

**UNDERGRADUATE PROGRAM**

(Issued together with Decision No.   /QĐ-ĐHNCT dated    /    /2025 of The Rector of  
Nam Can Tho University)

Program title               :     Bachelor of Accounting  
Name of program         :     Accounting  
Level                         :     Undergraduate (Full-time)  
Major                        :     Accounting  
Code                         :     7340301  
Type of education        :     Full-time

**1. Program description****1.1. Introduction to the program**

The accounting training program trains Bachelor of Accounting graduates with sufficient knowledge, skills, political qualities, ethics, professional style and good health to be able to work effectively in fields related to accounting.

**1.2. General information about the program**

Name of program in English	Accounting
Program code	7340301
Degree-granting institution	Nam Can Tho University
Degree	Bachelor of Accounting
Level	University
The number of required credits	135
Type of education	Regular
<i>Program duration</i>	4 years
Eligible candidates for admission	High school graduates
Grading scale	10
Graduation requirements	<ul style="list-style-type: none"> <li>- Students who complete the training program are considered to graduate and recognized as graduating according to the credit system training regulations.</li> <li>- Achieve English and IT proficiency according to the general regulations of the School.</li> <li>- Achieve certificates of National Defense and Security Education; Physical Education; Soft Skills and Vocational Skills.</li> </ul>
Job opportunities	Graduates have many job opportunities in positions

	such as general accountant, cashier, warehouse, accountant, audit support staff, or positions related to finance, investment evaluation, expenditure accounting, and revenue accounting... in enterprises, credit fund organizations, insurance agencies and agencies of different economic sectors nationwide.
Postgraduate study options	Graduates can pursue Master's degrees domestically or internationally.
Reference program	Undergraduate training program in Accounting at Can Tho University, Tay Do University and Ho Chi Minh City University of Economics.
Update time	06/2025

### **1.3. Program goals**

#### **1.3.1. General goals**

**PO:** Training accounting bachelors with good political qualities, ethics and health; mastering basic knowledge of socio-economics, accounting and auditing; having the capacity to research, make policies and solve professional problems in the field of accounting and auditing. Graduates work in state agencies, enterprises and social organizations.)

#### **1.3.2. Specific goals**

**PO1:** Grasp basic knowledge of economics, law, and accounting, including general knowledge of corporate finance and accounting and specialized knowledge of accounting.

**PO2:** Ability to communicate, behave and integrate with the economy and society in the integration period.

**PO3:** Have the ability to practice proficiently some major accounting operations to be able to work immediately after graduation, especially business accounting skills, business analysis and evaluation skills, and investment project appraisal.

**PO4:** Able to work independently when assigned tasks. Know how to creatively apply learned knowledge into practical activities.

**PO5:** Know how to collect, synthesize and analyze data to serve the exploitation and practice of accounting operations.

**PO6:** Proficient in computer applications in accounting and fluent in English to meet professional and research demands in the context of global integration.

**PO7:** Ability to self-study and self-train to improve professional qualifications.

### **1.4. Student learning outcomes**

#### **a. Knowledge**

**SO1:** Understand and apply the State's economic laws and policies.

**SO2:** Apply economic laws and business administration knowledge to solve problems arising in production and business activities.

**SO3:** Understand and apply current accounting laws (Accounting Law, Accounting Standards, Accounting Regime) to organize and implement accounting work by the company's production and business characteristics.

**SO4:** Proficient in computer applications in accounting.

**SO5:** Have in-depth knowledge of accounting, auditing, finance, and taxes; Apply accounting policies and methods appropriate to all types of businesses.

**SO6:** Detect, analyze and solve accounting, financial and tax issues scientifically to advise and propose solutions to serve the management requirements and financial policy planning in economic organizations.

**SO7:** Designing accounting organization processes, accounting processes for accounting, auditing and internal control operations in all types of enterprises.

#### **b. Skills**

**SO8:** Proficient in using the system of documents, accounts, books and accounting - auditing reports, correcting basic errors in accounting activities suitable for each type of business.

**SO9:** Know how to collect, synthesize and analyze financial reports, management accounting reports, tax reports, and audit reports according to current Vietnamese accounting and auditing standards and regimes.

**SO10:** Ability to perform auditing work at independent auditing companies, state auditing, internal auditing.

**SO11:** Use English fluently in professional work and research to meet integration needs.

**SO12:** Ability to communicate, behave and be open to the socio-economic environment in the integration period.

**SO13:** Ability to work independently, work in a team, and build and develop relationships with the group.

#### **c. Capacity for autonomy and responsibility**

**SO14:** Have a sense of civic responsibility, have the right attitude and professional ethics, and have a sense of organization, discipline and industrial style.

**SO15:** Have scientific working methods, creative thinking, know how to analyze and solve practical problems in the field of Accounting.

**SO16:** Have the spirit of continuous learning to improve professional qualifications and skills and be ready to work in a high-pressure environment.

**SO17:** Good health, love the profession, have a spirit of cooperation, teamwork and a sense of serving society and the community.

## 1.5 Teaching and learning methods/strategies and assessment methods

### 1.5.1 Teaching and learning methods/strategies

*The teaching methods are presented in the table below*

Methods and form of teaching	Purpose
Presentation	Provide students with a system of basic knowledge of the subject in a scientific and logical way.
Discussion	Through questions and answers between lecturers and students to clarify the knowledge content in the subject.
Assignment	Help students understand and know how to apply the subject content to practical problems.
Self-study, reading of reference materials	Helping learners strengthen their self-study and self-research capacity.

### 1.5.2. Grading scale, form, assessment criteria, and weight of scores

No.	Form	%	Assessment criteria	Maximum score
1	Attendance	10	- Initiative, level of activity in preparing lessons, participating in activities during class. - Time to attend the compulsory session.	10
2	Individual assignment	30	According to the answers, the teacher's scale.	10
3	Progress assessment			
4	Final exam	60	According to the answers, the teacher's scale.	10

**2. Program duration:** 4 years

### 3. Required total credits

Required total credits: 135 credits (excluding the Physical Education and Defense and security education courses), distributed as follows:

Knowledge	Obligatory knowledge	Elective knowledge	Total
General knowledge	43	2	45
Professional knowledge	82	8	90
- <i>Fundamental knowledge</i>	24	0	24
- <i>Specialized knowledge</i>	54	2	56
- <i>Graduation internship</i>	4	-	4
- <i>Graduation thesis/Alternative courses</i>	0	6	6
<b>Total</b>	<b>125</b>	<b>10</b>	<b>135</b>

### 4. Eligible candidates for admission

Admission is based on the results of the national high school graduation exam or the

transcript of the learning process at the high school level according to a combination of subjects by discipline and admission nationwide.

## **5. Curriculum, graduation requirements**

### **5.1. Curriculum**

Implement the regulation on full-time university and college training according to the current credit system and training regulations of Nam Can Tho University.

### **5.2. Graduation requirements**

Students who complete the training program are considered for graduation and recognized for graduation according to Article 27 of the regulation on training according to the credit system.

Achieve English and Informatics proficiency according to the general regulations of the University and the Ministry of Education and Training.

Obtained the certificate of National Defense and Security Education; Physical education; Soft Skills and Vocational Skills.

Assessment of departmental grades and module grades shall comply with the University's training regulations.

The ranking of the school year and graduation ranking shall be carried out in accordance with the training regulations of the University.

## **6. Program structure**

### **6.1. General knowledge**

<b>No.</b>	<b>Course code</b>	<b>Course name</b>	<b>Number of credits</b>	<b>Theory</b>	<b>Practice</b>	<b>Category</b>
<b>A</b>	<b>Political theory</b>		<b>11</b>			
1	0101000889	Marxist-Leninist Philosophy	3	3		C
2	0101000641	Marxist-Leninist Political Economy	2	2		C
3	0101000890	Scientific Socialism	2	2		C
4	0101000900	Ho Chi Minh's Thought	2	2		C
5	0101000869	History of the Communist Party of Vietnam	2	2		C
<b>B</b>	<b>Social Sciences and Humanities</b>		<b>4</b>			
6	0101000891	General Law	2	2		C
7	0101000610	Business communication	2	2		E
8	0101000800	Applied Business Psychology	2	2		E
9	0101000669	History of economic theories	2	2		E
10	0101000611	Customer behavior	2	2		E
<b>C</b>	<b>Foreign languages</b>		<b>18</b>			

No.	Course code	Course name	Number of credits	Theory	Practice	Category
11	0101000861	Basic English 1	3	3		C
12	0101000862	Basic English 2	3	3		C
13	0101000863	Basic English 3	3	3		C
14		Basic English 4	3	3		C
15	0101000881	Intermediate English 1	3	3		C
16	0101000889	Intermediate English 2	3	3		C
<b>D</b>	<b>Mathematics - Information Technology - Natural Sciences</b>		<b>12</b>			
17	0101000899	Advanced Mathematics	3	3		C
18	0101000896	Basic Informatics	3	3		C
19	0101000883	Probability Theory and Mathematical Statistics	3	3		C
20	0101000645	Microeconomics	3	3		C
<b>E</b>	<b>Physical education</b>		<b>3</b>			
21	0101000872	Physical Education 1	1		1	Pre
22	0101000873	Physical Education 2	1		1	Pre
23	0101000874	Physical Education 3	1		1	Pre
<b>F</b>	<b>Giáo dục quốc phòng</b>		<b>8</b>			
24	0101000871	National Defense and Security Education	8		8	Pre

*Pre: Prerequisite courses, not included in the cumulative GPA calculation*

*C: Compulsory*

*E: Elective*

## 6.2. Professional knowledge

No.	Course code	Course name	Number of credits	Theory	Practice	Category
<b>Fundamental knowledge of the major</b>			<b>24</b>	24		
1	0101000650	Microeconomics	3	3		C
2	0101000651	Macroeconomics	3	3		C
3	0101000780	Management	3	3		C
4	0101000710	Monetary and Financial Theory	3	3		C
5	0101000715	Fundamentals of Marketing	3	3		C
6	0101000692	Economic law	2	2		C
7	0101000735	Principles of Accounting	3	3		C
8		Digital Transformation	2	2		C

No.	Course code	Course name	Number of credits	Theory	Practice	Category
9		Applications of Artificial Intelligence	2	2		C
<b><i>Specialized knowledge of the major</i></b>			<b>54+2</b>			
10	0101000629	Financial Accounting 1	3	3		C
11	0101000630	Financial Accounting 2	3	3		C
12	0101000631	Financial Accounting 3	3	3		C
13	0101000617	Cost Accounting	3	3		C
14	0101000626	Management accounting	3	3		C
15	0101000634	Tax Accounting	2	2		C
16	0101000792	Financial Management	3	3		C
17	0101000637	Auditing 1	3	3		C
18	0101000636	Auditing 2	3	3		C
19	0101000829	Taxation	2	2		C
20	0101001037	Accounting Law	2	2		C
21	0101000750	Financial statement analysis	2	2		C
22	0101000748	Accounting software	2	2		C
23	0101001038	Accounting standards	3	3		C
24	0101000625	Budget accounting	2	2		C
25	0101000728	Commercial Banking Operations	2	2		C
26	0101000624	Bank accounting	2	2		E
27		Accounting for Public Service Units (**)	2	2		E
28	0101000811	International Payment) (**)	2	2		E
29	0101000815	Credit Appraisal (**)	2	2		E
30	0101000857	Business ethics	2	2		E
31	0101000579	English for Accounting	3	3		C
32	0101000623	American Accounting	2	2		C
33	0101000756	Research methods in economics	2	2		C
34	0101000825	Financial markets	3	3		C

No.	Course code	Course name	Number of credits	Theory	Practice	Category
35	0101000614	Accounting information system	3	3		C
<b>Graduation internship</b>			<b>4</b>			
36	0101000836	Graduation Internship	4		4	C
<b>Graduation thesis/Alternative courses</b>			<b>6</b>			
37	0101000663	Graduation Thesis	6		6	E
38	0101000814	Project Planning and Investment Appraisal	3	3		E
39	0101000752	Business Activity Analysis	3	3		E

*Pre: Prerequisite courses, not included in the cumulative GPA calculation*

*C: Compulsory*

*E: Elective*

## 7. Tentative teaching plan

### 7.1. Semester 1

No.	Course name	Number of credits	Total periods	Class periods		Category
				Theory	Practice	
1	Advanced Mathematics	3	45	45		C
2	Marxist-Leninist Philosophy	3	45	45		C
3	Probability Theory and Mathematical Statistics	3	45	45		C
4	Basic Informatics	3	60	30	30	C
5	Basic English 1	3	45	45		C
6	National defense and security education	8	165	75	90	Pre
7	Physical Education 1	1	30		30	Pre
<b>Total</b>		<b>24</b>	<b>435</b>	<b>285</b>	<b>150</b>	

### 7.2. Semester 2

No.	Course name	Number of credits	Total periods	Class periods		Category
				Theory	Practice	
1	Microeconomics	3	45	45		C
2	Marxist-Leninist Political Economy	2	30	30		C
3	Scientific Socialism	2	30	30		C
4	General Law	2	30	30		C
5	Basic English 2	3	45	45		C
6	Basic English 3	3	45	45		C
7	Physical Education 2	1	30		30	Pre
8	History of economic theories	2	30	30		E



No.	Course name	Number of credits	Total periods	Class periods		Category
				Theory	Practice	
9	Business communication	2	30	30		E
	<b>Total</b>	<b>20</b>	<b>315</b>	<b>285</b>	<b>30</b>	

### 7.3. Semester 3

No.	Course name	Number of credits	Total periods	Class periods		Category
				Theory	Practice	
1	Physical Education 3	1	30		30	Pre
2	Ho Chi Minh's Thought	2	30	30		C
3	Macroeconomics	3	45	45		C
4	Management	3	45	45		C
5	Principles of Accounting	3	45	45		C
6	Monetary and Financial Theory	3	45	45		C
7	Basic English 4	3	45	45		C
8	Digital Transformation	2	30	30		C
	<b>Total</b>	<b>20</b>	<b>315</b>	<b>285</b>	<b>30</b>	

### 7.4. Semester 4

No.	Course name	Number of credits	Total periods	Class periods		Category
				Theory	Practice	
1	Financial Accounting 1	3	45	45		C
2	Economic law	2	30	30		C
3	Fundamentals of Marketing	3	45	45		C
4	History of the Communist Party of Vietnam	2	30	30		C
5	Microeconomics	3	45	45		C
6	Accounting Law	2	30	30		C
7	Intermediate English 1	3	45	45		C
8	Applications of Artificial Intelligence	2	30	30		C
	<b>Total</b>	<b>20</b>	<b>300</b>	<b>300</b>		

### 7.5. Semester 5

No.	Course name	Number of credits	Total periods	Class periods		Category
				Theory	Practice	
1	Financial Accounting 2	3	45	45		C
2	Management accounting	3	45	45		C
3	Intermediate English 2	3	45	45		C
4	Commercial Banking Operations	2	30	30		C
5	Research methods in economics	2	30	30		C
6	Taxation	2	30	30		C

No.	Course name	Number of credits	Total periods	Class periods		Category
				Theory	Practice	
7	Bank accounting	2	30	30		E
8	Business ethics	2	30	30		E
	<b>Total</b>	<b>19</b>	<b>285</b>	<b>285</b>		

#### 7.6. Semester 6

No.	Course name	Number of credits	Total periods	Class periods		Category
				Theory	Practice	
1	Financial Accounting 3	3	45	45		C
2	Tax Accounting	2	30	30		C
3	Auditing 1	3	45	45		C
4	Accounting software	2	30	30		C
5	Cost Accounting	3	45	45		C
6	Budget accounting	2	30	30		C
7	English for Accounting	3	45	45		C
	<b>Total</b>	<b>18</b>	<b>270</b>	<b>270</b>		

#### 7.7. Semester 7

No.	Course name	Number of credits	Total periods	Class periods		Category
				Theory	Practice	
1	Financial statement analysis	2	30	30		C
2	Accounting information system	3	45	45		C
3	American Accounting	2	30	30		C
4	Auditing 2	3	45	45		C
5	Financial markets	3	45	45		C
6	Financial Management	3	45	45		C
	<b>Total</b>	<b>16</b>	<b>240</b>	<b>240</b>		

#### 7.8. Semester 8

No.	Course name		Number of credits	Total periods	Class periods		Category
					Theory	Practice	
1	Graduation Internship		4	120		120	C
2	Accounting standards		3	45	45		C
3	Business Activity Analysis	Choose Thesis or 2 alternative courses	3	45	45		
4	Project Planning and Investment Appraisal		3	45	45		
5	Graduation Thesis		6	180		180	
	Total		13	345	45	300	

## **8. Guidelines for Program Implementation**

### **8.1 Faculties and departments**

- The responsible Faculty/Department shall review and oversee the compilation of detailed module outlines for foundational discipline, core discipline, and specialized knowledge blocks according to this program's credit structure. Provide a list of textbooks, course materials, and references of all modules to the University's Library and keep them at the Faculty Office. At the beginning of each semester, coordinate with the units of the University to implement the training plan on schedule.

- Assign lecturers with a master's degree or higher (in the same discipline or related major) to teach theoretical modules, provide detailed outlines of modules to lecturers to ensure that they are in accordance with the general teaching plan of the University.

- Academic advisors must thoroughly understand the entire training program according to the credit system to guide students to register for modules.

### **8.2 Lecturers**

- Lecturers assigned to teach need to carefully study the content of the module outline to prepare lectures and appropriate teaching materials and supplies.

- Must fully prepare lectures, textbooks, learning materials and provide them to students to prepare before going to class.

- Organizing seminars, focusing on organizing group learning and guiding students in writing essays, completing projects, giving in-class presentations; facilitate discussions, problem-solving sessions in class and labs; and guide students in writing reflective reports/summaries.

- Pay attention to the development of students' ability to self-study and self-research throughout the teaching process and guide internships and practices.

### **8.3 Students**

- Students should consult with their academic advisor to select modules in accordance with their progress. Students should study the lesson on their own before going to class to easily absorb the lecture. It is necessary to ensure sufficient time to go to class to listen to the lecturer's lecture instructions.

- Self-discipline in self-study and self-research, and actively participate in group learning, fully attend seminars. Proactively and actively exploit resources on the Internet and in the university's library to serve self-study, self-research and graduation projects. Strictly adhere to regulations regarding examinations, tests, and assessments.

- Regularly participate in student organization activities, cultural, sports, and artistic events to practice communication skills, understanding society and people.

### **8.4 Facilities and equipment for teaching, practice, and internships**

- Lecture rooms with traditional equipment, equipped with additional teaching support tools (projector).

- Computer laboratories are equipped with software for basic informatics training. Specialized Multimedia Communication labs/studios are equipped with appropriate machines,

equipment and tools.

**RECTOR**

**DEPARTMENT OF  
ACADEMIC AFFAIRS**

**FACULTY**