MINISTRY OF EDUCATION AND TRAINING
QUY NHON UNIVERSITY

UNDERGRADUATE PROGRAM

Level: **Undergraduate**

Major: **Accounting**

Code: **7340301**

Mode of study: **Full-time**

Gia Lai, 2025

MINISTRY OF EDUCATION AND TRAINING **SOCIALIST REPUBLIC OF VIET NAM**
QUY NHON UNIVERSITY **Independence - Freedom - Happiness**

UNDERGRADUATE PROGRAM

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

Level: **Undergraduate**
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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. 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:** In accordance with the current Regulations on Undergraduate Education issued by the Ministry of Education and Training, and the current Regulations on Undergraduate Education and Undergraduate Training of Quy Nhon University. Students must successfully complete all required courses and the total

	academic workload of the program; achieve a cumulative Grade Point Average (GPA) of at least 2.00 for the entire program; and attain all Program Learning Outcomes (PLOs). **- Physical Education and National Defense and Security Education:** Fulfill the requirements for Physical Education and obtain the Certificate of National Defense and Security Education**.** **- Foreign Language Requirement:** Meet the foreign language proficiency standard as prescribed by the University. **- Information Technology Requirement:** Meet the information technology proficiency standard as prescribed by the University.
13. Degree Awarded	Bachelor's Degree
14. Language	Vietnamese
15. Employment Positions	- 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	- 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	- 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	- Bachelor of Accounting Program – Nha Trang University - 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	- 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, bothe 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. Mapping of the Program Objectives (POs) to 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

Table 2. Mapping of the Program Objectives (POs) to 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. Mapping of the Program Objectives (POs) to 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. Mapping of the Program Objectives (POs) to 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. Mapping of the Program Objectives (POs) to 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 competencie s 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 sense of community service.				x

* *(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. Mapping of the Program Learning Outcomes (PLOs) to the Program Objectives (POs)

PLOs / **POs**	PLO1: Apply accounting-related knowledge to provide information to stakeholders who require it.	PLO2: Apply knowledge related to accounting data analysis to provide information for decision-making.	PLO3: Utilize processes for extracting data and information in accounting to perform professional tasks.	PLO4: Apply communication skills to address tasks in the accounting field.	PLO5: Apply teamwork skills to accomplish tasks in the accounting 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 accounting profession.
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	x			
PO3: Capacity for self-directed learning, innovation, entrepreneurial thinking, and digital competence.			x			x	x	
PO4: Ethics, professional responsibility, and a sense of community service.								x

Table 7. Mapping of the Program Learning Outcomes (PLOs) to 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 excellent national 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://tuyensinh.qnu.edu.vn/.

6.3. Graduation Requirements *(Academic Requirements, compulsory courses, foreign language, IT standards)*

- **Academic Requirements:** In accordance with the current Regulations on Undergraduate Education issued by the Ministry of Education and Training, and the current Regulations on Undergraduate Education and Undergraduate Training of Quy Nhon University. Students must successfully complete all required courses and the total academic workload of the program; achieve a cumulative Grade Point Average (GPA) of at least 2.00 for the entire program; and attain all Program Learning Outcomes (PLOs).
- **Physical Education and National Defense and Security Education:** Fulfill the requirements for Physical Education and obtain the Certificate of National Defense and Security Education
- **Foreign Language Requirement:** Meet the foreign language proficiency standard as prescribed by the University.
- **Information Technology Requirement:** Meet the information technology proficiency standard as prescribed by the University.

7. TOTAL ACADEMIC WORKLOAD

- ***General Knowledge:*** 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 Knowledge:*** 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. Program structure

No.	Program structure	Number of credits	
		Compulsory	Elective
1	***General Education Knowledge***	***27***	***0***

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	***Professional Knowledge***	**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. Mapping of Knowledge Categories to the University's Educational Philosophy

No.	Program structure	Educational Philosophy of QNU		
		Comprehensive	**Enlightening**	**Practical**
1	***General Education Knowledge***			
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	***Professional Knowledge***			
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. Mapping of Knowledge Blocks to Program Learning Outcomes (PLOs)

No.	Knowledge core/block	PLOs							
		1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
1	***General Education Knowledge***								
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	***Professional Knowledge***								
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	Semester	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study Hours	Prerequisite course codes	Department in charge	Note
					Theory	Assignment	Discussion						
I. General Education Knowledge				**39**									
I.1. Political science and law				**13**									
1	1130049	Introduction to Law	1	2	27		6			60		DPSLM	
2	1130299	Marxist-Leninist Philosophy	2	3	40		10			90		DPSLM	
3	1130300	Marxist-Leninist Political Economy	3	2	27		6			60	1130299	DPSLM	
4	1130301	Scientific Socialism	4	2	27		6			60	1130300	DPSLM	
5	1130302	History of the Communist Party of Vietnam	5	2	27		6			60	1130301	DPSLM	
6	1130091	Ho Chi Minh Thought	6	2	27		6			60	1130302	DPSLM	
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		DPE	
8	1120173	Physical Education 2 (Football 2) (*)	2	1	4			26		21	1120172	DPE	
9	1120174	Physical Education 3 (Football 3) (*)	3	1	4			26		21	1120173	DPE	
10	1120175	Physical Education 1 (Volleyball 1) (*)	1	1	4			26		21		DPE	
11	1120176	Physical Education 2 (Volleyball 2) (*)	2	1	4			26		21	1120175	DPE	
12	1120177	Physical Education 3 (Volleyball 3) (*)	3	1	4			26		21	1120176	DPE	
13	1120178	Physical Education 1 (Baseketball 1) (*)	1	1	4			26		21		DPE	
14	1120179	Physical Education 2 (Baseketball 2) (*)	2	1	4			26		21	1120178	DPE	
15	1120180	Physical Education 3 (Baseketball 3) (*)	3	1	4			26		21	1120179	DPE	
16	1120181	Physical Education 1 (Badminton 1) (*)	1	1	4			26		21		DPE	
17	1120182	Physical Education 2 (Badminton 2) (*)	2	1	4			26		21	1120181	DPE	
18	1120183	Physical Education 3 (Badminton 3) (*)	3	1	4			26		21	1120182	DPE	

No.	Course code	Course	Semester	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study Hours	Prerequisite course codes	Department in charge	Note
					Theory	Assignment	Discussion						
19	1120184	Physical Education 1 (Traditional Vietnamese Martial Arts 1) (*)	1	1	4			26		21		DPE	
20	1120185	Physical Education 2 (Traditional Vietnamese Martial Arts 2) (*)	2	1	4			26		21	1120184	DPE	
21	1120186	Physical Education 3 (Traditional Vietnamese Martial Arts 3) (*)	3	1	4			26		21	1120185	DPE	
22	1120187	Physical Education 1 (Taekwondo 1) (*)	1	1	4			26		21		DPE	
23	1120188	Physical Education 2 (Taekwondo 2) (*)	2	1	4			26		21	1120187	DPE	
24	1120189	Physical Education 3 (Taekwondo 3) (*)	3	1	4			26		21	1120188	DPE	
25	1120190	Physical Education 1 (Karatedo 1) (*)	1	1	4			26		21		DPE	
26	1120191	Physical Education 2 (Karatedo 2) (*)	2	1	4			26		21	1120190	DPE	
27	1120192	Physical Education 3 (Karatedo 3) (*)	3	1	4			26		21	1120191	DPE	
28	1120239	Physical Education 1 (Pickleball 1) (*)	1	1	4			26		21		DPE	
29	1120240	Physical Education 2 (Pickleball 2) (*)	2	1	4			26		21	1120239	DPE	
30	1120241	Physical Education 3 (Pickleball 3) (*)	3	1	4			26		21	1120240	DPE	
I.2.2. National defense and security education				*9*									
31	115001	National Defense and Security Policy of the Communist Party of Vietnam (*)	4	3	37		16			82		CNDSE	
32	115002	National Defense and Security Affairs (*)	4	2	22		16			52		CNDSE	
33	115003	General Military Knowledge (*)	4	2	14			32		44		CNDSE	
34	115004	Infantry Combat Techniques and Tactics (*)	4	2	4			56		36		CNDSE	
I.3. Foreign Languages				**7**									
35	1090061	English 1	1	3	37	08				90		DFL	
36	1090166	English 2	2	4	40	20				120	1090061	DFL	
I.4. Social sciences/Natural sciences - Environment, Management sciences				**7**									

No.	Course code	Course	Semester	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study Hours	Prerequisite course codes	Department in charge	Note
					Theory	Assignment	Discussion						
37	2030003	Communication Skills	1	2	20	5		10		60		DSSH	
38	1150422	Entrepreneurship	5	2	20	5	10			60	1130049	DFBA	
39	1050239	Basic Information Technology	3	3	30			30		90		DIT	
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		DFBA	
45	1150100	Corporate finance	3	2	22	8				60	1140048	DFBA	
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 knowledge				***0***									
II.2.2. Specialized Knowledge				***48***									
II.2.2a. Compulsory Courses				*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	
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	

No.	Course code	Course	Semester	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study Hours	Prerequisite course codes	Department in charge	Note
					Theory	Assignment	Discussion						
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	
II.2.2b. Elective Courses				*0*									
II.3. Supplementary Knowledge				**31**									
II.3.1. Professional Knowledge				***25***									
II.3.1a. Compulsory Courses				*19*									
64	1130143	Business Law	2	2	25	5				60	1130049	DPSLM	
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	

No.	Course code	Course	Semester	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study Hours	Prerequisite course codes	Department in charge	Note
					Theory	Assignment	Discussion						
71	1140248	International Financial Reporting Standards	7	3	36	9				90	114004 8	DEA	
II.3.1b. Elective Courses				*06*									
Choose one out of three courses			*3*	*2/6*									
72	1140175	Research methodology in Economics	3	2	24		12			60		DEA	
73	1149149	Business strategy and Planning	3	2	26		8			60	114017 0	DEA	
74	1140036	Development Economics	3	2	24		12			60	114017 1	DEA	
Choose one out of three courses			*4*	*2/6*									
75	1140244	Accounting Standards	4	2	18	6	12			60	114004 8	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	114026 7	DEA	
79	1140276	Stock Market Analysis	7	2	20	8	4			60	115010 7	DEA	
80	1140249	Environmental Accounting	7	2	24	6				60	114004 8	DEA	
II.3.2. Professional internship, Graduation internship				**6**									
81	1140219	Workplace Observation Internship 1	4	1					30	30	114004 8	DEA	
82	1140220	Workplace Observation Internship 2	6	2					60	60	1140 162 114026 9	DEA	
83	1140221	Graduation Internship	8	3					135	90	1140 271 1140 275 114022 0	DEA	
II.4. Graduation thesis, alternative courses				**6**									
84	1140194	Graduation Thesis	8	6					270	180	1140 221	DEA	
	Alternative courses												
85	1140279	Internal Control	8	2	23	5	4			60	1140 267	DEA	
86	1140280	Company Accounting	8	2	20	8	4			60	1140 162	DEA	

No.	Course code	Course	Semester	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study Hours	Prerequisite course codes	Department in charge	Note
					Theory	Assignment	Discussion						
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	Semester	Number of credits	Course Type			In-class Hours						Course Prerequisites		Department in charge
					Compulsory	Elective (Compulsory)	Elective	Theory	Assignment	Dicussion	Experiment, Practice	Others	Self-study Hours	Prerequisite	Prior Course	
	Semester 1															
	Required Non-credit Courses		**1**	1												
1		Physical Education 1						4			26		21			DPE
	Compulsory Courses		***16***													
2	2030003	Communication Skills	2	1	x			20	05		10		60			DSSH
3	1090061	English 1	3	1	x			37	08				90			DFL
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	Introduction to Law	2	1	x			27		6			60			DPSLM
	Semester 2															
	Required Non-credit Courses		**1**	1												
1		Physical Education 2						4			26		21		1120172	DPE
	Compulsory Courses		**18**													

No.	Course code	Course	Semester	Number of credits	Course Type			In-class Hours						Course Prerequisites		Department in charge
					Compulsory	Elective (Compulsory)	Elective	Theory	Assignment	Dicussion	Experiment, Practice	Others	Self-study Hours	Prerequisite	Prior Course	
2	1130299	Marxist-Leninist Philosophy	3	1	x			40		10			90			DPSLM
3	1090166	English 2	4	1	x			40	20				120		1090061	DFL
4	1130143	Business Law	2	5	x			25	05				60		1130049	DPSLM
5	1150107	Finance – Money	3	3	x			38	5	4			90			DFBA
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															
	Required Non-credit Courses		1	1												
1		Physical Eduction 3						4			26		21		1120173	DPE
	Compulsory Courses		19													
2	1130300	Marxist-Leninist Political Economy	2	1	x			27		6			60		1130299	DPSLM
3	1050239	Basic Information Technology	3	1	x			30			30		90			DIT
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
6	1140242	Leadership and Teamwork Skills	2	5	x			18	04	04	12		60	1090061	2030003	DEA

No.	Course code	Course	Semester	Number of credits	Course Type			In-class Hours						Course Prerequisites		Department in charge
					Compulsory	Elective (Compulsory)	Elective	Theory	Assignment	Dicussion	Experiment, Practice	Others	Self-study Hours	Prerequisite	Prior Course	
7	1150100	Corporate finance	2	3	x			22	08				60		1140048	DFBA
8	1140033	Econometrics	3	5	x			30	9		12		90	1140240	1140239	DEA
9	***Elective Courses: select 2 credits out of 6 credits***		**2**	5			x									
9.1	1140149	Business strategy and Planning	2	5			x	26		08			60		1140170	DEA
9.2	1140036	Development Economics	2	5			x	24		12			60		1140171	DEA
9.3	1140175	Research methodology in Economics	2	5			x	24		12			60			DEA
	Semester 4															
1	1130301	Science Socialism	2	1	x			27		6			60		1130300	DPSLM
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	Workplace Observation Internship 1	1	5	x							30	30		1140048	DEA
7	***Elective Courses: select 2 credits out of 6 credits***		**2**	5			x									
7.1	1140243	Accounting in business (VN)	2	5			x	24	4	4			60	1140242		DEA
7.2	1140273	Accounting in business (EN)	2	5			x	24	4	4			60	1140242		DEA

No.	Course code	Course	Semester	Number of credits	Course Type			In-class Hours						Course Prerequisites		Department in charge
					Compulsory	Elective (Compulsory)	Elective	Theory	Assignment	Dicussion	Experiment, Practice	Others	Self-study Hours	Prerequisite	Prior Course	
7.3	1140244	Accounting Standards	2	5			x	18	6	12			60	1140242	1140048	DEA
	Semester 5															
	Required Non-credit Courses		9	1												
	Defense and security education		9	1												
1	115001	National Defense and Security Policy of the Communist Party of Vietnam (*)	3					37		16			82			DPE
2	115002	National Defense and Security Affairs (*)	2					22		16			52			DPE
3	115003	General Military Knowledge (*)	2					14			32		44			DPE
4	115004	Infantry Combat Techniques and Tactics (*)	2					4			56		36			DPE
	Compulsory Courses		**15**													
5	1130302	History of the Communist Party of Vietnam	2	1	x			27	6				60		1130301	DPSLM
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
10	1150422	Entrepreneurship	2	1	x			20	5	10			60	1140048	1130049	DFBA

No.	Course code	Course	Semester	Number of credits	Course Type			In-class Hours						Course Prerequisites		Department in charge
					Compulsory	Elective (Compulsory)	Elective	Theory	Assignment	Dicussion	Experiment, Practice	Others	Self-study Hours	Prerequisite	Prior Course	
	Semester 6															
1	1130091	Ho Chi Minh Thought	2	1	x			27		6			60		1130302	DPSLM
2	1140275	Financial Statement Analysis	4	4	x			38	17	10			120	1140170	1140124	DEA
3	1140220	Workplace Observation Internship 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	1140162 1140270 1140271 1140269	DEA
5	1140277	Bank Accounting	3	4	x			30	09	12			90	1140242	1140048	DEA
6	1140210	Accounting Information Safety	2	4	x			24	6				60		1140113	DEA

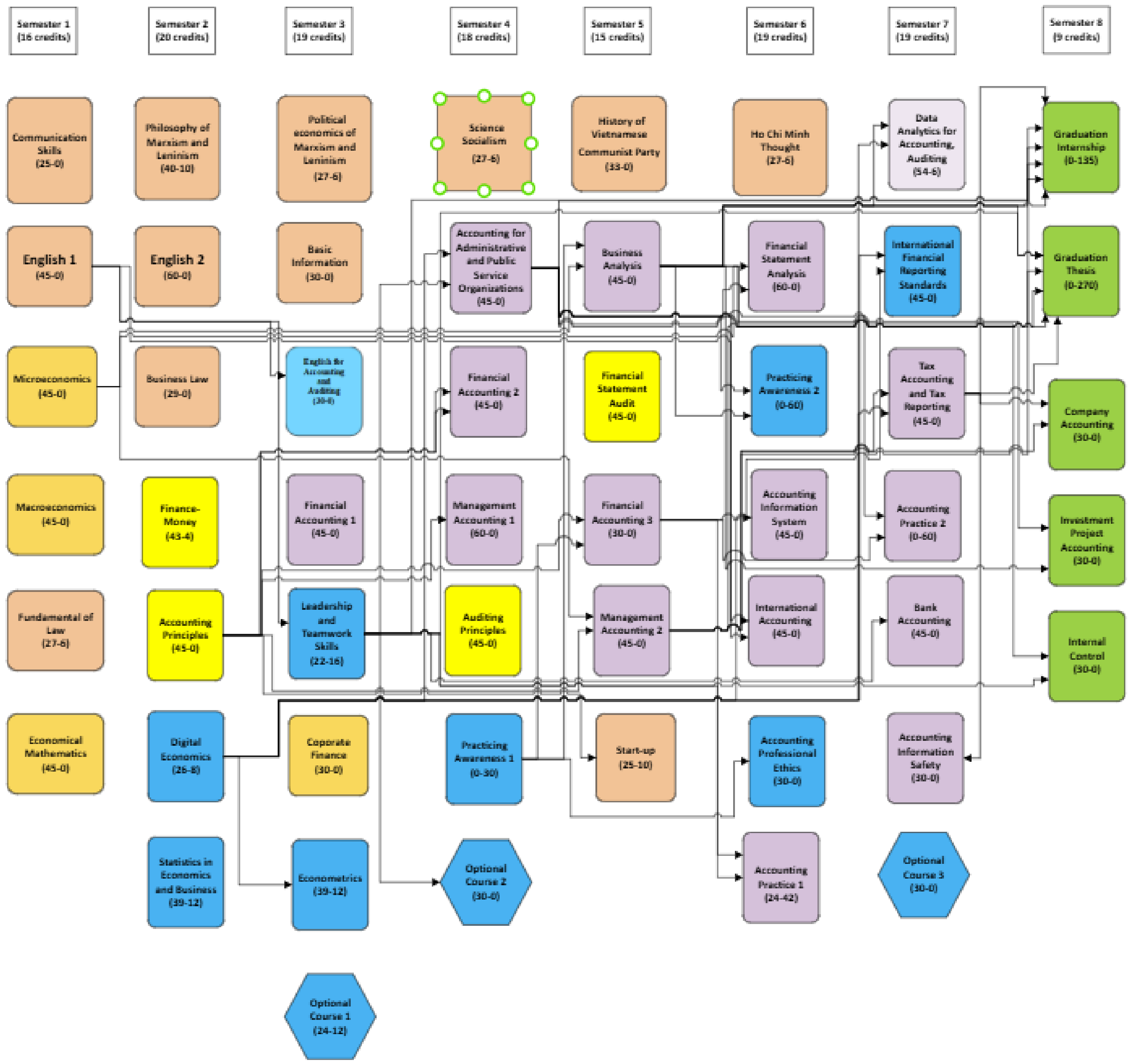
No.	Course code	Course	Semester	Number of credits	Course Type			In-class Hours						Course Prerequisites		Department in charge
					Compulsory	Elective (Compulsory)	Elective	Theory	Assignment	Dicussion	Experiment, Practice	Others	Self-study Hours	Prerequisite	Prior Course	
	Elective Courses: select 2 credits out of 6 credits		**2**	5			x									
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		*Alternative Courses to the Graduation Thesis (applicable to students who do not meet the requirements for undertaking the BachelorThesis)*	*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
		Total	**135**													

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

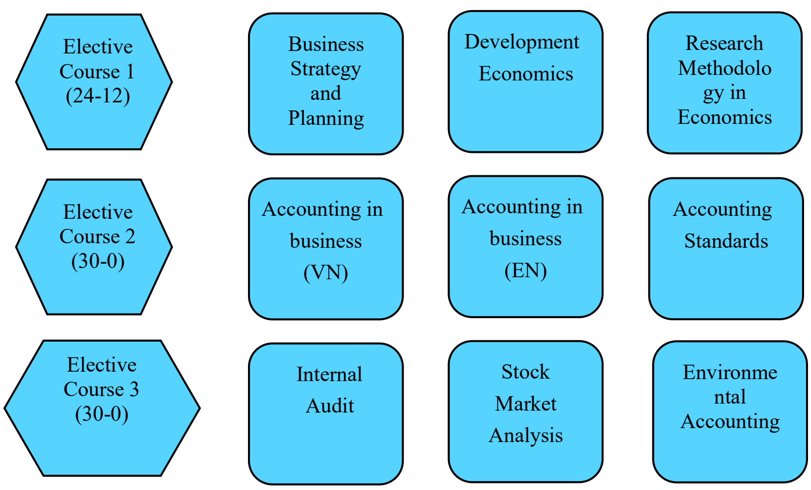
*** Note: Symbols for curriculum components (knowledge blocks)**

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

9. Training program tree



List of Elective 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 coures	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:

- *Face-to-Face Teaching:*

Face-to-Face Teaching 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 Teaching:*

Indirect teaching 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 Teaching and Learning:*

Interactive Teaching and Learning 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-Study:*

Self-Study 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-Study Learning*.

Table 14[1]. Mapping of Teaching – Learning Methods to Program Learning Outcomes (PLOs)

Teaching and Learning Methods	Program Learning Outcomes (PLOs)							
	1	2	3	4	5	6	7	8
I. Face-to-Face Teaching								
1. Lecture	x	x						
II. Indirect Teaching								
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 Teaching and Learning								
8. Group Exercises	x	x	x	x	x	x	x	x
V. Self-Study								
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* Appendix 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. Mapping of Extracurricular Activities to the Educational Philosophy of the University

Extracurricular Activities	Educational Philosophy of QNU		
	Comprehensive	**Comprehensive**	**Comprehensive**
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. Mapping of Extracurricular Activities to 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. Learning Assessment

**** Grading Scale:***

A 10-point grading scale is used for all assessment components of 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, group discussions, practical exercises, laboratory experiments, term papers, etc. (methods	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
	(*)Midterm Assessment (if applied as Formative Assessment)			… %	CLO-based assessment not applied
Summative assessment[2] (%) (Depending on the course, students may choose appropriately)	*(*)Midterm Examination (%) (if applied as Summative Assessment)*			… %	CLO …
	Final Examination (%)			… %	CLO …
				… %	CLO …

		may vary depending on the course)			

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. Mapping of Assessment Methods to 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									
9. Group assignments									
10. Objective tests									
	II. Summative Assessment								
11. Essay writing (closed or open-ended questions)		x	x					x	x

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

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 Department of the Accounting program consists of 41 lecturers. In addition, other Department members from University participate in teaching certain courses (see Appendix 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 Accounting program in areas such as:

- Inviting Department to teach courses
- Providing feeDFBAck 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 Department 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 DEPARTMENT AND STUDENTS

15.1. Department Research

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

* Department -led or Department -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 Deparment;

- Participating in scientific seminars, academic clubs, and competitions organized by the Department, Student Union, or in collaboration with external organizations;

- Research projects supervised by Deparment may compete for awards at the Deparment, 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. GUIDELINES FOR TRAINING PROGRAM IMPLEMENTATION

- 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 Department will advise students on appropriate selections based on current trends and societal demands.

- The Dean of the Department 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

DEAN OF DEPARTMENT	HEAD OF TRAINING OFFICE	BY THE DELEGATION OF THE RECTOR VICE-RECTOR
Assoc. Prof. Dr. Tran Thi Cam Thanh	**Dr. Le Xuan Vinh**	**Dr. Dinh Anh Tuan**