

PROGRAMME SPECIFICATION

(Decision No 441/QĐ-ĐNT, 30/11/2021..

By the President of Ho Chi Minh City University of Foreign Languages - Information Technology)

- 1. Program title: Bachelor of Accounting**
- 2. Name of the final award: Bachelor of Arts in Accounting**
- 3. Program code: 7340301**
- 4. Awarding institution:** Ho Chi Minh City University of Foreign Languages - Information Technology
- 5. Teaching institution:** Faculty of Economics and Finance – Ho Chi Minh City University of Foreign Languages - Information Technology
- 6. Entry requirements:** Applicants who graduated from high school or equivalent, and satisfy additional admission requirements of Ho Chi Minh City University of Foreign Languages - Information Technology
- 7. Delivery mode:** Full time
- 8. Instruction languages:** English and Vietnamese
- 9. Number of concentrations:** 01

10. Mission, Vision, Objective and Core Values:

MISSION

HUFLIT define its central purpose as educating eager learners to become citizens who can adapt to continuous requirements of the labor market, are aware of self-development, are knowledgeable, and possess necessary professional skills, especially foreign languages and information technology skills through hands-on experience.

VISION

By 2030, HUFLIT will become one of Viet Nam's leading universities in training various majors using two strategic tools – foreign languages and information technology – to enhance students' professional knowledge and skills.

OBJECTIVE

To develop HUFLIT into a multi-major university which meets demand of educating high quality human resource who are competent to integrate in regional and international workforce.

CORE VALUES

SOLIDARITY – COOPERATION - DISCIPLINE - QUALITY – GROWTH

11. Mission and vision of the faculty:

MISSION:

The faculty aims to provide knowledge, train professional skills and construct life-long learning awareness for students major in Finance – Banking and Accounting. We work towards a sustainable faculty and contribute our parts in enhancing the educational reputation of Ho Chi Minh City University of Foreign Languages - Information Technology.

VISION:

By 2030, the Faculty of Economics and Finance will become a highly qualified training institution in Finance, Banking, Accounting and Auditing domains among the top 20 Universities in Vietnam. We equip the future workforce with intensive professional capabilities, proficient English skills, and optimal job-applications of information technology.

12. Program Objectives (PO):

General objectives:

To develop high quality human resources who possess general understanding about the economy and society, in-dept knowledge in Accounting, Auditing and Taxation, ethical qualities, flexibility and adaptability to demands from the Forth Industrial Revolution in Accounting and Auditing.

Specific objectives:

A bachelor graduate in Accounting will possess the following qualities and capabilities:

Knowledge:

- Comprehensive knowledge about economics, society and management (PO1)
- In-dept knowledge about accounting, auditing and taxation (PO2)

Skills:

- All necessary capabilities to optimally apply the acquired knowledge in performing job-related activities and managing professional tasks, specifically: applicable skills in information technology, English proficiency in communication and major-related processes, as well as team-work skills (PLO3)

Autonomy and Individual responsibility:

- Competent reasoning ability, independent and creative work morale, self-fulfillment awareness to adapt to disruptive job environment, and willingness to perform social responsibilities (PO4)

13. Program Learning Outcome (PLO):

A bachelor graduate in accounting will be able to / possess awareness to:

PLO1: Apply fundamental knowledge about economics, administration and legislation.

PLO2: Apply knowledge about accounting, auditing and taxation.

PLO3: Evaluate business financial issues.

PLO4: Organize and implement accounting function in organizations.

PLO5: Effectively construct, operate and perform in teams.

PLO6: Effectively present and communicate regarding accounting and financial matters.

PLO7: Proficiently use of English in general communication as well as in accounting and finance.

PLO8: Apply information technology in accounting and financial domains.

PLO9: Perform social and job responsibilities, construct life-long learning attitude.

PLO10: Conform to legislation and work ethics standards.

14. Teaching strategies:

The course is implemented based on learner-centered approach, employing various methods such as activity-based, cooperative, and independent learning. In addition, certain subjects or semester will also be diversified with multiple activities including but not limited to case study research, guest speaker seminars, mentoring, fieldtrips...to enhance students' learning experience. Besides, bilingual education and interaction with e-learning platforms (Moodle, Microsoft teams, Zoom...) will also contribute towards this program's learning outcomes.

15. Assessment strategies:

Depending on each subject's learning outcomes and its specific nature, students will be assessed using one or more of the following methods: in-class participation, work assignment, oral presentation or oral exam, performance test, written exam, multiple-choice exam, written report, peer assessment, graduation report/thesis, project-based assessment...

16. Career opportunities:

Graduates from the program can work in accounting and/or finance divisions in a variety of organizations such as accounting and auditing companies, banks or financial institutions, government bodies in relevant fields, educational establishments...

Upon completion of this program, students can also pursue post-graduate programs in finance, banking, accounting, auditing, business administration...or follow self-employment paths such as financial consultancy, real-estate investment, asset appraisal... with legitimate professional licenses (if required).

17. Program structure / Curriculum map:

Number	Knowledge blocks		Number of credits			Notes
			Compulsory	Elective	Total	
1	General education	Philosophy - Politics	11		11	
		English	20		20	
		Economics – Sociology	07		07	
		Mathematics – Informatics	12		12	
2	Professional education	Foundation subjects	17		17	
		Core subjects	46	6	46	
		Supplementary subjects	9	12	21	
		Internship and Graduation thesis		06	06	

18. Tentative program schedule:

Year	Semester	Course code	Course title	Number of credits	
1	1	1010484	Basic English 1	4	
		2020013	Microeconomics	3	
		1010343	Managerial Science	3	
		1010443	Philosophy of Marxism-Leninism	3	
		2010302	Study skills (Accounting)	2	
		2022293	Applied Mathematics	3	
	2	2	1010494	Basic English 2	4
			1010122	Fundamentals of Laws in Vietnam	2
			2020023	Macroeconomics	3
			2020043	Principles of Accounting	3
			1010083	General Informatics	3
			1010452	Political economics of Marxism-Leninism	2
			2022313	Applied statistics	3
			2	3	1010092
2022403	Corporate finance	3			
2010263	English for Accounting & Auditing 1	3			
2011063	Scientific Research Methods	3			
2022303	Applied econometrics	3			
2022013	Financial Accounting 1	3			
4	4	1010462		Scientific socialism	2
		2010273		English for Accounting & Auditing 2	3
		2022523		Tax and tax declaration	3
		2022023		Financial Accounting 2	3
		2020052		Economic Laws	2
		2022113		Business operating Analysis	3
5	5	2010283		English for Finance & Banking 1	3
		1010472		History of the Vietnam Communist Party	2
				Select 2/4 subjects	
		2011113		Excel accounting	3
		2011123		Data Visualization	3
	2021013	Money and Financial markets		3	

		2021103	International payments	3
3	6	2010293	English for Finance & Banking 2	3
		2022053	Costs accounting	3
		2022033	Financial Accounting 3	3
		2022103	Management Accounting	3
		2022533	State management of accounting	3
		2022083	Internal Control	3
	7	2022373	International Accounting	3
		2022043	Financial accounting 4	3
		2021253	Basic auditing	3
		2022123	Accounting Information System	3
		2022203	Public accounting	3
		2022133	Accounting Software	3
	8	2022262	Thực hành nghề nghiệp	2
		2021113	Banking Accounting	3
			Select 2/4 subjects	
		2022433	Project Appraisal	3
		2022443	Real Estate investment	3
2022323		Asset appraisal	3	
3.5	9	2041012	Internship	2
		2022453	Entrepreneurship	3
		2041026	Graduation thesis	6
		2022543	International Financial Reporting Standard 2	
		2022553	Consolidated financial statement	

19. Course description:

Course code	Course title	Course description
1010484	Basic English 1	This course provides students with basic communication English skills (Listening – Speaking – Reading – Writing).
2020013	Microeconomics	This course provides students with knowledge about fundamental microeconomic issues and market mechanism.
1010343	Managerial Science	This course provides students with overall understanding about administration in organizations.
1010443	Philosophy of Marxism-Leninism	This course provides students with knowledge about dialectical materialism in examining human society and cognition.
2010302	Study skills (Accounting)	This course provides students with understanding about this program's features, helps develop necessary skills during the program.
2022293	Applied Mathematics	This course teaches students how to apply mathematical knowledge in analyzing and resolving practical issues in the economy.
1010494	Basic English 2	This course provides students with pre-intermediate communication English skills (Listening – Speaking – Reading – Writing).
1010122	Fundamentals of Laws in Vietnam	This course provides students with basic knowledge about laws and the government.
2020023	Macroeconomics	This course provides students with macroeconomic theories, constructing comprehensive understanding about national and global macroeconomic issues.
2020043	Principles of Accounting	This course provides students with fundamental knowledge and skills in accounting.

1010083	General Informatics	This course provides students with computer knowledge and skills of using Windows for word-related tasks.
1010452	Political economics of Marxism-Leninism	This course provides students with scientific arguments which are foundations for establishing government's policies, development strategies and regulations.
2022313	Applied statistics	This course provides students with basic knowledge about statistical methods used in collecting and processing data on which decision-making process can be based.
1010092	Ideology of Ho Chi Minh	This course provides students with overall understanding about Ho Chi Minh perspectives regarding the Party and Government ideology.
2022403	Corporate finance	This course provides students with basic knowledge and skills to examine corporate finance matters such as: future cash flows, risk evaluation, financial analysis...
2010263	English for Accounting & Auditing 1	This course provides students applicable English skills (Listening – Speaking – Reading – Writing) in Accounting and Auditing field.
2011063	Scientific Research Methods	This course equips students with scientific research skills and its application in business research. Students will learn about research procedure, how to construct research processes, collect and process data...
2022303	Applied econometrics	This course provides students with knowledge about regression and application of algorithms / functions in data processing.
2022013	Financial Accounting 1	In this course, students will learn how to do common accounting practices about cash, inventory, fixed assets, payroll...and organize accounting function in companies.
1010462	Scientific socialism	This course provides students with systematic knowledge and theoretical basis to understand the development and application of socialism in Vietnam.
2010273	English for Accounting & Auditing 2	This course provides students applicable yet more advanced English skills (Listening – Speaking – Reading – Writing) in Accounting and Auditing field.
2022523	Tax and tax declaration	This course provides students with knowledge about Vietnam's taxation system: nature and characteristics, application scope, calculations and declaration...
2022023	Financial Accounting 2	This course provides students with intensive knowledge about corporate accounting for accounts payable, equity, sales, and income summary.
2020052	Economic Laws	This course provides students with knowledge about company types in Vietnam, laws governing business entities, core contents in economic contracts...
2022113	Business operating Analysis	This course equips students with knowledge about analyzing corporate operation to gain overall assessment, identify causes underpinning performance and suggest plausible solutions.
2010283	English for Finance & Banking 1	This course provides students applicable English skills (Listening – Speaking – Reading – Writing) in Finance and Banking field.
1010472	History of the Vietnam Communist Party	This course provides students with knowledge about the establishment, historical mission, organization and direction of the Party.

2011113	Excel accounting	This course guides students in how to apply excel into accounting, to relate accounting documents, books and reports via excel functions and present results accordingly.
2011123	Data Visualization	This course provides students with knowledge about data visualization, its general principles and its application on Power BI.
2021013	Money and Financial markets	This course provides students with overall knowledge about money, central banks, financial markets and related concepts.
2021103	International payments	This course provides students with knowledge about international trade transactions and financing, international payments methods, their relevant practices and regulations.
2010293	English for Finance & Banking 2	This course provides students applicable yet more advanced English skills (Listening – Speaking – Reading – Writing) in Finance and Banking field.
2022053	Costs accounting	This course provides necessary knowledge and skills in organizing accounting systems to account for production expenses and product cost in different business models.
2022033	Financial Accounting 3	This course equips students with overall understanding about corporate accounting in different fields such as real estates, financial investments, construction, agriculture...
2022103	Management Accounting	This course enhances students' abilities in decision making via management accounting: selecting and analyzing necessary data, evaluating short- and long-term investment performances, applying multiple approaches in cost accounting, composing budget plans...
2022533	State management of accounting	This course provides the government's legislations and regulations related to accounting and how to adaptably apply them in practice.
2022083	Internal Control	This course provides students with knowledge about how to prevent frauds, minimize mistakes, enhance performance of and compliance to established procedures in procurement, cash collecting and imbursement, sales, payroll accounting...
2022373	International Accounting	This course provides students with fundamental knowledge about Generally Accepted Accounting Principles of the US and International Financial Reporting Standards.
2022043	Financial accounting 4	This course provides students with overall knowledge about accounting vouchers, account structure, books and financial reports.
2021253	Basic auditing	This course provides students with fundamental knowledge about auditing: determining whether records are true and fair, identifying scopes for improvement and possible measures.
2022123	Accounting Information System	This course helps students understand the principles and functions of each division as well as the roles of internal control system. Students can then design, organize and operate accounting systems in a business entity.
2022203	Public accounting	This course provides students with fundamental knowledge about managing and utilizing resources in public entities, collecting and providing useful information for stake holders together with relevant principles and requirements.
2022133	Accounting Software	This course present basic concepts about accounting software, its shared procedures and how to utilize it in business transactions and operation.
2021082	Professional practice	Via this course, student can gain hand-on experiences in workplace, then compare between learnt theories and reality regarding major-related job processes.

2021113	Banking Accounting	This course provides students with fundamental knowledge about the organization and implement of accounting function in banks, as well as how to account for banking transactions...
2022433	Project Appraisal	This course provides students with knowledge about Project Appraisal including methods, criteria and necessary tools.
2022443	Real Estate investment	This course provides students with knowledge about Vietnam's real estate market, related government regulations as well as skills in evaluating properties and negotiating during real Estate transactions.
2022323	Asset appraisal	This course provides students with knowledge about asset appraisal such as criteria and approaches, determining factors, practicing standards and principles...
2021163	Financial investment	This course provides students with fundamental knowledge about identifying and evaluating investments in terms of risks and expected returns.
2041012	Internship	This course provides students with hand-on experiences at economic entities, then students can accumulate expertise, skills, in-sights and professional code of conduct.
2022453	Entrepreneurship	This course provides students with understanding about necessary conditions to successfully establish and operate a business, as well as plan for or modify business ideas according to changes in the economy and regulation.
2041026	Graduation thesis	Students will utilize learnt knowledge and skills to work on a research topic then defense it. This will enhance student' capability regarding performing accounting, auditing and taxation functions in organizations. Then, students can compare between theories and reality, identify causes and effects, suggest solutions...for the issues examined.
2022543	International Financial Reporting Standard 2	This course provides students with intensive knowledge about international financial reporting, in particular, international principles in preparing and presenting financial reports.
2022553	Consolidated financial statement	This course provides students with fundamental knowledge about preparing consolidated financial statements for corporations with focus on financial status, income and cashflows. Based on these, internal and external stakeholders are able to make informed decisions.