

## SUMMARY OF COURSES IN THE BACHELOR OF ECONOMICS IN AUDITING PROGRAM

**YEAR: 2019**

No	Course name	Description
I	<i>Compulsory General Subjects</i>	
1	<b>Subject: ADVANCED MATH</b> <b>Volume: 5 Credits</b>	<b>Contents:</b> The course provides students with mathematical tools of differential, integral, matrix, determinant as the basis for application in calculation and analysis of econometric models.
2	<b>Subject: PROBABILITY THEORY</b> <b>Volume: 2 Credits</b>	<b>Prerequisites: Advanced Maths</b> <b>Contents:</b> At the end of the course, students understand basic statistical methods, analyze statistical indicators applied in some quantitative subjects, and apply statistical methods for socio-economic analysis.
3	<b>Subject: APPLIED STATISTICS</b> <b>Volume : 3 credits</b>	<b>Prerequisites:</b> Advanced Math, Probability statistics <b>Contents:</b> The course provides a systematic way of theory and practical application of statistical investigation methods including the initial collection of information on socio-economic phenomena and the processing of the collected information. ; apply socio-economic analysis methods as a basis for predicting future levels of phenomena in order to help decisions in economic management.
4	<b>Subject: MARXIST-LENINIST PHILOSOPHY</b> <b>Volume : 3 credits</b>	<b>Contents:</b> The course provides students the knowledge of worldview and methodology of dialectical materialism and historical materialism of Marxist-Leninist Philosophy.  Initially know how to apply the basic principles of the Marxist-Leninist Philosophy in analyzing and evaluating practical problems in life.

5	<p><b>Subject: GENERAL THEORY OF THE STATE AND LAW</b></p> <p><b>Volume : 3 credits</b></p>	<p><b>Contents:</b> The course provides students with basic knowledge about the State and the law, the legal system of Vietnam, types of legal documents of our state today as well as the issue of responsibility for implementing the law of Vietnam. citizens and handle violations. Thereby educating students in the sense of responsibility for obeying the laws of the Party and the State.</p>
6	<p><b>Subject: VIET NAM COMMUNIST PARTY HISTORY</b></p> <p><b>Volume: 02 credits</b></p>	<p><b>Contents:</b></p> <p>The course aims to equip students with awareness about: The role of the Communist Party of Vietnam in building and defending the country, experienced in leading the Vietnamese revolution through the periods. At the same time, it also provides an overview of essential changes in the Party's awareness and policies from 1986 onwards through the party congresses.</p> <p>These lessons are the basis for learners to strengthen their patriotism, national pride, and sense of responsibility in building confidence in the Party's leadership in the current integration context.</p>
7	<p><b>Subject: HO CHI MINH IDEOLOGY</b></p> <p><b>Vomlume: 02 credits</b></p>	<p><b>Contents:</b></p> <p>The course provides students the knowledge of Ho Chi Minh's thoughts on the nation and the national liberation revolution; socialism and the transition to socialism in Vietnam; great national unity, combining national strength with the strength of the times; Communist Party of Vietnam; on-building the state of the people, by the people, for the people; ethics, humanity and culture</p>
8	<p><b>MARXIST-LENINIST POLITICAL ECONOMY</b></p> <p><b>Volume: 02 credits</b></p>	<p><b>Contents:</b></p> <p>The course provides students :</p> <ul style="list-style-type: none"> <li>- The basic theories of Marxist-Leninist political economy, including: theory of commodity production, basic laws of the market; C. Marx's</li> </ul>

		<p>theory of surplus value; theory of monopoly capitalism and state monopoly.</p> <p>- The main contents of applying Marxist-Leninist doctrine in the period of building socialism in Vietnam: socialist-oriented market economy; ownership and interest relations; industrialization and modernization associated with the development of the knowledge economy and international integration.</p>
9	<p><b>Subject: SCIENTIFIC SOCIALISM</b></p> <p><b>Volume:</b> 02 credits</p>	<p><b>Contents:</b></p> <p>The course provides students the basic contents of scientific socialism, scientific theoretical principles to understand the historical mission of the working class, and the transition to socialism, the policy line of building socialism in Vietnam; explain and have the right attitude towards the road to socialism - the path that our Party and people have chosen.</p>
10	<p><b>Subject: MICROECONOMICS</b></p> <p><b>Volume:</b> 03 credits</p>	<p><b>Contents:</b></p> <p>The course provides students with basic theories and principles of microeconomics in a market economy with state regulation. Students can understand the behavior of businesses and individuals in production, business and consumption activities; and how to analyze and describe economic activities, apply statistical and econometric techniques, and theories to build economic models.</p>
11	<p><b>Subject: MACROECONOMICS</b></p> <p><b>Volume:</b> 03 credits</p>	<p><b>Prerequisites: Micro Economics</b></p> <p><b>Contents:</b> The course provides students with basic theories and principles of macroeconomics in a market economy with government regulation. Students understand macroeconomic policy tools to regulate and stabilize the economy.</p>
12	<p><b>Subject: BASIC ADMINISTRATION</b></p>	<p><b>Prerequisites:</b> Students acquire basic knowledge of society and economics</p>

	<b>Volume:</b> 3 Credits	<b>Contents:</b> Students understand the function and role of a manager, analyze the influence of factors in the endogenous and exogenous environments on the decision making of the administrator, how to plan and organize management and decision making. Students can apply these basic knowledge to some basic management areas such as human resource management, information management.
13	<b>Subject: STRATEGIC ADMINISTRATION</b> <b>Volume:</b> 3 Credits	<b>Contents:</b> Introduction to strategic origins, concepts of strategy and strategic management as well as the role, position and relationship of strategic management with other areas in the business activities of each organization. Meaning, role and application are vision, mission and goals of the enterprise. Analysis of the business environment, internal analysis of the business, competitive advantages to build the optimal business strategy for the business. Organize the implementation of the strategy to achieve high efficiency in management. Control activities in management, the contents to be checked and the adjustment activities after the inspection. Discover your own capabilities to be ready to become a successful strategic manager in the future.
	<i>Compulsory physical education and defense education subjects</i>	
1	<b>Subject: PHYSICAL EDUCATION</b> <b>Volume:</b> 6 Credits	<b>Content:</b> Students understand the principles and methods of exercising and sports and the effects of this practice on the development of the body; techniques and rules for certain sports such as middle distance running, volleyball, etc.
2	<b>Subject: DEFENSE EDUCATION</b> <b>Volume:</b> 5 Credits	<b>Contents:</b> Provide students with some basic knowledge of a country's military line, basic military techniques and tactics, and the role of military

		politics in socio-economic development. of a country. At the end of the Subject, students raise their awareness of national security issues and have a sense of protecting national security.
	<i>Optional Courses</i>	
1	<b>Subject: GENERAL PSYCHOLOGY Volume: 2 Credits</b>	<b>Contents:</b> The course provides knowledge about the concepts of cognitive activity, memory, emotional life, will action, personality, helping students understand the factors affecting human personality.
2	<b>Subject: INTRODUCTION TO COMMUNICATION SCIENCE Volume: 2 Credits</b>	<b>Contents:</b> Provide students with basic knowledge of forms and means of communication in business.
3	<b>Subject: GENERAL ANTHROPOLOGY Volume: 2 Credits</b>	<b>Content:</b> The course provide students with knowledge to understand the science of human research, in terms of biology, culture and society; understand the relationship between anthropology and other sciences such as history, philosophy, religion, psychology...; Understand the methods, theories, and research approaches of anthropology. Equip students with skills in anthropological research, understanding how to use methods and theories when researching issues related to anthropology.
4	<b>Subject: CULTURE Volume: 2 Credits</b>	<b>Content:</b> In addition to introducing some theoretical knowledge, methodologies, sociological research methods, etc., Subject also helps students understand that society is a rich system because it includes many complex issues. of modern society. Subject content consists of 14 chapters, briefly presenting the conditions and premise of the birth of sociology, the history of formation and development of this science (from chapters 1 to 3), issues fundamentals of sociology (chapters 4 to 12), sociology specialties

		<p>(chapter 13) and methods of sociological research (chapter 14).</p> <p>In addition to introducing some theoretical knowledge, methodologies, sociological research methods..., Subject also helps students understand that society is a rich system because it includes many complex problems of society. modern society. Subject content consists of 14 chapters, briefly presenting the conditions and premise of the birth of sociology, the history of formation and development of this science (from chapters 1 to 3), issues related to sociology. fundamentals of sociology (chapters 4 to 12), sociology specialties (chapter 13) and methods of sociological research (chapter 14).</p>
5	<p><b>Subject: SOCIOLOGY</b> <b>Volume: 2 Credits</b></p>	<p><b>Contents:</b> In addition to introducing some theoretical knowledge, methodologies, sociological research methods..., Subject also helps students understand that society is a rich system because it includes many complex issues of society. modern society. Subject content consists of 14 chapters, briefly presenting the conditions and premise of the birth of sociology, the history of formation and development of this science (from chapters 1 to 3), issues fundamentals of sociology (chapters 4 to 12), sociology specialties (chapter 13) and methods of sociological research (chapter 14).</p>
6	<p><b>Subject: VIETNAM CULTURE FACILITIES</b> <b>Volume: 2 Credits</b></p>	<p><b>Content:</b> This course helps students understand some basic contents about Vietnamese culture such as: definition, origin, development history; basic characteristics such as: unity in diversity, wet rice culture with typical village culture, community and autonomy in the behavior and way of thinking of the ancient Vietnamese, flexibility and softness. Along with the general problems, the module also equips students with knowledge about specific cultural</p>

		<p>fields such as: regional culture, behavior, customs, costumes, and food. realism and some traditional art forms, etc.</p> <p>On that basis, the module also orients students on methods of identifying and analyzing Vietnamese cultural characteristics expressed through customs, customs or hidden in the way of thinking, behavior, and language of people. people. Through this, students can apply their understanding of Vietnamese culture to adapt well to the living, studying and working environment in (some regions) Vietnam, with empathy and cultural tolerance. culture as well as being able to promote Vietnamese culture to the international community. In particular, through this module, students accumulate a specialized corpus of cultural studies in general and Vietnamese culture in particular, and also expand their ability to cover issues related to culture. in a comparative look.</p>
7	<p><b>Subject: WORLD GEOLOGISTICS</b> <b>Volume: 2 Credits</b></p>	<p><b>Content:</b> The course provides students with basic knowledge about the theories of Geopolitics in the world, thereby analyzing, interpreting and mastering political events and political developments according to geographical regions. from the narrow space of a region, country, region (group of countries) to continents and the globe.</p>
8	<p><b>Subject: INTERNATIONAL RELATIONSHIP</b> <b>Volume: 2 Credits</b></p>	<p><b>Content:</b> This course is intended to provide students with basic knowledge about international relations such as research objects, research methods, types of international relations subjects and motivations for participating in international relations. them, the tools used in international relations, the international system, the internal and external factors affecting international relations, the main forms and properties of international relations such as conflict and war or cooperation and integration, etc.</p>

		Subject also introduces the process of formation and development of Subject, major international relations theories, theoretical issues and different conceptions of each issue in international relations research. Thereby, Subject equips with theoretical basis and international relations research methods, helping students to analyze various
9	<b>Subject: HISTORY OF WORLD CIVILIZATION</b> <b>Volume: 2 Credits</b>	<b>Content:</b> The history of world civilization includes a system of knowledge about the process of formation, development of typical civilizations in human history: Eastern civilization (Egypt, Mesopotamia, China, India, Arabia), Western civilization (Greece, Rome, Western Europe) and near-modern civilization.
10	<b>Subject: LOGICS</b> <b>Volume: 2 Credits</b>	<b>Content:</b> The course provides students with a basic understanding of the role of logic in life as well as learn basic forms, principles and laws of thinking such as judgment, inference, causality, radical law tam. Knowledge of logic will facilitate learners to apply associations in the evaluation of economic phenomena and processes.
11	<b>Subject: APPLIED INFORMATICS</b> <b>Volume: 3 Credits</b>	<b>Content:</b> The course provides students with basic computer knowledge about information - information management, operating systems and supporting software, internet, and some basic applications for students to use in learning such as: Searching for information, editing documents...
12	<b>Subject: ECONOMETRICS</b> <b>Volume: 3 Credits</b>	<b>Prerequisites:</b> Advanced Math, Probability Theory, Applied Statistics <b>Content:</b> This course introduces the method of using models, data and analysis to enable students to understand and describe socio-economic phenomena in order to plan effective policies/strategies. clear science. More specifically, Subject will introduce standard methods for estimating relationships



		between observed economic factors and testing hypotheses about those relationships.
13	<b>Subject: PRACTICE VIETNAMESE WRITING</b> <b>Volume: 2 Credits</b>	<b>Content:</b> Equipping students with general knowledge of Vietnamese texts, enabling students to have solid knowledge to be able to compose common Vietnamese documents (scientific documents, administrative documents, etc.)
II	<i>Compulsory core courses</i>	
1	<b>Subject: ACCOUNTING PRINCIPLES</b> <b>Volume: 3 Credits</b>	<b>Content:</b> The course provides the basic knowledge of accounting including the nature of accounting, accounting principles and accounting methods in collecting, processing and providing information for decision making. of the users of financial statements information.
2	<b>Subject: ENTERPRISE LAW</b> <b>Volume: 3 Credits</b>	<b>Nội dung Subject:</b> Students understand some basic issues related to economic contracts such as contract signing, enforceability and dispute resolution, and distinguish the types of business organizations according to economic law.
3	<b>Subject: PRINCIPLES OF FINANCIAL MARKET</b> <b>Volume: 3 Credits</b>	<b>Prerequisites:</b> Microeconomics,Macroeconomics <b>Content:</b> The course includes knowledge related to tools, skills and methods of economic thinking in some basic economic principles such as: structure and organization of domestic and foreign financial markets; explain the financial category, the role of the state budget; a simple approach to the problem of choosing investment assets (theory of quantity demanded of assets); concept of balance, analysis of supply and demand; analysis of volatility and risk structure of interest rates; operating on the foreign exchange market; Information disparities (adverse selection and moral hazard)...
4	<b>Subject: INTERNATIONAL ECONOMICS</b>	<b>Content:</b> The course provides advanced knowledge for students about international economics. On that

	<b>Volume:</b> 2 Credits	basis, providing knowledge as a theoretical basis for the study of subjects in the field of foreign economic relations and for policy making for the development of international economic relations of Vietnam.
5	<b>Subject: BASIC MARKETING</b> <b>Volume:</b> 3 Credits <b>Prerequisites:</b> Students have basic economic and social knowledge	<b>Content:</b> The course provides students with basic knowledge of markets, products and consumer behavior. Provide students with market research methods; brand valuation methods, brand building and promotion strategies; how to organize distribution channels and customer service; how to organize the planning, implementation and control of annual Marketing.
	<i>Pptional foundation subjects</i>	
1	<b>Subject: SCIENTIFIC RESEARCH METHODS</b> <b>Volume:</b> 2 Credits	<b>Content:</b> The course "Scientific Research Methods" is taught with the main contents: research, steps to conduct a research, methods of quantitative and qualitative research, methods of information collection, data and data analysis methods for research, the content and sequence of content of a research report such as a thesis, and introduction of economic research issues in terms of macro and micro. In the content presented, there will be discussions on related case exercises, and suggestions on how topics (essays) can apply the method learned.
2	<b>Subject: TEAMWORK SKILL</b> <b>Volume:</b> 2 Credits This subject gives to many subjects such as working in business, administration, in social work groups, working with the community, etc. Especially for students, teamwork skills will help students. members quickly integrate into the working environment	<b>Content:</b> Teamwork skills are one of the essential soft skills in daily life as well as in work. To have good teamwork skills, students must understand the basic theories and the nature of the group work process, and at the same time, students must apply, observe and experience to draw their own conclusions. lessons. Students will be able to apply teamwork skills to the learning process; establishment, team building, reasonable assignment of work; establish common

	after graduation and advance their career.	working rules in the group; know how to apply basic principles and skills in teamwork; practice a number of teamwork skills such as: problem solving skills, conflict handling skills, meeting organization skills, leadership skills, presentation skills; and maintain effective teamwork spirit.
3	<b>Subject: PRACTICE VIETNAMESE DOCUMENT</b> <b>Volume: 2 Credits</b>	<b>Content:</b> The course provides students with general knowledge of Vietnamese texts, enabling students to have solid knowledge to be able to compose common Vietnamese documents (scientific documents, administrative documents, etc.) ).
	<i>Compulsory specialized subjects</i>	
1	<b>Subject: FINANCIAL ACCOUNTING</b> <b>Volume: 3 Credits</b>	<b>Prerequisites:</b> Principles of Accounting <b>Content:</b> The course includes basic knowledge of financial accounting. Dealing with the nature of arising economic-financial operations, recording and presenting information on financial statements related to the accounting practices: the main business and production processes of the enterprise; investments; payments; other activities and determination of business results; equity and financial statements of the business.
2	<b>Subject: FINANCIAL ACCOUNTING 1</b> <b>Volume: 3 Credits</b>	<b>Prerequisites: Principles of Accounting</b> <b>Content:</b> The course's content includes knowledge about the nature of arising economic - financial transactions, recording and presenting information on financial statements related to accounting practices: Accounting of materials and tools tool; Fixed asset accounting; Accounting of salary and deductions according to salary; Cost accounting and product costing; Accounting for consumption of finished products.
3	<b>Subject: FINANCIAL ACCOUNTING 2</b>	<b>Content:</b> The course includes knowledge about the nature of arising economic - financial transactions,

	<b>Volume:</b> 4 Credits	recording and presenting information on financial statements related to accounting practices: cash, payments, real estate investment and financial investment, other operations, equity and distribution of business results.
4	<b>Subject: TAX - PRACTICE AND DECLARATION</b> <b>Volume:</b> 3 Credits	<b>Content:</b> The main content of the Subject is to provide students with knowledge related to the nature and impact of taxes, tax policies and regulations on businesses in Vietnam. Tax calculation methods, making tax reports, researching tax payment conditions, tax exemption and reduction, etc., editing tax reports.
5	<b>Subject: MANAGEMENT ACCOUNTING</b> <b>Volume:</b> 3 Credits	<b>Content:</b> This course emphasizes the principles and techniques of cost accounting and management. Subject focuses on concepts and methods involved in providing accounting and related data for management planning and control purposes, including: <ul style="list-style-type: none"> <li>• Describe cost behavior under different assumptions and compare costing systems designed to provide relevant and timely information to managers for resource allocation and management decisions.</li> <li>• Apply conventional and modern cost management techniques used in manufacturing industries.</li> <li>• Explain the benefits and limitations of modern cost management techniques.</li> <li>• Apply standard costing and budgeting techniques that allow managers to measure and monitor performance.</li> <li>• Apply critical thinking and problem solving skills to individual and/or group activities that process cost information for decision making</li> </ul>
6	<b>Subject: AUDIT THEORY</b> <b>Volume:</b> 4 Credits	<b>Content:</b>

		<p>This module introduces the content focusing on independent audit activities, audit of financial statements.</p> <p>The course focuses on auditing concepts, risk-oriented audit approaches. In addition, students are taught how to identify fraud and errors related to financial statements, assess audit risk and risk components from which auditors can take measures to handle risks, specific evidence-gathering techniques to ensure that the auditor can obtain sufficient appropriate evidence to issue a reasonable audit report. Subject introduces the process of performing an audit of financial statements, which consists of three (3) phases: Planning; perform; complete and prepare the audit report.</p>
7	<p><b>Subject: AUDIT 1</b> <b>Volume: 3 Credits</b></p>	<p><b>Content:</b></p> <p>This course emphasizes skills in applying learned knowledge to solve practical problems in the process of auditing financial statements at a particular enterprise. Subject also considers issues in auditing practice such as: Sampling methods and audit procedures at specific processes such as sales, purchases and payments, cash flow, fixed assets. Subject also equips the necessary skills to perform the job of an independent auditor such as: presentation skills, teamwork skills, planning and time management skills, problem solving skills and critical thinking...</p>

8	<p><b>Subject: AUDIT 2</b></p> <p><b>Volume: 3 Credits</b></p>	<p><b>Content:</b></p> <p>The course includes knowledge related to concepts, in-depth auditing principles and applications to solve practical problems related to the organization of audit work. Subject continued to introduce audit procedures for processes: inventory and cost, and also covered in-depth issues in auditing such as: audit in computer environment, audit of accounting estimates. and solve common situations encountered in auditing practice.</p>
9	<p><b>Subject: INTERNAL AUDIT AND INTERNAL CONTROL</b></p> <p><b>Volume: 3 Credits</b></p>	<p><b>Content:</b> The course includes knowledge related to concepts, principles of internal control system according to COSO 2013 and practical issues related to setting up internal control system. Subject also analyzes the target groups in the design and implementation of the internal control system, the principles when building the internal control system at specific processes. Subject also introduces the functions, scope and role of internal audit in the enterprise; and introduce internal audit procedures.</p>
10	<p><b>Subject: BUSINESS ETHICS AND CORPORATE GOVERNANCE</b></p> <p><b>Volume: 3 Credits</b></p>	<p><b>Content:</b> The course not only provides appropriate knowledge of professional ethics, but also provides regulatory regimes, compliance requirements when performing accounting or auditing in companies. This section includes a professional overview, ethical decision-making, and corporate ethics.</p> <p>In addition, Part 2 of the Subject provides a core component of the knowledge and skills base on business administration systems. This section includes an overview of corporate governance, board and related issues, approach to corporate governance, corporate social responsibility (CSR) and corporate governance.</p>

11	<p><b>Subject:</b> FINANCIAL <b>STATEMENT ANALYSIS</b></p> <p><b>Volume:</b> 3 Credits</p>	<p><b>Prerequisite: Prerequisite: Financial accounting 1</b></p> <p><b>Content:</b> The course includes knowledge related to financial statement analysis on three aspects: strategic analysis, accounting environment and financial analysis. Students will be grouped and researched on a number of companies in the market. Through Subject, students are trained in the skills of collecting, synthesizing and analyzing financial and non-financial information for management decision making.</p>
12	<p><b>Subject:</b> BUSINESS <b>INFORMATION SYSTEMS</b></p> <p><b>Volume:</b> 2 Credits</p>	<p><b>Content:</b></p> <p>Part I: Introduction to basic concepts such as Organization, Enterprise, Business in the enterprise, Enterprise management system and especially the concept of ERP (Enterprise Resource Planning). Presenting the processes, stages and issues raised in building &amp; implementing ERP systems, the role of ERP in supporting business administration. In this part, students have access to and practice on the ERP system which is considered to be the largest scale in the world today, SAP ERP with Dataset GBI version 2.1 2011 package (this package contains enterprise Global Bike Incorporated model was built by SAP to serve ERP training for universities participating in the SAP UAP - University Alliances Program, of which the University of Economics and Law is a member).</p> <p>Part II: Presenting standard SAP ERP modules and key business processes are Accounting (Accounting), Sales (Fulfillment), Purchasing (Procurement). Presenting the integration of these processes in an ERP system through Master data,</p>

		cross-functionality between processes to create a unified business system
13	<b>Course: FINANCIAL MANAGEMENT (CORPORATE FINANCE)</b> <b>Credits: 3</b>	<b>Prerequisites:</b> Principles of financial markets <b>Course content:</b> The subject of Financial Management consists of 7 chapters providing basic knowledge on the following topics: financial principles and operating mechanism of private enterprises, financial statement analysis. , risk & return theory and capital budgeting decisions. The topics covered in the program include: <ul style="list-style-type: none"> <li>• Overview of financial management</li> <li>• Financial statements and cash flow</li> <li>• Financial statement analysis</li> <li>• Time value of money</li> <li>• Risk and return</li> <li>• Criteria to evaluate the financial efficiency of investment projects</li> <li>• Cash flow estimation and project risk assessment</li> </ul>
14	<b>Course: ACCOUNTING INFORMATION SYSTEM</b> <b>Credits: 3</b>	<b>Course content:</b> This subject provides basic knowledge about information systems, helps students systematize subjects in business administration, thereby organizing accounting information systems to control assets as well as provide financial services. promptly provide useful information to managers inside and outside the enterprise when making business decisions. The course begins with an introduction to the accounting information system in an enterprise, then describes the main business processes and control objectives in each process, and finally the criteria and basis for select and operate the accounting information system in the enterprise. Through the theory presented in class, combined with guided references, students will proceed to



		build one or more specific business processes in a business unit. These processes must be appropriate for scale, management requirements and must be feasible.
15	<b>Course: INTERNATIONAL ACCOUNTING</b> <b>Credits: 2</b>	<b>Course content:</b> This course introduces the basic concepts and standards of international accounting. International accounting is the study of an entity that is reported to be a multinational company or an entity with reporting obligations to stakeholders located in a country other than the entity that is reported. A course with a detailed introduction to the convergence of US Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS). Some important concepts will be studied in detail, including: transaction analysis and recording, adjusting accounts, completing the accounting cycle, merchandise trading, inventory, accounts payable revenue, accounts payable, accounting information system and cash internal control. The course emphasizes the construction of financial statements - income statement, equity statement, balance sheet and cash flow statement - as well as their interpretation.
16	<b>Course: RISK MANAGEMENT</b> <b>Credits: 3</b>	<b>Course content:</b> Risk management is a very necessary activity applied both in business and in daily life. Effective risk management will help businesses to proactively control losses and sometimes turn risks into business opportunities. The course "Risk Management" helps students have a general knowledge of risk management from risk identification, risk measurement, risk control, risk financing. If managers have the above knowledge, they not only find solutions to prevent, avoid and

		<p>limit the damage caused by risks, but also turn risks into opportunities in some cases. Some of the main risks of enterprises such as: operational risk, financial risk, ... introduced in the course will help students understand more and have practical knowledge in risk management.</p>
17	<p><b>Course: VISITING BUSINESS FOR PRACTICE</b> <b>Credits: 2</b></p>	<p><b>Course content:</b> The course helps students perceive the connection between theory and practice and creates conditions for students to approach the reality of enterprises to practice, improve professional skills and initially familiarize themselves with future careers. It also helps students improve practical knowledge and soft skills (communication skills, handling situations, time management...); Finally, it prepares students for necessary knowledge of the internships and jobs after graduation.</p> <p>During the time of the course, students both go to the business and write the report. The student's process is assessed by the business and the lecturers. Enterprises evaluate based on the student's process, the instructors assess students based on the content of their report, spirit and working attitude. The course assessment score consists of two components: the enterprise's assessment score (10%) and the instructor's assessment score about the report (90%).</p>
18	<p><b>Course: INTERNSHIP</b> <b>Credits: 4</b></p>	<p><b>Prerequisites:</b> All the last year students or those who have completed at least 100 credits of the program must do internships at enterprises and write reports, except students who are in the study retention or study suspension</p> <p><b>Course content:</b> Internship is job practice, soft skills training, practice in the fields of financial accounting, management accounting, business analysis or auditing, computerization of accounting</p>

		<p>work at a company in order to equip students with the skills of the accounting - auditing profession. Students can have internship at manufacturers, trading companies, service companies, construction companies or auditing companies. Students can choose topics in the field of financial accounting, management accounting, business operation analysis, auditing or accounting information system. During the internship, students have to learn, apply theoretical knowledge into practice, collect documents as the basis for writing internship report / graduation thesis. The internship report / graduation thesis must be assessed by the enterprise and submitted in accordance with the regulations of UEL and FAA.</p>
	<i>Elective courses</i>	
1	<p><b>Course: INTERNATIONAL PAYMENT</b> <b>Credits: 3</b></p>	<p><b>Course content:</b> The course introduces students to payment methods, means of payment, customs and common documents used in international payment.</p>
2	<p><b>Course: BANKING</b> <b>Credits: 3</b></p>	<p><b>Course content:</b> The course introduces the basic knowledge and in-depth background of money, the process of issuing money and operating monetary policy of the central bank along with the operating principles of the banking system.</p>
3	<p><b>Course: INTERNATIONAL FINANCE</b> <b>Credits: 3</b></p>	<p><b>Course content:</b> The course introduces the international financial market, financial instruments in the international financial market, in-depth study of the foreign exchange market, the factors affecting the foreign exchange market. The course researches the theory of exchange rates, the factors affecting the exchange rate, the relationship between exchange rates and international trade. The course also researches the meaning of the international balance of payments, the factors affecting the balance of</p>

		payments, the policies regulating the balance of payments. The course also researches the theories of national debt, causes of national debt and solutions to solve national debt problems
4	<b>Course: BANKING ACCOUNTING</b> <b>Credits: 3</b>	<b>Course content:</b> The course includes the knowledge of common banking operations in commercial banks such as capital mobilization, lending, payment via banks, foreign currency trading and international payments integrated into the knowledge of accounting work in commercial banks. The course shows the general principles when performing accounting work at commercial banks because each commercial bank has its own management software as well as accounting software.
6	<b>Course: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) (advanced international accounting)</b> <b>Credits: 3</b>	<b>Prerequisite:</b> International accounting <b>Course content:</b> This course serves as a roadmap to provide guidance and a path through the period of convergence of international reporting standards for major students. It includes intensive IFRSs covering all important items of financial statements (FS): Presentation of FS (IAS 1), Cash flow statement (IAS 7), Inventory (IAS 2) and other special – issues as Conceptual Framework (Framework), Provisions and contingent assets, contingent liabilities (IAS 37), Non current assets held for sale and discontinued operations (IFRS 5), Accounting policies, estimates and errors (IAS 8) and Events after balance sheet date (IAS 10). The content of each chapter follows the same headings as used in the IASB statement: objective and scope, recognition, measurement, presentation and disclosures. Illustrations and tables are included to enhance students’ understanding by a walkthrough of mini scenarios and exercises interspersed throughout the

		chapter. Short excerpts/note disclosures from actual financial statements prepared under IFRS are also provided in each lecture.
7	<b>Course: STOCK MARKET</b> <b>Credits: 3</b>	<b>Course content:</b> The Stock Market course consists of 4 chapters providing basic knowledge about the stock market. Students are equipped with basic transactions in the operation of the Stock Market of core market participants. Regulations on securities trading and investment methods.
8	<b>Course: ADVANCED MANAGEMENT ACCOUNTING</b> <b>Credits: 3</b>	<b>Prerequisite:</b> Management accounting <b>Course contents:</b> This course emphasizes the principles and techniques of strategic management for managing the resources and creating value. It focuses on the concepts and methods relevant to providing accounting and related data for management strategy and implementation, includes: <ul style="list-style-type: none"> <li>▪ Create a simple map to communicate strategic direction</li> <li>▪ Understand the power of performance measurement in guiding strategy execution</li> <li>▪ Gain a realistic view of what balanced scorecards can and cannot deliver.</li> <li>▪ Design KPIs to align activity to strategy and encourage the right behaviour.</li> <li>▪ Understand how to manage suppliers and customers and how to manage costs and quality of goods or services.</li> <li>▪ Gain a view of sustainable development of the organization in adopting management accounting.</li> <li>▪ Create the strategies to setting price in the market for single and multiple product</li> </ul>

		mix.
9	<b>Course: PRACTICAL ACCOUNTING 1</b> <b>Credits: 3</b>	<b>Prerequisite:</b> Principles of Accounting <b>Course content:</b> The course content includes knowledge about: organizing accounting procedures in enterprises, voucher systems, accounting journals and financial statements; preparing and completing accounting vouchers, recording accounting journals, presenting financial statements.
10	<b>Course: PRACTICAL ACCOUNTING 2</b> <b>Credits: 3</b>	<b>Prerequisites:</b> Principles of Accounting <b>Course content:</b> The main content of the course is to provide students with knowledge related to methods of using accounting software, including: method of organizing accounting procedures for an organization that uses accounting software; methods of assigning tasks in accounting for businesses using accounting software; Methods of accounting for inventories, liabilities, fixed assets, cash, etc. for businesses using accounting software.
11	<b>Course: DATABASE</b> <b>Credits: 3</b>	<b>Course content:</b> The course presents the roles, needs and methods of structured data management in enterprise information systems. The course introduces popular database models, delves into the presentation and analysis of the relational database model and its applications. After completing the course, learners will have the necessary skills and knowledge to fully implement the stages of the process of building a database to meet the needs of storing and exploiting information for management issues.  The course consists of 4 parts: Part One: Introduction to database and relational database model, database building phases.

		<p>Part Two: Using Structured Data Query Language – SQL in Database Administration and Information Mining.</p> <p>Part Three: Standardize databases, introduce standard forms, and provide solutions for database evaluation and optimization..</p> <p>Part Four: Programming database mining software with C# in a 3-layer model.</p>
6	<p><b>Course: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) (advanced international accounting)</b></p> <p><b>Credits: 3</b></p>	<p><b>Prerequisite:</b> International accounting</p> <p><b>Course content:</b> This course serves as a roadmap to provide guidance and a path through the period of convergence of international reporting standards for major students. It includes intensive IFRSs covering all important items of financial statements (FS): Presentation of FS (IAS 1), Cash flow statement (IAS 7), Inventory (IAS 2) and other special – issues as Conceptual Framework (Framework), Provisions and contingent assets, contingent liabilities (IAS 37), Non current assets held for sale and discontinued operations (IFRS 5), Accounting policies, estimates and errors (IAS 8) and Events after balance sheet date (IAS 10).</p> <p>The content of each chapter follows the same headings as used in the IASB statement: objective and scope, recognition, measurement, presentation and disclosures.</p> <p>Illustrations and tables are included to enhance students’ understanding by a walkthrough of mini scenarios and exercises interspersed throughout the chapter. Short excerpts/note disclosures from actual financial statements prepared under IFRS are also provided in each lecture.</p>

12	<p><b>Course: ANALYSIS AND DESIGN OF MANAGEMENT INFORMATION SYSTEM</b></p> <p><b>Credits: 3</b></p>	<p><b>Course content:</b> The course introduces the knowledge of information system analysis and design as well as equips students with the necessary skills to be able to participate in the analysis and design of project which relating to develop specific information systems. The main topics of the course include:</p> <ul style="list-style-type: none"> <li>- Objectives and methods of surveying and determining requirements in the process of building and developing the management system.</li> <li>- Methods and tools used in system analysis and modeling.</li> <li>- Structured data modeling and processing techniques.</li> <li>- Techniques for analyzing and designing object-oriented systems using UML</li> <li>- (Unified Modeling Language)</li> <li>- Techniques and tools used in database design, system interface design.</li> </ul>
13	<p><b>Course: BUSINESS INTELLIGENCE AND SUPPORT DECISION MAKING</b></p> <p><b>Credits: 3</b></p>	<p><b>Course content:</b> This course helps students understand and be able to install, operate and exploit Business Intelligences (BI) solutions. The management of data and information and the production of statistics and reports plays a very important role for all units, organizations and especially businesses. The statistics reported in BI to provide intuitive, accurate, complete and timely information will help administrators in assessing, forecasting the situation, planning strategies as well as formulating policies. Business development plan in short and long term. The numbers and statistical forms are the most important basis for checking and evaluating the implementation of those plans, strategies and policies. Learning this subject will help students apply the series of previous subjects</p>



		such as: Business Information Systems, Databases, Accounting, Finance and Management subjects to organize a system. BI supports better decision making in the enterprise based on data analysis inside and outside the business and this helps businesses gain a competitive advantage. In addition, this subject will help students practice data analysis skills, soft skills and attitudes in the future.
14	<b>Course: DATA ANALYSIS WITH R/PYTHON</b> <b>Credits: 3</b>	<b>Course content:</b> This course introduces the fundamentals of data analytics with python. It first reviews several most popular python libraries in data science, Numpy, Pandas, and Matplotlib. Then it focuses on basics of statistics concepts, time series analysis, and natural language processing. The course follows a streamline of data analytics projects with python as the tool. The course uses the hand-on approach, integrating the concepts of data analytics with python code examples.
15	<b>Course: GRADUATION THESIS</b> <b>Credits: 4</b>	<b>Course content:</b> Students are allowed to write graduation thesis when they fully meet all of the following conditions: <ul style="list-style-type: none"> <li><input type="checkbox"/> Belongs to the group of 10% of students with the highest point average</li> <li><input type="checkbox"/> The cumulative GPA of the first 7 semesters is 7.0 or higher.</li> <li><input type="checkbox"/> There is no credit debt by the time of consideration of eligibility criteria for making an audit.</li> <li><input type="checkbox"/> Report score of 8.0 or higher and assessed by teachers to be eligible for development to graduation thesis.</li> <li><input type="checkbox"/> Students who are eligible to write an essay can choose to study specialized subjects instead of writing an essay.</li> </ul>

		<p>Subject content: In self-study, students demonstrate in-depth research, research and application on a specific topic. Students can choose topics in the field of financial accounting, management accounting, business analysis, auditing, or accounting information systems or scientific research topics. Students write essays under the guidance of teachers. Students need to comply with the regulations of the teacher regarding the time-number of meetings, schedules and related work contents.</p>
16	<p><b>Course: INTEGRATING BUSINESS PROCESS WITH ERP SYSTEMS (Module)</b></p> <p><b>Credits: 3</b></p>	<p><b>Course content:</b> The course consists of two parts.</p> <p>Part I: Introduction to basic concepts such as Organization, Enterprise, Business in the enterprise, Enterprise management system and especially the concept of ERP (Enterprise Resource Planning). Presenting the processes, stages and issues raised in building &amp; implementing ERP systems, the role of ERP in supporting business administration. In this section, students can access and practice with the ERP system that is considered to be the largest scale today, SAP ERP with the Dataset GBI2 package (this package contains the data of the Global Bike Incorporated sample business built by SAP to serve the training of ERP for universities which participating in the SAP UAP - University Alliances Program).</p> <p>Part II: Presenting standard SAP ERP modules and key business processes are Accounting (Accounting), Sales (Fulfillment), Purchasing (Procurement). Presenting the integration of these processes in an ERP system through Master data, cross-functionality between processes to create a unified business system. In this part, students practice on SAP ERP with a lot of real-world case</p>

		studies (provided by UAC) around GBI2 enterprise, a global enterprise, students are participate as an operational specialist in each department of GBI2 enterprise.
17	<b>Course: CONSOLIDATED FINANCIAL STATEMENT (Module)</b> <b>Credits: 3</b>	<b>Course content:</b> The course content includes: Introduction of the legal environment and explanation of general terms; Determining economic organization and controlling influence conditions; Purchase transaction analysis, goodwill accounting; Accounting for investments in associates and joint ventures; Process of data entry and data processing when making consolidated reports.

**DEAN**



**HỒ XUÂN THỦY**