

**MINISTRY OF EDUCATION & TRAINING  
HO CHI MINH CITY UNIVERSITY OF TECHNOLOGY & EDUCATION**

**UNDERGRADUATE PROGRAMME  
Major of  
ACCOUNTING**

*(Issued under Decision No. 3744 /QĐ-ĐHSPKT dated 06 / 10 /2025 by the President of Ho Chi Minh City University of Technology and Education)*

**Education Name:** Accounting

**Level:** Undergraduate

**Major:** Accounting

**Major Code:** 7340301A

**Ho Chi Minh City, 2025**

## UNDERGRADUATE PROGRAM

**Education Program:** Accounting

**Level:** Undergraduate

**Major:** Accounting

**Major Code:**7340301A

**Type of Training:** FULL-TIME

**Graduation Diploma:** Bachelor

*(Issued under Decision No. 3744 /QĐ-ĐHSPKT dated 06 / 10 /2025 by the President of Ho Chi Minh City University of Technology and Education)*

**1. Duration of Study:** 4 years

**2. Student Enrollment:** High-school Graduates

**3. Grading System, Curriculum and Graduation Requirements**

**Grading System:** 10

**Curriculum:** Based on Decision No. 3116/QĐ-ĐHSPKT dated 22/08/2025 issued by Ho Chi Minh City University of Technology and Education on regulations for undergraduate training programs.

**Graduation Requirements:**

*General Conditions:* Based on Decision No. 3116/QĐ-ĐHSPKT dated 22/08/2025 by Ho Chi Minh City University of Technology and Education on undergraduate training regulations.

**Specialization Conditions:** None.

**4. Programme Goals and Objectives and ELOs**

**Goals:** The program aims to train the accounting bachelors who have knowledge of fundamentals of economics and financial accounting major, have abilities to analyze, evaluate about business transactions, bookkeeping, applying the accounting software and organizing accounting system for businesses, have skills of communication and teamwork, have professional ethics and good English skills which match society's needs and the development of accounting area.

Graduated students can perform the profession of accounting in any enterprise and organization; audit assistants at auditing companies can work in financial advisory companies as a staff or a manager.

**Objectives:**

The objectives of the Accounting Programme are to prepare students to:

- PO1: Apply knowledge of foundation sciences, information technology, economics, and management.
- PO2: Self-study, think systematically, and solve problems in business activities and accounting.
- PO3: Become global citizens, have communication and teamwork skills.
- PO4: Conceive ideas, design, implement, and operate projects in financial accounting

**Expected Learning Outcomes:**

**After successful completion of the programme, students will be able to:**

<b>Expected learning outcome</b>	<b>No.</b>	<b>PIs</b>	<b>Competency Levels</b>
ELO1	<b>1</b>	<b>An ability to acquire basic and deep knowledge of accounting as well as management knowledge by using accounting information and applying complementary knowledge in laws, economics, finance, banking and taxation.</b>	<b>4</b>
	1.1	Applying mathematical and social knowledge to collect and analyze economic problems in the organization.	
	1.2	Applying economics and computing knowledge to solve problems in production and business.	
	1.3	Apply basic knowledge of accounting - finance to interpret economic information in the organization.	
	1.4	Applying in-depth knowledge of accounting to synthesize, analyze and prepare financial statements in the organization.	
ELO2	<b>2</b>	<b>An ability to collect economic information, do bookkeeping, report and conduct financial analysis for an organization</b>	<b>4</b>
	2.1	Applying statistic and economic knowledge to gather financial information of the organization	
	2.2	Applying technological knowledge to do bookkeeping, to analyze reports, to evaluate and to create optimal technology solutions for financial and accounting activities of the organization.	

	2.3	Applying knowledge of accounting and finance to collect, analyze, synthesize, evaluate and report the business situation in the organization.	
ELO3	3	<b>An ability to conduct a self-study process and research to acquire and apply new knowledge</b>	<b>5</b>
	3.1	Developing personal skills and lifelong learning abilities based on knowledge of mathematics and information technology	
	3.2	Developing professional working skills to increase business performance.	
	3.3	Developing ability to integrate into the business environment and international integration	
ELO4	4	<b>An ability to recognize and comply with accounting principles as well as ethical and professional responsibilities in handling business transactions</b>	<b>5</b>
	4.1	Complying with the law related to business activities of the organization	
	4.2	Being responsible for business activities of the organization	
	4.3	Consciously complying with professional ethics in the field of finance and accounting	
ELO5	5	<b>An ability to lead and work in team effectively</b>	<b>4</b>
	5.1	Developing leadership skills in accounting and financial activities of the organization	
	5.2	Developing teamwork skills in implementing projects and business activities of the organization	
	5.3	Organizing and working effectively in project teams, analyze business development	
ELO6	6	<b>An ability to communicate effectively in various ways and in foreign languages at work</b>	<b>3</b>
	6.1	Communicating with colleagues, customers, business partners in many ways	
	6.2	Working with English specialized documents	

	6.3	Informing financial and accounting information to relevant parties through different ways of communication	
<b>ELO7</b>	<b>7</b>	<b>An ability to conceive innovative ideas, start-up ideas, to design and organize accounting activities in an organization</b>	<b>3</b>
	7.1	Proposing ideas for improvement through analysis and evaluation of the organization's operations	
	7.2	Developing ideas and requirements to organize financial accounting activities in the organization	
	7.3	Designing and organizing financial accounting activities in the organization	
<b>ELO8</b>	<b>8</b>	<b>An ability to involve strategic planning processes and implement accounting and financial policies in an organization</b>	<b>4</b>
	8.1	Having creative thinking in formulating ideas to develop business activities in the economic field	
	8.2	Analyzing and evaluating ideas to choose the most suitable solution for business development	
	8.3	Analyzing and evaluating the feasibility and success of the idea, the requirements for organizing activities in the business	
<b>ELO9</b>	<b>9</b>	<b>An ability to operate and control accounting and financial activities in an organization</b>	<b>4</b>
	9.1	Operating the system of resources in the enterprise for the business system	
	9.2	Managing the key activities in the business system by controlling the financial accounting situation in the organisation	
	9.3	Operating, controlling, adjusting and improving the business system	

### 5. Total Program Credit Requirement: 132 credits

(not including physical, national defense education and Enterprise Seminar)

Foreign Language Knowledge:

- Students with an IELTS  $\geq$  4.5 or equivalent (as per Decisions No. 3239/QĐ-ĐHSPKT dated 03/09/2025) will be exempted from the English placement test. Their

scores will be converted for English courses in the program and English proficiency requirement (Outcome).

- English Placement Test for Level Classification: Students without IELTS certificate must participate in an English placement test to determine their proficiency level.
  - If a student achieves Level 1, they will study Communicative English 1,2.
  - If a student achieves Level 2, they will study Academic English 1,2.
- Sequence of English courses: Communicative English 1,2 → Academic English 1, 2.

Note:

- Communicative English 1 and 2 are supplementary courses designed to enhance English communication skills for students not accumulating credits in the program.
- Academic English 1 and 2 are academic courses that accumulate credits in the program.

### 6. Graduation Requirements:

According to regulations issued under the Decision No. 3116/QĐ-ĐHSPKT dated 22/08/2025

### 7. Grade Scale:

Accounting training program using a ten (10) scale in the assessment of all courses.

### 8. Programme Structure:

#### 8.1 Programme Structure:

Name	Credits		
	Total	Compulsory	Elective
<b>General Education Knowledge</b>	<b>38</b>	<b>36</b>	<b>2</b>
Political theory and General Law	14	14	0
Mathematics, Natural Science, and Information Technology	11	11	0
Social Sciences and Humanities	2	0	2
Introduction to Accounting	3	3	0
<b>English</b>	<b>8</b>	<b>8</b>	<b>0</b>
<b>Specialized Knowledge</b>	<b>94</b>	<b>82</b>	<b>12</b>
Group and branch basis	31	27	4
Specialized	53	45	8
Practicing Accounting	2	2	0
Internship Project	2	2	0
Final Thesis	6	6	0

<b>Physical and National Defense Education</b>	<b>Non-accumulation</b>		
<i>National Defence Education 1</i>	1		
<i>National Defence Education 2</i>	1		
<i>National Defence Education 3</i>	1		
<i>National Defence Education 4</i>	1		
<i>Physical Education 1</i>	1		
<i>Physical Education 2,3</i>	2		
<b>Communicative English</b>	<b>Non-accumulation</b>		
Communicative English 1	4		
Communicative English 2	4		
<b>Total</b>	<b>132</b>	<b>118</b>	<b>14</b>

## 8.2 Programme Details

### 8.2.1 General Education Knowledge

#### A – Compulsory part

#### Political theory and Principles of Law

No.	Course's ID	Course name	Credits	Note
1	LLCT130105E	Philosophy of Marxism and Leninism	3	Compulsory by Ministry of Education
2	LLCT120314E	Ho Chi Minh's Ideology	2	
3	LLCT220514E	History of Vietnamese Communist Party	2	
4	LLCT120405E	Scientific Socialism	2	
5	LLCT120205E	Political Economics of Marxism and Leninism	2	
6	GELA236939E	General Law	3	
<b>Total</b>			<b>14</b>	

#### Mathematics, Natural Sciences, and Information Technology

No.	Course's ID	Course name	Credits	Note
1	MATH132701E	Mathematical Economics 1	3	Compulsory by the university
2	MATH132801E	Mathematical Economics 2	3	

3	MATH132901E	Probability and Applied Statistics	3	
4	MIOF120207E	Microsoft Office	2(1+1)	
<b>Total</b>			<b>11</b>	

### **Introduction Accounting**

No.	Course's ID	Course name	Credits	Note
1	INAC130107E	Introduction to Accounting	3	Compulsory by the university
<b>Total</b>			<b>3</b>	

### **English**

No.	Course's ID	Course name	Credits	Note
1	ACEN340535E	Academic English 1	4	
2	ACEN340635E	Academic English 2	4	
<b>Total</b>			<b>8</b>	

### **B – Selective part:**

No.	Course's ID	Course name	Credits	Prerequisite Code
<b>Choose one subject in the below lists: 2 credits</b>				
1	PSBU220408E	Business Psychology	2	
2	BCOM320106E	Business Communication	2	
3	PRSK320705E	Presentation Skill	2	
4	SYTH220491E	System Thinking	2	
<b>Total</b>			<b>2</b>	

### **8.2.2 Specialized Education Knowledge**

#### **A – Compulsory part:**

#### **Group and Branch Basis**

No.	Course's ID	Course name	Credits	Prerequisite
1	PRAC230407E	Principles of Accounting	3	
2	MAMA330906E	Marketing Management	3	
3	BLAW230308E	Business Law	3	GELA236939E
4	ECON240206E	Economics	4	
5	FUMA230806E	Fundamental Management	3	

6	MAOP230706E	Mathematical Optimization	3	
7	APCM230307E	Applied Computing	3(2+1)	MIOF120207E
8	RMET220310E	Research Methodology in Finance and Accounting	2	
9	DANA230410E	Data Analysis in Finance and Accounting	3	RMET220310E
<b>Total</b>			<b>27</b>	

**Specialized Knowledge (Applied for theory and experimental courses)**

No.	Course's ID	Course name	Credits	Prerequisite
1	TAPO330407E	Tax Policy	3	
2	DIBA331210E	Digital banking	3	
3	COAC331607E	Cost Accounting	3	PRAC230407E
4	MAAC430507E	Managerial Accounting	3	COAC331607E
5	INAC331007E	International Accounting	3	
6	FIAC330207E	Financial Accounting 1	3	PRAC230407E
7	FIAC330907E	Financial Accounting 2	3	PRAC230407E
8	FIAC430807E	Financial Statements Preparation	3	FIAC330207E
9	ADFA431807E	Advanced Financial Accounting	3	FIAC330907E
10	AUDI430207E	Auditing 1	3	PRAC230407E
11	ADAU430907E	Auditing 2	3	AUDI430207E
12	ACSO430407E	Accounting Software	3(2+1)	FIAC330907E
13	FIAN331410E	Financial Analysis	3	PRAC230407E
14	COFI330307E	Corporate Finance 1	3	PRAC230407E
15	ADCF430307E	Corporate Finance 2	3	COFI330307E
<b>Total</b>			<b>45</b>	

**Specialized Knowledge (Workshop Practice, Industry Internship Modules, and Final Thesis)**

No.	Course's ID	Course name	Credits	Prerequisite
1	PRAC420607E	Practicing Accounting	2	
2	INTE421007E	Internship Project	2	

No.	Course's ID	Course name	Credits	Prerequisite
3	GRAT462107E	Final Thesis	6	
<b>Total</b>			<b>10</b>	

### B – Selective part:

#### Group and Branch Basis

No.	Course's ID	Course name	Credits	Note
<b>Choose two subjects in the below list: 4 credits</b>				
1	ORBE320106E	Organizational Behavior	2	
2	CUSM321006E	Customer Relationship Management	2	
3	DECO220407E	Digital Economy	2	
4	INBU220508E	International Business	2	
5	BCUL320506E	Corporate Culture	2	
6	BPLA121808E	Entrepreneur Planning	2	
7	INPA421008E	International Payment	2	
<b>Total</b>			<b>4</b>	

#### Specialized Knowledge

No.	Course's ID	Course name	Credits	Prerequisite
<b>Choose three elective subjects in the below list: 8 credits</b>				
1	SEMA430607E	Security Market	3	
2	ERPS431208E	Enterprise Resources Planning	3(2+1)	
3	ACBU331507E	Business English	3	
4	APAC330607E	Administrative and Public Accounting	3	PRAC230407E
5	BAAC331407E	Banking Accounting	3	PRAC230407E
6	FTMA430908E	Foreign Trade Management	3	
7	REEX321207E	Applied Excel in Accounting	2 (1+1)	PRAC230407E
8	REAC321307E	Applied Access in Accounting	2 (1+1)	PRAC230407E

#### 8.2.3 Interdisciplinary Knowledge:

Students can choose 6 interdisciplinary credits to replace specialized courses in the list below: (Students can choose subjects that are not from the recommended list based on the spirit of

support for future career development. Students should ask for more advice from the Advisory Board to make a suitable choice.)

No.	Course's ID	Course name	Credits	Note
1	PRMA330806E	Production Management	3	
2	PRAN331106E	Project Analysis and Evaluation	3	
3	TMAN431509E	Transportation Management	3	
4	DEMA431609E	Warehouse Management	3	
5	ELOG332509E	E-Logistics	3	
6	EMAR431108E	Digital Marketing	3	
<b>Total</b>			<b>18</b>	

### 9. TEACHING PLAN:

**Note:** Courses in Political Theory and Physical Education are not scheduled in fixed semesters. Students will register for these courses based on the class offerings of the university. Political Theory courses should be taken in the following sequence:

No.	Course's ID	Course name	Credits	Prerequisite
1.	LLCT130105E	Philosophy of Marxism and Leninism	3	Semester 1
2.	LLCT120205E	Political economics of Marxism and Leninism	2	LLCT130105E
3.	LLCT120405E	Scientific socialism	2	LLCT130105E
4.	LLCT120314E	Ho Chi Minh's ideology	2	LLCT130105E
5.	LLCT220514E	History of Vietnamese communist party	2	LLCT130105E, LLCT120205E, LLCT120405E, LLCT120314E
6.	GELA236939E	General Laws	<b>3</b>	
7.	PHED110513	Giáo dục thể chất 1 ( <i>Physical Education 1</i> )	1	
8.	<b>Giáo dục thể chất 2,3 (<i>Physical Education 2,3</i>)</b>		<b>2</b>	<b>Choose 2</b>
9.	FOOT112330	Bóng đá ( <i>Football</i> )	1	Non-accumulation
10.	VOLL112330	Bóng chuyền ( <i>Volleyball</i> )	1	Non-accumulation

11.	BASK112330	Bóng rổ ( <i>Basketball</i> )	1	Non-accumulation
12.	BADM112330	Cầu lông ( <i>Badminton</i> )	1	Non-accumulation
13.	TENN112330	Quần vợt ( <i>Tennis</i> )	1	Non-accumulation
14.	KARA112330	Không thủ đạo ( <i>Karate</i> )	1	Non-accumulation
15.	CHES112330	Cờ vua ( <i>Chess</i> )	1	Non-accumulation
16.	CHIN112330	Cờ tướng ( <i>Chinese Chess</i> )	1	Non-accumulation
17.	YOGA112330	Yoga ( <i>Yoga</i> )	1	Non-accumulation
18.	PICK112330	Pickleball	1	Non-accumulation
19.	<b>Total</b>		14	

**Semester 1:**

No.	Course's ID	Course name	Credits	Prerequisite	Term
1	INAC130107E	Introduction to Accounting	3 (2+1)		1
2	MATH132701E	Economic Mathematics 1	3		1
3	ACEN340535E	Academic English 1	4		1
4	ACEN340635E	Academic English 2	4		1
5	MIOF120207E	Microsoft Office	2 (1+1)		2
6	ECON240206E	Economics	4		2
7	LLCT130105E	Philosophy of Marxism and Leninism	3		2
<b>Total</b>			<b>23</b>		

**Semester 2:**

No .	Course's ID	Course name	Credits	Prerequisite	Term
1	GELA236939E	General Law	3		1
2	MATH132801E	Mathematical Economics 2	3	MATH132701E	1
3	BLAW230308E	Business Law	3	GELA236939E	2
4	FUMA230806E	Fundamental Management	3		1
5	APCM230307E	Applied Computing	3 (2+1)	MIOF120207	2
6	Choose 1 in the below list (2 credits)		2		2
	<i>PSBU220408E</i>	<i>Business Psychology</i>	2		
	<i>BCOM320106E</i>	<i>Business Communication</i>	2		
	<i>PRSK320705E</i>	<i>Presentation Skill</i>	2		
	<i>SYTH220491E</i>	<i>System Thinking</i>	2		
9	PHED110513	Giáo dục thể chất 1 ( <i>Physical Education 1</i> )	1		2
<b>Total</b>			<b>17</b>		

### Semester 3:

No.	Course's ID	Course name	Credits	Prerequisite	Term
1	PRAC230407E	Principles of Accounting	3		1
2	MATH132901E	Probability and Applied Statistics	3	MATH132801E	1
3	MAOP230706E	Mathematical Optimization	3	MATH132801E	1
4	Choose 1 selective course in the below list (2 credits) (GROUP A)		2		1
	<i>ORBE320106E</i>	<i>Organizational Behaviour</i>	2		
	<i>CUSM321006E</i>	<i>Customer Relationship Management</i>	2		
	<i>DECO220407E</i>	<i>Digital Economy</i>	2		

No.	Course's ID	Course name	Credits	Prerequisite	Term
5	RMET220310E	Research Methodology in Finance and Accounting	2		2
6	MAMA330906E	Marketing Management	3		2
7	TAPO330407E	Tax Policy	3	PRAC230407E	2
8	Choose 1 selective course in the below list (2 credits) (GROUP A)		2		2
	<i>INBU220508E</i>	<i>International Business</i>	2		
	<i>BCUL320506E</i>	<i>Corporate Culture</i>	2		
	<i>BPLA121808E</i>	<i>Entrepreneur Planning</i>	2		
	<i>INPA421008E</i>	<i>International Payment</i>	2		
9	LLCT120205E	Political Economics of Marxism and Leninism	2		1
10	LLCT120405E	Scientific socialism	2		2
<b>Total</b>			<b>25</b>		

#### Semester 4:

No.	Course's ID	Course name	Credits	Prerequisite	Term
1	FIAC330207E	Financial Accounting 1	3	PRAC230407	2
2	DANA230410E	Data Analysis in Finance and Accounting	3		1
3	COFI330307E	Corporate Finance 1	3		1
4	DIBA331210E	Digital Banking	3		2
5	PRAC420607E	Practicing Accounting	2		2
6	LLCT120314E	Ho Chi Minh's ideology	2		1
7	LLCT220514E	History of Vietnamese communist party	2		2
<b>Total</b>			<b>18</b>		

#### Semester 5:

No.	Course's ID	Course name	Credits	Prerequisite	Term
1	ADCF430307E	Corporate Finance 2	3	COFI330307E	1

No.	Course's ID	Course name	Credits	Prerequisite	Term
2	FIAC330907E	Financial Accounting 2	3	PRAC230407E	1
3	Choose 2 in the below list (5 credits)		5		1
	APAC330607E	<i>Administrative and Public Accounting</i>	3	PRAC230407E	
	BAAC331407E	<i>Banking Accounting</i>	3	PRAC230407E	
	REEX321207E	<i>Applied Excel in Accounting</i>	2(1+1)	PRAC230407E project-based course	
	REAC321307E	<i>Applied Access in Accounting</i>	2(1+1)	PRAC230407E project-based course	
5	COAC331607E	Cost Accounting	3	PRAC230407E	2
6	AUDI430207E	Auditing 1	3	PRAC230407E	2
7	INAC331007E	International Accounting	3		2
<b>Total</b>			<b>20</b>		

**Semester 6:**

No.	Course's ID	Course name	Credits	Prerequisite	Term
1	ADFA431807E	Advanced Financial Accounting	3	FIAC330907	1
2	ADAU430907E	Auditing 2	3	AUDI430207	1
3	FIAN331410E	Corporate Financial Analysis	3	PRAC230407	1
4	MAAC430507E	Managerial Accounting	3	COAC331607	2
5	ACSO430407E	Accounting Software	3 (2+1)	FIAC330207 Enterprise Linkage Course	2
6	FIAC430807E	Financial Statements Preparation	3	FIAC330207E	2
7	Major selective Group C. Choose 1 in the below list (3 credits)		3		2

No.	Course's ID	Course name	Credits	Prerequisite	Term
	ERPS431208E	Enterprise Resource Planning	3 (2+1)		
	ACBU331507E	Business English	3		
	SEMA430807E	Security Market	3		
	FTMA430908E	Foreign Trade Management	3		
<b>Total</b>			<b>21</b>		

#### Semester 7:

No.	Course's ID	Course name	Credits	Prerequisite	Term
1	INTE421007E	Internship Project	2	Third and fourth-year students	1 and 2
<b>Total</b>			<b>2</b>		

#### Semester 8:

No.	Course's ID	Course name	Credits	Prerequisite	Term
1	GRAT462107E	Final Thesis	6	Third and fourth-year students	1 and 2
<b>Total</b>			<b>6</b>		

### 13. BRIEF DESCRIPTION OF UNIT CONTENT AND UNIT VOLUME

#### Academic English 1

**Credits: 4**

*Prerequisite course(s): Communicative English 1*

*Corequisite course(s): Academic English 2*

*Previous course(s): N/A*

*Course Description:*

This is the first course of the Academic English series designed for students majoring in the areas other than English to achieve the intermediate level of English language proficiency (equivalent to B2.1 level of CEFR) in Speaking and Listening skills. The series aims to enhance students' English competence to deal with complex matters of everyday life in other countries, to exchange specific information and personal ideas with young people and adults who speak English, and to achieve a wider understanding of thoughts from people of other cultures. This course particularly provides students with the opportunities to understand the main ideas of complex oral English on quite abstract topics, including basic technical discussions in their fields of specialization. Students are asked to orally interact with a degree

of fluency that makes regular interactions with native English speakers quite possible with some strain. They are also prepared to orally produce clear, detailed texts on a limited range of subjects and explain a viewpoint on a topical issue giving the advantages and disadvantages of a few options. In addition, this course promotes students' development of presentation skills, teamwork ability, and learner autonomy by engaging them in various interactive activities.

*Textbooks:*

Kisslinger, E., & Baker, L. (2024). *Skillful 3 Listening and Speaking* (3<sup>rd</sup> ed.). Macmillan Education.

**Academic English 2**

**Credits: 4**

*Prerequisite course(s): Communicative English 2*

*Corequisite course(s): Academic English 1*

*Previous course(s): N/A*

*Course Description:*

This is the second course of the Academic English series designed for students majoring in the areas other than English to achieve the intermediate level of English language proficiency (equivalent to B2.1 level of CEFR) in Reading and Writing skills. The series aims to enhance students' English competence to deal with complex matters of everyday life in other countries, to exchange specific information and personal ideas with young people and adults who speak English, and to achieve a wider understanding of thoughts from people of other cultures. This course particularly provides students with the opportunities to understand the main ideas of complex English texts on quite abstract topics, including basic technical discussions in their fields of specialization. Students are asked to interact in written English with a degree of fluency that makes regular interactions with native English speakers quite possible with some strain. They are also prepared to produce clear, detailed written texts on a limited range of subjects and explain a viewpoint on a topical issue giving the advantages and disadvantages of a few options. In addition, this course promotes students' development of presentation skills, teamwork ability, and learner autonomy by engaging them in various interactive activities.

*Textbooks:*

Rogers, L., & Zemach, D. E. (2024). *Skillful 3 Reading and Writing* (3<sup>rd</sup> ed.). Macmillan Education.

**Introduction to Accounting**

**Credits: 03**

- *Allocation of learning time:* 3 (2, 2, 6)

- *Prerequisite:*

- *Summary of unit content:* This unit provides students with basic knowledge of Accounting Major and the necessary understanding of the Faculty and the university. Providing students with studying methodology at the undergraduate level and essential skills of learning and working that are required in the future.

**Economics**

**Credits: 04**

- *Allocation of learning time:* 4 (4, 0, 8)

- *Prerequisite:*
- *Summary of unit content:* The Economics subject provides students majoring in economics with fundamental theories to analyze the economic activity taking place in the market economy from a micro as well as a macro perspective. From there, students will have an overview of economic activities in the reality of a market economy under state management.

### **General law**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* The module equips students of all disciplines with the basic knowledge of the most basic theoretical knowledge about the law in general, the socialist state and its law in particular. It helps students to have the right awareness and views on the lines and policies of the Party and the laws of our State. At the same time, it equips students with basic knowledge about the Vietnamese legal system and a number of specific legal disciplines, helping students to better understand the law to be applied in real life.

### **Mathematical Economics 1**

**No. of units: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* Mathematical Economics 1 course provides the basic knowledge of matrix, determinant, linear equation system, vector space, quadratic form, differentiation of functions of one variable and many variables. This course also provides some applications in economics.

### **Mathematical Economics 2**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* The course includes knowledge of Total Differentials, Integration and Random Variables, Linear Difference Equations, Differential Equations and some applications in economics.

### **Applied Probabilities and Statistics**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* This module introduces the basic knowledge of probability theory and applied statistics, including: Random events, probability and probability formulas, random variables and probability distribution laws, sample theory, parameter estimation, hypothesis testing, regression and linear correlation.

### **System Thinking**

**Credits: 02**

- *Allocation of learning time:* 2 (2, 0, 4)

- *Prerequisite:*
- *Summary of unit content:* This course provides students with basic knowledge about systems, systematic methodologies, and creative thinking methods while forming in students the ability to reason and solve problems systematically, logically, and creatively.

### **Business Psychology**

**Credits: 02**

- *Allocation of learning time:* 2 (2, 0, 4)
- *Prerequisite:*
- *Summary of unit content:* Business Psychology will help students have basic knowledge to understand human psychology - the management object of the administrator, and customer psychology. The subject introduces the entire psychological life of the individual including: psychological processes, states and properties with its characteristics, laws and mechanisms to help students apply to the study of basic issues serving the organization of production and business; human resources management; financial management; Marketing; Good employee training for businesses.

### **Microsoft Office**

**Credits: 02**

- *Allocation of learning time:* 2 (1, 1, 4)
- *Prerequisite:*
- *Summary of unit content:* This module can provide the basic and advanced knowledge and skills in the field of office computing such as: word processing, creating and processing spreadsheets, creating presentation files. Students can apply the knowledge they have learned to proficiently use Microsoft Office software: Word, Excel and PowerPoint to design documents for their study, research and professional work. In addition, this module also equips students with soft skills such as teamwork and presentation of advanced issues.

### **Entrepreneur planning**

**Credits: 02**

- *Allocation of learning time:* 2 (2, 0, 4)
- *Prerequisite:*
- *Summary of unit content:* The Business Planning course introduces students to the concepts and models of entrepreneurship, guides students to identify start-up opportunities, evaluates the feasibility of a startup idea, and makes a business plan.

### **Principles of Accounting**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:* *Foundation of Economics*
- *Summary of unit content:* This course in Principles of Accounting helps students to develop an understanding of a range of theoretical and practical techniques used in accounting. It helps to develop skills that should enable them to participate more effectively and responsibly in today's business environment, to improve the

management of personal financial activities. Moreover, the course helps students to appreciate the importance of accountability in organizations and appreciate the use of accounting practice as a tool for efficient business management. In addition, this course prepares students for post-graduate and professional studies in accounting.

### **Fundamental Management**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* This course provides students a basic knowledge of business management, including basic functions of management (planning, organizing, leading, and controlling) and business environmental factors which affect the organization performance. Therefore, students will have the ability to analyze business environment factors of an organization and apply basic management tools to solve basic management problems.

### **Mathematical Optimization**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:* *Mathematical Economics 1, Mathematical Economics 2*
- *Summary of unit content:* This module provides students basic knowledge about linear programming problems. Students will know how to take real situations about linear models and use mathematical methods to solve and give optimal results. In addition, the module provides students methods to solve some problems with practical applications such as transport problems, synchronous production problems.

### **Research Methodology in Finance and Accounting**

**Credits: 02**

- *Allocation of learning time:* 2 (2, 0, 4)
- *Prerequisite:*
- *Summary of unit content:* The course can provide the basic knowledge about scientific research, thus students can be developed thinking, analyzing and evaluating skills. In addition, students also practice a specific study. At the end of the module, students can write a complete research proposal.

### **Data Analysis in Finance and Accounting**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:* *Research Methods*
- *Summary of unit content:* This course provides students the ability to implement a research when a research proposal is available. Implementation includes data collection, data analysis and writing the research results. The course also provides students with communication and teamwork skills.

### **Business Law**

**Credits: 03**

- *Allocation of learning time:* 3(3,0,6)
- *Prerequisite:* *General Law*

- *Summary of unit content:* The Economic Law module provides students with basic knowledge of the provisions of law in business. Students will be provided with legal concepts and terms about business law as well as business organization forms of Vietnamese citizens and foreigners who want to invest in business in Vietnam; contractual relationship; the institution of bankruptcy of the enterprise when the business is at a loss; agencies and how to resolve business disputes and requirements.

### **Marketing Management**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* Introducing modern business philosophies for practical implementation in the general market economy. Providing fundamental foundation concepts of Marketing Management. Helping students to learn how to analyze and select the potential markets of various fields. Understanding and implementing various marketing strategies through the main 4 tools of marketing mix: product, price, distribution, promotion.

### **Applied Computing**

**Credits: 02**

- *Allocation of learning time:* 2 (2, 0, 4)
- *Prerequisite:* Microsoft Office
- *Summary of unit content:* This course covers all basic and advanced knowledge and skills of computing for the office such as: creating text, editing and processing spreadsheets and creating presentation files. Students can use this knowledge to master their Microsoft Office (specializing in Excel, pivot table tool and VBA) skills so that they can design documents for studying, researching and professional purpose. In addition, this course also helps students with soft skills such as teamwork and advanced presentation skills.

### **Organizational Behavior**

**Credits: 02**

- *Allocation of learning time:* 2 (2, 0, 4)
- *Prerequisite:*
- *Summary of unit content:* The module provides a basic understanding of organizational behavior patterns, the factors that influence the behavior of individuals and groups within an organization, communication issues, leadership, structure and culture in an organization.

### **Corporate Culture**

**Credits: 02**

- *Allocation of learning time:* 2 (2, 0, 4)
- *Prerequisite:*
- *Summary of unit content:* This course provides students with knowledge of the formation, structure, types and importance of corporate culture in the process of corporate formation and development; theories and practical knowledge of culture as well as the deep aspects of corporate culture. With these, students can contribute to

building effective corporate culture for the corporations as a member or consultant of them.

**Business communication** **Credits: 02**

- *Allocation of learning time:* 2 (2, 0, 4)
- *Prerequisite:*
- *Summary of unit content:* The course provides students with the theoretical foundations of communication activities such as: concepts, roles and meanings of communication ... In addition, students will learn the principles of effective communication, and how to apply skills and techniques to communicate in real life, especially in business activities.

**International Payment** **Credits: 02**

- *Allocation of learning time:* 2 (2, 0, 4)
- *Prerequisite:*
- *Summary of unit content:* This module provides students to basic knowledge about world currency, exchange rate, foreign exchange market, foreign currency business operations on the foreign exchange market, how to issue and circulate payment instruments international standards and how to implement payment methods in commercial and service transactions.

**Digital Economy** **Credits: 02**

- *Allocation of learning time:* 2 (2, 0, 4)
- *Prerequisite:*
- *Summary of unit content:* This course provides students with basic knowledge about the digital economy and its characteristics such as the foundation of the digital economy and the components of the digital economy. In addition, this course also provides students with knowledge about some digital economy measurement tools provided by the World Bank, data and the situation of the digital economy of countries around the world and Vietnam. In addition, this course equips students with soft skills including teamwork skills and presentation skills.

**International Business** **Credits: 02**

- *Allocation of learning time:* 2 (2, 0, 4)
- *Prerequisite:*
- *Summary of unit content:* This unit provides students with basic knowledge of international business such as: general in international business; factors influencing international business; strategies, policies and aspects of international business; and the problems that managers face in a globalized environment. The knowledge is provided in a comprehensive, scientific, systematic, and up-to-date way to meet global business's day-to-day changes.

**Financial Accounting 1** **Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)

- *Prerequisite: Principles of Accounting*
- *Summary of unit content:* The main content of the module is to provide students knowledge about the organization of financial accounting in various types of businesses; Principles and methods of accounting for accounting objects in business activities such as assets, liabilities, and owners' equity, thereby making a balance sheet.

### **Financial Accounting 2**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite: Principles of Accounting*
- *Summary of unit content:* Financial Accounting 2 provides a more in-depth knowledge of financial accounting. In this course, students will study more complex business transactions or objects such as exchange rates, financial investments, leases, investment properties, provisions for payables, income taxes. At this level, students not only can apply the account system but also need to explain the economic nature of transactions, how accounting standards are handled in relation to legal regulations. other reason.

### **Financial Statements Preparation**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* This unit provides students with basic knowledge of organizing financial accounting in various types of enterprises; principles and accounting methods for accounting objects in production activities, cost calculation of products; foreign currency trading, capital construction; real estate investment; short-term and long-term financial investment, ... making and presenting financial statements to provide economic and financial information to those who need to use information of accounting units to make economic decisions.

### **Corporate Finance 1**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* This unit provides students with basic knowledge of financial issues in joint stock companies: key concepts and decisions in corporate finance; applying methods of calculating monetary values over time, methods of measuring profits and risks, methods of stock valuation ... for analysis and decision making on finance for enterprises. Besides, the module provides students with the knowledge and tools of analysis and valuation to make investment decisions, one of the three major corporate finance decisions.

### **Corporate Finance 2**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*

- *Summary of unit content:* This unit provides students with basic knowledge of financial issues in joint stock companies, including: decision on investment in liquid assets, determination of capital and cost of capital, a decision on corporate dividend policy, merger decision and acquisitions, decisions on financial risk management ... for analysis and decision making on finance for businesses. In addition, in order to properly analyze and make these decisions, the learner needs to incorporate the knowledge learned in Corporate Finance 1.

**Tax Policy:**

**Credits: 03**

- *Allocation of learning time:* 3 (2, 2, 6)
- *Prerequisite:*
- *Summary of unit content:* The Tax Policy module provides students with basic knowledge related to tax theory, the characteristics, properties and functions of taxes, the elements constituting a tax; help students understand, apply calculation and make declarations of some taxes payable in enterprises such as Import-Export Tax, Special Consumption Tax, Value Added Tax, Corporate Income Tax, Personal Income Tax.

**Foreign Trade Management**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* The course provides students with knowledge of foreign trade operations. Basic knowledge such as international trade conditions, major international payment methods, issues of vehicle rental and delivery of import and export goods will be systematically covered, scientific, complete and detailed. Knowledge related to foreign trade contracts, how to negotiate contracts, how to organize the implementation of foreign trade contracts as well as how to deal with arising situations related to foreign trade activities are also studied. . In addition, students also practice making international payment documents and customs operations for exported goods.

**Business English**

**Credits: 03**

- *Allocation of learning time:* 3(3,0,6)
- *Prerequisite:* English 1, 2, 3
- *Summary of unit content:* The module provides vocabulary specialized in economics (accounting, auditing, finance, banking, ..) for jobs that require English in working process. In addition, this module also provides students with writing and speaking skills and reading comprehension skills in the field of commerce.

**Accounting Software**

**Credits: 03**

- *Allocation of learning time:* 3 (2, 2, 6)
- *Prerequisite:*
- *Summary of unit content:* This unit provides for students with basic knowledge of organization of accounting in the enterprise and application skills of accounting software in the enterprise.

**Auditing 1****Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* This unit provides for students with basic knowledge of the nature, functions, objects, methods of auditing, types of audits, concepts and underlying procedures used in the preparation, implementation and completion of an audit of financial statements, organization audit work and audit apparatus in different types of audit.

**Auditing 2****Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* This module focuses on the application of the basic knowledge presented in Audit module 1 to the audit of items on the financial statements, including the application of auditing standards, review and evaluate the internal control system and to establish appropriate audit procedures for the items in the financial statements. In addition, the extension module presents other services provided by the auditing firm, as well as the internal and state audit activities.

**Cost Accounting****Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* This module demonstrates the role of managers and accountants in managing costs in an organization, and how cost accounting helps managers to plan and control costs. The information provided by the cost accountant is primarily provided for the management's decision-making and provides information for the preparation of financial statements. The content of this module includes basic knowledge of the nature, functions, contents and methods of cost accounting, cost classification, cost accounting and costing by 3 models: production cost accounting and costing according to actual costs; production cost accounting and product costing at actual cost in combination with estimated cost; production cost accounting and product costing by cost norms.

**Managerial Accounting****Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* This course provides basic information about the natures, objectives, tasks, content and methods of management accounting; basic knowledge of cost and price classification in management accounting. On that basis, we will develop costing methods, estimation methods, cost control, cost-volume-profit analysis as well as creating and providing appropriate information for the short-term and long-term decision-making process of the manager.

**Digital Banking****Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* This course provides students with knowledge about Digital Banking such as: Overview of digital banking; Basic operations of digital banking; Processes and methods of implementing digital products and services in banking; Risks in digital banking operations; Technologies applied in the management and operation of digital banking operations. After completing this course, students will know the actual operations of digital banking, thereby preparing well for future work.

### **Security Market**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* This module provides students basic knowledge about the securities market, market participants, and different kinds of financial instruments in the stock market such as stocks, bonds, and derivatives. Moreover, students will learn about the structure, operation, and trading of the securities market. Analysis and valuation are also mentioned in this module to help students in market forecast and deep understanding of this market.

### **Financial Analysis**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* The course provides students with in-depth knowledge of financial statement analysis such as: analysis content, analysis process, tools, and analysis techniques to deeply and broadly assess the financial situation of the enterprise through financial statements; students are also equipped with knowledge of forecasting financial statements of enterprises for the following years of operation as a basis for making decisions for business managers and subjects inside and outside the enterprise to effectively use information from the enterprise's financial statements to make decisions on investment, lending, management, customer consulting, etc.

### **Banking Accounting**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* This unit provides students with basic knowledge of Accounting professions in the banking sector. Help students to review the entire business of the bank. Students will know how to account for a number of banking operations such as: capital mobilization, credit, non-cash payment, fixed assets and labor tools, foreign currency trading. Improve the theoretical implementation and practical handling skills for students about banking accounting.

### **International Accounting**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*

- *Summary of unit content:* This unit provides students with basic knowledge of Implementing the modern American accounting system. Through this subject, students will have the opportunity to compare the Vietnamese accounting system with the US accounting system to draw on the learning problems for the development of Vietnamese accounting and help the students access specialized English.

### **Enterprise Resource Planning**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* The focus of this module is on illustrating procurement, production, and sales business by ERP systems. Students could use SWOT analysis on deploying ERP. This course will study the use of information technology for the formulation and implementation of strategy in the organization; Understand the most effective deployment method for a specific or popular ERP system. This course uses some ERP software to demonstrate and practice in order to have a deeper understanding of the systems.

### **Administrative and Public Accounting**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* This unit provides students with basic knowledge
- Organization of accounting work in non-business units: Accounting of fixed assets and capital construction costs; accounting for payment operations; accounting budget; accounting for revenues and expenditures; finalization of funding and financial reporting system.

### **Applied Excel in Accounting**

**Credits: 02**

- *Allocation of learning time:* 2 (2, 0, 4)
- *Prerequisite:*
- *Summary of unit content:* This unit provides students with basic skills of how to organize, analyze, evaluate data and control data in accounting, excel database organization, how to reflect economic operations arising in a database, make books and reports as prescribed by the Ministry of Finance as well as how to set Excel functions for each type of accounting books, reports, how to transfer accounting data from this period to the new accounting period. In addition, the module provides students the rules for recording books and reports in accordance with the regulations of the Ministry of Finance, general principles for formulating book forms, reports as well as excel tricks so that students can apply to set up the appropriate accounting report forms according to the requirements of enterprise management.

### **Applied Access in Accounting**

**Credits: 02**

- *Allocation of learning time:* 2 (2, 0, 4)
- *Prerequisite:*

- *Summary of unit content:* This unit provides students with basic skills of how to organize, analyze, evaluate data and control data in accounting, access database organization, how to reflect economic operations arising in a database, make books and reports as prescribed by the Ministry of Finance as well as how to set Access functions for each type of accounting books, reports, how to transfer accounting data from this period to the new accounting period. In addition, the module provides students the rules for recording books and reports in accordance with the regulations of the Ministry of Finance, general principles for formulating book forms, reports as well as access tricks so that students can apply to set up the appropriate accounting report forms according to the requirements of enterprise management.

### **Advanced Financial Accounting**

**Credits: 03**

- *Allocation of learning time:* 3 (3, 0, 6)
- *Prerequisite:*
- *Summary of unit content:* The module provides students majoring in accounting-auditing basic knowledge about accounting organization in construction and installation companies, and basic construction contractors, joint stock companies, and service companies. In addition, the module also provides students with knowledge about events arising after the closing date and instructs how to correct errors in accounting.

### **Practicing Accounting:**

**Credits: 02**

- *Allocation of learning time:* 2 (0, 2, 4)
- *Prerequisite:* Sophomore student
- *Summary of unit content:* Students sign up for a short internship at companies. The module helps students understand the organizational structure of an enterprise and describes the organizational structure of a business and its departments.

### **Internship Project**

**Credits: 02**

- *Allocation of learning time:* 2 (0, 2, 4)
- *Prerequisite:* Last year students
- *Summary of unit content:* Students choose one topic and participate in internships at the company under the lecturer's guidance by the Faculty assigned. The module helps students understand the organizational structure of an enterprise; describe the organizational structure of a business and its departments; know how to present and make a complete graduate internship report.

### **Final Thesis**

**Credits: 06**

- *Allocation of learning time:* 6 (0, 6, 12)
- *Prerequisite:*
- *Summary of unit content:* Students choose topics and participate in internships at the company under the guidance of the lecturer by the Faculty assigned. Graduation theses are applied research topics to solve a specific accounting, financial problem related to the field of study chosen by the student or as instructed by the instructor;

provide for students with the skills to apply the knowledge they have learned to solve a problem related to the specific field of study in practice.

#### **14. MATERIALS FOR STUDYING:**

According to the regulations of the Ministry of Education and Training

##### **14.1 The laboratories and critical laboratory equipment systems:**

- Computer rooms are installed with training programs for training needs (Eviews, SPSS, ERP, Fast accounting, Misa accounting software, ...)

##### **14.2 Library, Web site:**

- Library of HCMUTE: <http://thuvien.hcmute.edu.vn/>
- Faculty of Economics, HCMUTE: <http://www.fe.hcmute.edu.vn/>
- Library of Vietnam National University Ho Chi Minh City: [www.vnulib.edu.vn](http://www.vnulib.edu.vn)
- Library of University of Economics Ho Chi Minh City: [www.lib.ueh.edu.vn](http://www.lib.ueh.edu.vn)
- Library of National Economics University: [www.lic.neu.edu.vn](http://www.lic.neu.edu.vn)
- Journal Of Technical Education Science: [www.tapchikhgdkt.hcmute.edu.vn](http://www.tapchikhgdkt.hcmute.edu.vn)
- Journal of Economics and Development: <https://ktpt.neu.edu.vn/>
- Journal of Science: [www.tckh.ou.edu.vn](http://www.tckh.ou.edu.vn)
- The Saigon Times: [www.thesaigontimes.vn](http://www.thesaigontimes.vn)
- Law Library: <http://thuvienphapluat.vn/>
- Legal documents: <http://www.vanbanphapluat.com/>
- Vietnam Accounting Association: [www.vaa-hcmc.org.vn/](http://www.vaa-hcmc.org.vn/)
- Journal of Accountancy: [www.tapchiketoan.com/](http://www.tapchiketoan.com/)
- Vietnam Practice Auditing Association: [www.vacpa.org.vn/](http://www.vacpa.org.vn/)
- The State Bank of Vietnam: [www.sbv.gov.vn/](http://www.sbv.gov.vn/)

#### **15. Program Implementation Guidelines**

The training program is implemented in accordance with the current regulations for full-time university-level credit-based training, as stipulated by the Ministry of Education and Training and Ho Chi Minh City University of Technology and Education.

The specified hours are calculated as follows:

- 1 credit = 15 hours of theoretical lectures or in-class discussions
- 1 credit = 30 - 45 hours of laboratory work or practical exercises
- 1 credit = 30 hours of self-study
- 1 credit = 45 - 90 hours of on-site internship
- 1 credit = 45 - 60 hours for project work or graduation thesis

The total hours for a course must be a multiple of 15.

Political Theory Knowledge: Implemented according to the regulations of the Ministry of Education and Training.

**Foreign Language Knowledge:** The foreign language output standard is determined by the university's Science and Training Council at the beginning of each admission cohort. Throughout their studies, the university will monitor the students' foreign language proficiency development each academic year to decide the number of credits for courses that students are allowed to register for in a semester. Students can self-study or register for the foreign language proficiency development program according to the university's plan.

**Physical Education Knowledge:** Implemented according to the regulations of the Ministry of Education and Training. For Physical Education 2 and 3, students can select from the course catalog when registering for modules.

**National Defense Education Knowledge:** Implemented according to the regulations of the Ministry of Education and Training. Students accumulate credits and are granted a certificate after completing the requirements of the module.

**Elective Social Sciences and Humanities Knowledge:** Students select 2 courses, equivalent to 4 credits, from the course catalog when registering for modules.

**Elective Foundational Major Knowledge:** Students select 2 courses, equivalent to 6 credits, from the course catalog when registering for modules.

**Elective Specialized Major Knowledge:** Students select 2 courses, equivalent to 6 credits, from the course catalog when registering for modules.

The remaining knowledge blocks are arranged into 8 semesters as presented in section 8.

**VICE PRESIDENT**

**DEAN OF FACULTY  
OF INTERNATIONAL EDUCATION**

**Dr. Quach Thanh Hai**

**Assoc. Prof. Dr. Truong Dinh Nhon**