

**VIETNAM NATIONAL UNIVERSITY – HO CHI MINH CITY
INTERNATIONAL UNIVERSITY
School of Economics, Finance and Accounting**



**PROGRAM
SPECIFICATION
PROGRAM LEVEL
BACHELOR OF ARTS
IN ACCOUNTING**

June / 2025

PREFACE

The **Accounting program**, founded in **2010**, has been reviewed annually and was revised and amended in **2013 and 2017**. The program was assessed by the ASEAN University Network-Quality Assurance (AUN-QA) in **2018** after its major revision in 2017. All faculty members of the **Department of Accounting** hold graduate and post-graduate degrees from prestigious universities around the world, with **50% holding PhD degrees**. This ensures that the **Department of Accounting** provides excellent education and research for students and society.

Curriculum Revisions

In the **2012-2013** academic year, minor revisions were made to the program curriculum, such as changing prerequisite courses, switching between elective and compulsory courses, and adjusting the semester of study. In the **2017-2018** academic year, subjects with theory and practice were separated with different course codes, and more advanced subjects incorporating modern **accounting** knowledge were introduced to replace previous subjects.

Program Information Accessibility

Information regarding the program specification is made known to students via the **Department website** and **student handbooks** published every new academic year.

PROGRAM SPECIFICATION

1. INTRODUCTION

a) *Vision:* Aspire to be a leading force in providing top-notch education and drive positive transformation in Vietnam's economy through a relentless pursuit of excellence in education and high-quality research within the fields of Economics, Finance and Accounting

b) *Mission:*

- To produce talented graduates who are equipped with the knowledge, skills, and abilities to meet the changing demands of the job market at different stages of their careers.
- To deliver up-to-date academic programs that meet international standards in terms of both theoretical rigor and practical relevance.
- To be a leading faculty in research within our field, publishing in top-tier international journals and engaging in local and national research projects that have a meaningful impact on policy and practice which contributes and drives positive transformation in Vietnam's economy.
- Is dedicated to continuous improvement and quality assurance, benchmarking against local and international standards, and innovation, and to promote innovation, critical thinking, and ethical decision-making in teaching, research, and community engagement.

c) *Objectives:*

- To cultivate a student-centered learning environment that promotes inclusivity, diversity, and academic excellence, and provides students with a range of opportunities for personal and professional growth, including internships, mentorship programs, and extracurricular activities.
- To continuously enhance the quality of education by developing and implementing innovative and up-to-date curriculum that aligns with local and international standards, incorporates experiential learning, and fosters critical thinking, problem-solving, and communication skills among students.
- To establish and maintain collaborative partnerships with local and international stakeholders, including government agencies, industry partners, and academic institutions, to foster interdisciplinary research, promote knowledge exchange, and enhance the relevance of the faculty's education and research programs to real-world needs.
- To promote ethical leadership, social responsibility, and sustainable development among faculty, staff, students, and alumni, through initiatives such as community engagement, corporate social responsibility projects, and promoting environmentally responsible practices within the faculty:

d) *Program*

- *Language:* English as the primary language in teaching and researching. IU uses the English language as a medium of instruction. Therefore, students who do not have TOEFL or IELTS certificates will have to take an English placement test, which is similar to the TOEFL test, offered by the university beside the entrance examination. They will then be placed in different levels IE0, IE1, IE2, IE3 (Intensive English) and Specialized English AE1 and AE2 based on their English ability.
- *Types of Program:* The Accounting program requires students to spend four years of study at IU and it offers students with a degree awarded by IU-VNU once completing the program. (IU program))

e) *Qualification*

- The Bachelor's Degrees are awarded by International University of VNU HCMC
- Degree title: "Bachelor of Art in Accounting"

2. PROGRAM LEARNING OUTCOMES

a) Program learning outcomes

After graduation students can:

PLOs	Content of Program learning outcomes	Domain of learning	Level of obtained in Bloom taxonomy
PLO1	Have knowledge and argumentation in the field	Cognitive	Analyzing/Creating
PLO2	Have basic knowledge of the structure and principles of the political direction of the Communist Party of Vietnam and the basic principles of Marxism-Leninism.	Cognitive, Affective	Analyzing/Evaluating
PLO3	Analyze financial statements, management reports, tax reports, and audit reports to assist businesses in making short and long-term decisions. Have critical thinking skills, examination, evaluation of risk issues, and the assurance, reliability of accounting information, thus providing appropriate solutions in the field of accounting and auditing.	Affective	Working Cooperatively/ Communicating
PLO4	Research and develop in the field of accounting and auditing. Be able to research laws, standards, decrees, circulars when faced with an accounting issue and to propose optimal solutions for businesses	Cognitive	Creating/Applying/ Evaluating.
PLO5	Possess skills in organization and management in professional accounting and auditing activities. .	Cognitive	Applying/Organizing
PLO6	Possess skills in applying advanced information technology in the field of Accounting and Auditing (MS-Office or specialized software).	Psychomotor	Applying/Adapting
PLO7	Demonstrate communication skills, teamwork, debate, and presentation of ideas.	Affective	Responding/Valuing
PLO8	Adhere to professional and ethical standards in accounting and auditing.	Affective	Valuing/Characterizing
PLO9	Respect ethical principles, professional responsibility, and professional regulations;	Affective	Valuing/Characterizing

PLOs	Content of Program learning outcomes	Domain of learning	Level of obtained in Bloom taxonomy
	enthusiastic and responsible for their work.		
PLO10	Collect, process information, apply new methods and current regulations in the field of accounting, auditing, taxation in Vietnam and internationally. Engage in activities of professional organizations such as: VACPA (Vietnam), CPA Australia, ACCA (UK), CIMA (UK), CMA (US), CFM (US). Respect diversity differences in a multicultural environment, be proactive and strive to improve the work environment	Cognitive, Affective	Applying/Analyzing, Valuing/Organizing

b) *Updating the Accounting program*

The **Accounting program** is required to have a minor revision annually and a major revision every five years. These competencies are expressed in terms of **Program Learning Outcomes (PLOs)**, which are clearly communicated to stakeholders through the program and course specifications.

The educational philosophy is usually introduced to new staff members during the annual orientation days. Additionally, through internships and field trips, this philosophy is communicated to various EFA partner organizations. These partner employers are consistently invited to participate in the Academic and Scientific Committee of IU to discuss and update the **Accounting program** based on their requirements.

3. THE PROGRAM OBJECTIVES

These are derived from the general objectives and are specified into objectives categorized by knowledge, skills, autonomy, and responsibility. The corresponding learning outcomes (LOs) will be determined from the specific objectives presented here. (Refer to the Vietnamese National Qualifications Framework to define complete objectives, from which corresponding LOs can be determined according to requirements). *Note: Objectives are what the program aims for learners to achieve, while LOs are the competencies learners will have immediately upon graduation.*

The specific objectives of the training program are derived from the general objectives, including 5 objectives: 2 for knowledge, 2 for skills, and 1 for autonomy and responsibility, as follows:

Knowledge:

- **PO1:** The programme aims to provide students with fundamental knowledge in accounting and auditing.
- **PO2:** The programme helps students be able to pursue postgraduate studies as well as obtain professional certificates in accounting and auditing (VACPA, ACCA, and CPA).

Skills:

- **PO3:** The programme equips students with research skills and proficient professional practice skills, including analysis, planning, and consulting.

- **PO4:** The programme aims at developing management skills in the field of accounting and auditing for the students
- **PO5:** The programme helps students be able to self-study and to participate in training courses to keep up with new regulations related to accounting and auditing laws.

4. JOB OPPORTUNITIES

Job Opportunities for Accounting Majors:

1. Auditor: Auditors are responsible for examining financial records to ensure accuracy and compliance with laws and regulations. They provide an independent assessment of a company's financial statements.
2. Tax Accountant: Tax accountants specialize in preparing and filing tax returns for individuals and businesses. They also provide advice on tax planning and compliance to minimize tax liabilities.
3. Management Accountant / Cost Accountant: Management accountants provide financial information and analysis to help managers make informed business decisions. This often involves budgeting, forecasting, and analyzing costs to improve efficiency.
4. Financial Accountant: Financial accountants focus on preparing financial statements (like balance sheets, income statements, and cash flow statements) for external stakeholders, ensuring they adhere to accounting standards.
5. Forensic Accountant: Forensic accountants investigate financial discrepancies and fraud. They may work with law enforcement or in litigation support, analyzing financial data to uncover illegal activities.

Job Opportunities in Related Fields:

While specializing in accounting, graduates may also find roles that leverage their analytical and financial skills in areas such as:

1. Financial Analyst: Although primarily an accounting role, financial analysts can work closely with accountants to analyze financial data, evaluate company performance, and assist in strategic financial planning.
2. Business Analyst: Business analysts identify business needs and determine solutions to business problems. An accounting background is valuable for understanding financial implications and process improvements.
3. Internal Control Specialist: These professionals focus on designing, implementing, and monitoring internal controls within an organization to safeguard assets and ensure the accuracy of financial reporting.

5. PROGRAM OFFERING

- a) *Awarding body/institution: International University HCMC*
- b) *Teaching institution: School of Economics, Finance and Banking*
- c) *Accreditation:*
- d) *Name of the final award: Bachelor of Arts in Accounting*
- e) *Program Title: Bachelor of Arts in Accounting*
- f) *Admission criteria of the program*

In Vietnam, the admission process is governed at the national level by the Ministry of Education and Training (MOET), which allocates to each university a quota of how many students it can

admit. The university in turn divides that quota among each of its disciplines. Before 2015, the National Entrance Examination, the standardized entrance examination held at the country's level by the Ministry of Education and Training at the beginning of July every year became the basis for students' admission into the program. From 2015, High School Graduation Examination, the standardized examination held at the country's level by the Ministry of Education and Training in June every year, becomes the basis for students' admission into this program.

IU provides several ways to select outstanding students and help the candidates increase their admission chances. Since the AY 2017-2018, the IU admission has been based on candidates' performance obtained from either of the six schemes as below:

(1) National High School Graduation Exam: based on the total score of three subjects that students have registered for their expected programs (applied since 2018).

(2) Admission priority of VNU-HCM: excellent students from high schools designated by VNU-HCM, based on the average score of three subjects during the 10th, 11th, and 12th grades (applied since 2021).

(3) Enrollment without entrance exam: the best students based on the regulation from MOET on selection and registration, or the best students at the high schools designated by VNU-HCM (applied since 2018).

(4) Results from the Scholastic Aptitude Exam held by VNU-HCM or VNU (applied since 2019).

(5) Admission for candidates with International Baccalaureate: based on GPAs of three years and certificates such as Scholastic Assessment Test (SAT), American College Testing (ACT), International Baccalaureate (IB), Cambridge International Examinations A-Level (A-Level), ATAR – Australian Tertiary Admission Rank, etc. (applied since 2022).

(6) Academic Records of high schools (applied for twinning programs): based on the average score of three subjects during the 10th, 11th, and 12th grades (applied since 2022).

Since 2025, three schemes have been applied as below (See more information at [IU website](#)):

(1) National High School Graduation Examination (NHSGE) Results

- Applicants are evaluated based on their scores from the NHSGE.
- This is a primary admission route, with a significant number of students admitted through this method.

(2) VNU-HCM Competency Assessment Test

- IU accepts results from the competency assessment test organized by Vietnam National University, Ho Chi Minh City.
- This pathway caters to students demonstrating aptitude through this specific assessment.

(3) Direct Admission: Academic Transcript Evaluation (High School Academic Records) or International Qualifications

- IU considers applicants' high school academic records for admission.
- This method evaluates consistent academic performance over the high school years.

- IU offers direct admission opportunities for outstanding high school students, particularly those with notable achievements or awards.
- This pathway aims to attract top-tier students to the university.

The selection from either scheme is made by taking the candidates with the highest scores down until the corresponding quota is filled. The quota for each scheme is varied each year depending on the recruitment strategy of IU. Information about student intake policy is updated and published every year in the IU admission brochure and the [IU website](#).

To match with the programme’s content objective, which is internationalization, the admission process prioritizes students having International English Certifications like IELTS, TOEFL iBT in exchange with the National High School Exam’s English score (**Table 1** below):

Table 1. International English Certifications

IELTS Academic Certificate	TOEFL iBT Certificate	Exchange score
≥ 6	60 – 78	10
5.5	46 – 59	8.5
5.0	35 - 45	7.5
≤ 4.5		None

For national students

- The national university entrance exam. The obtained scores of a candidate participating in the national university entrance exam organized by MOET are valid for admission to all universities. Based on the test results, MOET decides the minimum score for a student to be admitted to a university program. The IU Recruitment Committee will decide the admission score for each IU program based on the quota assigned for VNU-HCM by MOET. The scores vary each year; however, they must be higher than the minimum scores set by MOET. The potential candidates applying to the programme take the aforementioned examinations which consist of three subjects: A00 - Mathematics, Physics, Chemistry; A01- Mathematics, Physics, English; D01 - Literature, Mathematics, English; D07 - Mathematics, Chemistry, English .
- IU Student Admission Panel will decide on the case by case for candidates who select other schemes..

For international Students

- International students are those who do not follow the Vietnamese MOET's standardized curriculum. The IU announces the admission process for international applicants on the IU website. The international applicants are required to attend the interviews with the Admission Committee and achieve the SAT which is equivalent to the entrance examination decided by the IU Student Admission Panel. When they pass, IU issues the decision of admission so that they can pursue the IU program.
- Students from overseas universities can be transferred to IU-VNU programs. The Student Admission Panel screens and interviews applicants for admission. Students from other IU departments or schools or those of the twinning program can be transferred to another IU program. The programs that admit those students must have enough slots in their quotas and the number of transferred students must not exceed 10% of the quota. Their applications and potential transferred credits are examined by the Departmental Committee. The OAA and the Board of Rectors give the final approval.

Annually, after freshmen have been recruited and the new academic year has started, the Board of Admission would hold meetings to evaluate the effectiveness of each admission pathway in order to implement timely adjustment.

6. TEACHING AND LEARNING APPROACH

a. The educational philosophy is well articulated and communicated to all stakeholders

The recent educational philosophy has been announced in 2018 in a university retreat for school and department representatives. IU educational philosophy can be summarized as "*Comprehensive, Liberal, Pioneering and Global*". The strengths of studying Biotechnology at International University – VNU.HCM are:

- Training entirely in English according to international curriculum.
- More than 90% of faculty members have doctoral degrees graduated from leading universities and have the highest international scientific publication index and won many international and national awards.
- Advanced training program received training collaboration by highly ranked universities in the world.
- Facilities meet international standards with modern laboratories for study and research.
- Students can participate in scientific research & technology development activities with faculty members through national and international projects.

b. The teaching method

The major teaching method at our faculty is student centered learning. This teaching method focuses on the differences in student interests, strengths and learning styles. Students are inspired to be independent and active learners, who are eager to practice life-long learning approach and be confident in solving problems.

- Lecturers explain/introduce basic concepts and raise questions/case studies and encourage students to find out the answer/solution and self-learning/discovering.
- Final course grade is the combination of written exams, assignment, homework and lab exam/report.
- Majority of the courses include practical sections with improved contents. Qualified final year students can apply for Teaching Assistant positions for selected courses.
- Engage students to research experience via participation as research project volunteers and requirements of completion of internship and thesis research.
- Teaching and learning activities enhance life-long learning.
- The assessment of student performance in the program includes six major components: entrance selection (special selection and national examination), English entrance test, student progress, internship, thesis, and exit assessment. The basis of the assessment criteria is the Accounting program learning outcomes.

The teaching methods focus on the differences in student interests, strengths, and learning styles, which are translated into the diversity in our lecture contents and methods for lecture delivery and student evaluation. The contents of each coursework are built or selected in alignment with its outcomes. These are well depicted in the program curriculum and coursework syllabus.

With a learner-centered approach, all courses of Accounting program are designed to encourage students to carry out individual learning together with their peer learning. On the first day of the course, the lecturer/instructor introduces the course in detail, including course contents, course learning outcome, teaching and learning activities during the course. It has been emphasized on the students' responsibility over their learning based on the guidance of the lecturer.

The students are encouraged to use various tools for learning activities that include reading textbooks, given reference documents and scientific papers, taking notes during lectures, surfing on the Internet to fulfill required homework, and quizzes. Flexible teaching techniques are used depending on the content of each lecture. Lecturers explain/introduce basic concepts and raise questions/case studies and encourage students to find out the answer/solution and self-learning/discovering.

c. The assessment of student performance

Students are evaluated using different methods and in different steps. The assessment of student performance for the entire program includes six major components: entrance selection (special selection and national examination), English entrance test, student progress, internship, thesis, and English efficiency for graduation. The final grade of the course is a combination of the midterm and

d. Field trip

Students have opportunities to visit industries and interact with people and experts there. They can raise their questions to obtain necessary knowledge and report on that. These cultivate independent and life-long learning attitudes in students.

e. Exchange program

Lecturers and students have the choice and chance of taking one semester in another University through an exchange program. This is a chance to improve both teaching techniques for lecturers

and learning experience for students. Exchange is like a buffered step to prepare students for higher study abroad.

f. Student Orientation Research

Students are expected to be excellent at experimental designs and be able to judge scientific research (figuring out the advantages and disadvantages of a given research) by using their acquired knowledge and skills. During the study program, students also give several seminars on their research topics in their research groups. Students are also encouraged to participate in scientific seminars, journal clubs, workshops and conferences which are organized either by the University or by outside institutions. Students also have opportunities to take part as research project volunteers in research projects run by our faculty members or researchers outside our university. Moreover, as the requirements of the program's completion, students also must do their internships (at a company or research institute of their choice) and thesis research. All these activities would enhance their research experiences. The total credit requirement is at least 139 credits, including 12 credits for the thesis. Students are encouraged to be active in research. They can have access to all the necessary resources to accomplish their research. They are also encouraged to publish their work, which could help them visualize tasks of academic and also the publication can increase their chances of getting scholarships for their further education.

g. Utilization of IT

All classrooms and laboratories at IU are equipped with computers, media projectors, and internet access to enrich teaching-learning experience. Network computers are available in all classrooms to support students' learning process. Teaching platform Blackboard has been used in the university. Through this tool, lectures, textbooks, reading materials, and study documents are uploaded in advance for students. Online quizzes/assignments and group discussion can be made available via Blackboard system, allowing more lecturer-student communication after class hours. Lecturers can use professional software (Turnitin Originality Check) to teach students proper citation methods as well as to safeguard against potential plagiarism. Since 2019, IU has invested in different online teaching platforms including MS-TEAM, ZOOM, GOOGLE MEET. Through the E-learning system, lecturers can provide multimedia resources that allow students to be able to effectively do self-study, and evaluation.

7. STUDENT ASSESSMENT

Course Assessment

The final grade used to assess the student's performance in a course is the course grade. The course grade is based on the student's overall performance throughout the semester.

The final grade is composed of the following scores for:

- Assignments: exercises, reports, presentations, etc.
- Mid-term examination.
- Final examination.

Please refer to item 5.2 (section XII. Academic regulation) for more details.

GPA calculation and classification

Details on GPA calculation and ranking can be found in **Article 10** (section XII. Academic regulation)

8. PROGRAM STRUCTURE

No.	Knowledge ⁽³⁾	Number of Credits	
		Credits	%
I	General Education Knowledge	50	35.97
II	Foundational Major Knowledge	30	21.58
III	Specialized Knowledge	35	25.18
IV	Supplementary Knowledge	9	6.47
V	Internship, Thesis/Graduation Project	15	10.79
	Total	139	100

9. CURRICULUM

Depending on the student's English proficiency level (AE1, IE2, IE1, and IE0), the teaching plans for the courses are specified in Tables 6, 7, 8, and 9.

9.1. AE1 Level

Table 2. Teaching Plan for Students at AE1 Level

Semester	Course Code	Course name		Type (Compulsory/ elective)	ECTS	Credits		
		Vietnamese	English			Total	Theor y	Practice s
YEAR 1								
I	EN007IU	English chuyên ngành 1 (kỹ năng viết AE1)	Academic English 1 (writing skill)	Compulsory	3.09	2	2	0
	EN008IU	English chuyên ngành 1 (kỹ năng nghe AE1)	Academic English 1 (listening skill)	Compulsory	3.09	2	2	0
	PT001IU	Giáo dục thể chất 1	Physical Training 1	Compulsory		3	0	3
	BA120IU	Tin học quản lý	Business Computing Skills	Compulsory	4.64	3	3	0

	BA117IU	Kinh tế vi mô	Introduction to Microeconomics	Compulsory	4.64	3	3	0
	PE015IU	Triết học của Chủ Nghĩa Mác-Lênin	Philosophy of Marxism and Leninism	Compulsory	4.64	3	3	0
	BA115IU	Quản trị kinh doanh đại cương	Introduction to Business Administration	Compulsory	4.64	3	3	0
II	EN011IU	English chuyên ngành 2 (kỹ năng viết AE1)	Academic English 2 (writing skill)	Compulsory	3.09	2	2	0
	EN012IU	English chuyên ngành 2 (kỹ năng nghe AE1)	Academic English 2 (listening skill)	Compulsory	3.09	2	2	0
	PT002IU	Giáo dục thể chất 2	Physical Training 2	Compulsory		3	0	3
	BA282IU	Toán trong kinh doanh	Maths for business	Compulsory	6.18	4	4	0
	BA119IU	Kinh tế vĩ mô	Introduction to Macroeconomics	Compulsory	4.64	3	3	0
	BA283IU	Kế toán tài chính I	Financial Accounting I	Compulsory	4.64	3	3	0
	PE008IU	Tư Duy Phản Biện	Critical Thinking	Compulsory	4.64	3	3	0
	PE016IU	Kinh tế Chính trị của Chủ Nghĩa Mác-Lênin	Political Economics of Marxism and Leninism	Compulsory	3.09	2	2	0
YEAR 2								
I	BA003IU	Nguyên lý tiếp thị	Principles of Marketing	Compulsory	4.64	3	3	0
	BA080IU	Thống kê ứng dụng trong kinh doanh	Statistics for business	Compulsory	4.64	3	3	0
	PE021IU	Pháp luật Việt nam Đại cương	General Law	Compulsory	4.64	3	3	0
	BA284IU	Kế toán tài chính II	Financial Accounting II	Compulsory	4.64	3	3	0

	PE017IU	Chủ nghĩa Xã hội Khoa học	Scientific Socialism	Compulsory	3.09	2	2	0
	Choose 1 of 2 courses							
	BA118IU	Giới thiệu về Tâm lý học	Introduction to Psychology	Elective	4.64	3	3	0
	BA197IU	Giới thiệu về Xã hội học	Introduction to Sociology	Elective	4.64	3	3	0
II	BA256IU	Workshop 1	Workshop 1	Compulsory	4.64	3	3	0
	BA130IU	Hành vi tổ chức	Organizational Behavior	Compulsory	4.64	3	3	0
	BA016IU	Nguyên lý Quản trị Tài chính	Fundamental of Financial Management	Compulsory	4.64	3	3	0
	PE019IU	Tư tưởng Hồ Chí Minh	Ho Chi Minh's Thoughts	Compulsory	3.09	2	2	0
	BA010IU	Kế toán quản trị	Managerial Accounting	Compulsory	4.64	3	3	0
	PE018IU	Lịch sử Đảng CSVN	History of Vietnamese Communist Party	Compulsory	3.09	2	2	0
	Choose 1 of 2 courses							
	PE007IU	Địa lý kinh tế thế giới	World Economic Geography	Elective	4.64	3	3	0
	PE010IU	Lịch sử văn hoá Việt Nam	Vietnamese History and Culture	Elective	4.64	3	3	0
YEAR 3								
I	BA020IU	Đạo đức kinh doanh	Business Ethics	Compulsory	4.64	3	3	0
	BA081IU	Luật kinh doanh	Business Law	Compulsory	4.64	3	3	0
	BA054IU	Tài chính doanh nghiệp	Corporate Finance	Compulsory	4.64	3	3	0
	BA276IU	Kế toán chi phí	Cost Accounting	Compulsory	4.64	3	3	0
	PE014IU	Khoa học môi trường	Environmental Science	Compulsory	4.64	3	3	0
		Elective 1				3		
II	BA006IU	Giao tiếp trong kinh doanh	Business Communication	Compulsory	4.64	3	3	0
	BA277IU	Phân tích báo cáo tài chính	Financial Statement Analysis	Compulsory	4.64	3	3	0

	BA057IU	Kiểm toán căn bản	Auditing	Compulsory	4.64	3	3	0
	BA278IU	Hệ thống thông tin kế toán	Accounting Control System	Compulsory	4.64	3	3	0
	BA222IU	Báo cáo tài chính và các quyết định quản trị	Management Decisions and Financial Reporting	Compulsory	4.64	3	3	0
	Choose 1 of 2 courses							
	BA051IU	Quản Trị Tài Chính Quốc Tế	International Financial Management		4.64	3	3	0
	BA213IU	Quản trị công ty	Corporate Governance		4.64	3	3	0
SUMMER	BA153IU	Thực tập	Internship		4.64	3	0	3
YEAR 4								
I	BA269IU	Phương pháp nghiên cứu khoa học trong tài chính	Research Methods for Finance	Compulsory	4.64	3	3	0
	BA087IU	Thuế	Taxation	Compulsory	4.64	3	3	0
	BA279IU	Phân tích và báo cáo tài chính nâng cao	Advanced Financial Reporting and Analysis	Compulsory	4.64	3	3	0
	BA280IU	Kiểm toán nâng cao	Advanced Auditing	Compulsory	4.64	3	3	0
		Elective 2			4.64	3		
II	BA170IU	Luận văn tốt nghiệp	Thesis		19.64	12	12	0
	Choose 2 of 6 courses							
	BA065IU	Phân tích và định giá doanh nghiệp	Business Analysis and Valuation	Elective	4.64	3	3	0
	BA138IU	Theory danh mục đầu tư và quản trị	Portfolio theory and Management	Elective	4.64	3	3	0
	BA022IU	Quản lý chuỗi cung ứng	Supply Chain Management	Elective	4.64	3	3	0
	BA134IU	Thị trường và các định chế tài chính	Financial Institutions and Markets	Elective	4.64	3	3	0
	BA098IU	Khoa học lãnh đạo	Leadership	Elective	4.64	3	3	0

	BA220IU	Quản trị vốn lưu động	Working Capital Management	Elective	4.64	3	3	0
Workshops (Choose 2 of 5)								
	BA272IU	Workshop 2 cho ngành Nhà hàng Khách sạn	Workshop 2 on Hospitality Management	Elective	3.09	2	2	0
	BA275IU	Workshop 2 cho ngành Marketing	Workshop 2 on Marketing	Elective	3.09	2	2	0
	BA257IU	Workshop 2 cho ngành Tài Chính	Workshop 2 on Financial	Elective	3.09	2	2	0
	BA273IU	Workshop 2 cho ngành Kinh doanh Quốc Tế	Workshop 2 on International Business	Elective	3.09	2	2	0
	BA274IU	Workshop 2 cho ngành Quản Trị Kinh doanh	Workshop 2 on Business Management	Elective	3.09	2	2	0

9.2. IE2 Level

Table 3. Teaching Plan for Students at IE2

Semester	Course Code	Course name		ECTS	Credits			Type (Compulsory/ elective)
		Vietnamese	English		Prerequisite/Co-requisite/Parallel	Theory	Practices	
YEAR 1								
I	ENTP02	English tăng cường 2 - Chương trình liên kết	Intensive English 2 - Twinning Program		13	13	0	Compulsory
	PE015IU	Triết học của Chủ Nghĩa	Philosophy of Marxism and Leninism	4.64	3	3	0	Compulsory

II		Mác-Lênin						
	PT001IU	Giáo dục thể chất 1	Physical Training 1		3	0	3	Compulsory
	EN007IU	English chuyên ngành 1 (kỹ năng viết AE1)	Academic English 1 (writing skill)	3.09	2	2	0	Compulsory
	EN008IU	English chuyên ngành 1 (kỹ năng nghe AE1)	Academic English 1 (listening skill)	3.09	2	2	0	Compulsory
	BA282IU	Toán trong kinh doanh	Maths for Business	6.18	4	4	0	Compulsory
	PE008IU	Tư duy phản biện	Critical Thinking	4.64	3	3	0	Compulsory
	BA117IU	Kinh tế vi mô	Introduction to Microeconomics	4.64	3	3	0	Compulsory
	BA283IU	Kế toán tài chính I	Financial Accounting I	4.64	3	3	0	Compulsory
	BA120IU	Tin học quản lý	Business Computing Skills	4.64	3	3	0	Compulsory
SUMMER	BA115IU	Quản trị kinh doanh đại cương	Introduction to Business Administration	4.64	3	3	0	Compulsory
	PT002IU	Giáo dục thể chất 2	Physical Training 2	4.64	3	0	3	Compulsory
YEAR 2								
I	EN011IU	English chuyên ngành 2 (kỹ năng viết AE1)	Academic English 2 (writing skill)	3.09	2	2	0	Compulsory
	EN012IU	English chuyên ngành 2 (kỹ năng nghe AE1)	Academic English 2 (listening skill)	3.09	2	2	0	Compulsory
	BA003IU	Nguyên lý tiếp thị	Principles of Marketing	4.64	3	3	0	Compulsory

	BA119IU	Kinh tế vĩ mô	Introduction to Macroeconomics	4.64	3	3	0	Compulsory	
	PE021IU	Pháp luật Việt nam Đại cương	General Law	4.64	3	3	0	Compulsory	
	BA080IU	Thống kê ứng dụng trong kinh doanh	Statistics for business	4.64	3	3	0	Compulsory	
Choose 1 of 2 courses									
	PE007IU	Địa lý kinh tế thế giới	World Economic Geography	4.64	3	3	0	Elective	
	PE010IU	Lịch sử văn hoá Việt Nam	Vietnamese History and Culture	4.64	3	3	0	Elective	
II	BA256IU	Workshop 1	Workshop 1	4.64	3	3	0	Compulsory	
	BA130IU	Hành vi tổ chức	Organizational Behavior	4.64	3	3	0	Compulsory	
	PE016IU	Kinh tế Chính trị của Chủ Nghĩa Mác-Lênin	Political Economics of Marxism and Leninism	3.09	2	2	0	Compulsory	
	BA016IU	Nguyên lý Quản trị Tài chính	Fundamental of Financial Management	4.64	3	3	0	Compulsory	
	BA284IU	Kế toán tài chính II	Financial Accounting II	4.64	3	3	0	Compulsory	
	BA010IU	Kế toán quản trị	Managerial Accounting	4.64	3	3	0	Compulsory	
	Choose 1 of 2 courses								
		BA118IU	Giới thiệu về Tâm lý học	Introduction to Psychology	4.64	3	3	0	Elective
		BA197IU	Giới thiệu về Xã hội học	Introduction to Sociology	4.64	3	3	0	Elective
SUMMER	PE017IU	Chủ nghĩa Xã hội Khoa học	Scientific Socialism	3.09	2	2	0	Compulsory	
YEAR 3									

I	BA020IU	Đạo đức kinh doanh	Business Ethics	4.64	3	3	0	Compulsory	
	BA081IU	Luật kinh doanh	Business Law	4.64	3	3	0	Compulsory	
	BA054IU	Tài chính doanh nghiệp	Corporate Finance	4.64	3	3	0	Compulsory	
	BA276IU	Kê toán chi phí	Cost Accounting	4.64	3	3	0	Compulsory	
	PE014IU	Khoa học môi trường	Environmental Science	4.64	3	3	0	Compulsory	
	PE018IU	Lịch sử Đảng CSVN	History of Vietnamese Communist Party	3.09	2	2	0	Compulsory	
		Elective 1	Elective 1	4.64	3	3	0	Elective	
II	BA006IU	Giao tiếp trong kinh doanh	Business Communication	4.64	3	3	0	Compulsory	
	BA277IU	Phân tích báo cáo tài chính	Financial Statement Analysis	4.64	3	3	0	Compulsory	
	BA057IU	Kiểm toán căn bản	Auditing	4.64	3	3	0	Compulsory	
	BA278IU	Hệ thống thông tin kế toán	Accounting Control System	4.64	3	3	0	Compulsory	
	BA222IU	Báo cáo tài chính và các quyết định quản trị	Management Decisions and Financial Reporting	4.64	3	3	0	Compulsory	
	PE019IU	Tư tưởng Hồ Chí Minh	Ho Chi Minh's Thoughts	3.09	2	2	0	Compulsory	
	Choose 1 of 2 courses								
	BA051IU	Quản Trị Tài Chính Quốc Tế	International Financial Management	4.64	3	3	0	Elective	
	BA213IU	Quản trị công ty	Corporate Governance	4.64	3	3	0	Elective	
SUMMER	BA153IU	Thực tập	Internship	4.64	3	0	3	Compulsory	
YEAR 4									
I	BA269IU	Phương pháp nghiên cứu khoa	Research Methods for Finance	4.64	3	3	0	Compulsory	

		học trong tài chính						
	BA087IU	Thuế	Taxation	4.64	3	3	0	Compulsory
	BA279IU	Phân tích và báo cáo tài chính nâng cao	Advanced Financial reporting and Analysis	4.64	3	3	0	Compulsory
	BA280IU	Kiểm toán nâng cao	Advanced Auditing	4.64	3	3	0	Compulsory
	BA281IU	Workshop 2 cho ngành kế toán	Workshop 2 on Accounting issues	3.09	2	2	0	Compulsory
		Elective 2	Elective 2	4.64	3	3	0	
II	BA170IU	Luận văn tốt nghiệp	Thesis	19.64	12	12	0	Compulsory

Elective courses (choose 2 of 6 courses)

1	BA065IU	Phân tích và định giá doanh nghiệp	Business Analysis and Valuation	4.64	3	3	0	Elective
2	BA138IU	Theory danh mục đầu tư và quản trị	Portfolio theory and Management	4.64	3	3	0	Elective
3	BA022IU	Quản lý chuỗi cung ứng	Supply Chain Management	4.64	3	3	0	Elective
4	BA134IU	Thị trường và các định chế tài chính	Financial Institutions and Markets	4.64	3	3	0	Elective
5	BA098IU	Khoa học lãnh đạo	Leadership	4.64	3	3	0	Elective
6	BA220IU	Quản trị vốn lưu động	Working Capital Management	4.64	3	3	0	Elective

Workshops (Choose 2 of 5)

	BA272IU	Workshop 2 cho ngành Nhà hàng Khách sạn	Workshop 2 on Hospitality Management	3.09	2	2	0	Elective
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	BA275IU	Workshop 2 cho ngành Marketing	Workshop 2 on Marketing	3.09	2	2	0	Elective
	BA257IU	Workshop 2 cho ngành Tài Chính	Workshop 2 on Financial	3.09	2	2	0	Elective
	BA273IU	Workshop 2 cho ngành Kinh doanh Quốc Tế	Workshop 2 on International Business	3.09	2	2	0	Elective
	BA274IU	Workshop 2 cho ngành Quản Trị Kinh doanh	Workshop 2 on Business Management	3.09	2	2	0	Elective

9.3. Level IE1

Table 4. Teaching Plan for Students at IE1

Semester	Course Code	Course name		Type	ECTS	Credits		
		Vietnamese	English	(Compulsory/elective)		Total	Theory	Practices
I	ENTP01	English tăng cường 1 - Chương trình liên kết	Intensive English 1 - Twining Program	Compulsory		17	17	0
	ENTP02	English tăng cường 2 - Chương trình liên kết	Intensive English 2 - Twining Program	Compulsory		13	13	0
	EN007IU	English chuyên ngành 1 (kỹ năng viết AE1)	Academic English 1 (writing skill)	Compulsory	3.09	2	2	0

II	EN008IU	English chuyên ngành 1 (kỹ năng nghe AE1)	Academic English 1 (listening skill)	Compulsory	3.09	2	2	0
	PT001IU	Giáo dục thể chất 1	Physical Training 1	Compulsory		3	0	3
	BA120IU	Tin học quản lý	Business Computing Skills	Compulsory	4.64	3	3	0
	PE015IU	Triết học của Chủ Nghĩa Mác-Lênin	Philosophy of Marxism and Leninism	Compulsory	4.64	3	3	0
	BA117IU	Kinh tế vi mô	Introduction to Microeconomics	Compulsory	4.64	3	3	0
	BA115IU	Quản trị kinh doanh đại cương	Introduction to Business Administration	Compulsory	4.64	3	3	0
I	EN011IU	English chuyên ngành 2 (kỹ năng viết AE1)	Academic English 2 (writing skill)	Compulsory	3.09	2	2	0
	EN012IU	English chuyên ngành 2 (kỹ năng nghe AE1)	Academic English 2 (listening skill)	Compulsory	3.09	2	2	0
	PT002IU	Giáo dục thể chất 2	Physical Training 2	Compulsory		3	0	3
	BA282IU	Toán trong kinh doanh	Maths for business	Compulsory	6.18	4	4	0
	BA119IU	Kinh tế vĩ mô	Introduction to Macroeconomics	Compulsory	4.64	3	3	0
	BA283IU	Kế toán tài chính I	Financial Accounting I	Compulsory	4.64	3	3	0
	PE008IU	Tư Duy Phản Biện	Critical Thinking	Compulsory	4.64	3	3	0

II	PE016IU	Kinh tế Chính trị của Chủ Nghĩa Mác-Lênin	Political Economics of Marxism and Leninism	Compulsory	3.09	2	2	0	
	BA003IU	Nguyên lý tiếp thị	Principles of Marketing	Compulsory	4.64	3	3	0	
	BA080IU	Thống kê ứng dụng trong kinh doanh	Statistics for Business	Compulsory	4.64	3	3	0	
	PE021IU	Pháp luật Việt nam Đại cương	General Law	Compulsory	4.64	3	3	0	
	PE017IU	Chủ nghĩa Xã hội Khoa học	Scientific Socialism	Compulsory	3.09	2	2	0	
	BA284IU	Kế toán tài chính II	Financial Accounting II	Compulsory	4.64	3	3	0	
	Choose 1 of 2 courses								
	BA118IU	Giới thiệu về Tâm lý học	Introduction to Psychology	Elective	4.64	3	3	0	
	BA197IU	Giới thiệu về Xã hội học	Introduction to Sociology	Elective	4.64	3	3	0	
I	BA256IU	Workshop 1	Workshop 1	Compulsory	4.64	3	3	0	
	BA130IU	Hành vi tổ chức	Organizational Behavior	Compulsory	4.64	3	3	0	
	BA016IU	Nguyên lý Quản trị Tài chính	Fundamental of Financial Management	Compulsory	4.64	3	3	0	
	PE019IU	Tư tưởng Hồ Chí Minh	Ho Chi Minh's Thoughts	Compulsory	3.09	2	2	0	
	BA010IU	Kế toán quản trị	Managerial Accounting	Compulsory	4.64	3	3	0	
	PE018IU	Lịch sử Đảng CSVN	History of Vietnamese Communist Party	Compulsory	3.09	2	2	0	
	Choose 1 of 2 courses								
PE007IU	Địa lý kinh tế thế giới	World Economic Geography	Elective	4.64	3	3	0		

	PE010IU	Lịch sử văn hoá Việt Nam	Vietnamese History and Culture	Elective	4.64	3	3	0
II	BA020IU	Đạo đức kinh doanh	Business Ethics	Compulsory	4.64	3	3	0
	BA081IU	Luật kinh doanh	Business Law	Compulsory	4.64	3	3	0
	BA054IU	Tài chính doanh nghiệp	Corporate Finance	Compulsory	4.64	3	3	0
	BA276IU	Kế toán chi phí	Cost Accounting	Compulsory	4.64	3	3	0
	PE014IU	Khoa học môi trường	Environmental Science	Compulsory	4.64	3	3	0
		Elective 1	Elective 1	Elective	4.64	3	3	0

I	BA006IU	Giao tiếp trong kinh doanh	Business Communication	Compulsory	4.64	3	3	0
	BA277IU	Phân tích báo cáo tài chính	Financial Statement Analysis	Compulsory	4.64	3	3	0
	BA057IU	Kiểm toán căn bản	Auditing	Compulsory	4.64	3	3	0
	BA278IU	Hệ thống thông tin kế toán	Accounting Control System	Compulsory	4.64	3	3	0
	BA222IU	Báo cáo tài chính và các Quyết định quản trị	Management Decisions and Financial Reporting	Compulsory	4.64	3	3	0
Choose 1 of 2 courses								
	BA051IU	Quản Trị Tài Chính Quốc Tế	International Financial Management	Elective	4.64	3	3	0
	BA213IU	Quản trị công ty	Corporate Governance	Elective	4.64	3	3	0
II	BA269IU	Phương pháp nghiên cứu khoa học trong tài chính	Research Methods for Finance	Compulsory	4.64	3	3	0
	BA087IU	Thuế	Taxation	Compulsory	4.64	3	3	0
	BA279IU	Phân tích và báo cáo tài chính nâng cao	Advanced Financial Reporting and Analysis	Compulsory	4.64	3	3	0
	BA280IU	Kiểm toán nâng cao	Advanced Auditing	Compulsory	4.64	3	3	0

	BA281IU	Workshop 2 cho ngành kế toán	Workshop 2 on Accounting issues	Compulsory	4.64	2	2	0
		Elective 2	Elective 2	Elective	4.64	3	3	0
SUMME R	BA153IU	Thực tập	Internship		4.64	3	0	3
I	BA170IU	Luận văn tốt nghiệp	Thesis		19.64	12	12	0

1	BA065IU	Phân tích và định giá doanh nghiệp	Business Analysis and Valuation	Elective	4.64	3	3	0
2	BA138IU	Theory danh mục đầu tư và quản trị	Portfolio theory and Management	Elective	4.64	3	3	0
3	BA022IU	Quản lý chuỗi cung ứng	Supply Chain Management	Elective	4.64	3	3	0
4	BA134IU	Thị trường và các định chế tài chính	Financial Institutions and Markets	Elective	4.64	3	3	0
5	BA098IU	Khoa học lãnh đạo	Leadership	Elective	4.64	3	3	0
6	BA220IU	Quản trị vốn lưu động	Working Capital Management	Elective	4.64	3	3	0

	Workshops (Choose 2 of 5)							
	BA272IU	Workshop 2 cho ngành Nhà hàng Khách sạn	Workshop 2 on Hospitality Management	Elective	3.09	2	2	0
	BA275IU	Workshop 2 cho ngành Marketing	Workshop 2 on Marketing	Elective	3.09	2	2	0
	BA257IU	Workshop 2 cho ngành Tài Chính	Workshop 2 on Financial	Elective	3.09	2	2	0
	BA273IU	Workshop 2 cho ngành Kinh doanh Quốc Tế	Workshop 2 on International Business	Elective	3.09	2	2	0
	BA274IU	Workshop 2 cho ngành Quản Trị Kinh doanh	Workshop 2 on Business Management	Elective	3.09	2	2	0

9.4. Level IE0

Table 5. Teaching Plan for Students at IE0

Semester	Course Code	Course name		Type	ECTS	Credits		
		Vietnamese	English			(Compulsory/ elective)	Total	Theory

I	ENTP00	English tăng cường 0 - Chương trình liên kết	Intensive English 0 - Twining Program	Compulsory		17	17	0
	ENTP01	English tăng cường 1 - Chương trình liên kết	Intensive English 1 - Twining Program	Compulsory		17	17	0
II	ENTP02	English tăng cường 2 - Chương trình liên kết	Intensive English 2 - Twining Program	Compulsory		13	13	0
	PT001IU	Giáo dục thể chất 1	Physical Training 1	Compulsory		3	0	3
	PE015IU	Triết học của Chủ Nghĩa Mác-Lênin	Philosophy of Marxism and Leninism	Compulsory	4.64	3	3	0

I	EN007IU	English chuyên ngành 1 (kỹ năng viết AE1)	Academic English 1 (writing skill)	Compulsory	3.09	2	2	0
	EN008IU	English chuyên ngành 1 (kỹ năng nghe AE1)	Academic English 1 (listening skill)	Compulsory	3.09	2	2	0
	PT002IU	Giáo dục thể chất 2	Physical Training 2	Compulsory		3	0	3
	BA120IU	Tin học quản lý	Business Computing Skills	Compulsory	4.64	3	3	0

	BA117IU	Kinh tế vi mô	Introduction to Microeconomics	Compulsory	4.64	3	3	0
	PE016IU	Kinh tế Chính trị của Chủ Nghĩa Mác-Lênin	Political Economics of Marxism and Leninism	Compulsory	3.09	2	2	0
	BA115IU	Quản trị kinh doanh đại cương	Introduction to Business Administration	Compulsory	4.64	3	3	0
II	EN011IU	English chuyên ngành 2 (kỹ năng viết AE1)	Academic English 2 (writing skill)	Compulsory	3.09	2	2	0
	EN012IU	English chuyên ngành 2 (kỹ năng nghe AE1)	Academic English 2 (listening skill)	Compulsory	3.09	2	2	0
	BA282IU	Toán trong kinh doanh	Maths for business	Compulsory	6.18	4	4	0
	BA119IU	Kinh tế vĩ mô	Introduction to Macroeconomics	Compulsory	4.64	3	3	0
	BA283IU	Kế toán tài chính I	Financial Accounting I	Compulsory	4.64	3	3	0
	PE008IU	Tư Duy Phản Biện	Critical Thinking	Compulsory	4.64	3	3	0

I	BA003IU	Nguyên lý tiếp thị	Principles of Marketing	Compulsory	4.64	3	3	0
	BA080IU	Thống kê ứng dụng trong kinh doanh	Statistics for business	Compulsory	4.64	3	3	0
	PE021IU	Pháp luật Việt nam Đại cương	General Law	Compulsory	4.64	3	3	0
	PE017IU	Chủ nghĩa Xã hội Khoa học	Scientific Socialism	Compulsory	3.09	2	2	0
	BA284IU	Kế toán tài chính II	Financial Accounting II	Compulsory	4.64	3	3	0
	BA118IU	Giới thiệu về Tâm lý học	Introduction to Psychology	Elective	4.64	3	3	0

	BA197IU	Giới thiệu về Xã hội học	Introduction to Sociology	Elective	4.64	3	3	0	
II	BA256IU	Workshop 1	Workshop 1	Compulsory	4.64	3	3	0	
	BA130IU	Hành vi tổ chức	Organizational Behavior	Compulsory	4.64	3	3	0	
	BA016IU	Nguyên lý Quản trị Tài chính	Fundamental of Financial Management	Compulsory	4.64	3	3	0	
	PE019IU	Tư tưởng Hồ Chí Minh	Ho Chi Minh's Thoughts	Compulsory	3.09	2	2	0	
	BA010IU	Kế toán quản trị	Managerial Accounting	Compulsory	4.64	3	3	0	
	PE018IU	Lịch sử Đảng CSVN	History of Vietnamese Communist Party	Compulsory	3.09	2	2	0	
	Choose 1 of 2 courses								
	PE007IU	Địa lý kinh tế thế giới	World Economic Geography	Elective	4.64	3	3	0	
	PE010IU	Lịch sử văn hoá Việt Nam	Vietnamese History and Culture	Elective	4.64	3	3	0	
	I	BA020IU	Đạo đức kinh doanh	Business Ethics	Compulsory	4.64	3	3	0
BA081IU		Luật kinh doanh	Business Law	Compulsory	4.64	3	3	0	
BA054IU		Tài chính doanh nghiệp	Corporate Finance	Compulsory	4.64	3	3	0	
BA276IU		Kế toán chi phí	Cost Accounting	Compulsory	4.64	3	3	0	
PE014IU		Khoa học môi trường	Environmental Science	Compulsory	4.64	3	3	0	
		Elective 1	Elective 1	Elective	4.64	3	3	0	
II	BA006IU	Giao tiếp trong kinh doanh	Business Communication	Compulsory	4.64	3	3	0	
	BA277IU	Phân tích báo cáo tài chính	Financial Statement Analysis	Compulsory	4.64	3	3	0	
	BA057IU	Kiểm toán căn bản	Auditing	Compulsory	4.64	3	3	0	
	BA278IU	Hệ thống thông tin kế toán	Accounting Control System	Compulsory	4.64	3	3	0	

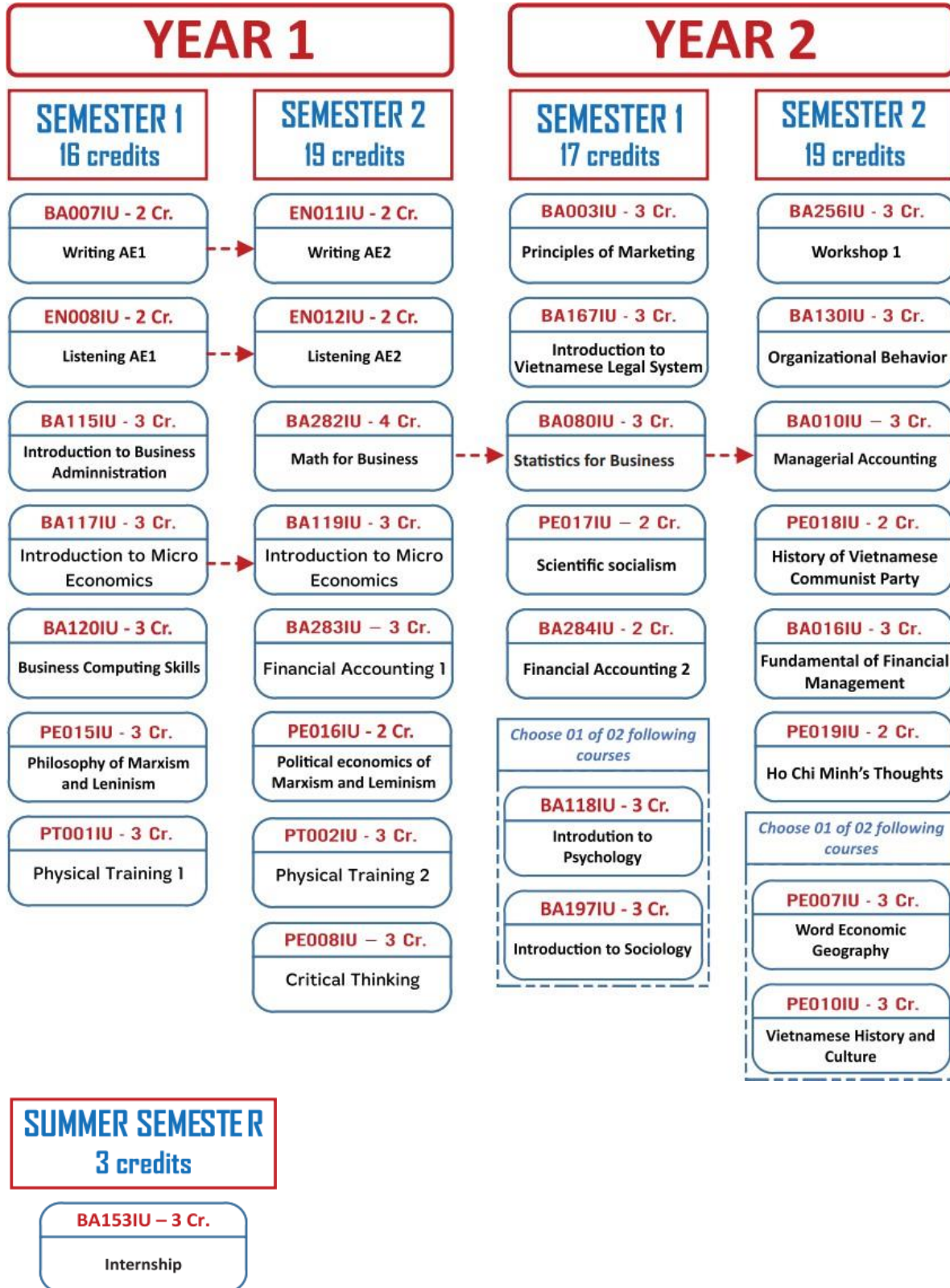
	BA222IU	Báo cáo tài chính và các quyết định quản trị	Management Decisions and Financial Reporting	Compulsory	4.64	3	3	0
Choose 1 of 2 courses								
	BA051IU	Quản Trị Tài Chính Quốc Tế	International Financial Management		4.64	3	3	0
	BA213IU	Quản trị công ty	Corporate Governance		4.64	3	3	0
SUMMER	BA153IU	Thực tập	Internship		4.64	3	0	3

I	BA269IU	Phương pháp nghiên cứu khoa học trong tài chính	Research Methods for Finance	Compulsory	4.64	3	3	0
	BA087IU	Thuế	Taxation	Compulsory	4.64	3	3	0
	BA279IU	Phân tích và báo cáo tài chính nâng cao	Advanced Financial reporting and Analysis	Compulsory	4.64	3	3	0
	BA280IU	Kiểm toán nâng cao	Advanced Auditing	Compulsory	4.64	3	3	0
	BA281IU	Workshop 2 cho ngành kế toán	Workshop 2 on Accounting issues	Compulsory	3.09	2	2	0
			Elective 2	Elective 2	Elective	4.64	3	3
II	BA170IU	Luận văn tốt nghiệp	Thesis	Compulsory	19.64	12	12	0

1	BA065IU	Phân tích và định giá doanh nghiệp	Business Analysis and Valuation	Elective	4.64	3	3	0
2	BA138IU	Theory danh mục đầu tư và quản trị	Portfolio theory and Management	Elective	4.64	3	3	0
3	BA022IU	Quản lý chuỗi cung ứng	Supply Chain Management	Elective	4.64	3	3	0
4	BA134IU	Thị trường và các định chế tài chính	Financial Institutions and Markets	Elective	4.64	3	3	0
5	BA098IU	Khoa học lãnh đạo	Leadership	Elective	4.64	3	3	0
6	BA220IU	Quản trị vốn lưu động	Working Capital Management	Elective	4.64	3	3	0

	Workshops (Choose 2 of 5)							
	BA272IU	Workshop 2 cho ngành Nhà hàng Khách sạn	Workshop 2 on Hospitality Management	Elective	3.09	2	2	0
	BA275IU	Workshop 2 cho ngành Marketing	Workshop 2 on Marketing	Elective	3.09	2	2	0
	BA257IU	Workshop 2 cho ngành Tài Chính	Workshop 2 on Financial	Elective	3.09	2	2	0
	BA273IU	Workshop 2 cho ngành Kinh doanh Quốc Tế	Workshop 2 on International Business	Elective	3.09	2	2	0
	BA274IU	Workshop 2 cho ngành Quản Trị Kinh doanh	Workshop 2 on Business Management	Elective	3.09	2	2	0

10. CURRICULUM MAPPING



YEAR 3

SEMESTER 1 18 credits

BA020IU – 3 Cr.

Business Ethics

BA081IU - 3 Cr.

Business Law

BA054IU - 3 Cr.

Corporate Finance

BA276IU - 3 Cr.

Cost Accounting

PE014IU – 3 Cr.

Environmental Science

BAxxxIU – 3 Cr.

Elective 1

SEMESTER 1 18 credits

BA006IU – 3 Cr.

Business Communication

BA277IU - 3 Cr.

Financial Statement Analysis

BA057IU - 3 Cr.

Auditing

BA278IU - 3 Cr.

Accounting Control System

BA222IU - 3 Cr.

Management Decisions
and Financial Reporting

*Choose 01 of 02 following
courses*

BA051IU – 3 Cr.

International
Financial Management

BA213IU – 3 Cr.

Corporate Governance

YEAR 4

SEMESTER 1 17 credits

BA087IU - 3 Cr.

Taxation

BA279IU - 3 Cr.

Advanced Financial
Reporting and Analysis

BA161IU – 3 Cr.

Business Research
Methods

BA281IU - 3 Cr.

Workshop 2 on
Accounting Issues

BA280IU - 3 Cr.

Advanced Auditing

BAxxxIU – 3 Cr.

Elective 2

SEMESTER 2 12 credits

BA170IU – 12 Cr.

Thesis

Elective courses				
Choose 2 of 6				
No.	Course ID	Course Name	Cr	ECTS
1	BA065IU	Business Analysis and Valuation	3	4.64
2	BA138IU	Portfolio theory and Management	3	4.64
3	BA022IU	Supply Chain Management	3	4.64
4	BA134IU	Financial Institutions and Markets	3	4.64
5	BA098IU	Leadership	3	4.64
6	BA220IU	Working Capital Management	3	4.64

11. RELATION OF PROGRAM ELOS AND COURSES

GRADUATE ATTRIBUTES AND PROGRAM LEARNING OUTCOMES MAPPING
DEGREE: BACHELOR OF ARTS IN ACCOUNTING
NO. OF CREDIT HOURS: 139 CREDITS – 225.20 ECTS

Table 6. Contribution of Courses to Program Learning Outcomes (PLOs)

Semester	Course Code	Course name	PL O1	PL O2	PL O3	PL O4	PL O5	PL O6	PL O7	PL O8	PL O9	PLO 10
I	EN007IU	Academic English 1 (writing skill)	x									
	EN008IU	Academic English 1 (listening skill)	x									
	PT001IU	Physical Training 1		x								
	BA120IU	Business Computing Skills				x						
	BA117IU	Introduction to Microeconomics					x					
	PE015IU	Philosophy of Marxism and Leninism					x					
	BA115IU	Introduction to Business Administration				x						
II	EN011IU	Academic English 2 (writing skill)	x									
	EN012IU	Academic English 2 (listening skill)	x									
	PT002IU	Physical Training 2		x								
	BA282IU	Maths for business			x							

	BA119IU	Introduction to Macroeconomics				x							
	BA283IU	Financial Accounting I				x			x		x		
	PE008IU	Critical Thinking											
	PE016IU	Political Economics of Marxism and Leninism				x							
I	BA003IU	Principles of Marketing						x					
	BA080IU	Statistics for business						x					
	PE021IU	General Law						x					
	BA284IU	Financial Accounting II				x		x					
	PE017IU	Scientific Socialism									x		
	Choose 1 of 2 courses												
	BA118IU	Introduction to Psychology			x								
BA197IU	Introduction to Sociology			x									
II	BA256IU	Workshop 1								x			
	BA130IU	Organizational Behavior				x							
	BA016IU	Fundamental of Financial Management				x							
	PE019IU	Ho Chi Minh's Thoughts								x			
	BA010IU	Managerial Accounting				x							

	BA213IU	Corporate Governance					x					
SUMMER	BA153IU	Internship										x
I	BA269IU	Research Methods for Finance							x			
	BA087IU	Taxation				x						
	BA279IU	Advanced Financial Reporting and Analysis				x						
	BA280IU	Advanced Auditing				x						
	BA281IU	Workshop 2 on Accounting issues				x						x
											x	
II	BA170IU	Thesis										
Elective courses												
	BA065IU	Business Analysis and Valuation									x	
	BA138IU	Portfolio theory and Management									x	
	BA022IU	Supply Chain Management									x	
	BA134IU	Financial Institutions and Markets									x	
	BA098IU	Leadership									x	
	BA220IU	Working Capital Management									x	

No.	PROGRAM OBJECTIVES					
		PO1	PO2	PO3	PO4	PO5
1	Principles of Marxism	✓	✓	✓		
2	Revolutionary Lines of Vietnamese Communist Party	✓	✓	✓		
3	Ho Chi Minh's Thoughts	✓	✓	✓		
4	Critical Thinking	✓	✓	✓	✓	✓
5	Introduction to Microeconomics	✓	✓	✓	✓	
6	Introduction to Macroeconomics	✓		✓		
7	Introduction to Psychology		✓			
8	Introduction to Sociology		✓			
9	World Economic Geography	✓	✓		✓	✓
10	Vietnamese History and Culture	✓	✓	✓	✓	✓
11	Introduction to Vietnamese Legal System	✓	✓	✓	✓	
12	Environmental Science	✓	✓	✓	✓	
13	Maths for business	✓	✓	✓	✓	✓
14	Statistics for business	✓	✓	✓	✓	
15	Business Computing Skills	✓	✓	✓	✓	
16	Academic English 1 (listening skill)	✓	✓	✓	✓	
17	Academic English 1 (writing skill)	✓	✓	✓	✓	✓
18	Academic English 2 (speaking skill)	✓	✓	✓	✓	✓
19	Academic English 2 (writing skill)	✓	✓	✓	✓	
20	Physical Training 1	✓	✓	✓	✓	
21	Physical Training 2	✓	✓	✓	✓	

22		✓	✓	✓	✓	
23	Financial Accounting I	✓	✓	✓	✓	
24	Introduction to Business Administration	✓	✓	✓	✓	
25	Principles of Marketing	✓	✓	✓	✓	
26	Business Ethics	✓	✓	✓	✓	
27	Business Communication	✓	✓	✓	✓	
28	Organizational Behavior	✓	✓	✓	✓	
29	Fundamental of Financial Management	✓	✓	✓	✓	
30	Business Law	✓	✓	✓	✓	
31	Business Research Methods	✓	✓	✓	✓	
32	Financial Accounting II	✓	✓	✓	✓	
33	Managerial Accounting	✓	✓	✓	✓	
34	Taxation	✓	✓	✓	✓	
35	Cost Accounting	✓	✓	✓	✓	
36	Financial Statement Analysis	✓	✓	✓	✓	
37	Auditing	✓	✓	✓	✓	
38	Accounting Control System	✓	✓	✓	✓	
39	Management Decisions and Financial Reporting	✓	✓	✓	✓	
40	Corporate Finance	✓	✓	✓	✓	
41	Advanced Financial Reporting and Analysis	✓	✓	✓	✓	
42	Advanced Auditing	✓	✓	✓	✓	
43	Workshop 2 on Accounting issues	✓	✓	✓	✓	

44	Portfolio theory and Management	✓	✓	✓	✓	
45	Supply Chain Management	✓	✓	✓	✓	
46	Financial Institutions and Markets	✓	✓	✓	✓	
47	Leadership	✓	✓	✓	✓	
48	Business Analysis and Valuation	✓	✓	✓	✓	
49	International Financial Management	✓	✓	✓	✓	
50	Corporate Governance	✓	✓	✓	✓	
51	Working Capital Management	✓	✓	✓	✓	
52	Internship	✓	✓	✓	✓	
53	Thesis	✓	✓	✓	✓	

12. ACADEMIC REGULATION

Chapter 1: Common Regulation

These regulations deal with the core issues of training under the academic credit system as far as the regular training system of VNU-HCM is concerned.

International University (IU) is an affiliated member of VNU-HCM. The University offers training to undergraduates and graduates for three types of academic degrees. Those awarded: solely by IU; by both IU and an overseas university under a joint-certification program; and solely by an overseas university.

Article 1: Training objectives

The goals of the university are that its graduates, will have a mastery of the fundamentals of scientific knowledge and a strong grounding in their fields. The students will have a full grasp of theory, good practice skills and the ability to possess with the latest advancements in science and technology. In addition, they will be capable of working effectively in an international English- speaking environment.

Article 2: Definitions

1. Curriculum

A curriculum is a combination of subjects designed to be taught in a successive and systematic manner. The curriculum provides students with the necessary knowledge and skills as well as the potential for a

particular field in science and technology. Upon completion of all subjects in a curriculum, students are awarded a degree relevant to their field of study.

The content of the courses, as detailed for each field and each level, is reflected in the curriculum. The curriculum for each field of study is based on the curriculum framework established by the Ministry of Education and Training as well as relevant curricula used by prestigious universities in the world. It is to be done with a time allocation 137 credits spanning a period of about 4 years, excluding the time required to obtain certificates in National Defense Education and Physical Education, including the following subjects:

- 1.1 Required courses are the core courses in the students' field of specialization. Accumulation of academic credits is required for all these subjects.
- 1.2 Electives are subjects those students are free to choose from as long as they have a specified number of accumulated credits. These subjects are further classified into:
 - Major-oriented electives are subjects that are offered in line with a particular field of specialization and they provide some necessary knowledge for that field of learning. Students majoring in that field are therefore required to choose from among these subjects as specified in the school's regulations concerning their field of study.
 - Free electives: are subjects those students can choose freely.

Students' satisfactory completion of all subjects in the curriculum is a required condition to receive the degree issued by the University.

2. Credits

A credit is a unit of measurement used to quantify the amount of work expected of a student to meet the requirements of his or her study.

An academic credit is stipulated to consist of 15 periods for studying theory, or 30 to 45 periods for exercises, practice and self-study according to the school's estimation in a semester: a student must spend 1 period on theory and 2 periods on self-study.

3. Program, academic year, and semesters,

3.1. Program

- A program is the specified time for students to complete their study in the curriculum of a particular field. A program in terms of a curriculum can be translated into a number of main semesters or the minimum total of credits to be accumulated. Depending on each particular field of study, a program at college level can be composed of 8 to 10 main semesters.
- Depending on their ability, students can shorten or lengthen their time of attending school provided that it does not exceed the allowed extension time for the whole program, that is, the maximum shortening time being 2 semesters, and the maximum lengthening time being 4 semesters.

3.2. Academic year and semester

There are two main semesters and one summer semester in an academic year.

- A semester is a period of time spanning a given number of weeks for training and assessment of students' performance.
- A main semester consists of 16 to 20 weeks, of which there are at least 14 weeks for training and the remaining ones for tests and examinations, thesis presentation, evaluation, and study registration.
- The summer semester (optional) is 8 to 10 weeks; at least 7 of which is for training and assessment and one week for examinations and evaluation. The summer semester will be organized accordingly.

4. Classes

4.1. Student-oriented classes

Student-oriented classes are organized for students who have registered to undertake the same majors during the same program. Classes of this type are relatively fixed throughout the program to facilitate the work of students' bodies, competitions, social, political and cultural activities, sporting events, and student management according to the regulations of the school.

Subject-oriented classes

Classes of this type comprise students who are studying the same subject and have the same time schedule for the subject. The number of students in each class is regulated as follows:

- Maximum of 120 students for basic science subjects such as Mathematics, Physics, Chemistry, etc.
- Maximum of 50 students for foundation and major subjects.
- Maximum of 30 students for foreign language subjects.
- Minimum number of students for one class will be, case by case, decided by the Board of Rectors.

5. Course – Equivalent course – Course Grades

5.1. Course

5.2.1 Each course is composed of all forms of learning activities in a certain field of study. The credits of each course may vary depending on the amount of knowledge required for it.

5.2.2 The activities in a course include theoretical lectures, assignments, laboratory sections, practical training (as a supplement or a course by itself), seminars, and research papers.

5.2.3 Depending on the relevant knowledge requirements, each course can have one or more prerequisite courses, and one or more concurrent courses. For any given student who is studying in a particular curriculum, the courses of study can be classified into core courses, major-oriented electives, and free electives.

- Prerequisites: The prerequisite of course named A are all those which students must take and complete with at least a passing grade before taking course A.
- Preceding courses: Course A is said to course named B if students register for course A, attend class, and obtain a grade for it (including I, W, X, Z)
- Equivalent courses: One or more courses are considered the equivalents of course A in the curriculum if their content and time allocation meet the requirements for course A (overlapping at

least 80% in content and having the same or larger number of academic credits). The list of equivalent courses is stipulated by the university or proposed by the Dean of School.

- Replacement courses: the courses that are used to replace (an)other course(s)in the curriculum which are not taught any more.

5.2. Course Grades

5.2.1 The final grade used to assess the student's performance in a course is the course grade. The course grade is based on the student's overall performance throughout the semester.

5.2.2 The final grade is composed of the following scores for:

- Assignments: exercises, experiments, seminars, thesis, etc.
- Mid-term examination.
- Final examination.

5.2.3 Component cores: are awarded as integers and can range from 0 to 100 (scale of 0 to 100). A course score is the weighted average of all its component scores and rounded to the integer.

Percentage of the scores distributed into the final grade in a course is as follows:

- Assignments: from 20% to 40%
- Mid-term examination: from 20% to 40%
- Final examination: from 30% to 50%

Percentage of the scores distributed into the final grade in a lab course is as follows:

- Assignments: from 70% to 80%
- Final examination: from 20% to 30%

In the case of online learning and teaching, percentage of the scores distributed into the final grade in a course is as follows:

- Assignments: from 30% to 60%
- Mid-term examination: from 20% to 40%
- Final examination: from 20% to 40%

Cases of waiving examinations and using replacements in other forms must be proposed by the Dean of School and approved by the Board of Rector within 2 weeks (1 week for the summer semester) since the beginning of the course.

These regulations are subject to alteration and must be recorded in the detailed course outline, which will be announced to students in the first class of the course.

After a successful registration, students have the duty to carry out all the required tasks given by their lecturers regarding class attendance, assignments, laboratory work, field practice, class discussion, mid-term tests and quizzes, and final examinations. Failure to complete any of these tasks will result in a component score of zero for the respective task.

Grades criteria

A course grade is the weighted average of all its component scores and rounded to the first decimal place. The university will then convert the grades (scales of 0 to 4 or to 100) to letter grades when necessary.

5.2.4 The following letter grades are for students' records of academic activity at International University: Disqualified for final exam or Unauthorized absence during exam (F), Attendance waived - Leave of absence (WH); Authorized absence during exam or Incomplete grade (I); Grade report delayed (NA).

5.2.5 Incomplete grade (I): used by academic instructors for incomplete work of students for sufficient reasons by the end of a course or of a semester.

- A student will receive an incomplete grade on the following conditions:
 - Attended classes, taking mid-term tests, working on subjects in lab sections, and practicing.
 - Paid the tuition for that semester
 - Got leave of absence for mid-term tests, and the final examination (due to illness, accidents...)
- The below procedures must be completed:
 - Students will receive Incomplete grade (I) when filing document to be properly submitted to the instructor of the course. With the course instructor's and the School Dean's approval, the Office of Academic Affairs will decide whether a student is eligible for an I grade.
 - Students happening to get sick or for some reasons cannot take an exam must file the appropriate document of sufficient reasons with evidence to the Office of Academic Affairs within three days of the examination date.
 - For special cases, students file the appropriate document to the School Dean who will suggest to the Board of Rectors for their approval.
 - In order to remove Incomplete grade, students need to file a proper form to retake the course examination. If students do not get enough grades for their performance evaluation by the end of the next academic year, the Incomplete is changed to an F (zero point) for grade point computation.

6. Semester Grade Point Average (GPA) and Cumulative GPA

6.1. Semester GPA

- The semester GPA is the weighted average grade of all subjects for which a student has registered during a particular semester.
- Grades I, WH, NA are not used in calculation of semester GPA.
- The semester GPA is rounded up to the first decimal number.
- The semester GPA is used as a criterion for awarding scholarships, for granting a student permission to skip a particular subject, to take multiple subjects and/or to attend more than one School at the same time, and to settle educational settlement.

6.2. Cumulative GPA

- Cumulative GPA is the weighted average grade of all subjects that a student has registered for and has been assigned classes by the university, from the time the student enrolled in the university to the time of calculation. Cumulative GPA is calculated according to a 100-point scale and is rounded up to one decimal number.

- Cumulative GPA will be used for evaluating students' performance result, settling the educational settlement and accepting graduation.

7. Number of cumulative credits

Number of accumulative credits is the sum of credits of the successfully completed subjects (including preserved subjects) and reach the subject point ≥ 50 from the time the student enrolled in the university to the time of calculation.

Article 3: Classification of students

1. Regular full-time students

Regular full-time students are those who have successfully satisfied the requirements for admission to International University and learn the full- time schedule.

In some special circumstances, students will be considered for admission to the university as regular full-time students such as those who are studying at a foreign university (outside Vietnam) and wish to go back to Vietnam to continue their study. The students of other Vietnamese universities (in the same national entrance examination subjects and the same program of study) wishing to transfer to International University to complete their study.

2. Suspended students:

2.1 Under reasonable circumstances, a student who wishes to suspend his/her program of study can apply in writing to the Office of Academic Affairs for consideration and for final approval by the Board of Rectors.

2.2 The suspending time due to doing the national military service is not counted in the total studying time of the student. The total allowable suspending time due to the other reasons is set out according to Provision 3. Article 2

2.3 According to the regulations of the national entrance examinations, for the students under priority category 1, the maximum allowable suspending time is 4 regular semesters for the entire 5–6-year period of studying. The total suspending time will be accumulated into allowable studying time and students are not allowed to take two consecutive suspending semesters.

3. Transfer students

IU students registering for 1 or 2 semesters during their program of study at overseas universities (or foreign students registering for 1 or 2 semesters during their program of study at IU).

3.1. Coordinating office: work as a liaison with partner universities, providing location, time, and the transfer procedures.

3.2. Academic departments contact partner universities for academic training, proposing to IU the academic training for students of the Schools.

3.3. The Office of Academic Affairs: supports students with doing procedures, implementing the result transfer for student after they have got transferred.

3.4. Students register the whole training program, meeting the university requirements and those of the partner university after the agreement.

4. Observing students

Students (including those of other universities) who are allowed to register for course observation to increase their knowledge should:

- Pay 50% of the tuition fee
- Meet the academic instructors' requirements
- Be given the certificate upon the completion of the course

Article 4: Admission

A student who has been accepted to International University must complete all the admission requirements stated in the letter of acceptance.

Suspended students, and preserved students, must strictly observe the admission procedures of the university at the Office of Academic Affairs when necessary.

A subject, when allowed to be skipped, is considered as an equivalent subject if the student has passed the subject and accumulated it during the time of his or her study.

- A student who has taken an equivalent subject, who wants to exchange or skips a subject, or who wants to skip an examination of a subject must apply in writing to the university for approval and provide all evidence. Such requests of the student will be considered by the Office of Academic Affairs, based on the list of equivalent subjects and sent to the Rector of the university for approval in the curriculum.
- Once a student's request for accepting an equivalent subject or for skipping a subject has been approved, the Office of Academic Affairs will issue and record an equivalent numerical grade with accompanying letters WH to distinguish it from the grades that the other students have obtained by taking examinations of the subject. A student who wishes to receive a higher grade than the equivalent grade (grade WH) mentioned above must retake the subject's examinations.
- Preserved grades and equivalent are not used in calculation of semester GPA, but cumulative GPA.
- Preserved grades and equivalent grades and are not considered in awarding scholarships to students.
- The number of credits of preserved subjects and grades are not counted toward the number of obtained credits for a particular semester, but toward the number of accumulative credits.

Chapter 2: Training process

Article 5: Responsibilities of the university, academic advisors and students

1. The university and its schools

The university will do its best to provide students with all necessary information so that students can develop their own study plan.

During orientation sessions, the Schools will assist their students in understanding of:

- The academic regulations and the other detailed academic policies of the university.
- Academic programs and schedules, program structures of the entire batch and of each academic program.
- A list of academic advisors.
- A list of fields of study and requirements for entry to the majors. One week prior to each semester, the university will announce and provide students with:
- A list of all subjects and tentative instructors of that semester and the requirements for registering these subjects.
- Number of tentative classes for each subject and timetable.
- Grades of all subjects of the last semester.

2. Academic advisors

Academic advisors are recommended by the Deans of Schools and are approved in writing by the Rector. Academic advisors supervise and assist students in the matters regarding to their study at the university such as:

2.1. Developing a study plan, understanding academic programs, registration procedures, choosing the compulsory and optional subjects, career orientation, giving academic advice, answering students' questions regarding to their study as well as their activities on the campus.

2.2. Guiding students in implementing the policies and the regulations of the university.

2.3. Assisting students in setting up their own study plan such as making timetables, and doing their own activities to get the highest achievements.

2.4. Organizing the subject registration for students:

- According to the university regulations,
- Academic advisors, based on each student's study results, inform him or her of the number of required credits and help him or her choose subjects to register in one semester.
- Handing out and collecting, checking and approving students' registration form.

2.5. Advising students to train their personalities and advise them on social problems, cooperating and assisting the Office of Academic Affairs Student Union, and the Communist Youth Union, and the Schools in organizing movements and extra activities.

2.6. Following up and working out the detailed evaluation of their students' study and personality training, remarking, and grading personality training (according to the student training policies of the IU).

2.7. Being one of the official members of the Committees' meetings relevant to the students' and their classes in charge.

3. Students

3.1. Understanding study plan, academic programs and schedules, policies and regulations of the university. When necessary, students should consult functional offices, academic advisors, instructors for instructions and assistance.

3.2. Students are requested to seek the advice and approval from their academic advisors on selection and registration of study subjects according to the regulations.

3.3. All students (excepting suspended students and those who have not completed all the university's obligations) must register for subjects according to the university regulations.

3.4. The subjects, for which a student has registered, are only valid and are considered official if they have been approved by the university and the student has been assigned to a class. It is the student's responsibilities to observe and follow up the grading report of the previous semester and the registration result of the current semester posted at the Office of Academic Affairs or the School Offices.

Article 6: Course Registration.

Course Registration aims at helping students gain full success in building their own training plan, selecting appropriate subjects for every semester in such a way that can meet his or her own personal capacity and conditions for the highest achievement.

- Students should register a minimum of 12 credits, except for the last semester.
- Students should register a maximum of 24 credits in one semester, except for the last semester, for those who have cumulative GPA ≥ 65
- The subject registration form must be approved by the academic advisors.
- For exceptional cases, students must file for the consideration of the Dean of Schools.

1. Course-Registration Procedure

Freshmen study the stipulated timetable, and the Office of Academic Affairs cooperates with the Schools guide sophomores, juniors, and seniors to register the subjects as follows:

- Omen moth prior to the end of the semester, the Office of Academic Affairs will send the Schools student handbooks, registration forms and student lists.
- The Schools will then ask academic advisors to hand out handbooks, registration forms (signed by students) and advise students on the subject registration. Academic advisors must gather their students at least once to perform this task.
- After the time for registration expires (written in student handbooks), students summit registration forms to academic advisors, and the Schools will send them to the Office of Academic Affairs according to stipulated time: registration forms filled out will be signed by academic advisors. The rest of registration forms and student lists must also be signed and kept to be compared when necessary.
- At most two weeks after the registration expires, the Office of Academic Affairs will send the Schools the temporary timetables of the Schools, instructors and students. The Schools send the temporary timetables to instructors and students through academic advisors. The temporary timetables will be the results of student's official subject registration(signed)
- After the delivery of the timetables, if there should be any errors, they must be reported to Office of Academic Affairs within one week of the Schools' reception of the timetables.
- After the subjects are taught for one week, students are allowed to register for one more of cancel due to objective reasons or students' learning ability (to limit the changes, academic advisors should consult students to register subjects that are suitable for their learning ability). Students file with the academic advisors' remarks and registration forms signed by academic advisors (in case of registering for more than subject) and send remarks and registration forms to the Schools.

- The Office of Academic Affairs will settle changes in the timetables during the second week, and will then propose to the Board of Rectors for approval and will announce the official timetables that will be the official document of the university and will be the basis to calculate instructors' amount of teaching and students' amount of studying and that will be the basis for implementing other activities.

For those of handing in the course registration forms late: three days after the deadline for registering stipulated subjects, student hand in registration forms to the Dean of the School for consideration, who will send the forms to Office of Academic Affairs for settlement. From more than three days to one week after the deadline for registering stipulated subjects, late students with good reasons file with evidence and the registration forms signed by the academic advisors, and hand them in directly to the Office of Academic Affairs for settlement. Students must follow up and get the results of settlement at the place he/she has filed.

2. Course registration:

Students refer to the following information to register courses: policies, training regulations, tentative timetable to get information on courses, the time for registering courses, grades to choose to register course that are suitable for their ability.

Course registration is arranged in the following priority order:

- Registration of courses that fit the program of the field of study.
- Priority for retaking examinations of the previous courses to keep up with the transfer (for twining programs)
- Registration of multiple courses for more able students

Students should consult their academic advisors on their study plan, registration of suitable courses. Students must be responsible for their registration. Any registration by others is not allowed.

Students must think carefully and fill out the registration forms, signing and write their names on them and then submit them to academic advisors, sign a responsible for the accuracy and validity of the registration forms.

3. Adjusting student timetable

When receiving the timetables, students must check the information including the number of registered courses, tuition fees, etc., if there should any errors, students must report to the Schools within three days of the timetable announcement.

The Schools must check (through the academic advisors) and give their opinions on the students' file of document, and then send them to the Office of Academic Affairs for settlement.

4. Adding and Dropping Courses:

After the one week of teaching, based on their timetables, ability and learning conditions, students can file for adding and dropping courses according to the regulations which follow:

4.1. Regulations on Adding and Dropping Courses:

4.1.1. The course dropping and adding cannot belong to one of the followings such as: practicum, Lab., blueprinting, thesis, or theoretical course with Lab works or practicum.

4.1.2. The course dropping is not allowed for prerequisite courses.

4.1.3. The course adding may be accepted as long as the classes related can provide some seat available or instructors of Lab works or practicum available

Article 7: Studying two programs simultaneously

Students studying two programs simultaneously are those who have the need to register for another program to get two degrees upon graduation.

1. Conditions for studying two programs simultaneously:
 - The main field of studying of the second degree must differ from that of the first degree.
 - After the first semester of the first year of the first-degree program has finished.
 - Students are not classified as weak ones in the first-degree program.
2. Students, studying for the second degree, if classified as weak ones in this program, must not continue their studying in the second semester.
3. The maximum time allowed for students studying two programs simultaneously is the time stipulated for the time of studying for first-degree program, according to Provision 3. Article 2 of this policy. When studying for second degree, students are allowed to enjoy the leave of absence grade for the courses that have the content and the amount of knowledge that are equivalent to those of either of the programs. Students have studied the courses in either of the programs.
4. Students are considered to graduate in the second-degree program only when they can graduate in the first-degree program.

Article 8: Transfer to another field, another program

1. Requirement for transfer to another field, another program: students must file for permission to transfer in the first four semesters of a program.
2. Requirement for transfer from IU program to twining program:
 - 2.1. If a student file for transfer in semester 1 of the first year, the university will consider the case, based on the following:
 - The planned figures of the field to which students want to transfer are still available.
 - The student's entrance examination grade must be \geq the required entrance grade of the field in the program to which students want to transfer.
 - 2.2. If a student file for transfer after studying one semester of the first year, the university will consider the case, based on the following:
 - The planned figures of the field to which the student wants to transfer are still available.
 - The student is not subject to any discipline or educational settlement.

3. Requirement for transfer from overseas program to IU program: a student filing for transfer from overseas program to IU program must complete at least one semester of the first year, and the university will consider the case, based on the following:
 - The planned figures of the field to which the student wants to transfer are still available.
 - The student's entrance examination grade must be \geq the required entrance grade of the field in the program to which students want to transfer.

Article 9: Transfer to another university

1. A student who wishes to transfer from IU to another university must meet the following requirements:
 - During the time of studying, either the student's family change their residence or the student, in difficult conditions, must transfer to the university near the family's residence and this can facilitate his/her study.
 - Transferring to the university that has the same field or in the group of fields that are close to the field that the students are studying.
 - With the approval by the Rector of the University and the approval by the university to which the students want to transfer.
2. A student is not allowed to transfer to another university due to the following:
 - He or she took entrance examination, with the general papers, but cannot possess enough grade to enter IU or get lower grades than that required by the other university to which the student wants to transfer.
 - The student is classified outside the stipulated selection area of the university to which students want to transfer.
 - The student is either the freshman or the senior.
 - The student is subject to disciplines from the form of warning to more serious ones.
3. The procedures for transfer:
 - A student who wishes to transfer to another university must implement the procedures for transfer according to the university regulations.
 - The Rector of the university to which the student wants to transfer can accept or refuse the student, deciding the student's study continuation, recognizing the courses the student has taken and transfer their results and having the student to study a number of complementary courses, based on the comparison of the program of the university from which the student transfer with that of the university to which the student transfer.

Chapter 3: Evaluation of the study result

In the first class of the course, the instructor in charge, will inform in brief his/her students about the course syllabus, the course relation in the entire undergraduate program, the method of study, the measures for course evaluation (criteria, grading in the final evaluation, semester test times, semester final examination conditions for attendance or related matters), and the schedules of examinations, tests and quizzes.

Article 10: Periodical tests and final examination

1. Requirements to attend tests and final examination

1.1. While many tests of one course can be organized, the major ones will take place in the mid- semester and in the end of the semester. Any failure on tests/exams or any absence on the exam date shall prevent further test/exam to be organized.

1.2. Grading for course evaluation includes grades from the mid-semester test, experiment test and the final

examination.

1.3 Absence from the class attendance:

- In the event that absence occurs more than 20% out of required class attendance, the student will be prohibited from final examination attendance, and the score of zero will be recorded.
- In the event that absence occurs (with and without explanation) more than 20% out of the required practice (test, experiment, seminar, etc.) and absence occurs more than 50% out of the testing times, the score of zero will be recorded.

1.4 Students are required to carry on all experiments and practice, and to attend all tests and the final examination.

- In the event of an absence from experiment or practice, the student must submit the instructor in charge an application for absence in written form with supporting evidence. The submission must be as latest as 1 day after the absent day (excluding Sunday or holidays). Failure to submit or to have approval for the absence results in the score of zero to be recorded. If the explanation is accepted by the instructor, student can join another group for the test. In the event that the experiment/practice cannot be organized, the score of zero will be recorded.
- For absence from test and examination, the student must submit the Student Management Department Head an application for absence in written form with supporting evidence. The submission must be as latest as 1 day after the absent day. Failure to submit or to have approval for the absence results in the score of zero to be recorded. Only upon the approval by Student Management Department Head and the acceptance decision by the Administration Department (Office of Academic Affairs), the student absence can be regarded as formal proper explanation and the scoring record will show “incomplete grade” (grade I).

1.5 On the examination date, the student who is late from 15 minutes onwards will not be allowed to enter the test/examination room and the score of zero (0) will be recorded.

1.6. Schedule of examinations, tests and experiments

- The schedule of tests, examinations will be announced at the Office of Academic Affairs at least 2 weeks before testing or examining.
- The schedules of general experiment will be announced at the Experimental Laboratory, and the Office of the Student Management Department.
- Students must follow up to know the schedule of study for each semester.

2. Scoring system, average scoring, and study result classification

Average scoring: the average score of semester, academic year or program will be as follows:

$$A = \frac{\sum_{i=1}^N a_i \times n_i}{\sum_{i=1}^N n_i}$$

In which:

A: average of subject score

a_i: the score of subject Item i

n_i: the credit of subject Item i.

N: the total of the subjects.

2.1. The average semester score, (see Item 6.1 - Article 2) after every semester, academic year will be used for considering scholarship, rewards, intensive study, study simultaneity in various specialization or at various universities, is recorded from the first final examination.

2.2. The average accumulated score (Item 6.2 - Article 2) after a semester, academic year for classifying the study result, or consider the graduation, the study ceasing or the study discontinuation, is recorded from the highest score in the examinations.

2.3. Average semester score, average accumulated score shall be in the 4(four) point grading scale with 1 decimal digits rounding up.

2.4 Classification: After every semester, the students will be graded as per the following guideline:

Classification	GPA	100 Point Grading Scale	4 Point Grading Scale	Point Grading Scale in letters
Excellent		$90 \leq \text{GPA} \leq 100$	4,0	A+
Good		$80 \leq \text{GPA} < 90$	3,5	A
Fairly good		$70 \leq \text{GPA} < 80$	3,0	B+
Fairly Average		$60 \leq \text{GPA} < 70$	2,5	B
Average		$50 \leq \text{GPA} < 60$	2,0	C
Weak		$40 \leq \text{GPA} < 50$	1,5	D+
Rather weak		$30 \leq \text{GPA} < 40$	1,0	D
		$\text{GPA} < 30$	0,0	F

2.5 The results of National Defense Training and Physical Training courses will not be calculated into the average score of semester, academic year or program. The evaluation of these courses will be in accordance with the guidelines from Ministry of Education and Training.

3. Study result announcement

3.1. The students shall be informed the result of specialization at the office of Student Management Department and the result of general education at the office of Administration Department. Instructors will inform at class the students their test scores. For any course, the test and examination scores will be sent to Administration Department by instructors, 15 days after the examination date. Study result information will be available within 5 days (excluding Sundays and holidays).

3.2. Each semester, the Office of Academic Affairs will inform students about their test results, their Average semester score, average accumulated score of all subjects.

3.3. During the course, students are entitled to suggest the university supplying or sending the score list to the appointed address as per student's request. This requires student's application and service fee stated by the university.

3.4. To those students who are academically warned or compulsorily dismissed, the university will send a letter of notice to their family. Particularly, in case of compulsory dismissal, the university will send a letter of notice to the local resident authority latest by 1 month after the dismissal decision.

3.5. Re-examining of test/examination papers

Student can apply for a re-examining of his/her papers. The application form for the re-examining must be sent to the Office of Academic Affairs within 1 week from the day of result announcement. The application for re-examining must be applied with the service fee stated by the university.

3.6. Discipline to students, university cadres violating regulation on testing, examination

The level of violation and the disciplinary frame for the students and cadres will be in accordance with the Admission Regulation into The Regular System by the Vietnam National Universities - HCMC.

3.7. Admonition is applied to students who first commit a mistake. Those mistakes include watching other examinee's paper or exchanging with others in the exam room. (This measure is decided by proctors in the exam room). With this level of punishment, student's score for that subject will be cut down by 25%.

3.8. Severe admonition is applied to students who commit one of the following mistakes.

- Be admonished once but still commit mistakes in the exam room.
- Bring into the exam room weapons, firing or explosive substances, alcohol or other harmful materials.
- Exchange exam papers or draft papers with other examinees.
- Copy from papers of other examinees. Those papers with the conclusion that their contents are the same will be treated with one measure. If the treated students have enough evidence of being watched by others, their punishment can be reduced from severe admonition to admonition.
- With this level of punishment, student's score for that subject will be cut down by 50%. This measure is decided by proctors in the exam room. The proctors draw up the report with the suggested level of punishment and keep the evidences.

3.9. Suspension is applied to students who commit one of the following mistakes.

- Be severely admonished once but still commit mistakes in the exam room.
- Bring into the exam room materials, equipments of recording, transmitting, massaging, or equipment with information that can be used in the exam.
- Pass the examination questions outside the exam room or receive the solutions from outside.
- Write or draw the content which is not related to the examination questions.
- Have aggressive or threatening attitude towards examiners or other students. This measure is decided by the examination administrators. The proctors in that exam room draw up the report.
- With this level of punishment, the treated will receive the score of zero (0) for that subject, leave the exam room right after having the decision from the examination administrators.

3.10 Obligation to stop studying is applied to students who take the exam for others or ask others to the exam for them.

Article 11: Settlement to the study result

1. Course retaking

1.1 In case of the student being not qualified for a compulsory course, he/ she has to register to retake the course when the course is opened.

1.2 In case of the student being not qualified for an elective, he/she has to:

- Register to retake the course, or
- Register to take another course in the course range regulated by the university orientation.

2. Improving the scores

If a student passes the examination, he/she, at his will, can re-register a course and its examination to improve his/her scores. This procedure is regulated by the university. The best result will be included in his/her Cumulative GPA.

3. Academic probation:

3.1 University Academic Committee will consider to settle the academic matters after first and summer semester annually. The result of the summer semester will be added to that of second semester of the correspondent year upon academic settling.

3.2 Students violating the below regulation will be admonished academically:

- Those who acquire insufficient credits as required by the specialization in one semester
- Cumulative GPA < 35 (100 points grading scale)
- Having two consecutive cumulative GPA < 40 (100 points grading scale)

The duration for academic probation will last in the succeeding formal semester. Student's name will be deleted in the list of academic probation before the due time if his/her study result in the succeeding semester does not violate provision 3.2 of this Article. At the closing time of academic probation, if the study result is still violating Item 3.2 of this article, he/she will be subject to provision 4.2 of this Article.

4. Discontinuing the study process and deleting the name from the student list

4.1 The University will delete student's name in the event that the student applies for leaving the University for Good and is allowed to leave with a written decision.

4.2 The university will issue a decision to discontinue the study and delete the student's name from the list if he/she commits one of the below cases.

- The ultimate time for studying has finished;
- He/she has left the study without any permit for one formal semester or upwards;
- After the academic admonishment, he/she commits again the regulation in Item 3.2 of this Article;
- He/she violates the academic regulations and other ones to such extent that the study termination is compelled;
- The student does not proceed the course registration;
- The student does not make payment of study fee as per regulation;
- The student does not meet the requirements for the degree to be granted in the required time of the course;
- After course registration and class allocation, he/she does not come to the university to receive the course registered result sheet (latest in the first week of the semester).

5. Requirements for study continuation

The student who does not commit provision 4 of this Article is entitled to register for study continuation.

6. Priority in the consideration to study continuation or study ceasing

Student in the Priority 1 and Priority 2 in the Admission Regulation can enjoy the special standard in consideration of continuing or ceasing study as follows:

	First Zone	Second Zone
Priority 1	Reducing 0.6 score	Reducing 0.4 score
Priority 2	Reducing 0.4 score	Reducing 0.2 score

Students in Priority 1 are allowed to temporarily cease studying to fortify their knowledge maximum of not more than 2 years for the 3- or 4-year program, and in a maximum of not more than 3 years for 5- or 6-year program. The ceasing study years are not allowed to be successive.

Article 12: Requirements for the thesis, dissertation, course end examination to be granted

This condition is granted to any students who commit no academic admonishment and who finished the course without any course debts.

Article 13: Requirements for examining and accepting graduation

Students could be considered for graduation if they meet all the below conditions (for the whole program)

- Till the moment of examining, he or she does not have disciplinary discontinuation of their study nor under criminally prosecution.
- Passing all the subject examinations regulated by the study program for the specialization.

- Acquiring all the National Defense Training certificates.

After each semester, The Graduation Committee will take into account all the applications from the students to form a list of qualified graduation. Based on the suggestion from the Committee, University Rector will issue a decision for the qualified students to graduate.

Each graduate will be granted a bachelor degree and a transcript which states the major specialization as well as the supplementary.

Students, who are not qualified to be granted the bachelor degree but have used up the maximum time to study at the university, will be provided with a transcript, a certificate for the result of all course accomplishment at the university.

For every part of knowledge, students will register and take examination as per university regulation.

The result of writing examination will be announced latest 10 days after the examination.

Article 14: Graduation grading

1. The grade of graduation will be identified according to the average accumulated score of the course regulated by the specialization, pursuant to the regulation in provision 2.4 Article 8.
2. In the case of cum laude and magna cum laude, his/her grade of graduation will be decreased to one lower rank, if:
 - Total studying time is more than one semester, not as per designed time.
 - Total credits to retake examinations is 5% more than the total required credits of the whole program.
 - Being probation during the studying time at university probation level or higher levels.

Article 15: Confiscating the degree, diploma or certificate issued

Confiscating the degree, diploma or certificate issued under the following circumstances:

- in which exists the evidence that there is a fraudulent trick in the admission examination and the process of studying in the university.
- in which exists the proof of violation of “University Diploma Regulation” issued by Vietnam National University, HCMC.

The Rector will issue a decision to annihilate the graduation decision, confiscating the degree, diploma or certificate in the above cases and the violator will be subject to the current law.

Article 16: Modifying and Revising the Regulation

Throughout the university activities, the articles of this Regulation might be revised to adapt with new circumstances. The revision needs modification must be approved by the Rector of the University.

COURSE SPECIFICATION



VIETNAM NATIONAL UNIVERSITY HCMC INTERNATIONAL UNIVERSITY

School of Economics, Finance and Accounting

COURSE SYLLABUS

Course Name: **Business Ethics**

Course Code: **BA020IU**

1. General information

Course description	This course introduces students to the relevance and importance of ethics and social responsibility in business. It aims to increase student's awareness and understanding of ethical issues in business and to provide them with useful conceptual tools to guide analysis and decisions. After the completion of the course, students are expected to identify, think critically, and suggest solutions to ethical issues encountered at the individual, organizational, and societal levels.
Semester(s) in which the course is taught	1, 2
Lecturer	Dr. Nguyễn Như Tỷ
Language	English
Relation to curriculum	R (Reinforced), M (Mastered) □ focus on Comprehension, Application, and Analysis in the Bloom taxonomy (levels 2, 3, 4).
Teaching methods	Lecture, presentation, discussion
Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 127.5 Contact hours (please specify whether lecture, discussion, presentation session, etc.): 37.5 Private study including examination preparation, specified in hours: 90
Credit points	4.64 ECTS
Required and recommended prerequisites for joining the course	None

Course objectives	The aim of the course is to communicate theoretical and practical insights and developments in the fields of business ethics and sustainable business. Students learn the characteristics of ethical issues in business. They become acquainted with the theoretical basis of business ethics: stakeholder-theory, theories of responsibility and normative ethical theory, intercultural ethics; as well as with theories and practices on the implementation of business ethics.										
Course learning outcomes	<p>Upon the successful completion of this course students will be able to:</p> <table border="1" data-bbox="446 493 1412 997"> <thead> <tr> <th data-bbox="446 493 820 535">Competency level</th> <th data-bbox="820 493 1412 535">Course learning outcome (CLO)</th> </tr> </thead> <tbody> <tr> <td data-bbox="446 535 820 651">Knowledge: Bloom 4 - Analyze Skill: Oral communication</td> <td data-bbox="820 535 1412 651">CLO1. Analyze ethical issues and corporate social responsibility in oral form (M)</td> </tr> <tr> <td data-bbox="446 651 820 766">Knowledge: Bloom 2 - Understand Skill: Written communication</td> <td data-bbox="820 651 1412 766">CLO2. Recognize ethical issues that arise in business and social situations in written form (R)</td> </tr> <tr> <td data-bbox="446 766 820 882">Knowledge: Bloom 3 – Apply Skill: Oral and written communication</td> <td data-bbox="820 766 1412 882">CLO3. Employ various ethical theories and ethical concepts to interpret actions taken in business ethics (R)</td> </tr> <tr> <td data-bbox="446 882 820 997">Attitude (Affective: Bloom 3) Skill: Oral and written communication</td> <td data-bbox="820 882 1412 997">CLO4. Propose appropriate ethical behaviors in business and society context. (M)</td> </tr> </tbody> </table>	Competency level	Course learning outcome (CLO)	Knowledge: Bloom 4 - Analyze Skill: Oral communication	CLO1. Analyze ethical issues and corporate social responsibility in oral form (M)	Knowledge: Bloom 2 - Understand Skill: Written communication	CLO2. Recognize ethical issues that arise in business and social situations in written form (R)	Knowledge: Bloom 3 – Apply Skill: Oral and written communication	CLO3. Employ various ethical theories and ethical concepts to interpret actions taken in business ethics (R)	Attitude (Affective: Bloom 3) Skill: Oral and written communication	CLO4. Propose appropriate ethical behaviors in business and society context. (M)
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Content	<p><i>The description of the contents should clearly indicate the weighting of the content and the level.</i></p> <p>Weight: lecture session (3 hours) Teaching levels: I (Introduce); T (Teach); U (Utilize)</p>										
Examination forms	Short questions; essay										

<p>Study and examination requirements</p>	<p>Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed on the basis of their class participation. Questions and comments are strongly encouraged.</p> <p>Assignments/Examination: Students must have more than 50/100 points overall to pass this course.</p> <table border="1" data-bbox="451 388 1334 802"> <thead> <tr> <th>Topic</th> <th>Weight</th> <th>Level</th> </tr> </thead> <tbody> <tr> <td>Understanding Ethics</td> <td>1</td> <td>I, T, U</td> </tr> <tr> <td>Defining Business Ethics</td> <td>1</td> <td>I, T</td> </tr> <tr> <td>Organizational Ethics</td> <td>1</td> <td>I, T</td> </tr> <tr> <td>Corporate Social Responsibility</td> <td>1</td> <td>I, T, U</td> </tr> <tr> <td>Corporate Governance</td> <td>1</td> <td>I, T</td> </tr> <tr> <td>The Role of Government</td> <td>1</td> <td>I, T</td> </tr> <tr> <td>Blowing the Whistle</td> <td>1</td> <td>I, T</td> </tr> <tr> <td>Ethics and Technology</td> <td>1</td> <td>I, T</td> </tr> <tr> <td>Ethics and Globalization</td> <td>1</td> <td>I, T, U</td> </tr> <tr> <td>Making It Stick: Doing What's Right in a Competitive Market</td> <td>1</td> <td>I, T</td> </tr> <tr> <td>Workshop "Ethical considerations in reality"</td> <td>1</td> <td>T, U</td> </tr> </tbody> </table>	Topic	Weight	Level	Understanding Ethics	1	I, T, U	Defining Business Ethics	1	I, T	Organizational Ethics	1	I, T	Corporate Social Responsibility	1	I, T, U	Corporate Governance	1	I, T	The Role of Government	1	I, T	Blowing the Whistle	1	I, T	Ethics and Technology	1	I, T	Ethics and Globalization	1	I, T, U	Making It Stick: Doing What's Right in a Competitive Market	1	I, T	Workshop "Ethical considerations in reality"	1	T, U
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<p>Reading list</p>	<p>Main textbook: G Ghillyer, A. W. (2021) <i>Business Ethics Now</i>. 6th edn. New York: McGraw-Hill Education.</p> <p>Reference book: Ferrell, O. C., Fraedrich, J. and Ferrell, L. (2022) <i>Business Ethics: Ethical Decision Making and Cases</i>. 13th edn. Cengage.</p>																																				

2. Learning Outcomes Matrix

The relationship between Course Learning Outcomes (CLO) (1-4) and Program Learning Outcomes (PLO) (1-9) is shown in the following table:

CLO	PLO								
	1	2	3	4	5	6	7	8	9
1				M					
2				R					
3				R					
4					M	R			

3. Planned learning activities and teaching methods

Week	Topic	Reading	CLO	Learning activities	Sources
1	Class introduction and Group registration		1, 2, 3, 4		(Ghillyer, 2021) (Ferrell, Fraedrich and Ferrell, 2022)
2	Understanding Ethics	Textbook – Chapter 1		Lecture, Discussion	
3	Defining Business Ethics	Textbook – Chapter 2		Lecture, Presentation, Discussion	
4	Organizational Ethics	Textbook – Chapter 3		Lecture, Presentation, Discussion	
5	Corporate Social Responsibility	Textbook – Chapter 4		Lecture, Discussion	
6	Corporate Governance	Textbook – Chapter 5		Lecture, Presentation, Discussion	
7	Workshop “Ethical considerations in reality”			Discussion	
8	Review for Midterm Exam				
9 - 10	Midterm exam	No class			
11	The Role of Government	Textbook – Chapter 6		Lecture, Presentation, Discussion	
12	Blowing the Whistle	Textbook – Chapter 7		Lecture, Presentation, Discussion	
13	Ethics and Technology	Textbook – Chapter 8		Lecture, Presentation, Discussion	
14	Ethics and Globalization	Textbook – Chapter 9		Lecture, Discussion	
15	Making It Stick: Doing What’s Right in a Competitive Market	Textbook – Chapter 10		Lecture, Presentation, Discussion	
16	Workshop “Ethical considerations in reality”			Discussion	
17	Review for Final Exam				
18	Reserved week				
19-20	Final exam	No Class			

Assessment plan

Assessment Type	Weight	CLO1	CLO2	CLO3	CLO4
Attendance, class participation, group presentation, group assignments, individual assignments	30%	70% Pass	70% Pass	70% Pass	70% Pass
Midterm exam	30%	70% Pass	70% Pass	70% Pass	70% Pass
Final exam	40%	70% Pass	70% Pass	70% Pass	70% Pass

Note: %Pass: Target that % of students having scores greater than 50 out of 100.



**VIETNAM NATIONAL UNIVERSITY HCMC
INTERNATIONAL UNIVERSITY**
School of Economics, Finance and Accounting

COURSE SYLLABUS

Course Name: Business Law

Course Code: BA081IU

1. General information

Course designation	The course will be provided with legal knowledge on business field such as how many types of business entities are there in Vietnam, how to manage and organize each types of the business entities, how to establish/re-organise/terminate the business entities, how to contract/perform/modify/terminate business contracts, and how to settle business disputes. From beginning of the course to midterm examinations, students will be introduced various forms of business entities in Vietnam. As a result, they will be able to choose the best form of business entities and prepare necessary dossiers for their business establishment in order to avoid difficulties caused by the authorities. After the midterm examination to the end of the course, students will discuss legal issues related to contracts and dispute settlement methods. From this, students will be able to ensure contractual validity when they enter into contracts, perform contracts in compliance with law and seek for legal protection in case that their partners violate contracts. This will help students to create, ensure as well as maintain fairness in business activities. In case of disputes, students will be able to choose the best dispute settlement methods to settle their disputes which will save their time and money.
Semester(s) in which the course is taught	1,2
Person responsible for the course	
Language	English
Relation to curriculum	Compulsory
Teaching methods	Lecture, Q&A, Group Discussion, Group Research Project

Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 127.5 Contact hours (please specify whether lecture, discussion, presentation session, etc.): 37.5 Private study including examination preparation, specified in hours!: 90
Credit points	4.64 ECTS
Required and recommended prerequisites for joining the course	Introduction to Vietnamese Legal System
Course objectives	The overarching aims of this course are to: <ul style="list-style-type: none"> • Provide essential knowledge of the Business Law through integrated technology and real cases for social and cultural sustainability • Raise awareness of responsibility toward others in society and how to stand for ending all types of legal violations • Voluntarily act as an ambassador to ensure social fairness and global equitable rights • Use integrated online legal resources and communication tools to help the community to identify issues and develop countermeasures. • Use online forums and video conferences to collaborate with their peers and colleagues to conduct business activities legally
Course learning outcomes	Upon the successful completion of this course students will be able to: <p>LO1. Understand legal concepts in Business law and start to develop base on how to communicate the legalities theoretically delivered through the course content into real social praxis for fair sustainable lifelong being.</p> <p>LO2. Understand and take responsibilities to comply with the Business law and to raise the self-motivational theme to reflect the academic knowledge through activities such as case studies from real life</p> <p>LO3. Learn to how to apply the theoretical contents into practice; to move from awareness of Business law to knowledge and action</p> <p>LO4. Learn how to approach those who do not have voices and to raise their legal rights aiming for fair social/cultural moves.</p> <p>LO5. Realize whether their prior thoughts/ behavior complies with law or not and change students' previous thoughts and to act as ambassadors for social fairness and global equitable rights.</p> <p>LO6. Take responsibility to conduct activities legally and learn the base for coexistence in the society.</p> <p>LO7. Use online legal libraries and resources, video review for moot courts for effective integration and interaction between knowledge and reality</p>
Content	<i>The description of the contents should clearly indicate the weighting of the content and the level.</i>

Examination forms	
Study and examination requirements	Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed based on their class participation. Questions and comments are strongly encouraged. Assignments/Examination: Students must have more than 50/100 points overall to pass this course.
Reading list	Instructor's PPT Legislation

2. Learning Outcomes Matrix (optional)

3. Planned learning activities and teaching methods

Session	Content	Learning Outcomes
1	Introduction to Business Law and Business Entities <ul style="list-style-type: none"> • Governing scope of business law • Business activities • Business entities 	LO1, LO2, LO3, LO4, LO5, LO6, LO7
2	Business Entity: Private Enterprise and Partnership. <ul style="list-style-type: none"> • Characteristics • Management structure • Strength and weakness • Comparison with other entities 	LO1, LO2, LO3, LO4, LO5, LO6, LO7
3	Business Entity: Limited Liability Companies (Two or more members) <ul style="list-style-type: none"> • Characteristics • Management structure • Strength and weakness • Comparison with other entities 	LO1, LO2, LO3, LO4, LO5, LO6, LO7
4	Business Entity: Limited Liability Companies (Single member and State-owned enterprise) <ul style="list-style-type: none"> • Characteristics • Management structure • Strength and weakness • Comparison with other entities 	LO1, LO2, LO3, LO4, LO5, LO6, LO7

5	<p>Business Entity: Shareholding Company</p> <ul style="list-style-type: none"> • Characteristics • Management structure • Strength and weakness • Comparison with other entities 	LO1, LO2, LO3, LO4, LO5, LO6, LO7
6	<p>Business Registration and Re-organization:</p> <p>Business Registration:</p> <ul style="list-style-type: none"> • Formalities • Procedure <p>Business Reorganization:</p> <ul style="list-style-type: none"> • Consolidation • Merger • Separation • Division • Dissolution 	LO1, LO2, LO3, LO4, LO5, LO6, LO7
7	<p>Law on bankruptcy</p> <ul style="list-style-type: none"> • Insolvency • Bankruptcy procedure • Legal consequences of bankruptcy 	LO1, LO2, LO3, LO4, LO5, LO6, LO7
8	Review lesson	
9	<p>Law on Investment</p> <p>General introduction:</p> <ul style="list-style-type: none"> • Business investment activities • Business investment areas • Policies on investment (investment guarantee, support and incentives) • Business investment procedures 	LO1, LO2, LO3, LO4, LO5, LO6, LO7
10	<p>Contractual Law: general regulations</p> <ul style="list-style-type: none"> • General Introduction: <ul style="list-style-type: none"> - Definition - Subject matters - Principles • Validity of contracts • Contract formation <ul style="list-style-type: none"> - Offer and Acceptance - Forms of contract - Time and place - Contents of contract • Effectiveness of contracts 	LO1, LO2, LO3, LO4, LO5, LO6, LO7

11,12	<p>Contractual Law: General regulations</p> <ul style="list-style-type: none"> • Contract performance <ul style="list-style-type: none"> - Principles - Contract performance in specific cases • Breaches and Remedies • Contractual termination 	LO1, LO2, LO3, LO4, LO5, LO6, LO7
13	<p>Business dispute resolutions:</p> <ul style="list-style-type: none"> • Introduction on dispute resolution methods. • Definition and nature of each dispute resolution methods • Advantages and disadvantages of each dispute resolution methods • Dispute resolution under court systems according to Vietnamese Civil Procedure <ul style="list-style-type: none"> - Court's jurisdiction - Principles of dispute settlements - Dispute settlement procedure <ul style="list-style-type: none"> - 1st instance Trial - Appellate Trial - Cassation Trail - Re-opening trial 	LO1, LO2, LO3, LO4, LO5, LO6, LO7
14	<p>Business Dispute Resolutions:</p> <ul style="list-style-type: none"> • Dispute resolution by Arbitration according to Vietnamese law <ul style="list-style-type: none"> - General introduction about Vietnamese regulation of arbitration and Ordinance on Arbitration 2010 • Arbitration's jurisdiction • Dispute settlement procedure 	LO1, LO2, LO3, LO4, LO5, LO6, LO7
15	Review lesson	

4. Assessment plan

Evaluation Category	Part	Weight	Duration	Learning outcomes	Type of questions
Quizzes		15%	30 - 45 minutes	LO1, LO2, LO3	Multiple choice questions, Case study exercises
Individual/Group Writing Assignment		15%		LO1, LO2, LO3, LO4, LO5, LO6, LO7	Solve a real-life case study
Individual coursework/group project		15%		LO1, LO2, LO3, LO4, LO5, LO6, LO7	Analyse or Criticise legal issues in a case study

Class participation and presentation		5%		LO1, LO2, LO3, LO4, LO5, LO6, LO7	Students will work in groups to discuss and present their opinions on legal issues of case studies related to studied contents.
Mid-term Exam		30%	60 - 120 minutes	LO1, LO2, LO3	Multiple choices or Short answer questions and case studies
Final exam		50%	90 - 120 minutes	LO2, LO2, LO3	Multiple choices Short answer questions and case studies
Total		100%			



**VIETNAM NATIONAL UNIVERSITY HCMC
INTERNATIONAL UNIVERSITY**
School of Economics, Finance, and Accounting

COURSE SYLLABUS

Course Name: Corporate Finance

Course Code: BA054IU

1. General information

Course designation	This course is designed to explore the major decision-making areas of managerial finance and some selected topics of financial theory. The course covers the theories and empirical evidence related to corporate investment, financing (capital structure policy), payout policy, and business restructurings, and attempts to develop the decision-making ability in these areas.
Semester(s) in which the course is taught	1, 2
Person responsible for the course	Trinh Thu Nga, Ph.D.
Language	English
Relation to curriculum	Compulsory
Teaching methods	Lecture, class discussion, group work.
Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 127.5 Contact hours (please specify whether lecture, discussion, presentation session, etc.): 37.5 Private study including examination preparation, specified in hours: 90
Credit points	4.64 ECTS
Required and recommended prerequisites for joining the course	Fundamentals of Financial Management – BA016IU

Course objectives	<p>The objective of this course is to help students understand the major decision-making areas of managerial finance and some selected topics of financial theory. Students are equipped with the theories and empirical evidence related to investment, financing, and payout policies of the firm to develop decision-making ability in these areas. Some of the topics will be similar to the previous course, such as investment decision, financial instruments, and cost of capital. But they will be further elaborated and discussed in-depth and more rigorously in this course. In addition to the above topics, this course also covers other topics such as capital structure, dividend policy, security offerings, and Merger and Acquisitions (M&A).</p>	
Course learning outcomes	Upon the successful completion of this course students will be able to:	
	Competency level	Course learning outcome (CLO)
	Attitude	CLO1. Express an appreciation for the importance of financial management decisions and an interest in the issues related to decision-making of financial managers.
	Knowledge	<p>CLO2. Evaluate different financial instruments; understand theories related to capital structure policy; and apply them to make capital structure decisions, do valuation, and make capital budgeting decisions for firms with leverage.</p> <p>CLO3. Understand theories related to payouts and apply them in making dividend and other payout decisions.</p> <p>CLO4. Understand leasing and the process of raising capital.</p> <p>CLO5. Understand mergers and acquisitions (M&A) and analyze issues related to M&A.</p>
Skills	<p>CLO6. Apply critical thinking and problem-solving skills to solve problems in managerial finance.</p> <p>CLO7. Demonstrate an ability to identify and debate issues, as well as to evaluate financial information, make decisions, and reflect critically on the justification of decisions.</p> <p>CLO8. Demonstrate an ability to collect, analyze, and organize information and to convey information clearly and fluently, in written and/or spoken forms.</p>	

Content	<p><i>The description of the contents should clearly indicate the weighting of the content and the level.</i></p> <p>Weight: lecture session (3 hours)</p> <p>Teaching levels: I (Introduce); T (Teach); U (Utilize)</p>		
	Topic	Weight	Level
	Review of Financial Management <ul style="list-style-type: none"> • Financial statements and cash flow from assets • Capital budgeting decision and investment criteria 	1	T, U
	Long-term Financing: An Introduction	1	I, T
	Capital Structure: Basic Concepts	2	I, T, U
	Capital Structure: Limits to the use of Debt	2	T, U
	Valuation and Capital Budgeting for the Levered Firm	2	T, U
	Dividends and Other Payouts	2	T, U
	Raising Capital	2	T, U
	Leasing	1	T, U
	Mergers, Acquisitions, and Divestitures	2	T, U
Examination forms	Multiple-choice questions, short-answer questions, problem-solving questions		
Study and examination requirements	<p>Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed on the basis of their class participation. Questions and comments are strongly encouraged.</p> <p>Assignments/Examination: Students must have more than 50/100 points overall to pass this course.</p>		
Reading list	<p><u>Textbook:</u></p> <p>[1] Ross, S.A., Westerfield, R.W. and Jaffe, J. <i>Corporate Finance</i>. 10th edition. McGraw-Hill Irwin.</p> <p><u>Reference books:</u></p> <p>Brealey, R.A., Myers, S.C. and Marcus, A.J. <i>Fundamentals of Corporate Finance</i>. 5th edition. McGraw-Hill Education.</p> <p>Berk, J. and DeMarzo, P. <i>Corporate Finance</i>. 4th edition. Pearson Series in Finance.</p> <p>Bruner, R.F., Eades, K.M. and Schill, M.J. <i>Case studies in Finance – Managing for corporate value creation</i>. 6th international edition. McGraw-Hill.</p>		

2. Learning Outcomes Matrix (optional)

The relationship between Course Learning Outcomes (CLOs) (1-8) and Program/Student Learning Outcomes (PLOs) (1-5) is shown in the following table:

CLO	PLO				
	1	2	3	4	5
1				x	x
2	x	x			
3	x	x			
4	x	x			
5	x	x			
6		x			
7		x	x		
8		x	x		

3. Planned learning activities and teaching methods

Week	Topic	CLO	Assessments	Learning activities	Resources
1	Review of Financial Management <ul style="list-style-type: none"> Financial statements and cash flow from assets Capital budgeting decision and investment criteria 	1, 2	Participation in class discussions	Lecture, Discussion	Lecture notes/ Handouts
2	Long-term Financing: An Introduction	1, 2	Participation in class discussions of chapter questions and problems	Lecture, Discussion	[1] Chapter 15
3-4	Capital Structure: Basic Concepts	1, 2, 6, 7, 8	Participation in class discussions of chapter questions and problems. Introducing case study for group assignment.	Lecture, Discussion, Group work	[1] Chapter 16
5-6	Capital Structure: Limits to the use of Debt	1, 2, 6, 7, 8	Participation in class discussions of chapter questions and problems	Lecture, Discussion	[1] Chapter 17
7-8	Valuation and Capital Budgeting for the Levered Firm	1, 2, 6, 7, 8	Participation in class discussions of chapter questions and problems	Lecture, Discussion	[1] Chapter 18

9-10	Midterm		Chapters 15-18		
11-12	Dividends and Other Payouts	1, 3, 6, 7, 8	Homework	Lecture, Discussion	[1] Chapter 19
13-14	Raising Capital	1, 4, 6, 7, 8	Participation in class discussions of chapter questions and problems. Group assignment (case study) is due.	Lecture, Discussion, Group work	[1] Chapter 20
15	Leasing	1, 4, 6, 7, 8	Participation in class discussions of chapter questions and problems	Lecture, Discussion	[1] Chapter 21
16-17	Mergers, Acquisitions, and Divestitures Review	1, 5, 6, 7, 8	Participation in class discussions of chapter questions and problems	Lecture, Discussion	[1] Chapter 29
18-19	Final exam		Chapters 19-21, and 29		

4. Assessment plan

Assessment Type	CLO1	CLO2	CLO3	CLO4	CLO5	CLO6	CLO7	CLO8
Attendance / Participation in class discussions or Homework (10%)	x 90% Pass	x 90% Pass	x 90% Pass	x 90% Pass	x 90% Pass	x 90% Pass	x 90% Pass	x 90% Pass
Group assignment (20%)	x 90% Pass	x 90% Pass				x 90% Pass	x 90% Pass	x 90% Pass
Midterm exam (30%)		x 60% Pass				x 70% Pass		
Final exam (40%)			x 50% Pass	x 60% Pass	x 60% Pass	x 70% Pass		

Note: %Pass: Target that % of students have scores greater than 50 out of 100.



**VIETNAM NATIONAL UNIVERSITY HCMC
INTERNATIONAL UNIVERSITY**
School of Economics, Finance, and Accounting

COURSE SYLLABUS

Course Name: Environmental Science

Course Code: PE014IU

1. General information

Course designation	To equip undergraduate students with essential knowledge about the environment, natural resources and human ecology and increase general awareness of undergraduate students about possible impacts of human activities on the environment and natural resources in order to justify relevant economic practices.
Semester(s) in which the course is taught	1,2
Person responsible for the course	TBA
Language	English
Relation to curriculum	Requirement
Teaching methods	Lecture, Q&A, Group Discussion, Group Research Project
Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 127.5 Contact hours (please specify whether lecture, discussion, presentation session, etc.): 37.5 Private study including examination preparation, specified in hours!: 90
Credit points	4.64 ECTS
Required and recommended prerequisites for joining the course	None

Course objectives	This course provides the basic knowledge of environmental science that includes general issues, ecology, and the impact of human activities to natural resources and environment and sustainable development. The course topics will include all general issues; ecology: the basics of environmental science; population growth and utilization of natural resources and the environment; natural resources and current exploitation; pollution and its impacts and sustainable development. It also aims at increasing general awareness of the students about possible impacts of human activities on the environment and natural resources in order to justify relevant economic practices.	
Course learning outcomes	Upon the successful completion of this course students will be able to:	
	Competency level	Course learning outcome (CLO)
	Knowledge	At the conclusion of the course, students should achieve the following: 1. An understanding of: a. Environmental and environmental science terminology and concepts; b. Integration of environment development; c. Population growth, natural resources utilization and exploitation; environmental implications and mitigation measures d. Climate change: causes, imp and adaptation measures; 2. Ability to explain natural phenomenon and environmental problems caused by human activities 3. Ability to predict population growth, natural resource demands, waste generations in future 4. Ability to convince people t protect environment by simple activities. 5. Ability to suggest simple sustainable strategies to mitigate the impact human activities on the environment and n resource.
	Skill	<ul style="list-style-type: none"> • Effective communication: The ability to collect, analyze and organize information and to convey those information clearly and fluently, in both written and spoken forms. • Critical argument and judgment: The ability to identify and debate critical issues / problems, as well as to evaluate financial information, make decisions and reflect critically on the justification for decisions.
Attitude	<ul style="list-style-type: none"> • Learn within teams (such skills as task assignment and management, conflict resolution and co-operation, consensus building, and leadership) • Provide Professional business presentations (both oral and written) 	

Content	<p>General issues: Over population, exploitation and utilization of natural resource; Environmental pollution; Green house effect and climate change; Inter-relations between pollution growth, natural resource and the environment</p> <p>Ecology: The basic of Environmental Science: Environmental, ecological factors, population, adaptation; Community (structure, interactions between living organisms)</p> <p>Population growth and utilization of natural resources and the environment: population growth; essentials for life and Increasing pressure on natural resources and the environment.</p> <p>Natural resources and current exploitation: Resources: definition, classification and properties; Current status of natural resource exploitation; Sustainable management of natural resources.</p> <p>Pollution and its impacts: soil pollution, water pollution, air pollution and Environmental remediation.</p> <p>Sustainable development: Concepts; Requirements and feasibility; Vietnam' strategies for sustainable development.</p> <p>Course Project (a campaign to improve public awareness or a study on environmental pollution or remediation.</p>
Examination forms	MCQ, short-answer and long-answer questions
Study and examination requirements	<p>Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed based on their class participation. Questions and comments are strongly encouraged.</p> <p>Assignments/Examination: Students must have more than 50/100 points overall to pass this course.</p>
Reading list	- Miller T.G. (2005), Environmental Science: working with the earth, 11th edition, Cengage Learning Publisher, USA. ISBN: 0495014753.

2. Learning Outcomes Matrix (optional)

3. Planned learning activities and teaching methods

Employing the interactive learning and problem-based teaching approach, this course emphasizes the interaction between lecturers and students. The lecture materials will be uploaded in Blackboard to help the students to preview the materials and to concentrate on listening and critical thinking during the lecture. This will help students to interact with the lecturer during the classroom. The sessions for presentations and discussions comprise company case studies as well as answering some theoretical and conceptual questions, which help the students to see how the concepts are applied in the real international business context. Students will present the case to the class and discuss with the peers.

Week	Topics
1	Introduction to the course; General issues: Over population, exploitation and utilization of natural resource; Environmental pollution; Green house effect and climate change; Inter-relations between pollution growth, natural resource and the environment

2	Ecology: The basic of Environmental Science: Environmental, ecological factors, population, adaptation; Community (structure, interactions between living organisms)
3	Population growth and utilization of natural resources and the environment: population growth; essentials for life and Increasing pressure on natural resources and the environment.
4	Natural resources and current exploitation: Resources: definition, classification and properties; Current status of natural resource exploitation; Sustainable management of natural resources.
5	Pollution and its impacts: soil pollution, water pollution, air pollution and Environmental remediation.
6	Sustainable development: Concepts; Requirements and feasibility; Vietnam' strategies for sustainable development.
7	Course Project (a campaign to improve public awareness or a study on environmental pollution or remediation.

4. Assessment plan

Assessment Type	CLO1	CLO2	CLO3	CLO4	CLO5	CLO6	CLO7
In-class exercises/quizzes (15%)	x 80%Pass	x 80%Pass	x 80%Pass	x 80%Pass	x 80%Pass	x 80%Pass	x 80%Pass
Group project (15%)	x 80%Pass	x 80%Pass	x 80%Pass	x 80%Pass	x 80%Pass	x 80%Pass	x 80%Pass
Midterm exam (30%)	x 70%Pass	x 70%Pass	x 70%Pass				
Final exam (40%)			x 70%Pass	x 70%Pass	x 70%Pass	x 70%Pass	x 70%Pass

Note: %Pass: Target that % of students have scores greater than 50 out of 100.



**VIETNAM NATIONAL UNIVERSITY HCMC
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School of Economics, Finance and Accounting

COURSE SYLLABUS

Course Name: Business Communication

Course Code: BA006IU

1. General information

Course designation	This course is designed to provide students with a strong foundation in communicating at the workplace, focusing on: (1) communicating in the digital-age workplace, (2) developing business writing skills, (3) embracing professionalism at work, (2) developing business presentation skills, (4) preparing for successful job search, resumes, cover letters, and job interviews.
Semester(s) in which the course is taught	1,2
Person responsible for the course	
Language	English
Relation to curriculum	Compulsory
Teaching methods	Lecture, Q&A, Group Discussion, Group Research Project
Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 127.5 Contact hours (please specify whether lecture, discussion, presentation session, etc.): 37.5 Private study including examination preparation, specified in hours: 90
Credit points	4.64 ECTS
Required and recommended prerequisites for joining the course	N/A

Course objectives	This course is designed to give students a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favorable outside the firm environment, as well as an effective internal communications program. The various types of business communication media are covered. This course also develops an awareness of the importance of succinct written expression to modern business communication.
Course learning outcomes	<p>Upon the successful completion of this course students will be able to:</p> <p>LO1. Identify the role and process of communication as a means of achieving organizational objectives.</p> <p>LO2. Define communication and explain communication barriers.</p> <p>LO3. Identify the different types of writing performed by business professionals in each of the various functional areas of business</p> <p>LO4. Strengthen perception skills by embracing professionalism; by recognizing nonverbal responses; by improving listening skill; and by analyzing personal value systems; role and status, and cultural differences in organizational communication.</p> <p>LO5. Apply a clear, concise, convincing, and correct style of writing for business purposes.</p> <p>LO6. Complete an accurate, complete resume and cover letter.</p> <p>LO7. Conduct well-prepared interviews and complete follow-up employment correspondence.</p> <p>LO8. Demonstrate the ability to present effective oral reports.</p>
Content	<p><i>The description of the contents should clearly indicate the weighting of the content and the level.</i></p> <p>Chapter 1: Communicating in the Digital-Age Workplace</p> <p>Chapter 11: Professionalism at Work: Business Etiquette, Ethics, Teamwork, and Meetings</p> <p>Chapter 12: Business Presentations</p> <p>Chapter 2: Planning Business Messages</p> <p>Chapter 3: Organizing and Drafting Business Messages</p> <p>Chapter 4: Revising Business Messages</p> <p>Chapter 5: Short Workplace Messages and Digital Media</p> <p>Chapter 6: Positive Messages</p> <p>Chapter 7: Negative Messages</p> <p>Midterm Review</p> <p>Chapter 8: Persuasive and Sales Messages</p> <p>Chapter 9: Informal Reports</p> <p>Chapter 10: Proposals and Formal Reports</p> <p>Chapter 13: The Job Search and Resumes in the Digital Age</p> <p>Chapter 14: Interviewing and Following Up</p> <p>Group Presentation</p> <p>Group Presentation</p>
Examination forms	

Study and examination requirements	Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed based on their class participation. Questions and comments are strongly encouraged. Assignments/Examination: Students must have more than 50/100 points overall to pass this course.
Reading list	Main textbooks: Mary Ellen Guffey & Dana Loewy, Essentials of Business Communication, 10th edition, Thompson South Western.

2. Learning Outcomes Matrix (optional)

3. Planned learning activities and teaching methods

Session	Content	Learning Outcomes	Bloom's Taxonomy	Category	Teacher's Material	Student Homework's Material
	Version 1					
1	Chapter 1: Communicating in the Digital-Age Workplace	LO1,2	KN	Lecture	Textbook, lecture slides	Textbook, Blackboard
2	Chapter 11: Professionalism at Work: Business Etiquette, Ethics, Teamwork, and Meetings	LO4	KN, CO, AN, AP	Lecture	Textbook, lecture slides	Textbook, Blackboard
3	Chapter 12: Business Presentations	LO8	KN, AN, AP	Lecture	Textbook, lecture slides, presentation topics	Textbook, Blackboard
4	Chapter 2: Planning Business Messages Chapter 3: Organizing and Drafting Business Messages	LO3, 5	KN, CO, AP	Lecture	Textbook, lecture slides	Textbook, Blackboard
5	Chapter 4: Revising Business Messages Chapter 5: Short Workplace Messages and Digital Media	LO3,5	KN, CO, AP, SY, EV	Lecture	Textbook, lecture slides	Textbook, Blackboard

6	Chapter 6: Positive Messages	LO3,5	KN, SY, EV	Lecture	Textbook, lecture slides	Textbook, Blackboard
7	Chapter 7: Negative Messages	LO3,5	KN, SY, EV	Lecture	Textbook, lecture slides	Textbook, Blackboard
8	Midterm Review	LO1,2,3,4,5,8	CO, EV	Tutorial	Textbook, lecture slides	
9	Chapter 8: Persuasive and Sales Messages	LO3,5	KN, SY, EV	Lecture	Textbook, lecture slides	Textbook, Blackboard
10	Chapter 9: Informal Reports	LO3,5	KN, CO, AP	Lecture	Textbook, lecture slides	Textbook, Blackboard
11	Chapter 10: Proposals and Formal Reports	LO3,5	KN, CO, AP	Lecture	Textbook, lecture slides	Textbook, Blackboard
12	Chapter 13: The Job Search and Resumes in the Digital Age	LO6	KN, SY, EV	Lecture	Textbook, lecture slides	Textbook, Blackboard
13	Chapter 14: Interviewing and Following Up	LO7	KN, AN, AP	Lecture	Textbook, lecture slides	Textbook, Blackboard
14	Group Presentation	LO1,2,4,8	AP, EV	Group Presentation		Presentation instructions and topics
15	Group Presentation	LO1,2,4,8	AP, EV	Group Presentation		Presentation instructions and topics

4. Assessment plan

Evaluation Category	Part	Weight	Duration	Learning outcomes	Type of questions	Number of questions	Scope of knowledge and skill of questions
Individual Assignment		5%		LO1-7	Individual students will create their own employment profile on LinkedIn.	1 task for each assignment	Employment communication
Group assignments		25%		LO1-8	. Problem solving case studies . Writing assignments	1 task for each assignment	Based on topics of the lectures
Group Presentation		20%	20 - 30 minutes for each group presentation and 10 minutes for Q&A session.	LO2,4,8	Each team is required to conduct a presentation during the course. The topic will be assigned to each group before the midterm.	1 topic per group	Business presentation skills Business writing skills
Mid-term Exam		20%	90'	LO1,2,3,4,5,8	Essay questions	2-3	The questions will cover the lectures, class discussions, and assignments.
Final exam		30%	120'	LO1-8	Essay questions	2-3	The questions will cover the lectures, class discussions, and assignments.
Total		100%					



**VIETNAM NATIONAL UNIVERSITY HCMC
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COURSE SYLLABUS
Course Name: Auditing
Course Code: BA057IU

1. General information

Course designation	<i>Following the beginning finance course, this course is designed to focus on conceptual, theoretical and practical aspects of auditing financial statements. It builds on, and extends the materials taught in the foundation established in accounting courses</i>
Semester(s) in which the course is taught	1
Person responsible for the course	Ms. Le Phuong Thao
Language	English
Relation to curriculum	Elective
Teaching methods	Lecture, lesson, project
Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 127.5 Contact hours (please specify whether lecture, discussion, presentation session, etc.): 37.5 Private study including examination preparation, specified in hours: 90
Credit points	4.64 ECTS
Required and recommended prerequisites for joining the course	None
Course objectives	This course provides a foundation in assurance, attestation, and auditing fundamentals for future auditing, financial, managerial, systems and tax professionals. The emphasis of this course is on conceptual, theoretical and practical aspects of auditing financial statements.

Course learning outcomes	Upon the successful completion of this course students will be able to:		
	Competency level	Course learning outcome (CLO)	
	Attitude	CLO1. Demonstrate professional competence and professional prudence in assessing accounting and auditing situations.	
	Knowledge	CLO2. Understand the role of management in the preparation of financial reports and the role of auditor in the preparation of audit reports. CLO3. Understand fundamental audit concepts CLO4. Understand audit program and be able to distinguish types of audit reports	
Skills	CLO5. Identify and evaluate material business risks in accordance with Auditing Standards. CLO6. Identify and test internal control procedures. CLO7. Apply audit programs to test operation cycles and draw conclusions.		
Content	<i>The description of the contents should clearly indicate the weighting of the content and the level.</i> Weight: lecture session (3 hours) Teaching levels: I (Introduce); T (Teach); U (Utilize)		
	Topic	Weight	Level
	Introduction To Assurance And Financial Statement Auditing	1	I, T
	Basic auditing concepts: Risk assessment, Materiality, and Evidence	1	I, T
	Audit Planning and Types of Audit Tests	1	I, T
	Understanding and Auditing Internal Control	1	T, U
	Statistical and No statistical Sampling Tools for Auditing	2	T,U
	Auditing Cash and Investments	2	T, U
	Auditing the Financing/Investing Process: Prepaid Expenses, Intangible Assets, and Property, Plant, and Equipment	1	T, U
	Auditing the Purchasing Process	1	T, U
	Auditing the Revenue Process	1	T, U
	Auditing the Inventory Management Process	1	T, U
	Completing The Audit and Reporting Responsibilities	1	T, U
Examination forms	short-answer questions, problem solving questions		

Study and examination requirements	Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed on the basis of their class participation. Questions and comments are strongly encouraged. Assignments/Examination: Students must have more than 50/100 points overall to pass this course.
Reading list	Auditing and Assurance Services: A Systematic Approach, 9/e, William F. Messier, Jr., Steven M. Glover, and Douglas F. Prawitt, McGraw-Hill, 2013 (ISBN: 9781259162343).

2. Learning Outcomes Matrix (optional)

The relationship between Course Learning Outcomes (CLO) (1-7) and Program/Student Learning Outcomes (PLO) (1-5) is shown in the following table:

CLO	PLO				
	1	2	3	4	5
1	X			X	X
2		X	X		X
3		X			
4		X			
5		X	X	X	
6		X			
7		X			

3. Planned learning activities and teaching methods

Week	Topic	CLO	Assessments	Learning activities	Resources
1	Introduction To Assurance And Financial Statement Auditing	1,2		Lecture, Discussion,	[1]
2	Basic auditing concepts: Risk assessment, Materiality, and Evidence	2,3		Lecture, Discussion,	[1]
3	Audit Planning and Types of Audit Tests	2,3,4		Lecture, Group work, Discussion,	[1]
4-5	Revision - QUIZ 1	1, 2,3,4	Quiz 1	In-class quiz	[1]
6-7	Understanding and Auditing Internal Control	6		Lecture, Group work, Discussion,	[1]
8	Statistical and No statistical Sampling Tools for Auditing	2,3,		Lecture, Group work, Discussion, Presentation, In-class quiz	[1]

9-10	Midterm				
11	Auditing Cash and Investments	3,4,5,6,7		Lecture, Group work, Discussion,	[1]
12	Auditing the Financing/Investing Process: Prepaid Expenses, Intangible Assets, and Property, Plant, and Equipment	3,4,5,6,7		Lecture, Group work, Discussion,	[1]
13	Auditing the Purchasing Process Auditing the Revenue Process	3,4,5,6,7		Lecture, Group work, Discussion,	[1]
14	Revision - QUIZ 2	3,4,5,6,7		In class quiz,	[1]
15	Auditing the Inventory Management Process	3,4,5,6,7		Lecture, Group work, Discussion,	[1]
16	Completing The Audit and Reporting Responsibilities	3,4,5,6,7		Lecture, Group work, Discussion,	
17	Final exam				

4. Assessment plan

Assessment Type	CLO1	CLO2	CLO3	CLO4	CLO5	CLO6	CLO7
In-class exercises/quizzes (15%)	x 80% Passes	x 80% Passes	x 80% Pass	x 80% Passes	x 80% Passes	x 80% Passes	x 80% Passes
Group project (15%)	x 80% Passes	x 80% Passes	x 80% Pass	x 80% Passes	x 80% Passes	x 80% Passes	x 80% Passes
Midterm exam (30%)	x 70% Passes	x 70% Passes	x 70% Pass				
Final exam (40%)			x 70% Pass	x 70% Passes	x 70% Passes	x 70% Passes	x 70% Passes

Note: %Pass: Target that % of students having scores greater than 50 out of 100.



**VIETNAM NATIONAL UNIVERSITY HCMC
INTERNATIONAL UNIVERSITY**
School of Economics, Finance, and Accounting

COURSE SYLLABUS

Course Name: ACCOUNTING CONTROL SYSTEM

Course Code: BA278IU

1. General information

Course designation	Accounting Information System is the elective course which explores the basis of accounting that would be beneficial to student seeking a degree in the business area. Students will be introduced about how the importance of accounting information system within the business environment can be utilized to facilitate business decisions. Students who decide to choose the Accounting and Finance major may go on to take the BA010IU-Managerial Accounting Information System in the following semesters which will focuses on evaluating firms and other decision-making such as securities valuation, credit valuation, merger and acquisition analysis etc. based on the accounting data analysis.
Semester(s) in which the course is taught	1,2
Person responsible for the course	TBA
Language	English
Relation to curriculum	Core/ Elective
Teaching methods	Lecture, Q&A, Group Discussion, Group Research Project
Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 127.5 Contact hours (please specify whether lecture, discussion, presentation session, etc.): 37.5 Private study including examination preparation, specified in hours!: 90
Credit points	4.64 ECTS

Required and recommended prerequisites for joining the course	None
Course objectives	<p>Upon successful completion of this course, the student should gain:</p> <ol style="list-style-type: none"> 1. An understanding of the primary information flows within a business organization 2. A familiarity with the documentation techniques used for representing manual and computer-based information systems 3. A familiarity with the basic client server technology and security for electronic transactions An understanding of the nature of control exposures and be able to identify general and application processing controls 4. An understanding of the related concepts of transactions cycles and internal control structure An ability to identify active and passive threats to information systems An appreciation for the importance of contingency planning and other disaster risk management practices 5. A familiarity with the various types of electronic systems used for transaction processing An ability to identify the functional departments involved in the revenue, expenditure and conversion cycles An understanding of the risks associated with the various transaction cycles and recognize the controls that reduce risks An ability to describe and evaluate alternative information systems and audit technologies

Course learning outcomes	Upon the successful completion of this course students will be able to:	
	Competency level	Course learning outcome (CLO)
	Knowledge	<p>In generic terms, students completing this course are likely to achieve the following attributes:</p> <ul style="list-style-type: none"> In-depth knowledge of the field of the study: A comprehensive and well-founded knowledge of the field of the study. All of the course objectives combined with lead to a comprehensive introduction to the field of accounting.
	Skill	<ul style="list-style-type: none"> Effective communication: The ability to collect, analyze and organize information and to convey those information clearly and fluently, in both written and spoken forms. Critical argument and judgment: The ability to identify and debate critical issues / problems, as well as to evaluate financial information, make decisions and reflect critically on the justification for decisions.
	Attitude	<ul style="list-style-type: none"> Learn within teams (such skills as task assignment and management, conflict resolution and co-operation, consensus building, and leadership) Provide Professional business presentations (both oral and written)
Content	<p>Lecture 1: The Information System: An Accountant's Perspective</p> <p>Lecture 2: Introduction to Transaction Processing</p> <p>Lecture 3: Flow Charting Exercise</p> <p>Lecture 4: Ethics, Fraud and Internal Control</p> <p>Lecture 5: Ethics, Fraud and Internal Control (continued)</p> <p>Lecture 6: Revenue Cycle</p> <p>Review for midterm exam</p> <p>Lecture 7: Revenue Cycle (continued)</p> <p>Lecture 8: Expenditure Cycle Part I</p> <p>Lecture 9: Conversion Cycle</p> <p>Lecture 10: IT Controls Part I: Sarbanes-Oxley and IT Governance</p> <p>Lecture 11: Financial Reporting and Management Reporting Systems</p> <p>Lecture 12: Reporting Systems (continued)</p> <p>Lecture 13: Electronic Commerce Systems</p>	
Examination forms	MCQ, short-answer and long-answer questions	

Study and examination requirements	<p>Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed based on their class participation. Questions and comments are strongly encouraged.</p> <p>Assignments/Examination: Students must have more than 50/100 points overall to pass this course.</p>
Reading list	<p>Textbook:</p> <p>Accounting Information Systems, James A. Hall Publisher: South-Western College Pub; 7 edition (January 1, 2010) ISBN-10: 1439078572 ISBN-13: 978-1439078570 Required Reference Books:</p> <p>Systems Understanding Aid (1 per group) Publisher: Armond Dalton Publishers, Inc.; 7th edition (2008) ISBN-10: 0912503270 ISBN-13: 978-0912503271 Reference Books: Accounting Principles, 10th edition, by Waygant Kimmel Kieso</p> <p>The lecturer will attempt to make lecture notes and additional reading available on Blackboard. However this is not an automatic entitlement for students doing this subject. Note that this is not a distance learning course, and you are expected to attend lectures and take notes. This way, you will get the additional benefit of class interaction and demonstration.</p> <p>Recommended Internet sites N/A</p> <p>Recommended Journals N/A</p>

2. Learning Outcomes Matrix (optional)

3. Planned learning activities and teaching methods

The learning system in this course consists of lectures and scheduled tutorials. Lectures elaborate the appropriate theoretical content in the textbook and provide a more detailed and refined analysis of both concepts and applied materials. Students are expected to read prior to lecture attendance in order to gain maximum benefit from lectures. This applies to all of your university studies. Coming in ‘cold’ to lectures without some prior reading makes note-taking that much more difficult. Be aware that you may have to skim some of these for additional information. In fact a ‘skim read’ before lectures is most appropriate and valuable.

From the third week, a three-hour tutorial will be offered every 2 weeks and will cover selected tutorial questions and homework.

Session no./Date	Activities	Notes
1	Lecture 1: The Information System: An Accountant's Perspective	Chap1
2	Lecture 2: Introduction to Transaction Processing	Chap2
3	Lecture 3: Flow Charting Exercise	Chap3
4	Lecture 4: Ethics, Fraud and Internal Control	Chap4

5	Lecture 5: Ethics, Fraud and Internal Control (continued)	Chap5
6	Lecture 6: Revenue Cycle	
7	Review for midterm exam	
8	Lecture 7: Revenue Cycle (continued)	
9	Lecture 8: Expenditure Cycle Part I	Chap6
10	Lecture 9: Conversion Cycle	Chap7
11	Lecture 10: IT Controls Part I: Sarbanes-Oxley and IT Governance	Chap8
12	Lecture 11: Financial Reporting and Management Reporting Systems	Chap8
13	Lecture 12: Reporting Systems (continued)	Chap9
14	Lecture 13: Electronic Commerce Systems	Chap12
15	Review for final exam	

4. Assessment plan

Formal Requirements

In order to pass this course, the students must:

- achieve a composite mark of at least 50; and
- make a satisfactory attempt at all assessment tasks (see below).

Assessment Details

Mid-Term Exam	30%
Homework& Quiz	30%
Final Exam	40%
Total	100%

Assessment Rationale



**VIETNAM NATIONAL UNIVERSITY HCMC
INTERNATIONAL UNIVERSITY**
School of Economics, Finance, and Accounting

COURSE SYLLABUS

Course Name: International Financial Management

Course Code: **BA051IU**

4. General information

Course designation	<i>This subject will provide the general framework of international finance; a framework that highlights the fundamentals international finance theory (e.g., exchange rate determinants, foreign exchange exposure, foreign exchange markets, interest rate parity). The subject designed to lay the groundwork for students to be an active learner of international finance and to develop knowledge, capability, and skills necessary for making sound financial decisions for a multinational firm.</i>
Semester(s) in which the course is taught	1, 2
Person responsible for the course	Asso. Prof. Vo Thi Quy (PhD)
Language	English
Relation to curriculum	Compulsory
Teaching methods	Lecturing, Q&A, Discussion, Group research project
Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 127.5 Contact hours (please specify whether lecture, discussion, presentation session, etc.): 37.5 Private study including examination preparation, specified in hours: 90
Credit points	4.64 ECTS
Required and recommended prerequisites for joining the course	None

Course objectives	To master the general framework of international financial management that highlights the fundamentals international finance theories (e.g., Purchasing Power Parity, Interest Rate Parity, International Fisher Effect). The course is designed to lay the groundwork for students to be an active learner and to develop knowledge, capability, and skills necessary for making sound financial decisions for a multinational firm, for hedging exchange rate exposures, and speculating exchange fluctuation.	
Course learning outcomes	Upon the successful completion of this course students will be able to:	
	Competency level	Course learning outcome (CLO)
	Knowledge	CLO1. Demonstrate an understanding of international financial theories and applications pertaining to, e.g., exchange rate determinants, foreign exchange exposure, foreign direct investment, currency hedging.
	Skill	CLO2. Can apply international financial theories to identify the opportunity of arbitrage, predict exchange movement direction, analyze the impact of exchange movement on international trade and foreign direct investment. CLO3. Can analyze the impact of government intervention on exchange rate movement direction. CLO4. Demonstrate communication, presentation, and written skills and teamworking. Develop critical and analytical skills and the ability to work independently.
Attitude	CLO5. Apply ethical practices in financial information conduct.	

Content	<p><i>The description of the contents should clearly indicate the weighting of the content and the level.</i></p> <p>Weight: lecture session (3 hours)</p> <p>Teaching levels: I (Introduce); T (Teach); U (Utilize)</p>		
	Topic	Weight	Level
	Multinational Financial Management: An Overview	1	I, T
	International Flow of Funds	1	T, U
	International Financial Markets	1	T, U
	Exchange Rate Determination	2	T, U
	Currency Derivatives	2	T, U
	Government Influence on Exchange Rates	2	T, U
	International Arbitrage and Interest Rate Parity	2	T, U
	Relationships among Inflation, Interest Rates, and Exchange Rates	2	T, U
	Measuring Exposure to Exchange Rate Fluctuations	2	T
	Managing Transaction Exposure	1	T, U
	Managing Economic Exposure and Translation Exposure	1	T, U
	Direct Foreign Investment	1	I, T
Multinational Capital Budgeting	1	I, T	
Multinational Capital Structure and Cost of Capital	1	I, T	
Examination forms	Multiple-choice questions, short-answer questions		
Study and examination requirements	<p>Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed based on their class participation. Questions and comments are strongly encouraged.</p> <p>Assignments/Examination: Students must have more than 50/100 points overall to pass this course.</p>		

Reading list	<p>Textbooks:</p> <p>[1] International Financial Management, 14th edition, Jeff Madura (2021) – Cengage Technology Edition (Asia version)</p> <p>[2] International Financial Management, 8th edition. Cheol Eun, Bruce Resnick (2018) - McGraw-Hill Education.</p> <p>Other data sources:</p> <p>[3] Wall Street Journal: www.ws.com</p> <p>[4] Yahoo Finance: http://finance.yahoo.com</p> <p>[5]. Bloomberg Net: www.bloomberg.com</p> <p>[6] Financial Times: www.ft.com</p> <p>[7] IMF: www.imf.org</p> <p>[8] World Bank: www.worldbank.com</p> <p>[9]. ADB: https://www.adb.org</p>
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5. Learning Outcomes Matrix (optional)

The relationship between Course Learning Outcomes (CLO) (1-5) and Program Learning Outcomes (PLO) (1-5) is shown in the following table:

PLO1. Demonstrate an understanding of fundamental financial theories, banking management, markets and financial institutions, and domestic and multinational corporate financial management.

PLO2. Apply the acquired knowledge to analyze and evaluate the financial health and company risk of domestic and multinational companies, domestic and foreign direct investment projects, and financial investments. merger and acquisition deal.

PLO3. Promote creativity and adaptability to the rapidly changing and competitive global financial markets, respect competition and cooperation in work.

PLO4. Adhere to professional ethical standards, respect gender equality, adapt to cross cultures, respect differences, the spirit of teamwork, and the laws of the home and host country.

PLO5. Provide a clear orientation on career development path, sense of community service and social responsibility of a citizen.

CLO/PLO	1	2	3	4	5
1	x				
2		x	x		x
3		x	x		x
4		x	x	x	x
5				x	x

6. Planned learning activities and teaching methods.

Week	Topic	CLO	Assessments	Learning activities	Resources
1	Multinational Financial Management: An Overview	1		Course Introduction, Forming study group, Introducing research project	[1].[2]
2	International Flow of Funds	1,2	Student attendance, Contribution to class discussion	Lecture, Q&A, HW1 assigned	[1].[2].[8]
3	International Financial Markets	1,2,3	Student attendance HW1	Lecture, HW1 feedback,	[1].[2].[3]
4&5	Exchange Rate Determination	1,2,3	Student attendance, HW2	Lecture, Q&A, HW2 assigned Group work	[1].[2].[5]
6	Currency Derivatives	1,2,3	Student attendance, Contribution to class discussion	Lecture, HW2 feedback	[1].[2].[5].[6]
7	Measuring Exposure to Exchange Rate Fluctuations	1,2,3, 4	Student attendance, Contribution to class discussion	Lecture, Group work,	[1].[2].[6]
8	Managing Transaction Exposure	1,2,3, 4	Student attendance, Contribution to class discussion	Lecture, Group work	[1].[2]
9&10	Midterm				
11	Managing Economic Exposure and Translation Exposure	1,2,3, 4	Student attendance, Contribution to class discussion	Lecture, Group work,	[1].[2]
12	Direct Foreign Investment	1,2,3	Student attendance, Contribution to class discussion	Lecture, Group work	[1].[2] & [3] ... [8]
13	Multinational Capital Budgeting	1,2,3	Student attendance, HW3	Lecture, HW3 assigned	[1].[2]. [3 ... 8]
14	International Capital Structure and the Cost of Capital	1,2,3	Student attendance, HW4	Lecture, HW3 feedback HW4 assigned	[1].[2]. [3 ... 8]
15	Group presentation	3,4,5	Student attendance,	Lecture, HW4 feedback	[1].[2]. [3 ... 8]

			Contribution to class discussion		
16	Group presentation	3,4,5	Presentation, Group project Report	Presentation, Submission of Group project report	
17	Reserve		Presentation, Group project Report	Presentation, Submission of Group project report	
18	Revision				

7. Assessment plan

Assessment Type	CLO1	CLO2	CLO3	CLO4
Homework (10%)	HW1-4, 80% pass	HW1-4, 70% pass	HW1-4, 70% pass	HW1-4, 100% pass
Group Project (20%)	80% pass	70% pass	70% pass	100% pass
Midterm exam (30%)	MCQ1,2,8,16,19,20 – pass 90% EQ1 50% pass	MCQ3-7,9-15,17,19 70% Pass EQ2 70% pass	Q1, Q2 50% Pass	
Final exam (40%)	EQ1,3,4,5 80% Pass	EQ2, 70% pass	EQ1,2,3,4, 5	

Note: %Pass: Target that % of students having scores greater than 50 out of 100.



**VIETNAM NATIONAL UNIVERSITY HCMC
INTERNATIONAL UNIVERSITY**
School of Economics, Finance, and Accounting

COURSE SYLLABUS

Course Name: Corporate Governance

Course Code: BA213IU

1. General information

Course designation	<i>Corporate governance is concerned with the ownership, control, and accountability of corporations. It has become such an important current issue because there is increasing concern about such questions as: in whose interests are companies run; what mechanisms are in place to ensure that shareholder interests are safeguarded; what is the appropriate basis for setting management pay and are executives too often rewarded for failure; and why, despite the formalization of many procedures and practices for good governance, do things still go wrong leading to corporate collapse in some cases and failure of confidence in corporate management more generally?</i>
Semester(s) in which the course is taught	1
Person responsible for the course	Ms. Phan, Ngoc Anh
Language	English
Relation to curriculum	Compulsory
Teaching methods	Lecture, project.
Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 127.5 Contact hours (please specify whether lecture, discussion, presentation session, etc.): 37.5 Private study including examination preparation, specified in hours: 90
Credit points	4.64 ECTS
Required and recommended prerequisites for joining the course	None

Course objectives	<p>The objectives of this module are:</p> <ul style="list-style-type: none"> ● To introduce conceptual and theoretical foundations of corporate governance ● To improve students' awareness of the importance of corporate governance and its development, practices, methods, and theories ● To enhance students' knowledge of different parties influencing the corporation, including shareholders, board of directors, and managers ● To understand the relationships among corporation parties to achieve better governance 	
Course learning outcomes	Upon the successful completion of this course students will be able to:	
	Competency level	Course learning outcome (CLO)
	Attitude	CLO1. Express an appreciation for understanding goals and objectives of corporate governance that facilitates the relationship between stakeholders of the company.
	Knowledge	<p>CLO2. Explain and apply theories about the roles of different governance mechanisms in improving the performance of companies</p> <p>CLO3. Assess the primary roles of different governance bodies within a company, such as the board of directors, nomination committees, and audit committees</p> <p>CLO4. Locate differences between corporate governance rules in different countries and examine the advantages and disadvantages of different governance rules and why they are changing over time</p>
Skills	<p>CLO5. Use empirical studies as tools for an evaluation of corporate governance rules and practices.</p> <p>CLO6. Demonstrate the ability to deliver an effective oral presentation with appropriate visuals.</p> <p>CLO7. Demonstrate the ability to produce a clear and concise written report that demonstrates advanced understanding of key concepts in corporate governance.</p>	

Content	<p><i>The description of the contents should clearly indicate the weighting of the content and the level.</i></p> <p>Weight: lecture session (3 hours)</p> <p>Teaching levels: I (Introduce); T (Teach); U (Utilize)</p> <table border="1" data-bbox="492 369 1446 1108"> <thead> <tr> <th>Topic</th> <th>Weight</th> <th>Level</th> </tr> </thead> <tbody> <tr> <td>Introduction to CG</td> <td>2</td> <td>I, T</td> </tr> <tr> <td>Theories and philosophies of CG</td> <td>1</td> <td>I, T, U</td> </tr> <tr> <td>Disclosure and Transparency</td> <td>1</td> <td>T, U</td> </tr> <tr> <td>Shareholders rights and ownership structures</td> <td>2</td> <td>T, U</td> </tr> <tr> <td>Board Structures and Duties</td> <td>2</td> <td>T, U</td> </tr> <tr> <td>Executive Performance Appraisal and Compensation</td> <td>2</td> <td>T, U</td> </tr> <tr> <td>Financial Oversight</td> <td>2</td> <td>T, U</td> </tr> <tr> <td>Succession Planning</td> <td>1</td> <td>T, U</td> </tr> </tbody> </table>	Topic	Weight	Level	Introduction to CG	2	I, T	Theories and philosophies of CG	1	I, T, U	Disclosure and Transparency	1	T, U	Shareholders rights and ownership structures	2	T, U	Board Structures and Duties	2	T, U	Executive Performance Appraisal and Compensation	2	T, U	Financial Oversight	2	T, U	Succession Planning	1	T, U
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Board Structures and Duties	2	T, U																										
Executive Performance Appraisal and Compensation	2	T, U																										
Financial Oversight	2	T, U																										
Succession Planning	1	T, U																										
Examination forms	Multiple-choice questions, short-answer questions, problem solving questions																											
Study and examination requirements	<p>Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed on the basis of their class participation. Questions are strongly encouraged.</p> <p>Assignments/Examination: Students must have more than 50/100 points overall to pass this course.</p>																											
Reading list	<p>[1] Tricker, R. (2009) Corporate Governance: Principles, Policies and Practices. Oxford University Press.</p> <p>[2] Solomon, J. (2010) Corporate Governance and Accountability. 3rd edn. John Wiley & Sons.</p> <p>[3] Monks and Minow (2011) Corporate Governance. 5th edn. John Wiley & Sons.</p> <p>[4] IFC (2010) Corporate Governance Manual for Vietnam</p>																											

2. Learning Outcomes Matrix (optional)

The relationship between Course Learning Outcomes (CLO) (1-7) and Program/Student Learning Outcomes (PLO) (1-15) is shown in the following table:

	PLO				
CLO	1	2	3	4	5

1				X	
2	X	X		X	
3	X	X		X	
4		X		X	
5			X		X
6			X		X
7			X		X

3. Planned learning activities and teaching methods.

Week	Topic	CLO	Assessments	Learning activities	Resources
1-2	Introduction to CG	1		Lecture, Discussion,	[1] [4]
3	Theories and philosophies of CG	2,3,4	Presentation	Lecture, Group work, Discussion,	[1] [4]
4	Disclosure and Transparency	2,3,4, 5	Presentation	Lecture, Group work, Discussion, Presentation, In-class case study	[1] [4]
5-6	Shareholders rights and ownership structures	2,3,4, 5	Presentation	Lecture, Group work, Discussion, Presentation, In-class case study	[1] [4]
7-8	Board Structures and Duties	2,3,4, 5	Presentation	Lecture, Group work, Discussion, Presentation, In-class case study	[1] [4]
9-10	Midterm				
11	Executive Performance Appraisal and Compensation	2,3,4, 5	Presentation	Lecture, Group work, Discussion, Presentation, In-class case study	[1] [4]
12-13	Financial Oversight	2,3,4, 5	Presentation	Lecture, Group work, Discussion, Presentation, In-class case study	[1] [4]

14	Succession Planning	2,3,4,5		Lecture, Group work, Discussion, Presentation, In-class case study	[1] [4]
15	Group presentation	6,7		Presentation	
16	Group presentation	6,7		Presentation	
17	Final exam				

4. Assessment plan

Assessment Type	CLO1	CLO2	CLO3	CLO4	CLO5	CLO6	CLO7
In-class exercises/quizzes (10%)		x 80%Passes	x 80%Pass	x 80%Passes			
Group project (20%)	x 80%Passes				x 80%Passes	x 80%Passes	x 80%Passes
Midterm exam (30%)		x 70%Passes	x 70%Pass	x 70%Passes			
Final exam (40%)		x 70%Passes	x 70%Pass	x 70%Passes			

Note: %Pass: Target that % of students having scores greater than 50 out of 100.

Vietnam National University – HCMC
International University
School of Economics, Finance and Accounting

COURSE SYLLABUS¹

BA153IU
Internship

Note: The outline with specific venue and time, and updated learning materials for the current semester will be provided to the enrolled students by the lecturer

¹ The syllabus is prepared following the format provided by the School of Organization and Management, University of New South Wales, with kind permission.

1. COURSE STAFF

Lecturer:

Room:
Telephone: 08 22114034
E-mail:
Consultation Hours:

Teaching Assistant: TBA
Room: TBA
Telephone: TBA
E-mail: TBA
Consultation Hours: TBA

Should the students wish to meet the staff outside the consultation hours, they are advised to make appointment in advance.

2. INTERNSHIP INFORMATION

2.1 Internship times and Locations

Time: TBA
Venue: TBA

2.2 Units of Credit

This internship is worth 4.9 ECTS.

2.3 Relationship of this course to others

This internship is obligatory in the BBA program. The internship is a prerequisite before fulfilling a thesis. Students must pass the internship in order to register for the thesis. It is recommended that students apply the internship after completing the first two years at the university.

This internship utilizes the concepts, definitions and knowledge of the courses that the students have learned for their program major business administration, finance and banking.

2.4 Approach to the internship

Employing the interactive learning and problem-based approach, the internship emphasizes the interaction between internship mentor and student. The student will seek to obtain required materials and information, including job description, organization profiles, progress/performance reports, etc. from the organization where the internship is taking place to fully understand the context, nature of the work being conducted, organizational structure and other relationships in order to facilitate the internship. Students will update and discuss with both the internship mentor and lecturer responsible for the internship on a regular basis with regard to the progress and effectiveness of the work being undertaken.

2.5 Role of lecturer

To assist in the success of the internship, the lecturer has the responsibility to maintain close communication with the internship mentor at least four times during the internship. Communication can be in the form of a

face-to-face meeting, phone call, email exchange, meeting via Zoom, Google Meet, MS Team and/or other relevant media. The objective is to ensure the internship is successful and our students can maximize their benefits and performance.

3. COURSE AIMS AND OUTCOMES

3.1 Internship Aims

In order to gain practical working experiences, School of Economics, Finance and Accounting requires students to attend an internship program. This internship allows students to apply knowledge and skills acquired from learning at the university to practise and solve real industry problems. This is an opportunity for students to apply what they have learned into the real-world context. This will help students to consolidate their learning and experience professionalism in actual context as a good preparation for future career. Specifically, the internship will aim at the following objectives:

- Assist students' development of employer-valued skills such as teamwork, communications and attention to details.
- Expose students to real life environment and expectations of performance in professional career.
- Enhance and/or expand students' knowledge and skills by practising them in real life context.
- Expose the students to professional role models or mentors who will provide the student with support in the early stages of career path and provide an example of the behaviors expected in the intern's workplace.

3.2 Course Learning Outcomes

After completing the internship, students should have developed following learning outcomes

Competency level	Course learning outcomes
R	CLO1. Consolidating theoretical knowledge that have been taught into practice
R	CLO2. Employ new professional skills
R	CLO3: Observe and participate in business operations and decision-making.
R	CLO4 Meet professional role models and potential mentors who can provide guidance, feedback, and support.
R	CLO5. Expand network of professional relationships and contacts

R	CLO 6 Develop a solid work ethic as well as a commitment to ethical conduct and social responsibility

1. Learning Outcomes Matrix (optional)

The relationship between Course Learning Outcomes (CLO) (1-5) and Program Learning Outcomes (PLO) (1-6) is shown in the following table:

CLO	PLO									
	1	2	3	4	5	6	7	8	9	10
1	x						x	x	x	x
2			x							
3	x	x	x				x	x	x	x
4	x						x	x	x	x
5			x		x					
6				x		x				

4. STUDENT RESPONSIBILITIES AND CONDUCT

4.1 Workload

It is expected that the students will spend at least 32 full working days during the entire internship period. This time should be made up of reading, research, working on tasks in agreement and allocated by the student's mentor.

4.2 Attendance

Regular and punctual attendance at the place where the internship is taken place is expected. University regulations indicate that if students receive complaints in writing from the student's mentor, their internship may be considered a failure.

4.3 General Conduct and Behaviour

The students are expected to behave well and respect the culture as well as the internship mentor and staff members at the workplace.

4.4 Keeping informed

The students should maintain regular communications with both the students' internship mentor and lecturer. The university lecturer responsible for the internship will maintain close communication with the student's internship mentor to exchange information and discuss how to improve students' performance for the internship. Within the first week of the internship period, students will have the responsibilities to provide contact details of the internship mentor to the secretary of School of Economics, Finance and Accounting responsible for the internship for communication.

4.5 Reporting

Every student is required to write an Internship Report upon completion of their internship. This report is shared with the internship mentor and lecturer for approval. Reports usually go through multiple rounds of revision in collaboration with the internship mentor and the lecturer. This is to be a formal report that could be shared with others at the internship site.

The Internship Report serves multiple purposes:

- Help the student develop written communication skills.
- Serve as an archival record of the internship experience.
- Give the student an opportunity to reflect on the professional aspects of the internship experience and the skills that were learned.
- Allow the student to describe the science content of the internship.
- Have the student to reflect on the initial goals of the internship and how they were (or were not) achieved during the internship.

Each Internship Report will follow the format described in the appendix.

5. INTERNSHIP ASSESSMENT

5.1 Formal Requirements

In order to pass this internship, the students must:

- Prepare the internship assessment (using eval_intern form below). Have it approved by the student's internship mentor. This assessment is a must to be attached in the internship report. Failure to do this properly means a failure of the entire internship.
- Maintain at least four meetings (in person or email/phone communication) with appointed lecturer using meeting minutes form below; and
- Prepare an internship report as outlined in the appendix for marking.

5.2 Marking assessment plan

Assessment Type	CLO1	CLO2	CLO3	CLO4	CLO5	CLO6
Individual written report	70% Pass	70% Pass	70% Pass	70% Pass	70% Pass	70% Pass

Note: Target that 70% of students having scores greater than 80 out of 100.

See appendix for report structure and marking scales. To pass the internship, students must achieve at least 50 points out of a total 100 points.



**VIETNAM NATIONAL UNIVERSITY HCMC
INTERNATIONAL UNIVERSITY**
School of Economics, Finance, and Accounting

COURSE SYLLABUS
Course Name: TAXATION
Course Code: BA087IU

1. General information

Course designation	<i>This course is designed to explore the principles of taxation and Vietnamese tax system. Emphasis is placed on personal income tax, corporate income tax, value added tax, foreign contractor tax ^[1]_[SEP]</i>
Semester(s) in which the course is taught	3
Person responsible for the course	Ms. Le Phuong Thao
Language	English
Relation to curriculum	Compulsory
Teaching methods	Lecture, lesson, project,
Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 135 Contact hours (please specify whether lecture, exercise, laboratory session, etc.): 45 Private study including examination preparation, specified in hours ² : 90
Credit points	4.64 ECTS

² When calculating contact time, each contact hour is counted as a full hour because the organisation of the schedule, moving from room to room, and individual questions to lecturers after the class, all mean that about 60 minutes should be counted.

Required and recommended prerequisites for joining the course	None	
Course objectives	<p>With the increasing globalization of trading activity taxation considerations are having increasing impacts on the planning of international business activity. The aim of this course is to consider what general tax principles should be applied when a business considers how it will organize its activities.</p> <p>This course is designed to provide a broad introduction to the operations of international financial markets and instruments. One of the goals of this course is to help students develop an understanding of the workings of international financial markets, the risks of doing business in the international arena, and most importantly, the management of exchange risk exposure. Some of the topics covered are foreign exchange markets, foreign exchange risk, management of exchange risk, international money and capital markets, and capital budgeting for multinational firms (MNCs).</p>	
Course learning outcomes	Upon the successful completion of this course students will be able to:	
	Competency level	Course learning outcome (CLO)
	Attitude	CLO1. Identify and explain the obligations of taxpayers and the implications of non-compliance.
	Knowledge	CLO2. Understand the current application of general taxation principles; CLO3. Be aware of the potential impacts of taxation of the decision making and the importance of tax planning CLO4. Understand the operation and scope of the Vietnamese tax system;
Skills	CLO5. Understand and be able to compute the personal income tax liabilities of individuals CLO6. Understand and be able to compute the corporate income tax liabilities of both domestic and foreign owned companies; CLO7. Understand and be able to compute the effects of value added tax on businesses; CLO8 Understand and be able to compute the tax liabilities arising under the regime applicable to foreign contractors;	

Content	<i>The description of the contents should clearly indicate the weighting of the content and the level.</i>		
	Weight: lecture session (3 hours)		
	Teaching levels: I (Introduce); T (Teach); U (Utilize)		
	Topic	Weight	Level
	Types of Taxes and the Jurisdictions that Use Them	1	I, T
	Tax Policy Issues: Standards for a Good Tax	1	T
	Taxes as Transaction Cost	1	T,U
	Maxims of Income Tax Planning	1	T, U
	Tax Research	1	T
	The Vietnamese Tax System	1	T
	Personal Income Tax	2	T, U
	Corporate Income Tax	2	T, U
	Value Added Tax	1	T, U
Foreign Contractor Tax	1	T, U	
Tax Administration	1	T	
Examination forms	Multiple-choice questions, short-answer questions, problem solving questions		
Study and examination requirements	Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed on the basis of their class participation. Questions and comments are strongly encouraged. Assignments/Examination: Students must have more than 50/100 points overall to pass this course.		
Reading list	[1] Jones, Rhoades-Catanach, (2015), Principles of Taxation for Business and Investment Planning, McGraw-Hill/Irwin, US, ISBN 978-0077862329 (2) Vietnamese Tax Laws, Circulars, Lecture Notes		

2. Learning Outcomes Matrix (optional)

The relationship between Course Learning Outcomes (CLO) (1-8) and Program/Student Learning Outcomes (PLO) (1-10) is shown in the following table:

CLO	PLO									
	1	2	3	4	5	6	7	8	9	10
1	x									
2	x		x							
3	x		x							
4	x		x							
5				x	x			x		x
6				x	x			x		x
7				x	x			x		x
8				x	x			x		x

3. Planned learning activities and teaching methods

Week	Topic	CLO	Assessments	Learning activities	Resources
1	Introduction Types of Taxes and the Jurisdictions that Use Them	2,3		Lecture, Discussion,	[1]
2	Tax Policy Issues: Standards for a Good Tax	1,2,3		Lecture, Discussion,	[1]
3	Taxes as Transaction Cost Maxims of Income Tax Planning	1,2,3		Lecture, Group work, Discussion,	[1]
4	Quiz 1	1,2,3		In-class quiz	[1]
5	Tax Research The Vietnamese Tax System	1,2,3, 4		Lecture	[2]
6-7	Personal Income Tax	1,5		Lecture, Group work, Discussion, In class problem soving	[2]
8	Revision	1,2,3, 4,5		In class problem soving	
9-10	Midterm				

11-12	Corporate Income Tax	1,6		Lecture, Group work, Discussion, In class problem soving	[2]
13	Quiz 2	1,6		In Class Quiz	[2]
14	Value Added Tax	1,7		Lecture, Group work, Discussion, In class problem soving	[2]
15	Foreign Contractor Tax	1,8		Lecture, Group work, Discussion, In class problem soving	[2]
16	Revision	1,6,7, 8,9,10		In class problem soving	
17	Final exam				

4. Assessment plan

Assessment Type	CLO1	CLO2	CLO3	CLO4	CLO5	CLO6	CLO7	CLO8
In-class exercises/quizzes (15%)	x 80%Pas s	x 80%Pas s	x 80%Pass	x 80%Pas s	x 80%Pas s	x 80%Pas s	x 80%Pas s	x 80%Pas s
Group project (15%)	x 80%Pas s	x 80%Pas s		x 80%Pas s	x 80%Pas s	x 80%Pas s	x 80%Pas s	x 80%Pas s
Midterm exam (30%)	x 80%Pas s	x 80%Pas s	x 80%Pass	x 80%Pas s	x 80%Pas s			
Final exam (40%)	x 80%Pas s					x 80%Pas s	x 80%Pas s	x 80%Pas s

Note: %Pass: Target that % of students having scores greater than 50 out of 100.



**VIETNAM NATIONAL UNIVERSITY HCMC
INTERNATIONAL UNIVERSITY**
School of Economics, Finance, and Accounting

COURSE SYLLABUS
Course Name: Thesis
Course Code: EFA__IU

1. General information

Course designation	<i>A Bachelor thesis is a piece of work that scientifically investigates a topic in a student's major. It is a further development of the Research Methods course in which the student is expected to outline a proposal to deal with a specific question.</i>
Semester(s) in which the course is taught	1, 2
Person responsible for the course	
Language	English
Relation to curriculum	Compulsory
Teaching methods	A student's autonomous work under an advisor's supervision
Workload (incl. contact hours, self-study hours)	Contact hours (please specify whether lecture, exercise, laboratory session, etc.): 8 Private study specified in hours ³ : 400
Credit points	18.48 ECTS
Required and recommended prerequisites for joining the course	Research Methods in Economics/Finance/Accounting, Internship, and at least 114 accumulated credits

³ When calculating contact time, each contact hour is counted as a full hour because the organisation of the schedule, moving from room to room, and individual questions to lecturers after the class, all mean that about 60 minutes should be counted.

Course objectives	Doing a thesis is to help a student combine what he/she has learned so far in previous courses to examine a scientific question. A student is expected to start a thesis with the motivation which arouses the reader’s interest, followed by a clearly described research question, then different lines of argument in the literature review, data and analytic methodologies to provide evidence shedding light on the question. Continuous independent research, reading, and writing skills acquired during this task should be the foundation for life-long learning in the future.	
Course learning outcomes	Upon the successful completion of the thesis a student will be able to:	
	Competency level	Course learning outcome (CLO)
	Attitude	CLO1. Express clear-cut arguments on a specific question
	Knowledge	CLO2. Demonstrate good knowledge of contemporary theoretical background relevant to the topic in the consideration CLO3. Decide on the appropriate methodology (techniques, methods, models, etc.) to address the topic
Skills	CLO4. Provide a systematic and critical review of relevant theoretical and empirical studies CLO5: Collect and analyze data properly that produce valid insights into the question CLO6. Present (estimation) results in such a way that is understandable to wide audience.	
Overall structure of the thesis	<p>The abstract briefly presents the scientific question, the methods, important results and implications. It should not contain formulas or references.</p> <p>The Introduction gives research background from which arises a research question. The question should be as specific as possible. It also mentions scope of study and structure of the thesis.</p> <p>The ongoing chapters show literature review, the used data and methods, and estimation results.</p> <p>The concluding chapter presents the essential results, implications, and future possible treatments of the scientific question.</p>	
Attention	<ol style="list-style-type: none"> 1. Grammar and spelling should be checked. 2. A thesis is like a writing essay that a student used to do in his/her secondary school. It should include well-organized and coherent sections and paragraphs with complete sentences. 3. The thesis is written in English, not Vietlish. A student should learn to use English language structure, and avoid word-by-word translation from Vietnamese. 4. Almost 95 percent of a thesis inherits from mankind’s knowledge. Make sure to provide complete citations in the main text and references. 	

Requirements and bonus scores	<p><i>Disciplinary Requirements:</i></p> <ol style="list-style-type: none"> 1. Students must meet with their advisor at least four (4) times to discuss their theses. Both the student and the advisor should sign four meeting minutes. 2. A thesis must comply with the International University’s format guidelines. 3. An empirical thesis must include a soft copy of a clean data set and command lines for data analysis. 4. The length of the main text (excluding cover pages, the table of contents, the bibliography, and the appendices) must be at least ten thousand (10,000) words. 4. Before submission for public defense, students must check their theses for plagiarism and AI-generated text using Turnitin at most (3) times. Both Turnitin’s similarity index and Turnitin’s AI index must not exceed 20% on the main text. Each source of similarity must not be greater than 2%. Failure to meet these criteria is considered ineligible for public defense. <p><i>Main requirements:</i></p> <ol style="list-style-type: none"> 5. Students are required to replicate a credible prior research 6. The research rationale and justifications for the research questions must be clearly stated. 7. The thesis must comprehensively and systematically present relevant theories and empirical studies related to the research topic. This serves as the foundation for proposing the quantitative research model. 8. Students must thoroughly describe the data sample using both graphical and numerical statistics before presenting the model results. This step is essential, as the skills and knowledge gained will directly apply to future professional work. 9. After presenting the model results, students must discuss and compare them with the theories and empirical studies outlined in Chapter 2 and/or with previous IU theses on the same research topic. <p><i>Bonus scores:</i></p> <p>Bonus scores are given to a thesis elaborated into a paper accepted for presentation at a conference or publication in a journal. However, a bachelor's thesis is generally not expected to contribute to more than one paper.</p>
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2. Learning Outcomes Matrix (optional)

The relationship between Course Learning Outcomes (CLO) (1-4) and Program/Student Learning Outcomes (PLO) (1-6) is shown in the following table:

CLO	PLO			
	1	2	3	4
1			x	x
2	x			
3	x			
4		x		
5		x		
6			x	

3. Assessment

Criteria	Grade	Descriptive Anchors
Introduction/ Research Question	10	Includes clear description of the issue, identifies gaps in scientific knowledge and/or provides strong justification for the current research study. Clarifies study questions and, when relevant, provides clear defensible hypotheses.
	5	Research questions clearly articulated and sufficient background information included.
	1	Lacks a focused research question and importance is not justified. Topic outside of skill set or knowledge.
Literature Review	20	Identifies most key relevant, recent research and literature and accurately summarizes and integrates the information. Shows substantial critical views and insights about the concepts and discusses the relationships of things to the research problems.
	15	Shows recent articles related to the context and summarizes the development of the concepts.
	10	Cites major works and places them in the research context.
	5	Cites few works, outdated and not relevant to the research context.
	1	Fails to cite or assimilate previous works.
Methodology	15	Demonstrates deep understanding and proper use of methodology, identifies relevant strengths and weaknesses of methods used. Illustrates how to choose an appropriate data collection.
	12	Demonstrates clear understanding and proper use of methodology, gives good explanations for methods and sampling size and techniques.
	8	Demonstrates proficient knowledge of methodology and gives justification for selection of methods.
	4	The methodology is appropriate but fail to demonstrate the understanding and cannot give justification.
	1	The methodology is not appropriate for study and understanding is not demonstrated.
Analysis/ Presentation of Results	20	Results clearly summarized & interpreted in light of proposed research questions and existing literature. Includes alternative explanations and instructional tables and graphs, all well explained and discussed.
	16	Results clearly summarized, discussion of results focused and tied to research questions. Instructional tables and graphs included with good explanations and discussions
	10	Result is summarized, with discussion related to research question. Instructional tables and graphs included with explanations and discussions.
	4	Result and discussion included but not well explained and is not closely tied to research questions. Tables and graphs included with poor explanation and discussion.
	1	Presentation lacks focus, tables are unorganized, and results produce no insight into proposed questions.
Discussion and Implications	20	Clearly summarizes the key information gained from the study and describes advancement of knowledge or new insights on an issue. Sophisticated discussion of implications of findings for outreach, theory, and research.
	15	Clearly summarizes the key information gained from the study and describes advancement of knowledge or new insights on an issue. Good discussions of implications of findings for outreach, theory, and research.
	10	Discussions of results have focused and connected to research questions. Implications for future research discussed.
	5	Discussions of result have not fully focused and connected to research questions. Suggestion for future research is mentioned but not well stated.
	1	The new knowledge gained from the study and implications of the study are poorly discussed or irrelevant
Originality – Scientific Thinking	5	Show great efforts, innovative and imaginative in its dealings with the literature review, methodology, and/ or interpretation of the data. The Structure and flows of thesis are convincing and fascinating to pursue.

	3	Shows substantial personal engagement in the research, high level of understanding of the issues at stake
	1	Fails to show substantial efforts to obtain literature, use data and other necessary material and solve research related problems.
Thesis structure and format	10	Format clearly – Well quotes – plagiarism 0 – 5%)
	7	Format clearly - Well quotes – plagiarism (5 – 10%)
	4	Format clearly – good quotes – plagiarism (10 – 15%)
	1	Poor format – not well quotes - high plagiarism (15 - 20%)
Bonus scores	10	“Acceptance letter” from an academic journal belong to the ISI/Scopus list or “Acceptance letter” for printing a Book Chapter from a Publisher
	5	“Acceptance letter” from an academic journal belong to the announcement list recognized by the State Council for Professor Title of Vietnam (non-ISI or non-Scopus journal) or ISSN paper.
	3	“Acceptance letter” from the conference proceeding

4. Date revised: March 6, 2025



**VIETNAM NATIONAL UNIVERSITY HCMC
INTERNATIONAL UNIVERSITY**
School of Economics, Finance, and Accounting

COURSE SYLLABUS

Course Name: Business Analysis and Valuation

Course Code: **BA065IU**

1. General information

Course designation	<p>Business Analysis and Valuation (BA065IU) is designed to help students interpret financial statements and value firms. The course emphasizes practical applications. Consequently, the majority of the course will be spent analyzing and discussing financial statements in real decision contexts. This is supplemented by lecture and discussion of material from the text and articles from the financial press.</p> <p>Much of the analysis is general, but the course focuses on publicly traded corporations subject to the Security Commission regulations. The first half of the course focuses on developing the four basic steps in the fundamental analysis framework: business analysis, accounting analysis, financial analysis, and prospective analysis. These tools are then used to conduct comprehensive business analyses of firms from a variety of different perspectives, such as equity security valuation, and M&A analysis ...</p>
Semester(s) in which the course is taught	1, 2

Person responsible for the course	Dr. Tien C Ng
Language	English
Relation to curriculum	Compulsory
Teaching methods	Lecture, Q&A, Group Discussion, Group Research Project
Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 127.5 Contact hours (please specify whether lecture, discussion, presentation session, etc.): 37.5 Private study including examination preparation, specified in hours: 90
Credit points	4.64 ECTS
Required and recommended prerequisites for joining the course	To complete the advance topics covered in the course, a certain level of prior knowledge in both accounting and finance is assumed. The following courses are the minimum prerequisites and must be completed to enroll in the course: - <u>Financial Accounting – BA184IU</u> - <u>Fundamental of Financial Management – BA016IU OR Corporate Finance – IU</u>
Course objectives	Business Analysis and Valuation (BA065IU) is a capstone course that brings together areas of financial accounting, finance and strategic management. Because of the interdisciplinary nature of the course, this course aims to synthesize and apply what you learnt in previous course, to further develop the graduate attributes, and to prepare for the professional career. This course is a very useful preparatory course for the CPA and CFA programs. Also due to the applied nature of the course, it is helpful to those contemplating careers in investment banking (particularly in equity research), securities analysis, credit analysis, business consulting, public accounting, and corporate management.

Course learning outcomes	Upon the successful completion of this course students will be able to:	
	Competency level	Course learning outcome (CLO)
	Knowledge	<p>CLO1&CLO2. Understand the financial statements and the reporting strategy of companies; be familiar with a framework for making business decisions using financial statement data information; be familiar with valuation methods and identify strengths and weaknesses of each method;</p> <p>CLO2&CLO3. Can apply the analysis framework to estimate publicly-traded common stock values, using financial statement data as primary data source</p>
	Skill	<p>CLO2 & CLO3. Can analyze and evaluate existing market prices and estimate forecasts implied by those prices; Can evaluate and discuss the sensitivity of estimated stock values to various assumptions</p> <p>CLO4. Provide professional business presentation (both oral and written)</p> <p>CLO4. Conduct applied business research (including locating and critically interpreting and evaluating firm-specific financial information)</p>
Attitude	<p>CLO5. Can learn independently and assume responsibility for the learning process</p> <p>CLO5. Can learn within teams (such skills as task assignment and management, conflict resolution and co-operation, consensus building, and leadership)</p>	

Content	<p><i>The description of the contents should clearly indicate the weighting of the content and the level.</i></p> <p>Weight: lecture session (3 hours)</p> <p>Teaching levels: I (Introduce); T (Teach); U (Utilize)</p>		
	Topic	Weight	Level
	Framework for Business Analysis & Valuation	1	I, T
	Business Strategy Analysis	2	T, U
	Accounting Analysis	2	T, U
	Financial Ratio Analysis and Market Tests	3	T, U
	Prospective Analysis: Introduction to Valuation Methods	2	T, U
	Prospective Analysis: Forecasting of Free Cash Flows	1	T, U
	Equity Security Valuation	1	T, U
	M&A Valuation	1	T, U
	Workshop and Group Presentation	2	U
Examination forms	MCQ, short-answer and long-answer questions		
Study and examination requirements	<p>Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed based on their class participation. Questions and comments are strongly encouraged.</p> <p>Assignments/Examination: Students must have more than 50/100 points overall to pass this course.</p>		
Reading list	<p>Textbooks:</p> <p>[1] Palepu, K. G., Healy P. M. & Bernard V. L. Business Analysis and Valuation: Using Financial Statement, Cincinnati, Ohio: South-Western Publishing Co. (any recent edition)</p> <p>[2] Pinto, J.E., Henry, E., Robinson, T.R. & Stowe, J.D. Equity Asset Valuation, Wiley Finance (any recent edition)</p> <p>[3] Damodaran, A. Damodaran on Valuation.</p> <p>Other websites:</p> <p>https://www.wallstreetprep.com/knowledge/sample-equity-research-report/</p> <p>https://www.cfainstitute.org/en/societies/challenge/past-champions</p> <p>http://www.cfasociety.org/france/Global%20IRC%20Documents/IRC%202012/Rapport%20Challenge%20IRC%202012%20-%20ESSEC.pdf</p>		

2. Learning Outcomes Matrix (optional)

The relationship between Course Learning Outcomes (CLO) (1-5) and Program Learning Outcomes (PLO) (1-6) is shown in the following table:

CLO	PLOs				
	1	2	3	4	5
1	x	x			
2	x	x	x		x
3		x	x	x	x
4				x	x
5				x	x

3. Planned learning activities and teaching methods

Week	Topic	CLO	Assessments	Learning activities	Resources
1	Framework for Business Analysis & Valuation	1		Course Introduction, Forming study group, Introducing research project	[1].[2].[3]
2&3	Business Strategy Analysis	1,2	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1]
4&5	Accounting Analysis	2,3,4	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1].[2]
6,7&8	Financial Ratio Analysis and Market Tests	1,2,3	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1].[2]
9&10	Midterm				
11	Prospective Analysis: Introduction to Valuation Methods	1,2,3	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1].[2].[3]
12&13	Prospective Analysis: Forecasting of Free Cash Flows	1,2,3	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1].[2].[3]
14	Equity Security Valuation	1,2,3	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1].[2].[3]
15	M&A Valuation	1,2,3	Student attendance,	Lecture, Q&A, Discussion	[1].[2].[3]

			Contribution to class discussion		
16, 17	Workshop and Presentation	1,2,3	Presentation, Group project Report	Presentation, Submission of Group project report	
18	Final Exam				

4. Assessment plan

Assessment Type	CLO1	CLO2	CLO3	CLO4	CLO5
Group Project and Group Presentation (40%)	80% pass	80% pass	70% pass	90% pass	100% pass
Midterm exam (30%)	MCQ: pass 90% EQ1: 50% pass	MCQ: Pass 90% EQ2 50% pass	MCQ: Pass 90% EQ1: 50% pass		
Final exam (40%)		EQ1: 80% Pass EQ2: 60% pass	EQ2:50% pass		

Note: %Pass: Target that % of students having scores greater than 50 out of 100.



**VIETNAM NATIONAL UNIVERSITY HCMC
INTERNATIONAL UNIVERSITY**
School of Economics, Finance, and Accounting

COURSE SYLLABUS

Course Name: Portfolio Theory and Management

Course Code: BA138IU

1. General information

Course designation	Portfolio Theory and Investment Analysis (BA016IU) is designed to help students to be able to apply pricing models and other techniques in the valuation of securities; measuring the portfolio risk and determining portfolio performance; constructing optimal portfolios; and taking applied perspective on investment management for individual and institutional investors. The learning experience will include an introduction to modern portfolio theory, passive and active portfolio management strategies, pricing models of financial instruments such as stocks; evaluation of portfolio risk and return compared to the benchmarks; Capital Asset Pricing Model (CAPM) and other issues in finance.
Semester(s) in which the course is taught	1,2
Person responsible for the course	Ms. Nhung H Le Dr. Vo X Hong
Language	English
Relation to curriculum	Compulsory/elective
Teaching methods	Lecture, Q&A, Group Discussion, Group Research Project
Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 127.5 Contact hours (please specify whether lecture, discussion, presentation session, etc.): 37.5 Private study including examination preparation, specified in hours: 90
Credit points	4.64 ECTS

<p>Required and recommended prerequisites for joining the course</p>	<p>To complete the advance topics covered in the course, a certain level of prior knowledge in both accounting and finance is assumed. The following courses are the minimum prerequisites and must be completed to enroll in the course:</p> <p>- <u>Fundamental of Financial Management – BA016IU</u></p>	
<p>Course objectives</p>	<p>Portfolio Theory and Investment Analysis (BA016IU) is a capstone course that familiarizes students with conceptual foundations of modern portfolio theory and portfolio management strategies, its application to securities analysis, valuation and portfolio management. This course is a very useful to further develop the graduate attributes, to prepare for the professional career and preparatory course for CFA programs. The application of the course is very useful to those contemplating careers in investment banking (particularly in equity research) and securities analysis.</p>	
<p>Course learning outcomes</p>	<p>Upon the successful completion of this course students will be able to:</p>	
	<p>Competency level</p>	<p>Course learning outcome (CLO)</p>
	<p>Knowledge</p>	<p>CLO1: Understand the role and importance of the risk/return relationship to the asset allocation decision. CLO2: Understand and explain the relevance of the efficient market hypothesis. CLO3: Explain the capital asset pricing models. CLO4: Explain the portfolio management strategies for different asset classes. CLO5: Understand how to evaluate portfolio performance.</p>
	<p>Skill</p>	<p>CLO6: develop a set of academic skills which include the ability to work independently as well to cooperate with peers, to utilize library resources (e.g. text books, academic journals etc) and to search the web in conducting assignments; CLO7: develop critical thinking and problem-solving skills; and CLO8: develop excellent oral and written communication skills and to be able to work independently and to lead / participate in groups.</p>
<p>Attitude</p>	<p>CLO9. Can learn independently and assume responsibility for the learning process</p> <p>CLO10. Can learn within teams (such skills as task assignment and management, conflict resolution and co-operation, consensus building, and leadership)</p>	

Content	<i>The description of the contents should clearly indicate the weighting of the content and the level.</i>		
	Weight: lecture session (3 hours)		
	Teaching levels: I (Introduce); T (Teach); U (Utilize)		
	Topic	Weight	Level
	Investment Setting and Measuring Investment Return and Risk	1	I, T
	Asset Allocation and a Review of Portfolio Management Process	1,2	T, U
	Introduction to Portfolio Theory	2	I, T, U
	Asset Pricing Models: Capital Asset Pricing Model (CAPM)	2	T, U
	Industry analysis	1	T, U
	Stock Portfolio Management Strategies	2	T, U
	Capital Market Efficiency	1	T, U
Portfolio Performance Evaluation	1	T, U	
Technical Analysis	1	I, T	
Examination forms	MCQ, short-answer and long-answer questions		
Study and examination requirements	Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed based on their class participation. Questions and comments are strongly encouraged. Assignments/Examination: Students must have more than 50/100 points overall to pass this course.		
Reading list	Textbooks: [1] Relley, F. K. and Brown, K. C. (2012), Investment Analysis and Portfolio Management, Thomson South-Western. (RB) (any recent edition)		

2. Learning Outcomes Matrix (optional)

The relationship between Course Learning Outcomes (CLO) (1-5) and Program Learning Outcomes (PLO) (1-5) is shown in the following table:

CLO	PLOs				
	1	2	3	4	5
1	x				
2	x			x	
3	x			x	
4	x			x	
5	x			x	
6					

7	x				
8					
9					
10					

3. Planned learning activities and teaching methods

Week	Topic	CLO	Assessments	Learning activities	Resources
1	Investment Setting and Measuring Investment Return and Risk	1		Course Introduction, Forming study group, Introducing research project	[1]
2	Asset Allocation and a Review of Portfolio Management Process	1,4	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1]
3	Introduction to Portfolio Theory	1, 4	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1]
4&5	Introduction to Solver in conducting optimal portfolio	4, 6, 7	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1]
6	Capital Asset Pricing Model (CAPM)	1, 2, 3, 4	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1]
7	Industry analysis	4, 6, 7	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1]
8	Stock Portfolio Management Strategies	4,7,10	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1]
9&10	Midterm				
11&12	Capital Market Efficiency	2, 4, 7	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1]
13	Portfolio Performance Evaluation	5, 7, 10	Student attendance,	Lecture, Q&A, Discussion	[1]

			Contribution to class discussion		
14	Fundamental vs. Technical Analysis	2, 9	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1]
15	Practical issues of investment in Vietnam	2, 4, 7, 8, 9, 10	Student attendance, Contribution to class discussion	Lecture, Q&A, Discussion	[1]
16, 17	Workshop and Presentation	6, 9, 10	Presentation, Group project Report	Presentation, Submission of Group project report	
18	Final Exam				

4. Assessment plan

Assessment Type	CLO1	CLO2	CLO3	CLO4	CLO5	CLO6	CLO7	CLO8	CLO9	CLO10
Group Project and Group Presentation (40%)	80% pass	80% pass	70% pass	90% pass	100% pass	90% pass	90% pass	90% pass	90% pass	90% pass
Midterm exam (30%)	MCQ: pass 90%	MCQ: Pass 90%	MCQ: Pass 90%	MCQ: Pass 90%						
Final exam (40%)		EQ: 80% Pass	EQ: 80% Pass	EQ: 80% Pass	EQ: 80% Pass	EQ: 80% Pass	EQ: 80% Pass			

Note: %Pass: Target that % of students having scores greater than 50 out of 100.



**VIETNAM NATIONAL UNIVERSITY HCMC
INTERNATIONAL UNIVERSITY**
School of Economics, Finance, and Accounting

COURSE SYLLABUS

Course Name: Financial Markets and Institutions

Course Code: BA134IU

1. General information

Course designation	<i>This course examines the role that financial institutions and markets play in the dominant economies of the world. Financial institutions will be explored, with emphasis on the types of institutions and how each type of institution participates in financial intermediation. The roles and operations of financial markets will be examined with focus on regulation, market structure, interest rates, and the function of the central bank.</i>
Semester(s) in which the course is taught	1, 2
Person responsible for the course	Asso. Prof. Vo Thi Quy (PhD)
Language	English
Relation to curriculum	Compulsory
Teaching methods	Lecture, Q&A, Homework, Group research project
Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 127.5 Contact hours (please specify whether lecture, discussion, presentation session, etc.): 37.5 Private study including examination preparation, specified in hours: 90
Credit points	4.64 ECTS
Required and recommended prerequisites for joining the course	None

Course objectives	<ul style="list-style-type: none"> ● Evaluate the roles of financial institutions and financial markets in the economy ● Identify the determinants of interest rates ● Examine the functions and actions of the central banks in conducting the monetary policy, and the impact of regulations on financial institutions and markets ● Differentiate and understand the operation of each type of financial markets in the economy ● Understand the operation of major financial institutions in the economy 	
Course learning outcomes	Upon the successful completion of this course students will be able to:	
	Competency level	Course learning outcome (CLO)
	Knowledge	CLO1. Understand the function of financial markets and financial institutions in the economy, the role and actions of the central bank in conducting the monetary policy, and the operation of major financial institutions in the economy
	Skill	<p>CLO2. Can analyze the factors influencing interest rates and forecast interest rates movement under monetary policy conducted by the central bank.</p> <p>CLO3. Can analyze the impact of government intervention on money supply through the tools of open markets.</p> <p>CLO4. Demonstrate communication, presentation, and written skills and teamworking. Develop critical and analytical skills and the ability to work independently.</p>
Attitude	CLO5. Apply ethical practices in financial information conduct.	

Content	<p><i>The description of the contents should clearly indicate the weighting of the content and the level.</i></p> <p>Weight: lecture session (3 hours)</p> <p>Teaching levels: I (Introduce); T (Teach); U (Utilize)</p>		
	Topic	Weight	Level
	Overview of Financial Markets and Institutions	1	I, T
	Determinants of Interest Rate	1	T, U
	Central Banking and the Conduct of Monetary Policy	1	T, U
	The Money Markets	2	T, U
	The Bond Market	2	T, U
	The Stock Market	2	T, U
	The Foreign Exchange Market	2	T, U
	Derivative Securities Markets	2	T, U
	Commercial Banks: Industry Overview and Regulation	2	T
	Securities Firms and Investment Banks	1	T, U
	The Mutual Fund, Insurance Companies and Pension Funds	1	T, U
Examination forms	Multiple-choice questions, short-answer questions		
Study and examination requirements	<p>Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed based on their class participation. Questions and comments are strongly encouraged.</p> <p>Assignments/Examination: Students must have more than 50/100 points overall to pass this course.</p>		
Reading list	<p>Textbooks:</p> <p>[1] Sounders, Cornett, Erhemjamts, <i>Financial Markets and Institutions</i>, 8th Edition, McGraw Hill, 2022.</p> <p>Other data sources:</p> <p>[2] UNCTAD (United Nations Conference on Trade and Development)</p> <p>[3] WTO (World Trade Organization)</p> <p>[4] Business Week</p> <p>[5] The Economist</p> <p>[6] Fortune</p> <p>[7] Forbes</p>		

2. Learning Outcomes Matrix (optional)

The relationship between Course Learning Outcomes (CLO) (1-5) and Program Learning Outcomes (PLO) (1-5) is shown in the following table:

PLO1. Demonstrate an understanding of fundamental financial theories, banking management, markets and financial institutions, and domestic and multinational corporate financial management.

PLO2. Apply the acquired knowledge to analyze and evaluate the financial health and company risk of domestic and multinational companies, domestic and foreign direct investment projects, and financial investments. merger and acquisition deal.

PLO3. Promote creativity and adaptability to the rapidly changing and competitive global financial markets, respect competition and cooperation in work.

PLO4. Adhere to professional ethical standards, respect gender equality, adapt to cross cultures, respect differences, the spirit of teamwork, and the laws of the home and host country.

PLO5. Provide a clear orientation on career development path, sense of community service and social responsibility of a citizen.

CLO/PLO	1	2	3	4	5
1	x				
2		x	x		x
3		x	x		x
4		x	x	x	x
5				x	x

3. Planned learning activities and teaching methods

Week	Topic	CLO	Assessments	Learning activities	Resources
1	Overview of Financial Markets and Institutions	1		Course Introduction, Forming study group, Introducing research project	[1].[2]
2&3	Determinants of Interest Rate	1,2	Student attendance, Contribution to class discussion	Lecture, Q&A, HW1 assigned	[1].[2].[8]
4&5	Central Banking and the Conduct of Monetary Policy	1,2,3	Student attendance HW1	Lecture, HW1 feedback,	[1].[2].[3]
6	The Money Markets	1,2,3	Student attendance, HW2	Lecture, Q&A, HW2 assigned Group work	[1].[2].[5]
7	The Bond Market	1,2,3	Student attendance, Contribution to class discussion	Lecture, HW2 feedback	[1].[2].[5].[6]
8	Review		Student attendance, Contribution to class discussion	Lecture, Group work,	[1].[2].[6]
9&10	Midterm				
11	The Foreign Exchange Market	1,2,3	Student attendance,	Lecture, Group work,	[1].[2]

			Contribution to class discussion		
12	Derivative Securities Markets	1,2,3	Student attendance, Contribution to class discussion	Lecture, Group work	[1].[2] & [3] ... [8]
13	Commercial Banks: Industry Overview and Regutaion	1,2,3	Student attendance, HW3	Lecture, HW3 assigned	[1].[2]. [3 ... 8]
14	Securities Firms and Investment Banks	1,2,3	Student attendance, HW4	Lecture, HW3 feedback HW4 assigned	[1].[2]. [3 ... 8]
15	The Mutual Fund, Insurance Companies and Pension Funds	1,2,3	Student attendance, Contribution to class discussion	Lecture, HW4 feedback	[1].[2]. [3 ... 8]
16	Group presentation	3,4,5	Presentation, Group project Report	Presentation, Submission of Group project report	
17	Group presentation	3,4,5	Presentation, Group project Report	Presentation, Submission of Group project report	
18	Revision				

4. Assessment plan

Assessment Type	CLO1	CLO2	CLO3	CLO4
Homework (10%)	HW1-4, 80% pass	HW1-4, 70% pass	HW1-4, 70% pass	HW1-4, 100% pass
Group Project (20%)	80% pass	70% pass	70% pass	100% pass
Midterm exam (30%)	MCQ1,2,8,16,19,20 – pass 90% EQ1 50% pass	MCQ3-7,9-15,17,19 70%Pass EQ2 70% pass	Q1, Q2 50%Pass	
Final exam (40%)	EQ1,3,4,5 80%Pass	EQ2, 70% pass	EQ1,2,3,4, 5	

Note: %Pass: Target that % of students having scores greater than 50 out of 100.



**VIETNAM NATIONAL UNIVERSITY HCMC
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School of Economics, Finance, and Accounting

COURSE SYLLABUS

Course Name: Working Capital Management

Course Code: BA220IU

1. General information

Course designation	<i>Working capital management designed examines the theory and practice of working capital management. The course analyses the elements and natures of working capital management and determines factors that affect working capital policies. Key topics of study include introducing terminologies, policies, best practices in working capital management; evaluating working capital ratios; managing cash, marketable securities, inventory, account receivable, and short-term financing; and financial planning and forecasting.</i>
Semester(s) in which the course is taught	1, 2
Person responsible for the course	Asso. Prof. Vo Thi Quy (PhD)
Language	English
Relation to curriculum	Compulsory
Teaching methods	Lecture, Q&A, Homework, Group research project
Workload (incl. contact hours, self-study hours)	(Estimated) Total workload: 127.5 Contact hours (please specify whether lecture, discussion, presentation session, etc.): 37.5 Private study including examination preparation, specified in hours: 90
Credit points	4.64 ECTS
Required and recommended prerequisites for joining the course	None

Course objectives	After finishing this course students have a solid knowledge of working capital and the current accounts, working capital policy (investment and financing policies); can analyze the impact of operating cycle and cash conversion cycle on company performance.		
Course learning outcomes	Upon the successful completion of this course students will be able to:		
	Competency level	Course learning outcome (CLO)	
	Knowledge	CLO1. Understand the components of current assets and, operating cycle and cash conversion cycle, working capital investment and financing policy.	
	Skill	CLO2. Can analyze the impact of working capital investment policy and financing on firm performance. CLO3. Can analyze the impact of working capital financing policy on firm performance. CLO4. Demonstrate communication, presentation, and written skills and teamworking. Develop critical and analytical skills and the ability to work independently.	
Attitude	CLO5. Apply ethical practices in financial information conduct.		
Content	<i>The description of the contents should clearly indicate the weighting of the content and the level.</i>		
	Weight: lecture session (3 hours)		
	Teaching levels: I (Introduce); T (Teach); U (Utilize)		
	Topic	Weight	Level
	Overview of Working capital management	1	I, T
	Cash Management and Fraud presentation	1	T, U
	Cash – Credit and Short-term financial instruments	1	T, U
	Cash Budgeting - Comprehensive case discussion	2	T, U
	Concentration Banking and Financial Institution Relationships	2	T, U
	Accounts Receivable and Working Capital Issues	2	T, U
	Inventory and Working Capital Issues	2	T, U
	Payables and Working Capital Issues	2	T, U
	WCM and Short-term Financing	2	T
Information and Working Capital	1	T, U	
Managing the Working Capital Cycle	1	T, U	
Examination forms	Multiple-choice questions, short-answer questions		

Study and examination requirements	Attendance: A minimum attendance of 80 percent is compulsory for the class sessions. Students will be assessed based on their class participation. Questions and comments are strongly encouraged. Assignments/Examination: Students must have more than 50/100 points overall to pass this course.
Reading list	Textbooks: [1] Working Capital Management – Application and Cases. Copyright 2014. James Sagner – Publisher Wiley. [2] Short-Term Financial Management, Maness and Zietlow, 3rd edition.

2. Learning Outcomes Matrix (optional)

The relationship between Course Learning Outcomes (CLO) (1-4) and Program Learning Outcomes (PLO) (1-5) is shown in the following table:

PLO1. Demonstrate an understanding of fundamental financial theories, banking management, markets and financial institutions, and domestic and multinational corporate financial management.

PLO2. Apply the acquired knowledge to analyze and evaluate the financial health and company risk of domestic and multinational companies, domestic and foreign direct investment projects, and financial investments. merger and acquisition deal.

PLO3. Promote creativity and adaptability to the rapidly changing and competitive global financial markets, respect competition and cooperation in work.

PLO4. Adhere to professional ethical standards, respect gender equality, adapt to cross cultures, respect differences, the spirit of teamwork, and the laws of the home and host country.

PLO5. Provide a clear orientation on career development path, sense of community service and social responsibility of a citizen.

CLO/PLO	1	2	3	4	5
1	x				
2		x	x		x
3		x	x		x
4		x	x	x	x
5				x	x

3. Planned learning activities and teaching methods

Week	Topic	CLO	Assessments	Learning activities	Resources
1	Overview of WCM	1		Course Introduction, Forming study group, Introducing research project	[1].[2]
2&3	Cash Management and Fraud presentation	1,2,3, 4	Student attendance, Contribution to class discussion	Lecture, Q&A, HW1 assigned	[1].[2]
4&5	Cash – Credit and Short-term financial instruments	1,2,3, 4	Student attendance HW1	Lecture, HW1 feedback,	[1].[2]

6	Cash budgeting	1,2,3, 4	Student attendance, HW2	Lecture, Q&A, HW2 assigned Group work	[1].[2]
7	Concentration Banking and Financial Institution Relationships	1,2,3, 4	Student attendance, Contribution to class discussion	Lecture, HW2 feedback	[1].[2]
8	Accounts Receivable and Working Capital Issues	1,2,3, 4	Student attendance, Contribution to class discussion	Lecture, Group work	[1].[2]
9&10	Midterm				
11	Inventory and Working Capital Issues	1,2,3, 4	Student attendance, Contribution to class discussion	Lecture, Group work	[1].[2]
12	Payables and Working Capital Issues	1,2,3, 4	Student attendance, Contribution to class discussion	Lecture, Group work	[1].[2]
13	WCM and Short-term Financing	1,2,3, 4	Student attendance, HW3	Lecture, HW3 assigned	[1].[2]
14	Information and Working Capital	1,2,3, 4	Student attendance, HW4	Lecture, HW3 feedback HW4 assigned	[1].[2]
15	Managing the Working Capital Cycle	1,2,3, 4	Student attendance, Contribution to class discussion	Lecture, HW4 feedback	[1].[2]
16	Group presentation	3,4,5	Presentation, Group project Report	Presentation, Submission of Group project report	
17	Group presentation	3,4,5	Presentation, Group project Report	Presentation, Submission of Group project report	
18	Revision				

4. Assessment plan

Assessment Type	CLO1	CLO2	CLO3	CLO4
Homework (10%)	HW1-4, 80% pass	HW1-4, 70% pass	HW1-4, 70% pass	HW1-4, 100% pass
Group Project (20%)	80% pass	70% pass	70% pass	100% pass
Midterm exam (30%)	MCQ1,2,8,16,19,20 – pass 90% EQ1 50% pass	MCQ3-7,9- 15,17,19 70%Pass EQ2 70% pass	Q1, Q2 50%Pass	
Final exam (40%)	EQ1,3,4,5 80%Pass	EQ2, 70% pass	EQ1,2,3,4, 5	

Note: %Pass: Target that % of students having scores greater than 50 out of 100.