

MINISTRY OF EDUCATION AND TRAINING
QUY NHON UNIVERSITY

UNDERGRADUATE PROGRAM

Level: **Undergraduate**

Major: **Auditing**

Code: **7340302**

Mode of study: **Full-time**

Gia Lai, 2025

UNDERGRADUATE PROGRAM

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

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1. PROGRAM OBJECTIVES

1.1. General Objectives

The undergraduate program in Auditing equips learners with professional knowledge, practical competencies, global integration skills, digital capabilities, and the capacity for innovation in the fields of auditing and accounting. Upon graduation, students are expected to possess strong political qualities, professional ethics, and good physical health; acquire practical knowledge and professional skills; demonstrate the ability to conduct research and apply science, technology, and digital techniques; engage in lifelong learning; show creativity and adaptability in digital working environments; uphold professional responsibility and community service awareness; and meet the requirements of socio-economic development, national defense, security, and international integration.

1.2. Specific Objectives

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

2. JOB OPPORTUNITIES AND PROFESSIONAL DEVELOPMENT

+ **Job Opportunities:** Graduates may work as independent auditors at independent auditing firms; state auditors at state audit agencies; internal auditors in the internal audit departments of companies, organizations, or agencies; members of Boards of Supervisors or internal control departments in companies or organizations; accountants or financial specialists at

enterprises; officials in specialized units such as tax authorities, inspectorates, and social insurance agencies; consultants providing accounting, auditing, financial, and tax advisory services to companies and enterprises requiring auditing-related activities; or researchers and lecturers in auditing at universities, institutes, research centers, and training institutions for accounting and auditing professionals.

+ **Professional Development:** Graduates may participate in short-term advanced training courses in auditing and accounting, both domestically and internationally; enroll in professional certification programs such as CPA, ACCA, and other relevant qualifications; pursue a second university degree in related fields; or undertake postgraduate studies at the master's or doctoral level in auditing, accounting, or other disciplines in economics and business management at domestic and international universities.

3. LEARNING OUTCOMES

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

+ PLO1: Apply auditing-related knowledge to perform auditing procedures in various types of organizations.

+ PLO2: Apply accounting-related knowledge to provide relevant information to stakeholders.

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

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

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

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

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

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

Table 1. Mapping of Program Objectives to Program Learning Outcomes

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 of Program Learning Outcomes
in the Auditing Program.**

Program Learning Outcomes (PLOs)	Performance Indicators (Pis)
PLO1: Apply auditing-related knowledge to perform auditing procedures in various types of organizations.	PI 1.1: Identify auditing-related knowledge required to participate in auditing processes at organizations.
	PI 1.2: Apply auditing-related knowledge to carry out auditing processes at organizations.
PLO2: Apply accounting-related knowledge to provide relevant information to stakeholders.	PI 2.1: Identify accounting-related knowledge required to participate in accounting activities within an organization.
	PI 2.2: Apply accounting-related knowledge to prepare accounting reports.
PLO3: Utilize data and information extraction processes in auditing to perform professional tasks.	PI 3.1: Search, review, and filter data, information, and digital content related to auditing.
	PI 3.2: Evaluate data, information, and digital content related to auditing.
	PI 3.3: Manage data, information, and digital content related to auditing.
PLO4: Apply communication skills to address professional tasks in the field of auditing.	PI 4.1: Select appropriate presentation methods to convey ideas related to the field of auditing.
	PI 4.2: Prepare written documents in the field of auditing.
	PI 4.3: Read and comprehend English-language documents related to the field of auditing.
PLO5: Apply teamwork skills to accomplish professional tasks in the field of auditing.	PI 5.1: Establish a working group.
	PI 5.2: Develop a group activity plan to achieve the established goals.
	PI 5.3: Actively contribute to group activities.
PLO6: Identify business opportunities and propose innovative entrepreneurial ideas.	PI 6.1: Recognize the professional and business context relevant to the field of auditing.
	PI 6.2: Develop innovative entrepreneurial ideas.
PLO7: Demonstrate the ability to engage in self-study, independent research, and lifelong learning.	PI 7.1: Demonstrate autonomy and responsibility in the learning process by proactively acquiring knowledge and information from various sources.

	PI 7.2: Demonstrate the ability to search for information, transform it into knowledge, and apply it to problem-solving.
PLO8: Demonstrate professional ethics and responsibility in making judgments and assessments in the auditing profession.	PI 8.1: Identify ethical issues and professional responsibilities in auditing activities.
	PI 8.2: Provide professional judgments in the field of auditing based on the nature and impact of ethical issues and professional responsibilities.

4. PROGRAM DURATION AND TOTAL ACADEMIC WORKLOAD

4.1. Program Duration: 04 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	38
- Specialized Knowledge	36
- Supplementary Knowledge	23
- Internship	5
- Graduation Thesis, Alternative courses	6
Total	135

5. ADMISSION REQUIREMENTS

Graduated from upper secondary school or an equivalent qualification in accordance with current admission regulations; a genuine interest in the 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. TRAINING METHOD, GRADUATION REQUIREMENTS

6.1. Training Method:

The credit-based training method.

6.2. Graduation Requirements (*Academic Requirements, Compulsory Courses, Foreign Language Requirement, 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 the 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

- **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.

7.2. 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 4. 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		30%	40%	50%
	Test, Group Assignment, and Practical Exercise	* Individual Assessments (written or presentation form) - Assessment criteria: Accuracy of answers and compliance with the requirements specified by the Lecturer in Charge . * Group Reports, Seminars, or Major Assignments - Assessment criteria: Content, format, and presentation in accordance with the Lecturer's requirements. * Practical Assignments - Assessment criteria: Accuracy of answers and compliance with the requirements specified by the Lecturer in Charge			
2	Summative Assessment (Depending on the course, students may choose appropriately)	Final Examination * Exam format: Written/Oral. - Assessment criteria: Based on the answer key or requirements specified by the Lecturer in Charge . * Exam format: Practical examination. - Assessment criteria: Based on the answer key or requirements specified by the Lecturer in Charge . * Exam format: Report - Assessment Criteria: Content, format, and oral presentation of the report.	70%	60%	50%

b. Practical courses

c. Workplace Observation Internship/Graduation Internship

d. Graduation Thesis Course

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

*** Assessment Methods**

Formative Assessment and Summative Assessment.

Table 5. Mapping of Assessment Methods to Program Learning Outcomes

<i>Assessment Method</i>	Program Learning Outcomes (PLOs)							
	1	2	3	4	5	6	7	8
1. Assignment Assessment	x	x	x					x
2. Presentation Assessment			x					x
3. Group Assessment			x	x	x	x	x	x
4. Quiz and Test Assessment	x	x	x					x
5. Practical Assessment			x					
6. Written Examination	x	x	x					x
7. Multiple-Choice Test	x	x	x					x
8. Defense and Oral Examination								
9. Report Assessment (Report Content and Oral Examination)						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	Notes
					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	

No	Course Code	Course	Semester	Number of credits	In-class Hours			Experiments, Practise	Others	Self-study hours	Prerequisite Course Code	Department in charge	Note
					Theory	Assignment	Discussion						
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													
I.2.1. Physical Education: Students are required to choose one of the following seven Physical Education course groups.					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 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	

No	Course Code	Course	Semester	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study hours	Prerequisite Course Code	Department in charge	Note
					Theory	Assignment	Discussion						
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				90		DFL	
36	1090166	English 2	2	4	40	20				120	1090061	DFL	
I.4. Social Sciences / Mathematics, Natural Sciences and Environment, Management Sciences				7									
37	2030003	Communication skills	1	2	20	5	2	8		60		DSSH	
38	1050239	Basic Information Technology	3	3	30			30		90		DIT	
39	1150422	Entrepreneurship	5	2	20	5	10			60	1130049	DFBA	
II. Professional Knowledge				108									
II.1. Fundamental Knowledge				38									

No	Course Code	Course	Semester	Number of credits	In-class Hours			Experiment, Practise	Others	Self-study hours	Prerequisite Course Code	Department in charge	Note
					Theory	Assignment	Discussion						
40	1140170	Microeconomics	1	3	30	15				90		DEA	
41	1140171	Macroeconomics	1	3	34	9	4			90		DEA	
42	1140266	Economical mathematics	1	3	33	12				90		DEA	
43	1140048	Accounting principles	2	3	36	9				90	1140170 1140171	DEA	
44	1150107	Finance – Money	2	3	38	5	4			90	1140170 1140171	DFBA	
45	1150100	Corporate finance	3	2	22	8				60	1140048	DFBA	
46	1140272	Management Accounting 1	4	4	45	10	10			120	1140162	DEA	
47	1140267	Auditing Principles	4	3	30	12	6			90	1140048	DEA	
48	1140288	Financial Statement Analysis	4	3	36	6	6			90	1140048	DEA	
49	1140211	Tax Accounting and Tax Reporting	5	3	36	9				90	1140271	DEA	
50	1140245	International Accounting	6	3	30	13	4			90	1140048	DEA	
51	1140290	Accounting for Administrative and Public Service Organizations	6	2	20	6	8			60	1140048	DEA	
52	1140257	Data analytics for accounting, auditing	7	3	36	9				90	1140288	DEA	
II.2. Specialized knowledge				36									
II.2.1. Major Foundation				0									
II.2.2. Major Specialization				36									
II.2.2a. Compulsory Courses				36									
53	1140162	Financial Accounting 1	3	3	36	9				90	1140048	DEA	
54	1140269	Accounting Practice 1	4	3	18		12	42		90	1140162	DEA	
55	1140270	Financial Accounting 2	4	3	30	12	6			90	1140162	DEA	
56	1140271	Financial Accounting 3	4	2	24	4	4			60	1140162	DEA	
57	1140291	Financial Statement Audit 1	5	3	36	6	6			90	1140267 1140162	DEA	
58	1140231	Audit practice 1	5	3				90		90	1140267	DEA	
59	1140289	Internal Control	5	3	36	6	6			90	1140267	DEA	
60	1140127	Financial Statement Audit 2	6	3	36	9				90	1140267	DEA	
61	1140232	Audit practice 2	6	3				90		90	1140267	DEA	
62	1140113	Accounting Information System	6	3	36	9				90	1140270	DEA	
63	1140292	Internal Audit	7	3	36	6	6			90	1140267	DEA	
64	1140258	Auditing in computer information system environment	7	2	24	6				60	1140267	DEA	

No	Course Code	Course	Semester	Number of credits	In-class Hours			Experiments, Practise	Others	Self-study hours	Prerequisite Course Code	Department in charge	Note
					Theory	Assignment	Discussion						
65	1140256	Auditing professional ethics	7	2	22	6	4			60	1140267	DEA	
<i>II.2.2b. Elective Courses</i>				0									
II.3. Supplementary Knowledge				28									
II.3.1. Professional training				25									
<i>II.3.1a. Compulsory Courses</i>				16									
66	1130143	Business Law	2	2	25	5				60		DPSLM	
67	1140239	Statistics in Economics and Business	2	3	30	9		12		90	1140266	DEA	
68	1140240	Digital Economics	2	2	26		8			60	1140170	DEA	
69	1140241	English for Accounting and Auditing	3	2	20	6	8			60	1090166	DEA	
70	1140242	Leadership and Teamwork Skills	3	2	18	4	4	12		60	2030003	DEA	
71	1140033	Econometrics	3	3	30	9		12		90	1140239	DEA	
72	1140189	Project	7	2				60	DA	60	1140190	DEA	
<i>II.3.1b. Elective Courses</i>				07									
<i>Choose 2 out of 4 credits</i>			3	2/4									
73	1140175	Research methodology in Economics	3	2	24		12			60		DEA	
74	1149149	Business strategy and Planning	3	2	26		8			60	1140170 1140171	DEA	
<i>Choose 2 out of 10 credits</i>			6	2/10									
75	1140249	Environmental Accounting	6	2	24	6				60	1140048	DEA	
76	1140243	Accounting in Business (VN)	6	2	24	4	4			60		DEA	
77	1140273	Accounting in Business (EN)	6	2	24	4	4			60		DEA	
78	1140152	Investment Project Accounting	6	2	24	6				60	1140048	DEA	
79	1140293	Bank Accounting	6	2	20	6	8			60	1140048	DEA	
<i>Choose 3 out of 9 credits</i>			7	3/9									
80	1140259	Investment project audit	7	3	36	6	6			90	1140267	DEA	
81	1140260	Internal control in the bank	7	3	36	9				90	1140289	DEA	
82	1140261	Financial Reporting	7	3	36	9				90	1140245	DEA	
II.3.2. Professional Internship, Graduation Internship				5									
83	1140190	Workplace Observation Internship	6	2				60	TT	60	1140291	DEA	
84	1140262	Graduation Internship	8	3				90	TT	90	1140289 1140291	DEA	

No	Course Code	Course	Semester	Number of credits	In-class Hours			Experiment, Practice	Others	Self-study hours	Prerequisite Course Code	Department in charge	Note
					Theory	Assignment	Discussion						
II.4. Bachelor Thesis, Alternative courses				6									
85	1140192	Graduation Thesis	8	6				180	KL	180	1140262	DEA	
	Alternative courses												
86	1140263	Government audit	8	2	20	6	8			60	1140267 1140290	DEA	
87	1140264	Internal control in the public sector	8	2	20	6	8			60	1140267	DEA	
88	1140193	Performance audit	8	2	24	6				60	1140267	DEA	
Total				147									

Note: (*) Prerequisite course

9. TEACHING PLAN

Semester 1

No	Course Code	Course	Nu mbe r of cred its	In-class Hours			Exper iment, Practi ce	Othe rs	Self- stud y hou rs	Prer equis ite Cour se Code	Depart ment in charge	Not e
				The ory	Assi gnm ent	Disc ussion						
Required Non-credit Courses			1									
1		Physical Education 1	1	4			26		21		DPE	
Compulsory Courses			16									
2	2030003	Communication skills	2	20	5	2	8		60		DSSH	
3	1090061	English 1	3	30	15				90		DFL	
4	1140170	Microeconomics	3	30	15				90		DEA	
5	1140171	Macroeconomics	3	34	9	4			90		DEA	
6	1140266	Economical mathematics	3	33	12				90		DEA	
7	1130049	Introduction to Law	2	27		6			60		DPSLM	
Total: 16 Credits (16 Compulsory + 0 Elective Credits) 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				1								
1		Physical Education 2	1	4			26		21		DPE	
Compulsory Courses				20								
2	1130299	Marxist-Leninist Philosophy	3	40		10			90		DPSLM	
3	1090166	English 2	4	40	20				120	1090061	DFL	
4	1140048	Accounting principles	3	36	9				90	1140170 1140171	DEA	
5	1130143	Business Law	2	25	5				60		DPSLM	
6	1150107	Finance – Money	3	38	5	4			90	1140170 1140171	DFBA	
7	1140239	Statistics in Economics and Business	3	30	9		12		90	1140266	DEA	
8	1140240	Digital Economics	2	26		8			60	1140170	DEA	
Total: 20 Credits (20 Compulsory + 0 Elective Credits) and 01 Credit of Physical Education				21								

Semester 3

TT	Course Code	Course	Nu mbe r of cred its	In-class Hours			Exper iment, Practi ce	Othe rs	Self- stud y hou rs	Prerequi site Course Code	Departme nt in charge	No te
				Theo ry	Assig nmen t	Discu ssion						
Required Non-credit Courses			1									
1		Physical Education 3	1	4			26		21		DPE	
Compulsory Courses			17									
2	1130300	Marxist-Leninist Political Economy	2	27		6			60	1130299	DPSLM	
3	1050239	Basic Information Technology	3	30			30		90		DIT	
4	1140162	Financial Accounting 1	3	36	9				90	1140048	DEA	
5	1140241	English for Accounting and Auditing	2	20	6	8			60	1090166	DEA	
6	1140242	Leadership and Teamwork Skills	2	18	4	4	12		60	2030003	DEA	
7	1150100	Corporate finance	2	22	8				60	1140048	DFBA	
8	1140033	Econometrics	3	30	9		12		90	1140239	DEA	
Elective Courses: Choose 2 out of 4 credits			2									
9	1140175	Research methodology in Economics	2	24		12			60		DEA	
10	1149149	Business strategy and Planning	2	26		8			60	1140170 1140171	DEA	
Total: 19 Credits (17 Compulsory + 02 Elective Credits) and 01 Credit of Physical Education			20									

Semester 4

TT	Course Code	Course	Nu mbe r of cre dits	In-class Hours			Exper iment, Practi ce	Others	Self- stud y hou rs	Prerequi site Course Code	Departme nt in charge	Note
				Theo ry	Assig nmen t	Discu ssion						
Compulsory Courses			20									
1	1140272	Management Accounting 1	4	45	10	10			120	1140162	DEA	
2	1130301	Scientific Socialism	2	27		6			60	1130300	DPSLM	
3	1140269	Accounting Practice 1	3	18		12	42		90	1140162	DEA	
4	1140270	Financial Accounting 2	3	30	12	6			90	1140162	DEA	
5	1140267	Auditing Principles	3	30	12	6			90	1140048	DEA	
6	1140288	Financial Statement Analysis	3	36	6	6			90	1140048	DEA	
7	1140271	Financial Accounting 3	2	24	4	4			60	1140162	DEA	
Total: 20 Credits (20 Compulsory + 0 Elective Credits)			20									

Semester 5

TT	Course Code	Course	Num ber of credi ts	In-class Hours			Exper iment, Practi ce	Othe rs	Self- stud y hou rs	Prerequi site Course Code	Departme nt in charge	Note
				The ory	Assi gnm ent	Disc ussion						
Required Non-credit Courses			9									
National Defense and Security Education			9									
1	115001	The National Defense and Security Policy of the Communist Party of Vietnam (*)	3	37		16			82		CNDSE	
2	115002	National Defense and Security Affairs (*)	2	22		16			52		CNDSE	
3	115003	General Military Knowledge (*)	2	14			32		44		CNDSE	
4	115004	Infantry Combat Techniques and Tactics (*)	2	4			56		36		CNDSE	
Compulsory Courses			16									
5	1130302	History of the Communist Party of Vietnam	2	27		6			60	1130301	DPSLM	
6	1140291	Financial Statement Audit 1	3	36	6	6			90	1140267 1140162	DEA	
7	1140231	Audit practice 1	3				90		90	1140267	DEA	
8	1150422	Entrepreneurship	2	20	5	10			60	1130049	DFBA	
9	1140289	Internal Control	3	36	6	6			90	1140267	DEA	
10	1140211	Tax Accounting and Tax Reporting	3	36	9				90	1140271	DEA	
Total: 16 Credits (16 Compulsory + 0 Elective Credits) và 09 Credits of National Defense and Security Education			25									

Semester 6

TT	Course Code	Course	Num ber of credi ts	In-class Hours			Exper iment, Practi ce	Othe rs	Self- stud y hou rs	Prerequi site Course Code	Departme nt in charge	Not e
				The ory	Assi gnm ent	Disc ussion						
Compulsory Courses			18									
1	1140245	International Accounting	3	30	13	4			90	1140048	DEA	
2	1140127	Financial Statement Audit 2	3	36	9				90	1140267	DEA	
3	1140232	Audit practice 2	3				90		90	1140267	DEA	
4	1140290	Accounting for Administrative and Public Service Organizations	2	20	6	8			60	1140048	DEA	
5	1140113	Accounting Information System	3	36	9				90	1140270	DEA	

6	1130091	Ho Chi Minh Thought	2	27		6			60	1130302	DPSLM	
7	1140190	Workplace Observation Internship	2				60	TT	60	1140291	DEA	
Elective Courses: Choose 2 out of 10 credits			2									
8	1140249	Environmental Accounting	2	24	6				60	1140048	DEA	
9	1140243	Accounting in Business (VN)	2	24	4	4			60		DEA	
10	1140273	Accounting in Business (EN)	2	24	4	4			60		DEA	
11	1140152	Investment Project Accounting	2	24	6				60	1140048	DEA	
12	1140293	Bank Accounting	2	20	6	8			60	1140048	DEA	
Total: 20 Credits (18 Compulsory + 02 Elective Credits)			20									

Semester 7

No	Course Code	Course	Num ber of credi ts	In-class Hours			Exper iment, Practi ce	Othe rs	Self- stud y hou rs	Prerequi site Course Code	Departme nt in charge	Note
				The ory	Assi gnm ent	Disc ussion						
Compulsory Courses				12								
1	1140292	Internal Audit	3	36	6	6			90	1140267	DEA	
2	1140258	Auditing in computer information system environment	2	24	6				60	1140267	DEA	
3	1140257	Data analytics for accounting, auditing	3	36	9				90	1140288	DEA	
4	1140256	Auditing professional ethics	2	22	6	4			60	1140267	DEA	
5	1140189	Specialized Project	2				60		60	1140190	DEA	
Elective Courses: Choose 3 out of 9 credits				3								
6	1140259	Investment project audit	3	36	6	6			90	1140267	DEA	
7	1140260	Internal control in the bank	3	36	9				90	1140289	DEA	
8	1140261	Financial Reporting	3	36	9				90	1140245	DEA	
Total: 15 Credits (12 Compulsory + 03 Elective Credits)				15								

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	1140262	Graduation Internship	3				90		90	1140289 1140291	DEA	
Graduation Thesis or Alternative courses												
2	1140192	Graduation Thesis	6				180		180	1140262	DEA	
Alternative courses (6 credits)												
3	1140263	Government audit	2	20	6	8			60	1140267 1140290	DEA	
4	1140264	Internal control in the public sector	2	20	6	8			60	1140267	DEA	
5	1140193	Performance audit	2	24	6				60	1140267	DEA	
Total: 09 Credits (09 Compulsory + 0 Elective Credits)			09									

10. GUIDELINES FOR TRAINING PROGRAM IMPLEMENTATION

- This training program is applied from the 2025 admission cycle for students of the Auditing 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 Department 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 Auditing discipline and to be consistent with socio-economic development needs./.

Gia Lai, August 01, 2025

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

DEAN OF DEPARTMENT

**HEAD OF TRAINING
OFFICE**

Assoc. Prof. Dr. Tran Thi Cam Thanh

Dr. Le Xuan Vinh

Dr. Dinh Anh Tuan