

**MINISTRY OF EDUCATION & TRAINING**  
**HCMC UNIVERSITY OF TECHNOLOGY AND EDUCATION**  
**Faculty of Economics**

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## **UNDERGRADUATE PROGRAMME**

- 1. Programme Title:** Accounting
- 2. Awarding Institution:** HCMC University of Technology and Education
- 3. Programme Code:** 52340301
- 4. Training Time:** 4 years
- 5. Type of Study:** Full-time
- 6. Admission Requirements**

There are 3 options for high school students to enroll in the AP: direct admission (with students who acquired rewards for study); Academic Records; or National High School Graduation Exam scores to ensure their ability to study university-level knowledge. There are 4 Subject Combinations taken into account in admission assessment: Combination A0 (Math, Physics, Chemistry), Combination A1 (Math, Physics, English), Combination D1 (Math, Literature, English) and Combination D9 (Math, English, Natural Science). The entry standard for the AP in the 2021-2022 academic year is 24.75 (A0) and 25.25 (A1, D1, D9) points, which are all good scores for high school students. With such foundations, it can be ensured that new students can study well and attain the Expected Learning Outcomes (ELOs) of the AP. For example, ELO1 (accounting knowledge), ELO6 (multilingual communication skills) need students with a good background in Math and English. Furthermore, new students are assessed English level so that they can set a suitable study plan to improve their English skills to achieve the outcome standard of 550 points in TOEIC

### **7. Accounting Programme (AP) Objectives and ELOs**

**Table 7.1: Alignment between the AP objectives with FE and HCMUTE’s vision and mission**

<b>AP objectives</b>	<b>Degree of alignment</b>	<b>FE’s vision and mission</b>	<b>HCMUTE’s vision and mission</b>
PO1. Applying knowledge of foundation sciences, information technology,	M	Vision: Faculty of Economics – HCMUTE will become one of the leading centers for	<b>Vision:</b> HCMUTE is a fully autonomous entity. The university aims at becoming a leading hub for training, research, innovation and

economics, and management.		training, scientific research and consultancy in Accounting, Finance, Industrial Management, E-commerce, Logistics and Supply Chain Management among the universities of economics in Vietnam, and step by step reach to the regional and international levels.	entrepreneurship in Vietnam, which can be on par with other regional and international prestigious universities.
PO2. Developing the competence of discovering knowledge, solving problems in business activities, thinking systematically, having vision, forming personal and professional quality.	F	Mission: FE – HCMUTE provides the society high quality human resources and scientific products in the fields of Accounting, Finance, Industrial Management, E-commerce, Logistics and Supply Chain Management, contributing to the socio-economic development and international integration of Vietnam.	<b>Mission:</b> HCMUTE provides services of practical training, applied research and community outreach. It is continuous innovation and creativity, offering high quality human resources and scientific products to the fields of vocational education, science and technology to meet the demands of the socio-economic development of the country.
PO3. Becoming global citizens, have communication and teamwork skills.	M		Continuously innovate, provide high quality human resources and scientific products in vocational education, science, technology to satisfy the socio-economic development demand of our country and the region.
PO4. Developing the skills of conceiving, ideas, solving and designing projects in financial accounting	F		

F – Fully fulfilled      M – Moderately fulfilled      P – Partially fulfilled

**Table 7.2: Mapping ELOs with Bloom’s Taxonomy and PO and classification of ELOs**

ELOs	Bloom Taxonomy	PO	Classification
ELO1: An ability to acquire accounting and management knowledge by using accounting information and applying complementary knowledge in laws, economics, finance, banking and taxation.	Apply	1	General

ELO2: An ability to collect economic information, prepare bookkeeping, report and conduct financial analysis for an organization.	Analyze	1	Specific
ELO3: An ability to recognize and comply with accounting principles as well as ethical and professional responsibilities in handling business transactions.	Evaluate	2	Specific
ELO4: An ability to conduct a self-study process and research to acquire and apply new knowledge.	Analyze	2	General
ELO5: An ability to lead and work in team effectively.	Evaluate	3	General
ELO6: An ability to communicate effectively in various ways and in foreign languages at work.	Apply	3	General
ELO7: An ability to conceive innovative ideas, start-up ideas, to design and organize accounting activities in an organization.	Create	4	General
ELO8: An ability to involve strategic planning processes and implement accounting and financial policies in an organization.	Evaluate	4	Specific
ELO9: An ability to operate and control accounting and financial activities in an organization.	Evaluate	4	Specific

## 8. Programme Structure

Name	Credits		
	Total	Compulsory	Elective
<b>General Education Knowledge</b>	<b>30</b>		
Political theory and General Law	13	13	0
Mathematics, Natural Science, and Information Technology	12	12	0
Social Sciences and Humanities	2	0	2
Introduction to Accounting	3	3	0
Physical Education			

Military Training			
<b>Specialized Knowledge</b>	<b>95</b>		
Group and branch basis	30	26	4
Specialized	56	48	8
Practicing Accounting	2	2	0
Internship Project	2	2	0
Final Thesis	5	5	0
<b>Total</b>	<b>125</b>		

## 9. Programme Details

### 9.1 General Knowledge

#### A – Compulsory part

#### Political theory and Principles of Law

No	Course Code	Unit Title	Credits	Note
1	LLCT130105	The Basics Principles of Marxism and Leninism	3	Compulsory by Ministry of Education
2	LLCT120314	Ho Chi Minh's Ideology	2	
3	LLCT220514	History of the Communist Party of Vietnam	2	
4	LLCT120405	Scientific Socialism	2	
5	LLCT120205	Political Economics of Marxism and Leninism	2	
6	GELA220405	General Law	2	
<b>Total</b>			<b>13</b>	

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

No	Course Code	Unit Title	Credits	Note
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1	MATH132701	Mathematical Economics 1	3	Compulsory by the university
2	MATH132801	Mathematical Economics 2	3	
3	MATH132901	Probability and Applied Statistics	3	
4	MIOF130207	Microsoft Office	3(2+1)	
<b>Total</b>			<b>12</b>	

### **Introduction Accounting**

No	Course Code	Unit Title	Credits	Note
1	INAC130107	Introduction to Accounting	3	Compulsory by the university
<b>Total</b>			<b>3</b>	

### **B – Selective part:**

No	Unit Code	Unit Title	Credits	Note
<b>Choose one subject in the below lists: 2 credits</b>				
1	PSBU220408	Business Psychology	2	
2	BCOM320106	Business Communication Skill	2	
3	PRSK320705	Presentation Skill	2	
4	SYTH220491	Systems Thinking	2	
<b>Total</b>			<b>2</b>	

### **9.2 Specialized Education Knowledge**

#### **A – Compulsory part:**

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

No	Unit Code	Unit Title	Credits	Note
1	PRAC230407	Principles of Accounting	3	

2	MAMA330906	Marketing Management	3	
3	BLAW230308	Business Law	3	
4	ECON240206	Economics	4	
5	FUMA230806	Fundamental Management	3	
6	MAOP230706	Mathematical Optimization	3	
7	APCM220307	Applied Computing	2(1+1)	
8	DANA230606	Data Analysis	3(2+1)	
9	RMET230306	Research Methods	2(1+1)	
<b>Total</b>			<b>26</b>	

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

No	Unit Code	Unit Title	Credits	Note
1	TAPO330407	Tax Policy	3 (2+1)	
2	COBA330507	Commercial Banking	3	
3	SSEN321807	Specialized Study on Enterprise	2	
4	COAC331607	Cost Accounting	3	
5	MAAC430507	Managerial Accounting	3	
6	INAC331007	International Accounting	3	
7	FIAC330207	Financial Accounting 1	3	
8	FIAC340907	Financial Accounting 2	3	
9	FIAC430807	Financial Statement Preparation	3(2+1)	
10	ADFA431807	Advanced Financial Accounting	3	
11	AUDI430207	Auditing 1	3	

12	ADAU430907	Auditing 2	3	
13	ACSO430407	Accounting Software	3(2+1)	
14	BUAN331107	Business Analysis	3	
15	COFI330307	Corporate Finance 1	3	
16	ADCF430307	Corporate Finance 2	3	
17	STOG410607	Specialized Topic	1	
<b>Total</b>			<b>48</b>	

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

No	Course Code	Unit Title	Credits	Note
1	PRAC420607	Practicing Accounting	2	Summer semester
2	INTE421007	Internship Project	2	
3	GRAT452107	Final Thesis	5	
<b>Total</b>			<b>9</b>	

**B – Selective part:  
Group and Branch Basis**

No	Course Code	Unit Title	Credits	Note
<b>Choose two subjects in the below list: 4 credits</b>				
1	ORBE320106	Organizational Behavior	2	
2	CUSM321006	Customer Relationship Management	2	
3	ININ220608	International Investment	2	
4	INBU220508	International Business	2	
5	BCUL320506	Corporate's Culture	2	

6	BPLA121808	Start-up Planning	2	
7	INPA421008	International Payments	2	
<b>Total</b>			<b>4</b>	

### **Specialized Knowledge**

No	Course Code	Unit Title	Credits	Note
<b>Choose three subjects in the below list: 8 credits</b>				
1	SEMA430607	Security Market	3	
2	ERPS431208	Enterprise Resources Planning	3(2+1)	
3	ACBU331507	Business English	3	
4	APAC330607	Administrative and Public Accounting	3	
5	BAAC331407	Banking Accounting	3	
6	FTMA430908	Foreign Trade Management	3	
7	REEX321207	Applied Excel in Accounting	2(1+1)	
8	REAC321307	Applied Access in Accounting	2(1+1)	

### **9.3 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 Code	Unit Title	Credits	Note
1	PRMA330806	Production Management	3	
2	PRAN331106	Project Analysis and Evaluation	3	
3	TMAN431509	Transportation Management	3	



4	DEMA431609	Warehouse Management	3	
<b>Total</b>			<b>12</b>	

#### 9.4 Massive Open Online Courses

In order to acquire more knowledge from advanced training programs, students can choose their own online courses suggested in the following table which are considered equivalent to the courses included in the training programme:

No	Course Code	Unit Title	Credits	Equivalent Courses with MOOC
1.	MIOF130207	Microsoft Office	3 (2+1)	Excel skills for business: Essentials <a href="https://www.coursera.org/specializations/excel">https://www.coursera.org/specializations/excel</a>
2.	MAMA31706	Marketing Management	3	Marketing <a href="https://www.icieducation.com/courses/business/marketing/">https://www.icieducation.com/courses/business/marketing/</a>
3.	MAAC430507	Managerial Accounting	3	Accounting analytics: <a href="https://www.coursera.org/learn/accounting-analytics">[https://www.coursera.org/learn/accounting-analytics]</a>
<b>Total</b>			<b>9</b>	

In addition, students need to accumulate 2 extra-curricular credits (not included in the 125-credit programme) of knowledge related to "Leadership and entrepreneurship in engineering", arranged in semesters in the form of extra-curricular activities for students. This is a requirement for graduation.

#### 10. TEACHING PLAN

Courses that are not included in the teaching plan. The Training Department will open classes in semesters for students to make their own study plans:

No	Course Code	Unit Title	Credits	Prerequisite Code
1	LLCT130105	The Basics Principles of Marxism and Leninism	3	LLCT130105

2	LLCT120314	Ho Chi Minh's Ideology	2	LLCT130105
3	LLCT120205	Political Economics of Marxism and Leninism	2	
4	LLCT120405	Scientific Socialism	2	LLCT130105
5	LLCT120314	History of the Communist Party of Vietnam	2	LLCT130105 LLCT120205 LLCT120405
6	PHED110613	Physical Education 2		
7	PHED130715	Physical Education 3		
<b>Total</b>			<b>11</b>	

**Semester 1:**

No	Course Code	Unit Title	Credits	Prerequisite Code
1	INAC130107	Introduction to Accounting	3 (2+1)	
2	LLCT130105	The Basics Principles of Marxism and Leninism	3	
3	GELA220405	General Law	2	
4	ECON240206	Economics	4	
5	MATH132701	Mathematical Economics 1	3	
6	PHED110513	Physical Education 2		
<b>Total</b>			<b>15</b>	

**Semester 2:**

No	Unit Code	Unit Title	Credits	Prerequisite Code
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1	MIOF130207	Microsoft Office	3 (2+1)	
2	FUMA230806	Fundamental Management	3	
3	MATH132801	Mathematical Economics 2	3	MATH132701
4	RMET230306	Research Methods	2(1+1)	
5	BLAW230308	Business Law	3	GELA220405
6	Choose 1 in the below list (2 credits)		2	
	<i>PSBU220408</i>	<i>Business Psychology</i>	2	
	<i>BCOM320106</i>	<i>Business Communication Skill</i>	2	
	<i>PRSK320705</i>	<i>Presentation Skill</i>	2	
	<i>SYTH220491</i>	<i>Systems Thinking</i>	2	
<b>Total</b>			<b>16</b>	

### Semester 3:

No	Unit Code	Unit Title	Credits	Prerequisite Code
1	MAOP230706	Mathematical Optimization	3	
2	PRAC230407	Principles of Accounting	3	
3	DANA230606	Data Analysis	3(2+1)	RMET230306
4	APCM220307	Applied Computing	2 (1+1)	MIOF130207
5	MATH132901	Probability and Applied Statistics	3	
6	Choose 1 in the below list (2 credits)		2	
	<i>ORBE320106</i>	<i>Organizational Behavior</i>	2	
	<i>CUSM321006</i>	<i>Customer Relationship Management</i>	2	

	<i>ININ220608</i>	<i>International Investment</i>	2	
	<i>INBU220508</i>	<i>International Business</i>	2	
	<i>BCUL320506</i>	<i>Corporate's Culture</i>	2	
	<i>BPLA121808</i>	<i>Start-up Planning</i>	2	
	<i>INPA421008</i>	<i>International Payments</i>	2	
<b>Total</b>			<b>21</b>	

**Semester 4:**

No	Unit Code	Unit Title	Credits	Prerequisite Code
1	MAMA330906	Marketing Management	3	
2	TAPO330407	Tax Policy	3 (2+1)	
3	FIAC330207	Financial Accounting 1	3	PRAC230407
4	COFI330307	Corporate Finance 1	3	
5	COBA330507	Commercial Banking	3	
6	PRAC420607	Practicing Accounting	2	
7	Choose 1 in the below list (2 credits)		2	
	<i>ORBE320106</i>	<i>Organizational Behavior</i>	2	
	<i>CUSM321006</i>	<i>Customer Relationship Management</i>	2	
	<i>ININ220608</i>	<i>International Investment</i>	2	
	<i>INBU220508</i>	<i>International Business</i>	2	
	<i>BCUL320506</i>	<i>Corporate Culture</i>	2	
	<i>BPLA121808</i>	<i>Entrepreneur Planning</i>	2	

	<i>INPA421008</i>	<i>International Payment</i>	2	
<b>Total</b>			<b>19</b>	

**Semester 5:**

No	Unit Code	Unit Title	Credits	Prerequisite Code
1	COAC331607	Cost Accounting	3	PRAC230407
2	FIAC330907	Financial Accounting 2	3	PRAC230407
3	AUDI430207	Auditing 1	3	PRAC230407
4	ADCF430307	Corporate Finance 2	3	COFI330307
5	Choose 2 in the below list (5 credits)		5	
	<i>APAC330607</i>	<i>Administrative and Public Accounting</i>	3	PRAC230407
	<i>BAAC331407</i>	<i>Banking Accounting</i>	3	PRAC230407
	<i>REEX321207</i>	<i>Applied Excel in Accounting</i>	2(1+1)	PRAC230407
	<i>REAC321307</i>	<i>Applied Access in Accounting</i>	2(1+1)	PRAC230407
<b>Total</b>			<b>17</b>	

**Semester 6:**

No	Unit Code	Unit Title	Credits	Prerequisite Code
1	MAAC430507	Managerial Accounting	3	COAC331607
2	ADAU430907	Auditing 2	3	AUDI430207
3	ACSO430407	Accounting Software	3 (2+1)	COFI330307
4	BUAN331107	Business Analysis	3	FIAC330207
5	ADFA431807	Advanced Financial Accounting	3	FIAC330907

6	STOG410607	Specialized Topic	1	
7	Choose 1 in the below list (3 credits)		3	
	<i>ERPS431208</i>	<i>Enterprise Resource Planning</i>	3 (2+1)	
	<i>ACBU331507</i>	<i>Business English</i>	3	
	<i>SEMA430807</i>	<i>Security Market</i>	3	
	<i>FTMA430908</i>	<i>Foreign Trade Management</i>	3	
<b>Total</b>			<b>19</b>	

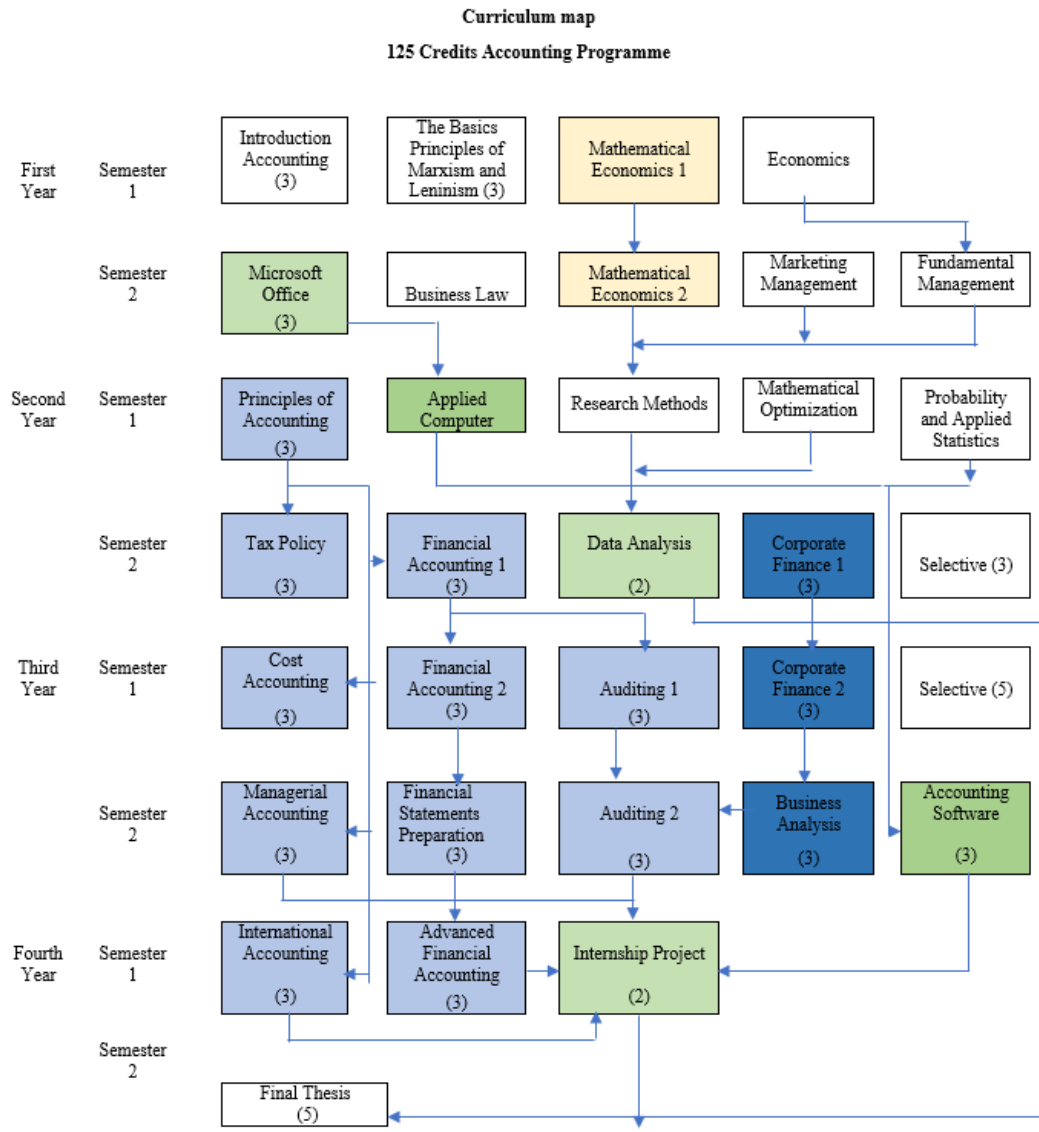
**Semester 7:**

No	Unit Code	Unit Title	Credits	Prerequisite Code
1	FIAC430807	Financial Statement Preparation	3(2+1)	FIAC330207
2	INAC331007	International Accounting	3	
3	SSEN321807	Specialized Study on Enterprise	2	
4	INTE421007	Internship Project	2	
<b>Total</b>			<b>10</b>	

**Semester 8:**

No	Unit Code	Unit Title	Credits	Prerequisite Code
1	GRAT452107	Final Thesis	5	
<b>Total</b>			<b>5</b>	

## 11. Curriculum Map



## 12. Job Opportunities

Upon graduation, students of the Accounting Department and of the Faculty as a whole can find employment and career in a wide range of fields of economics, including but is not limited to: finance, accounting and auditing, stock market, banking, e-commerce, logistics services, government organizations, etc. The educational quality of the Faculty has been soundly proved by the fact that most graduates of the Faculty have very good jobs at various companies and are well praised by their employers. This fact has been proved by annual jobs statistics sent by alumni and by their employers.