

Accounting and Auditing

- Duration: 4 years with mandatory placement
- Delivery: Fulltime

4.1. Knowledge Structure and Volume (Credits)

Training Level	Curriculum Period	Knowledge Volume in total	Basic Knowledge	Basic Knowledge of Professions and Majored Professions			
				Total	Compulsory	Selective	End of Curriculum Practice Course, Graduation paper or Majored Special Subjects
Undergraduate	4 years	135	52	83	21	52	10

(*) not include the following subjects: English (24 credits); physical education (5 credits); Military Education (8 credits)

B. TRAINING PLANS

1. BASIC KNOWLEDGE

1st Semester of year 1: 15 credits

N	Code	SUBJECTS	Number of credits	Number of periods (45ms each)
		Compulsory Subjects : 9 credits		
1	TO 01	Advanced Maths C1	3	45
2	TO 02	Advanced Maths C2	3	45
3	PL 01	An Introduction to Law	3	45
		Selective Subjects: 6 credits		
1	DL 02	Economic Geography	3	45
2	LS 03	History of International Civilizations	3	45
3	LS 02	History of Viet Nam's and other Countries' Economics	3	45

4	TH 01	An Introduction to Informatics	3	45
	NN 01	Non-majored English 1	4	60

2nd Semester of year 1: 19 credits

N	Code	SUBJECTS	Number of credits	Number of periods (45 ms each)
		Compulsory Subjects : 16 credits		
1	TO 03	Theory of Mathematic Probability and Statistics	4	60
2	NL 01	Mac- Leninism's Basic Principles	5	75
3	KT 06	Microeconomics	4	60
4	ĐL 01	Vietnam Communist Party's Revolutionary Policies	3	45
		Selective Subjects : 3 credits		
1	QH 01	International Relations	3	45
2	TL 01	An Introduction to Psychology	3	45
3	MT 01	Human Beings and Environment	3	45
4	XH 01	Sociology	3	45
	NN 02	Non-majored English 2	4	60
	QP 01	National Defence Education	4 weeks	165

3rd Semester of year 2 – 19 credits

N	Code	SUBJECTS	Number of credits	Number of periods(45ms each)
		Compulsory Subjects : 16 credits		
1	LS 01	History of Economic Doctrines	3	45
2	KT 08	Macroeconomics	4	60
3	TO 04	Theory of Statistics	3	45

4	KK 01	An Introduction to Accounting	3	45
5	QT 01	Basic Administration	3	45
		Selective Subjects : 3 credits		
1	LG 01	Logic Study	3	45
2	DH 01	Demographics	3	45
3	PP 01	Scientific Research Method	3	45
4	GH 01	An Introduction to Education Study	3	45
5	ĐL 03	World Geopolitics	3	45
	NN 03	Non-majored English 3	4	60
	GT 01	Physical Education	3	45

2. Knowledge System of Basic professions

4th Semester of year 2 – 20 credits

N	Code	SUBJECTS	Number of credits	Number of periods(45 ms each)
		Compulsory Subjects : 14 credits		
1	MA 01	Basic Marketing	3	45
2	KT 02	Econometrics	3	45
3	TT 01	Hồ Chí Minh's Ideologies	2	30
4	KT 20	International Economics	3	45
5	TC 10	Theory of Finance - Currency	3	45
		Selective Subjects : 6 credits		
1	LU 01	Economic Law	3	45
2	KD 01	International Trade	3	45
3	KT 12	Environment and Resource Economics	3	45
4	TL 03	Psychology and Negotiation Art	3	45

5	TH 02	Management Informatics	3	45
	NN 04	Majored English	4	60
	GT 02	Physical Education	2	30

3. Majored Knowledge

5th Semester of year 3: 20 credits

N	Code	SUBJECTS	Number of credits	Number of periods(45 ms each)
		Compulsory Subjects : 14 credits		
1	KK 02	Financial Accounting 1	4	60
2	KK 16	Tax : Practicing and Informing	3	45
3	NH 04	International payment	3	45
4	TC 13	Enterprise Finance	4	60
		Selective Subjects : 6 credits		
1	NH 01	Currency- Banking	3	45
2	TC 05	Tax	3	45
3	NS 01	State Budget	3	45
4	KK 12	Commercial Bank Accounting	3	45
5	QT 17	Office Administration	3	45
6	TN 02	Stock Market	3	45
	NN 05	Majored English	4	60

6th Semester of year 3 – 16 credits

N	Code	SUBJECTS	Number of credits	Number of periods(45 ms each)
---	------	----------	-------------------	--------------------------------

		Compulsory Subjects : 13 credits		
1	KK 05	Theory of Auditing	3	45
2	KK 03	Financial Accounting 2	4	60
3	KK 04	Financial Accounting 3	3	45
4	KK 06	International Accounting	3	45
		Selective Subjects: 3 credits		
1	TN 03	International Finance	3	45
2	KK 10	Accounting for The Administration of Non- productive Activities	3	45
3	KY 01	Professional Skill in Foreign Trade	3	45
4	KN 01	Teamwork Skill	3	45
	NN 06	Majored English	4	60

7th Semester of year 4 – 17 credits

N	Code	SUBJECTS	Number of credits	Number of periods(45 ms each)
		Compulsory Subjects : 14 credits		
1	KK 07	Books and Accounting Report	4	60
2	KK 18	Administrative Accounting	4	60
3	KK 09	Auditing for Practice Parts of Accounting	3	45
4	TH 03	Accounting Informatics	3	45
		Selective Subjects : 3 credits		
1	KK 11	Budget Accounting and Professional Skill in Treasury	3	45
2	KK 13	Accounting Information System	3	45
3	KK 17	Financial Report Analysis	3	45
4	QT 05	Enterprise Administration	3	45

8th Semester of year 4: 10 credits

END OF CURRICULUM PRACTICE COURSE, GRADUATION PAPER AND MAJORED SPECIAL SUBJECTS
