

BACHELOR OF ACCOUNTING

(Issued with Decision N.2202/QĐ-TPHCM, September 5, 2023

of the Principal of University of Finance-Marketing)

- Course name (Vietnamese): **KẾ TOÁN**
- Course name (English): **ACCOUNTING**
- Undergraduate degree
- Major: **ACCOUNTING** Course code: **7340301**
- Education orientation: Application
- Educational form: Formal, Full-time

1. PROGRAM OBJECTIVES

1.1.General Objectives

Bachelor of Accounting at University of Finance-Marketing has basic knowledge of socio-economics, management and business; have in-depth knowledge of accounting – auditing; ready to perform tasks in accounting – auditing in all types of corporations and in all economic sectors; have the ability to conduct academic research, creative thinking, and apply new achievements in science and technology to professional work; have a right perception of study and be able to continue research at higher levels of education or pursue programs for professional certificates; have professional moral qualities, the ability to be independent and adapt to socio-economic changes.

1.1.Specific Objectives

Major: Corporate Accounting

- Knowledge

+ PO1: have basic knowledge of nature and society, politics, law related to the field of accounting – auditing;

+ PO2: have basic knowledge information technology to support accounting field;.

+ PO3: Have in-depth theoretical and practical knowledge in corporate accounting;

+ PO4: Have managerial and executive knowledge related to the field of accounting – auditing.

- Skills:

+ PO5: Have the skills to apply theoretical and practical knowledge of related fields to jobs;

+ PO6: have ability to use English fluently in working environment including expertise communication; be able to communicate fluently with native speakers.

+ PO7: have analytical skills, synthesis skills and evaluation skills to perform accounting jobs;

+ PO8: have presentation, team work skills, academic research skills, ability to criticize, apply new science and technology achievement to meet job requirements in accounting profession;

- Self-responsibility:

+ PO9: confident, self-directed, making professional conclusions in accounting and auditing field; and be able to protect personal opinion; have right perception of learning and continuing higher academic research or enrolling in programs for professional certificates;

+ PO10: be able to work independently, or work in teams under changing working environment, in-charge for personal and team-work responsibility; have a professional working style; promptly adapt to socio-economic changes and innovation requirements in the field of accounting and auditing;

2. JOB POSITION AND QUALIFICATION

Graduates can work in many types of organizations in society such as manufacturer, services company, accounting service agents, auditing companies, banks, insurance companies, financial agencies, tax departments, Treasury, economic and financial research institutes, universities....Career titles: Accounting clerk, General Accountant; Specific Accountant, Chief Accountant, Business Consultant,...

Have the ability to continue studying and doing professional research at the post-graduate level in the fields of accounting, auditing or studying in programs to obtain professional certificates.

3. PROGRAM LEARNING OUTCOMES

- Knowledge

+ PLO1: have ability to present basic knowledge of social science, political science, law and the knowledge of accounting foundation;

+ PLO2: have ability to apply basic information technology knowledge for accounting positions. Be able to use/excel management software in corporate accounting.

+ PLO3: have ability to analyze the basic contents of Vietnamese and International Accounting regulations and Accounting standards; organize and apply accounting methods and techniques to solve complex practical tasks in corporate accounting;

+ PLO4: be able to apply management and administration knowledge related to accounting and auditing.

- Skills:

+ PLO5: be able to apply knowledge of social sciences, political science, law and basic industry knowledge in evaluating and criticizing professional accounting and auditing issues;

+ PLO6: have fluent English at level 4/6 according to Vietnam's Foreign Language Competency Framework; Proficiency in academic English in the specialized field of accounting and auditing

+ PLO7: be able to apply analysis, synthesis and evaluation skills to proficiently practice accounting process: collect, process, check, analyze and provide economic and financial information;

+ PLO8: Proficient in combining presentation, criticism, synthesis, and evaluation skills to solve professional issues; Organizational skills, teamwork, academic research skills. Apply new achievements in science and technology to professional work

- Self-responsibility:

+ PLO9: confident, self-directed, making professional conclusions in accounting and auditing field; and be able to protect personal opinion; have right perception of learning and continuing higher academic research or enrolling in programs for professional certificates;

+ PLO10: be able to work independently, or work in teams under changing working environment, in-charge for personal and team-work responsibility; have a professional working style; promptly adapt to socio-economic changes and innovation requirements in the field of accounting and auditing.

4. PROGRAM DURATION

Duration: 4 years.

Maximum period of study: 7 years.

5. QUALITY OF PROGRAM UNITS

To complete Bachelor of Accounting, students must complete 126 credits, excluding Physical Education and Defense and Security Education.

6. PROGRAM PROCESS & GRADUATION REQUIREMENTS:

6.1. Program process: According to Decision No. 1329/QD-DHTCM dated July 16, 2021 of the Principal of the University of Finance and Marketing on Regulations on formal university-level, full-time study by credit, Decision No. 1421/QD-DHTCM dated May 30, 2022 on amending and supplementing a number of articles of the Regulation on formal university training by credit, Decision No. 2033/QD-DHTCM dated August 8/ 2022 on amending and supplementing a number of articles of Decision No. 1329/QD-DHTCM and Decision 1421/QD-DHTCM, Decision No. 2149/QD-DHTCM dated August 31, 2023 on Regulations on integrated training programs full English program at university level in full form at the University of Finance and Marketing.

6.2. Location: all campuses of University of Finance-Marketing.

6.3. Coordinating institution (*if have*)

6.4. Graduation requirements:

– **Graduation requirement of courses:** According to Decision No. 1329/QD-DHTCM dated July 16, 2021 of the Principal of the University of Finance and Marketing on Regulations on formal university-level, full-time study by credit, Decision No. 1421/QD-DHTCM dated May 30, 2022 on amending and supplementing a number of articles of the Regulation on formal university training by credit, Decision No. 2033/QD-DHTCM dated August 8/ 2022 on amending and supplementing a number of articles of Decision No. 1329/QD-DHTCM and Decision 1421/QD-DHTCM, Decision No. 2149/QD-DHTCM dated August 31, 2023 on Regulations on integrated training programs full English program at university level in full form at the University of Finance and Marketing.

– **Soft skills requirements:**

Students must have certificates (or satisfied points) for at least 3/6 soft skills in the list below:

- Work organization and time management skills
- Presentation and teamwork skills
- Effective Communication Skills
- Problem solving and decision making skills
- Career planning and job search skills
- Creative Thinking Skills
- **English requirements:**

Year	Vietnam's standard 6 level	Europe's Standard-CEFR	IELTS	TOFEL (PBT/CBT/iBT)	TOEIC	
					02 skills	04 skills
2022, 2023	4/6	B2	5.5	500/173/61	Listening & Reading: 650	Listening & Reading: 650 Speaking & Writing: 280
2024, 2025	4/6	B2	6.0	513/183/65	Listening & Reading: 670	Listening & Reading: 670 Speaking & Writing: 300

– **IT requirements:**

- Basic IT application certificate (according to Joint Circular No. 17/2016/TTLT-BGDDT-BTTTT dated June 21, 2016 of the Ministry of Education and Training and the Ministry of Information and Communications on regulations on organization of exams and IT application certification) issued by educational institutions under the permission of the Ministry of Education and Training;
- Specialist level MOS international office information technology certificate (MS. Word, MS. Excel) issued by Microsoft;
- Bachelor or diploma degree of Information Technology or Management information system according to the national education system.

7. ADMISSION

7.1. **Planned Quantity:** according to annual admission project of the University of Finance-Marketing

7.2. **Admission criteria:** according to the present university admission regulations of the Ministry of Education and Training and the University of Finance-Marketing.

8. ASSESSMENTS:

According to Decision No. 3477/QĐ-DHTCM dated December 30, 2022, of the Principal of the University of Finance-Marketing promulgating the Regulations on inspection and evaluation of learning outcomes according to the credit system at the University of Finance - Marketing.

9. PROGRAM STRUCTURE

9.1 Knowledge of General education: 40 credits

No.	Course code	Course name	No of credit	Number of credits					Notes
				Theory	Integrated practice	Case study and discussion	Practical room, placement	Self-study (hour)	
Knowlegde of political theories: 11 credits									
1	020477	Marxist-Leninist Philosophy	3	2	1	0	0	105	
2	020478	Political Economics of	2	1	1	0	0	70	

		Marxism and Leninism							
3	020479	Science socialism	2	1	1	0	0	70	
4	020480	History of Vietnamese Communist Party	2	1	1	0	0	70	
5	020016	Ho Chi Minh's Ideology	2	1	1	0	0	70	
Knowledge of Law: 3 credits									
6	020264	Introduction to laws	3	2	1	0	0	105	
Foreign Language: 18 credits									
7	020627	English 1	3	2	1	0	0	105	
8	020628	English 2	3	2	1	0	0	105	
9	020629	English 3	3	2	1	0	0	105	
10	020630	English 4	3	2	1	0	0	105	
11	020631	English 5	3	2	1	0	0	105	
12	020632	English 6	3	2	1	0	0	105	
Mathematics – Information Technology: 8 credits									
13	020029	Calculus	4	3	1	0	0	140	
14	020633	Applied Informatics	4	1	2	0	1	125	
National Defense and Security Education Program: (not included in the total program credits)									
Physical Education Program: (not included in the total program credits)									

9.2 Professional education knowledge: 80 credits

No.	Course code	Course name	No of credit	Number of credits					Notes
				Theory	Integrated practice	Case study and discussion	Practical room, placement	Self-study (hour)	
Foundation knowledge: 21 credits									
15	020851	Microeconomics	3	2	1	0	0	105	
16	020852	Macroeconomics	3	2	1	0	0	105	
17	02004	Principles of Accounting	3	2	1	0	0	105	
18	02032	Principles of Marketing	3	2	1	0	0	105	
19	02003	Management	3	2	1	0	0	105	

20	020855	Currency - Banking and Financial Markets	3	2	1	0	0	105	
21	020481	Theory of Probability and Applied Statistics	3	2	1	0	0	105	
Core Knowledge: 35 credits									
Compulsories									
22	020818	Financial accounting	3	2	0	0	1	90	
23	020819	Advanced Financial accounting	3	2	0	0	1	90	
24	020820	Applied information technology in accounting	2	0	0	0	2	40	
25	020826	Financial accounting practices	3	0	0	0	3	60	
26	020827	Cost Accounting	2	0	0	0	2	40	
27	020821	Management accounting	3	2	0	0	1	90	
28	020822	Advanced management accounting	3	2	0	0	1	90	English
29	020165	Fundamentals of Auditing	3	2	1	0	0	105	English
30	020364	Corporate Finance	3	2	1	0	0	105	English
31	020828	Data Analytics for Accounting	2	0	0	0	2	40	
32	020829	Practicum 1	3	0	0	0	3	0	
33	020830	Tax Accounting Practice	2	0	0	0	2	40	
34	020823	Fundamentals of International Financial Accounting	3	2	0	0	1	90	English
Specialized Knowledge: 18 credits									
Compulsories:									
35	020486	Accounting information system	3	2	1	0	0	105	
36	020824	Intermediate international financial accounting	3	2	0	0	1	90	English
37	020825	Financial reporting	3	2	0	0	1	90	English
38	020831	Practicum 2	3	0	0	0	3	0	
Electives (Choose 2 among 6)									
39	020483	Consolidated Financial Reporting	3	2	1	0	0	105	

40	020292	Accounting for Public Sector	3	2	1	0	0	105	
41	020092	Banking Accounting	3	2	1	0	0	105	
42	020519	Vietnamese Accounting Standards	3	2	1	0	0	105	
43	020298	Internal controls	3	2	1	0	0	105	
44	020301	Operational Audit	3	2	1	0	0	105	
Supplement knowledge: 6 credits									
45	020488	Legal framework for Vietnamese accounting	3	2	1	0	0	105	Choose 1 among 2
46	020435	Commercial Bank	3	2	1	0	0	105	
47	020071	Taxation	3	2	1	0	0	105	

9.3 Graduation: 6 credits

No	Course code	Course name	No of credit	Number of credits					Notes
				Theory	Integrated practice	Case study and discussion	Practical room, placement	Self-study (hour)	
48	020833	Bachelor Thesis (Undergraduate Thesis)	6	0	0	0	6	0	
Or:								0	
49	020834	Graduation Internship	3	0	0	0	3	0	
50	020832	Simulation Practice in Accounting and Auditing Companies	3	0	0	0	3	60	

9.4 Plans

Year 1

No	Course name	No of credit	Prerequisite	Notes
1.	Marxist-Leninist Philosophy	3	Nil	
2.	Applied informatics	4	Nil	
3.	Calculus	4	Nil	
4.	Microeconomics	3	Nil	
5.	English 1	3	TOEIC \geq 300	
6.	Political economics of Marxism and Leninism Political Economics of Marxism and Leninism	2	Marxist-Leninist Philosophy Marxist-Leninist philosophy	
7.	Principles of accounting	3	Nil	For student in the major

				Trimester 3
8.	English 2	3	English 1	
9.	Macroeconomics	3	Nil	
10.	Management	3	Nil	
11.	Money, Banking and Financial market	3	Microeconomics, Macroeconomics	
12.	Science socialism	2	Marxist-Leninist Philosophy; Political economics of Marxism and Leninism	
	Total	36		

Year 2

No	Course name	No of credit	Prerequisite	Notes
1.	Introduction to Law	3	Nil	
2.	Financial Accounting	3	Principles of Accounting	
3.	Theory of Probability and Applied Statistics	3	Calculus	
4.	Corporate Finance	3	Money, Banking and Financial market	Language of learning: English
5.	English 3	3	English 2	
6.	Advanced Financial accounting	3	Financial Accounting	
7.	Practicum 1	3	Financial Accounting	
8.	Ho Chi Minh's Ideology	2	Marxist-Leninist Philosophy; Political economics of Marxism and Leninism; Political Economics of Marxism and Leninism; Science socialism	
9.	Fundamentals of International Financial Accounting	3	Financial accounting	Language of learning: English
10.	Financial Accounting Practices	3	Intermediate Financial Accounting	
11.	English 4	3	English 3	
12.	Management accounting	3	Management; Financial accounting	
13.	Thuế Taxation	3	Money, Banking and Financial Markets Tiền tệ, Ngân hàng và thị trường tài chính	

	Total	37		
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Year 3

No.	Course Name	No of credit	Prerequisite	Notes
1.	Applying information technology in accounting	2	Financial Accounting Practices	
2.	English 5	3	English 4	
3.	History of Vietnamese Communist Party	2	Marxist-Leninist Philosophy; Political economics of Marxism and Leninism; ; Science Socielism	
4.	Cost Accounting	2	Financial Accounting	
5.	Advance management accounting	3	Management accounting	Language of learning: English
6.	Fundamentals of Auditing	3	Financial accounting	Language of learning: English
7.	Principles of Marketing	3	Nil	
8.	English 6	3	English 5	
9.	Tax accounting practice	2	- Intermediate financial accounting - Taxation	
10.	Data Analytics for Accounting	2	Financial accounting practices	
11.	Accounting information system	3	Tax accounting practice	
12.	Intermediate international financial accounting	3	Fundamentals of international of financial accounting	Language of learning: English
13.	Practicum 2	3	Advanced management accounting, Intermediate financial accounting	
	Total	35		

Year 4

No.	Course Name	No of credit	Prerequisite	Notes
1.	Financial Reporting	3	Intermediate international financial accounting	Language of learning: English
2.	<i>Choose 1 among 2</i>			

	Legal Framework for Vietnamese Accounting	3	Principles of accounting	
	Commercial Banking	3	Money, Banking and Financial Markets	
3,4	Choose 2 among 6			
	Consolidated Financial Reporting	3	Financial accounting practices	
	Accounting for Public Sector	3	Financial accounting	
	Banking Accounting	3	Principles of accounting	
	Vietnamese Accounting Standards	3	Financial Accounting	
	Internal Controls	3	Financial accounting	
	Operational Audit	3	Financial accounting	
5.	Bachelor Thesis	6	Satisfy requirements for implementing bachelor thesis	
Or:				
6	Graduation Internship	3	Satisfy requirements for implementing graduation internship	
7	Stimulation Practice in Accounting and Auditing Companies	3	Satisfy requirements for implementing graduation internship	
	Total	18		

10. INSTRUCTIONS FOR THE PROGRAM

10.1. Instructions for the program

❖ Program Implementation

The program is for students commencing the Bachelor of Accounting Degree in 2023.

The Training Management Department is responsible for managing the program for each year and each semester.

Faculties managing courses are responsible of assigning lecturers for the courses, and monitoring their work. They will monitor the process of assessment of learners' study. Faculties who manage majors are in charge of planning for professional practice and internship. They may give advice to students before the students choose courses among selective ones.

Students failing to meet the minimum standards for passing a course will have to register to retake that course.

Modern classrooms together with world-class facilities will be available for teaching, learning, and professional practice.

❖ Teaching and learning Methods

– **Oral Presentation/Lecture:** This is a traditional method in which the teacher delivers large amount of information to the students, applying primarily on difficult topics that the learner cannot handle independently. The students absorb information, then they memorize, explain, and apply the knowledge in cases given.

– **Dialogue:** A teaching method where the lecturer guides student to learn by posing questions and prompts, accompanied by hints; Learners actively engage in the class by answering questions and fulfilling requests based on the instructor's prompts. The dialogue method normally includes two types of dialogue: Explanatory-illustrative dialogue and inquiry dialogue.

– **Discussion:** A method in which the instructor deliver lectures by using a dialogue between the learners and the instructor or between learners themselves. The aim is to mobilize the collective intelligence to solve a theoretical or practical problem of the course.

– **Detecting and solving problems:** This method involves the instructor presenting students with a problem or scenario. This can be a real-world issue, a mathematical equation, or a science experiment gone wrong. Students then actively and creatively research, analyze, evaluate, and infer to solve the problems within the cases, all under the instructor's guidance. Through this process, learners gain a deeper understanding of the lesson.

– **Seminar:** The seminar method is a teaching approach centered around active student participation in a small group setting. The students research, present, and discuss topics collaboratively, and write a research report about the topic given. The instructor acts as a facilitator, guiding the discussion and ensuring everyone gets a chance to contribute.

– **Case studies:** Case studies are a way of teaching that uses real-life examples to help students learn. This method helps students develop critical thinking skills and problem-solving abilities by putting them in the shoes of decision-makers

– **Think-Pair-Share:** This teaching method is a collaborative learning strategy that encourages individual thinking, discussion, and sharing of ideas. First, the teacher presents a question, problem, or topic, and students work independently for a short period to reflect, brainstorm, and formulate their own answers or ideas. This "think" time allows students to process the information and develop their own understanding before collaborating. Next, the students pair up with a classmate in order to their thoughts and ideas with their partner(s). They can discuss, clarify, build upon, or even challenge each other's ideas. This collaboration allows students to learn from different perspectives and refine their understanding. Then, selected pairs share their combined thoughts and ideas with the entire class. The teacher facilitates the discussion, encouraging participation and building upon the shared ideas. This class discussion allows students to learn from their peers, compare different approaches, and gain a broader perspective on the topic.

– **Group-based learning:** This is a teaching method where students work together in small groups to achieve a common learning goal. It's a collaborative approach that moves away from traditional teacher-centered lectures and encourages active participation from students. Students are typically divided into groups of 3-5 members, allowing for focused discussions and contributions from everyone. Each group activity should have clear learning objectives that align with the overall course content. The emphasis is on working together. Students share knowledge, explain concepts to each other, and build upon one another's ideas.

– **Role-playing:** Role-playing is an engaging teaching method where students step into different characters and act out scenarios related to the course content. It allows for active learning, exploration of various perspectives, and development of important skills. First, the instructor introduces the scenario, defines the learning objectives, and assigns roles to students. These roles can be characters directly related to the topic or observers who provide feedback after the enactment. Next, the students

familiarize themselves with their assigned roles. This might involve understanding the character's background, motivations, and potential responses within the scenario. Then, they act out the scenario, improvising dialogue and actions based on their roles and the unfolding situation. The instructor might facilitate the process or allow for organic development. And at last, a group discussion takes place. Students reflect on their experiences, analyze the decisions made by the characters, and explore different perspectives. The instructor helps connect the role-playing experience to the learning objectives and course content.

– **Simulations:** This teaching method involve creating a realistic scenario or environment where students can practice applying their knowledge and skills in a safe, controlled setting. Simulations replicate real-world situations or processes relevant to the subject matter being taught. This can be done through physical setups, role-playing activities, or computer-based programs. The method require students to actively participate. They might take on specific roles, make decisions, solve problems, and experience the consequences of their actions within the simulated environment.

10.2. Quality Assurance

❖ Facilities, technology, and equipment for teaching

No.	Classroom	Purpose of use	Building floor area (m2)	Equipment in the room	Ownership status		
					Own	Affiliation	Rent
1	Room for Theoretical Lessons (Quantity: 262 rooms) Address: - 778 Nguyen Kiem, Ward 4, Phu Nhuan district (18 classrooms) - 27 Tan My, Tan Thuan Tay Ward, District 7 (96 classrooms) - B2/1A Street 385, Tang Nhon Phu A Ward, Thu Duc City (144 classrooms) - 343/4 Nguyen Trong Tuyen, Ward 1, Tan Binh District (4 classrooms)	For teaching and learning theoretical courses, theoretical modules	24.373	Projectors/ Air conditioners/ Amplifiers/ Wireless Microphones/ Loudspeakers/ Ceiling fans/ Wall-mounted fans	24.373		

2	<p>Computer lab (25 rooms) Address: - 778 Nguyen Kiem, Ward N0 4, Phu Nhuan District (01 rooms) - 306 Nguyen Trong Tuyen, Ward 1, Tan Binh District (10 rooms) - 27 Tan My, Tan Thuan Tay Ward, District 7 (04 rooms) - B2/1A Street 385, Tang Nhon Phu A Ward, Thu Duc City (10 rooms)</p>	For practical teaching and learning	2.104	<p>Projectors/Computers/ Air conditioners/ Amplifiers/ Wireless Microphones / Loudspeakers/ Ceiling fans/ Wall-mounted fans</p>	2.104		
3	<p>Business Simulation Lab (4 rooms) Address: B2/1A Street 385, Tang Nhon Phu A Ward, Thu Duc City.</p>		276	<p>Computers/ Air conditioners / Service counter (Reception desk)</p>	276		
4	<p>Foreign Language Practice Lab (3 rooms) Address: 27 Tan My, Tan Thuan Tay Ward, District 7</p>		270	<p>Projectors/Computers/ Air conditioners/ Amplifiers/ Wireless Microphones / Loudspeakers/ Headphones</p>	270		

❖ **Libraries and learning resources (books, magazines, e-books, electronic databases)**

- Total library area: 2,618 m2, The library is located at 03 campuses:
- + Campus 1: 778 Nguyen Kiem, Ward 4, Phu Nhuan District.
- + Campus 2: 27 Tan My, Tan Thuan Tay Ward, District 7.
- + Campus 3: B2/1A Street 385, Ward Tang Nhon Phu A, Thu Duc City.
- Software for library management : PSC Zlis 7.0
- Library Resources as of August 31, 2022, include:

No.	Facilities/Resources	Amount
1	Number of reading rooms	5
2	Number of reading seats	300
3	Number of computers for searching	66
4	Number of books, magazines, e-books, and databases in the library (books, magazines)	22.253
4.1	Printed materials	
4.1.1	Books	18.047 titles/ 57.632 books
4.1.2	Master's Thesis	2.689
4.1.3	Graduation Thesis	1.517
4.1.4	Newspaper - Magazine	11 titles of Newspaper, 31 titles of Magazine & News
4.2	Electronic Document/Materials	
4.2.1	Master's Thesis	2.240
4.2.2	Doctoral Dissertation	4
4.2.2	Newspaper - Magazine Excerpt	556
4.2.3	Graduation Thesis	99
4.2.4	Books, Scientific Research Documents	360
4.2.5	Datatbase	Nasati (Data Package of the National Agency for Science and Technology Information, including: STD-Vietnamese S&T Documents, Vietnamese S&T Tasks, ScienceDirect, Scopus, ProQuest Central, IEEE Xplore Digital Library, SpringerNature ...)
		Emerald
		Sage
		IG Publishing
		Springer
		Elsevier
		Economic - Financial - Macro Data Set (FiinPro)
5	Number of electronic libraries affiliated with others	2

❖ **Learning materials:**

List of textbooks and reference materials used in the program:

No .	Textbook/reference material name	Author name	Publisher	Publication year	Used for course of
1	Marxist-Leninist philosophy - Textbook (Used for students not majoring in political theory)	Ministry of Education and Training	National Political Publishing House	2022	Marxist-Leninist philosophy
2	Marxist-Leninist philosophy – Learning materials	Trường Đại học tài chính-Marketing	For internal use only	2020	Marxist-Leninist philosophy
3	Marxist-Leninist philosophy - Textbook (Used for students majoring in political theory)	Ministry of Education and Training	National Political Publishing House, Hanoi	2022	Marxist-Leninist philosophy
4	Political Economics of Marxism and Leninism, Textbook	Ministry of Education and Training	National Political Publishing House	2021	Political Economics of Marxism and Leninism
5	Documents of the 12th National Congress	The Communist Party of Vietnam	National Political Publishing House	2016	Political Economics of Marxism and Leninism
6	The Fourth Industrial Revolution	Klaus Schwab (Translation and proofreading by the Ministry of Foreign Affairs Vietnam)	National Political Publishing House, Hanoi	2018	Political Economics of Marxism and Leninism
7	Marx and Engels: Collected Works	Marx and Engels	National Political Publishing House	1999	Political Economics of Marxism and Leninism
8	Science socialism, Textbook	Ministry of Education and Training	National Political Publishing House	2021	Science socialism
9	Ethnic Issues and Ethnic Policy	Central Propaganda Department of the Communist	National Political Publishing House	2018	Science socialism

		Party of Vietnam			
10	Platform for National Construction in the Transitional Period to Socialism (Supplemented and Developed)	The Communist Party of Vietnam	Su That Publishing House, Ha Noi	2011	Science socialism
11	Textbook of Science socialism	Central Council Directs the Compilation of National Curricula for the Subjects of Marxism-Leninism and Ho Chi Minh's Ideology	National Political Publishing House	2010	Science socialism
12	Some Theoretical and Practical Issues on Socialism and the Path to Socialism in Vietnam Over 30 Years of Renovation	Phung Huu Phu, Le Huu Nghia, Vu Van Hien, Nguyen Viet Thong...	National Political Publishing House.	2018	Science socialism
13	Some Theoretical and Practical Issues on Socialism and the Path to Socialism in Vietnam History of Vietnamese Communist Party	Nguyen Phu Trong, the General Secretary of the Communist Party of Vietnam	National Political Publishing House	2022	Science socialism; Ho Chi Minh's Ideology.
14	Textbook of History of Vietnamese Communist Party	Ministry of Education and Training	National Political Publishing House, Hanoi	2021	History of Vietnamese Communist Party
15	Learning Materials of History of Vietnamese Communist Party	University of Finance - Marketing	For internal use only	2020	History of Vietnamese Communist Party
16	Textbook of History of Vietnamese Communist Party	Central Council Directing the Compilation of National Curricula	National Political Publishing House	2021	History of Vietnamese Communist Party
17	Modules of History of Vietnamese	Ministry of Education and Training	National Political	2007	History of Vietnamese

	Communist Party (Volume I, II và III)		Publishing House		Communist Party
18	Documents of the 13th National Congress	The Communist Party of Vietnam	National Political Publishing House	2021	History of Vietnamese Communist Party
19	Textbook of Ho Chi Minh's Ideology (Used for students not majoring in political theory)	Ministry of Education and Training	National Political Publishing House	2021	Ho Chi Minh's Ideology
20	Learning Materials of Ho Chi Minh's Ideology	University of Finance - Marketing	For internal use only	2021	Ho Chi Minh's Ideology
21	Ho Chi Minh Complete Works, Volume 1 – 15		National Political Publishing House	2011	Ho Chi Minh's Ideology
22	Ho Chi Minh's Ideology and the Path of the Vietnamese Revolution	Vo Nguyen Giap	National Political Publishing House	2011	Ho Chi Minh's Ideology
23	Ho Chi Minh - A Great Man	Tran Van Giau	National Political Publishing House	2010	Ho Chi Minh's Ideology
24	Textbook of Ho Chi Minh's Ideology (Used for students not majoring in political theory)	Central Council for Theoretical Studies Directs the Compilation of National Curricula	National Political Publishing House	2021	Ho Chi Minh's Ideology
25	Guide to Self-Study Microeconomics	University of Finance - Marketing	University of Finance - Marketing	2020	Microecono mics
26	Microeconomics	N.Gregory Mankiw (Translated by Ho Chi Minh City University of Economics)	Hong Duc Publishing House	2021	Microecono mics
27	Textbook of Microeconomics	Le Bao Lam	Publishing House of	2020	Microecono mics

			Economic s HCMC		
28	Textbook of Macroeconomics	Tran Nguyen Ngoc Anh Thu	Finance Publishing House	2021	Macroecono mics
29	Macroeconomics	Mankiw, G. (Translated by Ho Chi Minh City University of Economics))	Hong Duc Publishing House	2019	Macroecono mics
30	Guide to Self-Study Macroeconomics	Tran Nguyen Ngoc Anh Thu	University of Finance - Marketing	2018	Macroecono mics
31	Textbook of Theory of Probability and Applied Statistics	Nguyen Huy Hoang	Finance Publishing House	2021	Theory of Probability and Applied Statistics
32	Theory of Probability and Statistics	Nguyen Cao Van Tran Thai Ninh	Science and Technolog y Publishing House	1996	Theory of Probability and Applied Statistics
33	Calculus	Nguyen Huy Hoang	Finance Publishing House	2021	Calculus
34	Principles of marketing	Kotler, P., & Armstrong, G.	Pearson	2021	Principles of Marketing
35	Fundamentals of Marketing	Ngo Thi Thu	Statistical Publishing House	2011	Principles of Marketing
36	Marketing Insights from A to Z	Philip Kotler	Tre Publishing House	2014	Principles of Marketing
37	Principles of Marketing	Trần Văn Chánh	Statistical Publishing House	2014	Principles of Marketing
38	Research of Marketing	Nguyen Xuan Truong Du Thi Chung Lam Ngoc Diep	Thanh Nien Publishing House	2020	Research of Marketing
39	Principles of Accounting	Ngo Thi Mu Thuy	Finance Publishing House	2022	Principles of Accounting
40	Principles of Accounting - Workbook	Faculty of Accounting and Auditing	University of Finance - Marketing	2020	Principles of Accounting

41	Principles of Accounting	Vo Van Nhi	Finance Publishing House	2018	Principles of Accounting
42	Principles of Accounting	Vu Huu Duc	Economic Publishing House	2020	Principles of Accounting
43	Learning Materials of Introduction to law	University of Finance - Marketing	For internal use only	2018	Introduction to law
44	Textbook of “Theory of State and Law”	Hanoi Law University	People's Police Publishing House	2021	Introduction to law
45	Textbook of “Introduction to law”	Le Minh Toan	National Political Publishing House	2022	Introduction to law
46	Textbook of “General Theory of State and Law”	Nguyen Minh Doan	National Political Publishing House	2020	Introduction to law
47	Management	Canh Chi Hoang	University of Finance - Marketing	2021	Management
48	Fundamentals of Management	Griffin, R.	South-Western Cengage Learning.	2018	Management
49	Management	Faculty of Economics - University of Economics Ho Chi Minh City	Economic Publishing House	2015	Management
50	Essentials of management	Harold Koontz et. al.	Science and Technology Publishing House Ha Noi	1998	Management
51	Management	Phan Thang & Nguyen Thanh Hoi	Hong Duc Publishing House.	2012	Management
52	Personal Best – Student’s book – B1+(A) Intermediate	Burton, G.	Richmond	2017	English 1
53	Personal Best – Workbook – B1+(A) Intermediate	Burton, G.	Richmond	2018	English 1
54	Speaking for Ielts	Kovacs, K.	HarperCollins Publishers:	2011	English 1

			Hammersmith		
55	Personal Best – Student’s book – B1+(B) Intermediate	Burton, G.	Richmond	2017	English 2
56	Personal Best – Workbook – B1+(B) Intermediate	Walter, E., & Woodford, K.	Richmond	2018	English 2
57	Speaking for IELTS	Kovacs, K.	HarperCollins Publishers: Hammersmith	2011	English 2 English 3 English 4
58	Personal Best – Student’s book – B2(A) Upper Intermediate	Burton, G.	Richmond	2017	English 3
59	Personal Best – Workbook – B2(A) Upper Intermediate	Walter, E., & Woodford, K.	Richmond	2018	English 3
60	Personal Best – Student’s book – B2(B) Upper Intermediate	Burton, G.	Richmond	2017	English 4
61	Personal Best – Workbook – B2(B) Upper Intermediate	Walter, E., & Woodford, K.	Richmond	2018	English 4
62	Business Partner – Coursebook – B1+	Iwonna, D., Margaret, O., Bob, D., Mike, H., & Lizzie, W	Pearson	2018	English 5 English 6
63	Business Partner – Workbook – B1+	Lynne, E	Pearson	2018	English 5 English 6
64	Learning Materials of Money, Banking and Financial market	Faculty of Finance - Banking	For internal use only	2019	Money, Banking and Financial market
65	The Economics of Money, Banking and Financial Markets,	Mishkin, F	Edn. Pearson	2019	Money, Banking and Financial market
66	Financial Markets & Institutions	Mishkin, F. and Eakins, S.	Edn. Pearson	2018	Money, Banking and Financial market

67	A Set of Lectures on Basic Computer Science Aimed at Mos and IC3 Standards	Truong Dinh Hai Thuy, Tran Trong Hieu, Truong Xuan Huong, Tran Thanh San, Dinh Xuan Tho	For internal use only	2018	Applied Informatics
68	Financial Accounting	ACCA Approved Workbook	BPP Learning Media	2022	Fundamentals of International Financial Accounting; Intermediate International Financial Accounting; Financial Reporting
69	Financial Accounting	ACCA Approved Practice & Revision Kit	BPP Learning Media	2022	Fundamentals of International Financial Accounting, Intermediate International Financial Accounting, Financial Reporting
70	Financial Reporting	ACCA Approved Workbook	BPP Learning Media	2022/2023	Fundamentals of International Financial Accounting, Intermediate International Financial Accounting, Financial Reporting
71	Financial Reporting	ACCA Approved Practice & Revision Kit	BPP Learning Media	2022/2023	Fundamentals of International Financial Accounting, Intermediate International Financial Accounting,

					Financial Reporting
72	Vietnamese Accounting Standards	Faculty of Accounting and Auditing	Textbook of University of Finance - Marketing	2023	Vietnamese Accounting Standards
73	Legal Framework for Vietnamese Accounting	Faculty of Accounting and Auditing	Textbook of University of Finance - Marketing	2023	Legal Framework for Vietnamese Accounting
74	Guidelines for Bachelor Thesis	Faculty of Accounting and Auditing	Learning Materials of University of Finance - Marketing	2019	Bachelor Thesis
75	Practice of Financial Statement Audit	Faculty of Accounting and Auditing	Learning Materials of University of Finance - Marketing	2024	Practice of Financial Statement Audit
76	Guideline for Report of Graduation Internship	Faculty of Accounting and Auditing	Learning Materials of University of Finance - Marketing	2019	Graduation Internship
77	Audit of Financial Statement 1	Ngo Nhat Phuong Diem	University of Finance - Marketing	2022	Audit of Financial Statement
78	Auditing (Volume 2)	University of Economics Ho Chi Minh City	Publishing House of Economic s HCMC	2014	Audit of Financial Statement
79	Auditing - Workbook	University of Economics Ho Chi Minh City	Statistical Publishing House	2015	Audit of Financial Statement
80	Principles of Auditing and Other Assurance Services	O. Ray Whittington, Kurt Pany	McGraw-Hill	2016	Audit of Financial Statement
81	Auditing and assurance services: an integrated approach: Global edition	Alvin A. Arens, Randal J. Elder, Mark S. Beasley, Chris E. Hogan	Pearson	2017	Audit of Financial Statement
82	Fundamentals of Auditing	University of Finance - Marketing	For Internal Use Only	2016	Fundamental s of Auditing
83	Fundamentals of Auditing	Ngo Nhat Phuong Diem	Textbook of	2023	Fundamental s of Auditing

84	Auditing (Volume 1)	University of Economics Ho Chi Minh City	Statistical Publishing House	2011	Fundamentals of Auditing
85	Auditing - A risk based approach to conducting a quality audit	Karla M. Johnstone, Audrey A. Gramling, Larry E. Rittenberg	Cengage Learning	2016	Fundamentals of Auditing
86	Principles of Auditing - An Introduction to International Standards on Auditing	Rick Hayes, Hans Gortemaker, Philip Wallage	Prentice Hall	2014	Fundamentals of Auditing
87	Principles of Auditing and Other Assurance Services	O. Ray Whittington, Kurt Pany	McGraw-Hill	2016	Fundamentals of Auditing
88	Auditing and assurance services: an integrated approach: Global edition	Alvin A. Arens, Randal J. Elder, Mark S. Beasley, Chris E. Hogan	Pearson	2017	Fundamentals of Auditing
89	Data Analytics for Accounting	Vernon Richardson, Katie Terrell and Ryan Teete	McGraw-Hill Education	2022	Data Analytics for Accounting
90	Introduction to Data Analytics for Accounting	Vernon Richardson, Ryan Teeter and Katie Terrell	McGraw-Hill Education	2020	Data Analytics for Accounting
91	Analytics and Big Data for Accountants	Jim Lindell	Wiley&Sons	2018	Data Analytics for Accounting
92	Data Mining and Business Analytics with R Statistical Software	Johannes Ledolter	Wiley	2013	Data Analytics for Accounting
93	Accounting information systems	Vernon Richardson and Chengyee Chang and Rod Smith	McGraw-Hill Education	2020	Data Analytics for Accounting
94	Management accounting 2	Duong Hoang Ngoc Khue	Textbook of	2024	Advanced Management accounting

95	Management accounting	Huynh Loi	Transport Publishing House	2012	Advanced Management accounting
96	Management accounting – Workbook	Phan Duc Dung	Labour and Social Publisher Company Limited	2014	Advanced Management accounting
97	Management accounting	Đoan Ngoc Que	Publishing House of Economics HCMC	2015	Advanced Management accounting
98	ACCA Paper F2: Management Accounting: Interactive	ACCA Approved FIA FMA		2015	Advanced Management accounting
99	Management Accounting	ACCA Approved	BPP Learning Media	2012	Advanced Management accounting
100	Accounting principles	Jerry J. Weygandt, Paul D. Kimmel and Donald E. Kieso	Wiley	2014	Advanced Management accounting
101	Managerial accounting	Ray H. Garrison, Eric W. Noreen, Peter C. Brewer	McGraw-Hill Education	2018	Advanced Management accounting
102	Managerial accounting: creating value in a dynamic business environment.	Ronald W. Hilton, David E. Platt	McGraw-Hill Education	2017	Advanced Management accounting
103	Management accounting for decision makers, Financial Times	Peter Atrill, Eddie McLaney	Prentice Hall	2009	Advanced Management accounting
104	Internal Control	Nguyen Kim Quoc Trung	Textbook of	2023	Internal Control
105	Internal Control	University of Economics Ho Chi Minh City	Publishing House of Economics HCMC	2016	Internal Control
106	Internal Control Audit and Compliance: Documentation and	Lynford Graham	John Wiley & Sons	2015	Internal Control

	Testing Under the New COSO Framework				
107	Executive roadmap to fraud prevention and internal control: creating a culture of compliance	Martin T. Biegelman, Joel T. Bartow	John Wiley & Sons	2012	Internal Control
108	Cost Accounting	Duong Hoang Ngoc Khue	Finance Publishing House	2022	Cost Accounting
109	Cost Accounting	Đoan Ngoc Que, Pham Van Duoc, Huynh Loi	Publishing House of Economics	2015	Cost Accounting
110	Cost Accounting	Nguyen Khac Hung	Labour Publishing House	2011	Cost Accounting
111	Cost Accounting – Workbook with Solutions	Phan Duc Dung	Statistical Publishing House	2008	Cost Accounting
112	Cost accounting: a managerial emphasis	Charles T. Horngren, Srikant M. Datar	Pearson Education Limited	2015	Cost Accounting
113	Fundamentals of cost accounting	William N.Lanen, Shannon W.Anderson	Mc Graw Hill/ Irwin	2011	Cost Accounting
114	Management accounting 1	Duong Hosng Ngoc Khue	Textbook of	2023	Management accounting
115	Management accounting	Đoan Ngoc Que, Đào Tat Thang, Huynh Loi	Publishing House of Economics	2013	Management accounting
116	Management accounting: Workbook with Solutions	Phan Duc Dung	Labour and Social Publishing House	2014	Management accounting
117	Management accounting	Đoan Ngoc Que, Đào Tat Thang, Le Dinh Truc	Publishing House of Economics	2015	Management accounting
118	Approved FIA FMA/ACCA Paper F2: Management Accounting: Interactive	ACCA Approved	BPP Learning Media	2015	Management accounting

119	Management Accounting	ACCA Approved	BPP Learning Media		Management accounting
120	Financial Accounting 1	Faculty of Accounting - Auditing		2023	Financial Accounting
121	Financial Accounting – Volume 1	Nguyen Xuan Hung	Publishing House of Economics HCMC	2015	Financial Accounting
122	26 Vietnamese Accounting Standards (2001-2006)	Ministry of Finance	Finance Publishing House	2008	Financial Accounting, Advanced Financial Accounting , Practicum 1, Practicum 2, Bachelor Thesis, Graduation Internship.
123	Accounting Regime for Enterprises: Volume 1 - Account System (Circular No. 200/2014/TT/BTC dated December 22, 2014 of the Ministry of Finance guiding the accounting regime for enterprises)	Ministry of Finance	Finance Publishing House	2015	Financial Accounting, Financial Accounting chuyên sâu, Thực hành Financial Accounting, Tax Accounting Practice, Simulation Practice in Accounting and Auditing Companies, Practicum 1, Practicum 2, Bachelor Thesis, Graduation Internship.
124	Law on Accounting No. 88/2015	NATIONAL ASSEMBLY	National Political Publishing House	2018	Financial Accounting, Financial Accounting chuyên sâu, Consolidated Financial

					Reporting, Banking Accounting
12 5	Financial accounting	John Hoggett, [ect...]	John Wiley & Sons Australia	2012	Financial Accounting
12 6	Advanced Financial Accounting	Faculty of Accounting - Auditing	For Internal Use Only	2023	Advanced Financial Accounting
12 7	Accounting Regime for Enterprises: Volume 2 - Account System (Circular No. 200/2014/TT/BTC dated December 22, 2014 of the Ministry of Finance guiding the accounting regime for enterprises)	Ministry of Finance	Finance Publishing House	2015	Financial Accounting chuyên sâu, Thực hành Financial Accounting, Consolidated Financial Reporting, Tax Accounting Practice, Simulation Practice in Accounting and Auditing Companies, Practicum 2, Bachelor Thesis, Graduation Internship.
12 8	Interpretation and application of IFRS standards	Erwin Bakker... [et al.]	Wiley	2017	Financial Accounting chuyên sâu, Consolidated Financial Reporting, Tax Accounting Practice, Practicum 2, Bachelor Thesis, Graduation Internship.
12 9	Consolidated Financial Reporting	Faculty of Accounting - Auditing	For Internal Use Only	2023	Consolidated Financial Reporting

130	Accounting for Business Combination and Consolidated Financial Reporting: basing on Vietnamese Accounting Standards	Nguyen Tri Tri, Vu Huu Duc	Publishing House of Economics HCMC	2014	Consolidated Financial Reporting
131	Financial Accounting Practice	Faculty of Accounting - Auditing	For Internal Use Only	2023	Financial Accounting Practice
132	Tax Accounting Practice	Faculty of Accounting - Auditing	For Internal Use Only	2023	Tax Accounting Practice
133	Accounting regime for small and medium enterprises (Circular No. 133/2016/TT-BTC dated December 22, 2014 of the Ministry of Finance)	Ministry of Finance	Finance Publishing House	2016	Tax Accounting Practice
134	Applying Information Technology In Accounting	Faculty of Accounting - Auditing	For Internal Use Only	2023	Applying Information Technology In Accounting
135	Accounting Information System - Volume 1	Thai Phuc Huy	Phuong Dong Publish House	2012	Applying Information Technology In Accounting
136	Accounting Information System - Volume 2	Thai Phuc Huy	Phuong Dong Publish House	2012	Applying Information Technology In Accounting
137	Accounting information systems: global edition	Marshall B. Romney, Paul John Steinbart	Pearson	2018	Applying Information Technology In Accounting, Accounting Information System
138	Accounting Information System	Faculty of Accounting - Auditing	For Internal Use Only	2024	Accounting Information System
139	Accounting Information System tập 2	Nguyen Phuoc Bao An	Phuong Dong Publish House	2012	Accounting Information System

140	Accounting for Public Sector	Faculty of Accounting - Auditing	For Internal Use Only	2023	Accounting for Public Sector
141	Accounting regime for public sector (according to Circular No. 107/2017/TT-BTC dated October 10, 2017 of the Ministry of Finance)	Ministry of Finance	Finance Publishing House	2017	Accounting for Public Sector
142	New policies on salary, social insurance, and standards for budget expenditures	Ministry of Finance	Finance Publishing House	2018	Accounting for Public Sector
143	Interpretation and application of IPSAS	Caroline Aggestam-Pontoppidan, Isabelle Andernack	Wiley	2016	Accounting for Public Sector
144	Banking Accounting	Faculty of Accounting - Auditing	For Internal Use Only	2019	Banking Accounting
145	202 Diagrams of Banking Accounting	Truong Thi Hong	Finance Publishing House	2014	Banking Accounting
146	Banking accounting (Basing on the amended account system in 2014) - Workbook	Truong Thi Hong	Publishing House of Economics HCMC	2015	Banking Accounting
147	Accounting Principles	Jerry J. Weygandt, Paul D. Kimmel and Donald E. Kieso	Wiley	2016	Banking Accounting
148	Public Accounting and the State Budget Management Information System (TABMIS)	Faculty of Accounting - Auditing	For Internal Use Only	2015	State Treasury Accounting
149	Guidance on Accounting Regime for the State Budget and State Treasury (Basing on Circular 19/2020/TT-BTC	Tang Binh – Ai Phuong	Finance Publishing House	2020	State Treasury Accounting

	dated March 31, 2020)				
150	Simulation Practice in Accounting and Auditing Companies	Faculty of Accounting - Auditing	For Internal Use Only	2023	Simulation Practice in Accounting and Auditing Companies
151	Guidance on Practicum 1	Faculty of Accounting - Auditing	For Internal Use Only	2023	Practicum 1
152	Financial Accounting Volume 1	Nguyen Xuan Hung	Publishing House of Economics TPHCM	2015	Practicum 1
153	Guidance on Practicum 2 (For Students Majoring in Corporate Accounting)	Faculty of Accounting - Auditing	For Internal Use Only	2023	Practicum 2
154	Financial Accounting quyển 3	Đang Ngoc Vang	Publishing House of Economics HCMC	2015	Practicum 2
155	ACCA Approved FIA FMA/ACCA Paper F3: Financial Accounting: Interactive Text	BPP Learning Media	ACCA	2015	Practicum 2
156	Guidance on Bachelor Thesis (For Students Majoring in Corporate Accounting)	Faculty of Accounting - Auditing	For Internal Use Only	2023	Bachelor Thesis (<i>For Students Majoring in Corporate Accounting</i>)
157	Guidance on Report of Graduation Internship (For Students Majoring in Corporate Accounting)	Faculty of Accounting - Auditing	For Internal Use Only	2023	Graduation Internship (<i>For Students Majoring in Corporate Accounting</i>)
158	Commercial Banking	Tran Huy Hoang	NXB Tài Chính	2019	Commercial Banking
159	Corporate Finance 11th	Ross, Westerfield, Jaffe	McGraw Hill	2015	Corporate Finance

❖ **Lecturers:**

Order Number	Full Name	Titles	Courses in charge
1.	Nguyễn Tấn Hưng	Doctor Senior Lecturer	- Marxist-Leninist philosophy
2.	Đặng Chung Kiên	Master Degree	- Marxist-Leninist philosophy - Political Economics of Marxism and Leninism - Science socialism
3.	Đỗ Thị Thanh Huyền	Master Degree	- Marxist-Leninist philosophy - Political Economics of Marxism and Leninism - Science socialism
4.	Ngô Quang Thịnh	Master Degree	- Marxist-Leninist philosophy - Political Economics of Marxism and Leninism - Science socialism
5.	Nguyễn Ngọc Võ Khoa	Master Degree	- Marxist-Leninist philosophy - Political Economics of Marxism and Leninism - Science socialism
6.	Phạm Thanh Vân	Master Degree	- Marxist-Leninist philosophy - Political Economics of Marxism and Leninism - Science socialism
7. 2	Nguyễn Anh Tuấn	Doctor	Principles of Marketing
8. 0	Nguyễn Nam Phong	Master Degree	Principles of Marketing
9.	Nguyễn Quyết	Doctor	Microeconomics Macroeconomics
10.	Nguyễn Bá Thanh	Master Degree	Microeconomics Macroeconomics
11. 2	Trần Đình Phụng	Doctor	Theory of Probability and Applied Statistics Calculus
12. 2	Phan Chí Kiên	Master Degree	Theory of Probability and Applied Statistics Calculus
13. 0	Vũ Anh Linh Duy	Master Degree	Theory of Probability and Applied Statistics Calculus
14.	Trần Văn Bình	Master Degree	Introduction to law
15.	Thái Thị Tường Vi	Master Degree	Introduction to law

6.		Ngô Thị Duyên	Master Degree	Introduction to law
7.	2	Vũ Hồng Vân	Doctor, Senior Lecturer	Management
8.		Thái Kim Phong	Master Degree	Management
9.		Thái Kim Phong	Master Degree	Management
0.	1	Nguyễn Thị Châu Ngân	Doctor	English 1, 2, 3, 4
1.	3	Dương Thị Thu Hiền	Master Degree	English 1, 2, 3, 4
2.		Đặng Thị Tuyết Mai	Master Degree	English 5, 6
3.		Trương Thành Công	Doctor	Applied Informatics
4.		Bùi Mạnh Trường	Master Degree	Applied Informatics
5.		Trần Thị Thanh Nga	Doctor	Money, Banking and Financial market
6.		Nguyễn Thị Mỹ Linh 1982	Master Degree	Money, Banking and Financial market
7.	1	Nguyễn Minh Hằng	Master Degree	Principles of Accounting, Fundamentals of International Financial Accounting, Intermediate International Financial Accounting, Financial Reporting
8.	2	Thái Trần Văn Hạnh	Master Degree	Fundamentals of International Financial Accounting, Intermediate International Financial Accounting, Financial Reporting
9.	3	Lê Hải Mỹ Duyên	Master Degree	Principles of Accounting, Fundamentals of International Financial Accounting, Intermediate International Financial Accounting, Financial Reporting
0.	4	Nguyễn Thị Nga Dung	Master Degree	Principles of Accounting, Vietnamese Accounting Standards
1.	5	Lê Văn Tuấn	Master Degree	Principles of Accounting, Legal Framework for Vietnamese Accounting
2.	6	Lê Quang Mẫn	Master Degree	Principles of Accounting, Fundamentals of International Financial Accounting, Intermediate

			International Financial Accounting, Financial Reporting	
3.	7	Vương Thị Thanh Nhân	Master Degree	Principles of Accounting, Vietnamese Accounting Standards
4.	8	Phạm Thị Kim Thanh	Master Degree	Principles of Accounting, Legal Framework for Vietnamese Accounting
5.	9	Nguyễn Kim Quốc Trung	Doctor	Principles of Accounting, Fundamentals of International Financial Accounting, Intermediate International Financial Accounting, Financial Reporting
6.	0	Nguyễn Hà Minh Thi	Master Degree	Principles of Accounting, Fundamentals of International Financial Accounting, Intermediate International Financial Accounting, Financial Reporting
7.	1	Ngô Thị Mỹ Thúy	Doctor	Principles of Accounting, Vietnamese Accounting Standards
8.	2	Trần Hằng Diệu	Master Degree	Principles of Accounting, Fundamentals of International Financial Accounting, Intermediate International Financial Accounting, Financial Reporting
9.	3	Chu Thị Thương	Master Degree	Principles of Accounting, Legal Framework for Vietnamese Accounting
0.	4	Ung Hiền Nhã Thi	Master Degree	Principles of Accounting, Fundamentals of Auditing, Internal Control
1.	5	Nguyễn Thị Ngọc Oanh	Master Degree	Principles of Accounting, Fundamentals of Auditing, Advanced Management accounting
2.	6	Ngô Nhật Phương Diễm	Doctor	Principles of Accounting, Cost Accounting, Management accounting, Fundamentals of Auditing
3.	7	Dương Thị Thùy Liên	Master Degree	Principles of Accounting, Cost Accounting, Management accounting, Advanced Management accounting
4.	8	Phan Thị Bích Ngọc	Master Degree	Principles of Accounting, Fundamentals of Auditing, Internal Control

5.	9	Trần Thị Phương Lan	Master Degree	Principles of Accounting, Cost Accounting, Management accounting, Advanced Management accounting
6.	0	Dương Hoàng Ngọc Khuê	Doctor	Principles of Accounting, Financial Accounting, Cost Accounting, Management accounting, Advanced Management accounting, Fundamentals of Auditing, Internal Control
7.		Phạm Thị Ngọc Dung	Master Degree	Accounting for Public Sector, State Treasury Accounting.
8.	22	Nguyễn Diên Duẩn	Master Degree	Applying Information Technology In Accounting, Accounting Information System
9.	3	Võ Thị Trúc Đào	Master Degree	Financial Accounting, Financial Accounting chuyên sâu, Lập báo cáo tài chính hợp nhất.
10.	4	Võ Thị Thu Hà	Master Degree	Banking Accounting, Financial Accounting, Financial Accounting chuyên sâu.
11.	5	Tạ Thị Thu Hạnh	Master Degree	Banking Accounting, Financial Accounting, Thực hành Financial Accounting.
12.	6	Phan Thị Huyền	Master Degree	Thực hành Financial Accounting, Tax Accounting Practice.
13.	7	Trương Thị Mỹ Liên	Master Degree	Accounting for Public Sector, State Treasury Accounting.
14.	8	Trần Thị Nguyệt Nga	Master Degree	Financial Accounting Practice, Simulation Practice in Accounting and Auditing Companies.
15.		Nguyễn Thị Bích Nhi	Master Degree	Tax Accounting Practice, Accounting information system.
16.	0	Nguyễn Thị Kiều Oanh	Master Degree	Financial Accounting, Banking Accounting, Simulation Practice in Accounting and Auditing Companies.

020477	Marxist-Leninist philosophy	I				R				I	
020478	Political Economics of Marxism and Leninism	I				R				R	
020479	Science socialism	I				R				R	
020480	History of Vietnamese Communist Party	I				R				R	
020016	Ho Chi Minh's Ideology	R				R				R	
1.2 Law											
020264	Introduction to law	I				R					
1.3 Foreign Language											
020627	English 1						R				
020628	English 2						R				
020629	English 3						R				
020630	English 4						R				
020631	English 5						R				
020632	English 6						R				
1.4 Mathematics – Information Technology:											
020029	Calculus	I				R					
020633	Applied Informatics		R								
Professional education											
Foundation Knowledge											
020851	Microeconomics	I				R				R	
020852	Macroeconomics	I				R				R	
020044	Principles of Accounting	R				R				R	
020326	Principles of Marketing	R				R				R	
020038	Management	I				I					R
020855	Money, Banking and	I				R				M	

	Financial market										
020481	Theory of Probability and Applied Statistics	I				R					
2.2 Core Knowledge											
020818	Financial Accounting	A		A	M	M		M	M	M	M
020819	Advanced Financial Accounting	A		A	A			A	A	A	A
020826	Financial Accounting Practice	A		A	A	A		A	A	A	A
020820	Applying Information Technology In Accounting		M	M				M	R	M	M
020827	Cost Accounting	M		M	M			M	M	M	M
020821	Management accounting	A		A	M			M	M	M	M
020822	Advanced Management accounting	A		M	M		M	M	M	M	M
020165	Fundamental s of Auditing	M		M	M		M	M	M	M	M
020364	Corporate Finance	M			M	M	M			M	M
020828	Data Analytics for Accounting	M	A	M	M			M	M	M	M
020829	Practicum 1	A	A	A	A	A		A	A	A	A
020830	Tax Accounting Practice	A		A	A	A		A	A	A	A
020823	Fundamental s of International Financial Accounting	M		M	M		M	M		M	
2.3 Specialized Knowledge											
020824	Intermediate International	M		M	M		M	M		M	

	Financial Accounting										
020298	Internal Control	M		M	M			M	M	M	M
020831	Practicum 2	A	A	A	A	A		A	A	A	A
020483	Consolidated Financial reporting	A		R	R			R	R	R	R
020825	Financial Reporting	M		M	M		M	M		M	
020301	Operational Audit	M		M	M			M	M	M	M
020092	Banking Accounting	M		M	M			M	M	M	M
020486	Accounting information system	M	M	M	M			M	M	M	M
020519	Vietnamese Accounting Standards			M				M		M	
020292	Accounting for Public Sector	A		A	M			M	M	M	M
2.3 Supplement knowledge											
020488	Legal Framework for Vietnamese Accounting	R				M			M	M	
020435	Commercial Banking	R				M				M	M
020071	Taxation	R				M				M	M
Graduation											
020833	Bachelor Thesis	A	A	A	A	A		A	A	A	A
Or:											
020834	Graduation Internship	A	A	A	A	A		A	A	A	A
020832	Simulation Practice in Accounting and Auditing Companies	A	A	A	A	A		A	A	A	A

Notes: The level of contribution and support of a course to PLOs is determined as follows:

- **I (Introduced)** – The course supports the achievement of PLOs at the introductory/beginning level.

- **R (Reinforced)** – The course supports the achievement of PLOs at a level higher than the beginning level, with many opportunities for practice and experimentation.
- **M (Mastery)** – The course provides high support for the achievement of PLOs at the proficient/comprehensive level.
- **A (Assessed)** – An important course (providing maximum support for the achievement of PLOs) that requires evidence to be collected to assess the program's output standards

12. COURSE DESCRIPTION:

12.1 Marxist-Leninist Philosophy 3 Credits

❖ **Prerequisite:** Nil

❖ **Course objectives and overview:**

▪ *Objectives:*

- The module helps establish the worldview and methodology of Marxism-Leninism for students.
- After completing the module, students are confident in their theoretical thinking ability to gradually become aware of themselves, and evaluate objects, events, and problems at work objectively.

▪ *Overview:*

The course briefly presents the key contents and the process of formation and development of Marxism-Leninism to provide an overview of the subject and scope of the subject and the role of Marxist-Leninist philosophy in life; Introducing the basic contents of the worldview and philosophical methodology of Marxism-Leninism is both a prerequisite for studying the entire theoretical system of Marxism-Leninism and a basic condition for operating Use it creatively in cognitive and practical activities to solve problems that the social life of the country and of the times are posing. The subject supports the student's perception of a worldview and scientific methodology.

❖ **Program learning outcomes:** PLO1 (I), PLO5 (R), PLO9 (I).

12.2 Political economics of Marxism and Leninism. 2 credits

❖ **Prerequisite:** Marxist-Leninist Philosophy

❖ **Course objectives and overview:**

▪ *Objectives:*

Have basic theoretical knowledge of Marxist-Leninist political economy on capitalist production methods and political economic issues of the transition period to socialism in Vietnam. On that basis, approach economic sciences and other scientific subjects. Ability to analyze, explain, compare, and apply learned knowledge to solve socio-economic problems. Thus, builds confidence in revolutionary ideals and professional ethics for students, contributing to the successful construction of socialism. In addition, students will develop teamwork skills and a positive and proactive attitude to better cope with their work.

▪ *Overview:*

The subject presents an overview of the formation and development of Marxist-Leninist political economy, objects, research methods and functions of Marxist-Leninist political economy. The formation and development of commodity production; the origin, nature and basic functions of money; special services and goods; market and market participants. The production of surplus value is the basis for the existence and development of capitalism; capital accumulation and forms of expression of surplus value. Lenin's theory on competition and monopoly in a market economy; problems of monopoly and state monopoly. The necessity and characteristics of the socialist-oriented market economy in Vietnam today;

The issue of completing socialist-oriented market economic institutions in Vietnam; Economic interest relationships in Vietnam today. Industrialization - modernization in Vietnam in the context of international economic integration and the development of science and technology today.

❖ **Program learning outcomes:** PLO1 (I), PLO5 (R), PLO9 (R).

12.3 Science socialism 2 credits

❖ **Prerequisite:** - Marxist-Leninist Philosophy, Political economics of Marxism and Leninism.

❖ **Course objectives and overview:**

▪ *Objectives:*

Students will be able to analyze the socio-political rules and regularities of the process of emergence, formation, and development of the communist socio-economic form; Apply learned knowledge to explain practical socio-political issues in the process of building socialism in Vietnam; Establish a basis for scientific awareness to always be vigilant, properly analyze and fight against false perceptions and sabotage propaganda of reactionary forces against the Party, State and socialism; Forming correct political attitudes and ideology, thereby strengthening belief in socialist goals, ideals and the path to socialism in Vietnam.

▪ *Overview:*

Scientific socialism studies the socio-political laws of the historical transition from capitalism to communism on a worldwide scale. The module content includes 7 chapters: chapter 1, presents basic introductory issues of Scientific Socialism to clarify the formation and development process of Scientific Socialism; Research objects, research methods, and the meaning of studying Scientific Socialism. Chapters 2 to 7 present the basic theoretical issues of Scientific Socialism, which are: the historical mission of the working class; socialism and the transition period to socialism; socialist democracy and socialist state; social-class structure and class and class alliances during the transition period to socialism; Ethnic, religious, and family issues during the transition period to socialism.

❖ **Program learning outcomes:** PLO1 (I), PLO5 (R), PLO9 (R).

12.4 Ho Chi Minh's Ideology - 2 credits

❖ **Prerequisite:** Marxist-Leninist philosophy, Political Economics of Marxism and Leninism, Science socialism. Marxist-Leninist Philosophy, Political economics of Marxism and Leninism, Science socialism

❖ **Course objectives and overview:**

▪ *Objectives:*

Students can: Understand basic knowledge about the concept, origin, formation, and development of Ho Chi Minh's ideology; basic contents of Ho Chi Minh's ideology; the application of the Communist Party of Vietnam in the people's national democratic revolution and the socialist revolution; Form independent thinking, analyze, evaluate, and creatively apply Ho Chi Minh's ideology to solve real-life problems; Enhance political bravery, patriotism, loyalty to the goals and ideals of national independence associated with socialism; aware of the role and value of Ho Chi Minh's ideology for the Party and people of Vietnam; see your responsibility for studying and training to contribute to building and protecting the nation.

▪ *Overview:*

The Ho Chi Minh Ideology module includes the following specific contents: Concepts, objects, research methods, and the meaning of learning Ho Chi Minh ideology; about the basis, process of

formation and development of Ho Chi Minh's ideology; about national independence and socialism; about the Communist Party of Vietnam and the State of the people, by the people, for the people; about great national unity and international solidarity; about culture, ethics, and people.

- ❖ **Program learning outcomes:** PLO1 (R), PLO5 (R), PLO9 (R).

12.5 History of Vietnamese Communist Party 2 credits

- ❖ **Prerequisite:** Marxist-Leninist Philosophy, Political economics of Marxism and Leninism, Science socialism, Ho Chi Minh's Ideology

- ❖ **Course objectives and overview:**

- *Objectives:*

Students will present the origins and development of the Communist Party of Vietnam and the Party's revolutionary policies and guidelines in the process of revolutionary leadership from the Party's birth until now; Students have the skills to select research materials, study subjects and apply historical awareness to practical work, criticizing the Party's wrong conceptions of history. Thereby, educating the ideals and traditions of the revolutionary struggle of the Party and the nation; developing correct political attitudes; consolidating and growing students' confidence in the Party's leadership.

- *Overview:*

History of the Communist Party of Vietnam is a module in political theoretical sciences. The module equips students with an understanding of the subject, purpose, tasks, research methods, and learning of History of the Communist Party of Vietnam and the basic, core, and systematic knowledge about the creation of the Communist Party of Vietnam. life of the Communist Party of Vietnam (1920 - 1930), the process of the Party leading the power struggle (1930 - 1945), the Party leading two resistance wars against foreign invaders, completing national liberation and unification country (1945 - 1975), leading the country's transition to socialism and carrying out the reform process (1975 to present). Thereby affirming success, highlighting limitations, and summarizing experiences of the Party's revolutionary leadership to help learners improve their awareness, trust in the Party, and the ability to apply learned knowledge into practice, contributing to building and protecting the socialist Vietnam..

- ❖ **Program learning outcomes:** PLO1 (I), PLO5 (R), PLO9 (R).

12.6 Introduction to Laws 3 credits

- ❖ **Prerequisite:** Nil

- ❖ **Course objectives and overview:**

- *Objectives:*

After completing this module, learners understand basic theoretical issues about the state and law and know how to search for and apply relevant legal norms to handle common legal issues. From there, learners have a solid foundation of knowledge to continue studying other legal modules; and consonances in good legal awareness in work and life..

- *Overview:*

The course consists of two parts: the first part conveys the most basic issues about the state and law (such as origin, nature, attributes, functions; form of state and law; legal system, legal relations; law enforcement, law violations, and legal liability). Part 2 provides concepts, subjects of regulation, methods of regulation... and basic content of important regulations of some branches of law in private law.

❖ **Program learning outcomes:** PLO1(I), PLO5(R)

12.7 English 1 3 credits

❖ **Prerequisite:** TOEIC \geq 300

❖ **Course objectives and overview:**

▪ *Objectives:*

Students can understand and apply basic knowledge of grammar along with rich vocabulary on topics such as travel, shopping, communication, education, and employment.... Students develop language skills and form English communication reflexes at the intermediate level (B1), apply them to tasks related to reading and understanding documents, and develop logical ideas when writing paragraphs, and making a brief text. Besides, students become good communicators in familiar situations. In addition, students also develop skills in working in pairs and groups, and a positive and proactive attitude to better prepare for future jobs.

▪ *Overview:*

English 1 is one of the general education subjects, that are built for 1st year non-language major students studying the program, achieving an entrance English score approaching the pre-intermediate level according to the reference framework. Europe CEFR. The module provides students with vocabulary, grammar points and frequently used sentence structures through familiar topics in life such as travel, shopping, communication, education, and employment.

❖ **Program Learning Outcomes:** PLO6 (R)

12.8 English 2 3 credits

❖ **Prerequisite:** English 1

❖ **Course objectives & overview:**

▪ *Objectives:*

After completing this module, students understand and apply language skills and form English communication reflexes at the intermediate level (B1+). Students can apply knowledge and skills to tasks related to reading and understanding documents, developing logical ideas when writing paragraphs, and communicating well in familiar situations. In addition, students also develop skills in working in pairs and groups, and a positive and proactive attitude to better prepare for future jobs.

▪ *Overview:*

The English 2 is one of the general subjects, built for first-year non-linguistic students studying the Integrated program after completing the English 1 module, approaching the intermediate level (B1+) according to the European reference framework CEFR. The module provides learners with vocabulary, grammar points and frequently used sentence structures through familiar topics in life such as entertainment, health, food, nature....

❖ **Program learning outcomes:** PLO6 (R)

12.9 English 3 3 credit

❖ **Prerequisite:** English 2

❖ **Course objectives and overview:**

▪ *Objectives:*

After completing this module, students understand and apply well the language knowledge they have learned to develop language skills and form English communication reflexes at the high intermediate level (B2) in work related to reading and understanding documents, developing logical ideas when writing paragraphs and essays presenting opinions, and good communication in solving situations and convincing issues. Besides, students also develop skills in working in pairs and groups, and a positive and proactive attitude to better prepare for future work.

- *Overview:*

English 3 is one of the general subjects, built for 2nd year non-language major students studying the program. The module provides students with language and vocabulary knowledge at the high-intermediate level (B2) through topics such as culture, lifestyle, astronomy, and human perception. ...

- ❖ **Program learning outcomes:** PLO6 (R)

12.10 English 4 3 credits

- ❖ **Prerequisite:** English 3

- ❖ **Course objectives and overview:**

- *Objectives:*

Students will understand and apply the language knowledge they have learned to develop language skills and form English communication reflexes at the high-intermediate level (B2); Apply knowledge of grammar along with rich vocabulary on topics such as education, media, design, business, and basic science to read and understand documents, develop logical ideas when writing paragraphs in official documents such as articles, letters of request, proposals related topics for communicating well in diverse situations. In addition, students also develop good skills in working in individuals and groups and have a positive and proactive attitude to better prepare for future work.

- *Overview:*

English 4 is one of the general subjects, built for 2nd year non-language major students studying the program. The module provides students with language knowledge and vocabulary at a high-intermediate level (B2), used in diverse fields such as education, media, design, business, and mechanical sciences.

- ❖ **Program learning outcomes:** PLO6 (R)

12.11 English 5 3 credits

- ❖ **Prerequisite:** English 4

- ❖ **Course Objectives and overview:**

- *Objectives:*

Students can apply language and communication skills in business by practicing all skills: listening, speaking, reading, writing: reading and understanding documents, developing Logical ideas when presenting in an office environment, writing emails to exchange with partners in familiar situations, applying language in communication on issues such as brand recognition, job search skills, through that develops students' understanding of the business world. In addition, students can apply the knowledge they have learned to do exercises and real-life situations in pairs and groups to develop initiative, better respond to future work, and form reflexes. Communicate in English in a business environment at the intermediate level.

- *Overview:*

English 5 is one of the general subjects, built for 3rd year non-language major students studying the program. The module provides learners with practical knowledge in the working environment which is demonstrated through content in specific workplace situational exercises. The module also helps learners expand their vocabulary, grammatical structures, and frequently used sentence structures through topics in the economic field such as organization, branding, employment, and business tactics. .. at the intermediate level.

❖ **Program learning outcomes:** PLO6 (R)

12.12 English 6 3 credits

❖ **Prerequisite:** English 5

❖ **Course objectives and overview:**

▪ *Objectives:*

Students can apply language and communication skills in business by practicing all skills: listening, speaking, reading, and writing; Apply learned knowledge to read and understand documents, develop logical ideas when presenting in an office environment, write emails to exchange with partners in familiar situations and develop students' understanding about the business world. In addition, students can apply the knowledge they have learned to do exercises and real-life situations in pairs and groups, proactively respond better to future jobs, and form English communication reflexes in the business environment at the intermediate level.

▪ *Overview:*

English 6 is one of the general subjects, built for 3rd year non-language major students studying the program. The module provides learners with practical knowledge in the working environment demonstrated through content in specific workplace situational exercises. The module helps learners consolidate and expand vocabulary, grammatical structures, and sentence structures frequently used in economic fields such as e-commerce, negotiation, entrepreneurship, leadership, corporate culture, career,... at the intermediate level. In addition, learners are equipped with vocabulary on topics in economics to prepare well for studying majors in the following semesters..

❖ **Program learning outcomes:** PLO6 (R)

12.13 Calculus 4 credits

❖ **Prerequisite:** Nil

❖ **Course objectives and overview:**

▪ *Objectives:*

After completing this subject, students will understand the knowledge of mathematical foundations and apply mathematical tools in economic and financial analysis. Master basic knowledge to research and apply in the next subjects.

▪ *Overview:*

The subject focuses on general knowledge of sets, relations and logical thinking. Basic knowledge of Linear Algebra and Mathematical Analysis and calculus that are really necessary for accessing, analyzing models to make decision in economics and management: Vector space; Matrices and determinants; System of linear equations; Functions and limits; Differential calculus for functions of one variable; Multivariable function; Extreme problems; integral calculus; Differential equation.

❖ **Program Learning Outcomes:** PLO1 (I); PLO5(R)

12.14 Applied informatics: 4 credits

❖ **Prerequisite:** Nil

❖ **Course objectives and overview:**

▪ *Objectives:*

Students can develop and improve necessary digital skills such as drafting technically correct documents; designing standard scientific reports; Preparing impressive presentations; exploiting and processing data with spreadsheets, search for documents on the Internet effectively, therefore applying it to future learning and working activities. In addition, students can also apply necessary knowledge and skills such as exploiting and using cloud space; using online software (online app); Designing an online survey form and collecting and processing survey results to adapt to the 4.0 Industrial Revolution.

▪ *Overview:*

The subject develops technical and standardized document editing skills; presents scientific reports; Prepare impressive presentations; Process data with spreadsheets, analyzes data, and searches documents on the Internet. Through this subject, learners can develop digital skills such as exploiting the cloud space; using online software; and designing an online survey form. In addition, the subject also equips learners with the knowledge to adapt to the 4.0 Industrial Revolution such as digital transformation, big data, artificial intelligence, cloud computing, blockchain, and other technologies. Another highlight in the digital era. In addition, the Applied Informatics module ensures to provide knowledge to support the school's Informatics output standards.

❖ **Program learning outcomes:** PLO2 (R)

12.15 Microeconomics 3 credits

❖ **Prerequisite:** Nil

❖ **Course objectives and overview:**

▪ *Objectives:*

Students understand the concepts of supply and demand, consumer decision-making, and the operation of different types of markets; How businesses make decisions in different types of markets.

▪ *Overview:*

Microeconomics focuses on a number of important contents such as basic economic issues about the market: Theory of demand and supply; Elasticity of demand and supply, Theory of consumer behavior; Theory of production, costs and profits of enterprises; Supply and demand relationships of labor, capital, and land in the input factor market; Decisions on prices, output and competitive strategies of businesses operating in different markets as well as the limitations of the market economy and government intervention.

❖ **Program learning outcomes:** PLO1(I), PLO5(R), PLO9(R).

12.16 Macroeconomics 3 credits

❖ **Prerequisite:** Nil

❖ **Course objectives and overview:**

▪ *Objectives:*

Students can understand how the overall economy operates; Identify indicators to measure macroeconomic variables; Explain the interactive relationship between macroeconomic indicators and evaluate the impact of government policies to regulate the economy to help the economy stabilize and grow....

▪ *Overview:*

The subject introduces some basic content such as measuring total output and price levels of the economy; Aggregate demand and fiscal policy; Currency and monetary policy; Aggregate supply and business cycle; factors regulating economic growth; Unemployment and inflation; Aggregate supply, aggregate demand, and macroeconomic balance; Analyze macroeconomic issues of an open economy including balance of payments, exchange rates, trade policy and macroeconomic policy coordination in an open economy.

❖ **Program learning outcomes:** PLO1(I), PLO5(R), PLO9(R).

12.17 Principles of Accounting **3 credits**

❖ **Prerequisite:** Nil

❖ **Course objectives and overview:**

▪ *Objectives:*

- Understand basic accounting terminology and the process by which transactions are analyzed and transformed into financial statements.
- Have a good grasp of how to record accounting transactions and to prepare basic financial statements.
- Consciously comply with the principles and legal regulations of accounting.

▪ *Overview:*

Principles of Accounting presents an overview of basic accounting concepts. The course introduces the accounting cycle from transaction processing through financial statement preparation. It covers the principles of accounts preparation, including recording, processing, and reporting business transactions and events. It also introduces double-entry system, formula to determine cost of assets, and the form of financial reports, which helps students practice the accounting cycle.

❖ **Program learning outcomes:** PLO1 (R), PLO5 (R), PLO9 (R)

12.18 Principles of Marketing **3 credits**

❖ **Prerequisite:** Nil

❖ **Course objectives and overview**

▪ *Objectives:*

The module provides students with basic knowledge about marketing including concepts, roles, principles, processes, and marketing mix contents. Based on basic knowledge, students can identify and differentiate marketing activities in practice. Besides, students can propose and evaluate the marketing activities of businesses. After finishing the module, students can also develop their learning skills and do deeper self-study on marketing as well as be ready to guide and support others in researching and practicing marketing activities at a higher level..

▪ *Overview:*

The subject includes 9 chapters, first clarifying basic concepts of marketing such as concepts, roles, functions, and processes of marketing, concepts of marketing mix, ethical issues in marketing activities, and marketing changes in the current context. The subject also analyzes the content of marketing activities such as analyzing the marketing environment, analyzing customer behavior through market research activities, selecting target markets, and building marketing strategies and departmental strategies, including product strategy, pricing strategy, distribution strategy, and promotion strategy.

❖ **Program learning outcomes:** PLO1(R), PLO5(R), PLO9(R).

12.19 Management **3 credits**

❖ **Prerequisite:** Nil

❖ **Course objectives and overview:**

▪ *Objectives:*

Students will have an overview of theoretical and practical knowledge about the organization's management activities such as analyzing the management environment, planning, implementation, and leadership, check and evaluate work results. Besides basic knowledge, management skills will help learners develop the ability to communicate, organize and work in groups, analyze and think about problem-solving in organizations to achieve high efficiency, and the relative stability of the organization. Learners can apply knowledge and management skills to perform several tasks, have a sense of responsibility, and work cooperatively individually and in groups to improve the effectiveness of related professional activities in future work.

▪ *Overview:*

The subject belongs to the basic industry knowledge in the training program for business administration and other economic sectors. Management is the study of management functions in organizations including planning, organizing, leading, and controlling. The course equips learners with the necessary knowledge and skills to practice management functions in the actual operations of organizations. This module creates a premise for students to propose solutions and ways to solve organizational management problems in the trend of integration and globalization.

Teaching organization form: students learn theory in class with lecturers and practice management skills through exercises and group discussions with the guidance and supervision of the lecturer in charge of the module during and outside of class hours..

❖ **Program learning outcomes:** PLO1(I), PLO5 (I), PLO10 (R)

12.20 Money, Banking and Financial Market

3 credits

❖ **Prerequisite:** Microeconomics, Macroeconomics

❖ **Course objectives and overview:**

▪ *Objectives:*

Students can understand issues related to currency, inflation, credit, interest rates, exchange rates, and issues related to the financial system; How commercial banks and central banks operate in the financial system. Students can calculate and solve basic economic problems such as calculating interest rates, and rates of return, choosing investment opportunities, and making personal judgments on issues related to money, banking, and financial markets through real situations..

▪ *Overview:*

The module content will generalize the categories related to Finance - Currency - Banking, terms associated with daily economic activities: Currency, interest rates, bank credit, and exchange rates, prices, inflation, capital,... Besides the goods and service markets, there are also financial markets, which are indispensable components in the economy and are also markets that have a strong impact on the efficiency of the economy. These markets regulate capital flows for all economic activities, provide additional investment opportunities, and risk protection tools, and contribute to increasing liquidity for the whole economy. Typical financial markets include bond markets, stock markets, currency markets, capital markets, etc. The module also offers basic exercises on investing such as calculating interest rates, and profitability of an investment, comparing investment opportunities, comparing benefits and risks, make basic investment decisions based on market signals.

❖ **Program learning outcomes:** PLO1(I), PLO5(R), PLO9(M)

12.21 Theory of Probability and Applied Statistics

3 credits

❖ **Prerequisite:** Calculus

❖ **Course objectives and overview:**

▪ *Objectives:*

Students understand basic knowledge about random quantities, random sample theory, estimation problems, and statistical testing. Build and present probability and statistical models to solve related problems in the fields of economics, finance, and management..

▪ *Overview:*

The probability theory section introduces the regularity of random phenomena and how to calculate the probability of random events and the characteristics of random variables. The mathematical statistics section includes the following contents: Random samples, Estimating sample parameters, testing statistical hypotheses, and applications in researching practical problems and economic problems in particular..

❖ **Program learning outcomes:** PLO1 (I); PLO5(R)

12.22 Financial Accounting

3 credits

❖ **Prerequisite:** Principles of Accounting

❖ **Course objectives and overview:**

▪ *Objectives:*

- Present fundamental knowledge about concepts, characteristics, functions, tasks, roles, principles, the organization of accounting work, and the legal environment in the field of financial accounting.
- Distinguish accounting subjects in the field of financial accounting.
- Apply accounting principles and methods to implement basic accounting processes in enterprises.
- Examine the bookkeeping, presentation, and disclosures in the financial statements.
- Propose basic procedures for handling accounting transactions for hypothetical circumstances in financial accounting.

▪ *Overview:* The module provides learners with fundamental knowledge of accounting concepts, characteristics, principles, and methods (sequence of procedures for processing, circulating documents, bookkeeping, and presenting information on financial statements) of accounts: cash, receivables, and advances; inventory; fixed assets and investment real estate; liabilities, equity, revenue, income, expenses, and profits or losses in manufacturers, merchandisers, and service enterprises.

❖ **Program learning outcomes:** PLO1 (A), PLO3 (A), PLO4 (M), PLO5 (M), PLO7 (M), PLO8 (M), PLO9 (M), PLO 10 (M).

12.23 Intermediate Financial Accounting

3 credits

❖ **Prerequisite:** Financial Accounting

❖ **Course objectives and overview:**

▪ *Objectives*

- Present the basic contents about: accounting concepts, principles requirements, and methods related to: foreign currency transactions, internal receivables, leases, financial investment, equity, and financial statement preparation.

- Apply accounting methods and techniques to solve complex practical tasks in accounting activities such as foreign currency transactions, internal receivables and payables, leases, financial investments, equity in joint-stock companies, and preparing financial statements.

- Analyze the fundamental elements of accounting regimes, according to Vietnamese and international accounting standards related to accounting activities concerning foreign currency transactions, internal receivables and payables, leases, financial investments, equity in joint-stock companies, and the preparation of financial statements.

- Apply management knowledge and internal controls related to accounting activities on foreign currency transactions, internal receivables and payables, leases, financial investments, equity in joint-stock companies, and the preparation of financial statements.

- Apply analytical, synthesizing, and evaluating skills to practice accounting processes proficiently: collecting, processing, examining, analyzing, and providing economic and financial information related to accounting activities.

- Proficiently combine skills in presentation, criticism, synthesis, and evaluation of professional issues; organizational skills; and teamwork when organizing accounting-related activities.

- Comply with ethics, principles, standards, and accounting regimes in performing accounting work and taking responsibility for it.

- Have the spirit of cooperation and support friends; take the initiative in understanding accounting principles, accounting regimes, and accounting standards.

- *Overview:* The subject provides students with a thorough understanding of accounting concepts and procedures used in enterprises including foreign currency transactions, internal transactions, leases, financial investments, equity in a joint stock company, and financial statement preparation. This allows students to comprehend and apply accounting standards, accounting regimes, and laws to the process of creating financial statements. Prepare students to follow the law and practice accounting professional ethics.

❖ **Program learning outcomes:** PLO1(A), PLO3(A), PLO4(A), PLO7(A), PLO8(A), PLO9(A), PLO10(A)

12.24 Applying Information Technology in Accounting 2 credits

❖ **Prerequisite:** Financial Accounting Practice

❖ **Course objectives and overview:**

- *Objectives:*

- Presenting fundamental issues in accounting information systems in a computerized environment, such as creating accounting data, opening books, entering initial balances, declaring information, entering data into accounting software, comparing, checking, editing data, and rendering reports on the accounting information system.

- Compare manual bookkeeping to bookkeeping using accounting software. Select proper accounting software for firms when they need to utilize it.

- Fluently apply accounting concepts and procedures on software.

- Create statistical codes and accounts for each comprehensive accounting object to help manage and export accounting information quickly, correctly, and effortlessly.

- Master information technology skills and accounting concepts and procedures for opening accounting books, implementing business operations and accounting on accounting software, resolving frequent problems, and exporting accounting data.

- Demonstrate a serious attitude, be proactive in learning, follow accounting standards, and be professionally informed; develop a professional working style.

- *Overview:* Provide learners with fundamental understanding of using accounting software in business, such as producing accounting data, opening books, entering initial balances, declaring information, and translating accounting data into software as well as comparing, checking, editing data, and exporting reports from the accounting information system in a computerized environment.

❖ **Program learning outcome:** PLO2 (M), PLO3 (M), PLO7 (M), PLO8 (R), PLO9 (M), PLO 10 (M)

12.25 Financial Accounting Practice

3 credits

❖ **Prerequisite:** Advanced Financial Accounting

❖ **Course objectives and overview:**

- *Objectives:*

- Present the fundamentals of accounting principles, standards, and regimes for carrying out the procedures in a complete accounting cycle, including document preparation, opening books, recording books, closing books, and preparing and presenting financial statements.

- Apply concepts, techniques, regimes, accounting standards, and assess and identify appropriate types of management and internal control to process economic transactions from the stage of preparing documents, bookkeeping, and present financial reports at businesses.

Apply fundamental industry knowledge and analysis, synthesis, and evaluation abilities to efficiently conduct accounting operations, such as collecting, processing, verifying, evaluating, and delivering economic information in the firm.

- Competently combine presentation, criticism, synthesis, and evaluation skills when taking steps to collect and process information in economic transactions at businesses.

- Form a professional working style. Shows spirit towards work, sense of organization and can work independently. Acquire ethical standards and professional responsibilities.

- *Overview:* This module equips students with the knowledge and skills needed to complete a full accounting cycle in a business, including preparing accounting documents, opening books, recording books, closing books, and preparing financial reports, as a foundation for practical accounting work after graduation.

❖ **Program learning outcomes:** PLO1(A), PLO3(A), PLO4(A), PLO5(A), PLO7(A), PLO8(A), PLO9(A), PLO10(A).

12.26 Cost Accounting

2 credits

❖ **Prerequisite:** Financial Accounting

❖ **Course objectives and overview:**

- *Objectives:*

- Understand basic content related to recording, summarizing, and analyzing cost items to provide information for controlling and evaluating business costs.

- Explain and implement methods to calculate product costs according to each technological process

characteristic and each accounting model such as the actual cost accounting model, combined actual cost accounting model with estimated costs, the standard cost accounting model in the production process helps businesses increasingly improve the production cost accounting system and calculate product prices.

- Distinguishing skills and methods of calculation and analysis to apply in practice to minimize costs and maximize profits helps administrators make reasonable decisions during operations. business movements.
- Organize effective teamwork to achieve set goals.
- Have a serious attitude in learning, have ethics, a professional conscience, a sense of discipline, a spirit of cooperation and teamwork, and be proactive in the learning process.

▪ *Overview:*

This subject equips learners with basic knowledge related to recording, synthesizing, and analyzing cost items to provide information to serve the function of controlling and evaluating business costs. In addition, the module equips students with methods to calculate product costs according to each technological process characteristic and each accounting model such as: the actual cost accounting model, cost accounting model, actual costs combined with estimated costs, and standard cost accounting models in the production process help businesses increasingly improve the production cost accounting system and calculate product prices..

- ❖ **Program learning outcomes:** PLO1 (M), PLO3 (M), PLO4 (M), PLO7 (M), PLO8 (M), PLO9 (M), PLO 10 (M).

12.27 Management Accounting

3 credits

- ❖ **Prerequisite:** Management, Financial Accounting
- ❖ **Course objectives and overview:**

▪ *Objectives:*

- The course equips students with basic knowledge of management accounting: understand the objectives of management accounting; information of management accountants with decision-making functions of managers; identify costs and use analytical methods to control costs; techniques for estimating operating budgets for enterprises, preparing department management reports and evaluating management responsibilities of managers at all levels in the enterprise.
- The course equips learners with skills and methods of calculation and analysis to apply in practice such as minimizing costs and maximizing profits to help managers make reasonable decisions during the operation of the business.
- Having a positive learning attitude, business ethics, professional conscience, a sense of discipline, encouraging collaboration between individuals and teamwork, take initiative in the learning process.

▪ *Overview:*

The subject presents general knowledge of management accounting, helping administrators make good decisions for management such as cost classification; cost-volume-profit analysis; Preparing operating estimates and annual budgets; Assess the responsibilities of responsibility centers. The course focuses on techniques for preparing management accounting reports to help make business decisions. Students will become familiar with the language of business and the role of managers. A group learning environment is encouraged during this subject.

- ❖ **Program learning outcomes:** PLO1 (A), PLO3 (A), PLO4 (M), PLO7 (M), PLO8 (M), PLO9 (M), PLO 10 (M).

12.28 Advanced Management Accounting

3 credits

- ❖ **Prerequisite:** Management Accounting

- ❖ **Course objectives and overview:**

- *Objectives:*

- Master the fundamental understanding of theories and methods that management accountants use in decision-making.
 - Identifying, calculating, and analyzing data and information related to issues of cost fluctuations, selling prices, economic efficiency in investment, interpreting the financial situation of enterprises; to make the right decisions, and to help the business operate successfully.
 - Apply presentation skills and teamwork skills.
 - Comply with professional ethics in management accounting. Build a sense of compliance with the law, and the organization's regulations and an awareness of the community.

- *Overview:*

The subject equips students with knowledge and techniques to help managers effectively plan and control business operations. The course focuses on information analysis techniques, evaluating management responsibilities, product pricing, and financial report analysis to serve the purpose of making business decisions.

- ❖ **Program learning outcomes:** PLO1 (A), PLO3 (M), PLO4 (M), PLO6 (M), PLO7 (M), PLO8 (M), PLO9 (M), PLO 10 (M).

12.29 Fundamentals of Auditing

3 credits

- ❖ **Prerequisite:** Financial Accounting

- ❖ **Course objectives and overview:**

- *Objectives:*

- Understand the fundamental principles of auditing, the different types of audits and auditors, the internal control system of organizations, and the meaning of these concepts for the audit process.
 - Describe the major steps in the financial statements audit. Explain and identify how to establish audit procedures, and obtain audit evidence. Explains cases that lead to all kinds of different auditor's opinions in the audit report.
 - Analyze, evaluate the business situations. Explore, examine, and solve these problems in the organizations.
 - Describe the major steps in the financial statements audit. Explain and identify how to establish audit procedures, obtain audit evidence. Explains cases that lead to all kinds of different auditor's opinion in audit report.
 - Know how to apply this knowledge to practical activities at offices. Always constantly learning reality, regulatory compliance.

- *Overview:*

This subject provides students with knowledge of the nature of audit such as: the economic purpose of auditing, auditing standards, professional conduct, legal liability, audit history, the major steps in the financial statements audit. Beside that, this subject helps students understand audit classification, auditors, audit companies and audit professional organizations. Understand the concepts of internal control systems, internal control components. Explain and identify how to design audit planing, audit procedures, obtain audit evidence, and expressing an independent and expert opinion in the auditors' report.

- ❖ **Program learning outcomes:** PLO1 (M), PLO3 (M), PLO4 (M), PL06 (M); PLO7 (M), PLO8 (M), PLO9 (M), PLO 10 (M).

12.30 Corporate Finance

3 credits

- ❖ **Prerequisite:** Money, Banking and Financial Markets
- ❖ **Course objectives and overview:**

- *Objectives:*

After completing this module, students know the goals of corporate finance, understand and calculate monetary value over time, analyze and evaluate funding sources for businesses, and plan financial capital sources. Support in businesses, short-term asset management, stock valuation, and financial appraisal of long-term domestic and foreign investment projects.

- *Overview:*

The subject equips students with financial knowledge in businesses about monetary value over time, stock valuation, cost of capital, long-term investment in businesses, and working capital management of businesses to support decision-making in financial management in businesses.

- ❖ **Program learning Outcomes:** PLO1 (M), PLO 4 (M), PLO5 (M), PLO6 (M), PLO9 (M), PLO10 (M).

12.31 Data Analytics for Accounting

3 credits

- ❖ **Prerequisite:** Financial Accounting Practices
- ❖ **Course objectives and overview:**

- *Objectives:*

Reinforce and review the knowledge of accounting and auditing.

Explain and apply basic knowledge and analytical tools to solve accounting problems in the context of big data and the Fourth Industrial Revolution.

Develop communication skills within the context of Accounting and Big Data. Learn how to express the analytical results of data analysis techniques and communicate the results to decision-makers.

Develop critical thinking skills, analytical skills, self-learning skills, and being able to adapt to the work environment after graduation.

- *Overview:*

This subject provides fundamental knowledge and skills about data analytics in accounting practice, serving to access future jobs in the context of the strong development of the Fourth Industrial Revolution, which is a growing trend of big data and artificial intelligence. Besides that, this subject introduces the different types of data that accountants have access to and use for analytical purposes, and practice skills in handling unprocessed data into variables for analysis. Identify the types of

questions that can provide information and how to present analytical results to meet the information needs of the stakeholders. Data analytics support tools are informed in this subject such as Excel, Access, XBRL, Tableau, and Power BI...

- ❖ **Program learning outcomes:** PLO1(M), PLO2(A), PLO3(M), PLO4(M), PLO7 (M), PLO8(M), PLO9(M), PLO10(M).

12.32 Practicum 1

3 credits

- ❖ **Prerequisite:** Financial Accounting

- ❖ **Course objectives and overview:**

- *Objectives:*

- + Use accounting methods and techniques to accurately describe accounting cycles at an internship unit in financial accounting.

- + Compare and contrast theory and practice, thereby giving appropriate comments and recommendations.

- + Integrating office information technology and professional application software in accounting to present reports

- + Proficient in handling accounting processes: collecting, processing, checking and providing economic and financial information.

- + Proficient in combining skills to synthesize and evaluate issues within professional expertise.

- + Complying with the principles and legal regulations of accounting and the unit when practicing accounting tasks related to the internship unit.

- *Overview:*

The subject helps learners access the working environment in financial accounting in which they can learn, present, evaluate the current situation, and give suggestions to improve accounting work at the internship unit. Students intern in accountant roles in various types of units: manufacturing, commercial, service enterprises, credit institutions, or banks,... and present the results of the practice in a report. This subject is a prerequisite for doing a graduation thesis or final term internship in accounting later.

- ❖ **Program learning outcomes:** PLO1 (A), PLO2 (A), PLO3 (A), PLO4 (A), PLO5 (A), PLO7 (A), PLO8 (A), PLO9 (A), PLO 10 (A).

12.33 Tax Accounting Practice

2 credits

- ❖ **Prerequisite:** Tax, Advanced Financial Accounting

- ❖ **Course objectives and overview:**

- *Objectives:*

- Explain accounting according to standards and accounting according to tax policy regulations for taxes: value-added tax (VAT), corporate income tax (CIT), personal income tax (PIT) , import-export tax, special consumption tax, natural resources tax, real estate tax, environmental protection tax, other taxes, fees and charges on accounting documents, recording methods and reflect on related reports.

- Apply accounting principles and tax regulations to account for VAT, corporate income tax, personal income tax, import-export tax, special consumption tax, natural resources tax, real estate tax, environmental protection tax, and other taxes, fees, and other charges from documents, accounts, bookkeeping and preparation of related reports.

- Distinguish the difference between accounting according to standards, regimes, and accounting according to current tax policies for import-export tax, special consumption tax, VAT, corporate income, and personal income to record these transactions with the accounting-related documents.

▪ *Overview:*

This subject provides learners with the knowledge and practical skills in accounting for import-export tax operations, special sales tax, VAT, corporate income, personal income, etc. according to the regulations of accounting regimes, standards, and tax policy regulations, therefore showing the difference between tax accounting under accounting standards and regimes and tax accounting under tax policy regulations, from processing accounting documents to recording and presenting information on relevant reports.

❖ **Program learning outcomes:** PLO1(A), PLO3(A), PLO4(A), PLO5(A), PLO7(A), PLO8(A), PLO9(A), PLO 10 (A).

12.34 Fundamentals of International Financial Accounting

3 credits

❖ **Prerequisite:** Financial Accounting

❖ **Course objectives and overview:**

▪ *Objectives:*

- Demonstrate knowledge and understanding of international accounting in general: accounting concepts and principles, and environment for accounting.

- Demonstrate and apply relevant knowledge and understanding of accounting to given scenarios, focus on accounting for assets.

- Consciously comply with accounting principles and regulations when performing accounting-related work.

▪ *Overview:*

The course aims to equip learners with an overview of financial accounting under international practices: the purpose of accounting, the users of accounting information, an introduction to recording transactional accounting data in the double entry bookkeeping system, the accounting environment, and preparing financial statements under international accounting standards and focusing on the accounting for assets.

❖ **Program learning outcomes:** PLO1 (M), PLO3 (M), PLO4 (M), PLO6 (M), PLO7 (M), PLO9 (M)

12.35 Accounting Information System

3 credits

❖ **Prerequisite:** Tax Accounting Practice

❖ **Course objectives and overview:**

▪ *Objectives:*

- Presents tools and models for system documentation, how to organize accounting information systems in a computerized environment and steps to develop accounting information systems, theory of information system control accounting in a computerized environment, and presenting accounting cycles in an accounting information system.

- Apply models and tools to document the system under consideration through surveys; organize an accounting information system for any business; Point out the risks that the accounting information system may occur during operation and provide measures to minimize risks in the accounting cycle.

- Apply appropriate methods in the process of developing the accounting information system.

- Evaluate the current accounting information system to recommend that the accounting information system needs to be developed. Besides, organize the accounting information system by the operating situation of the enterprise.

- *Overview:*

This subject provides learners with knowledge on how to organize accounting information systems in a computerized environment; analytical tools; Data models; control accounting information systems; design analysis methods; and develop steps in the accounting cycle for the accounting information systems.

❖ **Program learning outcomes:** PLO1 (M), PLO2 (M), PLO3 (M), PLO4 (M), PLO7 (M), PLO8 (M), PLO9 (M), PLO 10 (M).

12.36 Intermediate International Financial Accounting **3 credits**

❖ **Prerequisite:** Fundamentals of international of financial accounting

❖ **Course objectives and overview:**

- *Objectives:*

- Master the system of professional accounting terminology in English.
- Understand the accounting of liabilities, equity, investments, and fundamental analysis of financial statements by international accounting practices.
- Apply international accounting practices in the Vietnamese and regional labor market, responsibly.

- *Overview:*

The subject provides in-depth knowledge of accounting issues arising in international accounting, especially in investment, liabilities, equity of partnership, and corporation. Besides that, the course also guides students on how to analyze financial statements based on financial ratios.

❖ **Program learning outcomes:** PLO1 (M), PLO3 (M), PLO4 (M), PLO6 (M), PLO7 (M), PLO9 (M).

12.37 Financial Reporting **3 credits**

❖ **Prerequisite:** Intermediate international financial accounting

❖ **Course objectives and overview:**

- *Objectives:*

- Demonstrating accounting concepts and principles and theories that are relevant to financial accounting and reporting. These concepts and principles are collected from international accounting standards/ international financial accounting standards and conceptual frameworks.
- Mastering and applying accounting processes and methods to analyze economic transactions arising in the enterprise. Besides, applying the standards to financial statements.
- Present and apply the fundamentals of the system and principles of consolidation of financial statements that focus on the application of specific accounting standards and preparing financial statements or consolidated financial statements.

- *Overview:*

This course provides students with a general understanding of international accounting theory frameworks; international accounting standards, to apply to each part of accounting practice. In addition,

the course introduces principles for preparing and presenting financial statements and consolidated financial statements under the International Accounting Standards (IAS) and international financial reporting standards. (IFRS). The content of the course provides learners with foundation knowledge and skills to continue to study more deeply about international accounting.

❖ **Program learning outcomes:** PLO1 (M), PLO3 (M), PLO4 (M), PLO6 (M), PLO7 (M), PLO9 (M).

12.38 Practicum 2 3 credits

❖ **Prerequisite:** Advance management accounting, Advanced financial accounting.

❖ **Course objectives and overview:**

▪ *Objectives:*

- Use accounting methods and techniques to accurately describe accounting workflows at an internship unit in the accounting field.
- Analyze basic indicators related to the implementation topic.
- Compare and contrast theory/analysis results and practice, thereby providing appropriate comments and suggestions for the internship unit.
- Integrate information technology skills in office computing and professional application software in the field of accounting to present reports.
- Proficient in the process of analyzing financial and accounting indicators and providing related financial and accounting information.
- Proficient in combining presentation, criticism, synthesis, and evaluation skills of professional issues.
- Be aware of complying with accounting principles and legal regulations, regulations for students when practicing at the internship unit, and the requirements of instructors.

▪ *Overview:*

This module helps learners access the working environment in the field of financial accounting through which they can learn, present, evaluate the current situation, and give suggestions to improve accounting work at the internship unit. Students can practice career 2 at various types of units: manufacturing, commercial, service enterprises, credit institutions or banks, ... and present the results of their practice in a practice report career as a premise to write a graduation thesis or do an internship at the end of the accounting course later.

❖ **Program learning outcomes:** PLO1 (A), PLO2 (A), PLO3 (A), PLO4 (A), PLO5 (A), PLO7 (A), PLO8 (A), PLO9 (A), PLO 10 (A).

12.39 Consolidated Financial Reporting

3 credits

❖ **Pre-requisite:** Financial Accounting Practice

❖ **Course objectives and Overview**

▪ *Course objectives:*

- Understand insights pertaining to fundamental knowledge of consolidated accounting and preparation of consolidated reports.
- Acquire management knowledge related to controlling the process of preparing consolidated reports and consolidated accounting for business.

- Apply methods, accounting principles to the process of preparing consolidated financial statements and consolidated accounting for business.

- Possess skills in analyzing, synthesizing and evaluating data and information as to conduct the tasks of preparing consolidated financial statements and consolidated accounting for business

- Demonstrate critical thinking and professional judgments regarding the tasks of preparing consolidated financial statements and consolidated accounting for business.

- Comply with accounting principles, regulations when performing tasks related to preparing consolidated financial statements and consolidated accounting for business; Demonstrate the sense of responsibility for assigned tasks.

- *Overview:*

Consolidated financial reporting is a course within the specialized knowledge section. This course aims to equip learners with an overview of consolidated accounting and preparation of consolidated financial statements.

- ❖ **Level of Program learning objectives achievement:** PLO1 (A), PLO3 (R), PLO4 (R), PLO7 (R), PLO8 (R), PLO9 (R), PLO 10 (R).

12.40 Accounting for Public Sector

3 credits

- ❖ **Pre-requisite: Financial Accounting**

- ❖ **Course objectives and Overview**

- *Course objectives:*

- Retell the concepts, characteristics, responsibilities, legal environment, and organization of accounting activities in administrative entities.

- Apply accounting methods and principles to perform the accounting process in administrative entities.

- Differentiate between accounting methods for transactions in administrative entities and ones in business enterprises.

- Verify the accounting records and presentation of financial statements in administrative entities.

- *Overview:*

This course provides learners with knowledge of accounting activities of state administrative entities, public units, political and social organizations that use state budget fund. Although, this course helps students differentiate between accounting methods for transactions in administrative entities and ones in business enterprises, thereby students could apply adequate approaches to accounting activities for entities in all economic fields.

- ❖ **Level of Program learning objectives achievement:** PLO1 (A), PLO3 (A), PLO4 (M), PLO7 (M), PLO8 (M), PLO9 (M), PLO 10 (M).

12.41 Banking Accounting

3 credits

- ❖ **Pre-requisite: Principles of Accounting**

- ❖ **Course objectives and Overview**

- *Course objectives:*

- Demonstrate the understanding of the fundamental concepts, characteristics, functions, legal environment, documentation procedures, and financial reporting in the banking sector.

- Apply accounting principles and approaches to perform basic accounting procedures in banks.

- Examine the basic processes for handling accounting transactions in hypothetical situations specific to field of banking.

▪ *Overview:*

In summary, this course provides learners with knowledge and skills needed to handle common accounting transactions in banks, such as cash receipts and disbursements, interbank capital transaction, capital mobilization, credit provision, foreign exchange operation, and determining the financial performance of commercial banks.

❖ **Level of Program learning outcomes achievement:** PLO1 (M), PLO3 (M), PLO4 (M), PLO7 (M), PLO8 (M), PLO9 (M), PLO 10 (M)

12.42 Vietnamese Accounting Standards

3 credits

❖ **Pre-requisite: Financial accounting**

❖ **Course objectives and Overview:**

▪ *Course objectives:*

- Demonstrate the overview of accounting standards system, principles for establishment of Vietnamese accounting standards.

- Explain brief content of Vietnamese accounting standards.

- Illustrate the implementation of common accounting standard for accounting activities in entity.

- Comply with Vietnamese accounting standards in practices.

▪ *Overview:*

In general, this course aims to equip learners with solid knowledge of Vietnamese accounting standards and the process for establishing Vietnamese accounting standards. In detail, this course focuses on learner's knowledge of fundamental accounting standards which guide learner how to implement accounting principles in practice legally.

❖ **Level of Program learning objectives achievement:** PLO3(M), PLO7(M), PLO9(M).

12.43 Internal Control

3 credits

❖ **Pre-requisite: Financial accounting**

❖ **Course objectives and Overview:**

▪ *Course objectives:*

– Present the concepts, roles, and components of the internal control system in a business,

– Differentiate the types of fraud in a business,

– Explain the methods for evaluating the internal control system to prevent fraud in a business.

– Support the evaluation and consultation of the internal control system as well as serve the planning of the Financial Statements Audit.

– Apply the knowledge to establish internal control for the main business cycles in a business,

– Apply the knowledge to investigate, examine, and prevent fraud within a business,

– Demonstrate compliance with laws and regulations of the organization when performing related tasks.

▪ *Overview:*

Participants will have a comprehensive understanding of the internal control system, be able to differentiate types of fraud, evaluate the system to prevent fraud, establish internal controls, investigate fraud, and demonstrate compliance with laws and regulations

❖ **Level of Program learning objectives achievement:** PLO1 (M), PLO3 (M), PLO4 (M), PLO7 (M), PLO8 (M), PLO9 (M), PLO 10 (M).

12.44 Operational Audit

3 credits

❖ **Pre-requisite: Financial accounting**

❖ **Course objectives and Overview:**

▪ *Course objectives:*

- Explain concepts regarding Operational Audit such as Objectives of Operational Audit, Audit process, and the application of Operational audit to perform internal audit.
- Distinguish and apply proper audit procedures for every stages of operational audit process.
- Effectively apply knowledge to propose solutions aimed at improving the operational situation for the issues identified by auditors, as stated in the audit report.
- Demonstrate a strong sense of professional ethics and integrity throughout their learning journey

▪ *Overview:*

This course will cover a comprehensive range of topics related to operational audit, providing students with a deep understanding of the concepts, characteristics, scope, and processes involved in conducting audits. The course will encompass all stages of the audit process, including audit planning, audit performing, and audit completion. Moreover, students will also gain insights into the role of operational audit within the broader context of internal audit. They will learn about the significance of operational audit as a crucial component of internal audit activities, ensuring the effectiveness and efficiency of an organization's operations.

❖ **Level of Program learning objectives achievement:** PLO1 (M), PLO3 (M), PLO4 (M), PLO7 (M), PLO8 (M), PLO9 (M), PLO 10 (M).

12.45 Legal Framework of Accounting in Vietnam

3 Credits

❖ **Pre-requisite: Principles of accounting**

❖ **Course objectives and Overview:**

▪ *Course objectives:*

- Present fundamental knowledge of legal framework of accounting in Vietnam.
- Discuss the basic contents of the Accounting Law in Vietnam and guideline for handling violations related to accounting law.
- Demonstrate the sense of compliance with accounting principles, legal requirements when performing tasks of accountants in practice.

▪ *Overview:*

This course outlines the basic contents of accounting regulations and provides guidelines for handling violations. It serves as a foundation for businesses and individuals to adhere to accounting principles and legal requirements, thereby ensuring accurate and reliable financial reporting

❖ **Level of Program learning objectives achievement:** PLO1 (R), PLO5 (M), PLO8 (M), PLO9 (M).

12.46 Commercial Banking

3 credits

❖ **Pre-requisite: Currency, bank, and financial market.**

❖ **Course objectives and Overview:**

- *Course objectives:* Upon completion of this course, students will have a comprehensive understanding of the activities and theoretical analysis of commercial banks, as well as the technical operations of modern commercial banks. The course provides students with a solid foundation of knowledge that prepares them for various positions within the banking industry, such as transaction officers, credit officers, international payment officers, and fund officers.

- *Overview:*

The course is designed to familiarize students with the overall operations of commercial banks, including their structures and relevance to the finance industry. Therefore, this course focuses on concepts, characteristics, role and techniques related to banking such as: capital mobilization, credit provision, payment system, foreign exchange operations. Besides, students could experience the modern core banking app at our stimulation lab to facilitate their practical skills for future career at banking system. Moreover, this course also equips students with essential knowledge of the newest credit provision techniques. Overall, this course provides students with a comprehensive overview of the key concepts, characteristics, roles, and technical business operations of commercial banks. It equips students with the knowledge and skills necessary to thrive in the banking industry and make informed financial decisions.

❖ **Level of Program learning objectives achievement:** PLO1 (R), PLO5(M), PLO9 (M), PLO10 (M)

12.47 Taxation 3 credits

❖ **Pre-requisite:** Money, Banking and Financial market

❖ **Course objectives and Overview:**

- *Course objectives:*

After completing this course, students will have gained a comprehensive understanding of taxes, including the basic content of the current tax laws in Vietnam and the fundamental regulations on tax management imposed by the state for businesses. They will be able to demonstrate their knowledge by presenting a broad overview of taxation, including the principles, concepts, and practices related to taxes in Vietnam.

- *Overview:*

The course provides students majoring in business accounting with specific knowledge on the theoretical foundations of taxation, as well as the specific tax types currently applied in Vietnam, such as value-added tax, special consumption tax, corporate income tax, and personal income tax [1]. By studying these tax types, students will gain a comprehensive understanding of the fundamental principles and regulations governing taxation in Vietnam.

❖ **Level of Program learning objectives achievement:** PLO1 (R), PLO5(M), PLO9 (M), PLO10 (M)

12.48 Bachelor thesis 3 credits

❖ **Pre-Requisite:** According to the regulations on the conditions for conducting the Graduation Thesis, there are specific requirements that need to be fulfilled.

❖ **Course objectives and Overview:**

- *Course objectives:*

- Explain several fundamental accounting theory accordance with Law on Accounting, Accounting standards, and Vietnamese accounting system.

- Apply relevant methods and techniques in accounting to effectively demonstrate and depict accounting activities in business,

- Analyze the information presented in financial statements comprehensively;

- Compare and contrast theory and practice in accounting, as well as Vietnamese and international accounting standards, thereby learner could suggest comments and recommendation properly.

- Demonstrate a sense of compliance with principals, accounting regulatory, and organizational rules when carrying accounting related tasks during the internship.

- *Overview:*

This course helps students reinforce and review the knowledge they have acquired in their field of study, providing opportunities for students to engage with and observe practical accounting work in real businesses. Through this, they can compare their theoretical understanding with actual practices, analyze and evaluate the observations, and provide appropriate comments and recommendations. Additionally, this course aims to enhance students' ability to conduct independent research and quickly adapt to practical work after graduation.

❖ **Level of Program learning objectives achievement:** PLO1 (A), PLO2 (A), PLO3 (A), PLO4 (A), PLO5 (A), PLO7 (A), PLO8 (A), PLO9 (A), PLO 10 (A).

12.49 Graduation Internship

3 credits

❖ **Pre-Requisite:** According to the regulations on the conditions for conducting the Graduation Thesis, there are specific requirements that need to be fulfilled.

❖ **Course objectives and Overview:**

▪ *Course objective:*

- Explain several fundamental accounting theory accordance with Law on Accounting, Accounting standards, and Vietnamese accounting system.

- Apply relevant methods and techniques in accounting to effectively demonstrate and depict accounting activities in business,

- Compare and contrast theory and practice in accounting, as well as Vietnamese and international accounting standards, thereby learner could suggest comments and recommendation properly.

- Demonstrate a sense of compliance with principals, accounting regulatory, and organizational rules when carrying accounting related tasks during the internship.

▪ *Overview:*

This course helps students reinforce and review the knowledge they have acquired in their field of study, providing opportunities for students to engage with and observe practical accounting work in real businesses. Through this, they can compare their theoretical understanding with actual practices, and provide appropriate comments and recommendations. Additionally, this course aims to enhance students' ability to conduct independent research and quickly adapt to practical work after graduation.

❖ **Level of Program learning objectives achievement:** PLO1 (A), PLO2 (A), PLO3 (A), PLO4 (A), PLO5 (A), PLO7 (A), PLO8 (A), PLO9 (A), PLO 10 (A).

12.50 Simulation Practice in Accounting and Auditing Companies

3 credits

❖ **Pre-requisite:** According to the regulations on the conditions for conducting the Graduation Thesis, there are specific requirements that need to be fulfilled.

❖ **Course objectives and Overview:**

▪ *Course objectives:*

- Present the fundamental concepts of accounting principles, standards, and regulations necessary for carrying out the various steps in an accounting cycle. These steps include document preparation, ledger opening, journal entry, ledger closing, and the preparation of financial statements and tax reports for client businesses at an accounting service company.

- Apply accounting principles, standards, and regulations to carry out accounting procedures which involve several steps that ensure accuracy and compliance with financial reporting requirements. The first step is to receive information, which serves as the foundation for the accounting process. The next step is to record the transactions in the detailed ledger. Subsequently, the recorded transactions are summarized in the general ledger. Next, reconciliation is an important step in the accounting process. After reconciling the accounts, the next step is to prepare financial statements and tax reports.

- Apply accounting software to facilitate the practice of accounting operations at accounting service company.

- Analyze and evaluate the accounting outcomes in accordance with ones learned from the courses named Prattice of Financial accounting and Practice of taxation.

- *Overview:*

This course provides students with hands-on experience in simulating the operations of an accounting service company. Through this practical exercise, students will be able to apply their accounting knowledge and skills to real-world scenarios, allowing them to gain a deeper understanding of the accounting profession. By simulating the activities of an accounting service company, students will have the opportunity to practice various accounting tasks, such as preparing financial statements, analyzing financial data, and making informed decisions based on the information provided. This course aims to enhance students' practical accounting skills and prepare them for future careers in the accounting industry.

- ❖ **Level of Program learning objectives achievement:** PLO1(A), PLO2(A), PLO3(A), PLO4(A), PLO5(A), PLO7(A), PLO8(A), PLO9(A), PLO10(A).