MINISTRY OF EDUCATION AND TRAINING
QUY NHON UNIVERSITY

UNDERGRADUATE PROGRAM

Level	: **Undergraduate**
Major	: **ACCA-Oriented Accounting**
Code	: **7340301ACCA**
Mode of study	: **Full-time**

Gia Lai, 2025

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QUY NHON UNIVERSITY

SOCIALIST REPUBLIC OF VIET NAM
Independence - Freedom - Happiness

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 OBJECTIVES (POs)

1.1. General objectives

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

The ACCA-oriented Accounting major at Quy Nhon University is an accounting training program that integrates courses corresponding to ACCA qualifications, including: Business and Technology 1, Business and Technology 2 (ACCA, F1), Management Accounting 1, Management Accounting 2 (ACCA, F2), and International Accounting 1, International Accounting 2 (ACCA, F3). ACCA is the abbreviation for the Association of Chartered Certified Accountants, one of the largest and most prestigious professional accounting and auditing organizations in the world. In addition, the ACCA-oriented Accounting training program at Quy Nhon University also includes several courses taught in English such as Microeconomics, Macroeconomics, Accounting Principles, Auditing Principles, English for Accounting 1, and English for Accounting 2. Accordingly, the ACCA-oriented Accounting training program is designed with approximately 25% of the courses taught entirely in English and 75% in Vietnamese. This approach helps students become familiar with and proficient in using international accounting terminology. Through this program, students are equipped with in-depth knowledge of accounting, auditing, and finance, while also being prepared with the necessary skills to take the ACCA qualification examinations—an internationally recognized certification in the field of accounting and finance. This provides a foundation for students to successfully obtain the ACCA Diploma in Accounting and Business, thereby enhancing their competitive advantage and opportunities to receive higher salaries when seeking employment in the fields of accounting and finance. In addition, the program also serves as an important stepping stone for students to continue pursuing other ACCA qualifications, helping to expand career opportunities and obtain attractive income levels at multinational companies.

1.2. Specific objectives

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

+ PO1: Professional knowledge, professional skills, and practical competencies in the field of accounting, particularly an understanding of international accounting standards and economic analysis.

+ PO2: Vision, critical thinking, proactive collaboration, and the ability to solve problems of organizations, localities, the nation, and the region.

+ PO3: The ability for self-learning, innovation and creativity, entrepreneurial thinking, and digital competence.

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

2. JOB OPPORTUNITIES AND PROFESSIONAL DEVELOPMENT

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

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

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

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

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

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

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

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

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

3. LEARNING OUTCOMES

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

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

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

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

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

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

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

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

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

Table 1. Mapping of Program Objectives (POs) to Program Learning Outcomes (PLOs)

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

Table 2. Performance Indicators (PIs) of Program Learning Outcomes (PLOs) in the ACCA-Oriented Accounting Program

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

	PI 4.3: Read and understand English documents related to the field of accounting.
PLO5: Apply teamwork skills to handle accounting tasks in a global business environment.	PI 5.1: Form teams.
	PI 5.2: Develop team activity plans to achieve the proposed objectives.
	PI 5.3: Participate and contribute to team activities.
PLO6: Identify business opportunities and propose innovative entrepreneurial ideas.	PI 6.1: Identify professional and business contexts.
	PI 6.2: Develop innovative entrepreneurial ideas.
PLO7: Demonstrate the ability for self-learning, self-study, and lifelong learning capacity.	PI 7.1: Demonstrate autonomy and responsibility in the learning process through proactively collecting relevant knowledge and information from different sources.
	PI 7.2: Have the ability to search for information and transform information into knowledge to apply in problem-solving.
PLO8: Demonstrate ethics and professional responsibility through making professional judgments and evaluations in the field of accounting.	PI 8.1: Identify ethical issues and professional responsibilities in professional activities in the field of accounting.
	PI 8.2: Make professional judgments and evaluations in the field of accounting based on the nature of ethical issues and professional responsibilities as well as their impacts.

4. PROGRAM DURATION AND TOTAL ACADEMIC WORKLOAD

4.1. Program duration: 4 years

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

Table 3. Program structure

Program structure	Number of Credits
General Education Knowledge	**27**
Professional Knowledge	**108**
- Fundamental knowledge	24
- Specialized knowledge (if any)	52

- Supplementary Knowledge	20
- Internship	6
- Graduation thesis, Alternative courses	6
Total	**135**

5. ADMISSION REQUIREMENTS

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

6. TRAINING METHOD, GRADUATION REQUIREMENTS

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

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

- Academic Requirements: In accordance with the current 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. TEACHING METHODS AND LEARNING ASSESSMENT

7.1. Teaching Methods

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

- Preparation of lecturers

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

- Teaching methods

+ 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 4. Mapping of Program Learning Outcomes (PLOs) to teaching methods

Teaching methods		**Program Learning Outcomes (PLOs)**						
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
I. Face-to-Face Teaching								
1. Lecturing	x	x						
2. Presentation	x	x						
II. Indirect Teaching								
3. Case-based learning	x	x	x		x	x	x	x
4. Problem-based learning	x	x	x		x	x	x	x
5. Guiding questions	x	x	x	x			x	x
III. Experiential Learning								

6. Experiential learning	x	x	x	x	x	x	x	x
7. Internship – field practice	x	x	x	x	x	x	x	x
8. Simulation	x	x	x	x	x	x	x	x
9. Practice – experimentation	x	x	x	x	x	x	x	x
IV. Interactive Teaching and Learning								
10. Interactive lectures	x	x	x					
11. Group assignments	x	x	x	x	x	x	x	x
12. E-Learning	x	x	x	x	x	x	x	x
V. Self-Study								
13. Homework assignments	x	x					x	
14. Solving given situations	x	x		x			x	x

- Improvement to enhance teaching quality

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

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

7.2. Learning Assessment

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

**** Grading scale:***

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

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

a. Theoretical courses

Table 5. Assessment Methods, Evaluation Criteria, and Weighting

No	Assessment methods	Evaluation criteria	Choose one of the three weighting groups		
			Group 1	**Group 2**	**Group 3**
1	**Formative Assessment** (Depending on the course, appropriate options may be selected)		**30%**	**40%**	**50%**
	Attendance	*Proactiveness, level of preparation, and active participation in classroom activities.*	10%	10%	10%
		Attendance at required class sessions; absence must not exceed 20% of the total class hours. Depending on the number of absences, the lecturer will determine the score according to the absence rate.			
	Test / Group assignment / Practical exercise	** Students complete one or more individual tests (in written or presentation form) with different weightings depending on the level of difficulty as determined by the lecturer in charge.* *- Assessment criteria for tests: correctness of the answers according to the test requirements.* ** Group reports, seminars, or major assignments as required by the lecturer in charge.* *- Assessment criteria for reports, seminars, and major assignments: content, format, and presentation of the*	20%	30%	40%

		report in accordance with the assessment regulations of the Department. ** Practical exercises as required by the lecturer in charge.* *- Assessment criteria for practical exercises: correctness of the answers and fulfillment of the requirements of the practical exercises.*			
2	**Summative Assessment**	***Final examination*** ** Examination format: Written / Oral.* *- Assessment criteria: Based on the answer key of the examination.* ** Examination format: Practical.* *- Assessment criteria: Correct answers and fulfillment of the requirements of the practical task.* ** Examination format: Report.* *- Assessment criteria: Content, format, and oral defense of the report in accordance with the assessment regulations of the Department.*	**70%**	**60%**	**50%**

b. Practical courses

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

c. Workplace observationi Internship/Graduation internship

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

d. Graduation thesis

Implemented in accordance with the current Undergraduate Education Regulations of Quy Nhon University.

**** Assessment Methods***

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

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

Table 6. Mapping of Assessment Methods to Program Learning Outcomes (PLOs)

Assessment Method	Program learning outcomes (PLOs)							
	1	2	3	4	5	6	7	8
I. Formative Assessment								
1. Attendance Assessment				x				
2. Assignment Assessment	x	x	x				x	x
3. Presentation Assessment	x	x	x		x		x	x
4. Group Work Assessment				x	x	x	x	x
5. Quiz and Test Assessment	x	x	x				x	x
6. Practical Assessment			x	x		x		
II. Summative Assessment								
7. Written Examination	x	x	x				x	
8. Multiple-Choice Examination	x	x	x				x	
9. Oral Defense and Examination	x	x	x	x			x	
10. Report Assessment (Report Content and Oral Examination)		x	x	x	x	x	x	x
11. Group Work Assessment		x	x	x	x	x		x

8. PROGRAM CONTENT

No	Course Code	Course	Semester	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study hours	Prerequisite Course Code	Department in charge
					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 and National Defense and Security Education			**ĐK**	**12**									
I.2.1. Physical Education: Students choose one of the following eight physical education groups each semester:				***3***									
7	1120172	Physical Education 1 (Football 1) (*)	1	1	4			26		21		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 (Basketball 1) (*)	1	1	4			26		21		DPE	
14	1120179	Physical Education 2 (Basketball 2) (*)	2	1	4			26		21	1120178	DPE	
15	1120180	Physical Education 3 (Basketball 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	
19	1120184	Physical Education 1 (Traditional Vietnamese Martial Arts 1) (*)	1	1	4			26		21		DPE	
20	1120185	Physical Education 2 (Traditional Vietnamese	2	1	4			26		21	1120184	DPE	

		Martial Arts 2) (*)											
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	30	15	0			90		DFL	

36	1090166	English 2	2	4	40	20	0			120	1090061	DFL
I.4. Social Sciences/ Mathematics, Natural Sciences and Environment, Management Sciences				**7**								
37	1050239	Basic Information Technology	1	3	30			30		90		DIT
38	1140200	Business communication skill	1	2	20	3	6	8	0	60		DEA
39	1150422	Entrepreneurship	5	2	20	5	10			60	1130049	DFBA
II. Professional Knowledge				**108**								
II.1. Fundamental Knowledge				***24***								
II.1a. Disciplinary Knowledge				***16***								
40	1140222	Microeconomics	1	3	30	15	0	0	0	90		DEA
41	1140266	Economical Mathematics	1	3	33	12				90		DEA
42	1140282	Macroeconomics	2	3	34	9	4	0	0	90		DEA
43	1140175	Research methodology in Economics	2	2	24		12			60		DEA
44	1150107	Finance - Money	3	3	38	5	4			90	1140222 1140282	DFBA
45	1150100	Corporate Finance	4	2	22	8				60	1140250	DFBA
II.1b. Foundational Knowledge of the Major				***8***								
46	1140250	Accounting Principles	2	4	40	15	10			120	1140222	DEA
47	1140251	Business and Technology 1	3	2	20	6	8			60	1140250	DEA
48	1140252	Business and Technology 2	4	2	20	6	8			60	1140251	DEA
II.2. Specialized knowledge				***52***								
II.2.a. Compulsory Courses				***49***								
49	1140162	Financial Accounting 1	3	3	30	15				90	1140250	DEA
50	1140270	Financial Accounting 2	4	3	30	12	6			90	1140162	DEA
51	1140283	Management Accounting 1	4	4	45	10	10			120	1140250	DEA
52	1140285	International Accounting 1	5	3	30	13	4			90	1140250	DEA
53	1140271	Financial Accounting 3	5	2	24	4	4			60	1140202	DEA
54	1140284	Management Accounting 2	5	3	36	6	6			90	1140204	DEA
55	1140124	Business Analysis	5	3	30	15				90	1140250	DEA

56	1140113	Accounting Information System	6	3	36	9				90	1140202	DEA	
57	1140286	International Accounting 2	6	4	45	13	4			120	1140205	DEA	
58	1140269	Accounting practice 1	6	3	18	0	12	42	BTL	90	1140162 1140202	DEA	
59	1140275	Financial Statement Analysis	6	4	38	22				120	1140124	DEA	
60	1140247	Data analytics for accounting, auditing	7	4	40	14	0	12	0	120	1140180	DEA	
61	1140211	Tax accounting and tax reporting	7	3	36	9				90	1140203	DEA	
62	1140209	Accounting practice 2	7	2				60	BTL	60	1140162 1140202 1140203 1140208	DEA	
63	1140268	Accounting for administrative and public service organizations	7	3	30	9	12			90	1140250	DEA	
64	1140210	Accounting information safety	7	2	24	6				60	1140113	DEA	
II.2.b. Elective Courses				***3***									
Choose one of the following three courses				3									
65	1140277	Bank Accounting	7	3	30	9	12			90	1140250	DEA	
66	1140287	Company Accounting	7	3	30	13	4			90	1140162	DEA	
67	1140151	Investment Project Accounting	7	3	36	9				90	1140250	DEA	
II.3. Supplementary Knowledge				***20***									
II.3.1. Compulsory Courses				***16***									
68	1130143	Business Law	2	2	25	5				60	1130049	DPSLM	
69	1140254	English for Accounting 1	3	2	20	6	8			60	1090166	DEA	
70	1140253	Auditing Principles	3	3	33	9	6			90	1140250	DEA	
71	1140274	Financial Statement Audit	4	3	36	6	6			90	1140253	DEA	
72	1140255	English for Accounting 2	4	2	20	6	8			60	1140254	DEA	
73	1140246	Accounting Professional Ethics	6	2	24	6				60		DEA	
74	1140279	Internal Control	7	2	23	5	4			60	1140253	DEA	
II.3.2. Elective Courses				***4***									
Choose one of the following three courses			3	2									

75	1150142	Management	3	2	26	3	2			60		DFBA	
76	1150535	Strategic Management	3	2	18	8	8			60		DFBA	
77	1140240	Digital Economics	3	2	26	0	8			60	1140222	DEA	
Choose one of the following two courses			3	2									
78	1140244	Accounting Standards	3	2	18	6	12			60	1140250	DEA	
79	1140249	Environmental Accounting	3	2	24	6				60	1140250	DEA	
II.4. Workplace Observation Internship, Graduation Internship				***6***									
80	1140219	Workplace Observation Internship 1	4	1				30	TT	30	1140250	DEA	
81	1140220	Workplace Observation Internship 2	6	2				60	TT	60	1140162 1140208	DEA	
82	1140221	Graduation Internship	8	3				90	TT	90	1140203 1140180 1140220	DEA	
II.5. Graduation thesis, Alternative courses				***6***									
83	1140194	Graduation thesis	8	6				180	KL	180	1140221	DEA	
TOTAL				**147**									

Notes: E: Study and take exams in English.

9. TEACHING PLAN

Semester 1

No	Course Code	Course	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study hours	Prerequisite Course Code	Department in charge	Note
				Theory	Assignment	Discussion						
Required Non-credit Courses			***1***									
Physical education: choose one of the following eight courses:			*1*									
1	1120172	Physical Education 1 (Football 1) (*)	1	4			26		21		DPE	
2	1120175	Physical Education 1 (Volleyball 1) (*)	1	4			26		21		DPE	
3	1120178	Physical Education 1 (Basketball 1) (*)	1	4			26		21		DPE	
4	1120181	Physical Education 1 (Badminton 1) (*)	1	4			26		21		DPE	

5	1120184	Physical Education 1 (Traditional Vietnamese Martial Arts 1) (*)	1	4			26		21		DPE	
6	1120187	Physical Education 1 (Taekwondo 1) (*)	1	4			26		21		DPE	
7	1120190	Physical Education 1 (Karatedo 1) (*)	1	4			26		21		DPE	
8	1120239	Physical Education 1 (Pickleball 1) (*)	1	4			26		21		DPE	
Compulsory Courses			***16***									
9	1130049	Introduction to Law	2	27		6			60		DPSLM	
10	1090061	English 1	3	30	15	0			90		DFL	
11	1050239	Basic Information Technology	3	30			30		90		DIT	
12	1140200	Business communication skill	2	20	3	6	8		60		DEA	
13	1140222	Microeconomics	3	30	15	0			90		DEA	E
14	1140266	Economical Mathematics	3	33	12				90		DEA	
TOTAL: 17 Credits (16CC + 0EC) and 01 Credit of Physical education			**17**									

Semester 2

No	Course Code	Course	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study hours	Prerequisite Course Code	Department in charge	Note
				Theory	Assignment	Discussion						
Required Non-credit Courses			***10***									
Physical education: choose one of the following eight courses:			*1*									
1	1120173	Physical Education 2 (Football 2) (*)	1	4			26		21	1120172	DPE	
2	1120176	Physical Education 2 (Volleyball 2) (*)	1	4			26		21	1120175	DPE	
3	1120179	Physical Education 2 (Basketball 2) (*)	1	4			26		21	1120178	DPE	
4	1120182	Physical Education 2 (Badminton 2) (*)	1	4			26		21	1120181	DPE	

5	1120185	Physical Education 2 (Traditional Vietnamese Martial Arts 2) (*)	1	4			26		21	1120184	DPE	
6	1120188	Physical Education 2 (Taekwondo 2) (*)	1	4			26		21	1120187	DPE	
7	1120191	Physical Education 2 (Karatedo 2) (*)	1	4			26		21	1120190	DPE	
8	1120240	Physical Education 2 (Pickleball 2) (*)	1	4			26		21	1120239	DPE	
National defense and security education			*9*									
9	115001	The National Defense and Security Policy of the Communist Party of Vietnam (*)	3	37		16			82		NDSEC	
10	115002	National Defense and Security Affairs (*)	2	22		16			52		NDSEC	
11	115003	General Military Knowledge (*)	2	14			32		44		NDSEC	
12	115004	Infantry Combat Techniques and Tactics (*)	2	4			56		36		NDSEC	
Compulsory Courses			***18***									
13	1130299	Marxist-Leninist Philosophy	3	40		10			90		DPSLM	
14	1090166	English 2	4	40	20	0			120	1090061	DFL	
15	1140282	Macroeconomics	3	34	9	4			90		DEA	E
16	1140175	Research methodology in Economics	2	24		12			60	1140222	DEA	
17	1140250	Accounting Principles	4	40	15	10			120	1140222	DEA	E
18	1130143	Business Law	2	25	5				60	1130049	DPSLM	
TOTAL: 28 Credits (18CC + 0EC) and 10 Credits of Physical education and National defense and security education			**28**									

Semester 3

No	Course Code	Course	Number of	In-class Hours			Experiment, Practice	Others	Self-study	Prerequisite Course	Department in	Note

			credits	Theory	Assignment	Discussion			hours	Code	charge	
Required Non-credit Courses			***1***									
Physical education: choose one of the following eight courses:			1									
1	1120174	Physical Education 3 (Football 3) (*)	1	4			26		21	1120173	DPE	
2	1120177	Physical Education 3 (Volleyball 3) (*)	1	4			26		21	1120176	DPE	
3	1120180	Physical Education 3 (Basketball 3) (*)	1	4			26		21	1120179	DPE	
4	1120183	Physical Education 3 (Badminton 3) (*)	1	4			26		21	1120182	DPE	
5	1120186	Physical Education 3 (Traditional Vietnamese Martial Arts 3) (*)	1	4			26		21	1120185	DPE	
6	1120189	Physical Education 3 (Taekwondo 3) (*)	1	4			26		21	1120188	DPE	
7	1120192	Physical Education 3 (Karatedo 3) (*)	1	4			26		21	1120191	DPE	
8	1120241	Physical Education 3 (Pickleball 3) (*)	1	4			26		21	1120240	DPE	
Compulsory Courses			***15***									
9	1130300	Marxist-Leninist Political Economy	2	27		6			60	1130299	DPSLM	
10	1150107	Finance – Money	3	38	5	4			90	1140222 1140282	DFBA	
11	1140251	Business and Technology 1	2	20	6	8			60	1140250	DEA	E
12	1140162	Financial Accounting 1	3	30	15				90	1140250	DEA	
13	1140254	English for Accounting 1	2	20	6	8			60	1090166	DEA	E
14	1140253	Auditing Principles	3	33	9	6			90	1140250	DEA	E
Elective Courses			***4***									
15	*Elective 1: Choose one of the following three courses*		2									
	1150142	Management	2	26	3	2			60		DFBA	
	1150535	Strategic Management	2	18	8	8			60		DFBA	

	1140240	Digital Economics	2	26	0	8			60	1140222	DEA	
16	*Elective 2: Choose one of the following two courses*		2									
	1140244	Accounting Standards	2	18	6	12			60	1140250	DEA	
	1140249	Environmental Accounting	2	24	6				60	1140250	DEA	
TOTAL: 20 Credits (15CC + 4EC) and 01 Credit of Physical education and National defense and security education			**20**									

Semester 4

No	Course Code	Course	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study hours	Prerequisite Course Code	Department in charge	Note
				Theory	Assignment	Discussion						
Compulsory Courses			*19*									
1	1130301	Science Socialism	2	27		6			60	1130300	DPSLM	
2	1150100	Corporate Finance	2	22	8				60	1140250	DFBA	
3	1140252	Business and Technology 2	2	20	6	8			60	1140251	DEA	E
4	1140270	Financial Accounting 2	3	30	12	6			90	1140162	DEA	
5	1140283	Management Accounting 1	4	45	10	10			120	1140250	DEA	E
6	1140274	Financial Statement Audit	3	36	6	6			90	1140253	DEA	
7	1140255	English for Accounting 2	2	20	6	8			60	1140254	DEA	E
8	1140219	Workplace Observation Internship 1	1				30	TT	30	1140250	DEA	
TOTAL: 19 Credits (19CC + 0EC)			**19**									

Semester 5

No	Course Code	Course	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study hours	Prerequisite Course Code	Department in charge	Note
				Theory	Assignment	Discussion						
Compulsory Courses			*15*									
1	1130302	History of the Communist Party of Vietnam	2	27		6			60	1130301	DPSLM	

2	1150422	Entrepreneurship	2	20	5	10			60	1130049	DFBA	
3	1140285	International Accounting 1	3	30	13	4			90	1140250	DEA	E
4	1140271	Financial Accounting 3	2	24	4	4			60	1140202	DEA	
5	1140284	Management Accounting 2	3	36	6	6			90	1140204	DEA	E
6	1140124	Business Analysis	3	30	15				90	1140250	DEA	
TOTAL: 15 Credits (15CC + 0EC)			**15**									

Semester 6

No	Course Code	Course	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study hours	Prerequisite Course Code	Department in charge	Note
				Theory	Assignment	Discussion						
Compulsory Courses			***20***									
1	1130091	Ho Chi Minh thought	2	27		6			60	1130302	DPSLM	
2	1140113	Accounting Information System	3	36	9				90	1140202	DEA	
3	1140286	International Accounting 2	4	45	13	4			120	1140205	DEA	E
4	1140269	Accounting Practice 1	3	18	0	12	42	BTL	90	1140162 1140202	DEA	
5	1140275	Financial Statement Analysis	4	38	17	10			120	1140124	DEA	
6	1140246	Accounting Professional Ethics	2	24	6				60		DEA	
7	1140220	Workplace Observation Internship 2	2				60	TT	60	1140162 1140208	DEA	
TOTAL: 20 Credits (20CC + 0EC)			**20**									

Semester 7

No	Course Code	Course	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study hours	Prerequisite Course Code	Department in charge	Note
				Theory	Assignment	Discussion						
Compulsory Courses			***16***									
1	1140247	Data analytics for accounting, auditing	4	40	14	0	12	0	120	1140180	DEA	
2	1140211	Tax accounting and tax reporting	3	36	9				90	1140203	DEA	

3	1140209	Accounting practice 2	2				60	BTL	60	1140162 1140202 1140203 1140208	DEA	
4	1140268	Accounting for administrative and public service organizations	3	30	9	12			90	1140250	DEA	
5	1140210	Accounting information safety	2	24	6				60	1140113	DEA	
6	1140279	Internal control	2	23	5	4			60	1140253	DEA	
Elective Courses			***3***									
7	*Elective 3: Choose one of the following three courses*		3									
	1140277	Bank accounting	3	30	9	12			90	1140250	DEA	
	1140287	Company accounting	3	30	13	4			90	1140162	DEA	
	1140151	Investment project accounting	3	36	9				90	1140250	DEA	
TOTAL: 19 Credits (16CC + 03EC)			**19**									

Semester 8

No	Course Code	Course	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study hours	Prerequisite Course Code	Department in charge	Note
				Theory	Assignment	Discussion						
1	1140221	Graduation internship	3				90	TT	90	1140203 1140180 1140220	DEA	
Graduation thesis or alternative coursework to the Graduation thesis												
2	1140194	Graduation thesis	6				180	KL	180	1140221	DEA	
TOTAL: 9 Credits (9CC + 0EC)			**9**									

10. GUIDELINES FOR TRAINING PROGRAM IMPLEMENTATION

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

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

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

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

Gia Lai, August 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**