

MINISTRY OF EDUCATION AND TRAINING
QUY NHON UNIVERSITY



UNDERGRADUATE PROGRAM

Level of education: **Undergraduate**

Major: **Accounting**

English Name: **Bachelor of Accounting**

Code: **7340301**

Type of education: **Full-time**

Gia Lai, 2025

UNDERGRADUATE PROGRAM

*(Issued together with Decision No. 2178/QĐ-ĐHQN dated August 01, 2025
of the Rector of Quy Nhon University)*

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1. PROGRAM DESCRIPTION

1.1. An overview of training program

Accounting is a professional field that is relatively resilient to economic and financial crises. Moreover, no organization, whether a public administrative unit or a business enterprise, can operate effectively and ensure compliance with prescribed financial mechanisms without accounting.

The program equips students with both foundational and advanced knowledge in accounting and auditing, along with essential professional skills. These include: fundamental principles of accounting, auditing, and finance; accounting processes and methods applicable to various organizations, including public administrative units, different types of enterprises, and commercial banks; basic knowledge of auditing and internal control; the ability to analyze accounting information to support strategic decision-making and business planning; proficiency in English and information technology relevant to the accounting field; and a range of professional competencies.

1.2. General information about training program

1. Undergraduate Program Name	Accounting
2. Program (In Vietnamese)	Kế toán
3. Program (In English)	Bachelor of Accounting
4. Specializations of the Academic Program	Accounting, ACCA-Oriented Accounting
5. Educational Level	Undergraduate
6. Major Code	7340301
7. Eligible Applicants	High school graduates or equivalent according to the current admission regulations
8. Training Form	Full-time
9. Credit Requirements	135
10. Duration of Training	4 years
11. Grading Scale	10
12. Graduation Requirements	- Academic Requirements: Accumulate all required courses and credits of the training program; achieve a cumulative Grade Point Average (GPA) of at least 2.00 on a 4.00 scale; fulfill all program learning outcomes.

	<p>- Physical and National Defense Education: Possess valid certificates in Physical Education and National Defense Education.</p> <p>- Foreign Language Proficiency: Meet the foreign language proficiency standard as stipulated by the University.</p> <p>- Information Technology Proficiency: Meet the information technology proficiency standard as stipulated by the University.</p>
13. Degree Awarded	Bachelor's Degree
14. Language	Vietnamese
15. Employment Positions	<ul style="list-style-type: none"> - Accountant - General Accountant - Internal Controller - Audit Assistant - Accounting Consultant - Tax Consultant - Financial Consultant - Teller - Credit Officer - Accounting Service Provider - Researcher or Lecturer in Accounting at universities, institutes, research centers, or training institutions specializing in accounting and auditing human resources.
16. Opportunities for Further Education	<ul style="list-style-type: none"> - Participate in short-term advanced training courses in accounting and auditing, both domestically and internationally, as well as professional certification programs such as the Certified Public Accountant (CPA) license, Chief Accountant Certificate, and others. - Pursue a second bachelor's degree in related disciplines. - Enroll in postgraduate programs (Master's, Doctoral) in accounting, auditing, or other fields within economics and business administration at universities in Vietnam or abroad.
17. Referenced and Benchmarking Academic Programs	
Referenced Academic Program	<ul style="list-style-type: none"> - Bachelor of Business Accounting Program – University of Economics Ho Chi Minh City - Bachelor of Accounting Program – National Economics University - Bachelor of Accounting Program – Foreign Trade University
Benchmarking Academic Programs	<ul style="list-style-type: none"> - Bachelor of Accounting Program – Nha Trang University

	<ul style="list-style-type: none"> - Bachelor of Business Accounting Program – University of Commerce - Bachelor of Accounting Program – University of Finance – Marketing - Bachelor of Accounting Program – Hanoi University - Bachelor of Accounting Program – Queensland University of Technology (QUT) - Bachelor of Accounting Program – Thammasat Business School
18. Benchmarking Professional Standards	<ul style="list-style-type: none"> - Circular 66/2024/TT-BTC on the Professional Title Standards for Accountants - Accounting Law No. 88/2015/QH13
19. Quality Assurance Standard	AUN-QA
20. Program-Administering Department	DEA, QNU
21. Date of Description Update	July 2025

2. MISSION, VISION, EDUCATIONAL PHILOSOPHY OF QNU

2.1. QNU's Mission and Vision

QNU defines its mission, vision, and core values as follows:

Mission: QNU is a multidisciplinary higher education institution with the mission of training and developing high-quality human resources, nurturing talents, conducting scientific research, disseminating knowledge, and transferring technology, effectively contributing to the sustainable development of the country, especially in the South Central - Central Highlands regions, and promoting social progress.

Vision: By 2030, QNU aims to be a reputable application-oriented multidisciplinary higher education institution, meeting the quality standards of the Southeast Asian region, and holding a significant position in training, research, academic and cultural exchange, both domestically and internationally.

Core Values: Responsibility - Professionalism - Quality - Creativity - Humanity

2.2. Educational Philosophy of QNU

2.2.1. Statement of Educational Philosophy

Comprehensive – Enlightening – Practical

2.2.2. Meaning of Educational Philosophy

Comprehensive: The University aims to educate generations of learners who develop comprehensively in terms of intelligence, ethics, physical fitness, and individual talents in each field. It provides a solid foundation of knowledge and professional skills, good political and ethical qualities, and ensures health and aesthetic capabilities to live and work in the ever-changing societal environment.

Enlightening: QNU strives to maximize the potential of its learners, creating a learning environment that helps them develop the essential knowledge and skills needed. Learners are encouraged to be proactive, creative, confident, adaptable to change, have a lifelong learning mindset, and contribute to personal and societal development.

Practical: QNU aims to provide practical and career training aligned with labor market demands. Emphasis is placed on hands-on learning, practical experiences, and equipping

its learners with the necessary knowledge and skills to pursue a career, meet job requirements, and have the potential for career development.

3. MISSION - VISION OF DEPARTMENT OF ECONOMICS AND ACCOUNTING

Based on the development orientation of QNU, the Department and the strategic plans with objectives, development directions, scale, and guiding perspectives, as well as prioritized tasks, the mission and vision of the Department for the year 2030 are clearly articulated as follows:

Mission: The Department of Economics and Accounting is a training unit of QNU with the mission to provide high-quality human resources in the fields of accounting, auditing, and economics for the country, particularly in the South Central Coast - Central Highlands region. It aims to be a center for research and technology transfer in the fields of accounting, auditing, and economics.

Vision: By 2030, QNU's Department of Economics and Accounting will become a highly reputable department in training human resources and conducting research in the fields of accounting, auditing, and economics to serve the education and training. It aims to meet the demand for high-quality human resources in society in the context of the Fourth Industrial Revolution, achieving quality standards in the Southeast Asian region, and holding a significant position in training, research, academic and cultural exchange, both at home and abroad, in the fields of accounting, auditing, and economics.

4. PROGRAM OBJECTIVES (POs)

4.1. General Objectives

The undergraduate general program in Accounting equips learners with professional knowledge, practical skills, digital competence, and the capacity for innovation in the fields of accounting and economic analysis. Upon graduation, learners will possess professional practice skills, research capabilities, and the ability to apply science, technology, and digital tools; demonstrate lifelong learning capacity; exhibit teamwork and leadership skills; show creativity and adaptability to digital work environments; uphold professional responsibility and a sense of community service; and meet the demands of socio-economic development, national defense and security, and international integration.

4.2. Specific objectives

The Bachelor's Degree Program in Accounting (General) provides learners with:

1) PO1: Professional knowledge, skills, and practical competencies in accounting and economic analysis.

2) PO2: Vision, critical thinking, proactive collaboration, and the ability to address issues at the organizational, local, national, and regional levels.

3) PO3: Capacity for self-directed learning, innovation, entrepreneurial thinking, and digital competence.

4) PO4: Ethics, professional responsibility, and a sense of community service.

Table 1. Alignment between the Program Objectives (POs) and the Higher Education Goals stipulated in the Law on Higher Education

	Objectives of the Bachelor's Degree Program in Accounting	Law on Higher Education		
		General Objectives		Specific Objectives for Undergraduate Education
		a) Educate and train human resources, improve intellectual standards, and nurture talent; conduct scientific and technological research to generate new knowledge and products that serve socio-economic development, ensure national defense and security, and promote international integration.	b) Educate learners to possess political qualities and ethics; professional knowledge and skills; research capacity and ability to apply science and technology appropriate to their level of education; good health; creativity and professional responsibility; adaptability to the work environment; and a sense of serving the people.	c) Provide undergraduate education to enable students to acquire comprehensive professional knowledge, master the principles and laws of nature and society, possess fundamental practical skills, and demonstrate the ability to work independently, creatively, and solve problems within their trained discipline.
PO1	Professional knowledge, skills, and practical competencies in accounting and economic analysis.	x	x	x
PO2	Vision, critical thinking, proactive collaboration, and the ability to address issues at the organizational, local, national, and regional levels.	x	x	x
PO3	Capacity for self-directed learning, innovation, entrepreneurial thinking, and digital competence.	x	x	x

PO 4	Ethics, professional responsibility, and a sense of community service.		x	x
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Table 2. Alignment between the Program Objectives (POs) and the University’s Mission, Vision, and Educational Philosophy

Objectives of the Bachelor’s Degree Program in Accounting		Mission, Vision		Educational Philosophy of QNU		
		Mission	Vision	Comprehensive	Enlightening	Practical
PO 1	Professional knowledge, skills, and practical competencies in accounting and economic analysis.	x	x	x	x	x
PO 2	Vision, critical thinking, proactive collaboration, and the ability to address issues at the organizational, local, national, and regional levels.	x	x	x	x	x
PO 3	Capacity for self-directed learning, innovation, entrepreneurial thinking, and digital competence.	x	x	x	x	x
PO 4	Ethics, professional responsibility, and a sense of community service.	x	x	x	x	x

Table 3. Alignment between the Program Objectives (POs) and the University’s Core Values

Objectives of the Bachelor’s Degree Program in Accounting		Core Values of QNU				
		Responsibility	Professionalism	Quality	Creativity	Humanity
PO 1	Professional knowledge, skills, and practical competencies in accounting and economic analysis.		x	x		
PO 2	Vision, critical thinking, proactive collaboration, and the ability to address issues at the organizational, local, national, and regional levels.	x			x	x
PO 3	Capacity for self-directed learning, innovation, entrepreneurial thinking, and digital competence.	x	x	x	x	
PO 4	Ethics, professional responsibility, and a sense of community service.	x	x			x

Table 4. Alignment between the Program Objectives (POs) and the Mission and Vision of DEA

	Objectives of the Bachelor’s Degree Program in Accounting	DEA’s Mission and Vision	
		Mission	Vision
PO1	Professional knowledge, skills, and practical competencies in accounting and economic analysis.	x	x
PO2	Vision, critical thinking, proactive collaboration, and the ability to address issues at the organizational, local, national, and regional levels.	x	x
PO3	Capacity for self-directed learning, innovation, entrepreneurial thinking, and digital competence.	x	x
PO4	Ethics, professional responsibility, and a sense of community service.	x	x

Table 5. Alignment between the Program Objectives (POs) and the University’s Educational Objectives

	Objectives of the Bachelor’s Degree Program in Accounting	Educational Objectives of QNU			
		1. Learners possess professional knowledge, skills, and practical competencies in an integrated environment.	2. Learners demonstrate vision, critical thinking, proactive collaboration, and the ability to address issues at the local, national, and global levels.	3. Learners possess innovation capability, digital competence, entrepreneurial mindset, and the ability for self-directed and lifelong learning.	4. Learners uphold ethics, professional responsibility, and a sense of community service.
PO1	Professional knowledge, skills, and practical competencies in accounting and economic analysis.	x			
PO2	Vision, critical thinking, proactive collaboration, and the ability to address issues at the organizational, local, national, and regional levels.		x		
PO3	Capacity for self-directed learning, innovation, entrepreneurial thinking, and digital competence.			x	
PO4	Ethics, professional responsibility, and a				x

	sense of community service.				
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** (See additional matrices in the Appendix 3, 4, 5, 6, 8, 9, 10)*

5. PROGRAM LEARNING OUTCOMES (PLOs)

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

- 1) PLO1: Apply accounting-related knowledge to provide information to stakeholders who require it.
- 2) PLO2: Apply knowledge related to accounting data analysis to provide information for decision-making.
- 3) PLO3: Utilize processes for extracting data and information in accounting to perform professional tasks.
- 4) PLO4: Apply communication skills to address tasks in the accounting field.
- 5) PLO5: Apply teamwork skills to accomplish tasks in the accounting field.
- 6) PLO6: Identify business opportunities and propose innovative entrepreneurial ideas.
- 7) PLO7: Demonstrate the ability for self-study, independent research, and lifelong learning.
- 8) PLO8: Demonstrate ethics and professional responsibility by making judgments and evaluations in the accounting profession.

Table 6. Alignment between the Program Learning Outcomes (PLOs) and the Program Objectives (POs)

<p>POs</p> <p>PLOs</p>	<p>PLO1: Apply accounting-related knowledge to provide information to stakeholders who require it.</p>	<p>PLO2: Apply knowledge related to accounting data analysis to provide information for decision-making.</p>	<p>PLO3: Utilize processes for extracting data and information in accounting to perform professional tasks.</p>	<p>PLO4: Apply communication skills to address tasks in the accounting field.</p>	<p>PLO5: Apply teamwork skills to accomplish tasks in the accounting field.</p>	<p>PLO6: Identify business opportunities and propose innovative entrepreneurial ideas.</p>	<p>PLO7: Demonstrate the ability for self-study, independent research, and lifelong learning.</p>	<p>PLO8: Demonstrate ethics and professional responsibility by making judgments and evaluations in the accounting profession.</p>
<p>PO1: Professional knowledge, skills, and practical competencies in accounting and economic analysis.</p>	<p>x</p>	<p>x</p>						
<p>PO2: Vision, critical thinking, proactive collaboration, and the ability to address issues at the organizational, local, national, and regional levels.</p>			<p>x</p>	<p>x</p>	<p>x</p>			
<p>PO3: Capacity for self-directed learning, innovation, entrepreneurial thinking, and digital competence.</p>			<p>x</p>			<p>x</p>	<p>x</p>	
<p>PO4: Ethics, professional responsibility, and a sense of community service.</p>								<p>x</p>

Table 7. Alignment between the Program Learning Outcomes (PLOs) and the Vietnamese Qualifications Framework (VQF)

Program Learning Outcomes of the Bachelor's Degree Program in Accounting	Vietnamese Qualifications Framework (Level 6)														
	Knowledge					Skills						Autonomy and Responsibility			
	Basic knowledge of social sciences, political science, and law.	Solid practical knowledge and extensive, in-depth theoretical knowledge within the scope of the trained discipline.	Knowledge of information technology that meets job requirements.	Knowledge of planning, organizing, and supervising processes in a specific field of activity	Basic knowledge of managing and administering professional activities.	Skills necessary to solve complex problems.	Skills in leadership, entrepreneurship, and creating employment for oneself and others.	Critical and evaluative thinking skills, and the ability to employ alternative solutions in uncertain or changing environments.	Skills in evaluating the quality of completed work and the performance outcomes of team members.	Skills in communicating issues and solutions to others in the workplace; conveying and disseminating knowledge and skills in carrying out specific or complex tasks.	Foreign language proficiency at Level 3/6 of the Vietnamese Six-Level Foreign Language Proficiency Framework.	Ability to work independently or in teams in changing work environments, assuming both individual and group responsibilities.	Ability to guide and supervise others in performing assigned tasks.	Capacity for self-direction, making professional judgments, and defending personal viewpoints.	Skills in planning, coordinating, managing resources, evaluating, and improving the effectiveness of activities.
PLO1	x	x		x	x	x	x	x						x	x
PLO2	x	x		x	x	x	x	x						x	x
PLO3										x	x	x	x	x	
PLO4			x					x							x
PLO5							x		x	X		x	x	x	
PLO6						x	x	x							x
PLO7					x		x			X		x			
PLO8												x	x	x	x

* (See additional matrices in the Appendix 1, 2, 3, 4, 5, 6, 7, 8, 9, 10)

6. ADMISSION REQUIREMENTS, ADMISSION METHODS, AND GRADUATION REQUIREMENTS

6.1. Admission Requirements

Graduated from upper secondary school or an equivalent qualification in accordance with current admission regulations; a genuine interest in the accounting and auditing 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.

6.2. Admission Methods

The Bachelor of Accounting program offers diverse admission pathways, such as selection based on the national upper secondary graduation examination results, academic performance in upper secondary school (transcript-based admission), direct admission for national excellent students, and selection based on the results of competency or aptitude assessments. Admissions are conducted according to the university's annual admission plan, announced on the official university admissions website:

<https://tuvensinh.qnu.edu.vn/>.

6.3. 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. STUDY LOAD

- **General Education Knowledge Block:** Equips learners with a solid understanding of social sciences, political science and law, Ho Chi Minh's ideology, among others. In addition, this block enhances learners' personal ethics, legal compliance, and understanding of — as well as commitment to — community and social responsibility.

- **Professional Education Knowledge Block:** Provides learners with fundamental knowledge in accounting and analysis, enabling lifelong self-directed learning and professional development. Furthermore, it offers in-depth professional knowledge to foster practical skills, creativity in professional practice, organizational and managerial competence, and the ability to maintain professional and social relationships. This block also reinforces learners' ethical standards, legal compliance, professional norms, and sense of community and social responsibility.

Table 8. Academic Credit Load

No.	Knowledge core/block, number of credits	Number of credits	
		Mandatory	Optional
<i>1</i>	<i>General Knowledge</i>	<i>27</i>	<i>0</i>
1.1	Political Science and Law	13	0
1.2	Foreign languages	7	0

1.3	Social sciences/Mathematics, Natural sciences - Environment, Management sciences	7	0
2	<i>Professional Knowledge</i>	102	6
2.1	Fundamental Knowledge	23	0
2.2	Specialized knowledge	48	0
2.3	Supplementary Knowledge	25	6
2.4	Graduation Thesis, Alternative courses	6	0
Total:		129	6
		135	

Table 9. Alignment Between Knowledge Categories and the University's Educational Philosophy

No.	Knowledge core/block, number of credits	Educational Philosophy of QNU		
		Comprehensive	Enlightening	Practical
1	<i>General Knowledge</i>			
1.1	Political Science and Law	x	x	x
1.2	Foreign languages	x	x	x
1.3	Social sciences/Mathematics, Natural sciences - Environment, Management sciences	x	x	x
2	<i>Professional Knowledge</i>			
2.1	Fundamental Knowledge	x	x	x
2.2	Specialized knowledge	x	x	x
2.3	Supplementary Knowledge	x	x	x
2.4	Graduation Thesis, Alternative courses	x	x	x

Table 10. Alignment between Knowledge Blocks and Program Learning Outcomes (PLOs)

No.	Knowledge core/block	PLOs							
		1	2	3	4	5	6	7	8
1	<i>General Knowledge</i>								
1.1	Political Science and Law	x	x		x	x		x	x
1.2	Foreign languages				x	x			
1.3	Social sciences/Mathematics, Natural sciences - Environment, Management sciences			x	x	x	x	x	
2	<i>Professional Knowledge</i>								
2.1	Fundamental Knowledge	x	x	x	x	x	x	x	
2.2	Specialized knowledge	x	x	x	x	x	x	x	x
2.3	Supplementary Knowledge	x	x	x	x	x	x	x	x
2.4	Graduation Thesis, Alternative courses	x	x	x	x			x	x

Table 11. PROGRAM CONTENT

No.	Course code	Course name	Semester	Number of credits	Classroom duration			Experimental/Practical	Others	Self-study time	Prerequisite course codes	Managing Faculty	Note
					Theory	Practise	Test						
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>I.2.1. Physical Education: Students choose one out of seven groups of physical education</i>				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		
15	1120180	Physical Education 3 (Baseketball 3) (*)	3	1	4			26	21	1120179	DPNDE		

No.	Course code	Course name	Semester	Number of credits	Classroom duration			Experimental/Practical	Others	Self-study time	Prerequisite course codes	Managing Faculty	Note
					Theory	Practise	Test						
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	
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									

No.	Course code	Course name	Semester	Number of credits	Classroom duration			Experimental/Practicals	Others	Self-study time	Prerequisite course codes	Managing Faculty	Note
					Theory	Practise	Test						
35	1090061	English 1	1	3	37	08			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		10	60		Faculty of Social Sciences and Humanities		
38	1150422	Start-up	5	2	20	5	10		60	1130049	FBA		
39	1050239	Basic information	3	3	30			30	90		Department of Information Technology		
II. Professional Knowledge				108									
II.1. Fundamental Knowledge				23									
40	1140170	Microeconomics	1	3	30	15			135		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	30	15			90	1140170, 1140171	DEA		
44	1150107	Finance – Money	2	3	38	5	4		90		FBA		
45	1150100	Corporate finance	3	2	22	8			60	1140048	FBA		
46	1140267	Auditing Principles	4	3	30	12	6		90	1140048	DEA		
47	1140274	Financial Statement Audit	5	3	36	6	6		90	1140267	DEA		
II.2. Specialized knowledge				48									
II.2.1. Major Foundation				0									
II.2.2. Major Specialization				48									
II.2.2a. Compulsory				48									
48	1140162	Financial Accounting 1	3	3	36	9			90	1140048	DEA		
49	1140272	Management Accounting 1	4	4	45	10	10		120	1140048	DEA		
50	1140268	Accounting for Administrative and Public Service Organizations	4	3	30	9	12		90	1140048	DEA		
51	1140270	Financial Accounting 2	4	3	30	12	6		90	1140162	DEA		
52	1140158	Management Accounting 2	5	3	36	9			90	1140272	DEA		

No.	Course code	Course name	Semester	Number of credits	Classroom duration			Experimental/Practicals	Others	Self-study time	Prerequisite course codes	Managing Faculty	Note
					Theory	Practise	Test						
53	1140124	Business Analysis	5	3	30	15			90	1140048	DEA		
54	1140271	Financial Accounting 3	5	2	24	4	4		60	1140270	DEA		
55	1140113	Accounting Information System	6	3	36	9			90	1140270	DEA		
56	1140269	Accounting Practice 1	6	3	18		12	42	90	1140162 1140270	DEA		
57	1140245	International Accounting	6	3	30	13	4		90	1140048	DEA		
58	1140275	Financial Statement Analysis	6	4	38	17	10		120	1140124	DEA		
59	1140247	Data analytics for accounting, auditing	7	4	40	14		12	120	1140275	DEA		
60	1140211	Tax Accounting and Tax Reporting	7	3	36	9			90	1140271	DEA		
61	1140210	Accounting Information Safety	7	2	24	6			60	1140113	DEA		
62	1140277	Bank Accounting	7	3	30	9	12		90	1140048	DEA		
63	1140209	Accounting Practice 2	7	2				60	60	1140162 1140270 1140271 1140269	DEA		
<i>II.2.2b. Optional</i>				0									
II.3. Supplementary Knowledge				31									
II.3.1. Professional training				25									
<i>II.3.1a. Compulsory</i>				<i>19</i>									
64	1130143	Business Law	2	2	25	5			60	1130049	Department of Political Education and State Management		
65	1140239	Statistics in Economics and Business	2	3	30	9	12		90	1140266	DEA		
66	1140240	Digital Economics	2	2	26		8		60	1140170	DEA		
67	1140241	English for Accounting and Auditing	3	2	20	6	8		60	1090061	DEA		
68	1140242	Leadership and Teamwork Skills	3	2	18	4	4	12	60	2030003	DEA		
69	1140033	Econometrics	3	3	30	9		12	90	1140239	DEA		
70	1140246	Accounting Professional Ethics	6	2	22	8			60	1140048	DEA		
71	1140248	International Financial Reporting Standards	7	3	36	9			90	1140048	DEA		
<i>II.3.1b. Optional</i>				<i>06</i>									
Choose one out of three courses			3	2/6									

No.	Course code	Course name	Semester	Number of credits	Classroom duration			Experimental/Practical	Others	Self-study time	Prerequisite course codes	Managing Faculty	Note
					Theory	Practise	Test						
72	1140175	Research methodology in Economics	3	2	24		12			60		DEA	
73	1149149	Business strategy and Planning	3	2	26		8			60	1140170	DEA	
74	1140036	Development Economics	3	2	24		12			60	1140171	DEA	
Choose one out of three courses			4	2/6									
75	1140244	Accounting Standards	4	2	18	6	12			60	1140048	DEA	
76	1140243	Accounting in Business (VN)	4	2	24	4	4			60		DEA	
77	1140273	Accounting in Business (EN)	4	2	24	4	4			60		DEA	
Choose one out of three courses			7	2/6									
78	1140278	Internal Audit	7	2	24	3	6			60	1140267	DEA	
79	1140276	Stock Market Analysis	7	2	20	8	4			60	1150107	DEA	
80	1140249	Environmental Accounting	7	2	24	6				60	1140048	DEA	
II.3.2. Internships				6									
81	1140219	Practising Awareness 1	4	1					30	30	1140048	DEA	
82	1140220	Practising Awareness 2	6	2					60	60	1140162 1140269	DEA	
83	1140221	Graduation Internship	8	3					135	90	1140271 1140275 1140220	DEA	
II.4. Graduation thesis, alternative courses				6									
84	1140194	Graduation Thesis	8	6					270	180	1140221	DEA	
Alternative courses													
85	1140279	Internal Control	8	2	23	5	4			60	1140267	DEA	
86	1140280	Company Accounting	8	2	20	8	4			60	1140162	DEA	
87	1140152	Investment Project Accounting	8	2	24	6				60	1140048	DEA	
TOTAL					147								

8. PROGRAM STRUCTURE AND CONTENT

8.1. Structure and Content of the Curriculum

Table 12. Structure and Content of the Accounting Program Curriculum

No.	Course code	Course name	Semester	Number of credits	Course Type			Classroom duration					Course Prerequisites		Managing Faculty
					Compulsory	Elective (Compulsory)	Optional	Theory	Practice	Test	Experimental/Practical	Others	Self-study	Prerequisite	
Semester 1															
<i>Prerequisite Courses</i>			1	1											
1		Physical Education 1					4				26		21		DPNDE
<i>Compulsory Courses</i>			16												
2	2030003	Communication Skills	2	1	x		20	05			10		60		Faculty of Social Sciences and Humanities
3	1090061	English 1	3	1	x		37	08					90		Department of Foreign Languages
4	1140170	Microeconomics	3	2	x		30	15					135		DEA
5	1140171	Macroeconomics	3	2	x		34	9	4				90		DEA
6	1140266	Economical mathematics	3	2	x		33	12					90		DEA
7	1130049	Fundamental of Law	2	1	x		27		6				60		DPESM
Semester 2															
<i>Prerequisite Courses</i>			1	1											
1		Physical Education 2					4				26		21	1120172	DPNDE

No.	Course code	Course name	Semester	Number of credits	Course Type			Classroom duration					Course Prerequisites		Managing Faculty	
					Compulsory	Elective (Compulsory)	Optional	Theory	Practice	Test	Experimental/Practical	Others	Self-study	Prerequisite		Prior Course
Compulsory Courses			18													
2	1130299	Philosophy of Marxism and Leninism	3	1	x			40		10				90		DPESM
3	1090166	English 2	4	1	x			40	20				120		1090061	Department of Foreign Languages
4	1130143	Business Law	2	5	x			25	05				60		1130049	DPESM
5	1150107	Finance – Money	3	3	x			38	5	4			90			FBA
6	1140048	Accounting principles	3	3	x			30	15				90		1140170, 1140171	DEA
7	1140240	Digital Economics	2	5	x			26		08			60		1140170	DEA
8	1140239	Statistics in Economics and Business	3	5	x			30	09	12			90		1140266	DEA
Semester 3																
Prerequisite Courses			1	1												
1		Physical Education 3						4			26		21		1120173	DPNDE
Compulsory Courses			19													
2	1130300	Political economics of Marxism and Leninism	2	1	x			27		6			60		1130299	DPESM
3	1050239	Basic information	3	1	x			30			30		90			Department of Information Technology
4	1140241	English for Accounting and Auditing	2	5	x			20	6	8			60		1090061	DEA
5	1140162	Financial Accounting 1	3	4	x			36	9				90		1140048	DEA

No.	Course code	Course name	Semester	Number of credits	Course Type			Classroom duration					Course Prerequisites		Managing Faculty	
					Compulsory	Elective (Compulsory)	Optional	Theory	Practice	Test	Experimental/Practical	Others	Self-study	Prerequisite		Prior Course
6	1140242	Leadership and Teamwork Skills	2	5	x			18	04	04	12		60	1090061	2030003	DEA
7	1150100	Corporate finance	2	3	x			22	08				60		1140048	FBA
8	1140033	Econometrics	3	5	x			30	9		12		90	1140240	1140239	DEA
9	<i>Optional Courses: select 2 credits out of 6 credits</i>		2	5												
9.1	1140149	Business strategy and Planning	2	5				26		08			60		1140170	DEA
9.2	1140036	Development Economics	2	5				24		12			60		1140171	DEA
9.3	1140175	Research methodology in Economics	2	5				24		12			60			DEA
Semester 4																
1	1130301	Science Socialism	2	1	x			27		6			60		1130300	DPESM
2	1140268	Accounting for Administrative and Public Service Organizations	3	4	x			30	9	12			90	1140240 1140242	1140048	DEA
3	1140270	Financial Accounting 2	3	4	x			30	12	6			90	1140048	1140162	DEA
4	1140272	Management Accounting 1	4	4	x			45	10	10			120	1140048	1140048	DEA
5	1140267	Auditing Principles	3	3	x			30	12	6			90		1140048	DEA
6	1140219	Practising Awareness 1	1	5	x							30	30		1140048	DEA
7	<i>Optional Courses: select 2 credits out of 6 credits</i>		2	5												
7.1	1140243	Accounting in business (VN)	2	5				24	4	4			60	1140242		DEA

No.	Course code	Course name	Semester	Number of credits	Course Type			Classroom duration					Course Prerequisites		Managing Faculty		
					Compulsory	Elective (Compulsory)	Optional	Theory	Practice	Test	Experimental/Practical	Others	Self-study	Prerequisite		Prior Course	
7.2	1140273	Accounting in business (EN)	2	5			x	24	4	4				60	1140242		DEA
7.3	1140244	Accounting Standards	2	5			x	18	6	12				60	1140242	1140048	DEA
Semester 5																	
<i>Prerequisite Courses</i>			9	1													
Defense and security education			9	1													
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
<i>Compulsory Courses</i>			15														
5	1130302	History of Vietnamese Communist Party	2	1	x			27	6					60		1130301	DPESM
6	1140124	Business Analysis	3	4	x			30	15					90	1140170 1140219	1140048	DEA
7	1140274	Financial Statement Audit	3	3	x			36	6	6				90		1140267	DEA
8	1140271	Financial Accounting 3	2	4	x			24	4	4				60	1140048 1140219	1140270	DEA
9	1140158	Management Accounting 2	3	4	x			36	9					90	1140048 1140170	1140272	DEA

No.	Course code	Course name	Semester	Number of credits	Course Type			Classroom duration					Course Prerequisites		Managing Faculty	
					Compulsory	Elective (Compulsory)	Optional	Theory	Practice	Test	Experimental/Practical	Others	Self-study	Prerequisite		Prior Course
10	1150422	Start-up	2	1	x			20	5	10			60	1140048	1130049	FBA
Semester 6																
1	1130091	Ho Chi Minh Thought	2	1	x			27		6			60		1130302	DPESM
2	1140275	Financial Statement Analysis	4	4	x			38	17	10			120	1140170	1140124	DEA
3	1140220	Practising Awareness 2	2	5	x							60	60	1140124	1140162 1140269	DEA
4	1140113	Accounting Information System	3	4	x			36	9				90	1140240	1140270	DEA
5	1140245	International Accounting	3	4	x			30	13	4			90	1090061	1140048	DEA
6	1140246	Accounting Professional Ethics	2	5	x			22	8				60	1140219	1140048	DEA
7	1140269	Accounting Practice 1	3	4	x			18		12	42		90	1140242 1140271	1140162 1140270	DEA
Semester 7																
1	1140247	Data analytics for accounting, auditing	4	4	x			40	14		12		120	1140124 1140240	1140275	DEA
2	1140248	International Financial Reporting Standards	3	4	x			36	9				90	1140271 1140240	1140048	DEA
3	1140211	Tax Accounting and Tax Reporting	3	4	x			36	9				90	1140158 1140240	1140271	DEA
4	1140209	Accounting Practice 2	2	4	x						60		60	1140268 1140271 1140269	1140162 1140270 1140271 1140269	DEA
5	1140277	Bank Accounting	3	4	x			30	09	12			90	1140242	1140048	DEA

No.	Course code	Course name	Semester	Number of credits	Course Type			Classroom duration					Course Prerequisites		Managing Faculty	
					Compulsory	Elective (Compulsory)	Optional	Theory	Practice	Test	Experimental/Practical	Others	Self-study	Prerequisite		Prior Course
6	1140210	Accounting Information Safety	2	4	x			24	6				60	1140113	DEA	
	<i>Optional Courses: select 2 credits out of 6 credits</i>		2	5												
7	1140278	Internal Audit	2	5			x	24	3	6			60	1140267	DEA	
8	1140276	Stock Market Analysis	2	5			x	20	8	4			60	1150107	DEA	
9	1140249	Environmental Accounting	2	5			x	24	6				60	1140048	DEA	
Semester 8																
1	1140221	Graduation Internship	3	6	x							135	90	1140158 1140124 1140268 1140242 1140124	1140271 1140275 1140220	DEA
2		Graduation	6/12	6	x											
2.1	1140194	Graduation Thesis	6	6	x							270	180	1140158 1140124 1140268 1140242 1140124	1140221	DEA
2.2		<i>Alternative Courses to the Graduation Thesis (applicable to students who do not meet the requirements for undertaking the Graduation Thesis)</i>	6/6	6	x											
a	1140280	Company Accounting	2	6	x			20	8	4			60	1140158	1140162	DEA
b	1140152	Investment Project Accounting	2	6	x			24	6				60	1140124	1140048	DEA
c	1140279	Internal Control	2	6	x			23	5	4			60	1140268 1140242	1140267	DEA

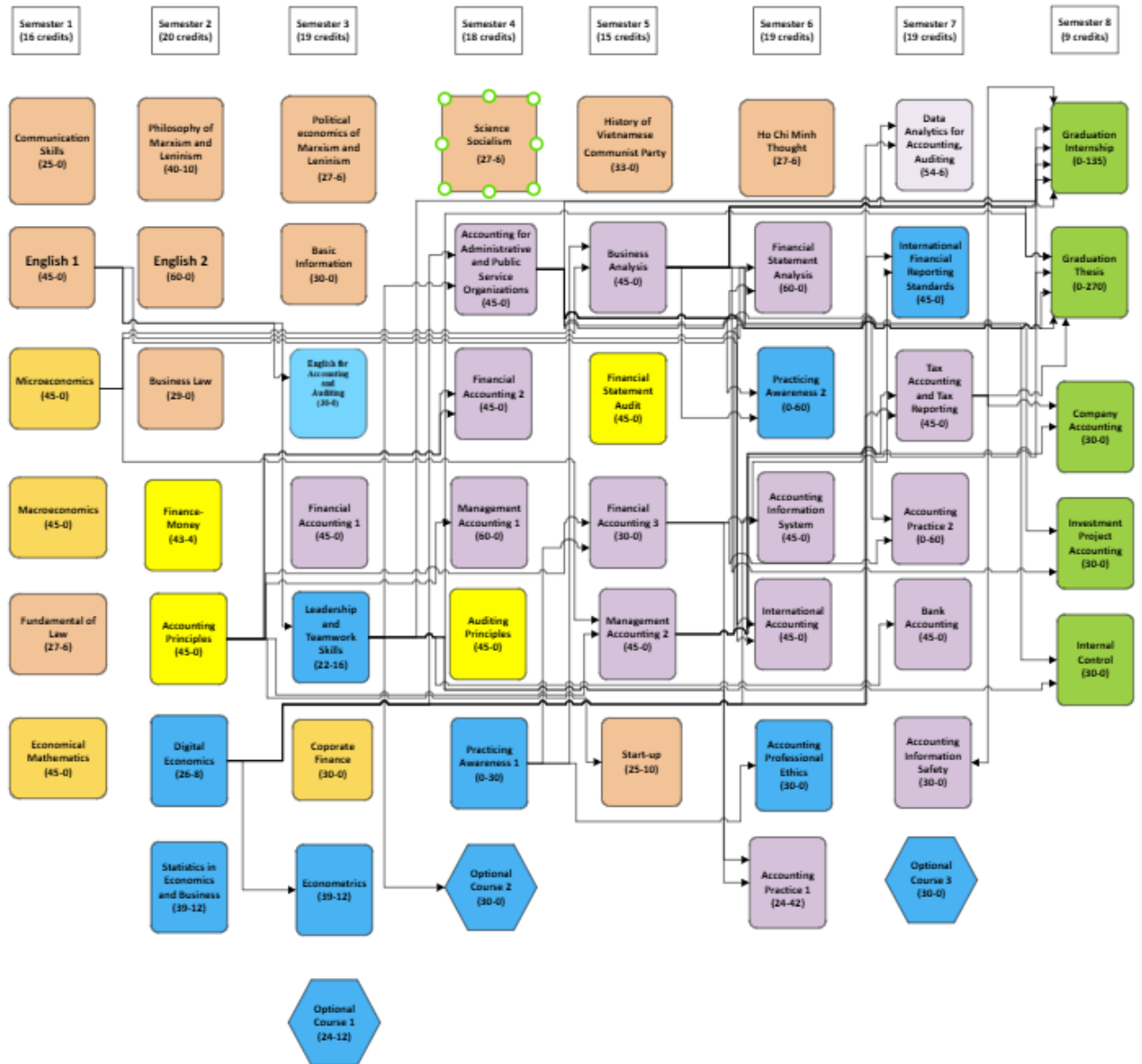
No.	Course code	Course name	Semester	Number of credits	Course Type			Classroom duration					Course Prerequisites		Managing Faculty	
					Compulsory	Elective (Compulsory)	Optional	Theory	Practice	Test	Experimental/Practical	Others	Self-study	Prerequisite		Prior Course
		Total	135													

* (Refer to Appendix 12 (Phu luc 12) for the Program Comparison)

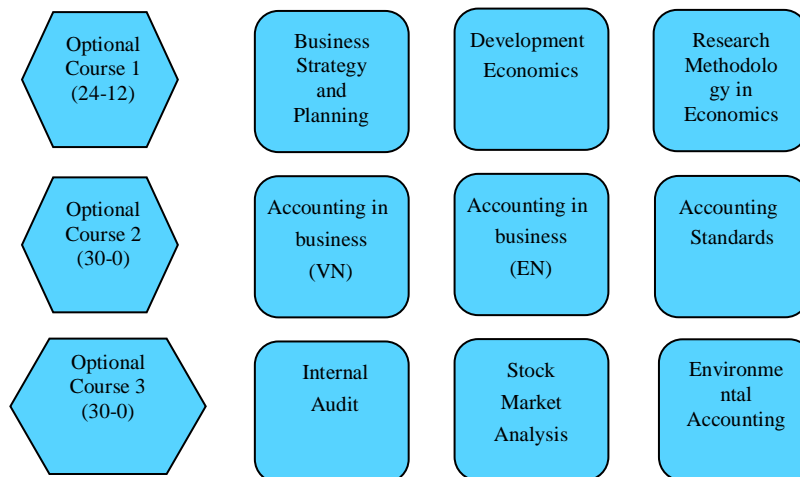
*** Note: Symbols for curriculum components (knowledge blocks)**

- 1: General Knowledge
- 2: Fundamental Knowledge
- 3: Major Foundation
- 4: Major Specialization
- 5: Supplementary Knowledge
- 6: Graduation Requirement (Internship/Undergraduate Thesis, or alternative courses)





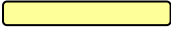

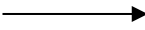
9. Training program tree



List of Optional Courses:



Note:

	General Knowledge		Major and specialized knowledge (if applicable)
	Foundational knowledge of the field		Supplementary Knowledge
	Core knowledge of the major		Graduation Thesis/Internship, Alternative courses
	Prior courses	Name of courses (x,y)	x: The number of credit y: Credits for Experimental and Practical Work

10. TEACHING, LEARNING METHODS, AND ASSESSMENT

10.1. Teaching and Learning Methods

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*.

Table 14¹. Alignment between Teaching – Learning Methods and Program Learning Outcomes (PLOs)

Teaching and Learning Methods	Program Learning Outcomes (PLOs)							
	1	2	3	4	5	6	7	8
I. Direct Instruction								
1. Lecture	x	x						
II. Indirect Instruction								
2. Case-Based Learning	x	x	x		x	x	x	x
3. Problem-Based Learning	x	x	x		x	x	x	x
4. Inquiry-Based Questions	x	x	x	x			x	x
III. Experiential Learning								
5. Internship/Field Practice	x	x	x	x	x	x	x	x
6. Simulation	x	x	x	x	x	x	x	x
7. Practice	x	x	x	x	x	x	x	x
IV. Interactive Learning								
8. Group Exercises	x	x	x	x	x	x	x	x
V. Self-Directed Learning								
9. Individual Assignments	x	x					x	
10. Guided Case Resolution	x	x		x			x	x

* (The curriculum should indicate which teaching methods are applied, based on the “Teaching and Learning Methods” document attached)

- Enhancing the Quality of Teaching and Learning

+ *Emphasis on learner-centered teaching methods aimed at competence development, maximizing student engagement, creativity, and proactivity:*

To achieve this, instructors need to focus on stimulating students’ psychological functions and independent, creative thinking by creating opportunities for discussion, presentation of viewpoints, and critical reflections on course-related issues. It is also essential to combine diverse teaching methods in a pedagogically appropriate manner, tailored to specific learner profiles and learning contexts. This approach enables students to take the initiative in organizing their own research and learning processes, actively exploring, acquiring, and mastering knowledge and skills aligned with the intended learning outcomes (ILOs) of the course.

+ *Optimal utilization of facilities and teaching resources:*

The university should develop investment plans and ensure the effective use of facilities, teaching and learning resources, and research infrastructure for both instructors and students. Furthermore, the institution should strengthen and expand collaboration with production facilities, research institutes, universities, organizations, and individuals both

¹ Details of some teaching and learning methods can be found at [Phu luc 14](#)

domestically and internationally. Such cooperation facilitates the development, application, and effective use of modern infrastructure, technology, and equipment, thereby enhancing the overall quality of education and training.

+ *Instructor preparation:*

Instructors are required to prepare teaching materials, learning guides, and instructional tools (when necessary). For online teaching, it is important to clearly identify and integrate the appropriate tools and resources to support teaching and learning activities, including textbooks, reference materials, e-learning resources, supplementary learning materials, laboratories, computer rooms, and Learning Management Systems (LMS)...

10.2. Extracurricular Activities

Extracurricular activities refer to learning activities or courses implemented outside the framework of the formal academic curriculum of a degree program. These activities are typically voluntary, based on learners' needs, abilities, and personal interests. Students may freely choose to participate in various activities such as:

- Student research projects;
- Sports and cultural/artistic activities;
- Entrepreneurship and innovation competitions;
- Public speaking and presentation contests;
- Events and festivals;
- Voluntary programs (e.g., "Green Summer" campaigns);
- Humanitarian blood donation;
- Social service activities for disadvantaged communities;
- Other soft skills enhancement activities.

Table 15. Alignment between Extracurricular Activities and the Educational Philosophy of the University

Extracurricular Activities	Educational Philosophy of QNU		
	Comprehensiv e	Comprehensiv e	Comprehensiv e
Student Scientific Research	x	x	x
Sports and Cultural/Art Activities	x	x	
Entrepreneurship and Innovation Competitions	x	x	x
Public Speaking and Presentation Contests	x	x	x
Event and Festival Activities	x	x	
Student Volunteer Programs (e.g., "Green Summer")	x		
Humanitarian Blood Donation	x		
Activities Supporting the Underprivileged	x		
Other Activities for Enhancing Soft Skills	x	x	

Table 16. Alignment between Extracurricular Activities and Program Learning Outcomes (PLOs)

Extracurricular Activities	PLOs							
	1	2	3	4	5	6	7	8

Student Scientific Research	x	x	x	x	x	x	x	x
Sports and Cultural/Art Activities			x		x	x		x
Entrepreneurship and Innovation Competitions	x	x	x	x	x	x	x	x
Public Speaking and Presentation Contests	x	x	x	x	x	x	x	x
Event and Festival Activities			x		x	x		x
Student Volunteer Programs (e.g., “Green Summer”)			x		x	x		x
Humanitarian Blood Donation			x					x
Activities Supporting the Underprivileged			x		x	x		x
Other Activities for Enhancing Soft Skills			x		x	x		

10.3. Assessment and Evaluation Methods

*** Grading Scale:**

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

*** Assessment Methods, Evaluation Criteria, and Weighting**

a. Theoretical Courses

Table 17. Assessment Methods, Evaluation Criteria, and Weighting

Assessment Component	Assessment Activity	Assessment Method	Evaluation Criteria	Weight (%)	CLOs
Formative assessment (%) (Depending on the course, students may choose appropriately)	Assessment 1	Designed with diverse assessment methods to evaluate the extent to which students achieve the intended learning outcomes, for example: multiple-choice tests, essay writing, group assignments,	Evaluation is based on the correctness of answers or on the instructor’s requirements regarding the content and the format of written assignments or presentations.	... %	CLO-based assessment not applied
	Assessment 2 %	CLO-based assessment not applied
	(*) <i>Midterm Assessment (if applied as Formative Assessment)</i>			... %	CLO-based assessment not applied
Summative assessment ² (%) (Depending on the course, students may choose appropriately)	(*) <i>Midterm Examination (%) (if applied as Summative Assessment)</i>			... %	CLO ...
				... %	CLO ...

	Final Examination (%)	group discussions, practical exercises, laboratory experiments, term papers, etc. (methods may vary depending on the course)		... %	CLO ...
--	-----------------------	--	--	-------	---------

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 together with Decision No. 1487/QĐ-ĐHQN dated 01/07/2021 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:

Table 18. Alignment between Assessment Methods and PLOs

Assessment Methods ²	PLOs							
	1	2	3	4	5	6	7	8
I. Formative Assessment								
1. Quick quizzes								
2. Homework assignments								
3. Discussions								
4. Skills exercises								
5. Oral questioning								
6. Essay writing								
7. Practical exercises								
8. Presentations								

² Refer to Appendix 15 for detailed rubrics and instructions on implementing the assessment methods. *Phụ lục 15*

9. Group assignments								
10. Objective tests								
	II. Summative Assessment							
11. Essay writing (closed or open-ended questions)	x	x					x	x
12. Objective tests	x	x					x	
13. Skills exercises	x	x	x	x	x		x	x
14. Oral questioning	x	x	x	x	x		x	x
15. Term papers	x	x		x	x		x	x
16. Practical exercises	x	x		x	x	x	x	x
17. Reports (written content and oral defense)	x	x	x	x	x		x	x
18. Group assignments	x	x	x	x		x		x

* *Note: Additional assessment methods can be referred to in the attached document Assessment Methods and may be added to the table if the curriculum applies those methods*

11. SUMMARY DESCRIPTION OF COURSES

The Accounting curriculum includes a total of 51 courses, both compulsory and elective (detailed in Appendix 16) Phụ lục 16.

12. DEPARTMENT AND SUPPORT STAFF

The full-time faculty of the Accounting program consists of ... lecturers. In addition, other faculty members from the School and University participate in teaching certain courses (see Appendix 17) (Phụ lục 17).

13. FACILITIES, TECHNOLOGY, AND LEARNING MATERIALS

13.1. Facilities

Table 19. Facilities and Equipment Supporting the Implementation of the Accounting Undergraduate Program

No.	Category	Quantity	Floor Area (m ²)	Courses	Usage Period (semester, academic year)	Note
1	Lecture halls, classrooms, multifunctional rooms, offices for professors, associate professors, and full-time lecturers					
1.1	Large lecture halls (over 200 seats)	03	300	General education courses	Semester 1, 2, 3, 4,5	
1.2	Medium classrooms (100–200 seats)	02	150	General education courses	Semester 1, 2, 3, 4, 5	
1.3	Small classrooms (50–100 seats)	05	100	Core theory courses for foundational, specialized, or supplementary modules	Entire Program	
1.4	Multimedia classrooms	05	100	Foreign language courses	Entire Program	
1.5	Offices for professors, associate professors, full-time lecturers	0	0			
2	Library and Learning Resource Center	3	3.339	All courses	Entire Program	
3	Research centers, laboratories, experimental rooms, practical training facilities, internship, and practice centers	4	580	Basic Informatics, Statistics in Economics and Business, Econometrics, Research Methods in Economics, Accounting Practice 1, Accounting Practice 2, Data Analysis in Accounting and Auditing, Accounting Information Systems	Entire Program	

13.2. Online Learning Technology

**Table 20. Research Centers, Laboratories, Experimental Facilities, Practice and Internship Sites, and Training Facilities
Required for the Accounting Program**

List of Facilities Supporting Research, Experiments, Practical Work, Internships, and Training					Course / Subject Using the Equipment	Usage Period (Semester, Academic Year)	Number of Users per Machine / Device	Note
No.	Name of Equipment / Device, Model, and Purpose	Country of Manufacture, Year	Quantity	Unit				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Multi-functional Classroom - Interactive Smart Board - Audio System	2020	05 05	Set Set	All Courses	Entire Program	Shared	
2	Language Classroom 1 - LED TV Screen - Camera - Computer / Headset - Management Software	2020	01 01 41 01	Piece Piece Piece Piece	Language Courses	Entire Program	Shared	
3	Economics and Accounting Practice Room - Desktop Computers	2020	25	Piece	Statistics in Economics and Business, Econometrics, Research Methods in Economics, Accounting Practice 1 & 2, Data Analysis in Accounting and Auditing, Accounting Information Systems	Entire Program	1 student / computer	
4	Computer Practice Room - Desktop Computers	2020	90	Piece	Basic Information	Entire Program	1 student / computer	

13.3. Learning Materials

The teaching materials system for the Accounting program includes a diverse range of textbooks, course books, and reference materials in both Vietnamese and English (described in detail in Appendix 18) (Phụ lục 18).

14. PARTNERSHIPS

14.1. With Educational Institutions

Quy Nhon University has signed cooperation agreements with numerous domestic and international organizations and educational institutions to support the University's training activities (Appendix 19.1) (Phụ lục 19.1). Participating educational institutions contribute to the Bachelor of Economics program in areas such as:

- Inviting faculty to teach courses
- Providing feedback for curriculum development
- Collaborating in scientific research and technology transfer, jointly conducting scientific and technological projects
- Participating in scientific conferences and seminars
- Publishing academic journals, coursebooks, reference books, and monographs to support teaching and learning
- Student exchange programs and extracurricular activities.

In addition, the Faculty of Economics and Accounting has signed memoranda of understanding with: Faculty of Accounting – University of Economics Ho Chi Minh City; Faculty of Economics – Da Nang University, Kon Tum campus Faculty of Management Economics – Electric Power University; Faculty of Accounting – Finance – Nha Trang University; Faculty of Accounting – Auditing – Foreign Trade University; collaboration with MISA Software Joint Stock Company to support training, scientific research, and student support activities.

14.2. With Enterprises and Other Partners

Currently, Quy Nhon University has established partnerships with 477 agencies and enterprises across Gia Lai Province, the Central region, and nationwide (Appendix 19.2). Cooperation agreements cover the following areas (Phụ lục 19.2):

- Training;
- Support for internship placements;
- Site visits, surveys, and experience-sharing;
- Professional and technical training;
- Scientific research and technology transfer;
- Community service;
- Support for student entrepreneurship activities;
- Employment and recruitment;
- Assistance in securing scholarships for students.

15. SCIENTIFIC RESEARCH OF FACULTY AND STUDENTS

15.1. Faculty Research

In addition to teaching activities, faculty members actively participate in scientific research. Research activities include:

* Faculty-led or faculty-participated research projects:

- National-level projects;
- Ministry-level or equivalent projects;
- University-level projects.

* Publication of research results may take the following forms:

- Scientific articles published in specialized journals, both domestic and international;

- Scientific articles accepted at national and international conferences;
- Authorship and publication of textbooks and teaching materials, including monographs, reference books, study guides, and case studies for teaching purposes;
- Other scientific activities, including presentations at departmental scientific seminars and supervising student research projects at various levels.

15.2. Student Research

Scientific research activities for Accounting students include:

- Being primarily responsible for or participating as a member in research projects guided by faculty;
- Participating in scientific seminars, academic clubs, and competitions organized by the Department, Faculty, Student Union, or in collaboration with external organizations;
- Research projects supervised by faculty may compete for awards at the Faculty, University, City, Provincial, and Ministry levels;
- Publishing research results and applying findings to socio-economic practices in officially recognized forms;
- Other student research activities.

16. IMPLEMENTATION GUIDELINES FOR THE TRAINING PROGRAM

- This training program is applied starting from the 2025 intake for Accounting 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 at least once every five years to align with developments in the Accounting field and meet socio-economic development needs.

Gia Lai, August 01, 2025

RECTOR

Assoc. Prof. Dr. Doan Duc Tung