302	DPESM	
I.2. Physical Education, National Defense and Security Education			ĐK	12									
I.2.1. Physical Education: Students choose one of the following eight physical education groups each semester:				3									
7	1120172	Physical Education 1 (Football 1) (*)	1	1	4			26		21		DPNDE	
8	1120173	Physical Education 2 (Football 2) (*)	2	1	4			26		21	1120172	DPNDE	
9	1120174	Physical Education 3 (Football 3) (*)	3	1	4			26		21	1120173	DPNDE	
10	1120175	Physical Education 1 (Volleyball 1) (*)	1	1	4			26		21		DPNDE	
11	1120176	Physical Education 2 (Volleyball 2) (*)	2	1	4			26		21	1120175	DPNDE	
12	1120177	Physical Education 3 (Volleyball 3) (*)	3	1	4			26		21	1120176	DPNDE	
13	1120178	Physical Education 1 (Basketball 1) (*)	1	1	4			26		21		DPNDE	

14	1120179	Physical Education (Basketball) (*) 2	2	1	4			26		21	1120178	DPNDE	
15	1120180	Physical Education (Basketball) (*) 3	3	1	4			26		21	1120179	DPNDE	
16	1120181	Physical Education (Badminton) (*) 1	1	1	4			26		21		DPNDE	
17	1120182	Physical Education (Badminton) (*) 2	2	1	4			26		21	1120181	DPNDE	
18	1120183	Physical Education (Badminton) (*) 3	3	1	4			26		21	1120182	DPNDE	
19	1120184	Physical Education (Traditional Vietnamese Martial Arts) (*) 1	1	1	4			26		21		DPNDE	
20	1120185	Physical Education (Traditional Vietnamese Martial Arts) (*) 2	2	1	4			26		21	1120184	DPNDE	
21	1120186	Physical Education (Traditional Vietnamese Martial Arts) (*) 3	3	1	4			26		21	1120185	DPNDE	
22	1120187	Physical Education (Taekwondo) (*) 1	1	1	4			26		21		DPNDE	
23	1120188	Physical Education (Taekwondo) (*) 2	2	1	4			26		21	1120187	DPNDE	
24	1120189	Physical Education (Taekwondo) (*) 3	3	1	4			26		21	1120188	DPNDE	
25	1120190	Physical Education (Karatedo 1) (*) 1	1	1	4			26		21		DPNDE	
26	1120191	Physical Education (Karatedo 2) (*) 2	2	1	4			26		21	1120190	DPNDE	
27	1120192	Physical Education (Karatedo 3) (*) 3	3	1	4			26		21	1120191	DPNDE	
28	1120239	Physical Education (Pickleball 1) (*) 1	1	1	4			26		21		DPNDE	

46	1140250	Accounting Principles	2	4	40	15	10			120	1140222	DEA	E
47	1140251	Business and Technology 1	3	2	20	6	8			60	1140250	DEA	E
48	1140252	Business and Technology 2	4	2	20	6	8			60	1140251	DEA	E
II.2. Specialized knowledge				52									
II.2.a. Compulsory				49									
49	1140162	Financial Accounting 1	3	3	30	15				90	1140250	DEA	
50	1140270	Financial Accounting 2	4	3	30	12	6			90	1140162	DEA	
51	1140283	Management accounting 1	4	4	45	10	10			120	1140250	DEA	E
52	1140285	International Accounting 1	5	3	30	13	4			90	1140250	DEA	E
53	1140271	Financial Accounting 3	5	2	24	4	4			60	1140202	DEA	
54	1140284	Management accounting 2	5	3	36	6	6			90	1140204	DEA	E
55	1140124	Business Analysis	5	3	30	15				90	1140250	DEA	
56	1140113	Accounting information system	6	3	36	9				90	1140202	DEA	
57	1140286	International Accounting 2	6	4	45	13	4			120	1140205	DEA	E
58	1140269	Accounting practice 1	6	3	18	0	12	42	BTL	90	1140162 1140202	DEA	
59	1140275	Financial statement analysis	6	4	38	22				120	1140124	DEA	
60	1140247	Data analytics for accounting, auditing	7	4	40	14	0	12	0	120	1140180	DEA	
61	1140211	Tax accounting and tax reporting	7	3	36	9				90	1140203	DEA	
62	1140209	Accounting practice 2	7	2				60	BTL	60	1140162 1140202 1140203 1140208	DEA	
63	1140268	Accounting for administrative and public service organizations	7	3	30	9	12			90	1140250	DEA	
64	1140210	Accounting information safety	7	2	24	6				60	1140113	DEA	
II.2.b. Optional				3									
Choose one of the following three courses				3									
65	1140277	Bank accounting	7	3	30	9	12			90	1140250	DEA	
66	1140287	Company accounting	7	3	30	13	4			90	1140162	DEA	
67	1140151	Investment project	7	3	36	9				90	1140250	DEA	

		accounting principles											
II.3. Supplementary Knowledge				20									
II.3.1. Compulsory				16									
68	1130143	Business Law	2	2	25	5				60	1130049	DPESM	
69	1140254	English for Accounting 1	3	2	20	6	8			60	1090166	DEA	E
70	1140253	Auditing Principles	3	3	33	9	6			90	1140250	DEA	E
71	1140274	Financial statement audit	4	3	36	6	6			90	1140253	DEA	
72	1140255	English for Accounting 2	4	2	20	6	8			60	1140254	DEA	E
73	1140246	Accounting professional ethics	6	2	24	6				60		DEA	
74	1140279	Internal control	7	2	23	5	4			60	1140253	DEA	
II.3.2. Optional				4									
Choose one of the following three courses			3	2									
75	1150142	Management	3	2	26	3	2			60		FBA	
76	1150535	Strategic management	3	2	18	8	8			60		FBA	
77	1140240	Digital economics	3	2	26	0	8			60	1140222	DEA	
Chọn 1 trong 2 học phần sau			3	2									
78	1140244	Accounting standards	3	2	18	6	12			60	1140250	DEA	
79	1140249	Environmental accounting	3	2	24	6				60	1140250	DEA	
II.4. Internships				6									
80	1140219	Practicing awareness 1	4	1				30	TT	30	1140250	DEA	
81	1140220	Practicing awareness 2	6	2				60	TT	60	1140162 1140208	DEA	
82	1140221	Graduation internship	8	3				90	TT	90	1140203 1140180 1140220	DEA	
II.5. Graduation Thesis, Alternative courses				6									
83	1140194	Graduation Thesis	8	6				180	KL	180	1140221	DEA	
TOTAL				147									

Notes: DPESM: Department of Political Education and State Management; DPNDE: Department of Physical and National Defence Education; DFL: Department of Foreign Languages; DIT: Department of Information Technology; FBA: Department of Finance, Banking and Business Administration; DEA: Department of Economics and Accounting; E: Study and take exams in English.

9. TENTATIVE TEACHING PLAN

Semester 1

No	Course Code	Course Name	Semester	Number of credits			Class duration	Experimental/ Pratical	Others	Self-study time	Prerequisite Course Code	Managing Faculty
				Theory	Practise	Tests						
Prerequisite courses			1									
Physical education: choose one of the following eight courses:			1									
1	1120172	Physical Education 1 (Football 1) (*)	1	4			26		21		DPNDE	
2	1120175	Physical Education 1 (Volleyball 1) (*)	1	4			26		21		DPNDE	
3	1120178	Physical Education 1 (Basketball 1) (*)	1	4			26		21		DPNDE	
4	1120181	Physical Education 1 (Badminton 1) (*)	1	4			26		21		DPNDE	
5	1120184	Physical Education 1 (Traditional Vietnamese Martial Arts 1) (*)	1	4			26		21		DPNDE	
6	1120187	Physical Education 1 (Taekwondo 1) (*)	1	4			26		21		DPNDE	
7	1120190	Physical Education 1 (Karatedo 1) (*)	1	4			26		21		DPNDE	
8	1120239	Physical Education 1 (Pickleball 1) (*)	1	4			26		21		DPNDE	
Required courses			16									
8	1130049	Fundamentals of Law	2	27		6			60		DPESM	
9	1090061	English 1	3	30	15	0			90		DFL	
10	1050239	Basic Information	3	30			30		90		DIT	
11	1140200	Business communication skill	2	20	3	6	8		60		DEA	
12	1140281	Microeconomics	3	30	15	0			90		DEA	E
13	1140266	Economical Mathematics	3	33	12				90		DEA	
TOTAL: 17TC (16BB + 0TC) and 01TC GDTC			17									

Semester 2

No	Course Code	Course Name	Semester	Number of credits			Class duration	Experimental/ Pratical	Others	Self-study time	Prerequisite Course Code	Managing Faculty
				Theory	Practise	Tests						
Prerequisite courses			10									
Physical education: choose one of the following eight courses:			1									
1	1120173	Physical Education 2 (Football 2) (*)	1	4			26		21	1120172	DPNDE	
2	1120176	Physical Education 2 (Volleyball 2) (*)	1	4			26		21	1120175	DPNDE	
3	1120179	Physical Education 2 (Basketball 2) (*)	1	4			26		21	1120178	DPNDE	
4	1120182	Physical Education 2 (Badminton 2) (*)	1	4			26		21	1120181	DPNDE	
5	1120185	Physical Education 2 (Traditional Vietnamese Martial Arts 2) (*)	1	4			26		21	1120184	DPNDE	
6	1120188	Physical Education 2 (Taekwondo 2) (*)	1	4			26		21	1120187	DPNDE	
7	1120191	Physical Education 2 (Karatedo 2) (*)	1	4			26		21	1120190	DPNDE	
8	1120240	Physical Education 2 (Pickleball 2) (*)	1	4			26		21	1120239	DPNDE	
National defense and security education			9									
8	1120168	National Defense and Security Education 1 (*)	3	37		16			82		DPNDE	
9	1120169	National Defense and Security Education 2 (*)	2	22		16			52		DPNDE	
10	1120170	National Defense and Security Education 3 (*)	2	14			32		44		DPNDE	
11	1120171	National Defense and Security Education 4 (*)	2	4			56		36		DPNDE	
Required courses			18									
12	1130299	Philosophy of Marxism and Leninism	3	40		10			90		DPESM	

13	1090166	English 2	4	40	20	0			120	1090061	DFL	
14	1140282	Macroeconomics	3	34	9	4			90		DEA	TA
15	1140175	Research methodology in Economics	2	24		12			60	1140222	DEA	
16	1140250	Accounting Principles	4	40	15	10			120	1140222	DEA	TA
17	1130143	Business Law	2	25	5				60	1130049	DPESM	
TOTAL: 28TC (18BB + 0TC) and 10TC GDTC, GDQP-AN			28									

Semester 3

No	Course Code	Course Name	Semester	Number of credits			Class duration	Experimental/Practical	Others	Self-study time	Prerequisite Course Code	Managing Faculty
				Theory	Practise	Tests						
Prerequisite courses			1									
Physical education: choose one of the following eight courses:			1									
1	1120174	Physical Education 3 (Football 3) (*)	1	4			26		21	1120173	DPNDE	
2	1120177	Physical Education 3 (Volleyball 3) (*)	1	4			26		21	1120176	DPNDE	
3	1120180	Physical Education 3 (Basketball 3) (*)	1	4			26		21	1120179	DPNDE	
4	1120183	Physical Education 3 (Badminton 3) (*)	1	4			26		21	1120182	DPNDE	
5	1120186	Physical Education 3 (Traditional Vietnamese Martial Arts 3) (*)	1	4			26		21	1120185	DPNDE	
6	1120189	Physical Education 3 (Taekwondo 3) (*)	1	4			26		21	1120188	DPNDE	
7	1120192	Physical Education 3 (Karatedo 3) (*)	1	4			26		21	1120191	DPNDE	
8	1120241	Physical Education 3 (Pickleball 3) (*)	1	4			26		21	1120240	DPNDE	

Required courses			15									
8	1130300	Political economics of marxism and leninism	2	27		6			60	1130299	DPESM	
9	1150107	Finance – Money	3	38	5	4			90	1140222 1140223	FBA	
10	1140251	Business and Technology 1	2	20	6	8			60	1140250	DEA	E
11	1140162	Financial Accounting 1	3	30	15				90	1140250	DEA	
12	1140254	English for Accounting 1	2	20	6	8			60	1090166	DEA	E
13	1140253	Auditing Principles	3	33	9	6			90	1140250	DEA	E
Elective courses			4									
14	<i>Elective 1: Choose one of the following three courses</i>		2									
	1150142	Management	2	26	3	2			60		FBA	
	1150535	Strategic management	2	18	8	8			60		FBA	
	1140240	Digital economics	2	26	0	8			60	1140222	DEA	
15	<i>Elective 2: Choose one of the following two courses</i>		2									
	1140244	Accounting standards	2	18	6	12			60	1140250	DEA	
	1140249	Environmental accounting	2	24	6				60	1140250	DEA	
TOTAL: 20TC (15BB + 04TC) and 01TC GDTC			20									

Semester 4

No	Course Code	Course Name	Semester	Number of credits			Class duration	Experimental/ Pratical	Others	Self-study time	Prerequisite Course Code	Managing Faculty
				Theory	Practise	Tests						
Required courses			19									
1	1130301	Science socialism	2	27		6			60	1130300	DPESM	
2	1150100	Corporate Finance	2	22	8				60	1140250	FBA	
3	1140252	Business and Technology 2	2	20	6	8			60	1140251	DEA	E
4	1140270	Financial Accounting 2	3	30	12	6			90	1140162	DEA	
5	1140283	Management accounting 1	4	45	10	10			120	1140250	DEA	E

6	1140274	Financial statement audit	3	36	6	6			90	1140253	DEA	
7	1140255	English for Accounting 2	2	20	6	8			60	1140254	DEA	E
8	1140219	Practicing awareness 1	1				30	TT	30	1140250	DEA	
TOTAL: 19TC (19BB + 0TC)			19									

Semester 5

No	Course Code	Course Name	Semester	Number of credits			Class duration	Experimental/ Pratical	Others	Self-study time	Prerequisite Course Code	Managing Faculty
				Theory	Practise	Tests						
Required courses			15									
1	1130302	History of Vietnamese Communist Party	2	27		6			60	1130301	DPESM	
2	1150422	Entrepreneurship	2	20	5	10			60	1130049	FBA	
3	1140285	International Accounting 1	3	30	13	4			90	1140250	DEA	E
4	1140271	Financial Accounting 3	2	24	4	4			60	1140202	DEA	
5	1140284	Management accounting 2	3	36	6	6			90	1140204	DEA	E
6	1140124	Business analysis	3	30	15				90	1140250	DEA	
TOTAL: 15TC (15BB + 0TC)			15									

Semester 6

No	Course Code	Course Name	Semester	Number of credits			Class duration	Experimental/ Pratical	Others	Self-study time	Prerequisite Course Code	Managing Faculty
				Theory	Practise	Tests						
Required courses			20									
1	1130091	Ho Chi Minh thought	2	27		6			60	1130302	DPESM	
2	1140113	Accounting information system	3	36	9				90	1140202	DEA	
3	1140286	International Accounting 2	4	45	13	4			120	1140205	DEA	E
4	1140269	Accounting practice 1	3	18	0	12	42	BTL	90	1140162 1140202	DEA	
5	1140275	Financial statement analysis	4	38	17	10			120	1140124	DEA	
6	1140246	Accounting professional ethics	2	24	6				60		DEA	

7	1140220	Practicing awareness 2	2				60	TT	60	1140162 1140208	DEA	
TOTAL: 20TC (20BB + 0TC)			20									

Semester 7

No	Course Code	Course Name	Semester	Number of credits			Class duration	Experimental/ Pratical	Others	Self-study time	Prerequisite Course Code	Managing Faculty
				Theory	Practise	Tests						
Required courses			16									
1	1140247	Data analytics for accounting, auditing	4	40	14	0	12	0	120	1140180	DEA	
2	1140211	Tax accounting and tax reporting	3	36	9				90	1140203	DEA	
3	1140209	Accounting practice 2	2				60	BTL	60	1140162 1140202 1140203 1140208	DEA	
4	1140268	Accounting for administrative and public service organizations	3	30	9	12			90	1140250	DEA	
5	1140210	Accounting information safety	2	24	6				60	1140113	DEA	
6	1140279	Internal control	2	23	5	4			60	1140253	DEA	
Elective courses			3									
7	Elective 3: Choose one of the following three courses		3									
	1140277	Bank accounting	3	30	9	12			90	1140250	DEA	
	1140287	Company accounting	3	30	13	4			90	1140162	DEA	
	1140151	Investment project accounting principles	3	36	9				90	1140250	DEA	
TOTAL: 19TC (16BB + 03TC)			19									

Semester 8

No	Course Code	Course Name	Semester	Number of credits			Class duration	Experimental/Practical	Others	Self-study time	Prerequisite Course Code	Managing Faculty
				Theory	Practise	Tests						
1	1140221	Graduation internship	3				90	TT	90	1140203 1140180 1140220	DEA	

Graduation thesis or alternative coursework to the graduation thesis												
2	1140194	Graduation Thesis	6				180	KL	180	1140221	DEA	
TOTAL: 09TC (9BB + 0TC)			9									

10. GUIDELINES FOR PROGRAM IMPLEMENTATION

- This training program is applied from the 2025 admission cycle for students of the ACCA-oriented Accounting major.

- The training process is based on the designed curriculum, training objectives and target learners, human resource requirements, and specific requirements for training. For elective courses, depending on the actual development trends and social demands, the Faculty will advise students to select appropriate courses.

- The Head of the Faculty is responsible for organizing and guiding the principles for developing detailed course outlines to ensure that the objectives, contents, and requirements are met, while also satisfying the needs of learners and society.

- The training program is reviewed and updated every 2–3 years to meet the development of the Accounting discipline and to be consistent with socio-economic development needs./.

Gia Lai, August 1, 2025

BY THE DELEGATION OF THE

DEAN OF FACULTY

**HEAD OF TRAINING
OFFICE**

**RECTOR
VICE-RECTOR**

Assoc. Prof. Dr. Tran Thi Cam Thanh

Dr. Le Xuan Vinh

Dr. Dinh Anh Tuan