

MINISTRY OF EDUCATION AND TRAINING
QUY NHON UNIVERSITY

PROGRAM

Level of education:	Undergraduate
Major:	Auditing
Code:	7340302
Type of education:	Full-time

Gia Lai, 2025

PROGRAM

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

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1. PROGRAM OBJECTIVES (POs)

1.1. General objectives

The undergraduate general program in Auditing equips learners with professional knowledge, practical competencies, global integration skills, digital capabilities, and the ability to innovate in the fields of auditing and accounting. Upon graduation, students will possess political qualities, professional ethics, and physical health; practical knowledge and skills in their profession; the ability to conduct research and apply science, technology, and digital techniques; lifelong learning abilities; creativity and adaptability to digital work environments; professional responsibility and community service awareness; and the ability to meet the requirements for socio-economic development, national defense, security, and international integration.

1.2. Specific objectives

- + PO1: Professional knowledge, skills, and practical competencies in auditing and accounting.
- + PO2: Vision, critical thinking, proactive collaboration, and the ability to address issues at the organizational, local, national, and regional levels.
- + PO3: Capacity for self-directed learning, innovation, entrepreneurial thinking, and digital competence.
- + PO4: Ethics, professional responsibility, and a sense of community service.

2. EMPLOYMENT OPPORTUNITIES AND FURTHER STUDY PROSPECTS

+ **Employment opportunities:** Independent auditors at independent auditing firms; State auditors at state audit agencies; Internal auditors: working in the audit department of a company, organization, agency, etc.; Members of the supervisory board, internal control

department of a company or organization; Accountants, financial specialists at businesses; Officials in specialized units such as tax, inspection, social insurance, etc.; Consultants providing accounting, auditing, financial, and tax services for companies and businesses requiring auditing activities; Researchers, lecturers teaching auditing at universities, institutes, research centers, and training institutions for accounting and auditing professionals.

+ **Further study prospects:** Participate in short-term advanced training courses on auditing and accounting both domestically and internationally, enroll in professional certification courses such as CPA, ACCA, etc.; pursue a second university degree in related fields; register for postgraduate studies (Master's, Doctorate) in auditing, accounting, or other disciplines in economics and business management at universities both domestically and internationally.

3. LEARNING OUTCOMES

Program Learning Outcomes (PLOs)

The program is designed to ensure that graduates achieve the following Program Learning Outcomes (PLOs):

+ PLO1: Apply auditing -related knowledge to carry out the auditing process at various organizations.

+ PLO2: Apply accounting-related knowledge to provide information to stakeholders who require it.

+ PLO3: Utilize processes for extracting data and information in auditing to perform professional tasks.

+ PLO4: Apply communication skills to address tasks in the auditing field.

+ PLO5: Apply teamwork skills to accomplish tasks in the auditing field.

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

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

+ PLO8: Demonstrate ethics and professional responsibility by making judgments and evaluations in the auditing profession.

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	Performance Indicators
PLO1: Apply auditing -related knowledge to carry out the auditing process at various organizations.	PI 1.1: Identify knowledge related to auditing to participate in the auditing process at organizations.
	PI 1.2: Apply knowledge related to auditing to carry out the auditing process at organizations.
PLO2: Apply accounting-related knowledge to provide information to stakeholders who require it.	PI 2.1: Identify knowledge related to accounting to participate in the accounting work of an organization.
	PI 2.2: Apply knowledge related to accounting to prepare accounting reports.
PLO3: Utilize processes for extracting data and information in auditing to perform professional tasks.	PI 3.1: Review, search for, and filter data, information, and digital content in auditing.
	PI 3.2: Evaluate data, information, and digital content in auditing.
	PI 3.3: Manage data, information, and digital content in auditing.
PLO4: Apply communication skills to address tasks in the auditing field.	PI 4.1: Choose the method of presentation to convey ideas related to the field of auditing.
	PI 4.2: Present written documents in the field of auditing.
	PI 4.3: Read and understand documents in English related to the field of auditing.
PLO5: Apply teamwork skills to accomplish tasks in the auditing field.	PI 5.1: Form a group.
	PI 5.2: Develop a group activity plan to achieve the set goals.
	PI 5.3: Actively contribute to the group's activities.
PLO6: Identify business opportunities and propose innovative entrepreneurial ideas.	PI 6.1: Recognize the professional and business context.
	PI 6.2: Develop innovative startup ideas.
	PI 7.1: Demonstrate autonomy and responsibility for the learning process by proactively gathering

PLO7: Demonstrate the ability for self-study, independent research, and lifelong learning.	knowledge and information from various sources.
	PI 7.2: Possess the ability to search for information and transform it into knowledge to apply in solving problems.
PLO8: Demonstrate ethics and professional responsibility by making judgments and evaluations in the auditing profession.	PI 8.1: Recognize ethical issues and professional responsibilities in auditing activities.
	PI 8.2: Provide professional assessments in the field of auditing based on the nature of ethical issues and professional responsibilities, as well as their impact.

4. PROGRAM DURATION AND TOTAL CREDITS

4.1. Program Duration: 04 years

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

Structure of the Auditing Program

Program structure	Credits
General Knowledge	27
Professional Knowledge	108
- Fundamental knowledge	38
- Specialized knowledge (if any)	36
- Supplementary Knowledge	23
- Internship	5
- Graduation thesis, Alternative courses	6
TOTAL	135

5. ADMISSION REQUIREMENTS

Graduated from upper secondary school or an equivalent qualification in accordance with current admission regulations; a genuine interest in the auditing and accounting profession; good health; strong political and ethical qualities; a high sense of social responsibility; solid mastery of upper secondary school knowledge; ability to work independently, think creatively, and conduct scientific research; and adaptability to changes in the global business environment.

6. TRAINING METHOD, GRADUATION REQUIREMENTS

6.1. Training Method

The credit-based training method.

6.2. Graduation Requirements: (*professional, compulsory courses, foreign language, IT standards*)

- **Professional:** Accumulate all required courses and credits of the program; achieve a cumulative Grade Point Average (GPA) of at least 2.00 on a 4.00 scale; fulfill all program learning outcomes.

- **Physical and National Defense Education:** Possess valid certificates in Physical Education and National Defense–Security Education.

- **Foreign Language Proficiency:** Meet the foreign language proficiency standard as stipulated by the University.

- **Information Technology Proficiency:** Meet the information technology proficiency standard as stipulated by the University.

7. TEACHING METHODS AND LEARNING ASSESSMENT

7.1. Teaching Methods

The teaching methods adopted in the Accounting program encompass a variety of teaching and learning activities, aiming not only to equip students with fundamental professional and social knowledge but also to enable them to apply such knowledge in collaboration with others. This, in turn, helps develop essential personal skills such as communication, negotiation, and teamwork. Specifically:

- *Direct Instruction:*

Direct instruction is a teaching method in which information is delivered directly to learners through teacher presentations, while students primarily listen. This method is typically applied in traditional classrooms and is effective when instructors aim to convey fundamental information or explain new skills. The teaching methods applied include *Lecture* and *Guest Lecture*.

- *Indirect Instruction:*

Indirect instruction is a learner-centered teaching approach in which students are facilitated to engage in the learning process without explicit teaching activities by the instructor. Instead of directly transmitting content, instructors encourage active learner participation, fostering critical thinking skills to solve problems. The methods applied include *Case-Based Learning*, *Problem-Based Learning*, and *Inquiry*.

- *Experiential Learning:*

Experiential learning emphasizes gaining knowledge and skills through practice, real-world observation, and reflection. Learners “learn by doing” and by engaging in experiences. The methods applied include *Experiential Learning*, *Internship*, *Field Trip*, *Simulation*, and *Practice*.

- *Interactive Instruction:*

Interactive instruction is a method that combines multiple classroom activities, such as problem posing or inquiry, requiring students to discuss and debate in order to address the problem. The instructor acts as a facilitator, guiding learners step by step toward achieving the intended learning outcomes. Through this process, students develop social, critical thinking, communication, and negotiation skills for decision-making. The methods applied include Interactive Lecture, e-Learning, and Group Exercise.

- Self-Directed Learning:

Self-directed learning refers to all learning activities carried out individually by students with minimal or no direct teacher supervision. It enables learners to self-regulate their studies based on prior learning experiences, exercise autonomy, and manage their learning activities through assignments, projects, or issues proposed in class. The methods applied include Work Assignment and Self-Directed Learning.

7.2. Learning Assessment

** Grading scale:*

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

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

a. Theoretical courses

Table 3. Format, evaluation criteria, and scoring system.

No	Format	Evaluation criteria	Choose one of the three weighting groups		
			Group 1	Group 2	Group 3
1	Progress Assessment		30%	40%	50%
	Test/Group assignment/ Practical assignment	* Students will complete one or more individual tests (in the form of written or oral presentations) with varying weightings based on the level of difficulty as specified by the course instructor. - Assessment criteria for the test: correctness of answers or requirements as outlined by the instructor. * Group reports, seminars, or major assignments as specified by the course instructor. - Assessment criteria for group reports, seminars, or major assignments: content, format, and presentation of the			

		report as per the instructor's requirements. * Practical assignments as specified by the course instructor. - Assessment criteria for practical assignments: correctness of answers or requirements as outlined by the instructor.			
2	Final Exam	End-of-course exam * Exam format: Written/oral. - Assessment criteria: Based on the answers provided by the instructor.. * Exam format: Practical exam. - Assessment criteria: Based on the answers provided by the instructor. * Exam format: Report submission - Assessment criteria: Content, format, and oral presentation of the report.	70%	60%	50%

b. Practical courses

Students are required to attend all laboratory and practical sessions. The average score of all practical sessions in the semester, rounded to one decimal place, will be considered as the grade for the practical component of the course.

c. Project-Based Courses, Orientation Internships, and Graduation Internships

50% of the grade is based on formative assessment (process), and 50% on oral evaluation.

d. Graduation Thesis

Assessment is conducted in accordance with the Undergraduate Training Regulations issued by Quy Nhon University.

*** *Assessment Methods***

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

Explanation for describing assessment methods as in the table:

Mapping of Assessment Methods and Program Learning Outcomes (PLOs)

<i>Assessment Method</i>	Program learning outcomes (PLOs)							
	1	2	3	4	5	6	7	8
1. Exercise solution evaluation	x	x	x					x
2. Presentation evaluation			x					x
3. Group work evaluation			x	x	x	x	x	x
4. Test evaluation	x	x	x					x
5. Practical exam evaluation			x					
6. Written exam	x	x	x					x
7. Multiple-choice exam	x	x	x					x
8. Defense and oral exam								
9. Report evaluation (content and oral exam)						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	Practice	Tests						
I. General Knowledge				39									
I.1. Political science and law				13									
1	1130049	Fundamental of Law	1	2	27		6			60		Department of Political Education and State Management (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, Defense and security education													
I.2.1. Physical Education: Students choose one out of seven groups of physical education				3									
7	1120172	Physical Education 1 (Football 1) (*)	1	1	4			26		21		Department of Physical and National Defence Education (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 (Baseketball 1) (*)	1	1	4			26		21		DPNDE	
14	1120179	Physical Education 2 (Baseketball 2) (*)	2	1	4			26		21	1120178	DPNDE	

No	Course Code	Course Name	Semester	Number of credits	Class duration			Experimental/Practical	Others	Self-study time	Prerequisite Course Code	Managing Faculty	Note
					Theory	Practice	Tests						
15	1120180	Physical Education 3 (Basketball 3) (*)	3	1	4			26		21	1120179	DPNDE	
16	1120181	Physical Education 1 (Badminton 1) (*)	1	1	4			26		21		DPNDE	
17	1120182	Physical Education 2 (Badminton 2) (*)	2	1	4			26		21	1120181	DPNDE	
18	1120183	Physical Education 3 (Badminton 3) (*)	3	1	4			26		21	1120182	DPNDE	
19	1120184	Physical Education 1 (Traditional Vietnamese Martial Arts 1) (*)	1	1	4			26		21		DPNDE	
20	1120185	Physical Education 2 (Traditional Vietnamese Martial Arts 2) (*)	2	1	4			26		21	1120184	DPNDE	
21	1120186	Physical Education 3 (Traditional Vietnamese Martial Arts 3) (*)	3	1	4			26		21	1120185	DPNDE	
22	1120187	Physical Education 1 (Taekwondo 1) (*)	1	1	4			26		21		DPNDE	
23	1120188	Physical Education 2 (Taekwondo 2) (*)	2	1	4			26		21	1120187	DPNDE	
24	1120189	Physical Education 3 (Taekwondo 3) (*)	3	1	4			26		21	1120188	DPNDE	
25	1120190	Physical Education 1 (Karatedo 1) (*)	1	1	4			26		21		DPNDE	
26	1120191	Physical Education 2 (Karatedo 2) (*)	2	1	4			26		21	1120190	DPNDE	
27	1120192	Physical Education 3 (Karatedo 3) (*)	3	1	4			26		21	1120191	DPNDE	
28	1120239	Physical Education 1 (Pickleball 1) (*)	1	1	4			26		21		DPNDE	
29	1120240	Physical Education 2 (Pickleball 2) (*)	2	1	4			26		21	1120239	DPNDE	
30	1120241	Physical Education 3 (Pickleball 3) (*)	3	1	4			26		21	1120240	DPNDE	
I.2.2. Defense and security education				9									
31	115001	National Defense and Security Guidelines of the Communist Party of Vietnam (*)	4	3	37		16			82		DPNDE	

No	Course Code	Course Name	Semester	Number of credits	Class duration			Experimental/Practical	Others	Self-study time	Prerequisite Course Code	Managing Faculty	Note
					Theory	Practicise	Tests						
32	115002	National Defense and Security Affairs (*)	4	2	22		16			52		DPNDE	
33	115003	General Military Training (*)	4	2	14			32		44		DPNDE	
34	115004	Infantry Combat Techniques and Tactics (*)	4	2	4			56		36		DPNDE	
I.3. Foreign Languages				7									
35	1090061	English 1	1	3	30	15				90		Department of Foreign Languages	
36	1090166	English 2	2	4	40	20				120	1090061	Department of Foreign Languages	
I.4. Social sciences/Natural sciences - Environment, Management sciences				7									
37	2030003	Communication Skills	1	2	20	5	2	8		60		Faculty of Social Sciences and Humanities	
38	1050239	Basic information	3	3	30			30		90		Department of Information Technology	
39	1150422	Start-up	5	2	20	5	10			60	1130049	FBA	
II. Professional Knowledge				108									
II.1. Fundamental Knowledge				38									
40	1140170	Microeconomics	1	3	30	15				90		DEA	
41	1140171	Macroeconomics	1	3	34	9	4			90		DEA	
42	1140266	Economical mathematics	1	3	33	12				90		DEA	
43	1140048	Accounting principles	2	3	36	9				90	1140170 1140171	DEA	
44	1150107	Finance – Money	2	3	38	5	4			90	1140170 1140171	FBA	
45	1150100	Corporate finance	3	2	22	8				60	1140048	FBA	
46	1140272	Management Accounting 1	4	4	45	10	10			120	1140162	DEA	
47	1140267	Auditing Principles	4	3	30	12	6			90	1140048	DEA	
48	1140288	Financial Statement Analysis	4	3	36	6	6			90	1140048	DEA	
49	1140211	Tax Accounting and Tax Reporting	5	3	36	9				90	1140271	DEA	
50	1140245	International Accounting	6	3	30	13	4			90	1140048	DEA	

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						
51	1140290	Accounting for Administrative and Public Service Organizations	6	2	20	6	8			60	1140048	DEA	
52	1140257	Data analytics for accounting, auditing	7	3	36	9				90	1140288	DEA	
II.2. Specialized knowledge				36									
II.2.1. Discipline-Specific Knowledge				0									
II.2.2. Major-Specific Knowledge				36									
II.2.2a. Compulsory				36									
53	1140162	Financial Accounting 1	3	3	36	9				90	1140048	DEA	
54	1140269	Accounting Practice 1	4	3	18		12	42		90	1140162	DEA	
55	1140270	Financial Accounting 2	4	3	30	12	6			90	1140162	DEA	
56	1140271	Financial Accounting 3	4	2	24	4	4			60	1140162	DEA	
57	1140291	Financial statements audit 1	5	3	36	6	6			90	1140267 1140162	DEA	
58	1140231	Audit practice 1	5	3				90		90	1140267	DEA	
59	1140289	Internal Control	5	3	36	6	6			90	1140267	DEA	
60	1140127	Financial statements audit 2	6	3	36	9				90	1140267	DEA	
61	1140232	Audit practice 2	6	3				90		90	1140267	DEA	
62	1140113	Accounting Information System	6	3	36	9				90	1140270	DEA	
63	1140292	Internal Audit	7	3	36	6	6			90	1140267	DEA	
64	1140258	Auditing in computer information system environment	7	2	24	6				60	1140267	DEA	
65	1140256	Auditing professional ethics	7	2	22	6	4			60	1140267	DEA	
II.2.2b. Optional				0									
II.3. Supplementary Knowledge				28									
II.3.1. Professional training				25									
II.3.1a. Compulsory				16									
66	1130143	Business Law	2	2	25	5				60		Department of Political Education and State Management	
67	1140239	Statistics in Economics and Business	2	3	30	9		12		90	1140266	DEA	
68	1140240	Digital Economics	2	2	26		8			60	1140170	DEA	

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						
69	1140241	English for Accounting and Auditing	3	2	20	6	8			60	1090166	DEA	
70	1140242	Leadership and Teamwork Skills	3	2	18	4	4	12		60	2030003	DEA	
71	1140033	Econometrics	3	3	30	9		12		90	1140239	DEA	
72	1140189	Specialized project	7	2				60	ĐA	60	1140190	DEA	
<i>II.3.1b. Optional</i>				07									
<i>Choose one out of two courses</i>			3	2/4									
73	1140175	Research methodology in Economics	3	2	24		12			60		DEA	
74	1149149	Business strategy and Planning	3	2	26		8			60	1140170 1140171	DEA	
<i>Choose one out of five courses</i>			6	2/10									
75	1140249	Environmental Accounting	6	2	24	6				60	1140048	DEA	
76	1140243	Accounting in Business (VN)	6	2	24	4	4			60		DEA	
77	1140273	Accounting in Business (EN)	6	2	24	4	4			60		DEA	
78	1140152	Investment Project Accounting	6	2	24	6				60	1140048	DEA	
79	1140293	Bank Accounting	6	2	20	6	8			60	1140048	DEA	
<i>Choose one out of three courses</i>			7	3/9									
80	1140259	Investment project audit	7	3	36	6	6			90	1140267	DEA	
81	1140260	Internal control in the bank	7	3	36	9				90	1140289	DEA	
82	1140261	Financial Reporting	7	3	36	9				90	1140245	DEA	
II.3.2. Internships				5									
83	1140190	Practicing awareness	6	2				60	TT	60	1140291	DEA	
84	1140262	Graduation internship	8	3				90	TT	90	1140289 1140291	DEA	
II.4. Graduation Thesis, Alternative courses				6									
85	1140192	Graduation Thesis	8	6				180	KL	180	1140262	DEA	
	Alternative courses												
86	1140263	Government audit	8	2	20	6	8			60	1140267 1140290	DEA	
87	1140264	Internal control in the public sector	8	2	20	6	8			60	1140267	DEA	
88	1140193	Performance audit	8	2	24	6				60	1140267	DEA	
TOTAL				147									

Note: (*) – Prerequisite Courses

9. TENTATIVE TEACHING PLAN

Semester 1

No	Course code	Course name	Num ber of credi ts	Class duration			Expe rime ntal/ Prati cal	Other s	Self- stud y time	Prere quisit e Cour se Code	Managi ng Faculty	Note
				The ory	Pra ctic e	Tes ts						
Prerequisite Courses			1									
1		Physical Education 1	1	4			26		21		DPNDE	
Compulsory courses			16									
2	2030003	Communication Skills	2	20	5	2	8		60		Faculty of Social Sciences and Humanities	
3	1090061	English 1	3	30	15				90		Department of Foreign Languages	
4	1140170	Microeconomics	3	30	15				90		DEA	
5	1140171	Macroeconomics	3	34	9	4			90		DEA	
6	1140266	Economical mathematics	3	33	12				90		DEA	
7	1130049	Fundamental of Law	2	27		6			60		DPESM	
TOTAL: 16 credits (16 Compulsory + 0 Optional) và 01 credit of Physical Education			17									

Semester 2

No	Course code	Course name	Number of credits	Class duration			Experimental/Practical	Others	Self-study time	Prerequisite Course Code	Managing Faculty	Note
				Theory	Practice	Tests						
Prerequisite Courses			1									
1		Physical Education 2	1	4			26		21		DPNDE	
Compulsory courses			20									
2	1130299	Philosophy of Marxism and Leninism	3	40		10			90		DPESM	
3	1090166	English 2	4	40	20				120	1090061	Department of Foreign Languages	
4	1140048	Accounting principles	3	36	9				90	1140170 1140171	DEA	
5	1130143	Business Law	2	25	5				60		DPESM	
6	1150107	Finance – Money	3	38	5	4			90	1140170 1140171	FBA	
7	1140239	Statistics in Economics and Business	3	30	9		12		90	1140266	DEA	
8	1140240	Digital Economics	2	26		8			60	1140170	DEA	

TOTAL: 20 credits (20 Compulsory + 0 Optional) và 01 credit of Physical Education	21										
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Semester 3

No	Course code	Course name	Num ber of cred its	Class duration			Expe rime ntal/ Prati cal	Other s	Self- stud y time	Prerequis ite Course Code	Managing Faculty	Note
				The ory	Prac tice	Test s						
Prerequisite Courses			1									
1		Physical Education 3	1	4			26		21		DPNDE	
Compulsory courses			17									
2	1130300	Political economics of Marxism and Leninism	2	27		6			60	1130299	DPESM	
3	1050239	Basic information	3	30			30		90		Department of Information Technology	
4	1140162	Financial Accounting 1	3	36	9				90	1140048	DEA	
5	1140241	English for Accounting and Auditing	2	20	6	8			60	1090166	DEA	
6	1140242	Leadership and Teamwork Skills	2	18	4	4	12		60	2030003	DEA	
7	1150100	Corporate finance	2	22	8				60	1140048	FBA	
8	1140033	Econometrics	3	30	9		12		90	1140239	DEA	
Optional Courses: Choose one out of two courses			2									
9	1140175	Research methodology in Economics	2	24		12			60		DEA	
10	1149149	Business strategy and Planning	2	26		8			60	1140170 1140171	DEA	
TOTAL: 19 credits (17 Compulsory + 02 Optional) và 01 credit of Physical Education			20									

Semester 4

No	Course code	Course name	Number of credits	Class duration			Experimental / Practical	Others	Self-study time	Prerequisite Course Code	Managing Faculty	Note
				Theory	Practice	Tests						
Compulsory courses			20									
1	1140272	Management Accounting 1	4	45	10	10			120	1140162	DEA	
2	1130301	Science Socialism	2	27		6			60	1130300	DPESM	
3	1140269	Accounting Practice 1	3	18		12	42		90	1140162	DEA	
4	1140270	Financial Accounting 2	3	30	12	6			90	1140162	DEA	
5	1140267	Auditing Principles	3	30	12	6			90	1140048	DEA	
6	1140288	Financial Statement Analysis	3	36	6	6			90	1140048	DEA	
7	1140271	Financial Accounting 3	2	24	4	4			60	1140162	DEA	
TOTAL: 20 credits (20 Compulsory + 0 Optional)			20									

Semester 5

No	Course code	Course name	Number of credits	Class duration			Experimental/Practical	Others	Self-study time	Prerequisite Course Code	Managing Faculty	Note
				Theory	Practice	Tests						
Prerequisite Courses			9									
Defense and security education			9									
1	115001	National Defense and Security Guidelines of the Communist Party of Vietnam (*)	3	37		16			82		DPNDE	
2	115002	National Defense and Security Affairs (*)	2	22		16			52		DPNDE	
3	115003	General Military Training (*)	2	14			32		44		DPNDE	
4	115004	Infantry Combat Techniques and Tactics (*)	2	4			56		36		DPNDE	
Compulsory courses			16									
5	1130302	History of Vietnamese Communist Party	2	27		6			60	1130301	DPESM	
6	1140291	Financial statements audit 1	3	36	6	6			90	1140267 1140162	DEA	
7	1140231	Audit practice 1	3				90		90	1140267	DEA	
8	1150422	Start-up	2	20	5	10			60	1130049	FBA	
9	1140289	Internal Control	3	36	6	6			90	1140267	DEA	
10	1140211	Tax Accounting and Tax Reporting	3	36	9				90	1140271	DEA	
TOTAL: 16 credits (16 Compulsory + 0 Optional) and 09 credits of Defense and security education			25									

Semester 6

No	Course code	Course name	Num ber of credit s	Class duration			Expe rimental/ Prati cal	Other s	Self- stud y time	Prerequis ite Course Code	Managing Faculty	Note
				The ory	Pra ctic e	Test s						
Compulsory courses			18									
1	1140245	International Accounting	3	30	13	4			90	1140048	DEA	
2	1140127	Financial statements audit 2	3	36	9				90	1140267	DEA	
3	1140232	Audit practice 2	3				90		90	1140267	DEA	
4	1140290	Accounting for Administrative and Public Service Organizations	2	20	6	8			60	1140048	DEA	
5	1140113	Accounting Information System	3	36	9				90	1140270	DEA	
6	1130091	Ho Chi Minh Thought	2	27		6			60	1130302	DPESM	
7	1140190	Practicing awareness	2				60	TT	60	1140291	DEA	
Optional Courses: Choose one out of five courses			2									
8	1140249	Environmental Accounting	2	24	6				60	1140048	DEA	
9	1140243	Accounting in Business (VN)	2	24	4	4			60		DEA	

10	1140273	Accounting in Business (EN)	2	24	4	4			60		DEA	
11	1140152	Investment Project Accounting	2	24	6				60	1140048	DEA	
12	1140293	Bank Accounting	2	20	6	8			60	1140048	DEA	
TOTAL: 20 credits (18 Compulsory + 02 Optional)			20									

Semester 7

No	Course code	Course name	Number of credits	Class duration			Experimental/Practical	Others	Self-study time	Prerequisite Course Code	Managing Faculty	Note
				Theory	Practice	Tests						
Compulsory courses			12									
1	1140292	Internal Audit	3	36	6	6			90	1140267	DEA	
2	1140258	Auditing in computer information system environment	2	24	6				60	1140267	DEA	
3	1140257	Data analytics for accounting, auditing	3	36	9				90	1140288	DEA	
4	1140256	Auditing professional ethics	2	22	6	4			60	1140267	DEA	
5	1140189	Specialized project	2				60	DEA	60	1140190	DEA	
Optional Courses: Choose one out of three courses			3									
6	1140259	Investment project audit	3	36	6	6			90	1140267	DEA	
7	1140260	Internal control in the bank	3	36	9				90	1140289	DEA	
8	1140261	Financial Reporting	3	36	9				90	1140245	DEA	
TOTAL: 15 credits (12 Compulsory + 03 Optional)			15									

Semester 8

No	Course code	Course name	Number of credits	Class duration			Experimental/Practical	Others	Self-study time	Prerequisite Course Code	Managing Faculty	Note
				Theory	Practic e	Tests						
1	1140262	Graduation internship	3				90	TT	90	1140289 1140291	DEA	
Graduation												
2	1140192	Graduation Thesis	6				180	KL	180	1140262	DEA	
Alternative Courses to the Graduation Thesis (applicable to students who do not meet the requirements for undertaking the Graduation Thesis)												
3	1140263	Government audit	2	20	6	8			60	1140267 1140290	DEA	
4	1140264	Internal control in the public sector	2	20	6	8			60	1140267	DEA	
5	1140193	Performance audit	2	24	6				60	1140267	DEA	
TOTAL: 09 credits (09 Compulsory + 0 Optional)			09									

10. GUIDELINES FOR PROGRAM IMPLEMENTATION

- This training program is applied starting from the 2025 intake for Auditing students
- The training process is based on the designed curriculum, training objectives, target audience, human resource requirements, and specific training needs. For elective courses, the Faculty will advise students on appropriate selections based on current trends and societal demands.
- The Head of the Faculty is responsible for organizing and guiding the development of detailed syllabi to ensure objectives, content, and requirements are met while satisfying the needs of students and society.
- The training program is reviewed and updated every 2-3 years to align with developments in the Auditing field and meet socio-economic development needs.

Gia Lai, August 1, 2025

DEAN OF FACULTY

***HEAD OF TRAINING
OFFICE***

***BY THE DELEGATION OF
THE RECTOR
VICE-RECTOR***

**Assoc. Prof. Dr. Tran Thi
Cam Thanh**

Dr. Le Xuan Vinh

Dr. Đinh Anh Tuan