UNIVERSITY OF ECONOMICS AND LAW FACULTY OF ACCOUNTING AND AUDTING

SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom - Happiness

Hochiminh city, September 29, 2012

EXPECTED LEARNING OUTCOME 2012

(Excerpt from the curriculum 2012) Education level: **Bachelor's degree**

Major: **AUDITING**Type of training: Full-time
Training code: **52.34.03.02**

A. Knowledge

- A1. Having general knowledge of economics, mastering the basics of accounting, finance and auditing.
 - Having general knowledge of economics and finance;
 - Knowing the regulations on the accounting system and VAS
- A2. Understanding the theory of financial accounting tools and management accounting; preparing and analysing financial statements in accordance with VAS and IAS; processing and providing appropriate accounting information for management decisions.
 - Having knowledge of IAS;
 - Having knowledge of financial accounting and management accounting;
 - Having knowledge of accounting information systems.
- A3. Having deep knowledge of **auditing** to be able to work in the field of audit and financial consulting, internal control and tax.
 - Understanding IAS and VAS;
 - Understanding laws and regulations on professional ethics

B. Skills

- B1. Having skills in time management, effectively handling professional work in accordance with accounting and auditing standards and related regulations; knowing how to collect, synthesize and analyze data to serve the exploitation and professional practice.
- B2. Presentation skill, idea presentation skill, report writing skill, teamwork skill, communication skill.

C. Foreign language and computer skills

- C1. Having computer science level equivalent to level B; Being able to use accounting software
- C2. Having English level equivalent to 450 TOEIC.

D. Career opportunities

- D.1. Being able to doing jobs related to financial accounting, management accounting, tax declaration at enterprises, auditing.
- D.2. Being able to synthesize and analyze accounting data and financial statements.
- D.3. Advising and proposing solutions for management, economic and financial decision making.
- D.4. In particular, in line with the development orientation of Vietnam's independent auditing activities from 2011 to 2020, the Vietnamese audit industry must develop in terms of service quality and scale with specific objectives: to increase the number of auditing firms to 350 enterprises with 20,000 employees and 7,000 auditors

E. Attitudes

- E.1. Having good ethics.
- E.2. Complying with the policies of the Party and State.
- E.3. Having honesty, integrity and complting with professional ethics, accounting professional standards.
- E.4. Having sense of progress.

F. Ability to study and improve after graduation

- F.1. Continuing advanced study at postgraduate level in domestic and abroad countries.
- F.2. Continuing to improve professional qualifications and professional skills through professional practice certificates: CPA Certificate (Vietnam), CPA (Australia), ACCA (UK).

Dean

PhD. Dao La Xuan