

**TRAINING PROGRAM OF ACCOUNTING**

*(Issued together with Decision No.....: /QĐ-ĐHTĐ..... by Rector of Tay Do University)*

**A. GENERAL INFORMATION**

1. Name of training program (English name):	Accounting
2. Degree:	Undergraduate
3. Training codes:	7340301
4. Admission candidates:	<p>Following the current University Admission Regulations of the Ministry of Education and Training and Tay Do University, Vietnamese citizens who meet the following conditions are eligible to register for admission:</p> <ul style="list-style-type: none"> <li>- Having a high school Diploma or equivalent under the regulations of the Ministry of Education and Training;</li> <li>- Be healthy enough to study and work according to current regulations of the Ministry of Health, Education and Training;</li> <li>- Submit all documents and registration fees in full and on time according to the regulations of the Ministry of Education and Training.</li> </ul>
5. Training time:	3.5 years (3 semesters/year)
6. Training form:	Full-time
7. Required credits:	130 credits (not included physical education and national defense education)
8. Scale	Nationwide enrollment
9. Diploma:	Bachelor of Accounting
10. Working position:	<p>Students who graduate with a degree in accounting can assume positions such as: Financial Accountant, Management Accountant, and Financial Analyst in various enterprises, credit institutions, and different government agencies, etc. Auditor in independent auditing firms, state auditor or internal auditor. Financial Assistant in manufacturing and business enterprises, financial organizations (both banks and non-banks), and other institutions. Chief Accountant or individuals with the potential to transition to Chief Financial Officer (CFO) or other high-level positions within an organization.</p>
11. Possibility for further education:	<b>Able to self-study</b> , self-research, enrich knowledge, and professional and soft skills.

	<b>Ability to study</b> other bachelor's degrees or continue learning postgraduate programs in the country and abroad according to regulations.
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## **B. TRAINING OBJECTIVE AND LEARNING OUTCOMES**

### **I. Training Objectives**

#### **1. General objectives**

The Bachelor of Accounting program aims to develop graduates with strong political integrity, ethical standards, and good health. These graduates are socially responsible and possess a solid foundation in economic, political, and social knowledge. They have in-depth expertise and skills in accounting, including the ability to design and manage accounting systems within accounting units. Additionally, they demonstrate independent thinking, research capabilities, and the creative application of acquired knowledge in practical activities.

#### **2. Specific objectives**

The Bachelor of Accounting program is designed with the aim of training graduates who possess the following abilities:

G1. Understand the fundamental knowledge of Marxism-Leninism, the revolutionary path of the Communist Party of Vietnam, the ideology of Ho Chi Minh, and the laws of nature and society.

G2. Understand and master the fundamental principles and basic rules, as well as the legal framework related to accounting, auditing, current taxation, and the reconciliation of Vietnamese accounting and international accounting.

G3. Know how to apply the organization of accounting work, including organizing and establishing the accounting system, applying accounting methods, managing accounting documents, setting up the accounting chart of accounts, developing an internal control system, and providing information through accounting reports.

G4. Possess the ability to work independently and proficiently handle practical aspects of accounting, including various processes related to production and business, such as cash accounting, raw materials, fixed assets, payroll, taxation, payments, cost determination, consumption, business results determination, and profit distribution.

G5. Possess the ability to prepare and analyze financial reports, management accounting reports, and tax reports.

G6. Understand the concepts of auditing, the auditing procedures for various items on financial statements during the audit execution phase, and the issuance of audit reports.

G7. Possess the ability to practice and proficiently use accounting software, and students can quickly familiarize themselves with any other accounting software because they are equipped with fundamental knowledge of the operating principles of accounting software and have the ability to use basic and specialized accounting terminology in English.

G8. Possess the ability to work independently and collaborate effectively in a team when assigned tasks, and adapt well in a changing environment.

G9. Possess the ability for self-learning, independent research, experiential learning, and soft skills to self-develop professionally, innovate in solving practical issues, and lead entrepreneurship.

## II. Learning outcomes:

### 1.1. Knowledges:

<b>Learning outcomes</b>	<b>Description</b>
<b>LO1</b>	Systematically grasp the fundamental knowledge of politics, basic principles, natural and social laws, legal knowledge, and the environment for application in learning and research in the field of economics.
<b>LO2</b>	Proficiently utilize foreign languages and computer software in the field of accounting.
<b>LO3</b>	Proficiently grasp specialized knowledge in accounting, auditing, taxation, and other fields such as finance and management.
<b>LO4</b>	Execute data processing and analyze relevant data in the field, proficiently using economic computer software within the organization (economic organizations, credit institutions, government agencies, etc.)
<b>LO5</b>	Understand the processes, methods of consolidation, and preparation of accounting and tax reports to provide information to relevant parties (management, tax authorities, investors, banks, etc.)

### 1.2. Skills

#### 2.2.1 Professional skills

<b>Learning outcomes</b>	<b>Description</b>
<b>LO6</b>	Understanding how to establish a management accounting information system and apply relevant tools for analysis and synthesis of reports to serve management.
<b>LO7</b>	Organizing, executing, consolidating, and analyzing accounting tasks within the unit, including creating accounting documents, recording accounting ledgers, preparing and analyzing financial reports, and tax reports, etc
<b>LO8</b>	Applying auditing knowledge to audit monetary items, accounts receivable, revenue, expenses, inventory, etc., in financial statements.
<b>LO9</b>	Utilize statistical tools and basic quantitative analysis techniques within specialized fields to conduct research and apply practical solutions within organizations. Lead, initiate startups, and create employment opportunities for oneself and others.

### 2.2.2 Soft skills

Learning outcomes	Description
<b>LO10</b>	Effectively apply soft skills (communication, teamwork, writing, reading, and presentation) to practical accounting and auditing work within business organizations.
<b>LO11</b>	Effectively utilize Level 3/6 foreign language proficiency according to the Vietnamese Framework of Language Proficiency (equivalent to a TOEIC score of $\geq 450$ ) and computer skills equivalent to the Advanced Level of the Standard for Using Information Technology.

### 2.3 Level of autonomy and responsibilities

Learning outcomes	Description
<b>LO12</b>	Possesses good moral qualities; demonstrates full awareness and absolute adherence to professional ethics; exhibits a sense of civic responsibility.
<b>LO13</b>	Strong adaptability in dynamic environments, flexibility under various conditions, and versatility in diverse circumstances.
<b>LO14</b>	Understanding the role of accountants as controllers of financial resources within organizations; assisting units in operating efficiently.
<b>LO15</b>	Possesses an ambitious spirit, a willingness to learn, enhances professional skills, has the ability to self-direct and make professional conclusions, and defends personal viewpoints.

### III. The content of studying program (name and credit for each subject): 141 credits

<b>Total credits</b>		<b>141</b>
<b>1</b>	<b>General knowledge</b>	<b>42</b>
<b>2</b>	<b>Professional knowledge</b>	<b>87</b>
	- Foundational knowledge	30
	- Compulsory knowledge	38
	- Optional knowledge	19
<b>3</b>	<b>Graduation</b>	<b>12</b>
	- Graduation Internship - Graduation thesis (or do the minor graduated thesis and study 02 alternative subjects)	12

#### 1. General Knowledge: 42 credits

Number	Code	Subject	Credits	Note
1	0301001769	Philosophy of Marxism and Leninism	3	
2	0301001825	Political Economics of Marxism and Leninism	2	
3	0301001826	Scientific Socialism	2	
4	0301001827	Vietnam Communist Party History	2	
5	0301000665	Ho Chi Minh Ideology	2	
6	0301000946	English 1	4	
7	0301000947	English 2	4	
8	0301001673	Basic Informatics	3	
9	0301000667	Fundamentals of Law	2	
10	0301000668	Advanced Mathematics	4	
11	0301000673	Probability & Statistics	3	
12	0301001035	Physical Education 1 - Volleyball**	1	
13	0301001036	Physical Education 1 - Football**		
14	0301001037	Physical Education 1 - Badminton**		
15	0301000660	Physical Education 2 - Volleyball**	1	
16	0301001038	Physical Education 2 - Football**		
17	0301001039	Physical Education 2 - Badminton**		
18	0301001030	Physical Education 3 - Volleyball**	1	
19	0301000661	Physical Education 3 - Football**		
20	0301000662	Physical Education 3 - Badminton**		
21	0301000650	National Defense and Security Education**	8	

## 2. Professional knowledge: 87 credits

Number	Code	Subject	Credits	Note
<b>1. General knowledge</b>			<b>30</b>	
1	0301000292	Economic law	2	
2	0301001592	Research methods in Accounting	2	
3	0301000236	Microeconomics	3	
4	0301000898	Macroeconomics	3	
5	0301000367	Accounting Principles	3	
6	0301002530	Econometrics	3	
7	0301000370	Principles of Economic Statistics	3	
8	0301000447	Basic Management	3	
9	0301000572	Mathematics for Economics	2	
10	0301000460	Financial Management	3	
11	0301000301	Financial and monetary theory	3	
<b>2. Compulsory Knowledge</b>			<b>38</b>	

<b>Number</b>	<b>Code</b>	<b>Subject</b>	<b>Credits</b>	<b>Note</b>
1	0301000546	Specialized English for Accounting	3	
2	0301000190	Governmental Accounting	3	
3	0301000197	Financial Accounting 1	3	
4	0301000198	Financial Accounting 2	3	
5	0301000189	Cost Accounting	3	
6	0301000221	Auditing 1	3	
7	0301000195	Managerial Accounting	3	
8	0301000194	Bank Accounting	3	
9	0301000531	Taxes and tax declaration	3	
10	0301001265	Financial Analysis	2	
11	0301001989	Computerized Accounting	3	
12	0301001990	Accounting in Practice and Tax Reporting	6	
<b>3. Optional Knowledge</b> <i>(Choose 19 credits of the following subjects)</i>			<b>19</b>	
1	0301000157	Business Communication	2	
2	0301000534	Electronic Commerce	2	
3	0301000308	Basic Marketing	2	
4	0301000566	Organization of Accounting	2	
5	0301000482	Corporate Finance	2	
6	0301000233	International Economics	2	
7	0301000296	Principles of Insurance	2	
8	0301000493	International payments	2	
9	0301002073	Personal Financial Management	2	
10	0301000087	Accounting Ethics	2	
11	0301002074	Law of Accounting	2	
12	0301001981	Business startup	2	
13	0301000196	International Accounting	3	
14	0301000340	Commercial Bank Operations 1	3	
15	0301000342	Foreign trade operations	3	
16	0301002076	Accounting Information Systems	3	
17	0301002077	Accounting Software	3	
18	0301002078	Excel for Accounting	3	
19	0301002079	Tax Accounting	3	
20	0301000192	Accounting for Service Businesses	3	
21	0301000199	Accounting for Construction and Investment Projects	2	
22	0301000222	Auditing 2	2	
23	0301000274	Business Financial Modeling	2	
24	0301000394	Investment Project Establishment and Appraisal	3	
25	0301000499	Financial market	3	
26	0301000392	Business Operations Analysis	2	

### 3. Graduation: 12 credits

Number	Code	Subject	Credits	Note
<b>1. Graduation Internship:</b>			<b>12</b>	
1		Internship	4	
2		Minor graduated thesis	4	
3		Alternative subjects ( <i>choose TWO subjects of the optional knowledge subjects</i> )	4	
<b>2. Graduation thesis:</b>			<b>12</b>	
1		Internship	4	
2		Graduation thesis	8	

**Note:** \*\* Scores are not calculated to cumulative GPA.