

MINISTRY OF EDUCATION AND TRAINING
FOREIGN TRADE UNIVERSITY

PROGRAMME SPECIFICATION

MAJOR: ACCOUNTING (CODE: 52340301)

**SPECIALIZED: ACCOUNTING – AUDITING WITH ACCA
ORIENTATION**

*(promulgated together with Decision No. /QĐ-ĐHNT-QLKH dated of the President
of Foreign Trade University)*

Hà Nội – 2021

I. GENERAL DESCRIPTION ABOUT THE TRAINING PROGRAMME

1. Introduction about the training programme

Accounting-Auditing with ACCA orientation training programme (ACCA-oriented Programme) is a high-quality training programme that equips students with In-depth knowledge, skill, and working capacity development in the field of Accounting - Auditing. The training programme has been implemented since 2016 based on cooperation between Foreign Trade University and the Association of Chartered Certified Accountants (ACCA) aiming at combining academic and professional training in line with international standards. The training programme provides students with a solid foundation of professional knowledge and skills to access career opportunities in the field of Accounting - Auditing at domestic and international organizations as soon as they graduate. Especially, the integration of 9 papers in financial accounting, managerial accounting, corporate and business law, taxation, auditing, and financial management of the ACCA's qualification (equivalent to 14 courses in the ACCA-oriented programme), is highly appreciated by businesses. It will be the great opportunities for students to quickly gain international professional certificates as soon as they graduate and meet the requirements of the job in the field of Accounting - Auditing as well as continue to study post-graduate programmes within or outside Vietnam.

Accounting-Auditing with ACCA orientation training programme is the opportunity for students to receive Bachelor degree in Accounting from Foreign Trade University, Advanced Certificate in Accounting and Business from ACCA, Bachelor of Applied Accounting degree from Oxford Brookes University for ACCA students who have completed 9 foundation-level subjects of the ACCA programme.

2. Basic information about the training programme

Certificate issued by	Foreign Trade University
Faculty in charge	Faculty of Accounting and Auditing
Name of the degree awarded after graduation	Bachelor of Accountancy
Name of Major	+ Vietnamese: Kế toán + English: Accounting
Major Code	52340301
Name of the programme	Accounting – Auditing with ACCA orientation
Credit hours	134 credits
Type of training	Fulltime
Language	Vietnamese and English
	4 years
Programme issuance date	
Programme most recent edited date	
Quality certification of the programme	
Programme issuance place	Foreign Trade University

3. Educational philosophy

The bachelor programme in Accounting - Auditing with ACCA orientation aims at training students towards developing international standard accountancy, advancing professional working style, adhering to professional ethics and raising high awareness of social service.

4. Education objectives

4.1 General objectives

The general objectives of ACCA-oriented programme is to train bachelors in Accounting with international career orientation to meet the requirements of high quality human resources in the fields of accounting, auditing, tax and finance of domestic and international enterprises and organizations .

4.2 Particular objectives

The ACCA-oriented programme has the following programme objectives (POs):

(PO1) Being capable of taking on the positions of audit assistant, tax officer, consultant, data analyst, accountant, internal auditor, general accountant, ... at Big4 international auditing companies, multinational companies, accounting and auditing companies, and other large enterprises in Vietnam;

(PO2) Have basic knowledge and methodology in economics, political science, social science, law, business and management and also have professional knowledge and practical skills in the fields of accounting, auditing, taxation and finance;

(PO3) Being proficient in English and able to apply information technology in the fields of accounting, auditing, tax and finance;

(PO4) Having good health, political qualities, professional ethics, creative thinking, sense of responsibility and firm spirit in the profession;

(PO5) Being capable of life-long learning and research.

5. Programme Learning Outcomes

The ACCA-oriented programme is designed to ensure that graduated students will achieve the following outcomes:

5.1. Knowledge

(PLO1) Applying the foundation knowledge of political science, social science, methodology, general science, information technology, and other general education knowledge to support for life-long study, research, and work.

(PLO2) Organizing and implementing accounting, auditing, finance and tax profession in enterprises according to international and Vietnamese accounting - auditing standards;

(PLO3) Apply methods of analyzing financial accounting and managerial accounting information for decision making.

(PLO4) Budgeting, controlling, evaluating, and recommending proper solutions to improve operational efficiency of enterprises.

(PLO5) Applying accounting-auditing knowledge and profession in financial accounting, managerial accounting, auditing, tax, financial management, law in accordance with international standards.

5.2. Skills

(PLO6) Having skills in preparing and auditing financial statements;

(PLO7) Having skills in analyzing, evaluating, and reporting information for decision making in the fields of accounting, auditing, tax and finance;

(PLO8) Having skills in communication, presentation, criticism, and debate;

(PLO9) Having English qualification at level 4/6 of Vietnam Foreign Language Competency Framework promulgated together with Circular No. 01/2014/TT-BGDT as well as using English fluently to analyze, process, examine, evaluate, and provide information in the field of accounting and auditing;

(PLO10) Having IT ability at a level as prescribed in Circular 03/2014/TT-BTTTT and able to use supporting software in professional fields.

5.3. Autonomy and responsibility

(PLO11) Have the ability to actively study, research, accumulate knowledge and experience to improve professional qualifications as well as having ability to plan, assign, guide, and supervise the work of team members when performing tasks;

(PLO12) Understanding of professional ethics, having firm spirit to overcome difficulties, having innovative, creative, and having responsibility for individuals and groups as well as a sense of providing service to the community.

5.4 Matrix to match the Programme Learning Outcomes (PLOs) with the Programme Objectives (POs)

Programme Learning Outcomes	Programme Objectives				
	PO1	PO2	PO3	PO4	PO5
PLO1	x	X			
PLO2	x	X			
PLO3	x	X			
PLO4	x	X			
PLO5	x	X			
PLO6	x	X			
PLO7	x	X			x
PLO8	x			x	x
PLO9	x		x		x
PLO10	x		x		x
PLO11	x			x	x
PLO12	x			x	x

5.5 Comparison and reference with other internal/external programmes

Foreign Trade University's ACCA-oriented programme is the first programme in Vietnam to integrate a part of ACCA subjects into bachelor degree since the academic year 2016-2017. Compared with the other standard Accounting –Auditing programmes (taught in Vietnamese) of Foreign Trade University as well as other universities, this ACCA-oriented programme identifies programme objectives towards providing high-quality human resources in line with international standards. It is clearly stated in the programme objectives, programme learning outcomes, and programme structure. It aims at providing the necessary knowledge and skills for students to be able to work in a global environment. Compared with the standard Accounting - Auditing programme of Foreign Trade University, the ACCA-oriented programme has 9 specialized subjects related to the core areas of the industry which are accounting, auditing, taxation, and finance. The ACCA-oriented programme is taught in English and in line with international standards and of which the results of 5 modules are recognized by ACCA and highly appreciated by employers for its quality. These modules create differences to the ACCA programme. It helps students to approach the international accounting and auditing standards, to be good at specialized English, and to gain competitive advantages after graduation.

Compared with other high-quality Accounting–Auditing programmes with international career orientation taught at some other Vietnamese universities such as National Economics University, Academy of Finance, Posts and Telecommunications Institute of Technology, Thuong Mai University, University of Economics and Business - Vietnam National University, Da Nang University of Economics ..., the ACCA-oriented programme is built in accordance with the educational philosophy of Foreign Trade University, which is liberal arts education and associated with the practice. Furthermore, it is the only programme that integrates up to 9 subjects of the ACCA's qualification. Although being a career-oriented training programme, the programme is built with the characteristics of flexible training, focusing on both breadth and depth, encouraging interdisciplinary subjects, enhancing options for students with four main pillars which are accounting, auditing, taxation, and finance. Therefore, students have opportunities to transfer to many different programmes within or outside of the nation as well as to work in different fields after graduation. This is clear through the variety of optional courses in the ACCA-oriented programme such as the Basic Marketing, E-commerce, Tax and the taxation system in Vietnam, Strategic Management...

6. Job opportunities and further study ability after graduation

6.1 Job opportunities

Graduated students from ACCA-oriented programme can work in different departments such as auditing, accounting, taxing, consulting... at Big4 international auditing firms, multinational companies, accounting and auditing firms, and other large enterprises in Vietnam. Graduated students can take up the working positions which are audit assistant, tax officer, consulting staff, data analyst, bookkeeper, internal audit officer, general accountant... They can also become lecturers, researchers, or staff at educational and training institutions, professional organizations, state agencies, and scientific research centers in accounting, auditing, taxation, and finance. After obtaining the ACCA's qualification, graduated students will have the opportunity to work abroad in the Asian region and around the world.

Therefore, graduated students from Accounting-Auditing with ACCA orientation programme of Foreign Trade University can work in various kinds of organizations in different fields. The career opportunities of the graduated students are not only limited to the field of accounting and auditing, but also extend to the fields of finance, taxation, and business.

6.2 Further study ability

After graduation, students have the opportunity to continue their studies, receive a globally recognized ACCA professional qualification, and have the ability to convert to other professional certificates such as CPA Vietnam, CPA USA, CPA Australia... Besides, students have many favorable conditions to study postgraduate programmes in Vietnam and around the world such as the MSc in Accounting in University of London exclusively for ACCA students and members or MSc in Business administration programme at Oxford Brookes University specifically designed for ACCA members...

7. Admissions, training process, and graduation requirements

7.1 Admissions: in accordance with general rules of Foreign Trade University

7.2 Training process and graduation requirements

Students are trained under the formal form of training following Regulation No. 08/2021/QD-BGDĐT dated 13/8/2021 of the Ministry of Education and Training and Decision No. 409/QD-DHNT-QLDT dated 8/5/2009 of Foreign Trade University about regulations on bachelor and college formal training in line with the credit system. The study period of the whole course is 4 years, including 8 semesters, of which 7 semesters are for knowledge accumulated at the school and 1 semester is for completion of graduation thesis/internship. At the end of the course, students are eligible to graduate when satisfied with all criteria according to Regulation No. 08/2021/QD-BGDĐT dated 13/8/2021 of the Ministry of Education and Training and Decision No. 3188/QD-DHNT-QLDT dated 21/12/2021, of Foreign Trade University.

8. Teaching, learning, and assessment methods

8.1. Teaching and learning methods

Teaching and learning methods are designed for the ACCA-oriented programme to ensure that the training programme achieves its general and particular objectives. Teaching and learning methods are applied diversely to help students achieve the programme learning outcomes in terms of knowledge, skills, autonomy, and responsibility. The teaching and learning methods applied in the programme include 16 main methods as described in the following table:

No	Teaching methods	Description
1.	Lecture	This method can be used by a lecturer or a reporter. It provides or presents basic knowledge in both theories and practical situations.
2.	Reading comprehension	- Read the textbook: The lecturer assigns a group of students to read the textbooks in advance and then,

		<p>summarize and present the main idea of the next lecture to the rest of the class.</p> <p>- Read the case study: The lecturer asks students to read case study and answer related questions.</p> <p>- Read the news: The lecturer asks students to read the news related to some specific topics and then, summarize and report about them discretionarily and periodically.</p>
3.	Group discussion	Brainstorming, discussing, and presenting the group's findings.
4.	Presentation	A group of students has to research and present to the rest of the class about a specific topic.
5.	Report/Assignment (personal or group)	Students are assigned to do a report or an assignment on a certain issue (in groups or individually). Then, students submit or present the report/assignment to the class.
6.	Debate	Students debate different points of view on a topic.
7.	Dialogue	The lecturer prepares different questions related to the subject and guides students to gain knowledge through a class discussion or small groups discussions.
8.	Seminar	The lecturer prepares seminar topics related to the subject. Students prepare and present seminar on an individual or group basis.
9.	Problem-based learning	The lecturer presents real-life situations related to the subject for students to discuss and find potential solutions to the situations.
10.	Project-based learning	The lecturer gives requirements for students to develop a project. Students are assigned to carry out projects on an individual or group basis.
11.	Role playing	The lecturer prepares "scenarios" with content related to the subject and some students were assigned the roles to perform the "scenario". The rest of the students played the role of spectators and evaluators.
12.	Using documentary films	The lecturer prepares documentaries related to the subject and related questions for students watch and then answer the questions on an individual or group basis.

13.	Field trip	The lecturer takes students to a place far from the normal learning environment to study (for example businesses, agencies...). Students are assigned to write a group report that compares theory and professional practice related to the field trip.
14.	Mentor (peer learning)	Students are assigned to support the other student.
15.	Training	The lecturer provides training, tutoring, and special assistance for students who have difficulty in the course.
16.	Playing games	Students play games to capture new concepts or skills.

Teaching and learning can be done in the form of face-to-face, technology-based (E-learning) on MS Teams, Zoom, Google classroom... or self-study.

8.2 Assessment methods

Evaluation of student learning performance is the process of recording, storing, and providing information about students' progress throughout the teaching process. The evaluation ensures the principle of clarity, accuracy, neutrality, differentiation, regularity, continuity, and periodicity. Specific requirements and assessment criteria are designed and published for students before the programme starts. The assessment information is provided and shared on time to stakeholders, thereby making timely adjustments to teaching activities, ensuring orientation, and achieving teaching goals.

ACCA - oriented programme applies a variety of assessment methods. Depending on the course learning objectives and teaching-learning methods, the appropriate assessment methods are selected to ensure that adequate information is provided to assess students' progress as well as the effectiveness of the teaching and learning process.

The significant methods used for formative assessment includes discussion in the class; homework; presentation; quiz; self-assessment; direct feedback in the class...

The main methods used for summative assessment (midterm, final exam) includes short answer; multiple choices; essay; report; fieldtrip/practice; project; presentation; case studies; oral exam...

In the ACCA-oriented programme, rubrics are used for some courses, assignments, presentations, written exams, reports... to help students know what is expected of them in each of the assessment criteria.

The assessment methods are applied to achieve the programme learning outcomes (PLOs) as follows:

Assessment method	Subject	PLOs												
		1	2	3	4	5	6	7	8	9	10	11	12	
I.	Formative assessment													

1	Attendance check	All subjects									x	X		x	
2	Quiz	All subjects	x	x	x	x	x	x	x	x		x	x	x	X
3	Exercises	All subjects	x	x	x	x	x	x	x	x	x	x	x	x	X
4	Homework	All subjects	x	x	x	x	x	x	x	x	x	x	x	x	X
5	Presentation	KET.F1.1, KET.F4, ...	x	x	x		x		x	x	X		x	X	
6	Report	KET.F1.1	x	X						x	X		x	X	
7	Assignment	KET.F4	x			x	x		x		X		x	X	
8	Project	TMA306, DTU 401	x		x	x			x	x			x	x	
9	Case study	KET.F5.1, KET.F5.2	x	x	x	x	x		x	x	x		x		
10	Lab test	TIN206, Foreign Langue, KET305	x		x	x	x	x	x				x	x	x
II. Summative assessment															
1	Multiple choice	All subjects	x	x	x	x	x	x	x		x	x	x	x	
2	Written exam	All subjects	x	x	x	x	x	x	x	x	x	x	x	x	
3	Lab test	TIN206, Foreign Langue, KET305	x		x	x	x	x	x				x	x	x
4	Case study	KET.F2, KET.F5.1, KET.F5.2, KET.F8.1, KET.F8.2	x	x	x	x	x		x	x	x		x		

Grading system

Students are evaluated on a 10-point scale, converted to A, B, C, D, F following training regulations developed by the university, based on Regulation No. 08/2021/TT-BGDDT dated 18/3/2021 of the Ministry of Education and Training and Decision No. 409/QĐ-DHNT-QLĐT dated 8/5/2009 of Foreign Trade University. In particular:

- A 10-point scale is used to evaluate course performance, including several component scores, final exam score, and course overall score. The course overall score is equal to the weighted sum of the component scores and the final exam score.
- The letter scale is used to classify learning performance based on course scores.
- The 4-point scale is used when calculating the semester average GPA and the cumulative GPA to evaluate student learning performance.

Classification		10-point scale	Letter scale	4-point scale
Qualified	Excellent	8.5-10	A	4
	Good	7.0- 8.4	B	3
	Average	5.5- 6.9	C	2
	Below average	4.0- 5.4	D	1
Fail	Fail	<4.0	F	0

II. TRAINING PROGRAMME CONTENT

1 Training programme structure: Total accumulated credits: 134 credits (*Does not include the number of credits for the courses Physical Education and National Defense Education*)

		Number of Credit	Proportion
1.	General knowledge	41	30,60%
2.	Professional knowledge	93	69,40%
	2.1 Basic core knowledge	25	18,66%
	+ <i>Compulsory:</i>	<i>19</i>	<i>14,18%</i>
	+ <i>Optional:</i>	<i>6</i>	<i>4,48%</i>
	2.2 Major core knowledge	22	16,42%
	+ <i>Compulsory:</i>	<i>16</i>	<i>11,94%</i>
	+ <i>Optional:</i>	<i>6</i>	<i>4,48%</i>
	2.3 Specialized knowledge	34	25,37%
	+ <i>Compulsory:</i>	<i>28</i>	<i>20,90%</i>
	+ <i>Optional:</i>	<i>6</i>	<i>4,48%</i>
	2.4 Internship	3	2,24%
	2.5 Graduation thesis	9	6,71%
3.	Total	134	100%

2. Training programme framework

No.	Course	Course Code	No. of credit	Allocation of credits			Pre-requisites
				On lecture hall	Essay, Assignment	Self-study	

				Theory	Practice, Discussion			
1	General knowledge		41					
1.1	<i>Political theory</i>		<i>11</i>					
1	Marxist - Leninist Philosophy	TRI114	3	30	15	22,5	67,5	None
2	Marxist- Leninist Political Economy	TRI115	2	23	7	15	50	None
3	Scientific Socialism	TRI116	2	20	10	0	15	TRI114, TRI115
4	History of the Communist Party of Vietnam	TRI117	2	20	10	0	45	TRI114, TRI 115
5	Ho Chi Minh ideology	TRI104	2	20	10	0	45	TRI114, TRI 115
1.2	<i>Social sciences and humanities, Arts, Math and Informatics</i>		<i>18</i>					
1.2.1	<i>Compulsory</i>		<i>15</i>					
6	Mathematics for finance	TOA106	3	15	60	0	60	
7	Introduction to Law	PLU111	3	15	30	22.5	67.5	
8	Informatics	TIN206	3	30	30	0	75	
9	Development skills	PPH101	3	30	15	22.5	67.5	
10	Research Methodology for Economics and Business	KTE206	3	30	15	22.5	67.5	
1.2.2	<i>Optional (Choose 1 course)</i>		<i>3</i>					
11	Probabilities and statistics	TOA201	3	30	15	22,5	67,5	TOA106
12	Econometrics	KTE309	3	30	15	22,5	67,5	TOA106 TOA201
13	Data Management System	TIN313	3	30	15	25	50	None
14	Programming for Data Analysis and Scientific Computing	TIN314	3	30	15	25	55	None
15	AI in the Era of Digital transformation	AIDE300	3	30	15	25	55	None
1.3	Foreign language		12					
1.3.1	<i>Compulsory</i>							
16	Advanced Business English 1 (English for Business Communication 1)	TAN371	3	0	90	0	45	International certificate or equivalent
17	Advanced Business English 2 (English for Business Communication 2)	TAN372	3	0	90	0	45	TAN371

18	Advanced Business English 3 (English for Accounting and Auditing)	TAN474	3	30	30	0	30	TAN372
1.3.2	<i>Optional (Choose 1 course)</i>							
19	Advanced Business English 4 (English for Business Correspondence)	TAN481	3	30	30	0	30	TAN474
20	Advanced Business English 4 English for Language of Contract)	TAN482	3	30	30	0	30	TAN474
1.4	<i>Physical education</i>							
	Physical education				150			
1.5	<i>National defense education</i>				165			
	National defense education							
2	Professional knowledge		93					
2.1	<i>Basic core knowledge</i>		22					
2.1.1	<i>Compulsory</i>		19					
21	Microeconomics	KTE201	3	30	15	22,5	67,5	TOA106
22	Macroeconomics	KTE203	3	30	15	22,5	67,5	KTE201
23	Management	QTR303	3	30	15	22,5	67,5	KTE201
24	Principles of Accounting	KET201	3	0	90	0	45	KTE201
25	Business & Technology (F1)	KET.F1.1	4	40	20	30	90	None
26	Corporate and Business Law (F4)	KET.F4	3	30	15	22,5	67,5	None
2.1.2	<i>Optional (Choose 1 course)</i>		3					
27	Principles of Finance	TCH302	3	30	15	30	60	KTE203, KET201
28	Principles of economic statistics	TOA301	3	30	15	22,5	67,5	KTE203
29	Principles of Marketing	MKT301	3	30	15	30	60	KTE201
30	E-Commerce	TMA306	3	30	15	22,5	67,5	TIN206
31	Innovation management	QTR424	3	30	15	22,5	67,5	QTR303
2.2	<i>Major core knowledge</i>		25					
2.2.1	<i>Compulsory</i>		19					
32	Management Accounting (F2)	KET.F2	4	36	24	36	84	KET.F1.1
33	Financial Accounting 1 (F3.1)	KET.F3.1	3	30	15	22,5	67,5	KET201 KET.F1.1
34	Financial Accounting (F3.2)	KET.F3.2	3	30	15	22,5	67,5	KET.F3.1

35	Principles of Auditing	KET315	3	30	15	22,5	67,5	KET.F3.2
36	Advanced Business English 4 (English for Public Speaking)	TAN491	3	30	30	0	30	TAN 474
2.2.2	<i>Optional (Choose 2 courses)</i>		6					
37	Tax and Tax System in Vietnam	TMA320	3	30	15	22,5	67,5	KTE201 KTE203
38	Strategy Management	QTR312	3	30	15	22,5	67,5	QTR303
39	Securities Analysis and Investment	DTU401	3	30	15	30	60	TCH302
2.3	<i>Specialized knowledge</i>		34					
2.3.1	<i>Compulsory</i>		28					
40	Performance Management 1 (F5.1)	KET.F5.1	3	27	18	27	63	KET.F2
41	Performance Management 2 (F5.2)	KET.F5.2	3	27	18	27	63	KET.F5.1
42	Taxation (F6)	KET.F6	4	36	24	36	84	KET.F3.2
43	Financial Reporting 1 (F7.1)	KET.F7.1	3	30	15	22,5	67,5	KET.F3.2
44	Financial Reporting 2 (F7.2)	KET.F7.2	3	30	15	22,5	67,5	KET.F7.1
45	Audit and Assurance 1 (F8.1)	KET.F8.1	3	30	15	22,5	67,5	KET.F3.2, KET315
46	Audit and Assurance 2 (F8.1)	KET.F8.2	3	30	15	22,5	67,5	KET.F8.1
47	Financial Management 1 (F9.1)	KET.F9.1	3	30	15	22,5	67,5	KET.F3.2
48	Financial Management 2 (F9.2)	KET.F9.2	3	30	15	22,5	67,5	KET.F9.1
2.3.2	<i>Optional (Choose 2 courses)</i>		6					
49	Business Analysis	KET316	3	30	15	22,5	67,5	KET.F5.2
50	Social Responsibility Accounting	KET317	3	30	15	22,5	67,5	KET.F5.2
51	Internal Audit	KET402	3	30	15	22,5	67,5	KET315
52	Computerized Accounting	KET305	3	45	0	0	90	TIN206, KET201
53	Accounting Information System	KET308	3	36	9	13,5	76,5	KET305
2.4	<i>Internship</i>	<i>KET501</i>	3					
2.5	<i>Graduation thesis</i>	<i>KET522</i>	9					

3. Matrix of the contribution of each course to the Programme Learning Outcomes (PLOs)

N0	Course Code	Programme Learning Outcomes											
		PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7	PLO 8	PLO 9	PLO 10	PL O1 1	PL O12
1	TRII14	5	3	1	1	1	3	2	4	4	4	4	3
2	TRII15	5	3	1	1	1	3	2	4	4	4	4	3
3	TRII16	5	3	1	1	1	3	2	4	4	4	4	3
4	TRII17	5	3	1	1	1	3	2	4	4	4	4	3
5	TRII04	5	3	1	1	1	3	2	4	4	4	5	3
6	TOA106	5	3	1	1	1	3	2	3	3	3	3	3
7	PLU111	2	3	3	5		3	4	5	5	5	4	3
8	TIN206	5		3	3	3	3	3			3	3	3
9	PPH101	2	5	1	3			5	4			3	5
10	TRI201	4	4	1	1	1	3	3	2	3	3	3	3
11	TOA201	4							3	3	3	3	
12	KTE309	4	4	5	5	4	4	4	4	5	4	5	5
13	TIN313	5		3	3	3	3	3			3	3	3
14	TIN314	5		3	3	3	3	3			3	3	3
15	AIDE300	4	4	1	1	1	3	3	2	3	3	3	3
16	TAN371	1	5	1	1	1	1	3	2	5	1	3	3
17	TAN372	1	5	1	1	1	1	3	2	5	1	3	3
18	TAN 474	1	5	1	1	1	1	3	2	5	1	3	3
19	TAN481	1	5	1	1	1	1	3	2	5	1	3	3
20	TAN482	1	5	1	1	1	1	3	2	5	1	3	3
21	KTE201	3	3	1	1	1	3	3	2	1	1	3	3
22	KTE203	3	3	1	1	1	3	3	2	1	1	3	3
23	QTR303	4	4	1	1	1	3	3	2	1	1	3	3
24	KET201	5	5	5		5	5	5				4	4
25	KET.F1.1	4	2						3			3	3
26	KET.F4	5	5	5	1	1	1	3	2	5	1	3	3
27	TCH302	4	2	2	1		1	3	2			2	
28	TOA301	3	3	1	1		3	3	2	1	1	3	3
29	MKT301	3	3	5	5	4	3	3	2	1	1	3	3
30	TMA306	3			4			1	5		5	3	2
31	QTR424	1	2	1	1	1	1	1	2	5	1	3	3
32	KET.F2	2	5	5	5	5	3	5	2	2	2	2	2
33	KET.F3.1	2	4			4	4		3	4		4	2
34	KET.F3.2	2	5	5	3	5	5	5	3	5	1	5	5
35	KET315	2	3	1	3	4	4	3	3	4	1	3	3
36	TAN491	1	2	1	1	1	1	1	2	5	1	3	3

37	TMA320	3	3	3	5	3	3	5	3	3	3	5	5
38	QTR312	4			4			4	4		3	4	4
39	DTU401		3	4	5	4			5	4	4	4	4
40	KET.F5.1	2	5	5	5	5	5	5	3	2	2	2	2
41	KET.F5.2	4	3	5	5	5	3	5	4	5	5	5	5
42	KET.F6	4	4	4	4	5	4	5	3	3	3	5	5
43	KET.F7.1	1	5			5	5		3	3		4	2
44	KET.F7.2		5	4	2	5	5	2	4	3		4	2
45	KET.F8.1	2	3	1	3	4	4	3	3	4	1	3	3
46	KET.F8.2	2	4	2	4	4	4	4	3	4	2	4	4
47	KET.F9.1	4	2	4	2	5	1	3	3	5	5	3	3
48	KET.F9.2	1	4	4	3	5	1	3	4	5	5	3	2
49	KET316	4	5	5	5	3	5	5		5	5	5	1
50	KET317	5	1	2	4	2	3	3	2	1	3	2	1
51	KET402	2	4	3	4	2	3	3	3	1	2	3	3
52	KET305	4	4	5	5	4	3	3	2	1	1	3	3
53	KET308	4	4	5	5	4	3	3	2	1	1	3	3
	KET522	5	5	5	5	5	3	1	2	5	5	3	3

4. Summary of the contents of the courses (Appendix 1)

4.1. Marxist - Leninist Philosophy

- *Number of Credits: 03 credits*

- *Brief description of the course:*

Marxist- Leninists philosophy introduces the basic contents of the worldview and philosophical methodology-the theoretical foundations of Marxism-Leninism. This is the materialist view of (1) material, consciousness and the relationship between matter and consciousness; (2) on the dialectic of materialism as the science of the universal connection and on the development of the general laws of nature, society and thought, includes the principles, rules and couples of categories; (3) on cognitive reasoning; (4) historical materialism as a system of social dialectical material views, clarifying the origins, motives and general rules of the movement and development of the social history of people; (5) and human philosophy.

4.2. Marxist - Leninist Political Economy

- *Number of Credits: 02 credits*

- *Brief description of the course:*

This course is aimed to offer knowledge as follows:

- Theories on market oriented economy such as: competition, monopoly, the relation between competition and monopoly, state monopoly and the related laws.
- Market oriented economy in case of Vietnam- the Socialist oriented economy: benefits and benefits distribution, industrialization- modernization in the Industrial revolution 4.0 context in general and international economic integration in particular.

4.3. Scientific Socialism

- *Number of Credits: 02 credits*

- *Brief description of the course:*

The course aims to equip students with basic and systematic knowledge about the origin and development stages of scientific socialism. It is about Marxist-Leninist viewpoint on the inevitable transformation of human society from the capitalist socio-economic form to the communist socio-economic form and the historical mission of the labor class, viewpoint on the socialism and the transition to socialism, viewpoint on the democracy and the socialist state, and viewpoint on the the content and ways of solving problems of class, ethnicity, religion, and family in the process of building socialism. On that basis, students know how to apply their learned knowledge to explain socio-political issues, have faith in socialism and the path to socialism in Vietnam.

4.4. History of the Communist party of Vietnam

- *Number of Credits: 02 credits*

- *Brief description of the course:*

This course aims to equip students with a system of knowledge on the Party's history of leadership, struggle, and governance. It also provides a clear awareness of the Party's role as a political party - an organization that leads the proletariat and the Vietnamese nation. This course helps students raise their political awareness and be keenly aware of the nation's and state's major issues in relation to today issues and global issues. The course contributes to a thorough education of patriotism, national awareness, national pride, self-respect, self-reliance and self-empowerment.

4.5. Ho Chi Minh ideology

- *Number of Credits: 02 credits*

- *Brief description of the course:*

The course aims to equip students with scientific knowledge of Ho Chi Minh ideology's comprehensive and in-depth perspective on the Vietnamese revolution; especially grasping the systematic contents of Ho Chi Minh's ideology, ethics, cultural values. It contributes to the formation of capabilities, working methods, beliefs, and revolutionary sentiments, and strengthening students' revolutionary stances and views on the basis of Marxism-Leninism and Ho Chi Minh's ideology.

4.6. Mathematics for finance

- *Number of Credits: 03 credits*

- *Brief description of the course:*

This course equips students with basic knowledge on how to calculate interest, discount, saving, repay loans, as well as how to build indicators to evaluate the effectiveness of investment projects and solve the issues about annuity problems. It provides basic knowledge and methods of Linear Algebra, Functional Analysis of 2 variables and

interpolation problems; and how to apply the above knowledge and methods in financial analysis.

4.7. Introduction to Law

- *Number of Credits: 03 credits*

- *Brief description of the course:*

The general law course aims to equip students with basic legal knowledge, as a foundation for learning other law courses. It's about the origin and nature of the nation and the law; characteristics of the nation and laws of slavery, feudalism, bourgeoisie and socialism; basic concepts in the socialist legal system (legal system, legal institutions, legal regulations, legal relations...). Besides, the course also provides some basic issues of Vietnamese civil law (civil legal relations, property rights, obligations and contracts...); legal relations between subjects governed by public international law and international justice.

4.8. Informatics

- *Number of Credits: 03 credits*

- *Brief description of the course:*

The Informatics course provides students with basic knowledge of informatics such as concepts of information and information processing; windows operating system; computer networks and the Internet; skills in drafting and presenting Word documents; proficient in using Excel spreadsheets to solve economic problems; design presentations. Through theoretical lessons and practical problems, students firmly grasp and clearly see the necessity of information technology in the period of industrialization and modernization to meet the needs of international economic integration.

4.9. Development Skills

- *Number of Credits: 03 credits*

- *Brief description of the course:*

Skills training for students has become a compulsory requirement for education in many countries around the world. From the primary school, students have accessed to and equipped with the most necessary life skills in learning and living in the future. For higher education levels and especially for university students, skills training becomes even more significant to help them improve their own qualifications and skills, thereby creating a skilled and knowledgeable workforce to meet the development needs of society. Therefore, the World Bank has called the 21st century as the era of Skills Based Economy. Recognizing the importance of developing student skills to support learning and teaching, and at the same time, based on the results of the alumni survey in the period 2008 - 2012, it has been shown that Foreign Trade University graduated students are fully equipped with knowledge and foreign languages but lack of many skills. These skills are teamwork skills, positive thinking skills, communication skills, personal capacity development, relationship building skills... Therefore, in October 2010, the

Principal of Foreign Trade University has decided to officially establish the Department of Skills Development with the aim of training 4 groups of basic skills for students which are positive thinking methods, organization skills and management time, communication skills, presentation skills and teamwork skills.

4.10. Research methodology for Economics and Business

- *Number of Credits: 03 credits*

- *Brief description of the course:*

This module aims to equip research methodology for students with different majors in the field of economics and business. After completing the course, students will understand research philosophy and apply steps in research such as identifying research topics, reviewing research papers, understanding the background of research philosophy, research theory development approaches, research design, research ethics, data access, collecting and analyzing quantitative and qualitative data, and presenting research findings. These knowledge and skills are necessary and directly useful to students' learning and research during their time in the university and after graduation.

4.11. Probabilities and Statistics

- *Number of Credits: 03 credits*

- *Brief description of the course:*

This course aims to equip students with basic knowledge of probability concepts, one-dimensional random quantity, multi-dimensional random quantity, probability distribution rules, sample theory, estimation problems and testing statistical hypothesis, and methods of probability and mathematical statistics applied in economics, business, finance, banking and business administration.

4.12. Econometrics

- *Number of Credits: 03 credits*

- *Brief description of the course:*

The course is designed to introduce students to knowledge and skills in using quantitative research models to research, analyze economic and social issues. After completing this course, students can master the steps in the process of conducting research using quantitative models such as building a linear regression model, finding data, estimating the model, testing the hypothesis, interpret estimates, make predictions based on regression results, and give out policy recommendations based on estimated results. This course also equips students with the skills to use statistical software for descriptive statistical analysis as well as to estimate regression models and to test the model's error.

4.13. Data Management System

- *Number of Credits: 03 credits*

- Brief description of the course:

The course aims to give students an overview of data storage methods, query techniques, and database administration. Students will have the opportunity to explore database design methods and tools, and gain hands-on data processing experience using structured query language (SQL) for cleaning, transforming data and calculating on a modern database system for jobs related to business analysis and data analysis, especially in business activities of enterprises.

4.14. Programming for Data Analysis and Scientific Computing

- Number of Credits: 03 credits

- Brief description of the course:

This course is an introduction to scientific computing and statistical data analysis based on an open-source software ecosystem of Python. Modern industry is overwhelmed by the amount of data it can collect. At the same time, the tools that are used to process, analyze, and visualize the data are expensive and outdated. These days, data crunching becomes the domain of free open-source programming languages such as Python. Therefore, the goal of this course is to give the students tools to process large amounts of data efficiently, summarize, visualize, and make informative decisions. Students will be introduced to a modern programming language used in many industries (Python) as well as the full development cycle of a data science project, from the initial application programming through to data processing, data visualization, predictive modeling, and decision-making. By the end of this course, students will be able to take data, clean it, manipulate it, and run basic inferential statistical analyses.

4.15. AI in the Era of Digital transformation

- Number of Credits: 03 credits

- Brief description of the course:

This course is designed to introduce basic knowledge about digital transformation, with a more specific focus on AI (artificial intelligence). Students will learn how digital technologies including AI are and will be applied to various business settings, and how to adapt business strategy and business analytics in the era of digital transformation. By taking this course, students will not only accumulate knowledge in the field of AI and digital transformation, but also build capabilities to communicate and collaborate in a global environment.

4.16. Advanced Business English 1(English for Business Communication 1)

- Number of Credits: 03 credits

- Brief description of the course:

This course is intended to equip students with:

- Business English knowledge and terminology at B2 level (intermediate and upper intermediate level) to help students to be confident in the international business and commercial environment.

- Basic knowledge of economics and finance to create a premise for students to study English for majors and professional subjects better in the next semesters.
- Opportunity to improve all four skills of listening, reading, speaking and writing for real situations in the workplace, in business, and in international business.

4.17. Advanced Business English 2 (English for Business Communication 2)

- *Number of Credits: 03 credits*

- *Brief description of the course:*

This course is intended to equip students with:

- Knowledge and terminology about Business English at B2 level to help students to communicate confidently in specialized topics in the field of international economics and business.
- General knowledge about working culture and communication in English in the office to help students to communicate fluently and naturally in the working environment.
- Diverse practice tasks in two key skills which are speaking and writing English by topics and real-life communication situations in business and international business and practice tasks with 2 supporting skills which are listening and reading.

4.18. Advanced Business English 3 (English for Accounting and Auditing)

- *Number of Credits: 03 credits*

- *Brief description of the course:*

This course is intended to equip students with the understanding of common and fundamental concepts and topics in Accounting and Auditing and a strong ability to practice the four English skills combines listening, speaking, reading and writing to confidently work in a professional environment of Accounting and Auditing. Especially, for presentation skills, students can work in assigned groups with instructions to synthesize documents for small-scale discussion and presentation tasks on a specific topic in Accounting and Auditing. After completing this course, students can write essays on various topics in Accounting and Auditing confidently and effectively.

4.19. Advanced Business English 4 (English for Business Correspondence) - Number of Credits: 03 credits

- *Brief description of the course:*

The course provides students with professional knowledge in the field of business English, letter writing skills, business letter writing style, and writing some common types of letters in business selling transactions such as inquiry letter, offer letter, quotation, order letter, payment letter, complaint letter, curriculum vitae and cover letter in English. Fluent English listening, speaking, reading and writing skills are required for students to communicate by correspondence in communicating and negotiating different situations at work.

4.20. Advanced Business English 4 (English for Language of Contract)

- *Number of Credits: 03 credits*

- *Brief description of the course:*

The course provides students with professional knowledge including negotiation, presentation, translation methods in contract transactions, and skills when drafting a contract. The basic terms of a particular import-export contract, the rights and obligations of the parties in a particular contract, and the manner of presenting those terms are mentioned in the course. Fluent English listening, speaking, reading and writing skills are required for students to communicate orally or writing in negotiating different situations at work.

4.21. Microeconomics

- *Number of Credits: 03 credits*

- *Brief description of the course:*

The course aims to equip the basic knowledge to study the behavior of individuals, businesses and governments in conditions of scarce resources. Therefore, it helps to explain and quantify the relationship between economic variables. At the same time, it helps to build the most optimal way to make production and consumption decisions in the economy.

4.22. Macroeconomics

- *Number of Credits: 03 credits*

- *Course description:*

The course aims to introduce the fundamentals of Macroeconomics and how to apply them in practice. The course helps students understand the basic concepts in macroeconomics (output, unemployment, inflation, exchange rate), and then, understand the foundation macroeconomic models. Students can apply and analyze macro shocks in the economy and the government's response policies in the short term as well as in the long term.

4.23. Management

- *Number of Credits: 03 credits*

- *Brief description of the course:*

The course focuses on the managerial activities of planning, organizing, directing and controlling the resources of the organization. The content of the course covers the most basic issues about management relationships in the business process such as relationships between businesses (competitors, joint ventures, associates, suppliers); the relationship between enterprises and the business environment (macro environment includes economic, political, legal, socio-cultural, technological, globalization,... and micro environment includes competitors, customers, suppliers, pressure groups); the relationship between managers and employees in the enterprise with effective leadership methods and employee motivation... In addition, the course also introduces the basic knowledge as a foundation for the study of other business administration subjects, for

example, the concepts of strategy, tactics, knowledge of business administration, analyzing strengths and weaknesses, opportunities and challenges (SWOT) of enterprises...

4.24. Principles of Accounting

- *Number of Credits: 03 credits*

- *Brief description of the course:*

The course aims to equip students with basic accounting principles, such as the nature, roles, functions, duties of accountants, accounting principles, basic elements of the reporting system, and the process of preparing financial statements of enterprises. In addition, the course also helps students to apply accounting knowledge to understand the financial nature of the business activities, to assess the impact of each activity on the financial statement, and to analyze and evaluate the financial position and performance efficiency of the enterprise.

4.25. Business and Technology (F1.1)

- *Number of Credits: 04 credits*

- *Brief description of the course:*

The course is designed to provide basic knowledge about businesses and the business environment, the role of accounting and other functions that contribute to the development of the business. The course provides specific knowledge such as purpose and type of business, stakeholders, rights and responsibilities of the enterprise, influences on enterprises from the outside including business environment, political system, economic laws and policies, and technological factors;. It also provides information about the structure and functions of the business, corporate governance, role of accountants in financial reporting, assurance, control and compliance, management issues, recruitment, and motivation for employees.

4.26. Corporate and Business Law (F4)

- *Number of Credits: 03 credits*

- *Brief description of the course:*

The course aims to develop knowledge and skills in understanding the general legal framework and specific legal areas related to business in order to recognize the need to seek legal advice. This course is divided into eight parts. It begins with an introduction to the overall legal system of the Socialist Republic of Vietnam such as legal sources and the court system. The next section is about the contractual and operational obligations that underlie business and business dealings in general. Subsequent sections cover a wide range of legal areas specific to various aspects of business especially to financial professionals. These are the laws relating to employment and relating to companies. These laws cover the formation and constitution of companies, the financing of companies and types of capital, business management, governance and regulation of

companies and the legal aspects of their payment capacity. The final section links back to all previous sections and aimed at corporate fraud and crime.

4.27. Principles of Finance

- *Number of credits: 3*
- *Brief description of the course:*

The course aims to equip students with basic theoretical issues in finance such as premise, nature and function of finance, financial system and the role of the stages in the financial system, financial markets, time value of money, returns and risks. It also outlines the main contents of financial activities in areas such as state budget, insurance, credit, corporate finance. This is a basic theoretical course that is the connection between the basic theory course and the financial course.

4.28. Principles of economic statistics

- *Number of credits: 3*
- *Brief description of the course:*

This course aims to equip students with the methodological system and basic methods of statistics in the collection and processing of economic information. It includes knowledge and methods of gathering, synthesizing information, analyzing and predicting future levels of economic phenomena. This is the basis for monitoring, evaluating and proposing decisions in economic activities. This course also helps students have a solid foundation for future scientific research activities. In particular, the course equips students with knowledge and skills in data analysis that can be directly applied to research papers, reports, and theses during their studies.

4.29. Principles of Marketing

- *Number of credits: 3*
- *Brief description of the course:*

The Basic Marketing course aims to provide basic knowledge in organizing and operating marketing activities at enterprises.

4.30. E-Commerce

- *Number of credits: 3*
- *Brief description of the course:*

The content of the course introduces students to an overview of e-commerce and some e-commerce models as well as how to transact in e-commerce. In addition, the course also deals with issues related to e-commerce activities such as e-marketing, e-invoices, e-payments, and safety issues in e-commerce transactions. In addition, practical situations and practical exercises from the business practices of e-commerce businesses are also included to help students apply the knowledge they have learned.

4.31. Innovation Management

- *Number of credits: 3*

- *Brief description of the course:*

This course aims to equip students with the fundamental knowledge of the key issues in innovation management and the skills necessary to manage innovation in an organization at both the strategic and implementation levels. With a case-based approach, the course offers different innovation management approaches based on real-life examples and experiences from leading organizations around the world.

4.32. Management Accounting (F2)

- *Number of credits: 4*
- *Brief description of the course:*

This is a compulsory course for accounting students. This course will provide students with the most basic concepts of costing and cost accounting, cost classification, cost control, budgeting, and information analysis for decision making as well as performance measurement. The course is also the foundation and premise for deeper and more advanced content for the F5 - performance management course.

4.33. Financial Accounting 1 (F3.1)

- *Number of credits: 3*
- *Brief description of the course:*

This course is designed for students who do not specialize in accounting. This course provides students with accounting knowledge such as accounting assumptions and principles, qualitative characteristics of accounting information, accounting for VAT, sales accounting, revenue, cost, assets, liabilities and equity... In addition, the way economic events of a business are recorded in the four financial statements (e.g. statement of financial position, income statement) will be provided. The basic techniques needed to analyze financial statements will be taught to students through the analysis of financial ratios.

4.34. Financial Accounting 2 (F3.2)

- *Number of credits: 3*
- *Brief description of the course:*

This course is designed for students who do not have much prior knowledge of financial reporting. The main purpose of the course is to provide the fundamentals of financial reporting to users of a business's financial information. This course will provide students with the skills to prepare basic financial statements (balance sheet, income statement and statement of cash flows) as well as simple consolidated financial statements. In addition, students can also analyze financial statements (for example, indicators related to financial position, profit and loss statement, etc.).

4.35. Principles of Auditing

- *Number of credits: 3*
- *Brief description of the course:*

This course aims to provide the most basic knowledge about auditing in general and financial audit performed by independent auditors in particular. In addition, the knowledge of the methods and techniques that auditors use in auditing financial statements is also mentioned in the programme. In addition, the roles and responsibilities of the parties involved in a financial audit and the general process of a financial audit are also covered. This course is also a foundation subject for students to learn more about other types of auditing.

4.36. Advanced Business English 4 (English for Public Speaking)

- *Number of credits: 3*
- *Brief description of the course:*

This course is intended to equip students with:

- Knowledge and terminology about public speaking at C1 level to support students for speaking confidently on general topics as well as specialized topics in the field of international economics and business.
- General knowledge of the presentation topic and how to prepare a detailed outline when speaking English in public.
- The skills of public speaking in general and speech in business-economic environment in particular, using memory and detailed outline, to help students stand in front of the public to give presentations with confidence, applying the theoretical knowledge of each lesson, and using clear, coherent and fluent English for specialized, academic and general English.

4.37. Tax and Tax System in Vietnam

- *Number of credits: 3*
- *Brief description of the course:*

The course equips students with basic knowledge of tax (the process of birth and development of taxes in the world and in Vietnam, tax concepts, tax components, tax principles...).

4.38. Strategy Management

- *Number of credits: 3*
- *Brief description of the course:*

This course aims at providing learners with the basics of strategic management, position and role of business strategy in corporate governance, strategic management process, types of strategies in the domestic and international business environment. Students have the ability to use methods and tools to analyze, select, and deploy business strategies in accordance with the business practice. At the end of the course, students will be equipped with analytical skills, solving real problems not only for domestic companies when entering foreign markets but also for foreign companies when entering the Vietnam market or around the world.

4.39. Securities Analysis and Investment

- *Number of credits: 3*
- *Brief description of the course:*

This course is intended to equip students with methods of analyzing, valuing, and investing in stocks; fixed-income assets, derivatives, and other assets. Students should understand the basic, the nature, and dynamics of stocks, bonds, derivatives, and other assets. Students will be able to apply basic techniques and methods to determine the value of stocks, bonds, derivatives, and other assets. This is one of the four most basic contents of the Certified Financial Analyst (CFA) training programme related to asset valuation content.

4.40. Performance Management 1 (F5.1)

- *Number of credits: 3*
- *Brief description of the course:*

The course will help students develop knowledge and skills in applying management accounting techniques to quantitative and qualitative information to plan, evaluate, and control business performance.

4.41. Performance Management 2 (F5.2)

- *Number of credits: 3*
- *Brief description of the course:*

This is a compulsory course for accounting students. It is an expansion of the content of Management accounting F2 course. This course will provide students with in-depth and up-to-date information of costing and cost accounting, cost classification, cost control, budgeting, information analysis for decision making, and operational efficiency management. This course is also the foundation and premise for deeper and more advanced content in the Advanced Performance Management Module - P5.

4.42. Taxation (F6)

- *Number of credits: 4*
- *Brief description of the course:*

The course aims to provide students with the basics of taxation, the basic principles, key techniques of taxation, and the functions of the tax system. The course goes into details of personal income tax, corporate income tax, foreign withholding tax, and value added tax. After learning the basics of taxation, students should be able to calculate tax liabilities, explain the basis of calculations, apply tax planning techniques to individuals and corporations, and identify compliance issues for each of the major taxes across a variety of business types, scenarios and individual situations. The course helps students to develop knowledge and skills related to the tax system as applicable to individuals and businesses (local and foreign owned) operating in Vietnam.

4.43. Financial Reporting 1 (F7.1)

- *Number of credits: 3*

- *Brief description of the course:*

This course provides students with important knowledge of financial statements. The course consists of 2 main contents which are conceptual and legal frameworks for financial accounting and accounting for business transactions. This course has the same structure as Financial Accounting 1 (KET.F3.1) but at a higher level. Besides some familiar topics like Tangible Fixed Assets, Intangible Assets, Inventories covered in KET.F3.1, this course provides many complex accounting principles which involve depreciation of assets, financial instruments, leases, provisions, events after the balance sheet date, and government grants as regulated in IFRS.

4.44. Financial Reporting 2 (F7.2)

- *Number of credits: 3*
- *Brief description of the course:*

Financial Reporting 2 continues the curriculum presented in Financial Reporting 1 and assumes the knowledge gained in accounting for various transactions, developing and applying this knowledge deeper and broader. The course consists of two main parts which are financial statement preparation and analysis. Some new topics are introduced such as limitations of analytical techniques or preparing consolidated financial statements including associated companies.

4.45. Audit and Assurance 1 (F8.1)

- *Number of credits: 3*
- *Brief description of the course:*

This course is intended to provide students with the most basic of auditing regulations and frameworks related to the concept and function of auditing and corporate governance, including ethics and professional conduct. The course also focuses on identifying and assessing a business's risks of material misstatement and how auditors plan to audit financial statements.

4.46. Audit and Assurance 2 (F8.2)

- *Number of credits: 3*
- *Brief description of the course:*

This course is intended to demonstrate on how to perform an audit in detail, especially, it focuses on risk assessment procedures. The course focuses on the audit of financial statements, including the scope of other assurance services such as review services and reviews of future financial information. In addition, final review procedures are also mentioned in the course, including findings in the audit report.

4.47. Financial Management 1 (F9.1)

- *Number of credits: 3*
- *Brief description of the course:*

This course provides a background in financial management concepts, processes and techniques related to working capital and capital invested in a business. Topics covered

in this course include overview of financial management, financial planning and analysis, working capital management, and investment decisions.

4.48. Financial Management 2 (F9.2)

- *Number of credits: 3*
- *Brief description of the course:*

The purpose of the course is to develop a financial manager's knowledge and skills in relation to investment, financial, and dividend policy decisions. The course provides in-depth knowledge of the content, methods, and processes in corporate finance. The contents covered in this course include valuation of bonds and stocks, determination the cost of capital, analysis of financial sources and use of debt and equity, risk management and selected topics in financial management.

4.49. Business Analysis

- *Number of credits: 3*
- *Brief description of the course:*

This course aims to equip students with knowledge and skills to analyze a number of basic business activities of an enterprise including supply, production, consumption, investment, and financial activities. Therefore, learners can compare and evaluate business results and efficiency, and provide timely, complete and accurate information to managers on all aspects of business operations. The Business Analysis course also trains students to have critical thinking so that they can propose solutions to improve business performance of enterprises based on the analysis of production, business, financial, and investment information.

4.50. Social Responsibility Accounting

- *Number of credits: 3*
- *Brief description of the course:*

This course aims to equip students with techniques for collecting, measuring, calculating, and reporting social responsibility accounting information in planning and controlling activities. At the same time, it provides information to managers and stakeholders about the implementation of corporate social responsibility effectively to improve reputation, business performance, and enhance the competitive advantage of enterprises.

4.51. Internal Audit

- *Number of credits: 3*
- *Brief description of the course:*

This course aims to equip students with the most basic knowledge about internal audit which is an important part of corporate governance. It supplements audit knowledge for students after completing the course Principles of Auditing and Management Control. Students will gain basic knowledge about the organization of the internal audit apparatus including roles, functions, and internal audit regulations of the unit. The procedures and

the ways to perform an internal audit is the main content of the course. In addition, students are assigned to solve a number of practical situations on internal audit work to practice their ability to analyze situations, practice of assessing internal control systems, risk management, and apply knowledge to solve practical business issues.

4.52. Computerized Accounting

- *Number of credits: 3*
- *Brief description of the course:*

The course aims to equip learners with basic knowledge about practicing computerized accounting in businesses and applying the accounting knowledge learned in previous courses such as Principles of Accounting, Financial Accounting, Tax Accounting, Accounting Information System... The course covers the basics of computerized accounting in general and practicing doing accounting on Misa software in particular. The course also equips students with the necessary skills to be able to work with accounting software in enterprises after graduation.

4.53. Accounting Information System

- *Number of credits: 3*
- *Brief description of the course:*

The course aims to provide students with an overview of integrated information systems including design and control of accounting systems in a computerized environment. It also provides knowledge about basic accounting processes as well as evaluate computerized accounting through accounting software.

5. Course specification (Appendix 2)

4. PROGRAMME IMPLEMENTATION PLAN

1. Training process

No.	Course Name	Course Code	No. of credits	Prerequi sites	Semester									
					1	2	3	4	5	6	7	8		
1	Generic knowledge		44											
1.1	<i>Political theory</i>		<i>11</i>											
1	Marxist - Leninist Philosophy	TRI114	3	None	✦	✦								
2	Marxist- Leninist Political Economy	TRI115	2	None	✦	✦								
3	Scientific Socialism	TRI116	2	TRI114, TRI115		✦	✦							

No.	Course Name	Course Code	No. of credits	Prerequisites	Semester									
					1	2	3	4	5	6	7	8		
4	History of the Communist Party of Vietnam	TRI117	2	TRI114, TRI 115		✦	✦							
5	Ho Chi Minh ideology	TRI104	2	TRI114, TRI 115		✦	✦							
1.2	<i>Social sciences, humanities, Arts, Math and Informatics</i>		18											
1.2.1	Compulsory		15											
6	Mathematics for finance	TOA106	3	None		✦	✦							
7	Introduction to Law	PLU111	3	None	✦	✦								
8	Informatics	TIN206	3	None			✦	✦						
9	Development skills	PPH101	3	None	✦	✦								
10	Research Methodology for Economics and Business	KTE206	3	None	✦	✦								
1.2.2	<i>Optional (Choose 1 course)</i>		3											
11	Probabilities and statistics	TOA201	3	TOA106		✦	✦							
12	Econometrics	KTE309	3	TOA106			✦	✦						
13	Data Management System	TIN313	3	None		✦	✦							
14	Programming for Data Analysis and Scientific Computing	TIN314	3	None		✦	✦							
15	AI in the Era of Digital transformation	AIDE300	3	None		✦	✦							
1.3	<i>Foreign language</i>		12											
1.3.1	<i>Compulsory</i>		9											

No.	Course Name	Course Code	No. of credits	Prerequisites	Semester									
					1	2	3	4	5	6	7	8		
16	Advanced Business English 1 (English for Business Communication)	TAN371	3	International Certificate or equivalent	▪									
17	Advanced Business English 2 (English for Business Communication)	TAN372	3	TAN371	▪	▪								
18	Advanced Business English 3 (English for Accounting & Auditing)	TAN474	3	TAN372		▪	▪							
1.3.2	<i>Optional (Choose 1 course)</i>													
19	Advanced Business English 4 (English for Business Correspondence)	TAN481	3	TAN474			▪	▪						
20	Advanced Business English 4 (English for Language of Contract)	TAN482	3	TAN474										
1.4	<i>Physical education</i>													
	Physical education				♦	♦	♦	♦	♦	♦	♦			
1.5	<i>National defense education</i>													
	National defense education					♦	♦	♦	♦					
2	Professional education knowledge		93											
2.1	<i>Basic core knowledge</i>		25											
2.1.1	<i>Compulsory</i>		19											
21	Microeconomics	KTE201	3	TOA106		▪	▪							

No.	Course Name	Course Code	No. of credits	Prerequisites	Semester								
					1	2	3	4	5	6	7	8	
22	Macroeconomics	KTE203	3	KTE201		▪	▪						
23	Management	QTR303	3	KTE201			✦	✦					
24	Principles of Accounting	KET201	3	KTE201			✦	✦					
25	Business & Technology (F1)	KET.F1.1	4	None		✦	✦						
26	Corporate and Business Law (F4)	KET.F4	3	None			✦	✦					
2.1.2	<i>Selective (Choose 1 course)</i>		6										
27	Principles of Finance	TCH302	3	KTE203			✦	✦					
28	Principles of economic statistics	TOA301	3	KTE203			✦	✦					
29	Principles of Marketing	MKT301	3	KTE201				✦	✦				
30	E-Commerce	TMA306	3	TIN206				✦	✦				
31	Innovation management	QTR424	3	QTR303				✦	✦				
2.2	<i>Major core knowledge</i>		22										
2.2.1	<i>Compulsory</i>		16										
32	Management Accounting (F2)	KET.F2	4	KET.F1.1			✦	✦					
33	Financial Accounting 1 (F3.1)	KET.F3.1	3	KET.F1.1, KET201			✦	✦					
34	Financial Accounting (F3.2)	KET.F3.2	3	KET.F3.1			✦	✦					
35	Principles of Auditing	KET315	3	KET.F3.2				✦	✦				
36	Advanced Business English 5 (English for Public Speaking)	TAN491	3	TAN474				▪	▪				
2.2.2	<i>Optional (Choose 2 courses)</i>		6										

No.	Course Name	Course Code	No. of credits	Prerequisites	Semester									
					1	2	3	4	5	6	7	8		
37	Tax and Tax System in Vietnam	TMA320	3	KTE203				+	+					
38	Strategy Management	QTR312	3	QTR303				+	+					
39	Securities Analysis and Investment	DTU401	3	TCH302				+	+					
2.3	<i>Specialized knowledge</i>		34											
2.3.1	<i>Compulsory</i>		30											
40	Performance Management 1 (F5.1)	KET.F5.1	3	KET.F2					+	+				
41	Performance Management 2 (F5.2)	KET.F5.2	3	KET.F5.1					+	+				
42	Taxation (F6)	KET.F6	4	KET.F3.2					+	+				
43	Financial Reporting 1 (F7.1)	KET.F7.1	3	KET.F3.2					+	+				
44	Financial Reporting 2 (F7.2)	KET.F7.2	3	KET.F7.1					+	+				
45	Audit and Assurance 1 (F8.1)	KET.F8.1	3	KET.F3.2, KET315						+	+			
46	Audit and Assurance 2 (F8.1)	KET.F8.2	3	KET.F8.1						+	+			
47	Financial Management 1 (F9.1)	KET.F9.1	3	KET.F3.2						+	+			
48	Financial Management 2 (F9.2)	KET.F9.2	3	KET.F9.1						+	+			
2.3.2	<i>Selective</i> <i>(Choose 2 courses)</i>		6											
49	Business Analysis	KET316	3	KET.F5.2						+	+			
50	Social Responsibility Accounting	KET317	3	KET.F5.2						+	+			

No.	Course Name	Course Code	No. of credits	Prerequisites	Semester								
					1	2	3	4	5	6	7	8	
51	Internal Audit	KET402	3	KET 315							★	★	
52	Computerized Accounting	KET305	3	TIN206, KET201							★	★	
53	Accounting Information System	KET308	3	KET305							★	★	
2.4	<i>Internship</i>	<i>KET501</i>	3								★	★	
2.5	<i>Graduation Thesis</i>	KET 522	9										★

2. Teaching staff and scientific background (Appendix 3)

3. Learning resources (Appendix 4)

DEAN OF FACULTY