

## PROGRAMME SPECIFICATION

### I. GENERAL INFORMATION

<b>1. Programme Title</b>	<b>AUDITING</b>
<b>2. Code</b>	<b>7340302</b>
<b>3. Award Titles</b>	Bachelor of Economics Major: Auditing
<b>4. Awarding Body</b>	<i>University of Economics and Law</i>
<b>5. Teaching Institution</b>	<i>University of Economics and Law</i>
<b>6. Faculty</b>	<b>Faculty of Accounting and Auditing</b>
<b>7. Length of Programme</b>	<b>8 semesters</b>
<b>8. Level of programme</b>	<b>Higher education</b>
<b>9. Level of programme within Vietnam's Qualifications Framework</b>	<b>6</b>
<b>10. Accreditation by Professional Statutory and Regulatory Body</b>	
<b>11. Total Credits</b>	
- In accordance with Vietnam's credit system	130 (not including physical education and Education for national defense)
- Theo ECTS	
<b>12. Language of Study</b>	<b>Vietnamese</b> (6 subject in bilinguals English - Vietnamese)
<b>13. Programme Description</b>	The Bachelor of Economics, major in Auditing training program is designed to train qualified human resources in the field of auditing. After graduation, learners have general and specific knowledge and skills, professional value and attitudes, good ethical qualities, especially, life-long learning attitudes. The program also sharpen

students transferable skills relating to independent thinking; research, management, communication and adaptability. After graduation, students can work as an auditor or an accountant at all types of domestic and foreign enterprises and organizations.

As follows:

- Government agencies;
- Global and domestic enterprises, in a wide range of industries.
- Financial intermediaries (for example commercial banks, investment funds in regions, domestic and foreign economic sectors, securities trading centers);
- International and domestic auditing firms;
- Consulting firms, accounting and auditing services firms.

Ability to study and improve qualifications after graduation:

- Bachelor of Economics, major in auditing can continuously study for a second or postgraduate degree (Master, PhD) in the economic sector.
- Bachelor of Economics, major in auditing can continuously study to persuade professional certificates of professional associations and join as members of Vietnamese and international accounting associations such as CPA certificate (South), CPA (Australia), ACCA, ICAEW (UK); CMA, CIA (USA)...

**14. Relevant Subject Benchmark Statement and/or other external/internal reference points used to provide information on programme outcomes**

The audit training program is built on the basis of the "Regulation on training universities and colleges according to the credit system" of VNU HCM and the University of Economics and Law (VNU University Training Regulation - QC 262; Regulation on university training UEL- QD789-QDHKTL), mission and vision of University of

Economics and Law, mission and vision of Faculty of Economics and Economics, Program expected learning outcomes, social needs, feedbacks from alumni, employers, lecturers, benchmarking with prestigious universities in the world, opinions of the Faculty Advisory Council and the Board of Directors for implementation.

## **II. PROGRAMME OBJECTIVES & LEARNING OUTCOMES**

### **1. Programme Objectives**

#### **1.1 General objectives**

The Bachelor of Economics, major in Auditing training program is designed to train qualified human resources in the field of auditing. After graduation, learners have general and specific knowledge and skills, professional value and attitudes, good ethical qualities, especially, life-long learning attitudes. The program also sharpen students transferable skills relating to independent thinking; research, management, communication and adaptability.

#### **1.2 Specific objectives**

1. Having basic socio-economic knowledge and expertise in auditing.
2. Having research, analysis, planning and consulting skills for effective practice and management in the field of accounting and auditing.
3. Having creative thinking and sufficient soft skills to be ready to meet the requirements of international economic integration.
4. Having solid professional value, attitudes and ethics.
5. Consciousness and capacity for lifelong learning to improve capacity and professional qualifications.

### **2. Programme Learning Outcomes**

No. PLOs	Learning outcomes	Cognitive hierarchy of Bloom
1	<b>Knowledge (Technical Competence- IFAC)</b>	
1.1	<b>General knowledge of social nature:</b> Applying basic knowledge of economic sector management to solve socio-economic problems.	3
1.2	<b>General knowledge of business, accounting and auditing:</b> Integrating background knowledge in business, accounting and finance to identify and analyse problems in practice or research in the related field.	4
1.3	<b>Audit specialized knowledge:</b> Integrating specialised knowledge to identify and analyse problems or research in the field of audit and assurance, internal control system, corporate governance and strategy management.	4
2	<b>Professional technical skills (Professional Skills-IFAC)</b>	
2.1	<b>Analytical skills:</b> Evaluating data and information from a variety of sources and perspectives through research, integration, and analysis for well-reasoned conclusion.	4
2.2	<b>Research Skills:</b> Applying appropriate approaches to discover problems, process information and solve problems in audit related fields.	3
2.3	<b>Organizational and managerial skills:</b> Identifying and selecting effective approaches to cooperate with or within an organization to obtain the optimal results or outcomes from the people and resources available.	4
2.4	<b>Information processing skills:</b> Collecting, processing and analysing data for effective problem solving.	4
3	<b>Professional Values (IFAC)</b>	
3.1	<b>Professional organisation recognition:</b> Demonstrating an equivalent level of professional qualification issued by the national or international professional organizations (*).	3
3.2	<b>Commitment to lifelong learning:</b> Selecting a critical approach to self-study, self-research and self-evaluation; identifying new opportunities to apply open mind.	4
3.3	<b>Adaptability:</b> Developing ability to cooperate and communicate effectively in different environments and situations.	4
4	<b>Practical Experience (IFAC)</b>	
4.1	<b>Accounting:</b> Identifying, outlining and solving work issues as an accountant in organisations.	4
4.2	<b>Auditing:</b> Identifying, outlining and solving work issues as an auditor in auditing firms, state audit firms, businesses and other organizations.	4

4.3	<b>Consulting:</b> Identifying, outlining and solving problems as a consultant in accounting, financial and tax fields.	4
5	<b>Professional Attitudes (IFAC)</b>	
5.1	Demonstrating ability to join and manage groups effectively.	3
5.2	Selecting a critical approach to time management and work organisation.	4
6	<b>Professional Ethics (IFAC)</b>	
6.1	Identifying and distinguishing actions violating civic responsibilities.	4
6.2	Implementing principles to comply with laws and professional standards.	3
6.3	Analyzing the consequences of behaviors impacting sustainable development of society.	4

**Note: Bloom's taxonomy in terms of thinking 1 Remember; 2 Understand; 3 Apply; 4 Analyze; 5 Evaluate; 6 Create (Benjamin Bloom, 1956).**

### **3. Teaching and Learning Strategy**

Strategies for teaching and learning in an active, learner-centered manner. Various and flexible teaching and learning activities are combined such as brainstorming, lectures, case exercises, learning through problem solving, debates, group discussions, role-playing, case studies... Teaching and learning activities are interwoven in the subject to help achieve the ELOs of the course and ELOs of the program. In addition, teaching and learning methods also promote learners' thinking ability, research ability, independent critical thinking ability and creative problem solving skills. In addition, the training program has connections with businesses and professional organizations through seminars, workshops, and practical training for students.

### **4. Assessment Strategy**

Combining a variety of assessment methods compatible with expected learning outcomes, helping to assess the level of achievement of ELOs and classify learners. Formative assessment is carried out throughout the learning process, including many forms: multiple-choice, quizzes, classroom activity assessment, group discussion, presentation, role-playing, essays, case study assessment, course projects, fieldwork reports...

The assessment components include: Continuous assessment and midterm exam (50%) and final exam (50%).

### III. PROGRAMME STRUCTURE AND FEATURES, MODULES, CREDIT ASSIGNMENT AND AWARD REQUIREMENTS

#### 1. Programme Structure:

No	Knowledge area	Structure	
		Credits	%
I	General knowledge	41	32
II	Business fundamental courses	19	14
III	Major specific courses	60	46
IV	Internship and Graduation Thesis / Specialized courses	10	8
	<b>Total</b>	<b>130</b>	<b>100</b>

#### 2. List of courses:

##### Semester I – 17 credits

No	Code	Subjects	Credits			Prerequisites	
			Total	Theor y	Exerci se	Accu mulat ed	Stu die d and passed course s
		<b>Compulsory Courses</b>	<b>15</b>	<b>15</b>			
1	GEN1008	Basic principle of Ho Chi Minh	2	2			
2	ECO1001	Microeconomics 1	3	3			
3	LAW1001	General theory on State and Law	3	3			
4	MAT1001	Advanced Maths (5 credits)	5	5			
		<b>Elective Courses</b>	<b>2</b>	<b>2</b>			
1	GEN1103	World Political Geography	2	2			
2	GEN1104	International relation					
		<b>3 courses choose 1</b>					

3	GEN1109	History of the Basic management Communist Party		2	2			
4	GEN1105	Culturology	<b>3 courses choose 1</b>	2	2			
5	GEN1106	Sociology		2	2			
6	GEN1110	Vietnamese studies		2	2			
7	GEN1004	Physical education 1		3	3			

### Semester II – 19 credits

No	Code	Subjects	Credits			Prerequisites	
			Total	Theory	Exercise	Accumulated	Studied and passed courses
		<b>Compulsory Courses</b>	<b>17</b>	<b>17</b>			
1	LAW1501	Enterprise Law	3	3			
2	ECO1002	Macroeconomics 1	3	3			ECO1001
3	ACC1013	Accounting Principles	3	3			
4	BUS1100	Basic management	3	3			
5	MAT1002	Probability theory	2	2			MAT1001
6	GEN1007	Marxist-Leninist philosophy	3	3			
		<b>Elective Courses</b>	<b>2</b>	<b>2</b>			

1	GEN110 1	General psychology	<b>3 courses choose 1</b>	2	2			
2	GEN110 2	Introduction to communication science		2	2			
3	GEN110 8	General anthropology		2	2			
4	GEN100 5	Physical education 2		2	2			
5	GEN100 6	Education for national defense (4 weeks)		165t				

### SEMESTER III :16 CREDITS

No	Code	Subjects	Credits			Prerequisites		
			Total	Theory	Exercise	Accumulated	Studied and passed courses	
<b>Compulsory Courses</b>			<b>14</b>	<b>14</b>				
1	GEN100 9	History of the Communist Party	2	2				
2	ACC102 3	Financial accounting	3	3			ACC1013	
3	BUS1200	Principles of marketing	3	3				
4	FIN1101	Financial market principles	3	3			ECO1001 ECO1002	
5	MAT100 3	Applied statistics	3	3			MAT1001 MAT1002	
<b>Elective courses</b>			<b>2</b>	<b>2</b>				
1	MIS1004	Applied informatics	<b>3 môn chọn 1</b>	2	2			
2	GEN110 7	Logics		2	2			

3	MAT100 4	Econometric		3	3			MAT1001 MAT1002 MAT1003
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### SEMESTER IV : 20CREDITS

No	Code	Subjects	Credits			Prerequisites	
			Total	Theor y	Exerc ise	Acc umu late d	Studied and passed courses
<b>Compulsory courses: 15 credits</b>							
1	GEN1011	Marxist-Leninist political economy	2	2			
2	COM1001	International relation	2	2			
3	BUS 1111 FIN1102	Financial Management (Corporate Finance)	3	3			FIN1101
4	MIS1005	Business Information Systems	2	1	1		
5	BUS 1105	Strategic management	3	3			
6	ACC1033	Financial accounting 1	3	3			ACC1013
<b>Elective courses: 5 credits</b>							
1	ECO1003	Scientific research method	<b>3 courses choose 1</b>	2	2		
2	BUS 1303	Teamwork skills		2	2		
3	GEN1111	Practice Vietnamese writing		2	2		
4	<b>FIN1203</b>	<b>Banking</b>	<b>3 courses choose 1</b>	3	3		
5	FIN1251	International payments		3	3		
6	MIS1011	Database		3	2	1	

### SEMESTER V :17 CREDITS

No	Code	Subjects	Credits	Prerequisites
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			Total	Theor y	Exerci se	Accu mula ted	Studied and passed courses
		<b>Compulsory: 14 Credits</b>	<b>14</b>	<b>14</b>			
1	ACC1163	Tax – Practice and declaration	3	3			
2	ACC1044	Financial Accounting 2	4	4			ACC101 3
3	MIS1023	Accounting information system	3	3			
4	ACC1504	Audit theory	4	4			
		<b>Elective courses-specific major (3 credits)</b>	<b>3</b>	<b>3</b>			
1	ACC1153	Accounting for Bank (Commercial Bank accountant)	3	3			ACC101 3
2	FIN1202	International Finance	3	3			
3	FIN1152	Stock market	3	3			
4	MIS1021	Management information analysis and design	3	2	1		

## SEMESTER VI : 21 CREDITS

No	Code	Subjects	Credits			Prerequisites	
			Total	Theor y	Exerci se	Accu mula ted	Studied and passed courses
		<b>Compulsory courses: 18 credits</b>	<b>18</b>	<b>18</b>			
1	ACC1533	Audit 1 (Audit practice and cases)	3	3			
2	ACC1113	Management accounting	3	3			
3	ACC1083	International accounting	2	2			
4	ACC1573	Business ethics and corporate governance	3	3			
5	ACC1583	Financial Statement Analysis	3	3			ACC103 3
6	<b>GEN101 0</b>	Science socialism	2	2			
7		Workplacement (end of semester 6)	2		2		
		<b>Elective courses-Specific major (3 credits)</b>	<b>3</b>	<b>3</b>			
1	ACC1053	Financial accounting 3	<b>4 courses choose 1</b>	3	3		ACC103 3
2	ACC1063	Practical accounting 1		3	3		ACC101 3
3	ACC1073	Practical accounting 2		3	3		ACC101 3
4	MIS1033	Business intelligence and decision support systems		3	2	1	

4.

### SEMESTER VII : 12 CREDITS

No	Code	Subjects	Credits			Prerequisites	
			Total	Theory	Exercise	Accumulated	Studied and passed courses
		<b>Compulsory courses: 09 credits</b>	<b>9</b>	<b>9</b>			
1	ACC1533	Internal audit and internal control	3	3			
2	ACC1543	Audit 2	3	3			
3	BUS1108	Risk management	3	3			
		<b>Elective courses-Specific major (3 credits)</b>	<b>3</b>	<b>3</b>			
1	ACC1123	Advanced management accounting	<b>3 course s choose 1</b>	3	3		ACC1113
2	ACC1183	International Financial Statement Presentation Standards (IFRS)		3	3		ACC1083
3		Data Analysis with R/Python		3	2	1	

### SEMESTER VIII : 8 CREDITS

No	Code	Subjects	Credits			
			Total	Theory	Fieldwork	Prerequisites
		<b>Compulsory: 04 credits</b>	<b>4</b>		<b>4</b>	
1	BC02	Internship	4		4	

		<b>Elective: 04 credits</b>				
2	KL01	Graduation thesis	4		4	
3.1	ACC1933	Module 1: Integrating business processes with ERP systems	2	2		
3.2	ACC1943	Module 2: Consolidated financial statements 1	2	2		

**5. Curriculum map**

**EOLS MATRIX – contributions of courses’ ELOs to Program ELOs**

No.	COURSES	Total	Technical Competence- (IFAC)			Professional Skills- (IFAC)				Professional Values (IFAC)			Practical Experience (IFAC)			Professional Attitudes (IFAC)		Professional Ethics (IFAC)			
			1.1	1.2	1.3	2.1	2.2	2.3	2.4	3.1	3.2	3.3	4.1	4.2	4.3	5.1	5.2	6.1	6.2	6.3	
	<b>Semester 1</b>																				
	<b>Compulsory Courses</b>	<b>15</b>																			
1	Basic principle of Ho Chi Minh	2	2															2		2	
2	Microeconomics 1	3	2													2					
3	General theory on State and Law	3	2															2	2		
4	Advanced Maths (5 credits)	5	2					2										2			
	<b>Elective Courses</b>	<b>2</b>																			
1	World Political Geography	3 courses choose 1	2	2												2					
2	International relation		2		2											2	2				
3	History of the Basic management Communist Party		2	2															2		2
4	Culturology	3 courses choose 1	2	2									2							2	
5	Sociology		2	2									2								2
6	Vietnamese studies		2	2															2		2
7	Physical education 1	3																			
	<b>Semester 2</b>																				
	<b>Compulsory Courses</b>	<b>17</b>																			
1	Enterprise Law	3		2	2	2													2		
2	Macroeconomics 1	3	3	2	2	2										3					
3	Accounting Principles	3		3	2	2				2	2			2					2		
4	Basic management	3	2	2				2													
5	Probability theory	2	2	2																	

6	Marxist-Leninist philosophy	3	2														2		2
	<b>Elective Courses</b>	<b>2</b>																	
1	General psychology	<b>3 courses choose 1</b>	2	2								2					2		
2	Introduction to communication science		2	2								2					2		
3	General anthropology		2	2								2					2		
4	Physical education 2		2																
5	Education for national defense (4 weeks)		165t																
	<b>Semester 3</b>																		
	<b>Compulsory Courses</b>	<b>14</b>																	
1	History of the Communist Party		2	2													3		2
2	Financial accounting		3		3	2		2				2	2			3	3		2
3	Principles of marketing		3		2					2	2								
4	Financial market principles		3		3	2	3												
5	Applied statistics		3		3			2									3		
	<b>Elective courses</b>	<b>2</b>																	
1	Applied informatics	<b>3 courses choose 1</b>	2		2				2					2	2	3	3		
2	Logics		2				3	2	2										
3	Econometric		3		2			2		2							2		
	<b>Semester 4</b>																		
	<b>Compulsory courses: 15 credits</b>																		
1	Marxist-Leninist political economy		2	2													2		2
2	International relation		2		2									2	3				
3	Financial Management (Corporate Finance)		3		3	2	3								3				
4	Business Information Systems		2		3				3	3									
5	Strategic management		3	3				3	3			3				3	3		
6	Financial accounting 1		3		4	3	4	3			2	3			3	3	4	4	3

	<b>Elective courses: 5 credits</b>																				
1	Scientific research method		2					3					3	2		3	3				
2	Teamwork skills	<b>3 courses choose 1</b>	2					3					3	3		3	3				
3	Practice Vietnamese writing		2						3			3	3	3							
5	Banking		3		3					2											
6	International payments	<b>3 courses choose 1</b>	3		3					2											
7	Database		3		3				3	3		3			2		3	3			
	<b>Semester 5</b>																				
	<b>Compulsory: 14 Credits</b>		<b>14</b>																		
1	Tax – Practice and declaration		3		4	4			3	3	3	3				3			4	3	4
2	Financial Accounting 2		4		4	4	4	3			3	4				4	4	4	4	4	3
3	Accounting information system		3		3	3			3	3				3		3		4			
4	Audit theory		4			3					3	3			3					3	
	<b>Elective courses-specific major (3 credits)</b>		<b>3</b>																		
1	Accounting for Bank (Commercial Bank accountant)		3			3		3			3	3		3						3	
2	International Finance		3			3	3										3				
3	Stock market		3		3									3							3
4	Management information analysis and design	<b>4 courses choose 1</b>	3		3				3	3		3					3	3			
	<b>Semester 6</b>																				
	<b>Compulsory courses: 18 credits</b>		<b>18</b>																		
1	Audit 1 (Audit practice and cases)		3			4					3	4			4			4		3	
2	Management accounting		3		3	3	3		3		3			3		3	3	3			3
3	International accounting		2		4	4		3					4	4				3	4		4
4	Business ethics and corporate governance		3								3		4						4	3	4

5	Financial Statement Analysis	3		4	4	4			4		4				4	3				
6	Science socialism	2	2															3		2
7	Visit business for practice (end of semester 6)	2			4		3					4		3	3		4		3	
	<b>Elective courses-Specific major (3 credits)</b>	<b>3</b>																		
1	Financial accounting 3	<b>3 courses choose 1</b>	3		4	4	4	3			3	4				4	3	4	4	3
2	Practical accounting 1		3					3						4	4	4		4	4	3
3	Practical accounting 2		3			4		3	4	4	3					4	3	4	4	
4	Business intelligence and decision support systems		3			4	4		4	4	3	4				4	3	4		
	<b>Semester 7</b>																			
	<b>Compulsory courses: 09 credits</b>																			
1	Internal audit and internal control	3			4		3				4			4	4				4	
2	Audit 2	3			4			4		4				4						
3	Risk management	3		4	4			4							4					
	<b>Elective courses-Specific major (3 credits)</b>																			
1	Advanced management accounting	<b>3 courses choose 1</b>	3				4		4		4	4	4							
2	International Financial Statement Presentation Standards (IFRS)		3			4		3					4	4			4	4		
3	Data Analysis with R/Python		4			4	4			4		4					4	4		
	<b>Semester 8</b>																			
	<b>Compulsory: 04 credits</b>		<b>4</b>																	
1	Internship		4		4		3					4		4	4		4		4	
	<b>Elective courses</b>																			

2	Graduation thesis	Choose graduation thesis or 2 specialized modules	4			4		3					4		4	4		4		4	
3.1	Module 1: Integrating business processes with ERP systems		2		4			4					4		4		4			4	
3.2	Module 2: Consolidated financial statements 1		2			4		3		4											

#### **6. Contact time**

Subject interaction/exposure time will be defined in the individual subject specifications and provided to students at the start of the program. Student interaction/exposure time, together with time allotted for independent study and testing, determines the total number of student hours for a subject or program. Each student should have at least 30 hours of self-study per credit.

#### **IV. ENTRY REQUIREMENTS**

- Subjects of enrollment: According to the current Regulation on enrollment of regular universities and colleges of the Ministry of Education and Training.
- **Enrollment block:** According to the enrollment regulations of the University of Economics and Law.

#### **V. Course specifications**

(See attachments)

#### **VI. Date on which the programme specification was written, implemented or revised**

1. Time: 3/8/2019
2. Effective duration: cohorts 2019-2023, 2020-2024
3. To be revised and updated in: 2021

**DEAN**



**PH.D HÒ XUÂN THỦY**