



TRƯỜNG ĐẠI HỌC NGÂN HÀNG  
THÀNH PHỐ HỒ CHÍ MINH

# INTRODUCTION TO BACHELOR OF ACCOUNTING TRAINING PROGRAMME

March 21<sup>st</sup>, 2022

Dang Dinh Tan

Dean

Faculty of Accounting - Auditing



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## What are we going to cover?

- About FAA
- Mission, vision and educational philosophy
- The Accounting training programme 2020
- Teaching and learning activities
- Cooperation with businesses and professional bodies
- Academic staff quality
- Output of the programme
- Internal quality assurance of training programmes at HUB
- Accounting training programme self-assessment project for AUN-QA





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## About FAA

☐ FAA was established in 2014

☐ Major:

- Accounting – Auditing

☐ Level of training:

- Undergraduate

☐ Staff: 33

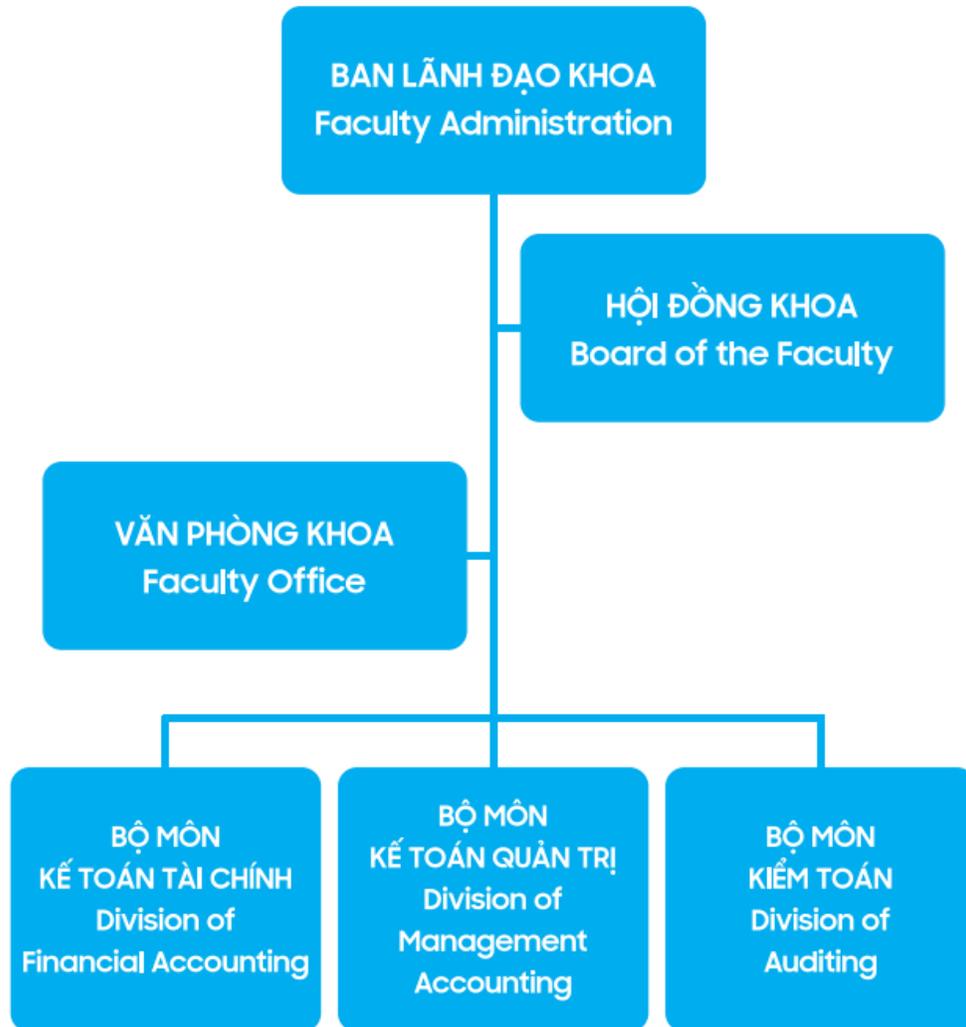
- 01 Associate Professor
- 11 Ph.D.
- 20 Master (10 Ph.D. candidates)
- 01 Support Officer





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## SƠ ĐỒ CƠ CẤU TỔ CHỨC KHOA ORGANISATIONAL CHART



## BAN LÃNH ĐẠO KHOA Faculty Administration



**TS. ĐẶNG ĐÌNH TÂN**  
Trưởng Khoa  
Email: tandd@buh.edu.vn

**DANG DINH TAN, PhD.**  
Dean  
Email: tandd@buh.edu.vn



**TS. NGUYỄN QUỲNH HOA**  
Phó Trưởng Khoa  
Email: hoanq@buh.edu.vn

**NGUYEN QUYNH HOA, PhD.**  
Vice Dean  
Email: hoanq@buh.edu.vn



**TS. NGUYỄN QUỐC THẮNG**  
Trưởng Bộ môn Kế toán tài chính  
Email: thangnq@buh.edu.vn

**NGUYEN QUOC THANG, PhD.**  
Head of Division of  
Financial Accounting  
Email: thangnq@buh.edu.vn



**TS. NGUYỄN THỊ HẰNG NGA**  
Trưởng Bộ môn Kế toán quản trị  
Email: nganth@buh.edu.vn

**NGUYEN THI HANG NGA, PhD.**  
Head of Division of  
Management Accounting  
Email: nganth@buh.edu.vn



**TS. NGUYỄN THỊ MAI HƯƠNG**  
Trưởng Bộ môn Kiểm toán  
Email: huongntm@buh.edu.vn

**NGUYEN THI MAI HUONG, PhD.**  
Head of Division of Auditing  
Email: huongntm



- Summary of the process of improving the accounting training programme in the stage of 2016 – 2020





### MISSION

HUB provides society and the banking industry with high-quality human resources, high-impact research along with consulting services and community services. HUB creates an educational ecosystem, provides lifelong learning opportunities; thrives for holistic development for students, with creativity and a spirit of serving.

### VISION

HUB is oriented to become a multidisciplinary and interdisciplinary university in the group of prestigious universities in Southeast Asia. HUB is a pioneer in the application of digital technology in training, research and in solving interdisciplinary problems.

## EDUCATIONAL PHILOSOPHY

### LIBERAL EDUCATION

HUB creates an educational environment to help learners discover their own potential; acquire in-depth specialized knowledge of the discipline on the basis of comprehensive general knowledge; develop intellectual capacity and personal skills; shaping positive individual values; educating students to become self-reliant, creative and responsible citizens.

### INTERDISCIPLINARY

HUB aims to train learners with interdisciplinary understanding to avoid biases in decision making, increase the ability to connect with experts, and widen their employment opportunities.

### EXPERIENCE

HUB delivers an educational model of "maturity through experience". Through experience, learners will have a deeper understanding of theory and form practical thinking, implementation capacity, thereby adapting and improving the environment.

## CORE VALUE

### HONESTY & INTEGRITY

HUB values integrity and honesty in all actions; ensures consistency in our thoughts - words - actions.

### UNITY

HUB takes the motto of unity for combined power; guarantees the harmonized interests among related parties for mutual development.

### BE THE PIONEER

HUB is the pioneer in applying scientific and technological achievements to training, research, management and administration activities; creating and leading trends.





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## FAA'S MISSION

Faculty of Accounting - Auditing provides the society with quality human resources, researches with high application value in the field of accounting and auditing, meeting the requirements of socio-economic development of Vietnam and international integration; provides learners with opportunities and skills for lifelong learning and towards holistic human development.

## FAA'S VISION

By 2030, Faculty of Accounting - Auditing will become a pioneer in training and applied research in the field of accounting and auditing, in line with the digital transformation trend.

## FAA'S EDUCATIONAL PHILOSOPHY

### **Liberal**

Faculty of Accounting - Auditing facilitates learners to discover their own potential; acquire in-depth specialized knowledge of the discipline on the basis of broad knowledge of the fields of nature, society, politics, law and technology,...; develop emotional and intellectual capacities; develop personal skills and shape positive life values towards a well-rounded person.

### **Interdisciplinary**

Faculty of Accounting - Auditing creates conditions for learners to have interdisciplinary knowledge in order to deepen their understanding of the accounting industry, to be able to apply and collaborate with experts in related career fields. increase job opportunities.

### **Experiential**

Faculty of Accounting - Auditing implements the training model "maturity through experience". Through experience, learners will have a deeper understanding of theory, form practical and innovative thinking, be able to execute, and adapt to the trend of socio-economic development.



# The Accounting Training Programme 2020

## □ Programme Objectives

- Graduates of bachelor's degree in Accounting have fundamental knowledge of economics, management, administration, finance, accounting in general and have an in-depth and modern knowledge of accounting and auditing in particular;
- Graduates have good quality, research capacity and professional practical capacity that are suitable to the conditions of changes in technology and the demand for human resources in the field of accounting and auditing domestically and internationally.



# The Accounting Training Programme 2020

## □ Programme Learning Outcomes (PLOs)

| Programme learning outcomes | Description of programme learning outcomes   | Scale level |
|-----------------------------|--|-------------|
| PLO1                        | Having capability of applying basic knowledge of natural and social sciences in the field of economics                                 | 3           |
| PLO2                        | Having capability of thinking critically   | 3           |
| PLO3                        | Having capability of organizing, working in a team and communicating effectively in international integration environment              | 3           |
| PLO4                        | Being proactive and positive in learning and research to meet lifelong learning requirements   | 3           |
| PLO5                        | Being compliant with laws and regulations, professional ethics and social responsibility   | 3           |
| PLO6                        | Having capability of applying background and in-depth knowledge to solve professional problems in the field of accounting and auditing | 4           |
| PLO7                        | Having capability of participating in building and developing application solutions in the field of accounting and auditing            | 4           |
| PLO8                        | Having capability of identifying, assessing and responding to changing trends in the field of accounting and auditing                  | 4           |



# The Accounting Training Programme 2020

## □ Programme Structure

| No. | AREA OF KNOWLEDGE             | NUMBER OF MODULES | NUMBER OF CREDITS | WEIGHT (%)     |
|-----|-------------------------------|-------------------|-------------------|----------------|
| 1   | <b>General knowledge</b>      | <b>10</b>         | <b>22</b>         | <b>17.60%</b>  |
| 2   | <b>Professional knowledge</b> | <b>33</b>         | <b>103</b>        | <b>82.40%</b>  |
| 2.1 | Fundamental knowledge         | 18                | 52                | 41.60%         |
| 2.2 | Industry knowledge            | 8                 | 24                | 19.20%         |
| 2.3 | Specialized knowledge         | 7                 | 27                | 21.60%         |
|     | <b>Total</b>                  | <b>43</b>         | <b>125</b>        | <b>100.00%</b> |



# The Accounting Training Programme 2020

## □ Major improvements

- PLOs better aligned to stakeholders' interests;
- Bringing learners with competencies to perform well the role of accountants in the accounting profession, enterprises and organizations in the context of international integration;
- Bringing learners with digital transformation-oriented capabilities (referred to as Digital Accounting) by organizing the selective courses of the programme into two orientations: traditional and digital accounting. This innovation will provide learners new skills in the context of digital transformation.



## The Accounting Training Programme 2020

- Career Prospects: Graduates of bachelor's degree in Accounting, major in Accounting - Auditing are capable of taking on professional positions at domestic and foreign enterprises and financial institutions as well as state agencies, specifically as follows:
  - Accountants
  - Auditor assistants, Auditors (external/internal audit)
  - Internal control officers
  - Consultants on accounting, tax, finance
  - Financial analyst
  - Tax officers



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# The Accounting Training Programme 2020

- Workshops to collect opinions from employers, enterprises, lecturers and learners on PLOs





## Teaching/Learning Activities Assessment methods

Lecture Showing/Telling

Worked Examples

Case-Based Learning

Discussion-based Learning

Collaborative Learning

Problem-based Learning

Project-based Learning

Diligence (individual, observation)

Mid term exam (individual, written)

Group presentation or Group assignment

Final exam (individual, written)

Internship report

Graduation thesis



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## Teaching and learning activities: site visit at an audit firm





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# Teaching and learning activities: seminars on the importance of data analytics





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# Teaching and learning activities: annual academic contest UYP 2021





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## Teaching and learning activities: social and charity activities





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# Cooperation with businesses and professional bodies: MOU with MISA (one of leading accounting software companies in Vietnam)





## Academic staff quality: training level and scientific research activities

| School year | Training Level |    |        |     |        |     |          |    | Total |
|-------------|----------------|----|--------|-----|--------|-----|----------|----|-------|
|             | Bachelor       |    | Master |     | Ph.D.  |     | Asc Prof |    |       |
|             | Amount         | %  | Amount | %   | Amount | %   | Amount   | %  |       |
| 2015-2016   | 2              | 6% | 26     | 81% | 3      | 9%  | 1        | 3% | 32    |
| 2016-2017   | 0              | 0% | 28     | 88% | 3      | 9%  | 1        | 3% | 32    |
| 2017-2018   | 0              | 0% | 25     | 71% | 7      | 20% | 2        | 6% | 35    |
| 2018-2019   | 0              | 0% | 23     | 68% | 8      | 24% | 3        | 9% | 34    |
| 2019-2020   | 0              | 0% | 20     | 63% | 11     | 34% | 1        | 3% | 32    |

| Year        | Scientific publication category |                |          |      |                     |                | Total | The ratio of announced research/staff |
|-------------|---------------------------------|----------------|----------|------|---------------------|----------------|-------|---------------------------------------|
|             | Domestic Level                  |                |          |      | International level |                |       |                                       |
|             | Article                         | Seminar report | Research | Book | Article             | Seminar report |       |                                       |
| 2016 - 2017 | 11                              | 63             | 4        | 2    | 0                   | 13             | 93    | 2.9                                   |
| 2017 - 2018 | 19                              | 36             | 4        | 3    | 5                   | 3              | 70    | 2.2                                   |
| 2018 - 2019 | 15                              | 31             | 4        | 3    | 1                   | 1              | 55    | 1.6                                   |
| 2019 - 2020 | 24                              | 22             | 0        | 1    | 6                   | 5              | 58    | 1.7                                   |
| 2020 - 2021 | 29                              | 25             | 2        | 0    | 0                   | 2              | 58    | 1.8                                   |



## Output of the programme: Pass rate and Drop out rate

| School year | Total number of students | Graduation rate of the 1 <sup>st</sup> Degree |         |           | Dropout rate         |                      |                      |            |
|-------------|--------------------------|---|---------|-----------|----------------------|----------------------|----------------------|------------|
|             |                          | 3 years                                       | 4 years | > 4 years | 1 <sup>st</sup> year | 2 <sup>nd</sup> year | 3 <sup>rd</sup> year | >= 4 years |
| 2012-2016   | 275                      | 0,00%   | 70,55%  | 17,82%    | 0,36%                | 0,00%                | 2,55%                | 8,73%      |
| 2013-2017*  | 399                      | 0,25%   | 59,65%  | 22,06%    | 0,00%                | 3,51%                | 6,02%                | 7,27%      |
| 2014-2018*  | 317                      | 0,32%   | 59,62%  | 32,49%    | 2,21%                | 0,00%                | 2,52%                | 1,89%      |
| 2015-2019*  | 308                      | 1,30%   | 76,62%  | 15,26%    | 0,00%                | 0,65%                | 0,97%                | 0,00%      |
| 2016-2020*  | 316                      | 1,58%   | 72,47%  | 6,65%     | 0,63%                | 6,65%                | 1,58%                | 0,95%      |
| 2017-2021*  | 283                      | 3,89%   | 53,00%  | 0,00%     | 0,00%                | 1,41%                | 1,06%                | 0,35%      |

\* Students of academic course 2013, 2014, 2015, 2016, 2017 are still within the prescribed training period.



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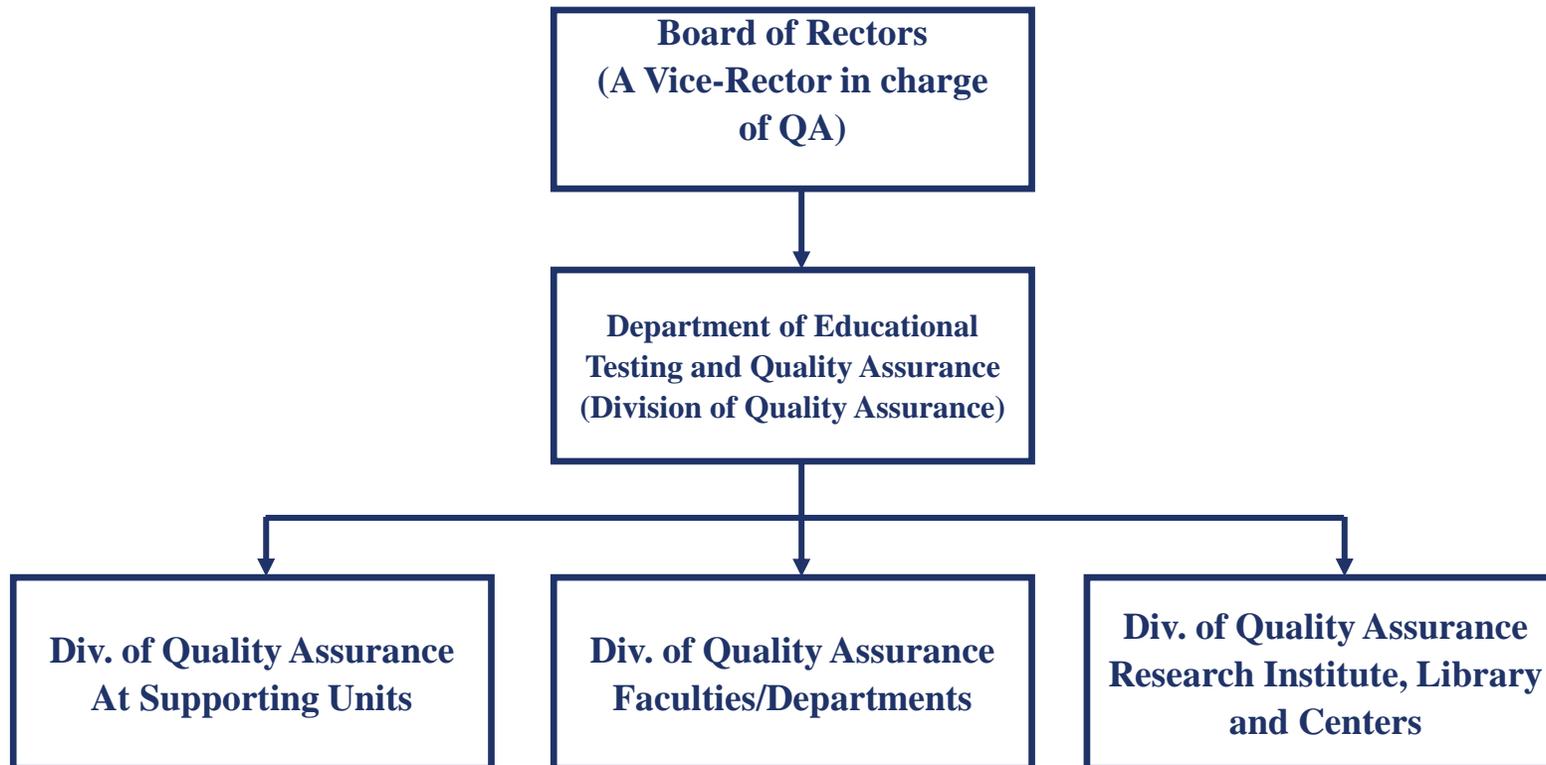
# Output of the programme: Employment rate of graduation

| Graduation year | Survey year | Employment situation |                |            |            | Time to get a job after graduation |                     |             |             |
|-----------------|-------------|----------------------|----------------|------------|------------|------------------------------------|---------------------|-------------|-------------|
|                 |             | Having a job         | Advanced study | No job yet | < 3 months | From 3 to 6 months                 | From 6 to 12 months | > 12 months | No response |
| 2016            | 2017        | 91,3%                | 0,0%           | 8,8%       | 71,2%      | 17,8%                              | 5,5%                | 5,5%        | 0%          |
| 2017            | 2018        | 96,6%                | 0,9%           | 2,6%       | 86,6%      | 5,4%                               | 3,6%                | 4,5%        | 0%          |
| 2018            | 2019        | 97,4%                | 2,6%           | 0,0%       | 95,9%      | 2,7%                               | 0,0%                | 0,0%        | 1,4%        |
| 2019            | 2020        | 97,9%                | 0,0%           | 2,1%       | 69,0%      | 27,2%                              | 1,1%                | 1,6%        | 1,1%        |





# Internal quality assurance of training programmes at HUB





# Matrix of Methods for Collecting Stakeholder Feedback at HUB

| Feedback \ Stakeholders                     | Students  |                         | Alumni                           | Employers /Experts  | Lecturers | Support Staff |
|---|---|-------------------------|----------------------------------|---------------------|-----------|---------------|
|   | of 1 <sup>st</sup> , 2 <sup>nd</sup> , 3 <sup>rd</sup> , 4 <sup>th</sup> year | of 4 <sup>th</sup> year |                                  |                     |           |               |
| Expected learning outcome, training program | X   |                         | X                                | X                   | X         | X             |
| Course teaching quality                     | KS01  |                         |                                  |                     |           |               |
| Training programme quality                  |   | KS02                    |                                  |                     |           |               |
| Support service quality                     | KS05  |                         |                                  |                     |           |               |
| Employment of recent graduates              |   |                         | KS03<br>(Graduates after 1 year) |                     |           |               |
| Graduates' quality                          |   |                         |                                  | KS04<br>(Employers) |           |               |
| Management, training support quality        |   |                         |                                  |                     | KS06      |               |
| Workplace quality                           |   |                         |                                  |                     | KS07      | KS07          |



## Internal quality assurance of training programmes at HUB

- ❑ All the activities are conducted as per the cycle PDCA
- ❑ Certificate of Institutional Accreditation issued by the Center for Education Accreditation – Vietnam National University Ho Chi Minh City (2017)
- ❑ Certificate of ISO 9001: 2015 for the management system adopted for the provision of undergraduate and graduate education programs (2017)
- ❑ Certificates of AUN-QA for Banking and Finance Training Programmes (2018)



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# Internal quality assurance of training programmes at HUB

THE SOCIALIST REPUBLIC OF VIET NAM  
Independence – Freedom – Happiness

**CERTIFICATE  
OF INSTITUTIONAL ACCREDITATION**

CENTER FOR EDUCATION ACCREDITATION –  
VIET NAM NATIONAL UNIVERSITY HO CHI MINH CITY

**RECOGNIZES**

Institution: **BANKING UNIVERSITY OF HO CHI MINH CITY**  
Address: No.36 Ton That Dam street, Nguyen Thai Binh ward,  
District 1, Ho Chi Minh City, Viet Nam.

In compliance with the education accreditation standards of the  
Minister of Education and Training.

Percentage of satisfactory criteria: **85.25%**

This certificate is valid until **December 16<sup>th</sup>, 2022.**

Given under the signature of Director of the Center



Serial Number: 018/CEAHC-M-TR  
Registration Number: 2017.014/CEAHC-M/ĐH  
Decision Number: 130/QĐ-TTKĐ, 16/12/2017

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM  
Độc lập – Tự do – Hạnh phúc

**GIẤY CHỨNG NHẬN  
KIỂM ĐỊNH CHẤT LƯỢNG CƠ SỞ GIÁO DỤC**

TRUNG TÂM KIỂM ĐỊNH CHẤT LƯỢNG GIÁO DỤC –  
ĐẠI HỌC QUỐC GIA THÀNH PHỐ HỒ CHÍ MINH

**CÔNG NHẬN**

**TRƯỜNG ĐẠI HỌC NGÂN HÀNG THÀNH PHỐ HỒ CHÍ MINH**  
Địa chỉ: Số 36 đường Tôn Thất Đạm, phường Nguyễn Thái Bình,  
Quận 1, Thành phố Hồ Chí Minh, Việt Nam.

Đạt tiêu chuẩn chất lượng giáo dục do Bộ trưởng Bộ Giáo dục và  
Đào tạo ban hành.

Tỷ lệ số tiêu chí đạt yêu cầu: **85,25%**

Giấy chứng nhận này có giá trị đến ngày **16 tháng 12 năm 2022.**

TPHCM, ngày 16 tháng 12 năm 2017

**GIÁM ĐỐC**




**NGUYỄN THỊ NGỌC HOA**

Số hiệu: 018/CEAHC-M-TR  
Vào sổ đăng ký: 2017.014/CEAHC-M/ĐH  
Quyết định số: 130/QĐ-TTKĐ, 16/12/2017



**Certificat**  
Certificate

N° 2017/76610.1

AFNOR Certification certifies that the management system implemented by:  
AFNOR Certification certifie que le système de management mis en place par :

**BANKING UNIVERSITY OF HO CHI MINH CITY**  
TRƯỜNG ĐẠI HỌC NGÂN HÀNG THÀNH PHỐ HỒ CHÍ MINH

for the following activities:  
pour les activités suivantes :

**PROVISION OF UNDERGRADUATE AND GRADUATE EDUCATION PROGRAMS.**  
CUNG CẤP CHƯƠNG TRÌNH GIÁO DỤC ĐẠI HỌC VÀ SAU ĐẠI HỌC

has been assessed and found to meet the requirements of:  
a été évalué et jugé conforme aux exigences requises par :

**ISO 9001 : 2015**

and is developed on the following locations:  
et est déployé sur les sites suivants :

No.36, Tôn Thất Đạm Street, Nguyễn Thái Bình Ward, District 1, HO CHI MINH CITY, VIET NAM  
Branch 1 : 39 Hàm Nghi Street, Nguyễn Thái Bình Ward, District 1, HO CHI MINH CITY, VIET NAM  
Branch 2 : 56 Hoàng Diệu II Street, Linh Chiểu Ward, Thủ Đức District, HO CHI MINH CITY, VIET NAM

This certificate is valid from (year/month/day)  
Ce certificat est valable à compter du (année/mois/jour)

2017-08-28      until / jusqu'au      2020-08-27



**Franck LEBEUGLE**  
Managing Director of AFNOR Certification  
Directeur Général d'AFNOR Certification



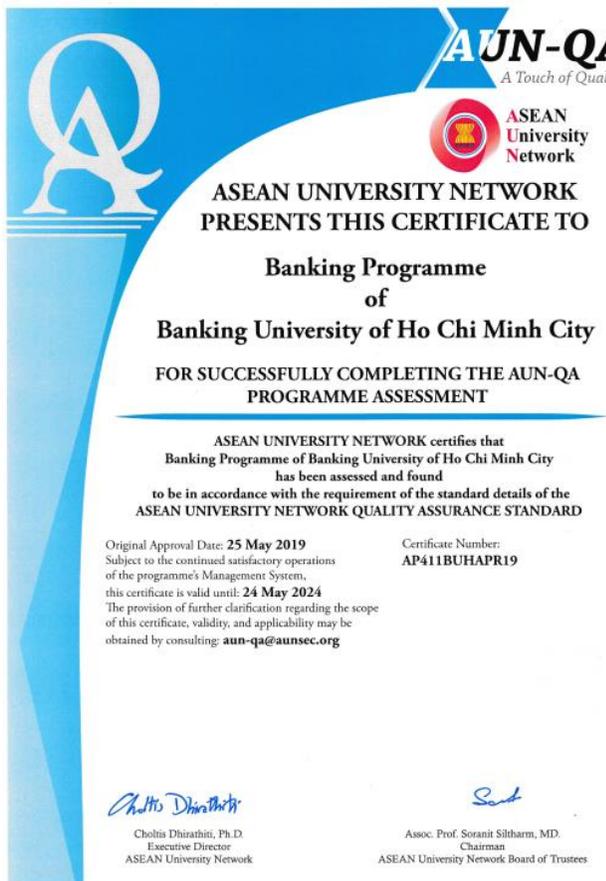
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# Internal quality assurance of training programmes at HUB



**AUN-QA**  
*A Touch of Quality*

**ASEAN University Network**

**ASEAN UNIVERSITY NETWORK PRESENTS THIS CERTIFICATE TO**

**Banking Programme of Banking University of Ho Chi Minh City**

**FOR SUCCESSFULLY COMPLETING THE AUN-QA PROGRAMME ASSESSMENT**

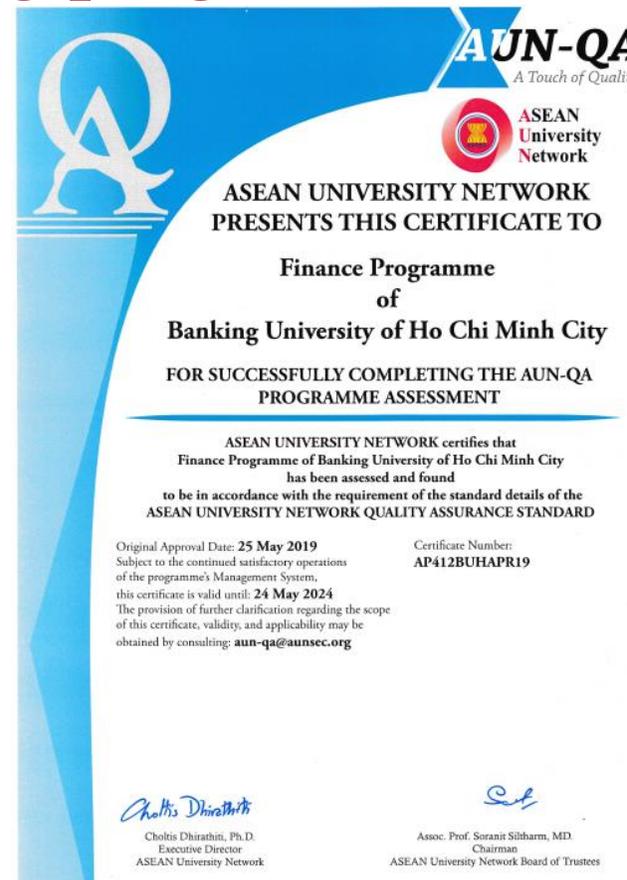
ASEAN UNIVERSITY NETWORK certifies that Banking Programme of Banking University of Ho Chi Minh City has been assessed and found to be in accordance with the requirement of the standard details of the ASEAN UNIVERSITY NETWORK QUALITY ASSURANCE STANDARD

Original Approval Date: **25 May 2019**  
Subject to the continued satisfactory operations of the programme's Management System, this certificate is valid until: **24 May 2024**  
The provision of further clarification regarding the scope of this certificate, validity, and applicability may be obtained by consulting: [aun-qa@aunsec.org](mailto:aun-qa@aunsec.org)

Certificate Number: **AP411BUHAPR19**

*Choltis Dhirathiti*  
Choltis Dhirathiti, Ph.D.  
Executive Director  
ASEAN University Network

*Sent*  
Assoc. Prof. Soranit Siltharm, MD.  
Chairman  
ASEAN University Network Board of Trustees



**AUN-QA**  
*A Touch of Quality*

**ASEAN University Network**

**ASEAN UNIVERSITY NETWORK PRESENTS THIS CERTIFICATE TO**

**Finance Programme of Banking University of Ho Chi Minh City**

**FOR SUCCESSFULLY COMPLETING THE AUN-QA PROGRAMME ASSESSMENT**

ASEAN UNIVERSITY NETWORK certifies that Finance Programme of Banking University of Ho Chi Minh City has been assessed and found to be in accordance with the requirement of the standard details of the ASEAN UNIVERSITY NETWORK QUALITY ASSURANCE STANDARD

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Certificate Number: **AP412BUHAPR19**

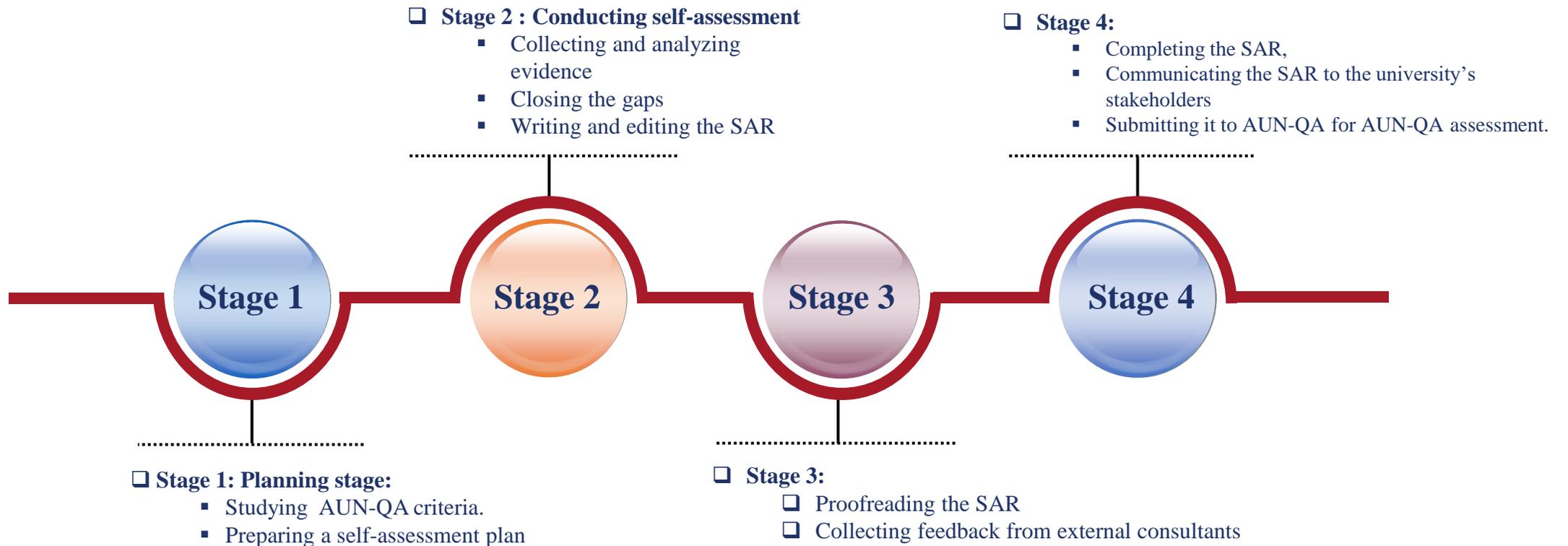
*Choltis Dhirathiti*  
Choltis Dhirathiti, Ph.D.  
Executive Director  
ASEAN University Network

*Sent*  
Assoc. Prof. Soranit Siltharm, MD.  
Chairman  
ASEAN University Network Board of Trustees



# Accounting training programme Self-assessment Project for AUN-QA

- Duration: 08/2020 – 12/2021





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Thank you