



BACHELOR OF ACCOUNTING - COURSE DESCRIPTION

OVERVIEW	
1. Award authority	University of Economics and Law
2. Recognised by	N/A
3. Award	Bachelor of Accounting
4. Course name	Bachelor of Accounting
5. Business unit	Faculty of Accounting and Auditing
6. Course objective	The graduates are provided specialised accounting knowledge, professional skills, essential softskills, code of ethics, ability to work in different business environments.
7. Future career	<p>Graduates of Bachelor of Accounting course are able to use English and Vietnamese skillfully, to negotiate, to analyse and deal with problems, to create, discover and think critically, to adjust and work effectively in multi-cultural environment, and to continue studying and researching at a higher level.</p> <p>The graduates are capable to take the professional roles in accounting and auditing area. Their potential employers can be grouped as follows:</p> <p><i>Group 1: University, research institute.</i> The graduate can work as a lecturer, research fellow, consultant, or specialist.</p> <p><i>Group 2: Governmental administrative organisations.</i> The graduate can be accountant or auditor in the state organisations.</p> <p><i>Group 3: Domestic and international enterprises.</i> The graduate can begin as an accountant or internal auditor. In the future, the graduate may be promoted to higher senior positions such as the Chief Accountant, the Chief Financial Officer.</p> <p><i>Group 4: Intermediate financial institutions.</i> The graduate can be Specialist in the intermediate financial institutions such as commercial banks, investment funds, stock exchange centers.</p> <p><i>Group 5: Consulting firms in accounting, finance, investment areas.</i> The graduate can be auditor or consultant in the consulting firms. These consulting firms can be domestic or international and offering different consulting services such as auditing and assurances, bookkeeping, investment consulting.</p>

8. Entry requirements	<p>Follow the requirements of University Exam Entrance and the pass rate publicly announced by the Rector of the University.</p> <p>The university may determine selection criteria and restrictions, in respect of courses, to apply in addition to these entry requirements.</p>
9. Duration	Four years, full time equivalent
10. Number of credits	130
11. External assessment	Not available
12. Teaching and learning strategy	<p>Teaching and learning techniques:</p> <ul style="list-style-type: none"> • lecturing, • group exercises, • individual homeworks, • brain-storming, • presentation, • group/class discussion, • project works. <p>Teaching and learning strategies:</p> <ul style="list-style-type: none"> • Enhancing students' active learning • Introducing students to different perspectives of Business • Applying Information and Communication Technology (ICT) for blended learning • Research Orientation toward Teaching and Learning <ul style="list-style-type: none"> ○ Research Orientation toward Teaching ○ Student research orientation • Integrating theories and practice <ul style="list-style-type: none"> ○ - Practical internship training ○ - Thesis
13. Course assessment	<p>1. Final exam: 40% - 50%</p> <p>2. Mid-term exam: 20% - 30%</p> <p>3. Others (e.g. In-class quizzes, group presentation, etc): 20% - 40%</p>
14. Teaching language	Vietnamese and English
15. Effective date	August 2014
16. Early completion	Students graduate as early as possible after accumulating 130 credits and obtain all the required certificates.
17. Course announcement	<ul style="list-style-type: none"> • Student handbook • Website of UEL: http://www.uel.edu.vn/ • Website of Faculty of Accounting and Auditing: http://kttk.uel.edu.vn/
COURSE DESIGN	
The Bachelor of Accounting course is designed in four modules for 130 credits.	



1. General knowledge (46 credits)		
a. Political courses	10	
b. Social science	5	
c. Humanities science or skills	4	
d. Legal science	3	
e. Mathematics	10	
f. Economics	14	
g. General English		require
h. Certificate of Military Education		require
i. Physical Education:		require
2. Core knowledge (84 credits)		
a. Fundamental knowledge	21	
b. Primary major knowledge	53	
c. Practical knowledge	10	

AIMS AND OBJECTIVES

Aims and objectives of this course follow the general aims and objectives of undergraduate course of University of Economics and Law.

- *Knowledge:* The program aims at providing the students with basic knowledge of socio-economics, national defense and physical education. The program focuses on two main professional groups: the general group knowledge of business, process and industry of accounting, auditing, finance, monetary and banking management; the specialized group knowledge of business: accounting and finance; business activity analysis, enterprise financial analysis; financial auditing, activity auditing of organizations and enterprises.
- *Skills:* Besides professional skills in finance, accounting, auditing, analysis, planning, organizing, managing works relating accounting and auditing; the students are also provided soft skills in order to promote the efficiency, confidence, creative ability, ability in quickly meeting up with practical environment so that they could promote the best their knowledge, scientific research and working, meeting the requirement of high standard laboring of the society. These skills are: writing, communication and presentation; searching and summarizing materials; self- study and research, independent and group work; plan and decision making; time efficiency management; active and critical thinking.
- *Attitude:* The students are taught to have good morality especially professional ethics, stable political viewpoint, and sense of serving people, building and defending the country; serious and enthusiastic working attitude; cooperative spirit with colleagues. The students are also provided with rules about ethics in accounting and auditing of Vietnam and abroad, about business ethics; environmental protection and laws taking action.

GRADUATION OUTCOMES

The expected graduation outcomes of the Bachelor of accounting course are:

- *Knowledge:* possess a solid body of knowledge relevant to the area of business, appreciate changes and dynamics in the broad range of environments, and comprehend the applications of accounting and auditing knowledge.
- *Political perspective:* understand fundamentally the structure and principles of Vietnamese political system and its orientation.
- *Analytical skills:* demonstrate an ability to apply appropriate quantitative and qualitative

analysis techniques, relevant conceptual frameworks, and general knowledge in one's majors to draw valid conclusions and provide recommendations.

- *Communication skills*: demonstrate an ability to communicate effectively by using appropriate communication methods to both domestic and international audiences.
- *Critical thinking skills*: understand issues in multi perspectives, interpret information effectively, and give sound judgment.
- *Technology skills*: apply effectively and efficiently appropriate techniques to business and communication settings.
- *Ethical Attitude at Work*: develop an awareness of the ethical dimensions of communication, behavior, and decision making at workplaces.
- *Cognitive Ability and Perspectives on Globalization*: be sensitive of opportunities and challenges of globalization; be responsive to cross-cultural issues that influence business operations in a global context so as to take advantages of global opportunities and overcome challenges.
- *Teamwork, Self-studying, and Career Development Skills*: be effective team members who are able to and willing to support others, to become successful team leaders, to pursue life-long study and future-oriented perspectives.

LEARNING OUTCOMES

Item	Level ¹	Expected learning outcomes	Units of study
1		Knowledge	
		Political perspective	Principle of Marxist-Leninist Philosophy, Advanced Mathematics, Micro-economics, Ho Chi Minh Ideology, History of Economic Doctrines, Economy history of Vietnam & other countries, Revolutionary Lines of Vietnam Communist Party.
1.1	(3)	Applied fundamental knowledge to solve economical societal issues	Micro-economics, Macro-economics, International Relation, Introductory Logic, Introduction to Laws, Marketing, Theory of Finance – Monetary, Applied Statistics.
1.2	(3)	Applied core knowledge to solve practical issues in finance, banking areas	Micro-economics, Macro-economics, International Relation, Accounting & Auditing Law, Quantitative Economics, Business Law, Corporate Finance, Stock markets. Commercial Banking, Monetary Banking, International Payment, International Finance, Internal Controls and Corporate Governance, Risk Management, International Business.
1.3	(3)	Applied specialised knowledge to solve practical issues in accounting and auditing fields.	Introductory Accounting, Financial Accounting 1, Financial Accounting 2, Financial Accounting 3, International Accounting, Advanced International Accounting, Audit Theory, Accounting for Commercial Banks and Investment Funds, Accounting for Securities Companies and Investment Funds, Management Accounting,

¹ Bloom Measurements



			Advanced Management Accounting, Applied Accounting 1, Applied Accounting 2, Applied Auditing, Advanced Auditing, Applications of IT in Accounting, Accounting and Auditing Laws, Specialised Topic 1, Specialised Topic 2, Accounting in Governmental Administration, Accounting Information System.
2		Professional skills	
2.1		Analysis, planning and solving problem skills in general economic and management areas	Advanced Mathematics, Micro-economics, Business research methods, Statistics for Business, Principles of Management, Macro-economics, International Relation, Accounting & Auditing Law, Quantitative Economics, Business Law, Corporate Finance, Stock markets. Commercial Banking, Monetary Banking, International Payment, International Finance, Internal Controls and Corporate Governance , Risk Management, International Business
2.2		Analysis, planning and solving problem skills in specialised accounting and auditing areas	Introductory Accounting, Accounting concepts and principles, Financial Statement Analysis, Applied Auditing, Applied Accounting 1, Applied Accounting 2, Accounting in Governmental Administration, Auditing Theory, Financial Accounting 1, Financial Accounting 2, Financial Accounting 3, Management Accounting, Accounting for securities companies and investment funds, Commercial Bank Accounting, International Accounting, Tax – Practice and Declaration, Specialised Topic 1, Specialised Topic 2,
2.3		Research skills	Business research methods, Team working skills
2.4		Organizing and managing in accounting activities	Apprenticeship
2.5		Advanced technology implementation skills in accounting area.	Introductory Informatics, Accounting Information System, Introductory Informatics
3		Soft skills	
3.1		Teamwork skills	Team working skills, Physical Education
3.2		Communication in Vietnamese skills	Introduction to Communication Science
3.3		Communication in English skills	English 1, English 2, English 3
4		Practical skills	

4.1		Ethical Attitude at Work	Internal Controls and Corporate Management, Professional Ethics and Corporate Governance
4.2		Cognitive Ability and Perspectives on Globalization	World Economic and Political Geography, International Relation, International Accounting, International Business, International Payment, International Finance
4.3		Self-studying, and Career Development Skills	Physical Education, Apprenticeship, Thesis Assignment

PROFESSIONAL RECOGNITION

Graduates are eligible to apply for associate membership and exemption of VACPA, VAA, CPA Australia, ACCA, IMA and other domestic and internationally professional bodies.

BENCHMARKING

The Bachelor of Accounting course is built on:

- AUN-QA standards
- Flexibility to achieve learning outcomes in management, business, legal areas in the global integration environment.
- Extension from the traditional culture values and history of Vietnam.
- Focus on developing specifically professional skills for the students.
- Focus on developing research skills so that the students can choose their own topic, conduct research and write a graduation thesis.
- Compliance with the teaching and learning policy of University of Economics and Law;

The Bachelor of Accounting course is benchmarked with the advanced undergraduate program from universities around the world.

Note: The below section, course structure, provides a brief introduction of course design and units of study. More details of the course content, syllabus, outline of the units, course assessment are available upon request. These documents are annually updated.

COURSE STRUCTURE 4 YEAR (FULL TIME) - 8 SEMESTERS

Semester	Unit code	Unit name	Credits	Note
1 (Total 16 credits)		Compulsory subjects: 14 Credits		<ul style="list-style-type: none"> • 3 compulsory subjects with a total of 14 credits • Selecting 1 optional subject- 2 credits from 3 available subjects.
	NL01	Principle of Marxist-Leninist Philosophy	5	
	TO01	Advanced Mathematics	5	
	KT06	Micro-economics	4	
		Optional Subjects: 02 Credits		
	TL01	Introduction to Psychology	2	
	GT03	Introduction to Communication Science	2	
	PP01	Business research methods	2	
2 (Total 17 credits)		Compulsory subjects: 12 Credits		<ul style="list-style-type: none"> • 4 compulsory subjects with total of 12 credits • Selecting 2 optional subjects with a total of 5 credits from 5 available subjects.
	TO03	Probability and Statistics	2	
	QT01	Principles of Management	3	
	KT08	Macro-economics	4	
	KK01	Principles of Accounting	3	



		Optional Subjects: 05 Credits		
	QH01	International Relation	2	
	ĐL03	World Economic and Political Geography	2	
	TH01	Introduction to Informatics	3	
	LG01	Introduction to Logic	3	
	KK59	Professional Ethics and Corporate Management	3	
	QP01	Physical Education	11	
3 (Total 17 credits)		Compulsory Subjects: 12 Credits		<ul style="list-style-type: none"> • 4 compulsory subjects with a total of 12 credits • Selecting 2 optional subjects with a total of 5 credits from 4 available subjects.
	PL01	Introduction to Laws	3	
	MA01	Principles of Marketing	3	
	TC10	Theory of Finance – Monetary	3	
	TO08	Applied Statistics	3	
		Optional Subjects: 05 credits		
	LS01	History of Economic Doctrines	3	
	LS02	Economy history of Vietnam & other countries	3	
	-	Accounting & Auditing Law	2	
	KN01	Team working skills	2	
	GT01	Physical Education	3	
4 (Total 20 credits)		Compulsory Subjects: 14 credits		<ul style="list-style-type: none"> • 4 compulsory subjects with a total of 14 credits • Selecting 2 optional subjects with a total of 6 credits from 4 available subjects.
	KT02	Quantitative Economics	3	
	LU01	Economic Law	3	
	KK02	Financial Accounting 1	4	
	TC13	Corporate Finance	4	
		Optional Subjects: 6 credits		
	KK27	Accounting concepts and principles	3	
	TN02	Stock markets	3	
	NH02	Commercial Banking	3	
	NH01	Monetary Banking	3	
	GT02	Physical Education	2	
5 (Total 20 credits)		Compulsory Subjects: 17 credits		<ul style="list-style-type: none"> • 5 compulsory subjects with a total of 17 credits • Selecting 1 optional subject with a total of 3 credits from 3 available subjects.
	KK30	Tax – Practice and Declaration	4	
	NH04	International Payment	3	
	KK03	Financial Accounting 2	4	
	KK06	International Accounting	3	
	ĐL01	Revolutionary Lines of Vietnam	3	

		Communist Party		
		Optional Subjects: 3 credits		
	TN03	International Finance	3	
	KK33	Accounting for securities companies and investment funds	3	
	KK12	Commercial Bank Accounting	3	
6 (Total 18 credits)		Compulsory Subjects: 15 credits		<ul style="list-style-type: none"> • 5 compulsory subjects with a total of 15 credits • Selecting 1 optional subject with a total of 3 credits from 3 available subjects.
	KK05	Auditing Theory	3	
	TT01	Ho Chi Minh Ideology	2	
	KK04	Financial Accounting 3	3	
	KK08	Management Accounting	4	
	KK20	Applied Accounting 1	3	
		Optional Subjects: 3 credits		
	KK32	Internal Controls and Auditing	3	
	QT09	Risk Management	3	
	KD01	International Business	3	
7 (Total 18 credits)		Compulsory Subjects: 15 credits		<ul style="list-style-type: none"> • 5 compulsory subjects with a total of 15 credits • Selecting 1 optional subject with a total of 3 credits from 3 available subjects.
	KK17	Financial Analysis	3	
	KK09	Applied Auditing	3	
	TH03	Applied Accounting 2	3	
	KK22	Specialised Topic 1	3	
	KK24	Specialised Topic 2	3	
		Optional Subjects: 3 credits		
	KK10	Accounting in Governmental Administration	3	
	ISXX	Accounting Information System	3	
8 (Total 10 credits)	BC01	Internship	4	<ul style="list-style-type: none"> • Total of 10 credits for internship and thesis assignment. • Students who are qualified for thesis assignment are not required to study Specialised Topic 1 and 2 in Semester 7.
	KL01	Thesis Assignment (for qualified students only)	6	

GENERAL KNOWLEDGE COURSE DESCRIPTION

Principle of Marxist-Leninist Philosophy (NL01)

This unit provides students fundamental knowledge of world outlook and methodology of Marxist-Leninist Philosophy. The unit applies basic principles of Marxist-Leninist Philosophy to scientific research as well as life analysis.

Advanced Mathematics (TO01)



Topics include: naive set theory, functions, cardinality, sequences of real numbers and limits. Emphasis on formal proofs. By the end of this course, the student should be able to:

- Manipulate complex numbers and to be able to solve geometrical problems using complex numbers;
- Manipulate vectors in \mathbb{R}^3 using suffix notation and summation convention where appropriate) and to solve geometrical problems using vectors;
- Manipulate matrices and determinants, and understand their relation to linear maps and systems of linear equations;
- Calculate eigenvectors and eigenvalues and understand their relation with diagonalisation of matrices and canonical form.

Introduction to Psychology (TL01)

Psychology principles and theories include methodology and brief analysis of major content areas ranging from development, perception, and learning to motivation/emotion, personality, and social processes. Students who successfully complete this course will be able to:

- Use all four general perspective of psychology to explain a wide variety of thought and behaviour.
- Label and describe how thought and behaviour is controlled by specific areas of brain
- Analyse their own behaviour using theories and research on how they are influenced by other people
- Apply what they know about learning and memory to develop more effective study habits.

Introduction to Informatics (TH01)

The course deals with foundational Informatics concepts such as Information, Knowledge, Modeling, and Uncertainty. The course presents informatics tools in various human domains, and discusses their implications for the practice of science, engineering, art, and society in general. Upon completion of this course, the students obtain fundamental knowledge in Informatics while developing a basic understanding of information theory. They will build up their proficiency in information technology as detailed in the course syllabus, emphasizing its use in the modeling of nature and technology.

The course also introduces some popular MS Office applications which are critical for research and business such as Advanced MS Excel, MS Powerpoint, MS Words.

Prerequisite courses: None.

Micro-Economics (KT06)

Microeconomics is the introductory course in economics. The course is designed to teach students the basic tools of microeconomic analysis. Microeconomics is the branch of economics that deals with the interaction of households and firms in individual markets. Topics include defining economics and the types of markets, demand and supply analysis, price mechanism, elasticity of demand and supply, consumer choice, production and cost, different market structures. Students focus on analyzing how prices and output levels are determined, what happens when governments intervene in markets, when do markets “fail”, how do markets produce an “efficient” use of a society’s scarce resources and are market outcomes equitable.

Prerequisite courses: None

Macro-Economics (KT08)

The main goal of macroeconomics is to gain a better understanding of various broad economic issues of a country, a region and the global economy as well as to evaluate the impacts of macroeconomic policies on the domestic and global economy. Topics cover macro-economic concepts, including

economic growth, cost of living, saving and investment, unemployment, inflation, aggregate demand and supply, fiscal and monetary policies, market failures, externalities and intervention, determining national income, national income accounting, macroeconomic policy, government intervention, and national income distribution. Students are exposed to both macroeconomic theory and contemporary macroeconomic issues. Students focus on how to develop economic tools and to apply those tools to understanding contemporary issues.

Prerequisite courses: None.

Business Communication (GT03)

This course gives student a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favourable outside the firm environment, as well as an effective internal communications program. The various types of business communication media are covered. This course also develops an awareness of the importance of succinct written expression to modern business communication. Most of the assignments are to be keyboarded.

Prerequisite courses: None.

Business research methods (PP01)

This course provides important topics in the area of research methods. It introduces the whole research process, from formulation of research questions to research design and end up with report writing. The course content emphasizes on two main approaches of research design: qualitative and quantitative, it also provides techniques for data collection methods, design of instrument and measurement, and data screening, preparation and analysis. The course also mentions ethical issues in research.

Prerequisite courses: None.

Probability and Statistics (TO03)

This course introduces the basic concepts and procedures used in Business Statistical Analysis. It includes: descriptive statistics and presentation of data, the rules of probability, discrete and continuous probability distributions, sampling and sampling distributions, classical confidence intervals, hypothesis testing, the analysis of variance, simple and multiple regression. These basic topics will be useful in the writing of the final year's thesis, the subject of which usually involves the statistical formulation of a problem, the collection and manipulation of data, basic statistical analysis and estimation of parameters.

Prerequisite courses: Advanced Mathematics

Quantitative economics (KT02)

This course offers the student the opportunity to learn some economic theory as well as acquiring several mathematics languages which may be used in the study of economics. Topic includes matrix theory, linear programming, n- dimensional analysis, probability and statistics. Upon the completion of the course, the student will have gained a basic understanding of the empirical economic research process by:

1. Recognizing the broad array of topics that can be analyzed.
2. Exploring a variety of online data sources, including micro-data sources and macro data sources.
3. Learning the basics of conducting quantitative economic analysis.
4. Understanding how to produce, read, interpret, draw conclusions from, and critically evaluate regression results.

Prerequisite courses: Advanced Mathematics.

Principles of Management (QT01)

This course presents a thorough and systematic coverage of management theory and practice. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility for effective and efficient achievement of goals. This course is especially useful for those newly promoted to supervisory and managerial positions within the private, or public sector.

Prerequisite courses: None.



International Relation (QH01)

International law and organizations are central to the efforts to create a world order to limit armed conflict, regulate world economy, and advance programs for economic redistribution among nations, and set minimum standards of human rights. This course explains the theory of international law and organizations that is accepted by diplomats and compares this viewpoint to the analysis of social scientists concerning the past record and likely future of world order concerning conflict, economic redistribution, and human rights

Prerequisite courses: None.

Introduction to Vietnamese Legal System (PL01)

This course provides student with general knowledge, basic concepts, principles, main legal branches that serve the foundation of Vietnamese legal system and. During the course students will be also familiarized with legal language; engaged in critical thinking; and exposed to legal reasoning and problem-solving skills in order to develop students' ability to apply them to real life situations. This is a foundation course for all business students and is pre-requisite for other such as Business Law, International Business law, Franchising and etc. Main topics include types of legal system, Vietnamese legal framework, and legal contracts.

Prerequisite course: None.

Business Law (LU01)

Followed by Introduction to Vietnamese legal system, this course provides further, more specific and practical legal knowledge on regulations applicable for a whole life cycle of a business, i.e. from its establishment, operation until the dissolution/bankruptcy of a business. Also, students will be introduced with international trade organizations and main international trade rules that widely applied and shall be necessary for Vietnamese businesses while trading with foreign entities in the era of globalization. This subject will further strengthen students' problem solving and legal analysing skills with improved ability to apply in day-to-day practical situations. Topics cover sources of law and types of legal system, common law versus civil law, Vietnamese legal framework, formation of contracts, contractual terms, breach of contracts and remedies, international commercial contracts, stakeholder and agency theories, company formation and constitution, company directors and other company officers, corporate insolvency.

Prerequisite course: Introduction to Vietnamese Legal System.

Principles of Marketing (MA01)

This course is an introduction to the field of marketing. In this course, the students will start to examine the most basic concepts in marketing – customer needs, wants, and demand in order to understand the marketplace. Next, main steps in designing a customer-driven marketing strategy are also explored. This course specially focuses on constructing an integrated marketing program that delivers superior value by using the marketing mix (the four Ps) – product/service design, pricing, distribution, and promotion. At last, other new contents of modern marketing, such as customer relationship management and partner relationship management are also briefly mentioned.

Prerequisite course: None.

SPECIALISED ECONOMICS/FINANCE/BANKING COURSE DESCRIPTION

Corporate Finance (TC13)

This course will provide students with an advanced understanding of the major issues that a financial manager has to deal with in order to maximize shareholders' wealth, including capital budgeting decisions, financing decisions, and working capital management. In discussing those issues, several key topics such as risk-return trade-offs, capital structure and dividend policy will be analyzed in-depth, both theoretically and empirically. Besides, special topics including the use of financial derivatives to reduce risk for the corporation, and the mergers and acquisitions activities will also be examined. Upon the completion of this course, students are expected to have well understanding of corporate finance and treasury functions such as capital, investment, funding and risk decision, the analysis and management of an entity's financial position, and recent developments in the international financial/treasury scene.

Ethics and Corporate Governance

This course deals with a group of topics concerning the ways publicly held corporations are directed and controlled. It assumes and builds upon foundational studies in business law to explore in greater depth the principles and practices that shape sound corporate governance. This course will focus on the separation of ownership and control and how to solve the agency problems, directors' duties and responsibilities, managerial compensation and rewards, the role of board of directors and how to align management and shareholders' interests. It also examines international corporate governance practices as well as some contemporary corporate governance issues. The course covers the following topics: corporate governance issues, concepts and domain, external governance – law and regulation, codes of 'best practice' and norms of behaviour, internal controls and accountability, risk management, governance and financial market economics, external reporting need and delivery.

Prerequisite courses: Business Laws, Corporate Finance

Financial and Monetary Theory

This course presents international financial and monetary theory and applies it towards gain an understanding of recent events and current policy issues. The theory presented in this course covers a broad range of topics including exchange rate determination, monetary and fiscal policy in an open economy, balance of payment crises, the choice of exchange rate systems, and international debt. The insights provided by these theoretical frameworks will enable the students to understand the topics such as the single currency in Europe, the Asian financial crises, the US current account deficit, the global financial imbalances.

Prerequisite course: None

Monetary Banking (NH01)

This course will focus on the main functions of monetary banks and their role in the financial markets. Students will be introduced to the techniques and skills involved in market making, equity and fixed income underwriting, proprietary trading, financial restructuring, mergers and acquisitions advisory services, and venture capital investments. The financial, operational and organizational aspects of investment banks are also analyzed. In addition, the impediments to expanding investment banking activities in developing markets will be discussed.

Prerequisite course: None.

International Business (NH01)

This course will focus on the international business. The main content of the subject consists of the followings: (1) The concept and the evolution of international business; (2) The factors in the international environment that may affect firms' international business activities; (3) International strategies, policies and operations that help international businesses to compete effectively in the era of the globalization and international economic integration; (4) The day-to-day issues that international business managers have to face, and the experiences of multinational corporations in solving problems



in international business.

Prerequisite course: Principles of Marketing.

International Finance (TN03)

This course focuses on international financial management and international trade. Topics in financial management, viewed primarily from the perspective of managers doing business overseas, include the management of foreign exchange exposure, foreign direct investment decisions, and multinational capital budgeting. Other topics covered include trends in international banking, the balance of payments, the determination of exchange rates, the debt crisis, and the Asian meltdown. We will also examine the challenges and problems faced by firms planning on doing business in Western Europe, Eastern Europe, the Far East, Mexico, Canada, South America, Africa, India, and other regions during the next decade.

Prerequisite course: None.

International Payments (NH04)

This course provides an understanding of the finance principles required to conduct business in a global environment, including import and export, and multinational operations. Topics include globalisation; trade risk and risk assessment; methods of payment; use of bonds, guarantees, and letters of credit; currency risk management; export credit insurance; trade finance; structure trade finance; terms of payment; international trade theory; the international monetary market; the global capital market; and foreign direct investment.

Prerequisite course: None.

Commercial Banking (NH02)

Commercial Banking is a comprehensive study of commercial banks and their role in the economy. The course emphasizes the practical application of business and economic principles as they relate to bank management and regulatory policy. Topics covered include banking history and regulation, consumer and commercial credit analysis, asset and liability management, risk management, loan policy, and money management services. Trends such as consolidation, on-line banking, internationalization, and project-line expansion are also addressed.

Prerequisite course: None.

Stock Markets (TN02)

This course provides understanding of the development of the international monetary system, the functioning of the money markets and foreign exchange markets. The course examines the international bond, equity and derivatives market and instruments as well as their use in risk management purposes. The course focuses on overview of the international debt instruments and equity products as a source of financing, to analyse the interaction of financial markets and corporate finance

Prerequisite course: None.

SPECIALISED ACCOUNTING/AUDITING COURSE DESCRIPTION

Introductory Accounting (KK01)

This course is an introduction to the basic concepts and standards underlying financial accounting systems. Several important concepts will be studied in detail, including: revenue recognition, inventory, long-lived assets, present value, and long term liabilities. The course emphasizes the construction of the basic financial accounting statements - the income statement, balance sheet, and cash flow statement - as well as their interpretation.

Prerequisite course: None

Accounting Concepts and Principles (KK27)

An introduction to financial accounting. A study of the basic concepts of accounting, the accounting cycle and preparation of financial statements, and the analysis and recording of transactions for operating, investing, and financing activities. Topics cover: introduction to accounting, types of business entity, double entry bookkeeping, trial balance, recording prime entries and subsidiary ledgers, closing entries, subsidiary ledgers, bank reconciliations, overview of financial statements including balance sheet, income statement, and cash flow statement.

Prerequisite course: Introductory Accounting

Financial Accounting 1 (KK02)

This course is designed to provide students with an understanding of the basic principles, concepts, and applications of financial accounting. The course aims to address fundamental accounting concepts and generally accepted principles underlying accounting theory and practices. Topics cover: the accounting cycle; preparation of balance sheet, income statement, cashflow statement; specific accounting techniques for balance sheet accounts including cash, receivables, inventories, fixed and intangible assets, current liabilities, deferred and contingent liabilities, accruals and prepayment.

Prerequisite course: Introductory Accounting

Financial Accounting 2 (KK03)

This course covers the general presentation of the financial statements and the accounting practices for assets. The concepts/rules are taught in enough detail so that the student can prepare financial statements. The course revisits topic covered in the Introductory accounting and Financial Accounting courses, with a focus on the asset side of the balance sheet. Topics cover cash, accounts and notes receivables, inventory, marketable securities, equity investments, property, plants and equipments, intangibles fixed assets. The course also covers revenue and expense recognition issues, and generally accepted accounting principles that affect the format and presentation of the financial statements.

Prerequisite course: Introductory Accounting, Financial Accounting 1

Financial Accounting 3 (KK04)

This course covers liabilities and equities, especially long-term debt, convertible securities, equity issuance, dividends, share repurchases, employee stock options, pensions, leases, deferred tax, and derivative securities. Related topics covered include computation of diluted earnings per share, disclosure issues, earnings management, and basic financial statement analysis of cash flows.

Prerequisite courses: Introductory Accounting, Financial Accounting 1 and 2

Professional Ethics and Corporate Management (KK59)

In this course, students will learn how personal values, corporate values, legal and social dimensions and ethics influence the decision-making capacity of the managers within an organization. The student will become acquainted with the theoretical basis of business ethics and their roles in the social and corporate behavior of an organization. The student will learn the characteristics of ethical issues in business, have opportunities to be exposed to the complexity of ethical decision making in business organizations, and develop their analytical skills for resolving ethical issues.

Prerequisite course: Introductory Accounting

Tax – Practice and Declaration (KK30)

Presents an overview of the government tax raising system and its impact on the planning and conduct of business operations. Draws on the disciplines of business finance, public finance, and accounting as they relate to taxation.

Prerequisite course: Introductory Accounting, Financial Accounting 1



International Accounting (KK06)

This subject is taught in English. This subject is an introduction to the basic concepts and standards underlying international accounting. International Accounting is the study of an entity reported as either a multinational company or an entity whose reporting obligations to stakeholders are located in a country other than that of the reporting entity. A detailed investigation on the convergence of U.S. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) serves as a foundation for this subject. Several important concepts will be studied in detail, including: analyzing and recording transaction, adjusting accounts, completing the accounting cycle, merchandising operations, inventory, accounts receivable, accounts payable, accounting information system and internal control of cash. The course emphasizes the construction of the basic financial accounting statements - the income statement, statement of owner's equity, balance sheet, and cash flow statement - as well as their interpretation.

Prerequisite courses: Accounting concepts and principles

Management Accounting (KK08)

This subject is taught in English. The first part of the subject presents alternative methods of preparing Management Accounting information, and the remainder of the course examines how these methods are used by companies. This subject helps to understand the operations of your future employer (and enable you to be more successful at your job), and help to understand other companies you encounter in your role as competitor, consultant, or investor. This subject provides an introduction to the fundamentals of management accounting. Topics include:

- Overview of Management Accounting (introduces relevant definitions; terms; and costing.
- Planning and Controlling (focus on budgeting and relevant matters such as objectives of budgeting, budgeting principles, the master of budgeting and cash flow budgeting)
- Relevant decision information, including cost behavior analysis, Cost – Volume – Profit analysis, pricing and relevant decision information

Prerequisite courses: Financial Accounting 1, 2 and International Accounting

Financial Statement Analysis (KK17)

The course focuses on analysing financial statements. The learning objectives of the course include:

1. Describe objectives and qualitative characteristics of financial reporting and the ethical responsibilities that financial reporting involves.
2. Define and describe the convention of comparability and consistency, materiality, conservatism, full disclosure, and cost-benefit.
3. Identify and describe the basic components of a classified balance sheet
4. Describe the features of multistep and single-step classified income statements
5. Use classified financial statements to evaluate liquidity and profitability.

Prerequisite courses: Financial Accounting 1, 2 and 3

Application of IT in accounting (TH03)

This course is designed to provide an introduction to the application of IT and business processes in the organisation. The course deals with the application of information technology and decision models to accounting data for the purpose of facilitating managerial control. Topic covers: organisational information infrastructure, corporate database and network concepts, ERP system and data analysis tools, system design and development, accounting information systems, information controls and processes, distribution and reporting of accounting information.

Prerequisite courses: Financial Accounting 1, 2 and 3

Auditing Theory (KK05)

This course is designed to provide an introduction to auditing. This course includes a consideration of the historical role of the auditor and the changing role in today's environment, the organization of the accounting profession, and the new influences of the Public Company Accounting Oversight Board. It introduces the students to generally accepted auditing standards, professional ethics, and legal liability. A conceptual theory of auditing is discussed and practical examples of auditing techniques and work programs are used to illustrate the application of the theory. The course also covers the auditor's reporting standards and uses case studies and professional journal articles as bases for discussion and analysis.

Prerequisite courses: Financial Accounting 1, 2 and 3

Applied Auditing (KK09)

The course focuses on fundamental principles and technique used by auditors in examining financial statements and supporting data such as risk and materiality assessment, the planning of auditing, the audit procedures and auditor reports. Special emphasis is given to audit standards, professional ethics, internal controls, audit evidence, accountants' liability, and audit programs.

Prerequisite courses: Financial Accounting 1,2,3 and Introductory Auditing

Advanced Auditing

On successful completion of this course the student should be able to:

- Assess and recommend appropriate quality control policies and procedures in practice management and recognise the auditor's position in relation to the acceptance and retention of professional appointments
- Identify and formulate the work required to meet the objectives of audit assignments and apply the International Standards on Auditing
- Identify and formulate the work required to meet the objectives of non-audit assignments
- Evaluate findings and the results of work performed and draft suitable reports on assignments
- Understand the current issues and developments relating to the provision of audit related and assurance service.

Prerequisite courses: Introductory Auditing, Applied Auditing

Internal Controls and Auditing (KK32)

This subject provides students with a background in and approach to establishing and maintaining an effective system of internal control and internal audit so as to reasonably assure that they are meeting their respective objectives. Topics include General information about internal control and auditing policies; Internal control basic; Risk management; Control activities, Suspected losses of public funds or property and internal auditing policies.

Prerequisite courses: Financial Accounting 1,2,3 and Introductory Auditing

Risk Management (QT09)

This subject provides an overview of the infrastructure and the financial risk management of the banking system. It covers major decision areas for bank management, all approached from a risk perspective. The course seeks to explore the fundamental causes, the risk metrics model, and the management of interest rate risk, credit risk, liquidity risk, foreign exchange risk, sovereign risk, and market risk within an international context

Prerequisite courses: None

Financial Reporting and Analysis (KK17)

In the course, students learn how to analyze firms' financial statements and disclosures to determine how a firm's particular accounting choices reflect the underlying economics of the firm. As a result, the course



strengthens students' ability to use financial statements as part of an overall assessment of the firm's strategy and valuation.

Prerequisite courses: Financial Accounting 1,2,3

Tax – Practice and Declaration (KK30)

The objective of this course is to develop a framework for understanding how taxes affect business decisions. The key themes of the framework - all parties, all taxes and all costs - are applied to decision contexts such as investments, compensation, organizational form, and mergers and acquisitions. The ultimate goal is to provide a new approach to thinking about taxes that will be valuable even as laws and governments change.

Prerequisite courses: Financial Accounting 1,2,3

Accounting and auditing laws (TBA)

On successful completion of this course the student should be able to:

- recognise the legal and regulatory environment and its impact on accounting and auditing practices.
- demonstrate the ability to work effectively on an accounting or auditing service engagement within a professional and ethical framework.

Prerequisite courses: Introductory Accounting, Accounting Concepts and Principles

Accounting Information System (ISXX)

Major themes include: objectives and procedures of internal control, the database approach to data management, data modelling, typical business documents and reports and proper system documentation through data flow diagrams and flowcharts.

Prerequisite courses: Financial Accounting 1,2,3

Accounting in Governmental Administration (KK10)

Introduction to major concepts, principles, and objectives of governmental accounting (including fund accounting) and budgetary control systems for local and state government. Designed for students with little or no background in accounting.

Prerequisite courses: Financial Accounting 1,2,3

Accounting for public sectors (KK14)

This course provides an understanding of the differences between the public sector and the business sector parts of the economy, and the implications of these differences for financial management, accounting and budgeting. The course describes major issues in public sector financial management, accounting and budgeting; and provides some possible solutions to some of the above issues.

Accounting for banks and financial Institutions (KK12)

This course discusses various aspects of accounting for banks and financial institutions. Upon completion of the course, the students are expected to be able to explain how banks and financial institutions work, explain their business models, understand their governance system and explain their role within society.

Furthermore, students should have knowledge of relevant rules and regulation such as Basel II, Solvency II, IFRS and various governance codes. During the course some more complex financial products and structures are explained and the credit crisis is investigated.

Accounting for security companies and investment funds (KK33)

This course gives a complete overview of the accounting procedures in all the major investment areas.

Topic includes: accounting for equity investments including new hedging rules, accounting for fixed income

investments including accruals, accumulations and amortisation, accounting for investment income, recording investment activities, investment types and the impact of IAS 32 on the equity/liability equation, accounting for basic derivatives overview including IAS 39, valuation of investments, the impact of fair value and financial instruments open market values.

Specialised Topic 1: Advanced Financial Reporting and Analysis (KK22)

The course provides both a framework for and the tools necessary to analyze financial statements. At the conceptual level, it emphasizes that preparers and users of financial statements have different objectives and incentives. At the same time, the course is applied and stresses the use of actual financial statements. For example, students learn how to detect when firms are managing earnings and/or balance sheets. It draws heavily on real business problems and uses cases to illustrate the application of the techniques and tools.

Prerequisite courses: Financial Accounting 1,2,3

Specialised Topic 2: Accounting for Mergers, Acquisitions, and Complex Financial Structures (KK24)

The objective of this course is to discuss and understand the accounting that underlies merger, acquisition, and investment activities among firms that result in complex financial structures. Key topics include the purchase accounting method for acquisitions, the equity method for investments, the preparation and interpretation of consolidated financial statements, tax implications of mergers and acquisitions, earnings-per-share considerations, the accounting implications of intercompany transactions and non-domestic investments, etc.

Prerequisite courses: Financial Accounting 1,2,3

INTERNSHIP, WRITING THESIS ASSIGNMENT OR LEARNING SPECIALISED TOPICS

Internship and thesis assignment include intensive reading and study with some research under the direction of a faculty member. Approval from one of the departmental advisers must be obtained before registration.

All students must take the internship, complete the internship report, equivalent to 4 credits. Students take internship in Semester 7. Based on the accumulated results of the previous 6 semesters, up to 10% of the qualified students will be selected to write thesis assignment in Semester 8. The internship and thesis assignment account for 10 credits. The selection criteria for thesis assignment submission are reviewed by the Rector every year. After submission, the qualified students have to defend their thesis in front of the Research Panel during the Semester 8.

The students who are not qualified or do not wish to write thesis assignments are required to study two units of specialised topics (6 credits) and sit for exam in the Semester 7. The specialised topics are reviewed annual by the Dean of Accounting & Auditing Faculty.

The objectives of the graduate internships are:

- To develop skills in the application of theory to practical work situations
- To develop skills and techniques directly applicable to their careers
- To provide students with the opportunity to test their interest in a particular career before permanent commitments are made.
- To provide students with the opportunity to develop attitudes conducive to effective interpersonal relationships
- To provide students with the opportunity to understand informal organizational

STUDENT SUPPORT

- Orientation week for new student;



- Student affair department;
- International affair department

INFORMATION SOURCE

- Student handbook
- Website of UEL: <http://www.uel.edu.vn/>
- Website of Faculty of Accounting and Auditing: <http://kkt.uel.edu.vn/>
- Website of Vietnam National University of Ho Chi Minh: <http://www.vnuhcm.edu.vn/>
- Website of AUN: <http://www.aun-sec.org/>