

HO CHI MINH CITY UNIVERSITY OF TECHNOLOGY AND EDUCATION
FACULTY OF ECONOMICS



HCMUTE

SELF-ASSESSMENT REPORT FOR AUN-QA PROGRAMME ASSESSMENT



BACHELOR OF ARTS IN ACCOUNTING



The 305th AUN-QA Programme Assessment
29 November - 1 December 2022



HCMUTE



**ASEAN
University
Network**

**AUN-QA SELF-ASSESSMENT REPORT
of the Bachelor of Accounting**

We hereby confirm to approve the AUN-QA Self-Assessment Report of the Bachelor of Arts in Accounting Programme for assessment according to AUN-QA Criteria (V4.0).

A handwritten signature in blue ink, appearing to be 'DQV', is written over a faint, light blue watermark of the HCMUTE logo.

**Dang Quang Vang, PhD
Dean, Faculty of Economics**

LIST OF ABBREVIATIONS

AAO	Academic Affairs Office
ACCA	Association of Chartered Certified Accountants
ASAO	Admissions and Student Affairs Office
ASU	Arizona State University
AP	Accounting Programme
AUN-QA	ASEAN University Network – Quality Assurance
BECUTE	Business English Club of University of Technology and Education
BUILD-IT	Build University-Industry Learning and Development through Innovation and Technology
CDIO	Conceive – Design – Implement – Operate
CLOs	Course Learning Outcomes
COMET	Connecting the Mekong through Education and Training
DL	Distance Learning
DLC	Digital Learning Centre
E/M learning	Electronic/Mobile learning
ELOs	Expected Learning Outcomes
ERO	Enterprises Relations Office
ESCUTE	Economic Student Club of UTE (ESCUTE)
FE	Faculty of Economics
FTE	Full-Time Equivalent
GAPAO	General Administration and Personnel Affairs Office
GPA	Grade Point Average
HCMUTE	Ho Chi Minh City University of Technology and Education
HEEAP	Higher Engineering Education Alliance Programme
IoT	Internet of Things
ISO	International Organization for Standardization
KPIs	Key Performance Indicators
LMS	Learning Management System
MoET	Ministry of Education and Training
MOOC	Massive Open Online Courses
PI	Performance Index
POs	Programme Objectives
QA	Quality Assurance
QAO	Quality Assurance Office
SAC	Scientific and Academic Committee
SAR	Self-Assessment Report
SSC	Student Services Centre
UTE-TV	University of Technology and Education TV
UTEX/FHQX	Online learning system of HCMUTE
VAA Vietnam	Vietnam Association of Accountants and Auditors

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PART I: INTRODUCTION

1.1 Executive summary of the SAR

The Accounting Programme (AP) is developed based on the vision and mission of the Faculty of Economics (FE) and Ho Chi Minh City University of Technology and Education (HCMUTE), in accordance with the Vietnamese higher education laws. Upon graduation, students will have acquired skills and competencies that meet the requirements of the labor market.

The AP has 9 Expected Learning Outcomes (ELOs). The courses in the programme are designed to help students achieve the knowledge and skills mentioned within them. To meet the needs of practice in courses, HCMUTE has built many computer rooms. Especially, the Faculty of Economics is equipped with a Business Intelligence (BI) room with powerful computers to run specialized softwares. From 2015-2019, the AP had a pass rate of 74,5% and a dropout rate of 9,8%. In average, about 80% of students were able to find employment after 3 months of graduation.

1.2 Organisation of the self-assessment report

With the support of the Quality Assurance Office (QAO), FE has planned to implement self-assessment activities since October 2020. A Self-Assessment Report (SAR) team was thus established with heads of departments and experienced lecturers who teach some courses in the Accounting Programme as team members and the Dean of FE as head. Each member is responsible for some criteria in the SAR and is tasked with gathering relevant evidence. The SAR team is also trained by experienced AUN-QA assessors before beginning the assessing process.

The SAR is composed of four main parts:

- Part 1: The introduction
- Part 2: AUN-QA criteria
- Part 3: Strengths and weaknesses analysis
- Part 4: Appendices

1.3 Brief History of the University

Located at No 1, Vo Van Ngan street, on the eastern gateway to Ho Chi Minh City about 10 km from the city centre, HCMUTE was formed on the 5th of October 1962. After being renamed several times due to integration with other schools, since 2000 HCMUTE has changed its name to Ho Chi Minh City University of Technology and Education. Before 2000, HCMUTE focused on engineering fields such as electrical, electronic and mechanical engineering. However, afterwards, the University became more comprehensive as it offers programmes at Bachelor and Master levels in various fields such as business, economics, accounting, law, restaurant and fashion.

As of 2022, HCMUTE has 14 faculties, 01 institute, 16 functional offices, and 20 centres. The University has a total area of 21,036 hectares in two campuses, with over 60 hectares of building floor space. HCMUTE is now offering 7 PhD's programmes, 16 Master's programmes, and 38 Bachelor's programmes. The total number of students is over 25,000.

1.3.1 The organizational structure of HCMUTE

The Presidential Board of HCMUTE operates under the supervision of the University Council. Under the Presidential Board are Academic Faculties, Functional Offices, Institutes and Centres. The organizational chart of HCMUTE is shown as below:

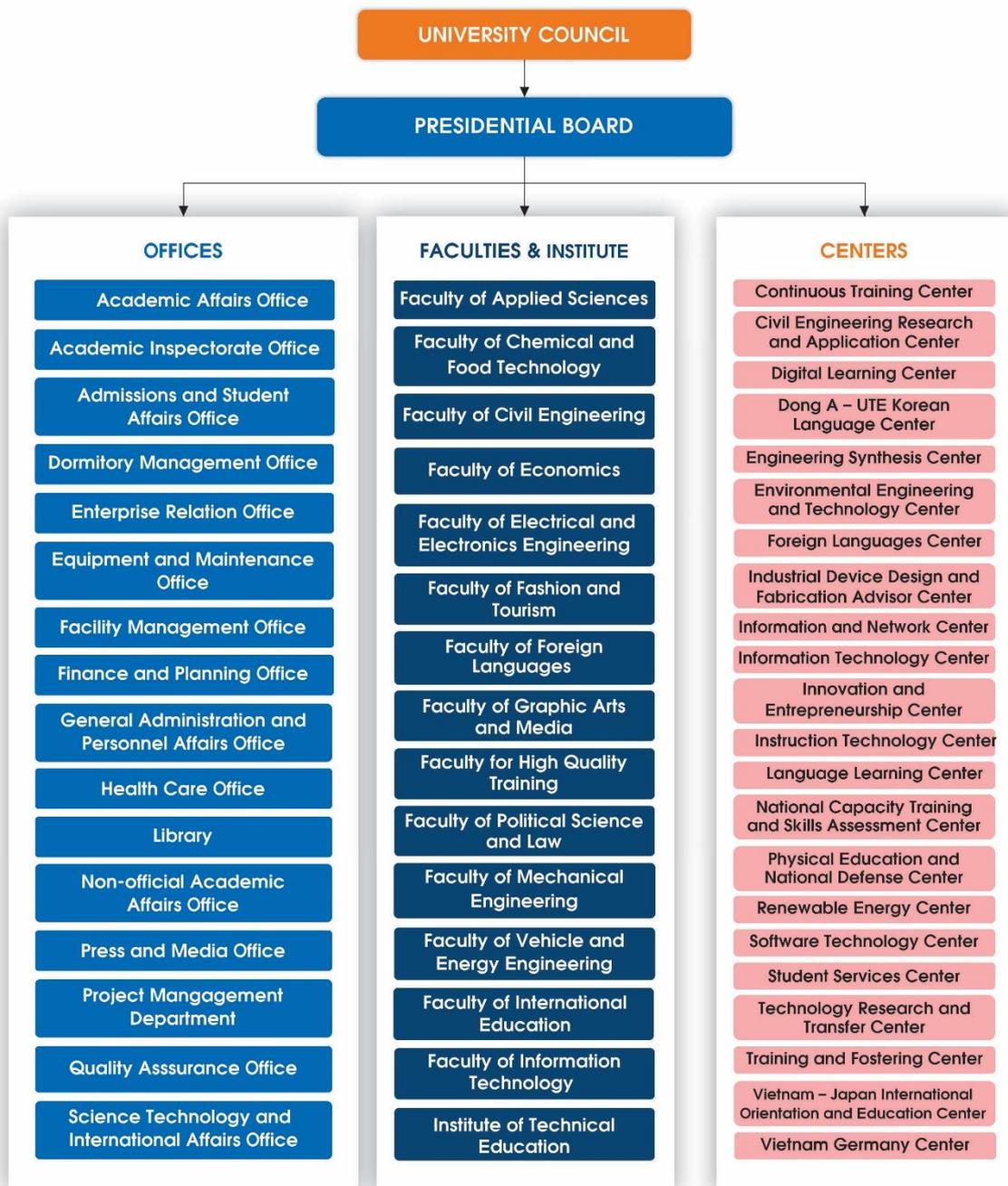


Figure 0.1: Organizational Structure of HCMUTE

1.3.2 Vision, mission and core values of HCMUTE

Vision: HCMC University of Technology and Education is a fully autonomous entity. The university aims to become a leading hub for training, research, innovation and entrepreneurship in Vietnam, which can be on par with other regional and international prestigious universities.

Mission: HCMC University of Technology and Education provides services of practical training, applied research and community outreach. It is committed to continuous innovation and creativity, offering high quality human resources and scientific products to the fields of

vocational education, science and technology to meet the demands of the country’s socio-economic development.

Core values: The core values of a comprehensive and modern education system which HCMC University of Technology and Education has been appreciating, preserving, and implementing creatively include:

- Upholding and implementation of Vietnamese people’s humane traditional values.
- Cultivation of talent and creativity, with a focus on professional skills as well as sense of responsibility.
- Respect for the learners and community’s benefits. Building an ever-learning society.
- High regard for quality, effectiveness, and innovation in activities.
- Integration, cooperation, and sharing

1.3.3 Quality assurance system of HCMUTE

The Quality Assurance (QA) System of HCMUTE includes policies, objectives, assurance handbook, procedures, organizational structure and the necessary resources to control the processes in the QA system. The Presidential Board commits to build, implement and continually improve this system by:

- Determining the university’s strategy, which establishes quality policies, objectives and culture
- Regularly reviewing the efficiency and effectiveness of the Quality Assurance System
- Identifying and providing resources to achieve quality objectives
- Informing all staff and lecturers about the importance of meeting the needs of stakeholders as well as respecting laws and regulations

HCMUTE has announced and endorsed its quality policy as follows: “The university continuously improves its quality of teaching, learning, research and community services to provide students optimal opportunities for all-round competence development, meeting the national demands of socio-economic development and international integration.”

The Quality Assurance Office (QAO) was established in 2008 according to regulations of the Ministry of Education and Training (MoET) to improve the educational quality in the whole university. The QAO takes responsibility for quality management according to the International Organization for Standardization (ISO) 9001 standards. The main milestones of QA activities and results since 2005 are presented in Table 0.1.

Table 0.1: Overview of the assessment/accreditation of HCMUTE

Year	Programme / Institution	Assessed / Accredited by
2005	Quality accreditation at institutional level	MoET
2007	Quality management certification	ISO 9001
2011	External assessment of TVET in EEET	MoET
Mar. 2016	AUN-QA assessment at programme level: 1. <i>Automotive Engineering Technology</i> 2. <i>Electrical and Electronics Engineering Technology</i> 3. <i>Mechatronics Engineering Technology</i>	AUN-QA

Nov. 2016	Quality accreditation at institutional level	MoET
Dec. 2016	AUN-QA assessment at programme level: <i>1. Construction Engineering Technology</i>	AUN-QA
Nov. 2017	AUN-QA assessment at programme level: <i>1. Machine Manufacturing Technology</i> <i>2. Thermal Engineering Technology</i> <i>3. Electronics Communication Engineering Technology</i> <i>4. Environmental Engineering Technology</i>	AUN-QA
Dec. 2018	AUN-QA assessment at programme level: <i>1. Mechanical Engineering Technology</i> <i>2. Automation and Control Engineering Technology</i> <i>3. Industrial Management</i>	AUN-QA
Nov. 2019	AUN-QA assessment at programme level: <i>1. Garment Technology</i> <i>2. Information Technology</i> <i>3. Printing Engineering Technology</i>	AUN-QA

1.4 Brief description of the Faculty of Economics

The Faculty of Economics (FE) of Ho Chi Minh City University of Technology and Education was established on August 25th, 2007 as a separation from the Faculty of Political Science of Marxism–Leninism. In the beginning, the FE focused on 2 majors: Industrial Management and Accounting. At present, the FE has 5 majors at undergraduate level: Industrial Management, Accounting, E-Commerce, Logistics and Supply Chain Management, and International Business. In 2018, FE offers the first Master’s degree programme of Economics and Management. The total number of full-time students studying at FE in 2021 was approximately 2,468. The following is the vision and mission of FE:

Vision: FE will become one of the leading centers for training, scientific research and consultancy in Industrial Management, Accounting and Finance, E-commerce, Logistics and Supply Chain Management and International Business among the universities in Vietnam, and step by step reach to the regional and international levels.

Mission: FE provides society with high-quality human resources and scientific products in the fields of Industrial Management, Accounting and Finance, E-commerce, Logistics and Supply Chain Management and International Business, contributing to Vietnam’s socio-economic development and international integration.

FE’s Organizational structure is as shown in Figure 0.2

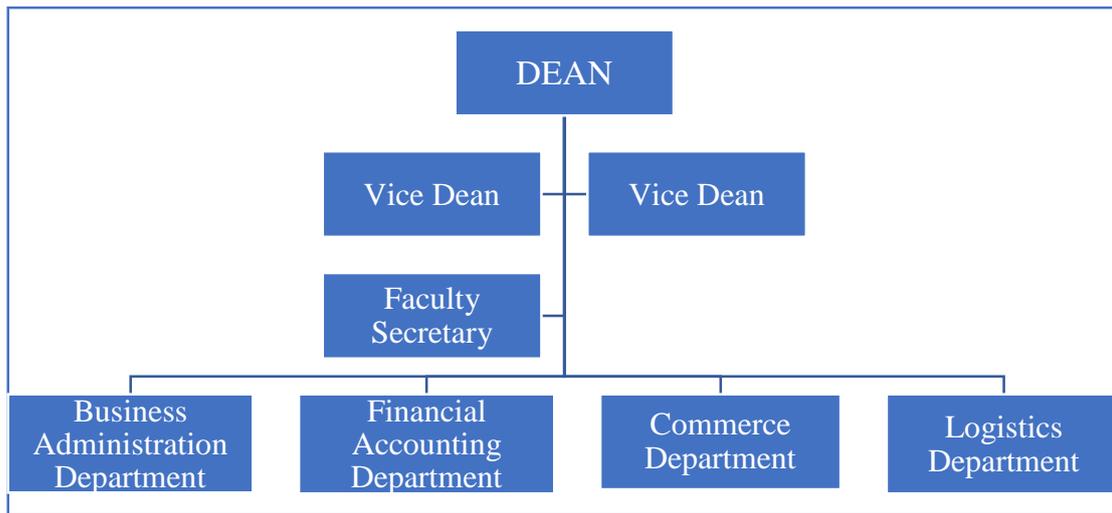


Figure 0.2: Organizational Structure of FE-HCMUTE

1.5 Introduction to the Bachelor of Accounting Programme

1.5.1 Brief History of the Programme

The Accounting Programme was introduced in 2007 with 180 credits. In 2012, the curriculum was revised and reduced to 150 credits, consisting of general courses (54 credits), fundamental courses (26 credits), specialized courses (56 credits), and internship/thesis (14 credits). In 2018, the Accounting programme was streamlined again and reduced to 125 credits. The purpose of revisions is to meet the requirements of the changing business environment.

The programme aims to train the accounting bachelors who have knowledge of economics and financial accounting the abilities to analyze, evaluate business transactions and bookkeeping, to apply accounting softwares and organize accounting systems for businesses, communication and teamwork skills, professional ethics and English skills that match society's needs and the development of the accounting field.

The Accounting Programme's objectives (POs) aim to train undergraduates who will be able to:

- PO1: Apply knowledge of foundation sciences, information technology, economics, and management.
- PO2: Self-study, think systematically, and solve problems in business activities and accounting.
- PO3: Become global citizens, have communication and teamwork skills.
- PO4: Conceive ideas, design, implement, and operate projects in financial accounting.

Annually, there are about 80 graduates from the Accounting Programme, of which more than 75% are employed within 3 months after graduation. The majority of students (about 80%) are working in the right discipline, with an average starting salary of 8-10 million VND/month.

1.5.2 Job Opportunities

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

PART II: AUN-QA CRITERIA

1. Expected Learning Outcomes

1.1 The programme to show that the expected learning outcomes are appropriately formulated in accordance with an established learning taxonomy, are aligned to the vision and mission of the university, and are known to all stakeholders

The Accounting Programme's objective is to train human resources with knowledge in the fields of social sciences, information technology, economics and management, which can then be applied to solve problems in business activities. Students enrolled in this programme are expected to have good social communication and teamwork skills, can self-study and become a global citizen. This is completely in line with the common vision and mission shared between FE and HCMUTE.

Besides, the Expected Learning Outcomes (ELOs) of the Accounting Programme (AP) are based on Bloom's Taxonomy, in accordance with HCMUTE's vision and mission, and are widely disseminated to stakeholders, as shown in Table 1.1 and Table 1.2.

Table 1.1: Alignment between the AP objectives with FE and HCMUTE's vision and mission

AP objectives	Degree of alignment	FE's vision and mission	HCMUTE's vision and mission
PO1. Applying knowledge of foundation sciences, information technology, economics, and management.	M	Vision: Faculty of Economics – HCMUTE will become one of the leading centers for training, scientific research and consultancy in Accounting, Finance, Industrial Management, E-commerce, Logistics and Supply Chain Management among the universities of economics in Vietnam, and step by step reach to the regional and international levels.	Vision: HCMUTE is a fully autonomous entity. The university aims at becoming a leading hub for training, research, innovation and entrepreneurship in Vietnam, which can be on par with other regional and international prestigious universities.
PO2. Developing the competence of discovering knowledge, solving problems in business activities, thinking systematically, having vision, forming personal and professional quality.	F	Mission: FE – HCMUTE provides the society high quality human resources and scientific products in the fields of Accounting, Finance, Industrial Management, E-commerce, Logistics and Supply Chain	Mission: HCMUTE provides services of practical training, applied research and community outreach. It is continuous innovation and creativity, offering high quality human resources and scientific products to the fields of vocational education, science and technology to meet the demands of the socio-economic development of the country.

PO3. Becoming global citizens, have communication and teamwork skills.	M	Management, contributing to the socio-economic development and international integration of Vietnam.	Continuously innovate, provide high quality human resources and scientific products in vocational education, science, technology to satisfy the socio-economic development demand of our country and the region.
PO4. Developing the skills of conceiving, ideas, solving and designing projects in financial accounting	F		

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

The ELOs of AP's 125-credit study programme were revised and applied in 2018. To develop these ELOs, the FE analyzed the mission and vision of the Faculty and the University, and referenced similar programmes of some leading universities in the whole country such as National Economics University, University of Economics Ho Chi Minh City, University of Economics and Law, University of Finance and Marketing, Swinburne University of Technology and Curtin University. *[Exh. 1.1. Accounting Programme of domestic and foreign universities]*. As per the requirements of stakeholders, additionally, the ELOs focus more on self-study or life-long learning abilities of learners as well as conceiving, designing, and implementing action plans in a professional, social and environmental context. Personal, interpersonal, professional skills and attitudes are very important outcomes to attain during the learning process and even after graduation (Table 1.2).

Table 1.2: Mapping ELOs with Bloom's Taxonomy and PO and classification of ELOs

ELOs	Bloom Taxonomy	PO	Classification
ELO1: An ability to acquire accounting and management knowledge by using accounting information and applying complementary knowledge in laws, economics, finance, banking and taxation.	Apply	1	General
ELO2: An ability to collect economic information, prepare bookkeeping, report and conduct financial analysis for an organization.	Analyze	1	Specific
ELO3: An ability to recognize and comply with accounting principles as well as ethical and professional responsibilities in handling business transactions.	Evaluate	2	Specific
ELO4: An ability to conduct a self-study process and research to acquire and apply new knowledge.	Analyze	2	General
ELO5: An ability to lead and work in team effectively.	Evaluate	3	General
ELO6: An ability to communicate effectively in various ways and in foreign languages at work.	Apply	3	General

ELO7: An ability to conceive innovative ideas, start-up ideas, to design and organize accounting activities in an organization.	Create	4	General
ELO8: An ability to involve strategic planning processes and implement accounting and financial policies in an organization.	Evaluate	4	Specific
ELO9: An ability to operate and control accounting and financial activities in an organization.	Evaluate	4	Specific

For each ELOs, the Faculty designs a different Performance Index (PI) in order to evaluate how well the curriculum meets its defined goals. There are 28 PIs in total, in which 4 PIs are for ELO1 and 3PIs for the rest of eight ELOs. *[Exh. 1.2. The listing of PIs against ELOs].*

POs and ELOs have a strong compatibility after many times of stakeholders' opinion references and lecturers' consultations. In April 2021, FE organized a conference with different stakeholders to revised the AP's ELOs and curriculum in accordance with current requirements of the industry. For example, as it is designed to provide students with the knowledge of up-to-date international accounting standards, International Accounting has become a compulsory course since 2020. The programme helps students be able to have more confidence to approach international businesses and corporations, create opportunities for students to interact with businesses through business-oriented modules and internships. In the content of the new curriculum, the programme aims to meet specialized requirements, especially upholding the compliance with professional and ethical standards in the field of accounting and auditing (see Table 1.2 for the relationship between ELOs and POs).

ELOs is widely introduced on the media such as *[FE's Website]*, outlined in detail so that students, lecturers and other stakeholders can access. Moreover, within the first weeks of the first school year, in the "Introduction to Accounting" subject, information about ELOs will be introduced clearly and thoroughly to help students have a deeper understanding of ELOs as well as of the curriculum in its entirety.

1.2 The programme to show that the expected learning outcomes for all courses are appropriately formulated and are aligned to the expected learning outcomes of the Programme

The Scientific and Academic Committee (SAC) has chosen and designed courses so that each of them will achieve a certain number of specific ELOs. Knowledge is conveyed in an organized system: from foundational, natural and social sciences to specialized knowledge. Similarly, skills are designed from general to specific. All courses are arranged in sequent order, coherently evolving from basis to specialized, from one semester to the next (*see Appendix 1.1 for the ELOs achievement of the program by semesters*). Each subject is designed to meet from 2 to 4 PIs with a measurement level determined according to the Bloom scale. *[Exh. 1.3. The matrix of AP against ELOs].* For example, the "Introduction to Accounting" course – which provides learners with basic knowledge of the Accounting Major, necessary understanding of the Faculty and the university, the methodology required at the undergraduate level and essential skills of learning and working – aligns with ELOs 4, 5, 6, 7. Another example is Tax policy map with ELOs 1, 2 or Managerial Accounting map with ELOs 1, 4, 7, 8. Each subject's

syllabus is designed to clearly show the correlation between CLOs and ELOs. (*See Appendix 1.2 for the mapping CLOs with ELOs of these courses*).

Due to the finance and accounting field's specificity, it is necessary to follow and comply with laws and regulations as stated in national legal documents, and as such, the Accounting Programme was developed on the basis of reference to the regulations of the Vietnam Association of Accountants and Auditors (VAA Vietnam). In October 2020, the Faculty of Economics signed a MOU with the Association of Chartered Certified Accountants (ACCA). Benchmarking shows that the AP's ELOs is compatible with the content of some of ACCA's subjects, facilitating students' approach towards a deeper range of international accounting knowledge and practices.. [*Exh. 1.4. MOU with ACCA*] [*Exh. 1.5. ACCA courses and AP course*].

1.3 The Programme to show that the expected learning outcomes consist of both generic outcomes (related to written and oral communication, problem-solving, information technology, team-building skills, etc) and subject-specific outcomes (related to knowledge and skills of the study discipline)

The ELOs of the Accounting Programme include 4 ELOs for general and 5 ELOs for specific knowledge and skills (*see Table 1.2 for the Classification of the ELOs based on general and specific knowledge and skills*).

General skills are the basic skills that any students in any major of HCMUTE ought to achieve such as teamwork, communication and English skills applicable to various working environments. Specific skills are skills that students of the Accounting Programme can achieve, such as collecting economic information, preparing bookkeeping, and conducting and analyzing financial statements. Similarly, general knowledge is what students learn about political theories, law, natural sciences, social sciences and information technology. Specific knowledge of accounting helps students to be able to solve problems related to the field of accounting, auditing and corporate finance, specifically analyzing and processing economic transactions arising in vouchers, accounting books, checking accounting activities at enterprises, analyzing financial indicators to assess the financial health of enterprises.

From 2018, the Accounting Programme has been reduced from 150 credits (in place since 2012) to 125 credits, thus has some changes in accordance with the current requirements of stakeholders and legal regulations. Each ELO has several supporting subjects, depending on if these ELOs are specific or basic. [*Exh. 1.3. The matrix of AP against ELOs*]. For ELO1 and ELO4, the group of general education knowledge with 30 credits can equip and enhance students' general skills and knowledge. The other 95 credits of specialized courses reflect a deeper focus on specific knowledge and skills which match with ELO2, ELO3, and ELO4.

For advanced ELOs such as ELO7, ELO8, ELO9 the number of compatible subjects is lesser – indicating the fact that these subjects are specialized, requiring students more depth in professional knowledge – while ELO5 and ELO6 of skills and attitudes have a wide range of subjects spreading through consecutive semesters to provide students with continuous opportunities to practice. The purpose of the University and Faculty is to increase students' self-study and self-research ability. In most courses, dynamic and active activities (i.e. group work, presenting, discussing and problem solving, learning and studying activities in pairs or in groups) are organized to help students achieve ELO4, ELO5 and ELO6.

In addition, students can participate in a variety of extra-curricular activities such as the Business English Club of University of Technology and Education (BECUTE), the Economic Student Club of UTE (ESCUTE), business trips, finance and accounting conferences presented by alumni and employers. Moreover, they also can join in other social activities (mid-autumn festival for children, springtime volunteer campaign, green summer volunteer campaign, support campaign for enrollment) organized by the Union and Students' Association. [Exh. 1.6. *Extra-curricular activities*]. These activities can contribute to ELOs as shown in *Appendix 1.3 Contribution of extra-curricular activities for ELOs* with low (L), medium (M) and high (H) levels of achievement.

1.4 The Programme to show that the requirements of stakeholders, especially external stakeholders, are gathered, and that these are reflected in the expected learning outcomes

The HCMUTE's ISO 5-step programme revision procedure is applied to ensure that the AP reflects up-to-date requirements of different stakeholders. [Exh. 1.7. *ISO procedure of revise academic programmes*]. The Faculty of Economics has frequently organized many activities to collect stakeholders' feedback, such as workshops and surveys for employers and alumni, panel discussion for lecturers, and survey and dialogue for students. After collecting feedback, the SAC revises ELOs and adjusts the curriculum accordingly. [Exh. 1.8. *Seminar and survey reports*].

The ELOs of AP are designed to be correlated with the Vietnamese Qualifications Framework (VQF), which is a set of bases to formulate educational institutions' planning and learning outcomes of the training program of different levels of study. ELOs are to be met in terms of the quality and competence of learners after completing a training program, including minimum requirements for knowledge, skills, sense of autonomy and responsibility upon graduation. (see *Appendix 1.4 for the mapping of AP ELOs and VQF*). Moreover, the AP also meets requirements of ACCA with a mapping between learning objectives and ELOs (see *Appendix 1.5 for mapping ELOs with ACCA courses*).

Different stakeholders have different levels of requirements regarding the AP's ELOs (see *Appendix 1.6 for Mapping Stakeholders' requirement levels and the ELOS of the AP*). The programme uses stakeholders' feedbacks to revise and update ELOs. All useful and relevant feedbacks are reflected on the ELOs. The *Appendix 1.7* show the mapping between some requirements of stakeholders (alumni and enterprises).

1.5 The programme to show that the expected learning outcomes are achieved by students by the time they graduate

All courses in the programme have the same 50% – 50% repartition of formative and summative assessment, whose methods and criteria are aligned with CLOs (see *Appendix 1.8 for mapping CLOs and assessment methods of some courses*). Throughout the semester, lecturers are required to organize multiple activities and assignments, of which students' results and performances are noted and compiled into the formative assessment grade. Some of the most widely-used forms of assignment are presentation, problem-solving activity, case study, project-based learning, group report, presentation, and examination. For the summative assessment, all students studying the same course have to meet the same requirements as detailed in that course's outcomes. [Exh. 1.9. *Principles of Accounting assessment*]. Each assignment uses a rubric or a corresponding marking scheme in order to make sure that every aspect or requirement will be evaluated objectively and accurately. During studying, some other

co-curricular activities are combined to achieve ELOs, for example: field trip, market research, role play, and joining in virtual stock exchange. *[Exh. 1.10. Field trip, market research, virtual stock exchange]*.

The university has arranged many areas in the campus for students to learn and participate in group projects. Furthermore, the online learning system via utex.hcmute.edu.vn has been used to support activities in and outside of classrooms as lecturers are able to upload documents and textbooks, create tests, forums, quizzes and students are able to discuss to one another and easily contact with lecturers. Therefore, the learning processes are increasingly convenient, accessible and well-organized. In addition to that, the programme collects data on the level of achievement of ELOs through means of student evaluation criteria, and this data is compiled into a table clearly stating which subjects each PIs are collected through different courses, with the percentage of achievement being approximately 70% of students. It is collected at the end of every 2 semesters.

Students are informed of all the requirements for graduation when they first get into the university and are reminded every year. All of this information is available online on the Faculty's website, with each update being announced publicly through social media. By the time students graduate, they can easily find employment in the fields of accounting, auditing, tax consultancy, and banking. Many of them have their internship evolve into full-time employment. *[Exh. 1.11. Graduated Student Survey Report]*.

2. Programme Structure and Content

2.1 The specifications of the programme and all of its courses are shown to be comprehensive, up-to-date, made available and communicated to all stakeholders

The Accounting Programme describes the programme goals and objectives as well as the whole structure. The programme specifications are clearly presented in [Appendix 2.1](#). Accounting Programme Specifications which include the following information: Awarding institution: HCMC University of Technology and Education, Teaching institution: HCMC University of Technology and Education, Program title: ACCOUNTING, Name of the final award: Bachelor of Accountancy, Mode of delivery: Full time, Training time: 4 years (Campus based), Admission requirements, Programme's goals, objectives and expected learning outcomes, Course credits, Graduation requirements, Grade scale, Professional Body Benchmarking: the Association of Chartered Certified Accountants (ACCA), Date of issue, Revised date

All courses are designed to achieve ELOs in different levels. The course specifications are totally standardized throughout the AP which follow the general form of the Academic Affair Office (AAO) for all programmes in the university. The structure of the course specification is standardized with the information below: Course title (in Vietnamese and in English), Course code, Course credits: including theory, practice/experiment, and self-study credits, Course instructors, Course requirements, Course description, Course learning outcomes, which are mapped to the programme's ELOs, Course structure and content, Assessment methods, Course materials, including textbooks and references, Learning ethics, Date of first approval, Approved by, Date and Up-to-date content ([see Appendix 2.2](#)). At the beginning of the first school year, freshmen are clearly introduced to the programme specification at orientation day and informed again during the course "Introduction of Accounting". Similarly, students are informed about each course's specifications on the first day of those courses by lecturers. Lecturers also upload the course specification via the online Learning Management System. Students will know well

about the contribution of the course in achieving ELOs, course contents, learning resources, teaching and learning activities and methods of assessment. Another activity during which the programme will be announced is the Open-day. [Exh. 2.1. *Open-day activities*]. When high-school students come to HCMUTE, they will be introduced to the programme. [Exh. 2.2. *AP introduced to high-school students*].

All of the information concerning the AP and course specifications are posted online on the website of the Faculty of Economics. The general information is printed on the faculty brochure, poster, leaflet and posted on Facebook. [<https://www.facebook.com/khoakinhte.dhspkttphcm/>] [Exh. 2.3. *Faculty's brochure and poster*]. Therefore, external stakeholders like high-school students, their families or companies can easily access relevant information. Additionally, internal stakeholders like students, lecturers, and managers can also find the information when needed. [*Introduction to AP*].

Specifications for both the programme and courses are continuously updated to respond to the requirements of the Ministry of Education and Training, changes in accounting regulations from the Ministry of Finance, the International Financial Reporting Standards, as well as the labor market. (*see Appendix 1.6 for the curriculum innovation*).

2.2 The design of the curriculum is shown to be constructively aligned with achieving the expected learning outcomes

The Faculty designed the AP based on ELOs, in which the teaching, learning and assessing methods of different courses help to achieve different knowledge, attitude, and skill sets. Students are provided with in-depth knowledge of accounting in order to ensure that graduated learners not only become leading accountants with proper knowledge of business and management accounting, but can also become auditors or financial specialists. Every two years, the university requires every programme to be reviewed according to HCMUTE ISO procedure on curriculum review and development. Moreover, every programme can be adjusted every year to a maximum of 10% in terms of credits, especially in specialized courses. To be up-to-date with the fast-moving economy, ELOs evolve and change regularly, and as a result some courses have been replaced by others; some have moved from compulsory to selective and vice versa. The curriculum will be designed and revised by the SAC. Whenever a new curriculum is initiated, the FE's SAC plays an essential role in formulating the new ELOs of the programme and considering all stakeholders' feedbacks again. For example, the course Enterprise Resource Planning (ERP) were added into the selective block ever since digital transformation became wide-spread, applied increasingly in many companies. For ELO2 and ELO3, as accounting standards are required to comply with International Financial Reporting Standards (IFRS), International Accounting became compulsory after having been selective for many years. Moreover, Management Accounting was increased to 4 credits to adapt to the ELO8 and ELO9. In addition, ELOs are supported by many courses with different levels of Bloom scales, for example 27 courses support ELO1, 19 courses for ELO2, 8 courses for ELO6. ELOs are also achieved through teaching methods in order to provide enough knowledge and social skill sets to students (as detailed in Course Syllabus). Each ELO is assisted by different courses from basic to specialized ones. The correlation matrix between ELOs and courses is the best description for the relationship between CLO and ELO. [Exh. 1.3. *The matrix of AP against ELOs*]. Each ELO with given Bloom's Taxonomy contains suitable teaching and learning methods, and assessments that help students to achieve them. For instance, ELO2 is "An ability

to collect economic information, do bookkeeping, report and conduct financial analysis for an organization”. AP has 19 courses from basic to specialized that support this ELO, e.g. Applied Computing, Research Methods, Data Analysis, Tax Policy, Audit, Financial Accounting, Corporate Finance, Financial Statements Preparation, especially project-based learning and case study are the appropriate teaching and learning methods for developing problem-solving skills. Moreover, multiple-choice tests, examinations and essays are applied to assess students’ abilities of collecting economic information, developing bookkeeping, and analyzing financial statements.

As mentioned in criteria 1.4, the curriculum has been changed and updated to constructively align with the ELOs. The correlation of ELOs and the courses are presented in the matrix at [Appendix 1.1](#). The programme is divided in different parts, including knowledge, skills and attitudes. When designing the curriculum, all courses have to be aligned with ELOs. For the reflection between the programme and the expected outcomes, please [see Appendix 2.3](#) which classifies groups of ELOs into general and specialized knowledge, general and specialized skills, and attitude.

The Accounting Department has built a PI system corresponding to ELOs, each ELO has at least 3 PIs. Course outcomes correspond to PIs, lecturers are responsible for providing questions, case studies, assignment, multiple choice to assess the level of PI achievement. By synthesizing and evaluating the PIs of each course, based on the completion of set targets, lecturers and departments adjust the teaching content or the tests that lead to achieve the desired PI ratio, thereby achieving course outcomes and ELOs.

2.3 The design of the curriculum is shown to include feedback from stakeholders, especially external stakeholders.

The Faculty of Economics organizes a seminar every two years to discuss and receive feedbacks from external parties. Those who cannot participate in that seminar will send feedbacks by online surveys. The Quality Assurance Office (QAO) also surveys graduated students after three, and then twelve months post-graduation in order to know about their employment situation as well as professional satisfaction regarding career paths. Moreover, the questionnaires also ask about their evaluation for the programme. After having the data, the QAO will send it to the Faculty to update the information and have some changes if needed.

Regarding internal stakeholders’ feedbacks, The Head of Department of AP will organize a meeting to listen to lecturers’ responses and re-evaluate course specifications at the end of every semester. Students also send their own feedbacks through the online survey of each course or via the Faculty-Student Dialogue. [[Exh. 2.4. Faculty-Student Dialogue](#)]. All collected ideas are positively considered and appreciated for a thorough perspective on the effectiveness and drawbacks of the study programme.

The curriculum is built from the suggestions and ideas of different stakeholders, including academic staff and students via their feedbacks every semester. The curriculum will be implemented semester by semester by the Head of the Financial Accounting Department. It is crucial that courses are organized in the correct order and available for students to register each semester. Should any change arise, it must be updated and be kept on track. [[Exh. 2.5. Teaching assigned plan and courses checking by semester](#)].

In the connection with ACCA which is the global body for professional accountants, ACCA is supporting to build the Accounting Programme, which embeds ACCA papers and syllabi while

incorporating international standards. The modules F1, F2, F3 of ACCA are Accountant in Business, Management Accounting, and Financial Accounting will be applied in the coming year programme. [*Exh. 1.5. Benchmarking of ACCA courses and AP course*]. When students pass the F1, F2, F3 examination, they successfully complete the foundation in professionalism module and shall be awarded the Diploma in Accounting and Business of ACCA.

Additionally, knowledge and experience from the viewpoint of enterprises is also important for students in order to know the types of competencies employers are expecting, thus can motivate them to be well-prepared for better career development in the future. The Specialized Study on Enterprise, for which students have to participate in at least 6 seminars, workshops or company-university connection activities, is added into the programme. Moreover, as the labor market has been changing rapidly, digital transformation has become a vital action for companies. The Accounting Programme regularly updates new versions of accounting softwares, and adds more courses (Enterprise Resource Planning - ERP) which help students get acquainted with digital systems as much as possible. Another course which was transferred from selective to compulsory is International Accounting. The reason for this is because nowadays companies have to apply (International Financial Report Standards - IFRS) instead of Vietnamese Accounting Standards. In comparison with previous ones, another difference in the current programme is Massive Open Online Courses (MOOC) courses, which allow students to learn from advanced online training programmes. Interdisciplinary knowledge-oriented and MOOC courses have been added, as it is crucial for students to acquire knowledge from different majors, so as to be more flexible in their learning and their future job. Advanced and developed courses from other countries are also accepted in this programme for the equivalence (*see Appendix 2.1*). Additionally, to approach wider knowledge for students who are one of the most important stakeholders, interdisciplinary courses are also inserted in the curriculum (*see Appendix 1.5*) for the requirement levels of stakeholders and the ELOs of the AP.

The updated programme is disseminated to academic staff through meetings within the faculty. It is also posted on the Faculty's website for the purpose of informing students and external stakeholders.

2.4 The contribution made by each course in achieving the expected learning outcomes is shown to be clear.

As explained in criteria 2.2, each course plays a particular role in achieving ELOs, and every lesson representing adaptability to CLOs are designed to support at least two ELOs and at most four ELOs. Each CLO can contribute to ELOs according to 6 levels of Bloom's competency scale, but when absorbing knowledge, students need to remember and understand the 5-level designed competency scale: Remembering and Understanding (1), Applying (2), Analyzing (3), Evaluating (4), Creating (5). The subjects are included in the training program in the order from providing general knowledge to specialized knowledge, so the level of satisfaction of CLOs and ELOs are also from 2 to 4 respectively. Due to the high degree of compliance with regulations, standards and circulars, there are no subjects that meet level 5. In the first semester, the contribution level is at level 2, 3, for example the course "Introduction to Accounting" mainly provides basic knowledge of the industry, theoretical concepts that students ought to remember and understand. In the following semesters, the curriculum of specialized, advanced and extended subjects that require students to understand and know how to apply the basic subjects, contributes to ELO at level 3, 4 – For example Administrative and Public Accounting, Accounting in Banking. [*Exh. 1.3. The matrix of PIs against ELOs*].

All courses in the curriculum are arranged in sequence of increasing complexity. To ensure that students have enough knowledge, all fundamental and specialized courses require prerequisite courses. For instance, Principles of Accounting (a basic course) is a prerequisite for Financial Accounting 1 and Financial Accounting 2, Financial Statements Preparation, and Managerial Accounting (i.e. specialized courses). (*Appendix 2.4: Curriculum map*).

By integrating a variety of teaching and learning approaches along with extra-curricular activities, all ELOs can be achieved by gaining and developing knowledge, skills, and attitudes. The constructive alignment between the programme's curriculum and the ELOs is expressed through choosing courses, learning methods, and assessment as shown in *Appendix 1.8*.

2.5 The curriculum to show that all its courses are logically structured, properly sequenced (progressing from basic to intermediate to specialized courses), and are integrated.

The total credit of the programme has been reduced over the years from 215 credits in 2007, to 180 credits in 2008, then down to 150 credits in 2012, and end at 125 credits from 2018 to now (*see Appendix 2.5 for the comparison between programmes*). The 125-credit programme have 41 credits in general knowledge (decrease from 56 credits), 84 credits in specialized knowledge (decrease from 94 credits). The reduction of basic English courses (taking up to 9 credits) and Business English 1 (3 credits) aims to encourage and entrust students to develop their self-study capabilities to support their lifelong learning. Additionally, the credits of Internship were decreased as well but the period of internship time still remains the same. However, there was a supplementary course – Specialized Study on Enterprise (2 credits), which helps students have a more up-to-date vision of the corporate environment, be able to get acquainted with diverse employment possibilities, and have more opportunities for future career.

The Accounting Programme was designed for students to finish their degrees in 4 years. To adapt to the labor market, the curriculum of AP was designed with general courses (30 credits ~ 24%), fundamental courses (30 credits ~ 24%), specialized courses (56 credits ~ 44.8%), and internship/thesis (9 credits), specifically practice course (2 credits ~ 1.6%) at the end of the fourth and sixth semesters, Specialized Study on Enterprise (2 credits ~ 1.6%), graduation thesis (5 credits ~ 4.0%) which encourages student to apply knowledge into real-life situations, and propose solutions for organizations and enterprises. It is important to note that this 125-credit programme excludes Physical Education, National Defense and Security Education courses. Students must accumulate 125 credits for graduation. Although the number of credits in the current programme is less than the previous one, students still acquire a large amount of knowledge. Firstly, as students can be trusted to arrange their own time to study foreign languages, and meet HCMUTE's requirements to be eligible to graduate (i.e. TOEIC 550, IELTS 5.5 or equivalent), this current programme removed all Foreign Language courses. Secondly, some courses were revised by integrating, replacing, removing, and reducing credits during the curriculum review procedure (*Appendix 2.6: Comparison the requirements of two programmes*).

Courses in previous semesters are the foundation for courses in later ones (*see Appendix 2.4*). The depth of knowledge is ensured by vertical relationships (constraint relations) first from within each separate block of knowledge, then across all three blocks. Each block of knowledge has two types of courses: compulsory and selective. Compulsory courses, which students must finish in their integrity, provide necessary knowledge, skills, and attitude for students to achieve

ELOs. Selective courses offer students a wide breadth of options that they can choose from based on their personal interest and career development trajectory. For instance, Accounting in Banking is for students who desire to find out more about the banking sector, and Administrative and Public Accounting is for those wishing to find employment within public organizations.

After finishing certain credits, students are allowed to begin working on their thesis. Students can utilize their knowledge to propose solutions for problems in the organizations they're working as interns in. By exploring real-world problems and working for an extended period of time, this helps students gain knowledge and skills more actively and more efficiently. [Exh. 2.6. *Project-based learning document of Applied Excel in Accounting*].

General courses provide students with necessary knowledge and tools about the theories of Vietnamese politics and regulations, as well as mathematics for economics, that can support students to learn specialized courses effectively. Additionally, courses in sociology and basic skills provide students with soft skills, sense of ethics and cognitive capabilities. Math for Economics, Applied Probabilities and Statistics support lifelong learning and absorption of specialized courses. In terms of fundamental and specialized courses, students have learned about accounting in detail. The specialized courses require that students apply what they have learnt in fundamental knowledge and supporting courses to solve more complex problems. They concentrate on three main career developments: accounting, audit, and finance. In terms of Accounting, students focus on courses of financial accounting, including Financial Accounting 1 and 2, and Financial Statements Preparation. In terms of Audit, students concentrate and develop on Audit 1 and Audit 2. About Finance, students study Corporate Finance 1 and Corporate Finance 2. In terms of internship/thesis, students also have an opportunity to practice and intern at organizations, then have that experience serve as foundation to build and write their theses on.

The current curriculum structure of the Accounting Programme is also benchmarked with the programme's outcomes and the curriculum of other domestic and overseas universities such as University of Economics Ho Chi Minh City (UEH), Open University Ho Chi Minh City (OU), University of Economics and Finance (UEF), Swinburne University of Technology (Swinburne) and Curtin University (Curtin) (*see Appendix 2.7*). The three aforementioned Vietnamese programmes were chosen as reference for the design of AP because these universities have had a long history in Accounting training in Vietnam, and have the same geographic location in Ho Chi Minh City. [Exh. 1.1. *Accounting Programme of domestic and foreign universities*].

2.6 The curriculum to have option(s) for students to pursue major and/or minor specializations.

AP enables students be able to work in the fields of Accounting, Auditing, Finance, and Banking in different types of sectors. From this, students can easily progress onto higher levels of education (i.e. enroll in Master's programmes) or transfer to other majors within the same study scope of Economics. From the first semester, the "Introduction to Accounting" course introduces the AP's curriculum in detail, which can help students know the way in which all subjects are distributed into eight semesters and into specialized knowledge blocks.

Due to narrow specializations, most specialized courses aim to train students to become skilled accountants who can effectively assist organizational managers. However, other than business

accounting (18 credits), the programme also has courses in finance (9 credits), tax and audit (9 credits) in order to ensure that students will be able to perform well in different roles within organizations (e.g. financial analyst, auditor) (*see Appendix 2.1 for the programme curriculum*). AP's optional courses are arranged from the 5th semester with a total of 5 credits in 2 orientations: accounting for business and administrative units, and accounting for the banking sector. In terms of the 3 selective credits in the 6th semester, students can choose to learn about the stock market or foreign trade. Each subject in the optional module will provide students with multi-disciplinary knowledge that can support their future career development orientation. In semester 7 and 8, students have to intern at companies from 8 to 12 weeks, then complete their theses. They can choose topics depending on their professional approaches and interests regarding accounting, tax, finance, auditing, or banking.

The Faculty of Economics organizes official dialogues and panels to answer questions, especially those concerning internship and graduation thesis, as well as provide advice on how to register for courses and orientate future careers. Faculty counselors and lecturers will discuss with students about their interests and career orientation, and help them choose appropriate topics and internship organizations. Multiple orientation activities are also implemented at the beginning of each semester in order to give students advice to choose courses appropriately.

2.7 The programme to show that its curriculum is reviewed periodically following an established procedure and that it remains up-to-date and relevant to industry.

AP's development is based on ISO procedures, orientations and guidelines of MoET, mission and vision of the university, and feedbacks of stakeholders including academic staff, experts from other universities, enterprises, students, and alumni. [*Exh. 2.7. Feedbacks of stakeholders*]. To revise the programme, this procedure includes following steps:

1. Plan to revise the programme and ELOs
2. Organize seminars and meetings with relevant departments and lecturers
3. Examine feedbacks from stakeholders
4. Improve and modify the programme and ELOs after acknowledgment of comments from relevant parties.

According to HCMUTE's regulations, the programme is adjusted every two years. Firstly, the AAO will make plans to update and assess training programmes, then send it to Deans of Faculties. Through surveying students, alumni, lecturers and enterprises, Faculties organize meetings to review, collect related information and evidence to adjust the curriculum. Based on those recommendations, FE will hold a meeting with the SAC to adjust training plans or courses. [*Exh. 2.8. Minutes of revision and adjustment of AP*]. The report will then be sent to the AAO to consider the need and reasonableness of the proposal, before submitting it to the Board of Directors for approval. Based on AAO's plan of reviewing programmes and courses, the Faculty Board has organized meetings and conferences to receive feedback from stakeholders via Google Forms or direct communication every year. [*Exh. 2.7. Feedbacks from stakeholders*]. Workshops concerning the programme's evaluation are held publicly with the participation of stakeholders (i.e. businesses, alumni, as well as full-time, part-time, and visiting lecturers). Afterwards, each department conducts a meeting to select feedbacks that are appropriate to programme objectives and ELOs. The results from these meetings are sent to the FE's SAC. Course syllabi are rewritten upon SAC's approval and is sent to AAO. [*Exh. 2.9. Minutes of the department meeting for revising syllabus*]. To ensure consistent quality, FE

implements many activities in order to control and evaluate programme effectiveness – including but is not limited to: tracking teaching schedules, taking suggestions and feedback from students, businesses, alumni, and lecturers.

Course syllabus is updated regularly, especially when it concerns editing, supplementing information on outcomes, course content, assessment methods or learning materials. As preparation for each new school year, in April, all teachers have to conduct surveys of teachers' opinions about the course and the learning outcomes. Then, every 2 years FE organizes a survey of stakeholders' opinions on updating and amending the curriculum, outcomes, and syllabus, then uses those results to update and adjust accordingly, so that the programme adheres to recruiters' requirements. *[Exh. 2.10. Workshop Plan]*.

Not only is it shown which ELOs have been achieved for each course content in the program, but it is also indispensable to regularly consult stakeholders every year to improve the overall quality. From 2015 to 2018, the Accounting Curriculum's detailed course syllabus has been updated and edited, completed with textbooks and learning materials for students, ensuring opportunities for learners to update new knowledge continuously in order to meet the requirements of current and future jobs. For instance, chapters about E-invoices have been added to the curriculum of "Tax policy"; the syllabus of Cost Accounting and Management Accounting is adjusted and arranged to be integrated with advanced management accounting; and Research Methods and Data Analysis have updated the credit detail. Along with the development of the programme from 2018, the curriculum is also developed, reviewed annually, and is also held to consult stakeholders through two phases: develop and operate to improve. In particular, each year, all lecturers who teach courses that must comply with the regulations of the Ministry of Finance (e.g. accounting and tax) have to update course content in accordance with the latest regulations – For example, Administrative and Public Accounting now refers to Circular 107/2017/TT-BTC instead of Decision 19/2006/TT-BTC. Based on those revisions and the survey results of other stakeholders, the SAC plans to update and improve the course content and record it in the logbook of curriculum revision status in order to ensure the most up-to-date content.

Each semester AP arranges two seminars with experienced businessmen as presenters. In terms of Internship and Thesis, many businessmen who have lectured for AP are invited to be instructors, reviewers, and participate in Thesis Defense sessions. The Specialized Study on Enterprise course comprises of visits to firms or seminars, after which students are required to write reports or answer questions, and have at least 6 score columns during 6 semesters. Each class is supervised and evaluated by one lecturer.

In terms of scientific research, AP has received technology transfer from many firms such as MISA, FAST, AMNOTE, SS4U to support teaching and learning activities. As it is, AP has not received on-demand training from organizations yet. *[Exh. 2.11. Contracts signed with businesses]*.

3. Teaching and Learning Approach

3.1 The educational philosophy is shown to be articulated and communicated to all stakeholders. It is also shown to be reflected in the teaching and learning activities

Ho Chi Minh City University of Technology and Education (HCMUTE)'s educational philosophy is "Humanity, Innovation, Integration".

This philosophy is not only communicated to students in courses' opening meetings but also in the course "Introduction to Accounting", on students' discussion forum with the university, but also promulgated and disseminated on mass media. It is shown on the university's notice boards, posted on the university's website [<https://hcmute.edu.vn>] and indicated in seminars, discussion by the university's leaders in meetings and other on- and off-campus events in order to promote the information to all stakeholders including learners, parents and enterprises. The philosophy conveys the meaning of the university's and the faculty's mission and vision, and is executed in the advanced, high-quality, internationally trendy educational programme. The faculty and the major's philosophy are consistent with HCMUTE. *[Exh. 3.1. Educational philosophy is posted publicly in the university, the faculty].*

The university's educational philosophy is comprehended in details as follows:

(1) Humanity is shown in the Accounting Programme: Taking students as the center, teaching and learning activities are designed for students to enhance their capabilities and effectively acquire knowledge. Lecturers apply a number of teaching methods such as group discussion, presentation, project-based learning... *[Exh. 3.2. Teaching profile of Corporate Finance 1].* Students are introduced to deeply understand through the course "Introduction to Accounting" and have opportunities to participate in practical activities such as internships, real company tours, practical training using IT systems. For advanced courses, along with professional knowledge, lecturers also supply students with regulations on the profession's codes of conduct, ethics and the responsibilities that professional accountants must have. Low-performing students are assisted by teaching assistants as well as the council of consultants for them to improve their knowledge. Besides, during the outbreak of Covid-19 pandemic, disadvantaged students are supported with food, medicine and financial aid funded from lecturers, firms and charity organizations. *[Exh. 3.3. List of students of Faculty of Economics who are supported in Covid-19 outbreak].*

(2) Creativity in the AP adapts to the demands and requirements of society: The AP incorporates creative thinking and idea forming throughout the foundation, major modules and practical training, job shadowing, internship in institutions and business units. *[Appendix 2.1. Accounting programme Specification].* To enhance students' creativity, lecturers use teaching methods and apply information technology flexibly. In addition to that, lecturers apply learning management systems such as: fhqx.hcmute.edu.vn, utex.hcmute.edu.vn for managing online courses; lecturers also use tools and softwares to teach online such as: Google Meet, Zoom, and students can easily access to online sites to register for courses.

While learning theoretical courses, students are welcome to solve cases and raise issues related to topics that lecturers present. When taking part in practical courses, students are encouraged to outperform what is required by lecturers. When taking final examinations, students are encouraged to answer with their own points of views as long as the answers' content reflects fact-based analysis and evaluation as well as real-life experiences. Thanks to a number of selective units such as "Systematic thinking" and "Creative thinking", students are guided to do scientific research, build models, recognize change patterns, search for solutions to on-going problems and develop critical thinking. *[Exh. 3.4. Lecturers apply IT platforms in teaching].*

(3) To meet the requirement of international integration, the AP is developed based on new knowledge and technology advancements, on reference on other programmes used in other renowned universities and dominating international trends, along with reference on stakeholders' comments. The courses' content is gradually approaching international quality

standards. Many courses use internationally renowned textbooks available in the English language to enhance students' professional knowledge and foreign language abilities – this also serves to attract international students to come, learn and do scientific research. Moreover, courses of the programme – especially specialized courses, internship and externship – are built with instruction and support from firms' managers in order to maintain high compatibility to real-life business environments. *[Exh. 3.5. Programme included the engagement of firms]*. To learn in an international environment, students are given opportunities to learn by direct in-class discussion and to self-study through e-learning sites, searching for materials on Internet, using digital learning sources to serve learning purposes and using computers for communication (email composing, presentation, report writing). Simultaneously, students can take advanced accounting courses for ACCA qualifications (ACCA: Association of Chartered Certified Accountants) whose value is recognized worldwide.

3.2 The teaching and learning activities are shown to allow students to participate responsibly in the learning process.

Students have the freedom to choose between courses, time, classes and lecturers to register through the online education management system *[Exh. 3.6. Students register for units online]*. Students are asked to prepare before class using the learning materials and exercises lecturers publish on the University's Learning Management system (LMS) *[<http://utex.hcmute.edu.vn>]* or *[<http://fhqx.hcmute.edu.vn>]*. Lecturers check students' preparation for new lectures by asking questions concerning their content.

Students attend classes regularly and punctually. Lecturers keep a record of attendance by roll call in the beginning of lectures, and give bonus marks to those fulfilling attendance requirements. Lecturers assign individual tasks to students and specify submission time, or randomly invite students to do exercises. In these tasks, students either are chosen by chance or volunteer to come to the front and do assigned exercises. They then earn rewarded marks for their contribution. As another form of assignment, lectures give topics for students to prepare and discuss in groups. Upon finishing, students report the results of groupwork and the ratios of participation between each member.

Thanks to HCMUTE's LMS *[<http://utex.hcmute.edu.vn>]* and other teaching softwares such as Google Meet, Zoom for synchronous class sessions..., lecturers can post lessons, syllabi, videos on introduction to the courses, references and other materials for students to explore before classes. This helps students stay updated and be able to download lectures and materials composed by lecturers to make their learning more convenient. Frequently used teaching methods used in Accounting programme include: demonstration, hands-on activity, use of illustration, inquiry-based learning, discussion, case study, project-based learning, collaborative learning... (see *Appendix 3.1*).

3.3 The teaching and learning activities are shown to involve active learning by the students.

In the Accounting Programme, there are courses including visit, experience and learn in firms. These are compulsory, such as Introduction to Accounting (3 credits), Externship (1 credit), Graduation internship (2 credits), and Graduation dissertation (6 credits). These courses help students observe, learn, do internships, practice and apply knowledge. Students intern in enterprises for 8 weeks before writing internship reports. After that, students have 3 months to write their graduation dissertation. The reports show the results of the process of coming to

enterprises and observing, learning, practicing, approaching reality in companies. These activities raise the realistic features of teaching and learning activities while simultaneously helping students to approach real-life situations in companies, which then in turn become a firm foundation for students' post-graduation employment.

Students come to firms and institutions to visit, experience, observe real-life situations, practice and work. After that, lecturers will assess the process of students' participation through reports, indicating real outcomes and lessons learnt. [*Exh. 3.7. Students visit firms*]. The Accounting programme is designed flexibly, students are allowed to choose massive open online courses (MOOCs) as equivalent units. The list of MOOCs courses, developed by famous universities as ASU, MIT, Harvard, are selected by the Faculty and introduced to students. Specifically, the course IT skills for office is equivalent to the course at link [<https://www.coursera.org/specializations/excel>]; Marketing Management is equivalent to [<https://iceducation.com/courses/business/marketing>]; and Accounting Management is equivalent to [<https://www.coursera.org/learn/accounting-analytics>].

In conclusion, by supplying high-quality human resources that play a significant role in enterprises as well as public management, the Accounting Programme has a meaningful impact on society.

3.4 The teaching and learning activities are shown to promote learning, learning how to learn, and instilling in students a commitment for life-long learning (e.g., commitment to critical inquiry, information-processing skills, and a willingness to experiment with new ideas and practices).

Teaching and learning activities help students with life-long learning according to the following 8 capabilities of European framework:

(1) Competencies of communicating in one's mother tongue: A large number of courses of the programme is conducted in Vietnamese and a minor number is in English. Using Vietnamese as the language of teaching, lecturers include many activities such as assignments, seminars, presentations, discussions, groupworks, projects, in-company internships, ...that require students to search for and process information, analyze and synthesize, comprehend materials, develop presentation, discussion, teamwork and critical thinking skills. [*Appendix 2.1. Accounting programme Specifications*].

(2) Competencies of communicating in foreign languages: Foreign languages in general and English in particular are of special interest for the university. To assist students in their development of foreign language capability, the University organizes tests to assess English ability at the beginning of programmes. To be approved to graduate, students have to meet a certain standard level of English using capability. Major courses, which are taken from the 3rd year when students have accumulated sufficient knowledge and language ability, are taught in English or bilingual English-Vietnamese. Besides, to enhance the English ability of students enrolled in the Faculty of Economics, there are many useful activities organized by BECUTE (Business English Club of UTE), communicative English in international exchange programmes.... [*Exh. 3.8. Students participate in the BECUTE club*].

(3) Mathematics and Technology competencies are included in Introductory and Advanced Financial and Accounting specialization modules. Specifically, the foundation module which includes 40 credits, accounting for 32% of the total number of credits, equips learners with basic scientific knowledge in mathematics, sciences, information technology and law.

Introductory Accounting specialization module which comprises 15 credits, accounting for 12% of the total, provides knowledge of economics in general; and Principles of Accounting help learners to develop their analysis and application of general knowledge of Economics, Accounting, Finance to manage resources in production and business. The Advanced Accounting specialization module which consists of 60 credits, contributing to 48% of the total, helps students further develop their advanced analysis and application skills of accounting and financial knowledge to solve problems in production/business sectors. *[Exh. 3.9. Syllabus of Mathematics for Economics]*.

(4) Digital and technology-based competences: Students have these abilities developed through courses such as Data Analysis and Scientific Research Methodology. Beside face-to-face teaching, lecturers do digital learning through uploading learning materials on utex.hcmute.edu.vn and fhqx.hcmute.edu.vn. Students self-study through e-learning activities, search for information online and Internet, use digital learning sources in studying activities and use computers for communication purposes (writing email and reports, presentation...). *[Exh. 3.10. Syllabus of Data analysis and Scientific research methodology]*.

(5) Study competencies and methods: The programme has modules that help students enhance their ability to learn, inspire their enthusiasm, passion for studying. For example, the unit Introduction to Accounting major and externship give students the overview of the major, help them overcome unfamiliarity when starting the course in a completely new learning environment and studying methods, sketch their individual learning pathway on their journey to become confident and able to self-manage. Courses such as Systematic Thinking and Scientific Research Methods provide students with efficient methods to search, collect and analyze data, research and explore problems. Other courses have also proven to be helpful such as IT for office, Applied IT, and Data Analysis. *[Exh. 3.11. Syllabus of the unit Systematic thinking]*.

Besides, the university's library regularly organizes seminars that help students to search for learning materials. Furthermore, the programme develops students' reflective learning skills through the series: problem recognition, analysis, assessment, solution trial and experience through projects starting from the 2nd year. After graduating from the Bachelor course, students have opportunities to learn and upgrade their degree: if they wish to, students are encouraged to follow up to postgraduate, do research in the university, or they may choose to pursue practical work and enhance their working experience.

(6) Social and citizenship competences: In the Accounting programme, there are social sciences (Political sciences, Laws) and courses on life skills (Communication in Business, Systematic Thinking, Presentation Skills, Corporate Culture, Industrial and Organizational Psychology...). This ability is shown in the conformity of the university's regulations and rules. HCMUTE enacts regulations of training and of students' studying and development. These documents regulate in detail the assessment of students' learning and personal development, responsibilities and rights, behaviors that they are allowed or not allowed to perform in studying and research period of time in the university; and regulate what students must or must not do, how actions are commended or punished and how to evaluate them. In learning processes, lecturers apply these university's regulations flexibly to students, thus encouraging them to participate responsibly in learning processes. These regulations encourage students to participate in community activities organized by the Youth Union of Vietnam's Communist Party and Students Association, such as community service and learning activities: taking part

in Green Summer volunteer campaigns, participating in supporting the fight against COVID–19 pandemic, donate and assist families living under disadvantaged condition and suffering from storms and floods... [Exh. 3.12. *Circular promulgating on Bachelor degree education and the university's Decision on Rewards*].

(7) Appropriate perception on culture and sense of personal expression: Students are trained to be aware of cultural issues through open meetings on citizenship. To enhance students' sense of awareness and responsibility in behaving strictly in accordance with the direction of the Communist party, policies and laws as enacted by the Government and regulations in Education fields, the university has propagandized, promoted and educated laws, regulations and rules on education, done political education and students affairs, given information on reward and discipline. The activities of Youth Union of Vietnam's Communist Party and Students Association also raise students' awareness on cultural and traditional values – For example, annually, these organizations organize diverse events to pay tribute to war heroes and martyrs; visit and give presents to Vietnamese Heroic Mothers and homeless children living in shelters; donate to support people suffering from storms and floods; give out presents to children in Mid-Autumn festivals; support nationwide entry examinations; give free meals; support the fight against the Covid-19 pandemic...

3.5 The teaching and learning activities are shown to inculcate in students new ideas, creative thought, innovation, and an entrepreneurial mindset.

The University and Faculty support students in scientific research. This activity helps students to see the relationship between theory and practice, therefore, researching is encouraged financially and mentally (Certificate of Reward and Certificate of Attendance). Apart from financial support, the University has equipped the Faculty with a Business Intelligence room to assist in students' use as a research space. Students are encouraged to participate in the contest "I am an Excellent Accountant" organized annually by the Faculty to reinforce knowledge and combine theoretical knowledge and practice. Throughout this contest, students are given opportunities to discuss and exchange specialized accounting and financial knowledge with the Board of Assessors who are leading experts in the field. [Exh. 3.13. *Students participate in scientific research*].

In the Accounting Programme, Research Methods and Data Analysis courses each accounts for 3 credits and are compulsory for students since the 2nd year. These courses supply students with scientific research methodologies, methods on searching for and processing information and data. These research projects get students familiarized with basic to advanced research topics: students are guided to approach specific issues. Based on this, they will become more aware of deep-thinking skills vital to self-study and to solve problems scientifically. Furthermore, knowledge and experience learnt from the scientific research process will complement and give opportunities for students to enhance professional skills, to complement practical contents to lessons and to contribute to the innovation of the university's teaching methods. In other words, research products after finishing research projects serve as a basis, scientific evidence, a foundation for teaching and learning in HCMUTE.

The units "Start-up Planning" and "Project Analysis and Evaluation " equip students with management skills that can help them lead people, work collaboratively, adapt to changing environments, communicate effectively and manage diversity. The faculty aspires to develop future leaders who are agile and motivated in their fields. Designed in consultation with the

industry and as an aspect of the CDIO framework (Conceive – Design – Implement – Operate), the course “Start-up Planning” enables students to develop startup plans based on scalable and profitable business models. They will examine case studies, do market research and experiments to explore business opportunities, develop product models which solve consumers’ problems and finally pitch their ideas to investors.

The “UTE Innovation and Startup Club – UISC” also acts as a supportive student community to generate innovation through workshops, contests and training. In the school year 2020-2021, the Center of Innovation and Startups has organized the contest “Real Startup” for students to express their startup ideas, exchange experiences with each other. Beside research activities, in the programme, there is a Graduation Dissertation course which helps students explore, think creatively and innovate to solve practical problems and Internship in firms to discover and solve practical business problems currently concerning enterprises.

3.6 The teaching and learning processes are shown to be continuously improved to ensure their relevance to the needs of industry and are aligned to the expected learning outcomes.

The programme is reviewed internally every 2 years in order to revise learning outcomes as stated in syllabuses to adapt to requirements of stakeholders, especially alumni and employers as well as the national regulations in accounting. Furthermore, the university has conducted related ISO procedures to assure that teaching and learning activities are continuously improved so as to be relevant to the demand of enterprises and to be in accordance with expected learning outcomes.

Syllabuses are composed in the order of process and meet programme’s learning outcomes. *[Exh. 3.14. Accounting programme’s learning outcomes]*. Agreed upon by lecturers who co-teach the courses, the syllabuses conform on expected learning outcomes, contents, teaching and assessment methodologies and can be adjusted instantly during the course of the semester. In the teaching process, lecturers self-assess their teaching activities through observing their classes, communicating with students, collecting feedbacks to improve teaching quality in the next semesters. Furthermore, lecturers in departments do peer-assessment through lecture attendance to comment, assess on teaching activities. *[Exh. 3.15. Lecture attendance by lecturers of the department]*.

For each school year, the department has a meeting to review on teaching methods. The Head of the department raises issues and from then lecturers are encouraged to exchange ideas, discuss, give recommendations and draw on professional experiences. In these meetings, lecturers who have attended training courses organized by the university present what they have learnt, such as topics concerning applied digital technology in teaching.

Moreover, in each semester starting from the 10th week, HCMUTE does online surveys to collect learners’ comments and questions regarding the courses they are enrolled in. Simultaneously, in each semester, all faculties organize a meeting with students to discuss. This is an opportunity for students to give feedback directly to the leaders of the faculty and departments or may raise their voices online. Students’ feedback is collected to send to lecturers for them to adjust and improve their teaching quality. *[Exh. 3.16. Online link of surveys on teaching]*.

4. Student Assessment

4.1 A variety of assessment methods are shown to be used and are shown to be

constructively aligned to achieving the expected learning outcomes and the teaching and learning objectives.

In AP, assessment methods are designed and implemented with a detailed plan to better track the extent to which students achieve ELOs. To successfully enroll in AP, high school students have to pass the admission assessment with the University's requirements. During the programme, students' results are continuously assessed with formative and summative assessment in every course and social service activities. Before graduating, students have the exit test with the graduation thesis defense.

With the admission assessment, there are 3 options for high school students to enroll in the AP: direct admission (with students who acquired rewards for study); Academic Records; or National High School Graduation Exam scores to ensure their ability to study university-level knowledge. There are 4 Subject Combinations taken into account in admission assessment: Combination A0 (Math, Physics, Chemistry), Combination A1 (Math, Physics, English), Combination D1 (Math, Literature, English) and Combination D9 (Math, English, Natural Science). The entry standard for the AP in the 2021-2022 academic year is 24.75 (A0) and 25.25 (A1, D1, D9) points, which are all good scores for high school students.

With such foundations, it can be ensured that new students can study well and attain AP's ELOs. For example, ELO1 (accounting knowledge), ELO6 (multilingual communication skills) require students with a good background in Math and English. Furthermore, new students' English level is assessed so that they can set a suitable study plan to improve their English skills to achieve the outcome standard of 550 points in TOEIC. [*Exh. 4.1. The admission assessment results of academic year of 2021*].

With the continuous assessment during the programme, in all courses, the study results are evaluated with two types of assessment with the proportion of 50%-50%. *Formative assessment* is conducted from the first week to the last week of the semester, there are 3 score components at least for each course. *Summative assessment* is implemented at the end of the semester. The CLOs are designed based on the ELOs. The assessment designs ensure full coverage of all ELOs, such as writing test, computer-based practice test, group report, group presentation, project, group debate, group discussion, mini test, quiz.

The assessment methods are constructively aligned with the ELOs. For instant, ELO1 "Knowledge of accounting and business administration" is supported with the course Cost Accounting with CLO "Present the nature, functions, contents and methods of cost accounting, cost classification" and the achievement of this CLO is assessed with a mini test. Another example, ELO6 "The ability to communicate effectively in many forms and the ability to use English at work" is detailed with the CLO "Presenting in front of customers, persuading customers" in the course Marketing Management and Group Discussion is adopted as the method to evaluate the attainment of study. The last example mentioned here is ELO7 "Ability to form innovative ideas, start-up ideas, design and organize accounting work in organizations", this ELO is supported with CLO "Apply of accounting software in handling arising economic transactions" of the course Accounting Software and the assessment method used is computer-based practice test.

The Learning Management System (LMS) makes the assessment more efficient. All the needed study materials and tests, reports, assignments are provided on the website. Students complete and submit all of them on LMS. This helps lecturers in managing (easily get the

statistics of students' scores) and storing students' tests. Students receive scores quickly and they can track their own progress.

With internship report assessment, students are required to complete an internship for a minimum of 8 weeks – during which students will receive the guidance of lecturers and mentors in enterprises. At the end of this period, students need to submit an internship report. In which, students are asked to describe the current status of accounting work at enterprises, evaluate, analyze current limitations and propose possible solutions to solve recurring problems. This part is used to assess the achievement of ELO1, ELO3, and ELO6.

Rubrics for assessment are designed in detail by the Department to ensure transparency, clarity and fairness for all students. In addition, feedback from enterprises hosting students is also used as reference for lecturers when conducting the final assessment. [*Exh. 4.2. Internship Report Rubrics and evaluations documents of businesses*].

The graduation thesis is a compulsory course for every student to assess the achievement of ELO1, ELO3, ELO6, ELO7, ELO8, and ELO9. It is developed on the basis of the internship report, whose content requires students to systematize the scientific background of the problem using theoretical knowledge that students have learned during their study at the University. They need to show the ability to apply knowledge to solve existing problems in enterprises. During the time spent writing their thesis, students are guided and advised by lecturers. They can arrange appointments with their advisors at the Faculty's offices or via email. After completing, the theses are to be scanned with Turnitin to detect plagiarism (<https://www.turnitin.com/>). Any thesis with an average similarity of more than 25% must be corrected within the stated time frame, or its author will not be allowed to defend in front of the committee.

The thesis grading committee consists of faculty members, lecturers from other Universities and representatives from enterprises. With this diverse composition, the assessment becomes objective, multidimensional, and reliable. The rubric for graduation thesis is designed towards achieving ELOs, typically the criteria for the content of the thesis, students need to solve existing problems in accounting work at enterprises. [*Exh. 4.3. Graduation Thesis Rubric, List of Thesis Grading Committee, Scan of Turnitin*].

4.2 The assessment and assessment-appeal policies are shown to be explicit, communicated to students, and applied consistently.

The University's regulations on assessment are exhibited in the student handbook which is distributed to students at the beginning of the first academic year. And they are also available on AAO and ASAO's websites. [*Exh. 4.4. Student Handbook*].

All courses in the study programme are assessed with two components: formative and summative assessment, each accounting for 50% of the final grade. All the methods of the formative and summative assessment are required to be clearly shown in the course syllabus. For the plan of the assessment, on the first day of the course, lecturers articulate the detailed plan to evaluate the study results so that students themselves actively set appropriate study plans. The documented assessment plan is also uploaded to UTEX/FHQX websites for students to follow.

Formative assessment requires a minimum of 3 columns of scores over the 15 academic weeks of each semester. Lecturers announce grades for students at the end of semesters, all queries about the grades are answered directly to students.

Summative assessment is implemented with varied methods. With reports, essays or projects, students are informed about their grades and feedback from lecturers via online platforms such as Google sheet and the grades are submitted into the training management system (online page). If the form of assessment is a centralized exam, the marking scheme must be published on FE’s website (<https://fe.hcmute.edu.vn>) one day later. Results are announced one week after the test date. [Exh. 4.5. *Google sheet of student’s grades*].

For the graduation thesis, the final score ratio is structured as follows: Advisor: 30%, Reviewer: 20%; Committee: 50%. If the scores of these components differ from one another for more than 2 points, the Committee will consider and adjust accordingly. Due to the Covid-19 pandemic, in 2021, the Faculty adopted online thesis defense sessions which were conducted, recorded and archived through Google Meet. [Exh. 4.6. *Graduation thesis grades*]; [Exh. 4.7. *Video records of thesis defense*].

For conduct scores and social service days, assessment scores are regularly updated on the website [<https://online.hcmute.edu.vn>]. Students can observe their scores by navigating the website with their accounts.

The assessment-appeal procedure is published on QAO’s website as well as the student handbook. Within 7 days, students who wish to have their test re-evaluated can apply for an appeal at the faculty office. The student’s tests are then re-assessed by another lecturer. After a maximum period of 5 days, the re-assessed grades are announced. If students are still not satisfied, they are allowed to meet the grading lecturer and review his/her work. [Exh. 4.8. *Appeal Procedure*].

4.3 The assessment standards and procedures for student progression and degree completion, are shown to be explicit, communicated to students, and applied consistently.

For subjects with many classes and are undertaken by many lecturers, the assessment methods, plan and criteria are discussed and agreed upon by this group of lecturers. For example, rubrics to evaluate presentations or final reports are designed and used in common across all classes. [Exh. 4.9. *Final essay rubric of Fundamental Management*].

For all subjects in AP, students are evaluated on a 10-point scale, scores are rounded to one decimal place. From 4 points or more, students pass the course, and below 4 points, students fail and have to retake the course in the following semesters. According to the training regulations 7/2021, students who have passed a course can re-register to study to improve grades if they want to. The flexibility of assessment is also ensured in all the courses with the fact that students can participate more than once for a test, and only the highest test score is retained. With many subjects, the topic of the lecturer’s report is only suggested, and groups of students have the flexibility to choose the appropriate topic to achieve good results.

Table 4.1: GPA scale and conversion

10 - scale	Letter - scale	4 - scale	Classification
9,1 – 10	A+	4,0	Pass
8,5 – 9,0	A	3,7	
8,0 – 8,4	B+	3,3	
7,5 – 7,9	B	3,0	
7,0 – 7,4	B-	2,7	

6,5 – 6,9	C+	2,3	
6,0 – 6,4	C	2,0	
5,5 – 5,9	C-	1,7	
5,0 – 5,4	D+	1,3	
4,0 – 4,9	D	1,0	
< 4,0	F	0,0	Fail

Assessment of conduct: The ASAO is in charge of assessing this part. Students accumulate conduct points through participating in cultural activities, arts, sports, academic competitions, etc. For social service days, students need to participate in volunteer activities. The standards and assessment methods are communicated to students through the student handbook, the website of ASAO, the website of the Youth Union [<https://tuoitre.hcmute.edu.vn>] and the Youth Union Committee. To graduate, students need to accumulate 4 days of social service and the overall conduct point must meet standards.

The assessment of conduct points and social service days is flexible: the Youth Union and Student Union organize numerous activities during the academic year for students to participate. There is no obligation for each student to participate in specific activities, students can sign up to participate flexibly based on their personal schedule. Students from one faculty can participate in activities of others to accumulate more points.

Beside the student handbook and related websites, all the standards and progress from the first year to the last one are articulated to students in the “Introduction to Accounting Programme” course at the beginning of the first year.

Degree completion: The University has a Regulation on management and benchmarking of training efficiency indicators (No. 2919/QĐ-ĐHSPKT dated December 31, 2019), periodically establishes key indicators of training effectiveness to monitor the student body’s learning situation and curriculum completion progress, which help the Faculty analyze, evaluate, compare, and develop solutions to improve the overall quality. The current indicators include: Course passing rate, Early graduation rate, On-time graduation rate, Average time to graduate, Dropout rate, Main scientific research results, and Benchmarking. [*Exh. 4.10. Training efficiency indicators of Accounting Programme*].

4.4 The assessment methods are shown to include rubrics, marking schemes, timelines, and regulations, and these are shown to ensure validity, reliability, and fairness in assessment.

According to the ISO procedure “Issuing exam questions, securing and duplicating written exam questions, delivering and receiving exam papers and exam results”, lecturers work in groups to make decisions about questions that are appropriate/compatible with the CLOs. The Head of the Department approves the exam questions (or authorizes a qualified teachers’ peer review) to ensure the validity. The exam paper template requires the demonstration that shows which CLOs are being evaluated in each question or task. [*Exh. 4.11. The regulations on procedure of exam question issuing and confidentiality*]

For proctored final exams, to ensure fairness and avoid cheating, there are some regulations such as exam rooms with no more than 50 students must have 2 invigilators; and exam rooms from 45 students or more must have 3 invigilators. The QAO has established “Final exam monitoring procedure” and is in charge of supervising the process of organizing exams. All errors will be quickly handled and reported to the University’s administrators. For subjects

requiring the use of computers, each student will be provided with a computer in IT rooms. Computers are uniformly equipped to avoid unfairness in the assessment of results. For the remaining subjects, exams will take place in ordinary classrooms. No devices that can send or receive information are allowed. *[Exh. 4.12. Final exam monitoring procedure]*

After each semester, each lecturer completes an E-portfolio (the teaching profile), which contains a self-assessment report and suggestions to improve the teaching and learning process. *[Exh. 4.13. E-portfolio of a course]*. Also at the end of each semester, the Department conducts a meeting to evaluate its members' performance. Any improvement ideas are encouraged to be presented including assessment. *[Exh. 4.14. The minutes of the department's semester-end meeting]*.

Rubrics: for some methods of assessment that can be affected by individual views like presentations, reports, projects, debates and essays, rubrics are designed with detailed criteria and specific bands so that all students can be aware of what they need to meet and all lecturers can evaluate students' work with high validity, reliability and fairness. These rubrics are articulated to students and they are also uploaded on UTEX/FHQX websites.

Fundamental Management, Audit 1, Business Analysis,... are some courses that utilize grading rubrics. *[Exh. 4.15. Images of a UTEX course]*.

Marking Scheme: Regarding written exams having fixed answers, the marking schemes are always designed with details, with evaluation scales up to 0.25 that are agreed between assessors to ensure minimum deviation, fair grading and reliable results. Such marking schemes also make it certain to have the same results even when grading at different times, or at the same time with cross-grading by other teachers. *[Exh. 4.16. Marking scheme of a written exam]*.

Timeline: Before each academic year, the University publishes a chart that clearly shows the week of course registration; 15 weeks of study; 4 weeks of exams; Teaching content, formative-assessment schedules during the 15 learning weeks are shown in course syllabi and lecturers have to announce on the first day of courses. The University monitors this through surveying students; internship and graduation thesis clearly stating the timelines, dates of progress report, project approval and plagiarism checking. *[Exh. 4.17. Teaching chart of Academic year of the University]*.

4.5 The assessment methods are shown to measure the achievement of the expected learning outcomes of the programme and its courses.

To measure the percentage of students achieving the ELOs, the Performance Indicators (PIs) are used at the end of every semester. The AP has 9 ELOs, which are then cascaded into 29 PIs. At the beginning of each academic year, the Department assigns lecturers to carry out student assessment and collect data to measure the achievement of each PI in a master plan. *[Exh. 4.18. The plan of PIs assessment of the Financial Accounting Department]*.

At the end of each academic year, lecturers collect the assessment results according to the plan and calculate the percentage of students meeting the PIs' target. Meeting the requirement of a PI means that students get at least 60% of the maximum score of the question. ELOs with low performance score will be analyzed for improvement of teaching and learning.

For example, the course Preparing Accounting Book in Excel is designed to support the achievement of the two PIs: ELO2-PI2.2 and ELO3-PI3.1 and the results are shown in the table. 4.2.

Table 4.2: Examples of PI Results – Academic year of 2021/2022

PI	Course	Target	Result	Conclusion
ELO2-PI2.2	Preparing Accounting Book in Excel	60% students achieve at least 60% of the maximum score of the question.	81% (186/230 students) achieved at least 60% of the maximum score of the question.	The target was met
ELO3-PI3.1		70% students achieve at least 70% of the maximum score of the question.	97% (223/230 students) achieved at least 70% of the maximum score of the question. The target was met.	The target was met.

[Exh. 4.19. The result of PIs assessment of the Financial Accounting Department – 2021/2022].

4.6 Feedback of student assessment is shown to be provided in a timely manner.

With theoretical courses, lecturers give feedback during the teaching and learning process. Currently, the UTEX and FHQX websites effectively support teachers in giving timely feedback to students. *[Exh. 4.20. Images of a quiz on UTEX].*

For internship reports or graduation theses, lecturers provide comments, evaluations and guidance for improvement to students during their writing process. *[Exh. 4.21. A draft and an edited version of an internship report].*

The HCMUTE’s digital teaching-learning policy defines that e-learning implementation at level 2 and level 3 require a survey at the end of each chapter, organized on UTEX/FHQX. In the survey, students evaluate the teaching method in the chapter, pick out points that are most difficult to understand so that the lecturer can explain again. *[Exh. 4.22. Images of level 2 and level 3 courses on UTEX].*

While taking up only a small percentage of the overall grade, some courses have short quizzes/tests at the end of each lesson/chapter to help teachers and students know which level of CLOs students have achieved. After each quiz/test, scores/feedback are provided to help students adjust themselves. With written tests, students receive feedback after 1 to 2 weeks at the latest, either provided by lecturers or automatically calculated on UTEX/FHQX systems. With presentation/debate, feedback is immediately given to students so that other groups do not make the same mistakes.

In addition, teaching assistants are available to ensure timely feedback to students in large classes. *[Exh. 4.23. Contract of teaching assistant].*

With final exams, answers are published to students within 3 days after the exam on the website of the Faculty. Lecturers have 1 week to mark and announce final exam scores. With internship report, there is an internship diary recording the implementation progress with a clear timeline, in which feedback of lecturers is recorded systematically. *[Exh. 4.24. Internship diary, graduation thesis rubrics of reviewer].*

4.7 The student assessment and its processes are shown to be continuously reviewed and improved to ensure their relevance to the needs of industry and alignment to the expected learning outcomes.

Student assessment has been reviewed and updated to be more suitable with the current situation of training. After each semester, each lecturer completes an E-portfolio (the teaching profile), which contains suggestions to improve student assessment. Lecturers fill in this file to comment on the assessment methods. After that, lecturers who teach the same course will join a meeting with Head of Financial Accounting Department to agree on adjustments. The adjustments will be shown on the course syllabus.

Recently, online classes on UTEX and FHQX have been created and managed by the Software Technology Center. HCMUTE's latest Academic Regulation allows lecturers to use up to 30% of the total teaching time conducted online. Online assessments should contribute no more than 50% of the course's final score. With the online assessment of graduation theses, the council's established decision must be made, and all procedures must be completed in the same way as in-person defense. The online assessment must be recorded, and when it is their turn, the presenter must turn on their camera.

To ensure the updated assessment is correctly applied, all lecturers need to participate in pedagogical classes, for example, pedagogical classes for college and university lecturers, and pedagogical classes for senior lecturers. These courses provide lecturers with information concerning methods and formats of assessment suitable for each level of knowledge and skill acquisition according to Bloom's Taxonomy. When implementing plans to assess the achievement of PIs, the Accounting Department conducts the training modules for lecturers to be able to deploy. *[Exh. 4.25. Meeting report about implement PIs of Financial Accounting Department]*.

Besides, assessment methods have been improved over time to become more and more relevant to measuring the achievement of ELOs. For instance, the final exam format of the subject Business Analysis in previous semesters was in multiple choice format. However, since the 2nd semester of the academic year 2020-2021, it has been changed to group project by applying the Project-based learning (PBL) teaching method

Rubrics are also adjusted more and more detailed for each item, each score level. For presentations or debates, students participate in peer grading. For example, in the Fundamental Management course, when a group debates in class, the teacher's assessment score accounts for 70%, and the other groups' scores account for 30%. Peer grading helps students follow the debate, learn from one another, and form assessments more objectively. *[Exh. 4.26. Rubric to grade for peer assessment]*.

To become more relevant to the needs of industry, enterprises are invited to participate in student assessment: in the "Accounting Software" course, enterprises participate in teaching from 1 to 3 sessions and give certificates if students pass (certificate classification is based on the student's learning result). Business representatives are invited to join in the grading committee during graduation thesis defense sessions as well.

5. Academic Staff

5.1 The programme to show that academic staff planning (including succession, promotion, re-deployment, termination, and retirement plans) is carried out to ensure that the quality and quantity of the academic staff fulfil the needs for education, research, and service.

To become a leading training, applied research center in Vietnam, and on a par with prestigious universities in the world, as stated in the vision and mission, HCMUTE has set out a medium-

term strategy, which leads to strategic objectives, proposed solutions, and developed implementation strategies for 2017-2022, Vision 2030 version 3/2020.

Based on the aforementioned medium-term strategy, FE has also developed a strategic development plan which sets out specific plans for: training, quality assurance, organizational structure and human resource development, scientific research and technology development, cooperation, international cooperation, business relations, and community service for the period 2020-2025 with a vision of 2030. *[Exh. 5.1. FE's strategic plan for manpower development, phase 2020-2025, vision 2030].*

Two of the five important goals of FE strategic planning are:

- Increasing the teaching staff to meet the faculty's needs for development, with a focus on recruiting lecturers with doctoral degrees and fluency in direct English communication.
- Promoting scientific research along with the improvement of the quantity, quality of scientific research projects conducted at all levels, and publishing articles in international scientific journals.

To achieve the objectives of human resources, the principles that FE adheres strictly to plans for human resource development are:

- Giving priority to employing professors with doctorates and strong English language abilities.
- Planning and fostering leadership positions in departments and faculties
- Developing the succession of lecturers with the teaching assistant mechanism by recruiting top-notch postgraduates
- Training professional skills for lecturers and administrative skills for Faculty leaders and secretaries.
- Motivating professors to develop their education and English communication abilities.

In order to improve the quality of training, scientific research and meet societal requirements, those recruited lecturers with a master's degree must commit themselves to have a doctorate in 6 years working at the HCMUTE. To attract applicants of PhD level, HCMUTE values its own reward for new lecturers holding this degree. More specifically, the University has a policy that rewards new lecturers with 20 million VND for PhD degree they hold or those who get theirs while working there. This award will grow by 150 percent if they graduate ahead of schedule. Compared to male employees, female employees will receive a bonus that is 20% higher. *[Exh. 5.2. Policies to increase the lecturer's qualifications].*

Based on the results of the implementation of the HR planning in the previous period, the training plan (number of students, majors, levels of study) and the strategy to strengthen scientific research, the Faculty and Departments plan the number of lecturers for the period 2020-2025, taking into account the number of retired lecturers and areas of expertise. Those numbers are shown in the following table 5.1.

Table 5.1: Manpower Plan

Category	Baseline 2020	Target					Total 2025
		2021	2022	2023	2024	2025	
Academic Qualification							
Professors /Associate Professors	1	1	1	1	3	5	5
Main Lecturers	3	5	8	10	12	14	14
Lectures	38	40	43	47	49	51	51

Visiting Professors/Lecturers	10	12	16	17	19	21	21
		58	68	75	83	91	91
Education Qualification							
Doctor	15	17	21	24	27	30	30
Master	23	29	31	34	37	40	40
Recruitment		8	6	6	6	6	6
Retirement		0	0	0	0	0	0

FE now has 48 academic staff, including 1 Assoc. Prof, 18 doctorates, and 29 master's degrees. Additionally, 11 PhD students, both domestically and internationally, are prepared to finish their degrees. There are 15 lecturers including 7 PhD holders and 8 masters in The Financial Accounting Department currently.

To ensure the stability, succession plan, and development of the staff, and improve the quality and efficiency of the faculty's operations, the faculty plans to appoint personnel to key positions in the faculty. FE has the following structure of lecturers by age: under-30-year-old group: 11.4%; 30-39-year-old group: 50%; 40-50-year-old group: 29.5%, over-50-year-old group: 9.1%. FE owns a young but experienced lecture team in teaching and scientific research. They have professional capacity, good pedagogical ability, dynamism and dedication to the profession. Moreover, they are the core team for FE's developing and improving the training quality process. For each course, FE always organizes two or more lecturers in order to prepare for pregnancy, sick leave, and other unforeseen circumstances. There are always seasoned elders in each subject area to guide and assist the new generation of lecturers whenever there are retired professors.

According to the Labor Code 2019, the retirement age of employees, including lecturers, stipulates males retire at 62 years old in 2028, females retire at 60 years old in 2035 according to the schedule of 3 months increase per year for men and 4 months for women from 2021. [\[Exh. 5.3. Labor Code No: 45/2019/QH14\]](#). However, based on state regulations' encouragement, HCMUTE welcomes lecturers with PhD/Associate Professor/Professorships to continue to extend their working time for another 5 to 7 years from the time they reach retirement age if they have enough health and willingness.

FE recognizes the importance of IT competence of its academic staff, but it might be challenging to recruit a lecturer who is proficient in both IT and economics. In order for the faculty to be both professional and proficient in the application of information technology software in their subjects, FE has boldly sent lecturers who have strengths in technology to study to improve their expertise.

The Financial Accounting Department always creates supportive conditions to encourage lecturers to improve their knowledge. In order to diversify the team and contribute to the exchange of knowledge and experience, FE invites visiting lecturers from prestigious domestic and foreign universities, entrepreneurs, and people holding important positions in large enterprises in the region. The lecturers in charge of teaching accounting majors are all capable and well qualified, so they can successfully complete their tasks, as is shown in Table 5.2.

Table 5.2: Number of academic staff and their FTEs (Reference date of 1 June 2022)

Category	Male	Female	Total	Percentage of PhDs
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			Headcounts	FTEs^(*)	
Associate professor	1	0	1	1*1=1	100
Full-time lecturers in Financial Accounting Department	6	9	15	15*1=15	38.5
Full-time lecturers in FE	6	13	19	19*0.33 = 6.27	47.4
Full-time lecturers in other faculties (Applied Sciences, IT, Foreign Languages)	11	8	19	19*0.25= 4.75	75
Visiting professors/lecturers	7	7	14	14*0.25= 3.50	0
Total	31	37	68	30.5	

(*) FTE stands for Full-Time Equivalent. This is a unit to calculate the investment of time. 1 FTE equals about 10-12 teaching and consulting hours per week (full-time employment). A staff member with a weekly appointment of 5-6 teaching and consulting hours per week is 0.5 FTE. Financial Accounting Department strictly adheres to the lecturer/student ratio of no more than 1:25 according to the regulations of the Ministry of Education and Training for the economic and management/business major. The detailed FTE ratio of teaching staff to students is presented in Table 5.3.

Table 5.3: Staff-to-student ratio

Academic year	Total FTEs of academic staff	Total FTEs of students	Staff-to-student ratio
2020-2021	30.50	345	1/11.31
2019-2020	27.87	317	1/11.34
2018-2019	26.54	302	1/11.38
2017-2018	25.54	289	1/11.32
2016-2017	21.54	309	1/14.35

5.2 The programme to show that staff workload is measured and monitored to improve the quality of education, research, and service

To serve as foundation for the annual evaluation and ranking of lecturers, as well as to provide lecturers with a foundation upon which to develop teaching, scientific research, and study plans, HCMUTE has issued regulations on the working time of lecturers.

All FE lecturers, from trainee to full-time, must comply with HCMUTE's regulations on the rights and obligations of lecturers. The total working time of lecturers in a school year is 1760 hours (44 weeks x 40 hours/week), which will be divided into 3 areas: teaching, scientific research, and professional activities and other duties. *[Exh. 5.4. Regulations of working polices for academic staff]*.

Table 5.4: Standard hours per year for academic staff

No.	Title	Standard hours for academic staff	Total
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		Teaching	Research	Other obligation	
1	Senior lecturers, Professors	270	240	20	530
2	Lecturers, Assoc. Professors	270	210	30	510
3	Lecturers, PhD	270	195	60	525
4	Senior lecturers, Master	270	189	70	529
5	Lecturers, Master	270	177	80	527
6	Unofficial lecturers	270	75	180	525
7	Physical lecturers	270	-	260	530
8	Probationary lecturers	135	-	400	535

To successfully complete the teaching task, the lecturers need to:

- Develop lesson plans, course outlines, lectures, and design learning materials.
- Teach, tutor, guide students' study and research skills
- Guide graduation thesis, Master's thesis (for lecturers with doctorate degrees, professor and associate professor titles)
- Evaluate students' learning outcomes.
- Do class observation, participate in improving content, teaching methods, and scientific research.

To be able to successfully complete scientific research tasks, lecturers need to choose and implement one/several activities listed below:

- Presiding over/Participating in the implementation of scientific research programs, projects, and topics.
- Publishing research results in domestic and foreign scientific journals according to regulations.
- Organizing and participating in scientific conferences of the Faculty and department.
- Guiding students and master students to conduct scientific research.

To successfully complete support activities, lecturers need to:

- Participate in career guidance, enrollment mission, invigilating...
- Participate in work concurrently such as: academic advisor, consultant, in-charge of practice room, party and union work...

The Head of Department holds a meeting to assign workload before the start of a new semester. Based on HCMUTE's regulations, the department's goals, the number of registered students, the capacity and position of the lecturers, and expectations of the lecturers, corresponding workloads will be assigned. At this meeting, each lecturer will choose a working mode suitable to each person's conditions and capacity. Lecturers can choose among the three working modes: standard mode, 25% teaching mode, and 25% scientific research mode. Standard hours per year for academic staff according to each working mode are detailed in Table 5.5.

Table 5.5: Standard hours per year for academic staff according to each working mode

Title	STANDARD MODE		25% TEACHING MODE		25% SCIENTIFIC RESEARCH MODE	
	Standard hours for academic staff					
	Teaching	Research	Teaching	Research	Teaching	Research
Senior lecturers, Professors	270	240	68	442	450	60

Lecturers, Assoc. Professors	270	210	68	412	427	53
Lecturers, PhD	270	195	68	397	416	49
Senior lecturers, Master	270	189	68	391	412	47
Lecturers, Master	270	177	68	379	403	44

[Exh. 5.4. Regulations of working polices for academic staff].

At the end of the academic year, FE summarizes the lecturer's teaching hours (not converted) and sends them to the Academic Affairs Office, Non-Official Academic Affairs Office, and Faculty for High Quality Training. Training management units are responsible for converting standard teaching hours and sending them to the Science Technology and International Affairs Office to determine the number of hours exceeding (or missing) the norm.

The STIAO summarizes the scientific research hours of the lecturers during the school year, sends it to FE for inspection and confirmation, and sends it to the General Administration and Personnel Affairs Office to monitor the performance of science research tasks of lecturers during the year.

The number of hours participating in the other obligations of the lecturers during the year is synthesized by the Deans of Faculty and Departments, considering the completion level to serve as a basis for evaluation, classification, emulation review, and year-end commendation.

HCMUTE manages the workload of lecturers through the KPIs system [<http://kpis.hcmute.edu.vn/>]. The KPIs software compiles the number of teaching, scientific research and service hours.

With the workload of teaching, scientific research, and service according to the regulations of the University as described above, lecturers are satisfied and happy with the working environment at the Faculty. This is reflected in the feedback of the lecturers on the activities of the Faculty. Every year, the Quality Assurance Office prepares a questionnaire and conducts a survey of the staff on their level of satisfaction with the working environment. Results show that the level of satisfaction with regimes, policies, and working processes has always been high (> 80%) over many years. *[Exh. 5.5. Reports of officers' opinion survey results on the working environment over the years].*

5.3 The programme to show that the competences of the academic staff are determined, evaluated, and communicated.

Lecturers at HCMUTE must be capable of carrying out the following duties:

- Designing and delivering cohesive learning curriculums.
- Selecting and applying appropriate teaching methods to each learner.
- Adapting and being sensitive to technology, using modern teaching means
- Monitoring and evaluating the teaching quality of their courses.
- Conducting scientific research and providing research results to relevant parties

Candidates when applying for the position of lecturer at FE must fully meet the requirements set out in the recruitment announcement, such as graduating from a University with a good degree or higher, having a pedagogical certificate, an advanced information technology certificate, and an English certificate equivalent to IELTS 6.0 or more. *[Exh. 5.6. Recruitment notice and regulations].* To demonstrate their pedagogical ability, candidates must conduct a trial lecture for 1 teaching period and answer professional questions in front of the Faculty's

recruitment committee. The ability to communicate in English is also confirmed through face-to-face interviews in English with the principal and heads of relevant departments.

After being recruited, during the probationary period, lecturers must perform tasks such as: preparing lectures and related documents to prepare for teaching as assigned by the Dean/Head of Department; Attending classes of instructor(s) or other colleagues to gain experience; Apprenticeship to teach, improve professional qualifications, and perform other jobs (administrative, clerical...) assigned by the Course Coordinator. At the end of the probationary period, a Faculty-level council is established to consider the completion of the Faculty-level probationary period and to assess the professional and pedagogical competences of the trainee lecturers.

Most of FE's lecturers have professional degrees from masters or higher with all the above requirements and regularly participate in training courses. Every year, HCMUTE's KPI system is applied to evaluate the performance of lecturers in 3 fields: teaching, scientific research, and service activities. Periodically, HCMUTE organizes the assessment of foreign language competence for lecturers.

The General Administration and Personnel Affairs Office (GAPAO) synthesizes information from other departments and considers the level of work completion according to the regulations of the lecturers to serve as a basis for evaluation, classification, emulation, and commendation at the end of the year.

In addition, the capacity of the lecturer is also assessed at the end of each course by the students in classes that the lecturer is in charge of, the lecturers teaching the same subject throughout the sessions, and by the head of the department. Based on those comments, the lecturers self-adjust the content and methods for the next semester on the E-Portfolio.

5.4 The programme to show that the duties allocated to the academic staff are appropriate to qualifications, experience, and aptitude.

The most outstanding members are assigned to hold current Faculty management positions, specifically. *[Exh 5.7 Qualifications of FE's academic staff]*

- The Dean has a doctorate degree and has many years of experience, has worked as a chief accountant at enterprises, has held many management positions in enterprises as well as at the Faculty
- The Vice Dean in charge of training has a doctorate degree in economics, has many outstanding achievements in scientific research, with many articles in prestigious domestic and foreign journals, especially in international journals ranked Q1.
- The Head of the Financial Accounting Department is a person with good qualifications with many years of specialized teaching and working at enterprises. Taking the position of department manager, she has received the trust of the staff.

The Financial Accounting Department stipulates that each subject must have at least 2 lecturers, and each lecturer must teach at least 2 subjects.

The department also selects lecturers with a lot of practical experience and high professional skills to teach practical subjects such as Accounting Software, Business Accounting, Auditing, Tax policy, Commercial Banking Transactions and Stock Market. The Faculty has received enthusiastic support from lecturers who have worked at enterprises for many years and have close relationships with enterprises. Thanks to these relationships, every year FE sends many

students to practice, as well as organizes tours of those enterprises. Most of the scholarships that the Faculty receives also come from this source.

Based on each lecturer's capacity for research, FE divides the workload research. The 25% teaching mode option is appropriate for lecturers with strong scientific research skills, while the 25% scientific research mode is appropriate for those who prefer to spend more time teaching. This increases the efficiency of scientific research.

FE selects and assigns lecturers owning outstanding advantages in specific fields so that they can support faculty activities. For example, activities that require frequent communication with students are assigned to dynamic and enthusiastic young lecturers to easily connect with students and avoid the generation gap. Young, technology-savvy lecturers are selected for tasks such as managing the Faculty's website, writing PR articles for the Faculty, answering online questions, and managing the Business Intelligence department. The lecturer teaching entrepreneurship skills is assigned to be in charge of the startup club, the logistics lecturer is in charge of the logistics club, and the lecturer with good English proficiency is in charge of the English club. Participating in admission consultations are experienced lecturers who are knowledgeable about the training programme.

5.5 The programme to show that promotions of the academic staff are based on a merit system which accounts for teaching, research, and service.

Concerning promotions, all academic staff at HCMUTE are aware of the University's promotion policies, which are explicitly defined and conveyed to them. Academic and management promotions are the two types available.

Academic advancement is for lecturers' ranks and academic titles according to MoET and HCMUTE policies as well as Vietnamese Laws of Higher Education: lecturers who seek to progress between sub-levels within each rank, or progress from one rank to the other must meet MoET's requirements for expertise, teaching, and English proficiency.

Each academic rank (Level III, II, I in succession) has a certain number of sub-levels. For example, in Level III lecturer rank, there are 9 sub-levels. Lecturers will progress to a higher sub-level in each rank and receive a pay boost every three years, provided that they successfully complete their annual tasks. If their performance is excellent, they can be promoted to a higher sub-level within their academic rank every 2 year. As of September 2021, all FE lecturers have been promoted to a higher sub-level in their academic ranks and received regular pay raises in the last five years, and 5 lecturers, who achieved the "Emulative Soldier" title or certificate of merit awarded by the President of the University, have also been promoted to a higher sub-level earlier than 3 years and received early pay raises thanks to their outstanding and competitive achievements all in teaching, scientific research, and service. *[Exh. 5.8. FE's lecturers promoted to sub-higher levels, higher levels and getting early pay raises].*

To progress forward between titles, in order to become a distinguished lecturer (level I), one must have held one's "senior lecturer (level II)" title for at least 6 years, have acted as the principal author for at least 2 textbooks and have published at least 6 scientific articles.

In terms of academic titles, the progression from PhD to associate professor, and finally full professor is regulated by MOET and the decision from HCMUTE. For example, to be promoted to associate professor, one must have held one's PhD title for at least 3 years, have published at least 3 scientific articles, have acted as principal investigator for at least 3 science-technology projects,... (Refer to *[Exh. 5.4. Regulations of working polices for academic staff]*).

If lecturers hold management positions, they must also have relevant qualifications and experience. For example, a doctorate is required for the position of Faculty dean.

5.6 The programme to show that the rights and privileges, benefits, roles and relationships, and accountability of the academic staff, taking into account professional ethics and their academic freedom, are well defined and understood.

All academic staff must follow the Vietnamese Education Law, the Cadres and Civil Servants Law, as well as the University's laws and labor contracts.

HCMUTE provides detailed job descriptions and labor contracts in order to guarantee that all academic staff members are aware of their responsibilities. They are also aware of their superiors' and peers' relationships. Lecturers, in instance, are directly managed by their department chair. As their period of integration within the Faculty, successful applicants begin working in FE for one year as probationary lecturers. The Faculty's management board appoints experienced, highly qualified lecturers as instructors and supervisors throughout this period to aid them in teaching, research, and support services. Supervisors then evaluate performance at the end of this period, and the Dean's recommendation to the University for the formal contract is based on that review. Probationers must pass the promotion test to become official lecturers, which is based on the University's general standards as well as FE's specific knowledge requirements such as: pedagogy certifications, English, IT, and the capacity to teach in courses.

[Exh. 5.9. Probation activity].

Lecturers can also observe classes and participate in academic activities with their department's peers. Lecturers are in charge of carrying out instructional responsibilities assigned by their departments and Faculty. *[Exh. 5.10. Standard of academic staff in Lecturer's handbook]*, and are free to choose appropriate teaching and assessment techniques for each course as long as they are consistent with ELOs and are authorized by department chairs.

In terms of research responsibilities, academic staff can choose research groups, themes, and research areas that are in line with the University's and Faculty's vision and mission. They must also be accountable for ethical considerations as defined by the Intellectual Property Law.

All privileges and obligations of lecturers are clearly mentioned in the Regulation of Organization and Operation of the University. *[Exh. 5.11. HCMUTE's Regulation of Organization and Operation]*.

5.7 The programme to show that the training and developmental needs of the academic staff are systematically identified, and that appropriate training and development activities are implemented to fulfill the identified needs.

There is a mechanism in place at HCMUTE to help academic personnel build strategic and technical skills. The General Administration and Personnel Affairs Office (GAPAO) is in charge of academic staff training and development. The determination of training needs comes from both ends: from lecturers (bottom-up) and University (top-down).

Top-down from the University at the beginning of each academic year, in order to implement strategic plans and quality goals as expressed by the academic year's theme, the GAPAO requires that the Faculty plans and encourages lecturers' attendance in training courses.

Bottom-up from lecturers, they are invited to propose courses they wish to attend in order to enhance professional and pedagogical qualifications – as long as these courses conform to the academic year's theme. For example, if the theme concerns International Integration, lecturers are welcome to propose courses having to do with foreign language proficiency, improving

teaching and evaluating methods, project-based curriculum,... or even courses concerning artificial intelligence. Lecturers are asked to submit written proposals for Dean’s and Head of Department’s approval, and upon careful consideration, FE’s Dean and Heads of Department offers permission or makes adjustments based on official strategic development plans. Lecturers are responsible for sending in their training and development reports upon the completion of each course.

Whether bottom-up or top-down, training and development proposals are always taken seriously since they are based on the University’s plan as well as factual needs of academic staff.

Specific examples of training and development courses are as followed:

Table 5.6: Training and development courses for lecturers of the Faculty (2017-2021)

Courses’ name	Detail/Purpose
Long-term training	
PhD programs in Vietnam or overseas	Supported in part by the University or through the acquisition of scholarships, PhD programs provide lecturers with the most actual, up-to-date theory and applied knowledge world-wide.
Short-term training	
BUILD-IT (Building University-Industry Learning and Development through Innovation and Technology)	Build strategic leadership skills to improve program and instructional quality, and sustain lasting partnerships.
VULII (Vocational University Leadership Innovation Institute)	Provide educational capacity-building and training workshops.
Scientific seminars and conferences	Provide lecturers with a chance to network, exchange expertise between coworkers from different disciplines.
English proficiency improvement courses in Vietnamese training centers or overseas	Provide lecturers with a chance to practice English in order to enrich and enhance teaching and research capabilities.
Outcomes-Based Education	Set clear standards for observable, measurable outcomes.

[Exh. 5.12. Lecturers’ participation certificates]

The University establishes a budget for academic staff training and development every year. This includes reimbursements for the cost of tuition for PhD studies in Vietnam, as well as support for lecturers’ registration fees, travel costs, and lodging expenditures to attend national and international seminars and conferences. According to statistics regarding financial needs for training activities up to 2020 and 2030 as stated in the development strategy for the time periods 2011-2015 and 2017-2022, the proposed budget is 26.2 billion VND: 17 billion VND for doctoral degrees, 1.7 billion VND for Master’s degrees, 5 billion VND for English skills, and 2.5 billion VND for short-term training.

It is noted that the Faculty and GAPAO always review training outcomes in line with the University’s goals and HR development plan. The University’s vision, purpose, and worldwide integration are always oriented and modified in training and development operations.

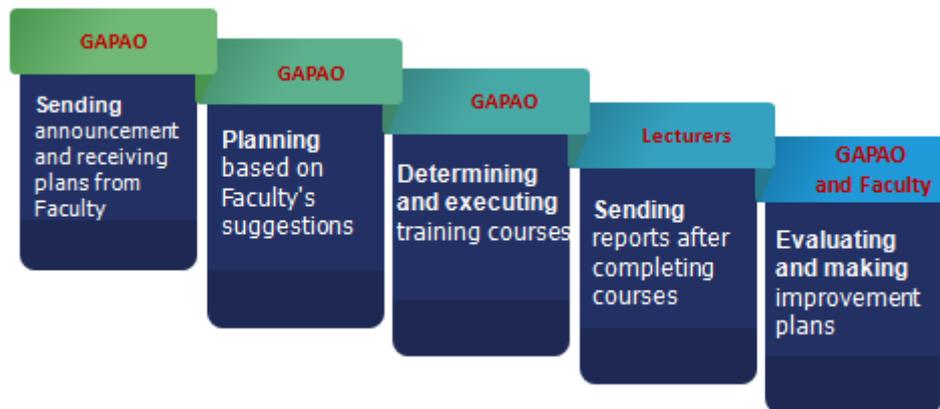


Figure 5.1: Academic staff training and development process

5.8 The programme to show that performance management, including reward and recognition, is implemented to assess academic staff teaching and research quality.

Since 2016, performance management has been implemented with the help of “KPIs” [<http://kpis.hcmute.edu.vn>], an indicator-oriented assessment system applicable to all individuals and units. Prior to this, with the former assessment system lecturers had no detailed information on goals or plans, and superiors did not assign specific targets. This resulted in a lack of fairness as well as lack of sense of intrinsic dedication. This currently-in-use KPIs assessment system requires that lecturers submit plans and schedules, pick the working mode at the start of each semester, and do self-evaluation by the end. The Dean and Heads of Department will evaluate based on evidence and mutual consensus of both parties.

Specific to the level of lecturers’ degrees, HCMUTE has defined minimal workload requirements for lecturers in teaching, research and services. For example, a lecturer with a PhD degree is required to work a sum of 900 hours per year, in which are allotted time for research, service, lecture preparation, exam marking, and 270 hours for class sessions. This is one of the most important criteria for evaluating academic staff performance. (Refer to [[Exh. 5.4. Regulations of working polices for academic staff](#)]).

The yearly KPIs results are used to determine academic staff bonus salaries, which range from A to F. They are also applied to reward lecturers with titles such as Productive Laborer, Emulative Soldier, or recognition from the Ministry/Prime Minister, as well as early pay increases. HCMUTE also uses other policies to reward and appreciate academic staff, such as: rewards for “Employee of the Year”; rewards for lecturers with SCI articles; lecturers who successfully complete a PhD program; lecturers who get good results in English examinations, or those who effectively use digital teaching methods. Many members of FE’s academic staff have been honored with titles such as “Employee of the Year” and other awards.

6. Student Support Services

6.1 The student intake policy, admission criteria, and admission procedures to the programme are shown to be clearly defined, communicated, published, and up-to-date.

Student Intake policy

At HCMUTE, we have policies that encourage talented students to join in the university.

The enrolment procedure at FE is associated with MoET's policies. The National Entrance Exam is organized annually in many groups such as group A (Maths-Physics-Chemistry), A1 (Maths-Physics-English), D (Maths-Literature-English) or Maths-English-Natural Sciences (Physics-Chemistry-Biology). Students are then selected based on HCMUTE's enrolment quotas. Since 2016, HCMUTE has used 4 admission schemes as follow:

- Scheme 1: considering high school transcripts. Admission is based on the average score of 5 semesters (except for the 2nd semester of grade 12) of each subject in a combination of 7.0 or more (with 3 subjects) to study at high quality or mass.
- Scheme 2: selecting candidates based on results of the high school graduation exam in 2022 according to the combination of subjects for each discipline. Time to receive dossiers and announce results depends on regulations of the Ministry of Education and Training.
- Scheme 3: selecting candidates based on results of the competency assessment exam of the Vietnam National University, Ho Chi Minh City. For this scheme, admission conditions require that candidates' score of the National University Ho Chi Minh City Competency Assessment Test in 2022 must exceed 700 points.
- Scheme 4: direct admission. According to HCMUTE's regulations, student admission priority is given to candidates with 1st, 2nd, 3rd prizes at provincial level, consolation prizes at national level or 4 prizes in national science and technology competitions; excellent students in specialized schools – Top 200; students achieving high IELTS/SAT scores; and students from affiliated high schools recommended by the principal. *[Exh. 6.1. The policy with selected criteria of recruit students with high English proficiency].*

Admission criteria:

High school students are able to register with different groups such as A00 (Mathematics, Physics, Chemistry), A01 (Mathematics, Physics, English), D01 (Mathematics, Literature, English) and D90 (Mathematics, Literature, Natural science). Currently, the programme accepts two options in recruiting high school students, one is based on Grade Point Average (GPA) and another is based on high school profile.

Option 1: This option accepts GPA of the national high school graduation examination. Accepted students must satisfy GPA standards in regulations of the programme in recruiting. In addition to that, the number of accepted students based on GPA will be changed and issued yearly.

Option 2: This option is based on the student's high school profile. The total scores of three subjects in each group A00, A01, D01 or D90 is the most important criterion in recruiting for high school students for this option.

Option 3: HCMUTE spends 20% of its target on English and English Pedagogy for direct admission of candidates with an international IELTS score or equivalent exceeding 6.5. HCMUTE uses a maximum of 10% of its quota to directly consider two types of subjects: (1) Considering high school transcripts: candidates taking specialized classes (Mathematics, Physics, Chemistry, English, Biology) of their high school; national or provincial/city experts with the average score of each subject being 8.0 or higher. (2) Candidates who graduated from high school in 2016 with excellent grade or higher (points in 4 subjects ought to exceed 32 points, with no subject below 7). HCMUTE spends 20% of the target of technical disciplines taught in English to directly consider candidates who have an international IELTS score of 5.5

or higher and have a high school transcript with an average score of the 3-subject combination of 7.0 or higher (the main subject being multiplied by 2). *[Exh. 6.2. Admission policy]*.

From 2014, we have attracted excellent high school students to our programme by providing admission scholarships for two candidates with the highest scores. Furthermore, we encourage students of specialized high schools, students who have won National or Provincial prizes to be admitted to HCMUTE by giving them priority in admission, and 100% tuition fee waiver for the first semester and subsequent semesters if they could maintain good academic results. Besides that, we add more priority points to encourage ethnic minorities, encourage students from disadvantaged regions and children of families of war invalids/martyrs according to MoET regulations.

Students who are orphans of both parents or orphans of only one parent but the other is unable to work can apply for student loans to study at HCMUTE. Loans to students are made in the form of loans through family. The household's representative is the person who directly borrows the loan and is responsible for repaying the bank's debt according to social policies. In case a student is orphaned by both parents or only father or mother, but the other is unable to work, they can directly borrow money from the bank. *[Exh. 6.3. HCMUTE's rewarding policy for new intake students]*.

Admission criteria and policies are clearly communicated to students and parents through websites, Facebook, manuals of the Ministry of Education and Training, newspapers, and enrollment leaflets sent to high schools. Besides that, there are several related activities:

- There are many activities to help high school students get more information by using online and offline channels as follows: recruitment consulting at local high schools; enrollment consulting cafe; online consultation of the Faculty Board and overnight consultation of the Rector. Midnight talk through UTE-TV is also a communication channel *[<http://utetv.hcmute.edu.vn/>]*. *[Exh. 6.4. Consulting activities using many channels to support high school students]*.
- The Deans of various Faculties participate in the Admission Day of the Ministry of Education and Training (MoET) in collaboration with newspapers (Youth, Education Era...). The president of HCMUTE gives interviews in newspapers to publish information about annual enrollment: targets of training disciplines, enrollment methods, tuition fees, scholarships, and supports of the University such as dormitories. *[Exh. 6.5. Consulting activities by the Deans]*.
- HCMUTE periodically organizes "Open day" and provide career counseling within the university's school campus, popularizing career prospects of young people (more than 5,000 students from high schools attend every year). *[Exh. 6.6. Open day activities]*.
- HCMUTE also has a Science and Technology Club in collaboration with high schools to stimulate passion, orient students, and create a source for enrollment. *[Exh. 6.7. Science and Technology Club activities]*

We conducted surveys for new students to see how well they know about HCMUTE. Mostly through the press, Facebook, ... of the University and through the introduction of alumni who have studied and succeeded at HCMUTE. Thereby, HCMUTE strengthens the enrollment counseling programme to better promote to high school students. Furthermore, the school also analyzes enrollment data by majors, regions and scores to promote to potential areas using its Big data center *[<http://tuyensinhdss.hcmute.edu.vn/>]*. Since the 2018 enrollment season, the

Software Technology Center has built and put into operation data analysis softwares for enrollment consulting. Deans of faculties are provided with an account and password to keep track of these data. *[Exh. 6.8. Big data center]*.

Table 6.1: Intake of first-year students

Academic year	Applicants	
	No. Offered	No. Admitted/Enrolled
2016-2017	45	45/47
2017-2018	69	69/72
2018-2019	69	69/69
2019-2020	110	110/110
2020-2021	116	116/116
2021-2022	111	111/111

Table 6.2: Total Number of Students (last five academic years)

Academic year	Students					Total
	1 st Year	2 nd Year	3 rd Year	4 th Year	>4 th Year	
2016-2017	45	95	50	88	31	309
2017-2018	69	44	95	50	31	289
2018-2019	68	65	42	95	32	302
2019-2020	110	68	65	42	32	317
2020-2021	116	106	64	57	2	345
2021-2022	111	115	106	64	-	396

6.2 Both short-term and long-term planning of academic and non-academic support services are shown to be carried out to ensure sufficiency and quality of support services for teaching, research, and community service.

The university develops a medium-term strategic plan every 5 years (2011-2015, vision 2020; 2017-2022, vision 2030). In addition to this, the Faculty also has a plan according to the Rector’s tenure 2013-2018, 2020-2025, that sticks to specific plans and targets set by the University including the human resource development plan with foundational principles.

For instance, we increase the overall number of support staff, improve the foreign language skills of officials and employees, improve management efficiency and work quality according to advanced management systems, review and adjust details of functions, tasks and the work processes of all units in school to ensure the effective coordination of all activities in the University. *[Exh. 6.9. Training and development plan for academic and support staff]*. Besides that, the Faculty also develops its mid-term strategic plan with detailed objectives for personnel development. Based on the recruitment plan, FE will increase the number of personnel from 50 lecturers in 2021 to 91 lecturers in 2025. *[Exh. 6.10. Personel development plan]*.

Table 6.3: Number and qualifications of support staff of some offices and departments

No	Support Staff	Total	Associate professor	PhD	Master	Bachelor	College	High school
1	Quality Assurance Office	6	1	0	3	2	0	0

2	Academic Affairs Office	12	0	0	5	7	0	0
3	Finance and Planning Office	13	0	0	3	9	1	0
4	Science Technology and International Affairs Office	11	2	2	3	4	0	0
5	Enterprise Relations Office	8	0	0	3	5	0	0
6	Facility Management Office	7	0	0	3	2	1	1
7	Academic Inspectorate Office	5	0	0	3	2	0	0
8	Equipment and Maintenance Office	13	0	1	2	5	0	5
9	General Administration and Personnel Affairs Office (GAPO)	41	0	1	6	9	0	25
10	Office of Press and Media	8	0	0	3	5	0	0
11	Admissions & Student Affairs Office	12	0	1	4	6	1	0
12	Library	12	0	0	5	5	2	0
13	Health Care	2	0	0	0	0	1	1
14	Software Technology Centre	4	0	0	1	3	0	0
15	Digital Learning Center	4	0	0	3	1	0	0
16	Student Services Center	8	0	0	3	5	0	0
17	Physical Education and National Defense Center	17	1	0	9	7	0	0
18	Center For Language Learning	2	0	0	1	1	0	0
19	Innovation and Startup Center	5	0	0	4	1	0	0
20	Information and Network Center	6	0	1	0	4	1	0
Total		196	4	6	64	83	7	32

6.3 An adequate system is shown to exist for student progress, academic performance, and workload monitoring. Student progress, academic performance, and workload are shown to be systematically recorded and monitored. Feedback to students and corrective actions are made where necessary

The online system [<https://online.hcmute.edu.vn/>] allows Faculties, Departments, lecturers and students to manage progress and academic performance.

Every lecturer and student has an online system account. Lecturers can easily export student lists, import formative and summative assessment grades, and manage their own classes. Through this system, students' feedback on teaching quality also serves as indicators for lecturers to make appropriate adjustments.

As for students, they can register for courses, track timetables and exam schedules, receive announcements, know their scores, compare their current progresses and the standard progress and give their opinions about the teaching quality. Furthermore, students can register for courses, track timetables, exam schedules and other announcements of the University, and can monitor their scores, accumulated credits, and learning situation through the system's charts. Consequently, students are able to distribute their study load evenly for better achievements. *[Exh. 6.11. Students online system components].*

In the 2014-2015 academic year, AAO developed a dashboard system [\[http://dashboard.hcmute.edu.vn/\]](http://dashboard.hcmute.edu.vn/) to monitor all data relating to the student body's status and results. Thanks to this system, the FE can export data relating to students' learning progress in order to provide timely support. This data includes ranking and grade values, accumulated credits, training points and the accumulated number of days of social work (at least 4 days for the whole programme). The Faculty's Secretary and Dean also use these systems to statistically count students who have earned the required number of credits, thereby classifying them accordingly. If the results are unusual, the Advisory Team will schedule consultation in time. *[Exh. 6.12. The effectiveness of the monitoring system].*

The student progress, performance and workload are jointly monitored by the Admission and Student Affairs and the Academic Affairs Office. The website [\[www.online.hcmute.edu.vn\]](http://www.online.hcmute.edu.vn) can support teachers to retrieve lists of students and manage the classes they are in charge of, enter course details and final grades, as well as see the results of students evaluating the quality of their teaching. They can also view the average score of fellow students over the semesters by using this system. The students who are not qualified have to be suspended. The list of these students will be sent to the FE every semester to announce to the students who are nearly below the university standard average scores. Students can fill in the information of the form for this procedure. They can apply for temporary suspension/withdrawal from the university. The sample is available at website [\[http://sao.hcmute.edu.vn/\]](http://sao.hcmute.edu.vn/). Faculties also contact these students to know the root causes of these problems, and provide support for them to continue their learning progress. *[Exh. 6.13. Web based Students' performance measurements system].*

FE always ensures a suitable schedule for students. Since the establishment of FE in July 2006, the AP has been trained under the credit-based education system, which is divided equally over 8 semesters. According to MoET regulations, each student is required to complete at least 10 credits per semester for those with a weak academic performance or 15 credits for those with an average performance or higher. Apart from the above-mentioned systems, the AP curriculum is also designed and distributed evenly between semesters to avoid overloading. With this in place, not only can students learn more effectively but they'll also have time for extracurricular activities.

To ensure that new students meet the minimum English language requirements, they are required to take a screening test. If qualified, some basic English courses will be exempted, saving students time and money as well as allowing them to begin courses that directly correspond to their level. *[Exh. 6.14. Student study load and performance].*

6.4 Co-curricular activities, student competition, and other student support services are shown to be available to improve learning experience and employability

Freshmen Orientation: At HCMUTE's Faculty of Economics, first-year students are taken care of in many ways. After the student enrolls, the Faculty will hold an Entrance Ceremony to welcome all new students. The Entrance Ceremony aims to introduce to students all lecturers of the Faculty of Economics, the Dean of Faculty, student support clubs, history of the

HCMUTE. To perform this ceremony, the Faculty of Economics will organize a tour for students to visit Hung King's Temple. The visit will teach them about the origin of the nation, remember the merits of their ancestors, and promote patriotism. In addition, they will have the opportunity to interact with former students to better understand their majors, their future jobs, and the difficulties they will face during their studies. Finally, the students will receive a small gift from funds contributed by lecturers as an encouragement to help them study well.

Moreover, the HCMUTE/Faculty organizes a meeting at the beginning of the first semester to promulgate regulations, policies, medical advice, and orientation for students on learning and life issues... Besides, the Faculty of Economics's consulting board with 3 members will guide students to use the library at the beginning of the academic year. In addition to that, the university organizes foreign language improvement classes for first-year students if they aren't yet eligible to study the official program. From 2012, the "Introduction to Accounting" course was introduced into the curriculum to help students better understand possible career prospects, demands of this profession in society, job positions after graduation, career opportunities in business... so that they have goals to strive for. [*Exh. 6.15. Pre-school activities for students*].

Activities of academic advice:

Lecturers guide students on how to research, lead students to participate in creative competitions in schools and the whole country. In order to have funds to carry out these activities, lecturers instruct students to complete the procedures for applying for funding from the University. In addition, periodically (2 times a year), lecturers also take students to visit enterprises. This helps students have an insight of workplace practice and gain practical experience for future work.

Besides, students may receive academic advice via many channels. For example, students may contact their lecturers and tutors inside and outside classrooms via email, telephone and other social networks (Zalo, Facebook, etc.) for questions in relation to their learning problems. Thanks to LMS, students may give their questions and receive feedback from lecturers as soon as possible and participate in academic forums with lecturers and tutors in each course. Students also may find academic advice from periodic meetings, usually every semester, with HCMUTE's managerial and academic staff. Additionally, students who are interested in scientific research will receive guidance from lecturers and financial support from HCMUTE.

Annually, students' competitions are organized with various topics to update and deepen real-world experiences into the curriculum and to develop their intrinsic motivation to study better. For example, AP's students can participate in contests, such as: "Talent Hunt", "UTE Young Logistics", "UTEDx", "D-Race", "Book Garden", "Historical Years", "Eco-party" and "I am an excellent accountant". Especially, in 2022, the Faculty of Economics held a contest called "Designing a logo for the Faculty of Economics".

Sport and art competitions are organized annually by the Youth Union to improve the student body's well-being. [*Exh. 6.16. Academic advices for students*].

Activities of collaboration with enterprises: During semesters 7 and 8 at HCMUTE, students are taken to relevant firms and factories to visit and learn from real-life situations. Specifically, students will go to large companies specializing in accounting such as FAST and MISA to visit and learn about how companies operate. In particular, HCMUTE has established an Enterprise Relations Office, which is responsible for organizing university-enterprise networking activities, career orientation and career services. Two times a year, this Office organizes a Job

Fair, and Golden Week (a week of talent recruitment with more than 40 businesses participating in interviews at the university each time) to assist students in finding a job before and after graduation... Additionally, many experts from companies are invited to share their experience with students via a variety of workshops and seminars in relation to accounting, auditing, tax and industry 4.0. From now, career opportunities/prospects are communicated to students through enrollment counseling programs, in introductory subjects, factory visits, and graduate internships. Moreover, the Enterprise Relations Office also regularly organizes training courses on soft skills or CV writing skills. These courses aim to promote not only students' academic knowledge but also their soft skills and problem-solving capabilities. [Exh. 6.17. *Enterprise cooperating activities*].

Other student support services: There are some self-study areas for students located on the 5th floor and the Central Building's basement, as well as at the Student Service Center and the Library. Furthermore, the Student Service Center and Youth Union often support first-year students to find accommodation, give advice on accommodation, dormitory, help students find part-time jobs; organize short courses to foster soft skills for students; coordinate with offices in the HCMUTE to create a friendly, comfortable learning environment and practice life skills for students (Experiential Student Club); support facilities (free dormitory for disadvantaged students and lunch break area for students), support learning environment (Wi-Fi system covering the whole university), perform extracurricular activities and social activities (The Green Summer Campaign); research and organize student exchange with other countries such as Indonesia, India...; give advice on psychological issues (Sharing Corners; Hair services; Laundry services; Charity lunch...). [Exh. 6.18. *Additional supporting activities*]. In addition, it is possible to track accumulated points through statistical charts and receive other academic notifications...

Consulting activities: Other than FE's Dean, secretary and lecturers, employees of functional offices also provide support and consultation to students in time of need. Every semester, both the university and the faculty hold dialogue sessions with students to answer their questions and listen to their aspirations in order to innovate and improve student support services. [Exh. 6.19. *Consulting activities*].

Table 6.4: Consulting activities

Activity	Academic staff	Support staff
Teaching courses in class	X	
Composing lesson/lecture/textbook	X	
Designing programme/course syllabi	X	
Taking students for field trip/internship	X	
Researching and conducting scientific projects	X	
Writing papers	X	
Participating and organizing conferences/workshops	X	
Consulting academic issues and others for students	X	X
Organizing extracurricular activities	X	X
Introducing jobs to students and graduates	X	X
Proposing solutions of working improvements		X

6.5. The competences of the support staff rendering student services are shown to be identified for recruitment and deployment. These competences are shown to be evaluated

to ensure their continued relevance to stakeholders' needs. Roles and relationships are shown to be well-defined to ensure smooth delivery of the services.

Every year, the General Administration and Personnel Affairs Office (GAPAO) collects recruitment needs from different offices. Criteria for the selection of support staff are usually related to professional capacity, experience, foreign languages and IT. The attached information for each position such as job description (*job title, workplace, responsibilities and duties*), candidate qualifications (*qualifications, experience, skills and attitudes*), application requirements, application process and admission timeline is widely disseminated on HCMUTE website [<http://en.hcmute.edu.vn>] and published in print and online newspapers such as Labor Newspaper, Youth Newspaper, Education and Age Newspapers...

The University has an ISO procedure of Recruitment of Employees with detailed instructions from Planning; Posting recruitment notices; Receiving applications; Reviewing records; Checking professional qualifications, foreign languages, IT; Interviewing at the faculties/offices and at the Selection Council; Admission announcement; Signing the labor contract for the first time... [*Exh. 6.20. Recruitment process*].

Based on the employee's professional qualifications and work experience, Faculties/Offices' leaders arrange jobs according to the functions and duties of the Faculties/Offices and the job description of the position to be recruited. If the candidate is qualified for the offered position, she/he is then assigned a trainee instructor for 2 months. When the probationary period expires, the candidate's performance (about professional qualifications, English, and IT...) will be evaluated by the Faculties/Offices' review board. If requirements are met, the new contract will be signed. [*Exh. 6.21. Recruitment Announcement*].

In addition, regulations on promotion every 3 years (on the personnel classification scale) and salary increase are clearly defined and notified to all staff. To appoint qualified and experienced staff for the Faculty, Center, and University; GAPAO has issued "The process of appointing the heads and deputy heads of Faculties/Centers". [*Exh. 6.22. Appointment process*] and this process is implemented democratically, publicly and transparently through the following steps: Collect letters of recommendation from all employees in the whole university; Collect credit polls of key staff and officials in the university. Staff appointed to hold management/leader positions ought to possess full moral qualities and professional qualifications in accordance with standards and criteria stated in the Law on Higher Education and the Charter of the University.

About performance evaluation: At HCMUTE, staff evaluation is divided into 2 phases: monthly and annual evaluation. Every month, the head of each Office/Faculty carries out the evaluation of each support staff's performance and classifies the results into A, B, C or D grades every month. The monthly additional salary of each support staff depends on the ranking of A, B, C or D. [*Exh. 6.23. Timesheets and grading of officials*].

At the end of each school year, to evaluate the performance of support staff in a public and transparent manner, the university has applied KPIs. According to HCMUTE's regulations, KPIs will calculate the total score of employees according to the activities they have declared on the system (each completed task will receive corresponding points). Employee evaluation criteria includes 3 parts: (1) work volume and performance, (2) work quality and (3) compliance with other regulations. The annual rewards and recognition are determined by the total number

of points achieved by each employee. Therefore, the performance evaluation is objective and fair, which helps to motivate employees. This process consists of 4 steps.

Firstly, each support staff self-assesses by filling out the “Evaluation and classification” form via the KPIs system.

Secondly, their assessments are evaluated again and approved by the Dean/Vice Dean.

Thirdly, Faculties/Offices will hold a meeting to propose each individual’s emulation title based on the total score calculated according to KPIs and merit certificates from HCMUTE, Principal and Prime Minister given to each excellent support staff (if any).

Finally, the GAPAO will decide to reward that support staff with a suitable title (in accordance with the proposal of the relevant Offices/Faculties). If an employee achieves the title of “Emulative Soldier”, he/she will receive an early salary increase. The rewards and recognition of support staff are conducted carefully and fairly according to HCMUTE’s regulations. [*Exh. 6.24. Decision of the Emulation and Commendation Council*].

In addition to rewards and recognition in accordance with HCMUTE’s regulation, the Staff also receive other spontaneous rewards. For example, the principal commended “Staff of the year”; rewarding staff who successfully organize Academic Competitions like Water Puppetry 2017; the staff of the Science and Technology Department were rewarded for contributing to the achievements of the Robocon 2017 competition; Commendation for successful organization of IEEE 2017 International Conference/Conference, Green Technology; Commendation for successful organization of University Quality Assessment/Accreditation 2016 and evaluation of training programs according to AUN 2016-2018; Rewarding individuals with excellent achievements in the Green Summer 2017 campaign; The security team was rewarded for the achievement of fighting against crimes in 2017; Awarded certificates of merit to employees who won the title of “Young – good – friendly”; Commendation for the successful organization of events such as the University’s 55 years of establishment in 2017 and Welcoming the US Secretary of State John Kerry in 2017. [*Exh. 6.25. List of rewards for support staff*].

Besides, employees are always given the opportunity to present/feedback on their satisfaction with their work and the university through: Review conferences in the Department/Faculty; Staff meetings once a year; Key staff meeting/Summer conference once a year; The Board of Directors meets with staff once a month on the last Thursday of the month; and the People’s Inspection Board receives complaints and denunciations. Once a year, survey of employees on the working environment is carried out by the Quality Assurance Office [*The result of working environment survey*] to find out issues such as salary, satisfaction with Offices/Faculty, etc... Results show that the level of employee satisfaction with the working environment has improved markedly year on year.

6.6 Student support services are shown to be subjected to evaluation, benchmarking, and enhancement.

Surveys of student satisfaction are carried out once an academic year (usually in March or April) by the Quality Assurance Office in order to survey students’ opinions on the quality of services in the University. This helps to improve student service quality. The purpose of implementing this survey is to assess student satisfaction in all fields that the HCMUTE has announced such as training programs, teaching staff, teaching and learning conditions, service efficiency and student service attitude of all departments in the university, the implementation of regimes and policies, the level of satisfaction of cultural and spiritual needs and other living conditions. The

survey content includes issues such as (1) Capacity and service attitude of support staff; (2) The students' satisfaction about the University's facilities; (3) The students' satisfaction about the service quality of the University. Each survey issue will include a series of questions related to the topic being studied. Students take an online survey on the website [<https://khaosat.hcmute.edu.vn>]. Feedback is collected, processed, and aggregated according to HCMUTE's internal quality assurance system procedures. [*Exh. 6.26. Results on students' satisfaction with support services*].

Next, the QAO will compare the service quality assessment results for 5 years and send the assessment results to each relevant Office/Faculty. The survey results will be divided into 3 levels: (1) Warning level (red point) – This is an alarming factor, for these factors it is necessary to improve effectively; (2) Acceptable Level (green point) – This is a potential factor that can strengthen HCMUTE's values, which needs further improvement and (3) Good Level (yellow point) – These are the strengths of the university, which should be maintained and developed.

From here, each relevant Office/Faculty proposes solutions to better satisfy the needs of students in the learning process at HCMUTE. In addition, QAO will conduct a survey for graduates to find out the level of student satisfaction about the quality of the University's service (Equipment for practice/experiment; Support policy and consulting team; Participating in commenting and adjusting the training programs and Materials provided by libraries and teachers) via the website [<https://khaosat.hcmute.edu.vn>]. The results will be sent to the faculties to find solutions to improve service quality.

Faculties have also improved and revised existing limitations in training, regularly supplementing text books, especially books in English; establishing an Advisory Group to support students in learning, related policies and spiritual support; and publicly announcing all courses on the faculty website. All of those improvements are taken seriously so that HCMUTE can achieve its goal of constantly improving the quality of its training. [*Exh. 6.27. List of members in the Advisory Group*].

In order to meet students' expectations academically, the university has made numerous improvements to its services. Notable improvements that contribute to increased student satisfaction are indicated as follows: SSC was established in 2013 with the objective of assisting students in their studying, part-time jobs, entertainment, physical gymnastics, soft skills, and psychological consultancy, etc. Moreover, the Compassion Corner, one of the most significant activities of SSC, was established and is now operating based on voluntary contributions from alumni, academic staff, support staff, enterprises and students for the noble purpose of assisting students who are suffering from difficult conditions in their studying journey.

7. Facilities and Infrastructure

7.1 The physical resources to deliver curriculum, including equipment, material and information technology, are shown to be sufficient

Physical space: HCMUTE has two campuses with: 183 classrooms, 2 libraries, 2 dormitories, and 1 stadium within approximately 144,332.5 m², 2 Digital Learning Centers (DLCs) – one is sponsored by Intel and USAID in the HEEAP project, the other is sponsored by the EU's ERASMUS+ in the EMVITET project. [*Exh. 7.1. Digital Learning Room*].

The university also has many group-study rooms as well as self-study areas. There are 67 small classrooms and 116 large classrooms within HCMUTE, they have a capacity from 40 to 100 students, are equipped with movable tables and chairs so that students can work and discuss in

groups, air-conditioners, projectors, and smart TVs with Wi-Fi and Bluetooth systems. The average classroom area per student ratio is 5.57 m², which meets the requirements set by MoET. Students learn basic subjects in large rooms. Classes with specialized subjects are often divided into smaller sizes (under 40 students) for better interaction and exchange between lecturers and students. AP students share classrooms with other training programmes according to the AAO's arrangement. A day is divided into 15 periods from 7:00 to 20:40. *[Exh. 7.2. Teaching and learning time frame]*.

For efficient use, classrooms, lecture halls, meeting rooms and DLCs are managed by relevant offices/centers. Faculties, departments and centers are required to register in advance if they want to use these facilities. The Equipment and Maintenance Office (EMO) with professional technical staff carries out equipment maintenance and repair on a regular basis. Firm plans and procedures such as procurement plan, workshops and equipment maintenance are also put forward by HCMUTE. *[Exh. 7.3. Maintenance and upgrading]*.

HCMUTE always prioritizes the construction of new buildings for teaching and learning purposes in its development strategies. The convincing pieces of evidence are the new Stadium put into use in 2017, and the eight-story F1 building that finished construction in 2021. Moreover, annually, HCMUTE undertakes surveys on the level of satisfaction and the frequency of room usage then makes reports based on these results. Afterwards, HCMUTE will formulate a facility development plan based on these findings. *[Exh. 7.4. Survey for supporting service quality]*

In 2015, EMO issued a procurement process for materials and equipment in which offices and faculties would have to plan what to procure. Afterwards, depending on the yearly budget and investment needs, EMO offers The Board of President advice on how to implement equipment investment plans to guarantee solid support for teaching, learning as well as management activities. Periodic repair and maintenance of workshops and equipment is carried out throughout the year. Unexpected repairs are also considered and resolved by EMO in a timely manner. Furthermore, HCMUTE has developed detailed plans for both campuses as stated in the Medium-term Strategic Plan 2017 – 2022, vision to 2030. Offices and the Board of President work together to establish a solid base for future investment in classrooms, equipment, workshops, etc. in order to better meet training and scientific research activities. *[Exh. 7.3. Maintenance and upgrading]*.

7.2 The laboratories and equipment are shown to be up-to-date, readily available and effectively deployed.

Because of the specificity of the science of economics, instead of developing and building laboratories, the AP concentrates on using specialized accounting softwares. HCMUTE currently has 16 computer labs, two of which can accommodate up to 120 students and are well-equipped with specialized applications such as Excel, Misa, Fast, AmNote, SPSS, E-views, optimization softwares, MS Project, etc. FE also has one project room in which lecturers can gather and guide students, or even organize group activities.

Besides, in March 2021, FE built the BI room on the 2nd floor of the Central Building. This room is used to teach and practice accounting softwares and the virtual stock exchange. The room is equipped with 1 server system, 5 smart boards and 1 smart podium system, 60 computers installed with specialized softwares. All devices can connect to the Smart Class

system. The Internet is available in the room, so it is possible to teach and organize online seminars through live streaming on YouTube. *[Exh. 7.5. Physical spaces]*.

FE's Accounting Programme mainly uses accounting softwares provided by Misa, Fast, AmNote, etc. In which, MISA SME.NET is an accounting software designed for small and medium-sized enterprises. It fully satisfies all requirements of business activities, including Cash Management, Bank Management, Procurement, Sales, Invoice Management, Taxes, Inventory, Fixed Assets, Instruments and Tools, Payroll, Production Cost, Contracts Management, Budgets, and General Ledger.

FAST ACCOUNTING consists of 16 modules, fully meeting the accounting and tax requirements for small and medium-sized enterprises. It has four versions for different types of businesses: service, trade, construction and manufacturing. It is developed on Microsoft's technology by utilizing the C#.NET programming language and SQL Server database, and it can be run on a single computer, connected either through local networks or to the Internet.

AmNote is an ASP system accessible wherever the Internet is available in the world. Thanks to AmNote's multilingual support, users can read contents in their languages as well as link information across nations. Therefore, it's an optimal business management system for companies doing business abroad. In addition, real-time data synchronization enables quick accounting management. Furthermore, the triple security system and dual server can keep data safe, helping to create the best stability and security. AmNote consists of business management functions that anyone can easily use including financial statements controls, electronic tax invoice system, tax reporting, basic statement entry and book management, etc. *[Exh. 7.6. Interface of some installed accounting softwares]*.

Computer labs are always supported by staff of the Information and Network Center (INC) when needed. FE also appoints 2 lecturers who are concurrently managing the BI room to conduct support for preparation, timely repair of damage, and equipment maintenance. When the equipment is damaged, these two lecturers will repair it themselves. If the damage is severe and equipment needs replacing, these lecturers will notify the Faculty Board to file for a repair request to EMO. *[Exh. 7.3. Maintenance and upgrading]*.

FE has joint training programmes with some businesses and accounting associations to increase practicality for students. Typically, in association with AmNote, a company that provides accounting softwares, the Accounting Programme organizes some seminars for accounting students and sends AmNote experts to guide groups of 4-5 students on how to use the software and then issue certificates to these students. In addition, FE also associates with Misa and Fast. In which, these two accounting software companies transfer the training on using the software to FE's lecturers. These two companies still have experts to support training whenever FE requires.

7.3 A digital library is shown to be set-up, in keeping with progress in information and communication technology.

Since 2012 the Library has built a portal to provide information and digital documents to readers. Readers can read documents electronically on the Library's existing databases. Currently, on the Digital Library page [\[https://odilo.hcmute.edu.vn/\]](https://odilo.hcmute.edu.vn/), readers can remotely access to read and borrow. Students or lecturers who want to use this Digital Library will have to register to create an account. HCMUTE also acquired 20 accounts from the National Agency for Science and Technology Information to facilitate easier exploitation of key research topics

of the university. HCMUTE also purchases online databases in order to provide more access to high-value academic and research resources all over the world (Proquest, SpringerLink, IG Publishing, Eewoww, Science Direct, IEEE Xplore Digital Library, etc.). [Exh. 7.7. *Library resources*]. Moreover, in order to increase the capacity for cooperation and information resource exchange, HCMUTE has actively joined professional organizations and associations such as the Vietnamese Library Association, the Vietnamese Library Association of Southern Academic Libraries (2007 - 2012) and Vietnam STE Consortium.

Material and learning resources: HCMUTE always places emphasis on investing in a large number of books and reference materials in order to boost learning quality. The library [<http://thuvien.hcmute.edu.vn/>] with a total area of 4,496 m² was constructed in the Zone-A Building upon the University's establishment. HCMUTE renovated the basement of the Central Building and upgraded it to a high-quality library with an area of 1,500 m² in September 2017 for better learning and researching conditions. There are 3 reading rooms with more than 2,000 seats, and a borrow and return room in the library was built to benefit students' group activities. The resources in HCMUTE are enormous and diverse, with 374,695 textbooks, including 122,129 books in Vietnamese, 10,158 books in foreign languages (available in the high-quality library), 7,801 graduate projects, 7,205 master theses, 298 quality standards, over 35 journals, and reports. The number of economic book titles is 1,247, including 173 textbooks, 242 foreign language reference books and 832 Vietnamese reference books. The number of book titles specializing in Accounting and Finance is 139.

By the end of 2014, HCMUTE had developed a university-wide portal system with 10 online databases and 50 associated electronic libraries. The library is equipped with 93 desktop computers and tablet computers, all of which are connected to the Internet. Besides, new materials are timely updated on the website. [Exh. 7.7. *Library resources*].

In addition, in order to make it more convenient for readers to exploit documents, the library has been equipped with a system of computers for information retrieval, and a wireless network system covering the entire library area. [Exh. 7.7. *Library resources*].

According to the policy of supplementing materials, each semester, the library cooperates with all faculties to create a list of books that need to be purchased – the quantity depends on the number of students enrolled in each programme or course. Lecturers can suggest book purchases depending on course needs. As a result, the library's resources are always closely aligned with the curriculum and course content. [Exh. 7.8. *Purchasing of additional books and reference materials*].

The library is responsible for meeting the needs of up to 800 lecturers and office staff and 25,000 students. Since 2002, the library has been equipped with a library management software, serving the work of borrowing, returning and searching documents via a computer system connected to the network. By 2015, the library management software had been upgraded with a more advanced technological foundation to catch up with the trend of mobile technology and the increasing need for electronic materials on mobile devices. Users can look up documents, check the status of documents in the library and sign up to borrow a document once it is available. [Exh. 7.9. *Interface and user manual of the OPAC*].

HCMUTE's library has now changed a lot. From a traditional library just for reading and borrowing, it has now become a community space where people gather to find information, study in groups, chat or participate in contests. The self-study area was expanded, many

hammocks were arranged in a designated area for students to take short naps, air-conditioners were installed, more self-study rooms, group work rooms were set up, and the Wi-Fi coverage was expanded and strengthened. In addition to that, in 2018, the library implemented a book return service after office hours to create convenience for readers. In 2020, the library arranged a Green Learning Space to serve students' self-study needs, and put into use the Digital Library. [<https://odilo.hcmute.edu.vn/>]. Especially in 2021, with the complicated situation the Covid-19 pandemic created, to meet the needs of readers for reading paper documents, the library launched a service to lend documents by post.

Coupled with the provision of academic resources, the library also focuses on holding extra-curricular activities and helpful workshops to enhance readers' literacy skills, namely "Digital Resource exploitation in the library: Current Status – Technology – Solutions", "Finding and exploiting open databases for research and teaching", "Guide to use Vitalsource Bridge", "Books, reading culture and superspeed-reading skills", etc. To attract more readers, they also host events such as the Book Fair in which they cooperate with Thai Ha Books, "Old for New Books" Campaign, the 4H Photo Contests, the "Art of Book Arrangement" contest, the workshop on "Applying IT and Internet of Things in Library-Health activities for training, scientific research and start-up".

Furthermore, with the goal of comprehensive quality assurance and continuous improvement, the library regularly receives feedback from readers through surveys, assesses reader satisfaction, and receives comments about library services through dialogue meetings between the university's leaders and students. Readers' comments and feedback are processed and put into action for the purpose of continuously improving library service quality. [*Exh. 7.10. Library improvement actions*].

7.4 The information technology systems are shown to be set up to meet the needs of staff and students

In recent years, HCMUTE has put a greater emphasis on upgrading IT facilities. Management softwares can be applied in many tasks, namely training, grading assignments, library management, asset management, personnel management, organizing staff and student feedback surveys, etc. These software packages are useful for storing and monitoring general databases, which makes it easier to handle all operations. HCMUTE has provided each staff an email account with the university's domain name (@hcmute.edu.vn), an account on its online platform, the KPI system [<https://kpis.hcmute.edu.vn/>], the LMS system [<https://utex.hcmute.edu.vn/>] and [<https://fhqx.hcmute.edu.vn/>], and the document management system [<https://hcmute.onlineoffice.vn/>]. Similarly, every student is given an account with the HCMUTE's domain name (@student.hcmute.edu.vn). With those accounts, students can check their scores and study information, keep up with their exam schedules, evaluate the teaching quality on [<https://danhgia.hcmute.edu.vn/>] and register for courses at [<https://dkmh.hcmute.edu.vn/>]. They can also get access to the online library [<https://thuvien.hcmute.edu.vn/>] and download available materials, or practice self-study at [<https://utex.hcmute.edu.vn/>]. HCMUTE also has a KPIs system to assess the performance of lecturers and staff at [<https://kpis.hcmute.edu.vn/>]. Besides the main website of HCMUTE, all departments/faculties/centers in the university have their own websites to promote and provide their information.

In March 2015, HCMUTE cooperated with the HEEAP Alliance partners, including Arizona State University (ASU), Intel and Pearson, to launch a new distance learning (DL) classroom with a capacity of 50 students, equipped with cutting-edge technology in video conferencing and collaboration software and hardware. It is divided into 7 workstations, all of which are fully equipped with tools supporting virtual collaboration. [<https://dhs.hcmute.edu.vn>]. This DL classroom has been used for contact between lecturers, students, ASU and other high education institutions all over the world. This feature enables lecturers to design and encourage e-learning activities. It is reported that more than 475 online courses have been conducted since 2015 and 20 lecturing videos have been recorded then carefully edited before being uploaded by FE members. Thanks to the well-invested Digital Learning Center, HCMUTE has encouraged lecturers to participate in teaching by Blended learning, E/M learning. Up to now, more than 7,500 lectures have been conducted and posted on the internet. [*Exh. 7.1. Digital Learning Room*].

The UTEEx online learning system [<https://utex.hcmute.edu.vn/>] was officially opened on April 22, 2019. UTEEx is the university's solution towards the digital knowledge era. The characteristics of UTEEx are determined based on the orientation of modern teaching technology. The total investment is about 160 billion VND and was completed in September 2020. UTEEx's direct beneficiaries are all students and lecturers of HCMUTE. Online teaching and assessment are being effectively implemented on UTEEx in the 2020-2021 school year, especially during the time of social distancing due to the serious impact of the Covid-19 pandemic. Currently, the second-generation e-Learning, including Moodle, Blackboard, Open Edx, Emodo, etc. is being widely used for the online education model in Vietnam. Therefore, UTEEx will inherit this system and at the same time convert to eLearning generation 4.0 – an optimal solution to minimize costs. In addition to that, UTEEx also serves as the connection to the education ecosystem of online universities: businesses, provinces, high schools, international schools, everyone who needs to study online, parents who want to monitor students' learning progress. HCMUTE also has a dashboard system [<http://dashboard.hcmute.edu.vn>] that is continuously updated and monitored for important data on training, scientific research, community service activities, etc. Overview details of each training programme are available to promptly urge, remind, propose improvement solutions and decisions. Thanks to this system, staff can collect data on scientific research, enrollment, the number of lecturers and students, tuition fee collection/exemption status, students' learning progress, graduation status, and survey results.

7.5 The university is shown to provide a highly accessible computer and network infrastructure that enables the campus community to fully exploit information technology for teaching, research, service, and administration.

To ensure work efficiency, all faculties, offices and centers are equipped with computers connected to the internet. There are over 2,069 computers in HCMUTE, 1,512 of which are for students. The number of computers managed by FE is about 120.

HCMUTE invested 22 billion VND to upgrade and expand virtual infrastructure, apply IT in training, the management system, and the system for E-Learning and Mobile Learning. The purpose of this investment is to meet the needs of lecturers and students in training under the credit system. Furthermore, HCMUTE has not only specialized the equipment (Fortinet, F5) to strengthen network security but also run anti-virus softwares and a firewall system to monitor network access. [*Exh. 7.1. Digital Learning Room*].

In early 2021, the Information and Network Center renovated the existing Wi-Fi system and upgraded the internet bandwidth with the username WIFI-UTE, covering some areas, including the library and library corridors in block A, the high-quality library, the classroom area in the Central Building and the high-tech building, the student self-study area in the basement of the Central Building and block A, the Garment workshop of the Faculty of Garment Technology and Fashion Design, the Printing workshop of the Faculty of Graphic Arts and Media. *[Exh. 7.11. Wi-Fi system and internet bandwidth upgrading].*

Furthermore, Saigon Posts and Telecommunications Service Corporation (SPT) has installed Free S-wifi in many areas such as classrooms in block A, B and the Central Building, the two libraries and self-study areas.

The demand for Wi-Fi at the campus is very high because all students have to combine direct learning and online self-study through IT applications provided by the university. Hence, all staff and students can use the internet for free. For the Wi-Fi system managed by HCMUTE, users can log in by authenticating via the email addresses of students, lecturers and staff provided by the university. All of these benefits have been notified by the university via email.

7.6 The environmental, health, and safety standards and access for people with special needs are shown to be defined and implemented.

HCMUTE makes effort to ensure the best environment not just for learning, but also for environmental, health, and safety practices. At the end of 2019, HCMUTE issued regulations on the management of safety, health, and working environment to create a friendly, healthy, and safe working environment; which focuses on raising awareness and creating maximum conditions for employees, students, and stakeholders.

HCMUTE always strives to establish a tidy, green, beautiful and cigarette-free campus as smoking on campus has been prohibited since 2000. Besides, HCMUTE always puts the policy of saving electricity and water into its annual quality goal. The security team is responsible for regularly checking and monitoring the use of natural resources. HCMUTE is also implementing a 1.5 million USD project to build a new wastewater treatment system. HCMUTE also signed a contract with a company to collect and treat chemicals and solid waste under regulations. *[Exh. 7.12. HCMUTE environmental, health, and safety regulations].*

On November 20, 2017, HCMUTE inaugurated an artificial grass football court, a multi-purpose stadium serving students' sports activities. As maintenance, insecticides are periodically sprayed on both campuses to deter harmful diseases.

HCMUTE arranges suitable health insurance for all staff and students. Every year in November, all staff get medical checkups. Similarly, new students also have a thorough medical examination upon enrollment. In case of sickness, lecturers and students will receive free medical examinations and treatment at the HCMUTE's Health Care Center (HCC). In more severe cases, HCC will refer patients to specialized hospitals. Besides, HCC is also responsible for disease surveillance and prevention through periodic mosquito control programmes, propaganda about HIV/AIDs and seasonal diseases to students. *[Exh. 7.13. Healthcare].*

Food safety and hygiene standards are also properly upheld by routine inspections in canteen on campus and the dormitories as well.

In HCMUTE, a squad of security guards is on duty 24/7, including public holidays and weekends. They are responsible for protecting properties, ensuring security on campus, reminding lecturers and students to abide by HCMUTE's rules, and promptly handling security

violations and property theft. In order to perform their duties well, the security team is equipped with uniforms and necessary support tools, and is regularly trained and rehearsed in professional skills.

HCMUTE regularly provides reports to lecturers and students on the state of local safety and security to maintain vigilance. The HCMUTE security hotline is placed in all ideal locations, allowing people to make contact as quickly as possible whenever security problems arise. The camera system was installed in the Central Building, Zone A Building and other important areas of the university for easy observation. Exit signs are placed in suitable locations to ensure safety.

HCMUTE has always put a high value on environmental safety. Regulations on labor safety, warnings, and first aid kits are imposed in all laboratories. Firefighting tools are available throughout the campuses. The exit signs, evacuation plans are installed at appropriate locations in buildings. Last but not least, HCMUTE collaborates with Thu Duc City's Fire Prevention Team to provide fire prevention training on an annual basis. *[Exh. 7.12. HCMUTE environmental, health, and safety regulations].*

7.7 The university is shown to provide a physical, social, and psychological environment that is conducive for education, research, and personal wellbeing.

Investment in facilities is one of the top priorities of HCMUTE. Located in Thu Duc City about 10 kilometers north-east from downtown Ho Chi Minh City, HCMUTE's facilities cover an area of more than 21 hectares. Students can conveniently commute from other districts to the campus every day since the location is not too distant from the city center. In addition, as Thu Duc is a new sub-city, the cost of living here is relatively affordable, resulting in less financial pressures.

Besides imparting knowledge, HCMUTE also pays great attention to create a comfortable learning environment, helping students learn effectively. Compared to other universities, HCMUTE campus has a fairly large area, a spacious and airy environment with many trees and is isolated from the outside. A green, clean, beautiful, smoking-free environment and spacious facilities are carefully invested to serve the needs of students.

HCMUTE has built 2 dormitories to ensure safe and affordable accommodation for students. Furthermore, a souvenir shop, a barbershop, a self-service laundromat, bank branches, coffee shops, a mini-mart, etc. are also located on campus to meet students' needs. Students can take a nap at the high-quality library or along hallways. They can also gather to chat or entertain themselves after study time.

HCMUTE's Great Hall is used for organizing seminars, music shows, movie shows, and entertainment events for students. Most of these events invite celebrity guests, appropriate for students' young adult age. Some of these events were highly successful, such as Welcoming New Students Gala 2019; Aspiration Journey Camp – EDM Night 2019; The 90th anniversary of the establishment of Ho Chi Minh Communist Youth Union 2021, and the Live concert "Summer Cooling".

HCMUTE has dedicated areas for activities of clubs and groups such as English club – ESC, Vovinam martial arts club, presenter club, soft skills club, social activity group, guitar and bamboo flute club, etc. FE also provides rooms for FE's student associations and clubs such as FE Youth Union, Business English Club – BECUTE, Economics Student Club – ESCUTE, Logistics Club, and Startup Club.

HCMUTE also regularly organizes annual competitions such as Performance Art Festival, Student Sports Festivals, Amazing Races, and “I - HCMUTE Student Leader”. These are all opportunities for students to show their talents. Many other social activities are organized throughout the year such as blood donation, orphanage visit, Vietnamese Heroic Mother visit, etc.

Therapists at the Student Assistance Center (SAC-UTE) [<https://www.facebook.com/hotrosinhvienspkt/>] and Student Services Center (SSC) are available to assist whoever suffers from mental illness. Staff, lecturers and students are consulted on psychophysiology, health insurance, disease prevention and treatment through many information channels such as notifications via email, face-to-face counseling every Thursday morning, consultation quizzes, dissemination of healthcare at the beginning of the programme for new students, etc.

7.8 The competences of the support staff rendering services related to facilities are shown to be identified and evaluated to ensure that their skills remain relevant to stakeholder needs

The infrastructure and facilities related to services are provided by the Facility Management Office, Equipment and Maintenance Office, Information and Network Center, and Library. (*Appendix 7.1*).

To be able to work in HCMUTE’s library, librarians must have a degree in librarianship-information; management science; economic management; or information technology. Recruitment requirements for INC staff include a university degree in information technology, experience in network administration, system administration, computer hardware and software. The requirements for each support staff position are described in detail in the job description. Support staff are required to have specific competencies, such as qualifications, English and IT skills, the ability to self-plan, self-study, and other necessary skills. A candidate for a support staff position is assessed against the above requirements during the recruitment process and he/she must improve those skills during one year of probation. He/she will then be evaluated by Heads of units based on feedback on service quality from students or lecturers and the results of some training courses. After becoming an official support staff, his/her work performance is evaluated based on the KPIs system. QAO also conducts an annual survey and report on the service quality of HCMUTE. [*Exh. 7.4. Survey for supporting service quality*]. This report helps support staff to know what they need to improve on those services. [*Exh. 7.14. Job description of support staff*].

HCMUTE evaluates staff based on its KPIs system and has a reward and recognition system for individuals who successfully complete tasks. There are 3 overarching criteria HCMUTE uses in employee performance appraisals, namely workload and performance, work quality and compliance with other regulations. Staff are required to conduct work planning at the beginning of each month. At the end of each month, each individual will self-evaluate on the KPIs system and then the unit’s Head will evaluate and get the average score. At the end of the semester, each unit will summarize the results and hold a meeting to reward individuals who successfully complete tasks. Over the years, employees in the abovementioned departments/centers have been awarded the title of “Emulative Soldier” and they can use this achievement as justification for their demand for an early pay raise. This not only shows the university’s recognition, but also helps to encourage employee morale. [*Exh. 7.15. KPIs system*].

7.9 The quality of the facilities (library, laboratory, IT, and student services) are shown to be subjected to evaluation and enhancement.

HCMUTE continuously evaluates the quality of facilities in order to improve efficiency. The university applies the ISO management system to collect feedback from staff, students, and alumni to evaluate and improve the quality of facilities (*see Appendix 7.2*)

- All students evaluate the university's facilities, support staff and service quality once a year.
- Alumni who graduated after 3 months evaluate university service quality of the library, practice, or experimental equipment, ... twice a year.
- Alumni who graduated after 1 year are asked to give suggestions or recommendations for the university to improve, including the contents of facilities once a year.
- All staff assess the working environment (including equipment) once a year.
- All students assess the products and services of the library once a year.

Based on survey results, HCMUTE then found the causes and adjusted or issued appropriate regulations. Notable improvement actions that contribute to increased student satisfaction are indicated as follows:

- All classrooms are equipped with smart TVs instead of old projectors. Air-conditioners were also installed in all classrooms
- DLC actively guides and supports lecturers on the application of the LMS system to promote self-study of students
- Two computer labs (A4-101 and A4-102) are equipped with specialized softwares to support the Accounting Programme
- Since 2012, the library has established an electronic portal to provide information and digital documents for readers. The library also obtained a license to use 20 digital accounts from the National Agency for Science and Technology Information to facilitate easier exploitation of key research topics of the university. The high-quality library and self-study area in the basement were inaugurated in 2017, enabling students to access documents more easily and comfortably. Many hammocks and massage chairs were arranged at the library for students to take naps after stressful study time.
- Project rooms are used by lecturers to instruct students in scientific research and graduation theses

The Wi-Fi system has been upgraded and now has a wider range of coverage. Many gymnasiums were inaugurated, including artificial grass football court, tennis court, volleyball court, multi-purpose stadium, where students can play sports and improve their health.

8. Output and Outcomes

8.1. The pass rate, dropout rate, and average time to graduate are shown to be established, monitored, and benchmarked for improvement.

To ensure the training quality, HCMUTE issued Decision 2919/QĐ-ĐHSPKT dated December 31, 2019 to manage and compare indicators of training effectiveness. At the beginning of each academic year, FE Board has to develop indicators on training outcomes (the graduation rate, dropout rate and average graduation time, scientific research, employment rate, and satisfaction level of stakeholders) for each programme.

Since 2014, HCMUTE has built up the Dashboard system according to AUN-QA quality to manage and monitor the pass rate, dropout rate to manage and supervise the data in a timely manner. After 5 years of continuously applying and improving the Dashboard system, HCMUTE issued Decision No 2919/QĐ-ĐHSPKT on monitoring and evaluating the effectiveness of training at UTE in December 2019. *[Exh. 8.1. Decision No 2919 / QĐ-ĐHSPKT]*. According to this Decision, there are five sorts of information that must be established and monitored annually including research activities, learning outcomes of the Accounting Programme, teaching status of faculty, student learning process, and satisfaction levels of different stakeholders. Moreover, each department is also requested to analyze these results.

Based on statistical data, FE makes a report to compile statistics, analyze results, and propose solutions to improve existing problems. *[Exh. 8.2. FE's quality target annual training plan and performance report]*.

A process for management and monitoring using the dashboard system has been run with the following steps:

- At the beginning of each academic year, FE Board estimates the expected pass and dropout rates
- The functional offices are responsible for uploading the data synthesis of the Training Programme before the faculties/institutes access the dashboard system to get the data for reporting and comparison. The deadline for uploading tasks is the 15th of June every year
- The Dean, Vice Dean, Head of Department are authorized to access the Dashboard system to extract data on the training effectiveness of the training programme managed by the unit and other training programmes (inside or outside the faculty) of HCMUTE for comparison. *[Exh. 8.3. Dashboard system]*.
- After receiving the data, the FE's Board analyzes the results and takes actions to improve the training quality. *[Exh. 8.4. FE's meeting minutes and final report of semester]*.

In order to be qualified for graduation, students must complete at least 125 credits (including compulsory and elective courses) with a GPA of at least 5.0 on the 10-point scale. Table 8.1 below shows the statistics on pass rates and dropout from the Cohort 2015, provided by AAO and ASAO

Table 8.1: Pass rates and dropout rates of AP students in the last 5 academic years

Academic year	Cohort size	Completed first Degree in (%)			Dropout rate (%)			
		3 years	4 years	> 4 years	1 st year	2 nd year	3 rd year	> 4 years
2015-2016	95	0	66.3	15.7	0	0	0	12.6
2016-2017	45	0	60.0	15.5	0	2.2	4.4	2.2
2017-2018	69	7.2	37.6	10.1	0	5.8	1.4	1.4
2018-2019	68	0		0	0	2.9	8.8	0
2019-2020	110				1.8	5.5		

Note: In cohort 2018, students are processing for graduation and students from cohort 2019 are not yet to be graduated.

Table 8.2 shows that FE has always planned to monitor and estimate the actual pass and dropout rates from 2015 to 2019.

Table 8.2: Planned and actual rates of pass and dropout from 2015-2019

Cohort	2015		2016		2017		2018		2019	
	Planned	Actual								
Pass rate	80%	82.0%	80%	75.5%	80%	54.9%	80%	-	80%	-
Dropout rate	10%	12.6%	10%	8.9%	10%	8.7%	10%	11.7%	10%	7.3%

The dropout rate in the year 2018 has increased significantly compared to the year 2017. This might be because the new programme has adopted higher output requirements such as English Proficiency. Therefore, HCMUTE and FE have come up with some solutions as illustrated in [Appendix 8.1](#).

The designed programme completion time is 4 years. However, students can complete their programme in a shorter time or extend the study period up to 8 years. [*Exh. 8.5. Regulation on HCMUTE's study programme*].

The average graduation time of AP students is shown in Table 8.3

Table 8.3: Planned and actual rate of average graduation time 2015-2020

Cohort	2015		2016		2017		2018	
	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual
Within 4 years %	70%	66.3%	70%	60%	70%	37.7 %	70%	
More than 4 years %	20%	21.1%	20%	31.1%	20%	53.6%	20%	

Periodic meetings between leaders, faculty and students were held to collect students' feedback to find out reasons contributing to late graduation. Some are mentioned like difficult subjects, amount of time to get required English certificates, late registration of subjects, interfered part-time employment, etc. Thereafter, HCMUTE and FE took actions as mentioned in [Appendix 8.2](#).

Table 8.4: Comparison of timely pass and drop-out rates among programmes in the Faculty of Economics from 2015-2017

Faculty	AP	IMP	EMP
On-time pass rate (%)	57.9	69.6	46.9
Dropout (%)	10.5	13.3	15.2

Note: IMP (Industrial Management Programme); AP (Accounting Programme); EMP (E-Commerce Programme)

As compared to other FE's programmes in Table 8.4, the dropout rate of the Accounting Programme is much lower than that of IM and EM, demonstrating that the training quality of

the Accounting Programme is well controlled and has a better compatibility with the labor market.

8.2. Employability as well as self-employment, entrepreneurship, and advancement to further studies, are shown to be established, monitored, and benchmarked for improvement.

To follow and supervise the satisfaction of stakeholders (graduate students, alumni, employers, etc.), HCMUTE has built ISO satisfaction evaluation procedures.

The QAO conducts a survey destined for alumni after 3 months from graduation at first, then follows up with another survey after 1 year from graduation. The results will be collected, reported and sent to relevant units, and posted on the QAO’s website. From 2014 onwards, the QAO has conducted these surveys online. In total, there are two surveys in March and September every year. *[Exh. 8.6. The Procedure for evaluating stakeholders’ satisfaction with curriculum].*

Table 8.5: The student employment rate within 3 months after graduation (2016-2020)

Graduation time	2016	2017	2018	2019	2020
Getting a job before graduation (%)	53.9	57.1	58	59.1	64.0
Within 1 month after graduation (%)	13.5	21.9	15.6	15.5	4.0
Within 3 months after graduation (%)		4.7	3.1	5.6	
Still looking for a job (%)	21.2	12.5	15.6	8.5	20.0
Pursuing another plan in the future (%)	11.6	3.1	12.5	11.3	8.0
Accumulation for duration of 3 months (%)	67.4	83.7	76.7	80.2	68.0
Average rate of employment (%)	75.2%				

HCMUTE’s survey analysis (Table 8.5) shows that, on average, the proportion of students employed three months after graduation from 2016 to 2020 was 75.2%. *[Exh. 8.7. The survey form and report of graduated students].*

To assess objectively about the main factors which may impact on graduated students’ employability, the FE also conducts a business survey on alumni which is collected in Alumni days and via job surveys.

Accounting is a traditional and indispensable domain in any country’s educational system. In developing countries, the recruitment ability for the accounting field is very high. Currently, the pre-graduate employment rate of the accounting major has increased continuously for the last 5 years (2016-2021) and is generally higher than other Programmes in HCMUTE as shown in Figure 8.1 and *Appendix 8.3*. These rates indicate that the quality of training of FE meets society’s demands and requirements.

Furthermore, HCMUTE and FE also cooperated with the Admission and Student Affairs Office, Student Service Center, and Enterprise Relation Office to organize “Job Fair Day” to assist students to find employment as soon as possible after their graduation *[Exh. 8.8. Job Fair Day].*

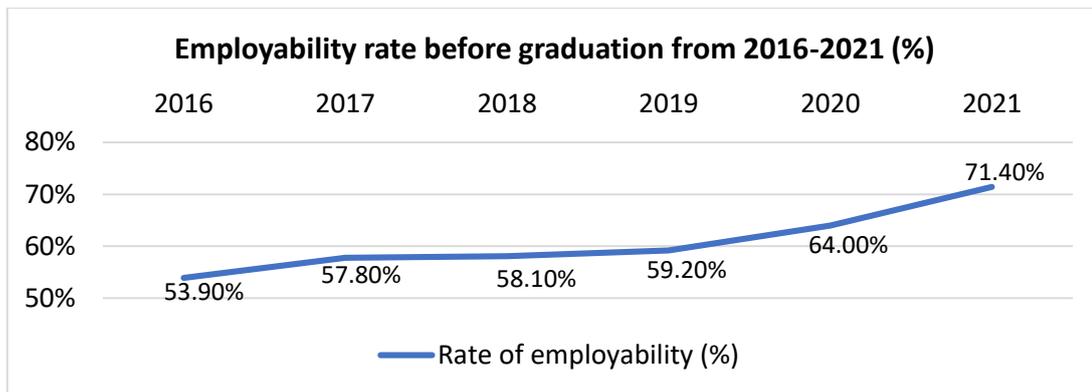


Figure 8.1: Employability rate before graduation from 2016-2021

To improve students’ employability post-graduation, FE has taken various actions such as improving soft skills and English ability – which are considered as important keys for students’ jobs in the future; building a good partnership between the FE and many enterprises in order to get more benefits for students; improving soft skills for students through extra-curricular activities and competitions, organizing skills training for fourth-year students: problem solving, planning skills, writing skills or mock interviews; organizing field trips, and adjusting the programme to meet the labor market’s requirements. (*Appendix 8.4*).

8.3. Research and creative work output and activities carried out by the academic staff and students, are shown to be established, monitored, and benchmarked for improvement.

Based on the number of lecturers and students of each faculty and based on statistical results of the scientific research situation of the units in the previous years, at the beginning of each year, the STIAO will allocate research KPIs to each faculty. [*Exh. 8.9. Notice on the allocation of science and technology targets 2021-2022 to Faculties and Institutes issued on September 20, 2021*].

For effective scientific research, HCMUTE builds ISO on scientific research for students and lecturers, namely “The procedures of implementing University-level science and technology projects” for lecturers and “The procedures of implementing student scientific research projects” for students. [*Exh. 8.10. The ISO procedures of scientific research activities*]. According to this process, the Science and Technology and International Affairs Office announces plans to accept lecturers and students’ research proposals. [*Exh. 8.11. Notice on registration of grassroots-level scientific research topics in 2022 issued on September 28, 2021*]. Upon approval, the HCMUTE allocates an annual budget for each proposal. For the duration of the project, leaders must report results so that HCMUTE has up-to-date control over the progress of these activities, thereby overcoming limitations and proposing solutions timely. Every year, the STIAO collects statistics on scientific research topics and articles published in journals – both domestic and foreign, conducts analysis of the effect they have over lecturers and students, then compares year-by-year to come up with solutions to improve research quality and efficiency.

*** Academic staff**

Research activities of Faculties and Departments are implemented including projects at ministry level, city/province level, university-level projects as well as publications. These activities are

in charge by a vice dean and the progress and results are monitored by the Science and Technology and International Affairs Office.

Scientific research at FE takes place continuously with many other activities, such as compiling textbooks, designing study programmes and organizing seminars. To achieve high efficiency, FE established a Scientific Research Group to support colleagues in organizing professional seminars or publishing in renowned journals. The faculty also divides into scientific research teams to support one another in the subject matter they pursue, such as: accounting team, finance team, auditing team, etc.

In addition to that, seminars and topics are regularly organized to update new and necessary knowledge, contributing to the promotion of high-quality scientific research such as the “Overview of tax policy in Vietnam” seminar to update tax policy changes or the “Quantitative methods in scientific research” seminar to guide the use of SPSS, EVIEWS in quantitative research. [*Exh. 8.12. FE lecturers’ scientific research activities*].

FE’s academic staff conduct scientific research projects at different levels as shown in Table 8.6.

Table 8.6: Number of research projects of FE’s academic staff

YEAR	University-level research projects	University-level featured research projects	Young lecturers’ research projects	TOTAL
2017	9	6	4	19
2018	0	5	4	9
2019	3	6	3	12
2020	0	9	4	13
2021	4	7	5	16

The number of articles published in journals tends to increase over the years, it is shown in Table 8.7.

Table 8.7: Types and number of research publication of FE’s academic staff

No.	Type of publication	Year				
		2017	2018	2019	2020	2021
1	National conference	0	5	2	1	9
2	National journal	5	11	13	6	10
3	International conference	0	3	2	9	7
4	International journal	0	0	4	1	8
	Total number of published paper	5	19	21	17	34
	Total number of academic staff	28	33	39	41	48
	No. of publications per academic staff	0.18	0.58	0.54	0.41	0.71

* **Students:**

Students’ scientific research is an important activity that FE and HCMUTE focus on. Students are equipped with research skills through the “Scientific Research Methods” course [Exh. 8.13. Course syllabus “Scientific Research Methods”]. Students are initially acquainted with scientific research through activities organized within the classroom such as discussion, presentation, and essay writing. Participating in scientific research helps students develop thinking ability, develop both professional and soft skills, better adapt to advanced teaching methods, and promote self-study and self-research capabilities. [Exh. 8.14. Images of students in the Scientific Research activities].

Participation in scientific research is one of the criteria used to select “Student of 5 merits”. [Exh. 8.15. The regulations on criteria for selection of the title “Student of 5 merits” at school level for the academic year 2020-2021]. In addition, “Economics student with Eureka Prize” competition is an academic playground that is held annually to create opportunities for economics students to hone their research and creativity skills. [Exh. 8.16. Contest plan “Economics student with Eureka Prize” No. 94-KH/ĐHSPKT-KKT on August 20, 2020].

The number of FE students’ research projects from 2017 to 2021 is shown in figure 8.2

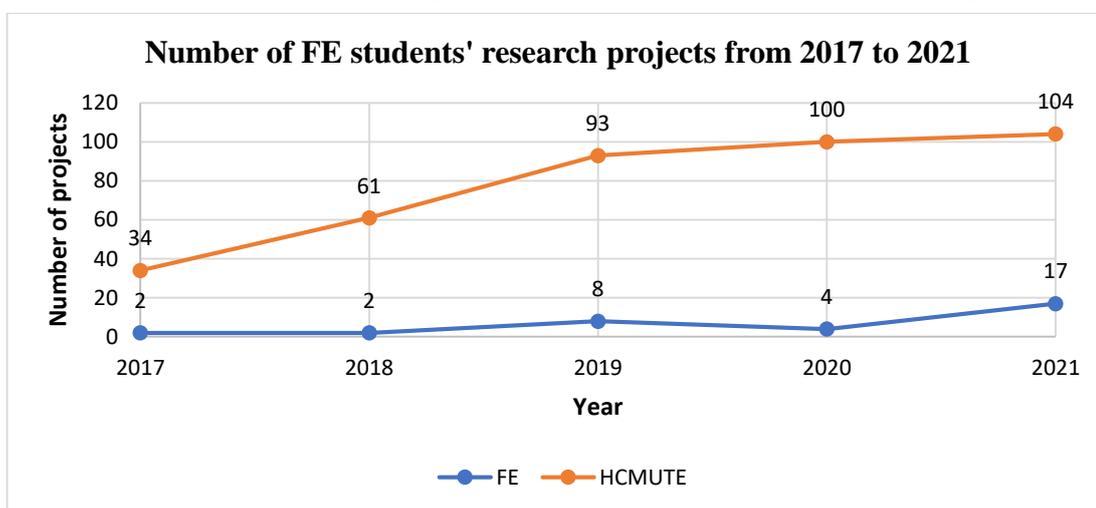


Figure 8.2: The number of FE students’ research projects from 2017 to 2021

FE is constantly improving by promoting research through a wide range of activities, with a clear roadmap throughout college years. After “Research Methods course”, students will progress onto clearer, more advanced approaches to scientific research through other courses such as “Applied Excel in Accounting”. Students are formed into small groups, brainstorm for ideas before beginning their own research. In the last semester of their programme, students ought to complete their graduation theses. The implementation process begins with an internship at companies, collecting data, forming detailed outlines, writing proposals and proposing solutions. [Exh. 8.17. Report “Results of implementing project-based teaching” dated August 4, 2020].

Besides, every year, the STIAO requires each Faculty to collect data of students conducting scientific research, review and monitor topics’ quality, then, the STIAO reports to the Board of Directors on the student body’s scientific research performance throughout all of HCMUTE. [Exh. 8.18. List of students’s research projects].

8.4. Data are provided to show directly the achievement of the program outcomes, which are established and monitored.

At the beginning of each academic semester, FE will set targets on the level of achievement of ELOs. FE will prepare a master plan which will be information about each PI will be assessed in which subjects. For instance, PI 1.1 will be evaluated by Economics and PI 1.2 will be evaluated by Mathematical Optimization.

At the end of each Academic year, each subject in the Accounting Programme will summarize the data from the results of the students' tests and exams to evaluate the ELOs according to PIs. After each subject has completed the ELOs assessment file, the subject management board will create each sheet corresponding to each PI available for each ELOs with the subject name and the data pushed up accordingly. Meeting a PI means students get at least 70% of the maximum score of the question or depending on the requirements of each subject. ELOs with low performance will be planned to improve. [Exh. 8.19. PI data source of Accounting Programme].

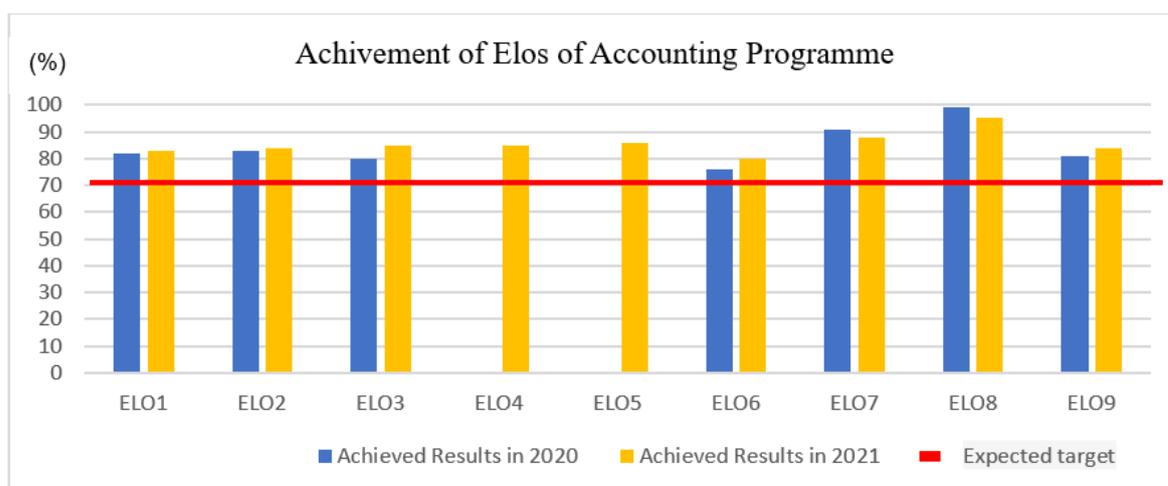


Figure 8.3: The achievement of ELOs of accounting programme

Table 8.8: A Summarization of Established/ Actual PI measurement of ELOs in terms of estimated/ actual values (unit is %).

ELOs	2020-2021	2021-2022
ELO1: An ability to acquire accounting and management knowledge by using accounting information and applying complementary knowledge in laws, economics, finance, banking and taxation.	70/82	70/83
ELO2: An ability to collect economic information, prepare bookkeeping, report and conduct financial analysis for an organization.	70/83	70/84
ELO3: An ability to recognize and comply with accounting principles as well as ethical and professional responsibilities in handling business transactions.	70/83	70/85
ELO4: An ability to conduct a self-study process and research to acquire and apply new knowledge.	-	70/85
ELO5: An ability to lead and work in team effectively.	-	70/86
ELO6: An ability to communicate effectively in various ways and in foreign languages at work.	70/76	70/80

ELO7: An ability to conceive innovative ideas, start-up ideas, to design and organize accounting activities in an organization.	70/91	70/88
ELO8: An ability to involve strategic planning processes and implement accounting and financial policies in an organization.	70/99	70/95
ELO9: An ability to operate and control accounting and financial activities in an organization.	70/81	70/84

At the end of the academic year, the FE will synthesize data and comments to propose solutions to improve and continue to measure in the next Academic year.

Suggestions for improvement:

- Continue to measure ELOs and PIs, take measurement data from other subjects for evaluation in the next academic year.
- ELOs exceed the set target, then proceed to raise the target to gradually improve the quality.
- Adjust Teaching Methodology and Assessment to ensure Students achieve the ELOs.
- Adjust ELOs and PIs accordingly for better measurement. *[Exh. 8.20. The report results measuring output standards of the Accounting Programme].*

8.5. Satisfaction levels of the various stakeholders are shown to be established, monitored, and benchmarked for improvement.

*** Academic staff's feedback**

Around July each year, the annual staff meeting is held at the department level to summarize the achieved results, the limitations that need to be improved, and make recommendations to faculty leadership. After that, the staff meeting will be held at the faculty level and the University level. Members attending the University-level staff meeting are the vice-heads of Faculties and Departments. The President will listen and solve the problems gathered from the staff meeting of Faculties. Unresolved comments will be recorded and answered later in writing. *[Exh. 8.21. The academic staff meeting plan - Summer 2019].*

Once a year, HCMUTE will conduct a survey of academic satisfaction on factors such as working conditions, training and promotion ability, managers, colleagues, satisfaction with departments, conditions and teaching/research. After 1 month of survey, the Quality Assurance Office compiles statistics and sends reports to the Board of Directors and Faculty/Departments. The content with low satisfaction index, the relevant Faculty/Departments must provide improvement measures and send it back to the Quality Assurance Office for monitoring. According to the survey results on satisfaction of FE's staff academic about the working environment in 2021, 81.74% of staff academic are satisfied with the HCMUTE's working policy, 88.7% are satisfied with the working conditions, 67.83% are satisfied with the opportunity for promotion, 79.13% are satisfied with the conditions for training and improving professional qualifications. *[Exh. 8.22. Report on the results of the survey of staff's opinions on the working environment in 2021].*

*** Student's feedback:**

To ensure that students receive full information from the University as well as feel satisfied with the quality of service and training, HCMUTE has built the ISO procedure of assessing

student satisfaction during the study period to receive students' comments. *[Exh 8.23. The ISO procedures of assessing student satisfaction during study time]*.

The rate of students' satisfaction about HCMUTE's service quality has increased gradually over the years, which shows a great effort on the part of the University in perfecting the service quality.

Table 8.9: Student satisfaction about HCMUTE's service quality

Year	2016	2017	2018	2019	2020	2021	2022
Rate	78.14%	79.39%	78.60%	81.14%	86.87%	85.64%	73.92%

HCMUTE conducts a survey of students about the teaching activities in the 10th week of each semester. The survey was conducted in an online form, students log in to the website [\[http://online.hcmute.edu.vn\]](http://online.hcmute.edu.vn) and take the survey. After the survey period is over, the Quality Assurance Office will conduct statistics survey results of each teacher according to subjects. The report marks teachers who are evaluated well and not so that each faculty can implement improvement activities and then make reports sent back to QAO. Based on the statistical results and reports of the faculties, QAO will make a general report for the whole university and send to the faculties. In the academic year 2020 - 2021, this rate of FE is 91.37%, while in the academic year 2019-2020, this rate is 90.72%. *[Exh 8.24. The evaluation results of the teaching quality of the lecturers from 2019 to 2021]*.

In addition, at the end of each semester, HCMUTE and FE organize the dialogue sessions to answer questions and resolve complaints from students. *[Exh 8.25. Minutes of a dialogue between FE and Student]*.

***Alumni's feedback:**

In order to obtain information about employment as well as survey graduates about the training programme of HCMUTE, periodically, twice a year, the Quality Assurance Office will survey the graduating students through website [\[http://khaosat.hcmute.edu.vn\]](http://khaosat.hcmute.edu.vn). The results of the survey are the basis for the HCMUTE and faculties to adjust the training programme to suit the actual situation at the enterprise. *[Exh 8.26. The survey report of alumni 3 months after graduation]*.

In October every year, the QAO conducts a survey of alumni about the compatibility between the knowledge they have learned with their current job, the level of satisfaction with the quality of training at the HCMUTE or the subjects that need to be added to the training programme. As a result, in 2018, over 80% of surveyed alumni are satisfied with the quality of training at the HCMUTE. *[Exh. 8.3. Dashboard system]*.

In FE, since 2020, the Alumni Liaison Board was set up to strengthen the affable relationship among alumni, students and faculty. Some alumni of the Faculty of Economics have achieved certain successes in their careers, alumni not only contribute money to create a scholarship fund to support students to overcome difficulties, but also create career opportunities for graduate students. *[Exh. 8.27. Decided to establish a liaison board for alumni of the Faculty of Economics]*.

*** Employers' feedback:**

The survey of feedback from enterprises by the Enterprise Relations Office once every 2 years. The content of the survey focuses mainly on the job adaptability of the graduated students. After

having needed statistics, Faculties analyze and evaluate to improve their training programmes. *[Exh 8.28. The employers' survey report of the Enterprise Relations Office].*

Every 2 year, through alumni, the Faculty of Economics conducts a survey on the satisfaction level of enterprises with their ability to work. The survey results show that 32.4% of enterprises are quite satisfied with students' working ability, 64% of enterprises are satisfied and a few 3.6% are not satisfied with students' working ability. *[Exh. 8.29. Employers' feedback].*

With the stakeholders' feedback, FE has made quick and timely improvements (*Appendix 8.5*). FE has built a BI room to help students gain early access to modern accounting softwares. Or, based on the comments of alumni about the internationalization of accounting, FE has added the course "International Accounting" in the training programme, and at the same time, FE is also planning to put some courses into teaching according to the programme of the ACCA organization. The Faculty will invite visiting lecturers who are business owners, head of human resources department to share practical experiences with students. *[Exh. 8.30. Solutions for improvement based on stakeholders' feedbacks].*

PART III: STRENGTHS AND WEAKNESSES ANALYSIS

Criterion 1: Expected Learning Outcomes

Strengths

- The expected learning outcomes (ELOs) in the AP are established based on MoET's standards, HCMUTE's the ISO procedure, the development strategy, the vision of the HCMUTE and FE, the goals of the AP, and the stakeholders' feedbacks.
- There are five main groups in the AP's ELOs including general knowledge, professional knowledge, professional skills, soft skills and attitude and awareness. ELOs are logically and systematically to the AP's objectives and completely transferred into the curriculum.
- ELOs orient students to commit themselves to active learning practices and life-long learning.

Weakness

- The feedbacks from stakeholders haven't been yet widened to many business fields for collecting different requirements from different industries.

Plans for improvement

- A procedure with specific activities for effectively gathering feedbacks from stakeholders in different industries needs to be built.

Criterion 2: Programme Structure and Content

Strengths

- The AP is designed by benchmarking with the programmes from prestigious international and national universities to ensure students the opportunities for integration and continuous learning at higher level.
- The curriculum is constructed based on ELOs with appropriate courses, efficient arrangements between theory and practice for ensuring the quality of the programme. Courses in the programme are reasonably divided into semesters to increase students' learning effectiveness.
- Courses in the curriculum contribute significantly and controlled strictly through the correlation matrix between ELOs and courses in the curriculum.
- The AP is evaluated and periodically updated under HCMUTE's ISO procedure. It is adapted to meet the labour market and social requirements. Changes of the AP are updated and quickly posted on FE's website for the announcement to stakeholders.

Weakness

- The AP is required to continuously improve to meet the social needs, in which ELOs related to soft skill, and the latest discoveries are updated to teach students. The AP needs to open more opportunities for students to access wider learning and working environment.

Plans for improvement

The Faculty keeps on working closely with enterprises to improve the programme. At present, FE has coordinated with ACCA to enhance the integration and career opportunities for students.

Criterion 3: Teaching and Learning Approach

Strengths

- Teaching and Learning Approach in the AP is articulated with HCMUTE's Educational Philosophy and FE's Vision and Mission. All related information to this activity is publicized on the website for the purpose of informing to all stakeholders.
- In the AP, there are a variety of teaching-learning methods such as lectures, problem solving, case studies, field trips, discussions, presentation, debate, teamwork, self-study, practice in computer rooms, and project-based learning. Lecturers are greatly dynamic and eager to learn new things to enhance their knowledge as well as pedagogical skills.
- Furthermore, extracurricular activities are provided in order to help students get more energy and inspire them to learn and achieve the best results.
- The AP is a specialized programme which mainly focuses on students' life-long learning ability. Therefore, alumni are able to study not only for master and doctoral degrees but also professional certificates which help them become experts in the special fields to gain their successful careers.

Weaknesses

- Sometimes students get confused because some instructors who are responsible for the same course have different methods of learning and teaching, even different aspects of knowledge.
- Some lecturers apply active teaching techniques which consider students as the center, but there are still some drawbacks that need to be improved.

Plans for improvement

- For courses to be instructed by several lecturers, teaching content and methods must be discussed and unified by all of them, and then approved by the Department of Financial Accounting.
- With the purpose of always improving new teaching approaches, FE encourages lecturers to participate in active pedagogical training such as Master Teaching Training which is held by BUILD IT. In many years, many FE's academic staff have joined this training course. DFA is also considering arranging for more lecturers to such helpful courses so that they can apply new teaching techniques to improve the effectiveness in their teaching.

Criterion 4: Student Assessment

Strengths

- The student assessments in the AP have been well defined in the course syllabi and posted on the blended learning system and FE's website. Furthermore, at the beginning of every school year, HCMUTE also publishes a whole year schedule for 15 weeks for students to have their own study plans. As a result, students understand exactly which time of the year they will take classes, exams, and theses.
- All the assessment methods are carefully selected to be appropriate with the content of courses and align constructively with the CLOs. All kind of information is clearly presented in the course syllabi.
- HCMUTE also has ISO procedure to ensure equal assessment between students. All faculties must fulfill this procedure and are observed the implementation by Quality and Assurance Office.
- Assessment methods have been continuously improved. For instance, weight distribution of formative was increased from 30% to 50%. Besides, the HCMUTE

and FE also organize seminars and workshops to guide and share experiences on designing and utilizing different assessment methods for lecturers to enhance the effectiveness in the student assessment.

Weaknesses

- Rubrics for assessment can also restrict the students' mind power. They will feel that they need to complete the assignment strictly to the rubric instead of taking the initiative to explore their learning. If the criteria in the rubric are too complex, students may feel overwhelmed with the assignment.

Plans for improvement

- Lecturers have to improve assessment methods based on feedbacks from students and businesses.
- Besides using rubrics, lecturers should also give clear feedback to students on their work.
- DFA needs to hold more meetings for lecturers to share experiences and unify some appropriate improvements.

Criterion 5: Academic Staff

Strengths

- FE's academic staff are young, enthusiastic, and well-qualified with specialized knowledge. A majority of them graduated from developed countries including UK, Australia, France, Japan, Singapore and Taiwan.
- Many lecturers have got practical experiences in enterprises for many years. It is a great advantage for FE to enhance the training quality towards current trend of learning by doing and project-based learning courses.
- Academic staff has often updated new teaching and assessment methods to be adapting to the new requirements of the AP. They are very active in applying technology in teaching such as LMS, video clips, electronic lectures, and applied software.
- Lecturers are aware of enhancing specialized knowledge and professional skills through long-term and short-term training programmes and courses.

Weaknesses

- At present, FE has only one Assoc. Prof. and thirteen doctors.
- Academic staff has experience in scientific research and international publication. However, they need to improve more and spend more time for the scientific publication.

Plans for improvement

- Every year, FE has plans to recruit more academic staff. Especially, the Faculty grants priority to candidates who hold PhD degrees.
- For many years, FE has encouraged master lecturers to study PhD programmes overseas to enhance the Faculty's academic staff.
- FE requires and supports academic staff to attend international conferences to get more experiences in scientific research.

Criterion 6: Student Support Service

Strengths

- HCMUTE has clear and well-publicized admission policy which helps the University to control the input quality of students.
- The Advisory Team of each faculty is always available to help students both in their studying and life.
- Thanks to the updated blended learning and dashboard systems, the Faculty and Department manage the teaching of lecturers and learning of students effectively. Students can access online learning system to download lessons, documents, doing tests, and discuss about the studying in the forum quickly and effectively.
- The Faculty and Department also focus on improving soft skills, organizing field trips, academic competitions, and social activities to develop skills and enrich experiences for the students.

Weakness

- The English proficiency of students is not good because most of students come from countryside areas. This weakness makes obstacles to students in the entegration and study with materials written in English. Moreover, poor English communication is a weakness when students apply for jobs in multinational companies.

Plans for improvement

- FE's BECUTE organizes more activities such as English-speaking contests, English speaking days, city tour with foreigners, etc. to create an English-speaking environment for students.
- FE and DFA has also offered English specialized courses for students with foreign lecturers. Besides, the Faculty and Department encourage lecturers to use text books and reference books in English.

Criterion 7: Facilities and Infrastructure

Strengths

- The learning environment at UTE is modern, extensive and safe to students.
- Internet system is free to all students in the university campus. Therefore, students can study any time outside the class schedule.
- HCMUTE's library is constantly updated with abundant and diversified resources for study and research of lecturers and students.

Weaknesses

- Despite efforts to upgrade facilities, HCMUTE currently lacks accommodation for all students who have the need for accommodation.
- The materials in foreign languages in the field of finance and accounting in the library need to be more plentiful.

Plans for improvement

- HCMUTE will continue to develop facilities in the future.

- HCMUTE affiliates with the Vietnam National University HCMC to allow HCMUTE's students to stay in the National University's dormitories.
- SSC introduces students to some safe motel rooms.
- FE lecturers actively propose to buy more foreign books in accordance with their specialization.

Criterion 8: Output and Outcomes

Strengths

- FE always concentrates on improving the study programme for adapting the labor market's needs, especially focus on enhancing soft skills and English for students. Therefore, graduated students do not take too much time to integrate into the new working environment.
- The employment rate of students after 3 months from graduation is very high compared with other programmes in HCMUTE with the high evaluation of enterprises.

Weaknesses

- A majority of the AP's students come from countryside areas of Vietnam where English teaching and learning is limited, it is still a weakness needed to overcome at university.
- The limitation of students' research ability is also an obstacle for higher education.

Plans for improvement

It's very necessary for FE to have closer cooperation with enterprises in students training, both study programme development and teaching coordination. It helps AP students and also FE's students obtain a good standing in the society.

PART IV: APPENDICES

A. Self-rating for AUN-QA Assessment at Programme Level

Criteria		1	2	3	4	5	6	7
1	Expected Learning Outcomes							
1.1	The programme to show that the expected learning outcomes are appropriately formulated in accordance with an established learning taxonomy, are aligned to the vision and mission of the university, and are known to all stakeholders						X	
1.2	The programme to show that the expected learning outcomes for all courses are appropriately formulated and are aligned to the expected learning outcomes of the programme.						X	
1.3	The programme to show that the expected learning outcomes consist of both generic outcomes (related to written and oral communication, problem-solving, information technology, teambuilding skills, etc) and subject specific outcomes (related to knowledge and skills of the study discipline)						X	
1.4	The programme to show that the requirements of the stakeholders, especially the external stakeholders, are gathered, and that these are reflected in the expected learning outcomes					X		
1.5	The programme to show that the expected learning outcomes are achieved by the students by the time they graduate					X		
	Overall Opinion	6.0						
2	Programme Structure and Content							
2.1	The specifications of the programme and all its courses are shown to be comprehensive, up-to-date, and made available and communicated to all stakeholders.						X	
2.2	The design of the curriculum is shown to be constructively aligned with achieving the expected learning outcomes.						X	
2.3	The design of the curriculum is shown to include feedback from stakeholders, especially external stakeholders.					X		
2.4	The contribution made by each course in achieving the expected learning outcomes is shown to be clear.						X	
2.5	The curriculum to show that all its courses are logically structured, properly sequenced (progression from basic to intermediate to specialised courses), and are integrated.						X	
2.6	The curriculum to have option(s) for students to pursue major and/or minor specialisations.					X		

2.7	The programme to show that its curriculum is reviewed periodically following an established procedure and that it remains up-to-date and relevant to industry.						X	
Overall Opinion		6.0						
3	Teaching and Learning Approach							
3.1	The educational philosophy is shown to be articulated and communicated to all stakeholders. It is also shown to be reflected in the teaching and learning activities.						X	
3.2	The teaching and learning activities are shown to allow students to participate responsibly in the learning process.						X	
3.3	The teaching and learning activities are shown to involve active learning by the students.					X		
3.4	The teaching and learning activities are shown to promote learning, learning how to learn, and instilling in students a commitment for life-long learning (e.g., commitment to critical inquiry, information-processing skills, and a willingness to experiment with new ideas and practices).						X	
3.5	The teaching and learning activities are shown to inculcate in students, new ideas, creative thought, innovation, and an entrepreneurial mindset.					X		
3.6	The teaching and learning processes are shown to be continuously improved to ensure their relevance to the needs of industry and are aligned to the expected learning outcomes.						X	
Overall Opinion		6.0						
4	Student Assessment							
4.1	A variety of assessment methods are shown to be used and are shown to be constructively aligned to achieving the expected learning outcomes and the teaching and learning objectives.						X	
4.2	The assessment and assessment-appeal policies are shown to be explicit, communicated to students, and applied consistently.						X	
4.3	The assessment standards and procedures for student progression and degree completion, are shown to be explicit, communicated to students, and applied consistently.						X	
4.4	The assessments methods are shown to include rubrics, marking schemes, timelines, and regulations, and these are						X	

	shown to ensure validity, reliability, and fairness in assessment.						
4.5	The assessment methods are shown to measure the achievement of the expected learning outcomes of the programme and its courses.					X	
4.6	Feedback of student assessment is shown to be provided in a timely manner.					X	
4.7	The student assessment and its processes are shown to be continuously reviewed and improved to ensure their relevance to the needs of industry and alignment to the expected learning outcomes.				X		
	Overall Opinion	6.0					
5	Academic Staff						
5.1	The programme to show that academic staff planning (including succession, promotion, redeployment, termination, and retirement plans) is carried out to ensure that the quality and quantity of the academic staff fulfil the needs for education, research, and service.					X	
5.2	The programme to show that staff workload is measured and monitored to improve the quality of education, research, and service.					X	
5.3	The programme to show that the competences of the academic staff are determined, evaluated, and communicated.					X	
5.4	The programme to show that the duties allocated to the academic staff are appropriate to qualifications, experience, and aptitude.				X		
5.5	The programme to show that promotion of the academic staff is based on a merit system which accounts for teaching, research, and service.					X	
5.6	The programme to show that the rights and privileges, benefits, roles and relationships, and accountability of the academic staff, taking into account professional ethics and their academic freedom, are well defined and understood.				X		
5.7	The programme to show that the training and developmental needs of the academic staff are systematically identified, and that appropriate training and development activities are implemented to fulfil the identified needs.				X		

5.8	The programme to show that performance management including reward and recognition is implemented to assess academic staff teaching and research quality.					X		
Overall Opinion		5.5						
6	Student Support Services							
6.1	The student intake policy, admission criteria, and admission procedures to the programme are shown to be clearly defined, communicated, published, and up-to-date.						X	
6.2	Both short-term and long-term planning of academic and non-academic support services are shown to be carried out to ensure sufficiency and quality of support services for teaching, research, and community service.					X		
6.3	An adequate system is shown to exist for student progress, academic performance, and workload monitoring. Student progress, academic performance, and workload are shown to be systematically recorded and monitored. Feedback to students and corrective actions are made where necessary.						X	
6.4	Co-curricular activities, student competition, and other student support services are shown to be available to improve learning experience and employability.					X		
6.5	The competences of the support staff rendering student services are shown to be identified for recruitment and deployment. These competences are shown to be evaluated to ensure their continued relevance to stakeholders needs. Roles and relationships are shown to be well-defined to ensure smooth delivery of the services.					X		
6.6	Student support services are shown to be subjected to evaluation, benchmarking, and enhancement.				X			
Overall Opinion		5.5						
7	Facilities and Infrastructure							
7.1	The physical resources to deliver the curriculum, including equipment, material, and information technology, are shown to be sufficient.					X		
7.2	The laboratories and equipment are shown to be up-to-date, readily available, and effectively deployed.						X	
7.3	A digital library is shown to be set-up, in keeping with progress in information and communication technology.					X		
7.4	The information technology systems are shown to be set up to meet the needs of staff and students.					X		

7.5	The university is shown to provide a highly accessible computer and network infrastructure that enables the campus community to fully exploit information technology for teaching, research, service, and administration.					X		
7.6	The environmental, health, and safety standards and access for people with special needs are shown to be defined and implemented.				X			
7.7	The university is shown to provide a physical, social, and psychological environment that is conducive for education, research, and personal well-being.					X		
7.8	The competences of the support staff rendering services related to facilities are shown to be identified and evaluated to ensure that their skills remain relevant to stakeholder needs.				X			
7.9	The quality of facilities (library, laboratory, IT, and student services) is shown to be subjected to evaluation and enhancement.				X			
	Overall Opinion	5.0						
8	Output and Outcomes							
8.1	The pass rate, dropout rate, and average time to graduate are shown to be established, monitored, and benchmarked for improvement.					X		
8.2	Employability as well as self-employment, entrepreneurship, and advancement to further studies, are shown to be established, monitored, and benchmarked for improvement.					X		
8.3	Research and creative work output and activities carried out by the academic staff and students, are shown to be established, monitored, and benchmarked for improvement.					X		
8.4	Data are provided to show directly the achievement of the programme outcomes, which are established and monitored.						X	
8.5	Satisfaction level of the various stakeholders are shown to be established, monitored, and benchmarked for improvement.						X	
	Overall Opinion	5.5						
	Final Opinion	5.5						

B. List of evidences

No.	Exh.	Title of Exhibition	Category
Criterion 1: Expected Learning Outcomes			
1	1.1.	Compare FE's Accounting Programme with domestic and foreign universities	Document
2	1.2.	The listing of PIs against ELOs	
3	1.3.	The matrix of PIs against ELOs	
4	1.4.	MOU with the ACCA	
5	1.5.	Benchmarking of ACCA courses and AP course	
6	1.6.	Extra-curricular activities	
7	1.7.	ISO procedure of revise academic programmes	
8	1.8.	Seminar and survey reports	
9	1.9.	Principles of accounting assessment	
10	1.10.	Field trip, market research, virtual stock exchange	
11	1.11.	Graduated student survey report	

No.	Exh.	Title of Exhibition	Category
Criterion 2: Programme Structure and Content			
1	2.1.	Open-day activities	Document
2	2.2.	AP introduced to high-school students	
3	2.3.	Faculty's brochure and poster	
4	2.4.	Faculty-Student Dialogue	
5	2.5.	Teaching assigned plan and courses checking by semester	
6	2.6.	Project-based learning document of Applied Excel in Accounting	
7	2.7.	Feedbacks of stakeholders	
8	2.8.	Minutes of revision and adjustment of AP	
9	2.9.	Minutes of the department meeting for revising syllabus	
10	2.10.	Workshop Plan	
11	2.11.	Contracts signed with businesses	

No.	Exh.	Title of Exhibition	Category
Criterion 3: Teaching and Learning Approach			
1	3.1.	Educational philosophy is posted publicly in the university, the faculty	Document
2	3.2.	Teaching profile of Corporate Finance 1	
3	3.3.	List of students of Faculty of Economics who are supported in Covid-19 outbreak	
4	3.4.	Lecturers apply IT platforms in teaching	
5	3.5.	Programme included the engagement of firms	
6	3.6.	Students register for units online	
7	3.7.	Students visit firms	
8	3.8.	Students participate in the BECUTE club	

9	3.9.	Syllabus of Mathematics for Economics	
10	3.10.	Syllabus of Data analysis and Scientific research methodology	
11	3.11.	Syllabus of Systematic thinking	
12	3.12.	Circular promulgating on Bachelor degree education and the university's Decision on Rewards	
13	3.13.	Students participate in scientific research	
14	3.14.	Accounting programme's learning outcomes	
15	3.15.	Lecture attendance by lecturers of the department	
16	3.16.	Online link of surveys on teaching	

No.	Exh.	Title of Exhibition	Category
Criterion 4: Student Assessment			
1	4.1.	The admission assessment results of academic year of 2021	Link
2	4.2.	Internship Report Rubrics and evaluations documents of businesses	Document
3	4.3.	Graduation Thesis Rubric, List of Thesis Grading Committee, Scan of Turnitin	Document
4	4.4.	Student Handbook	Link
5	4.5.	Google sheet of student's grades	Link
6	4.6.	Graduation thesis grades	Document
7	4.7.	Video records of thesis defense	Link
8	4.8.	Procedure Appeal	Link
9	4.9.	Final essay rubric of Fundamental Management	Document
10	4.10.	Training efficiency indicators of Accounting Programme	Document
11	4.11.	The regulations on procedure of exam question issuing and confidentiality	Link
12	4.12.	Final exam monitoring procedure	Link
13	4.13.	E-portfolio of a course	Link
14	4.14.	The minutes of the department's semester-end meeting	Document
15	4.15.	Images of a UTEX course	Image
16	4.16.	Marking scheme of a written exam	Document
17	4.17.	Teaching chart of Academic year of the University	Image
18	4.18.	The plan of PIs assessment of the Financial Accounting Department	Link
19	4.19.	The result of PIs assessment of the Financial Accounting Department	Link
20	4.20.	Images of a quiz on UTEX	Image
21	4.21.	A draft and an edited version of an internship report	Document
22	4.22.	Images of level 2 and level 3 courses on UTEX	Image
23	4.23.	Contract of teaching assistant	Document
24	4.24.	Internship diary, graduation thesis rubrics of reviewer	Document
25	4.25.	Meeting report about implement PIs of Financial Accounting Department	Document
26	4.26.	Rubric to grade for peer assessment	Document

No.	Exh.	Title of Exhibition	Category
Criterion 5: Academic Staff			
1	5.1.	FE's strategic plan for manpower development, phase 2020-2025, vision 2030	Documents
2	5.2.	Policies to increase the lecturer's qualifications	
3	5.3.	Labor Code No: 45/2019/QH14	
4	5.4.	Regulations of working polices for academic staff	
5	5.5.	Reports of officers' opinion survey results on the working environment over the years	
6	5.6.	Recruitment notice number: 110/TB-TCHC	
7	5.7.	Qualifications of FE's academic staff	
8	5.8.	FE's lecturers promoted to higher sub-levels and getting early pay raises	
9	5.9.	Probation activity	
10	5.10.	Standard of academic staff in Lecturer's handbook	
11	5.11.	HCMUTE's Regulation of Organization and Operation	
12	5.12.	Lecturers' participation certificates	

No.	Exh.	Title of Exhibition	Category
Criterion 6: Student Support Services			
1	6.1.	The policy with selected criteria of recruit students with high English proficiency	Document
2	6.2.	Admission policy	
3	6.3.	HCMUTE's rewarding policy for new intake students	
4	6.4.	Consulting activities using many channels to support the high school students	
5	6.5.	Consulting activities by the deans	
6	6.6.	Open day activities	
7	6.7.	Science and Technology Club activities	
8	6.8.	Big data center	
9	6.9.	Training and development plan for academic and support staff	
10	6.10.	Personnel development plan	
11	6.11.	Students online system components	
12	6.12.	The effectiveness of the monitoring system	
13	6.13.	Web based Students' performance measurements system	
14	6.14.	Student study load and performance	
15	6.15.	Pre-school activities for students	Images
16	6.16.	Academic advices for students	Document
17	6.17.	Enterprise cooperating activities	Images
18	6.18.	Additional supporting activities	Document, Images, Link

19	6.19.	Consulting activities	Document
20	6.20.	Recruitment process	Document
21	6.21.	Recruitment announcement	Document
22	6.22.	Appointment process	Document
23	6.23.	Timesheets and grading of officials	Document
24	6.24.	Decision of the Emulation and Commendation council	Document
25	6.25.	List of rewards for support staff	Document
26	6.26.	Results of surveys on students' satisfaction on quality of support services and facilities	Link
27	6.27.	List of members in the Advisory group	Document

No.	Exh.	Title of Exhibition	Category
Criterion 7: Facilities and infrastructure			
1	7.1	Digital Learning Room	
	7.1a	LMS system	Image
	7.1b	Decision on establishing Digital learning room	Document
	7.1c	A video conference and a class in the digital learning room	Image
	7.1d	Introduction video to Digital Learning Room	Link
	7.1e	Instruction video on using LMS system	Link
2	7.2	Teaching and learning time frame	
	7.2a	Teaching and learning time frame	Document
3	7.3	Maintenance and upgrading	
	7.3a	Equipment maintenance and repair procedure	Document
	7.3b	Equipment and material procurement procedure	Document
	7.3c	Asset inventory form	Document
4	7.4	Survey for supporting service quality	
	7.4a	Survey on service quality and results	Document
5	7.5	Physical spaces	Document
	7.5a	The publicity of the university and college facilities	Document
	7.5b	Request for Project room and BI room	Document
	7.5c	FE computer, project and BI room	Image
6	7.6	Interface of some accounting softwares	
	7.6a	Interface of some accounting softwares	Image
7	7.7	Library resources	
	7.7a	Catalog of FE's books	Document

	7.7b	Computers in library	Image
	7.7c	Digital Library and Databases	Image
	7.7d	The announcement on the deployment and use of online databases	Document
	7.7e	List of FE's e-books	Link
8	7.8	Purchasing of additional books and reference materials	
	7.8a	The process of purchasing additional books and reference materials	Document
	7.8b	Request form to purchase additional books and reference materials	Document
	7.8c	Notice on the selection of English textbooks	Document
9	7.9	Interface and user manual of the OPAC	
	7.9a	Interface and user manual of the OPAC	Link
10	7.10	Library improvement actions	
	7.10a	Announcement on lending books via post	Document
	7.10b	Workshops organized by library	Image
	7.10c	The reader's satisfaction survey results	Document
11	7.11	Wifi system and internet bandwidth upgrading	
	7.11a	Wifi system and internet bandwidth upgrading	Document
12	7.12	HCMUTE environmental, health, and safety regulations	
	7.12a	Regulations on management of safety, health, and working environment	Document
	7.12b	Contract to collect and treat chemicals and solid waste	Document
	7.12c	Notice of inspection of firefighting equipment	Email
	7.12d	Firefighting training	Document
13	7.13	Health care	
	7.13a	Announcement on disease control from Health care center via email	Email
	7.13b	Health check notice for newly enrolled students	Document
	7.13c	Announcement on health check for staff	Document
14	7.14	Job description of support staff	
	7.14a	Job description of FMO staff	Document
	7.14b	Job description of EMO staff	Document
	7.14c	Job description of INC staff	Document
	7.14d	Job description of librarians	Document
15	7.15	KPIs system	

	7.15a	Regulations on KPIs system at HCMUTE	Document
	7.15b	Notice of implementation of capacity assessment according to KPIs system.	Document
	7.15c	Instructions on using the KPIs system	Document
	7.15d	Interface of personal planning	Image

No.	Exh.	Title of Exhibition	Category
Criterion 8: Output and Outcomes			
1.	8.1	Decision No 2919 / QD-ĐHSPKT	Document
2.	8.2	FE's quality target annual training plan	Document
3.	8.3	Dashboard system	Link
4.	8.4	FE's meeting minutes and final report of semester	Document
5.	8.5	Regulation on HCMUTE's study Programme	Document
6.	8.6	The Procedure for evaluating stakeholders' satisfaction with curriculum	Document
7.	8.7	The survey form and report of graduated students	Document
	8.7a	Survey form of graduated students	Document
	8.7b	The survey Report of graduated students	Document
8.	8.8	Job Fair Day	Image
9.	8.9	Notice on the allocation of science and technology targets 2021-2022 to Faculties and Institutes issued on September 20, 2021	Document
10	8.10	The ISO procedures of scientific research activities	Document
11.	8.11	Notice on registration of grassroots-level scientific research project in 2022 issued on September 28, 2021	Document
12.	8.12	FE lecturers' scientific research activities	Document
	8.12a	List of articles of FE's lecturers	Document
	8.12b	Images of thematic report for FE's lecturers	Image
13.	8.13	Course syllabus "Scientific Research Methods"	Document
14.	8.14	Images of students in the Scientific Research activities	Image
15.	8.15	The regulations on criteria for selection of the title "Student of 5 merits" at school level for the academic year 2020-2021	Document
16.	8.16	Contest plan "Economics student with Eureka Prize" No. 94-KH/ĐHSPKT-KKT on August 20, 2020	Document

17.	8.17	Report "Results of implementing project-based teaching" dated August 4, 2020	Document
18.	8.18	List of students's research projects	Document
19.	8.19	PI data source of Accounting Programme	Link
20.	8.20	The report results measuring output standards of Accounting's Programme	Document
21.	8.21	The academic staff meeting plan - Summer 2019	Document
22.	8.22	Report on the survey results of staff's opinions on the working environment in 2021	Document
23.	8.23	The ISO procedures of assessing student satisfaction during study time	Document
24.	8.24	The evaluation results of the teaching quality of the lecturers from 2019 to 2021	Document
25.	8.25	Minutes of a dialogue between FE and Student	Document
26.	8.26	The survey report of alumni 3 months after graduation	Document
27.	8.27	Decided to establish a liaison board for alumni of the Faculty of Economics	Document
28.	8.28	The employers survey report of the Enterprise Relations Office	Document
29.	8.29	Employers' feedback	Document
	8.29a	The employers' survey results of FE	Document
	8.29b	The report assessment of FE training programme on 03/03/2018	Document
	8.29c	The report assessment of FE training programme on 17/04/2021	Document
30.	8.30	Solutions for improvement based on stakeholders feedbacks	Document
	8.30a	Report on adjustment of some courses of the FE's training programme	Document
	8.30b	Application for investment in BI room No. 56/TTr-KKT dated June 18, 2020	Document
	8.30c	Minute of the meeting between ACCA and FE representatives on December 8, 2020	Document
	8.30d	Images of the activities of the club BECUTE	Image
31.	8.31	The proof of open date, proof of establishment of advisory board	Document
32.	8.32	Students field trips to companies picture	Image

Semester 6										
Managerial Accounting	3			3			4	4		4
Auditing 2	4		3	3					3	4
Accounting Software		4	3				4			3
Business Analysis	3	4			3			4		4
Advanced Financial Accounting	4			4				4	4	4
Specialized Topic	2						2			2
Selective courses (group B)										
Semester 7										
Financial Statements Preparation	4	4		4			4			4
International Accounting			3			3				2
Internship	3		3			3				3
Specialized Study on Enterprise				3	3					2
Semester 8										
Final Thesis	4		4			4	3	4	4	6
Number of courses/ELO	27	19	16	17	9	8	9	6	5	

General Education Knowledge: Choose 1 subjects in the below lists:

Business Psychology			3		3	3				
Business Communication Skill		2			2					
Presenting Skill	3	3	3							

Branch knowledge (group A)

Organisational behavior			3		3					
Customer's Relationship Management			3			3		3		
International Investment		3			2					
International Business				2	2					
Corporate's Culture					3				3	
Start-up Planning					3				3	
International Payments	2				2				3	

Specialized knowledge (Group B):

Security Market		3	2	2						
Enterprise Resource Planning (ERP)							4	3	3	
Business English				3		3				
Public Sector Accounting	3	3	3		3					
Banking Accounting	3	3	3	3						
Foreign Management				3		3		3		
Applied Excel in Accounting	3	3	3	3						
Applied Access in Accounting	3	3	3	3						

Appendix 1.2: Mapping of CLOs and ELOs of some courses

CLOs	Goal description	ELO(s) /PI(s)	Bloom's Taxonomy
Introduction to Accounting			
CLO1	Ability to analyze, explain and reason to solve problems related to accounting field arising in the enterprise according to professional ethics.	PI4.3	2
CLO2	Teamwork skills	PI5.2	2
CLO3	Communication in many forms.	PI6.1	2
CLO4	Generating business ideas and designing a successful activity for a small business.	PI7.1	2
Tax Policy			
CLO1	Applying the basic knowledge of regulations of tax in determining the tax objects, tax base, tax period, tax rate, tax calculation procedure for calculating and declaring of principle tax	PI1.1	3
CLO2	Having ability of collecting and summarizing the economic information through invoices and documents and performing the tax reports: Value Added Tax, Corporate Income Tax, Personal Income Tax.	PI 2.1	3
CLO3	Complying and applying the regulations in calculating and declaring of tax, complying the professional ethics principles in solving the tax transactions.	PI 3.1	3
CLO4	Having abilities to search the documents, self – study and present all contents which are related to the tax legislation.	PI 4.2	3
Managerial Accounting			
CLO1	Professional knowledge in the field of management accounting: basic information about the nature, objectives, tasks, content and methods of management accounting; basic knowledge of cost and price classification in management accounting.	PI1.4	3
CLO2	Explain about the economic phenomenon and solve the problems by analyse and professional arguments. Having a dialectical thinking in solving economic problems.	PI4.2	4
		PI7.3	3
		PI8.2	4
CLO3	Completion of accounting books and related documents.	PI1.4	3

Appendix 1.3: Contribution of extra-curricular activities for ELOs

Activities	ELO1	ELO2	ELO3	ELO4	ELO5	ELO6	ELO7	ELO8	ELO9
English Speaking Club (Organised by BECUTE)	L				M	H			
Academic activities organised by ESCUTE	M		L	L	H				
Business trip	L			M	M	M		M	L
Internship	H	M	M	M		M	H	H	
Conference and training of alumni and companies.	H				M		M	M	M
Social Activities					H	M			

Appendix 1.4: VQF and the ELOS of the AP

According to the Vietnamese Qualifications Framework (VQF), there are 08 levels, with the university level corresponding to the level 6:

ELOs of VQF	AP ELOs
Having practical knowledge, mathematical theoretical knowledge, specialized in a training discipline.	ELO2
Have basic knowledge of social sciences, politics and law.	ELO1
Have cognitive skills related to criticism, analysis, and synthesis.	ELO7, 8, 9
Have professional practical skills, communication skills which are necessary to perform complex tasks.	ELO3, 4
Working independently or in groups in changing working conditions, taking responsibility for receiving and taking responsibility for the group in guiding, disseminating and disseminating knowledge in the training industry, and supervising others to perform tasks.	ELO5, 6

Appendix 1.5: Mapping of ELOs and ACCA courses

LEARNING OBJECTIVE/MAIN CAPABILITIES	AP ELOs
A1. Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.	ELO1
A2. Understand business organisation structure, functions and the role of corporate governance	ELO1

A3. Recognise the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance	ELO2
C1. Recognise the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.	ELO3
C2. Understand the importance of personal effectiveness as the basis for effective team and organisational behaviour.	ELO1
C3. Recognise that all aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values.	ELO4
A4. Explain the nature, source and purpose of management information	ELO2
B1. Explain and apply cost accounting techniques	ELO2
B3. Prepare budgets for planning and control	ELO2
B2. Compare actual costs with standard costs and analyse any variances	ELO2
D1. Explain and apply performance measurements and monitor business performance.	ELO9
F1. Explain the context and purpose of financial reporting	ELO8
F2. Define the qualitative characteristics of financial information	ELO2
G1. Demonstrate the use of double entry and accounting systems	ELO1
G2. Record transactions and events	ELO1
H1. Prepare a trial balance	ELO2
H2. Prepare basic financial statements for incorporated and unincorporated entities	ELO2
H3. Prepare simple consolidated financial statements	ELO2
I1. Interpretation of financial statements	ELO2

Appendix 1.6: Mapping Stakeholders' requirement levels and the ELOS of the AP

Programme ELOs	Academic Staff	Students	Alumni	Employer
ELO1: An ability to acquire accounting and management knowledge by using accounting information and applying complementary knowledge in laws, economics, finance, banking and taxation.	H	H	H	H

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

Requirements levels: L for Low, M for Medium, and H for High

Appendix 1.7: Some changes regrading to stakeholders' feedbacks and the AP innovation

Requirements	ELOs	Notes	Updates
<p>It is important to have a module about the transition from Vietnamese accounting standards to international accounting standards in the globalization situation.</p> <p>Some of the modules such as International Payment, Commercial Banking are very useful and need to be focus more on Ecoterm, and specific operation activities repectively.</p> <p>It would be better to have one more module about tax in the cirriculum.</p>	1	<ul style="list-style-type: none"> - IFRS (International Financial Reporting Standards) will be required to apply for certain businesses in Vietnam from 2025. - Students will know how to calculate and declare tax, and know what banks 	<ul style="list-style-type: none"> - According to the Decision No.345/QD-BTC on March 2020 about the applying the International Financial Reporting Standards (IFRS) in Vietnam divided in three stages, it is necessary to be well prepared for this transformation. Therefore, the course

		<p>do as intermediaries.</p> <ul style="list-style-type: none"> - There is only one module about Tax policy which is a bit less in comparison with the reality of Tax Policy in Vietnam. 	<p>International Accounting has been transferred to the compulsory part from the selective part.</p>
<p>The module Principles of Accounting should be increased the credit number, whereas the Mathematical Optimization and Marketing Management modules should be decreased the credit number.</p>	2	<ul style="list-style-type: none"> - When students know principles of accounting, they can easily understand new regulations and use it to apply to their organization. 	
<p>Business Law need to change the approach to regulations relating to different types of enterprises including FDI companies rather than learn much about bankrupt policy and commercial dispute regulation.</p>	3	<ul style="list-style-type: none"> - It is very necessary to enhance the awareness about legal risk as well as the knowledge of law of different types of enterprises in order to work correctly, legally, and efficiently in terms of accounting activities. 	
<p>The module Principles of Accounting should be increased the credit number.</p>	4	<ul style="list-style-type: none"> - Students can easily understand new regulations and do more research by themselves to acquire new knowledge relating accounting standards. 	
<p>Students are required to be able to work independently and in groups.</p>	5	<ul style="list-style-type: none"> - Students are still lack of skills working in 	

		team and individual.	
<p>Extracurricular programs and training need to be organized more to improve soft skills for students. Some of selective modules such as Systems thinking, Presentation skill, Business communication, Corporate's Culture should be transfer to compulsory. Business English also needs to be compulsory.</p>	6	<ul style="list-style-type: none"> - Students are not confident and need to improve communication skills. - These modules help students gain more soft skills and communicate well in working environment. -English is very important in many companies when accountants need to read and understand English documents and communicate with different parties in written and spoken language. 	
<p>There are Corporate Culture module and Start-up Planning module which are the new ones and need to be remained in the curriculum.</p>	7	<ul style="list-style-type: none"> - Students would conceive new ideas about improvement, innovation and start-up. 	<p>There are some other changes in both compulsory and selective part which have more appropriate courses, such as Advanced Financial Accounting, Start-up Planning, and Organization Behaviour.</p> <p>Another course is also added courses to compulsory part such as Specialised Study on Enterprise</p>

			<p>in order to create more chances for students to learn, to be motivated from the reality and practical knowledge and sharing by the invited speakers who come from big companies and have a lot of experience in this field.</p>
<p>ERP, SAP should be taught as a compulsory module in order to help students understand about business in general and software controlling system of different types of business in specific.</p>	8	<p>- Students will understand more about the company system and be able to get involved in planning processes and implement policies to organization activities.</p>	<p>Moreover, the courses for Interdisciplinary Knowledge and Massive Open Online Courses have been added in order to help students be more flexible in their learning and their future job as well as be more convenient to acquire knowledge from different major or advanced and developed courses from other countries which are also accepted in this programme for the equivalence.</p>
<p>ERP, SAP should be taught as a compulsory module in order to help students understand about business in general and software controlling system of different types of business in specific.</p>	9	<p>- Students will understand more about the company system and be able to get involve in operating and controlling</p>	

		activities of companies.	
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Appendix 1.8: Mapping CLOs and assessment methods of some courses

ELOs	Course	CLOs	Assessment Methods	Assessment Tools
ELO1: An ability to acquire basic and deep knowledge of accounting as well as management knowledge by using accounting information and applying	Economics	CLO1: Have basic knowledge of economic to solve economics issues (PI1.1 - 2)	Assignment, Quiz, Test	Rubric, utex.hcmute.edu.vn
	Principles of Accounting	CLO1: Apply the fundamental concepts and assumptions that underlie financial accounting principles. (PI1.3 - 3)	Quiz, Examination	utex.hcmute.edu.vn rubric
	Corporate Finance 1	CLO1: Presenting the overview of corporate finance and the fundamental decisions in financial management (PI1.3) CLO2: Understanding the relationship between corporate finance and the financial system (PI1.3) CLO3: Understanding time value of money, risk, return, security, and project (PI1.3)	Essays	Questions
ELO4: An ability to recognize and comply with accounting principles as well as ethical and professional responsibilities in handling business transactions.	Business Law	CLO4: Complying with the law related to business activities of the organization (PI4.1 - 3)	Writing, Quiz, Assignment	Rubric, Questionare, case study exercise
	Research Methods	CLO2: Illustrate research ethics (PI 4.3 - 3)	Assignment, Writing a research proposal	Rubric
	Auditing 1	CLO 4: Ability to analyze, explain and reason for solving issues related to audit field arising in the enterprise	Essays	Questions

		according to professional ethics (PI4.3) 3		
ELO7: An ability to conceive innovative ideas, start-up ideas, to design and organize accounting activities in an organization.	Managerial Accounting	CLO2: Explain about the economic phenomenon and solve the problems by analyse and professional arguments. Having a dialectical thinking in solving economic problems. (PI 7.3 - 4)	Assignment	Questions
	Commercial Banking	CLO2: Applying knowledge of credit banking to collect, analyze, synthesize, evaluate, and report the business situation in the organization	Assignment	Rubric
	Marketing Management	CLO3: Forming and developing ideas for new products which are in line with market demands (PI7.1 - 3)	Case study	Rubric

Appendix 2.1: Accounting Programme Specifications

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

UNDERGRADUATE PROGRAMME

Training Major: ACCOUNTING

1. Programme Title: ACCOUNTING

2. Awarding Institution: HCMC University of Technology and Education

3. Name of The Final Award: Bachelor of Arts in Accounting

4. Mode of delivery: Full time

5. Training Time: 4 years (Campus based)

6. Admission Requirements:

High school students can attend the National Entrance Exam organized by MoET. If they have total score of Mathematics, Physics, and Chemistry (group A) or Mathematics, Physics, and English (group A1), or Mathematics, Literature, English (group D1) higher than the cut-off score set by the HCMUTE, they will become students of Accounting programme. Alternatively, students who graduated from high schools with an average score of five consecutive terms of high school higher than 6.5 and are in the top 10% of the HCMUTE annual admission quota.

7. Programme Goals and Objectives and ELOs

7.1 Goals: The program aims to train the accounting bachelors who have knowledge of fundamentals of economics and financial accounting major, have abilities to analyze, evaluate about business transactions, bookkeeping, applying the accounting software and organizing accounting system for businesses, have skills of communication and teamwork, have professional ethics and good English skills which match society's needs and the development of accounting area.

Graduated students can perform the profession of accounting in any enterprise and organization; audit assistant at auditing companies can work in financial advisory companies as a staff or a manager.

7.2 Objectives:

The objectives of the Accounting Programme are to prepare students to:

- PO1: Apply knowledge of foundation sciences, information technology, economics, and management.
- PO2: Self-study, think systematically, and solve problems in business activities and accounting.
- PO3: Become global citizens, have communication and teamwork skills.
- PO4: Conceive ideas, design, implement, and operate projects in financial accounting

7.3. Expected Learning Outcomes:

After successful completion of the programme, students will be able to:

1. An ability to acquire basic and deep knowledge of accounting as well as management knowledge by using accounting information and applying complementary knowledge in laws, economics, finance, banking and taxation.
2. An ability to collect economic information, do bookkeeping, report and conduct financial analysis for an organization.
3. An ability to recognize and comply with accounting principles as well as ethical and professional responsibilities in handling business transactions.
4. An ability to conduct a self-study process and research to acquire and apply new knowledge.
5. An ability to lead and work in team effectively.
6. An ability to communicate effectively in various ways and in foreign languages at work.
7. An ability to conceive innovative ideas, start-up ideas, to design and organize accounting activities in an organization.
8. An ability to involve strategic planning processes and implement accounting and financial policies in an organization.
9. An ability to operate and control accounting and financial activities in an organization.

8. Course Credits: 125 credits (excluding Physical education and Military training courses)

9. Graduation Requirements:

- According to regulations issued under the Decision No. 43/2007/QĐ-BGDĐT

10. Grade Scale:

Accounting training program using a ten (10) scale in the assessment of all courses.

11. Programme Structure:

11.1 Programme Structure:

Name	Credits		
	Total	Compulsory	Elective
General Education Knowledge	30		
Political theory and General Law	13	13	0
Mathematics, Natural Science, and Information Technology	12	12	0
Social Sciences and Humanities	2	0	2
Introduction to Accounting	3	3	0
Physical Education			
Military Training			
Specialized Knowledge	95		
Group and branch basis	30	26	4

Specialized	56	48	8
Practicing Accounting	2	2	0
Internship Project	2	2	0
Final Thesis	5	5	0
Total	125		

11.2 Programme Details

11.2.1 General Education Knowledge

A – Compulsory part

Political theory and Principles of Law

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

Mathematics, Natural Sciences, and Information Technology

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

Introduction Accounting

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

B – Selective part:

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

11.2.2 Specialized Education Knowledge**A – Compulsory part:****Group and Branch Basis**

No	Unit Code	Unit Title	Credits	Note
1	PRAC230407	Principles of Accounting	3	
2	MAMA330906	Marketing Management	3	
3	BLAW230308	Business Law	3	
4	ECON240206	Economics	4	
5	FUMA230806	Fundamental Management	3	
6	MAOP230706	Mathematical Optimization	3	
7	APCM220307	Applied Computing	2(1+1)	
8	DANA230606	Data Analysis	3(2+1)	
9	RMET230306	Research Methods	2(1+1)	
Total			26	

Specialized Knowledge (Applied for theory and experimental courses)

No	Unit Code	Unit Title	Credits	Note
1	TAPO330407	Tax Policy	3 (2+1)	
2	COBA330507	Commercial Banking	3	
3	SSEN321807	Specialized Study on Enterprise	2	
4	COAC331607	Cost Accounting	3	
5	MAAC430507	Managerial Accounting	3	
6	INAC331007	International Accounting	3	
7	FIAC330207	Financial Accounting 1	3	

8	FIAC340907	Financial Accounting 2	3	
9	FIAC430807	Financial Statements Preparation	3(2+1)	
10	ADFA431807	Advanced Financial Accounting	3	
11	AUDI430207	Auditing 1	3	
12	ADAU430907	Auditing 2	3	
13	ACSO430407	Accounting Software	3(2+1)	
14	BUAN331107	Business Analysis	3	
15	COFI330307	Corporate Finance 1	3	
16	ADCF430307	Corporate Finance 2	3	
17	STOG410607	Specialized Topic	1	
Total			48	

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

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

B – Selective part:

Group and Branch Basis

No	Course Code	Unit Title	Credits	Note
Choose two subjects in the below list: 4 credits				
1	ORBE320106	Organizational Behavior	2	
2	CUSM321006	Customer Relationship Management	2	
3	ININ220608	International Investment	2	
4	INBU220508	International Business	2	
5	BCUL320506	Corporate's Culture	2	
6	BPLA121808	Start-up Planning	2	
7	INPA421008	International Payments	2	
Total			4	

Specialized Knowledge

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

11.2.3 Interdisciplinary Knowledge:

Students can choose 6 interdisciplinary credits to replace specialized courses in the list below: (Students can choose subjects that are not from the recommended list based on the spirit of support for future career development. Students should ask for more advice from the Advisory Board to make a suitable choice.)

No	Course Code	Unit Title	Credits	Note
1	PRMA330806	Production Management	3	
2	PRAN331106	Project Analysis and Evaluation	3	
3	TMAN431509	Transportation Management	3	
4	DEMA431609	Warehouse Management	3	
Total			12	

11.2.4 Massive Open Online Courses:

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

No	Course Code	Unit Title	Credits	Equivalent Courses with MOOC
1.	MIOF130207	Microsoft Office	3 (2+1)	Excel skills for business: Essentials https://www.coursera.org/specializations/excel
2.	MAMA31706	Marketing Management	3	Marketing https://www.icieducation.com/courses/business/marketing/

3.	MAAC430507	Managerial Accounting	3	Accounting analytics: [https://www.coursera.org/learn/accounting-analytics]
Total			9	

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

12. TEACHING PLAN:

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

No	Course Code	Unit Title	Credits	Prerequisite Code
1	LLCT130105	The Basics Principles of Marxism and Leninism	3	
2	LLCT120314	Ho Chi Minh's Ideology	2	LLCT130105
3	LLCT120205	Political Economics of Marxism and Leninism	2	
4	LLCT120405	Scientific Socialism	2	LLCT130105
5	LLCT120314	History of the Communist Party of Vietnam	2	LLCT130105 LLCT120205 LLCT120405
6	PHED110613	Physical Education 2		
7	PHED130715	Physical Education 3		
Total			11	

Semester 1:

No	Course Code	Unit Title	Credits	Prerequisite Code
1	INAC130107	Introduction to Accounting	3 (2+1)	
2	LLCT130105	The Basics Principles of Marxism and Leninism	3	
3	GELA220405	General Law	2	
4	ECON240206	Economics	4	

5	MATH132701	Mathematical Economics 1	3	
6	PHED110513	Physical Education 2		
Total			15	

Semester 2:

N o	Unit Code	Unit Title	Credits	Prerequisite Code
1	MIOF130207	Microsoft Office	3 (2+1)	
2	FUMA230806	Fundamental Management	3	
3	MATH132801	Mathematical Economics 2	3	MATH132701
4	RMET230306	Research Methods	2(1+1)	
5	BLAW230308	Business Law	3	GELA220405
6	Choose 1 in the below list (2 credits)		2	
	<i>PSBU220408</i>	<i>Business Psychology</i>	2	
	<i>BCOM320106</i>	<i>Business Communication Skill</i>	2	
	<i>PRSK320705</i>	<i>Presentation Skill</i>	2	
	<i>SYTH220491</i>	<i>Systems Thinking</i>	2	
Total			16	

Semester 3:

N o	Unit Code	Unit Title	Credits	Prerequisite Code
1	MAOP230706	Mathematical Optimization	3	
2	PRAC230407	Principles of Accounting	3	
3	DANA230606	Data Analysis	3(2+1)	RMET230306
4	APCM220307	Applied Computing	2 (1+1)	MIOF130207
5	MATH132901	Probability and Applied Statistics	3	
6	Choose 1 in the below list (2 credits)		2	
	<i>ORBE320106</i>	<i>Organizational Behavior</i>	2	
	<i>CUSM321006</i>	<i>Customer Relationship Management</i>	2	
	<i>ININ220608</i>	<i>International Investment</i>	2	
	<i>INBU220508</i>	<i>International Business</i>	2	
	<i>BCUL320506</i>	<i>Corporate's Culture</i>	2	

	<i>BPLA121808</i>	<i>Start-up Planning</i>	2	
	<i>INPA421008</i>	<i>International Payments</i>	2	
Total			21	

Semester 4:

No	Unit Code	Unit Title	Credits	Prerequisite Code
1	MAMA330906	Marketing Management	3	
2	TAPO330407	Tax Policy	3 (2+1)	
3	FIAC330207	Financial Accounting 1	3	PRAC230407
4	COFI330307	Corporate Finance 1	3	
5	COBA330507	Commercial Banking	3	
6	PRAC420607	Practicing Accounting	2	
7	Choose 1 in the below list (2 credits)		2	
	<i>ORBE320106</i>	<i>Organizational Behavior</i>	2	
	<i>CUSM321006</i>	<i>Customer Relationship Management</i>	2	
	<i>ININ220608</i>	<i>International Investment</i>	2	
	<i>INBU220508</i>	<i>International Business</i>	2	
	<i>BCUL320506</i>	<i>Corporate's Culture</i>	2	
	<i>BPLA121808</i>	<i>Entrepreneur Planning</i>	2	
	<i>INPA421008</i>	<i>International Payments</i>	2	
Total			19	

Semester 5:

No	Unit Code	Unit Title	Credits	Prerequisite Code
1	COAC331607	Cost Accounting	3	PRAC230407
2	FIAC330907	Financial Accounting 2	3	PRAC230407
3	AUDI430207	Auditing 1	3	PRAC230407
4	ADCF430307	Corporate Finance 2	3	COFI330307
5	Choose 2 in the below list (5 credits)		5	
	<i>APAC330607</i>	<i>Administrative and Public Accounting</i>	3	PRAC230407

	<i>BAAC331407</i>	<i>Banking Accounting</i>	3	PRAC230407
	<i>REEX321207</i>	<i>Applied Excel in Accounting</i>	2(1+1)	PRAC230407
	<i>REAC321307</i>	<i>Applied Access in Accounting</i>	2(1+1)	PRAC230407
Total			17	

Semester 6:

No	Unit Code	Unit Title	Credits	Prerequisite Code
1	MAAC430507	Managerial Accounting	3	COAC331607
2	ADAU430907	Auditing 2	3	AUDI430207
3	ACSO430407	Accounting Software	3 (2+1)	COFI330307
4	BUAN331107	Business Analysis	3	FIAC330207
5	ADFA431807	Advanced Financial Accounting	3	FIAC330907
6	STOG410607	Specialized Topic	1	
7	Choose 1 in the below list (3 credits)		3	
	<i>ERPS431208</i>	<i>Enterprise Resource Planning</i>	3 (2+1)	
	<i>ACBU331507</i>	<i>Business English</i>	3	
	<i>SEMA430807</i>	<i>Security Market</i>	3	
	<i>FTMA430908</i>	<i>Foreign Trade Management</i>	3	
Total			19	

Semester 7:

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

Semester 8:

No	Unit Code	Unit Title	Credits	Prerequisite Code
1	GRAT452107	Final Thesis	5	

Total	5	
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PRESIDENT

DEAN

Appendix 2.2: Course Specifications

HCMC UNIVERSITY OF TECHNOLOGY AND EDUCATION
FACULTY OF ECONOMICS

Programme: Accounting
Level: Undergraduate

Course Syllabus

1. Course Title: CORPORATE FINANCE 1

2. Course Code: COFI330307

3. Credit Units: 3 (3/0/6) (3 lecture period, 0 lab periods, 6 self-study periods per week).
Time allocation: 15 weeks

4. Course Instructors

1/ MSc. Tran Thuy Ai Phuong

2/ Dr. Le Thi Mai Huong

3/ MSc. Vo Thi Xuan Hanh

5. Course Requirements

Prerequisite courses: None

Previous courses: Principles of Accounting (PRAC230407), Economics (ECON240206)

6. Course description

This module equips learners with basic knowledge of financial issues in public company: definition and the fundamental decisions in financial management; applying time value of money, risk and return identification, debt and equity security valuation ... in analysis and decision making in terms of finance. Furthermore, this module also provides knowledge, analytical tools to make right financing decisions, one of the major decisions in corporate finance.

7. Course Learning Objectives

CLOs	Goal description	ELO(s) /PI(s)	Bloom's Taxonomy
CLO1	Presenting the overview of corporate finance and the fundamental decisions in financial management.	PI1.3	3
CLO2	Understanding the relationship between corporate finance and the financial system.	PI1.3	3
CLO3	Understanding time value of money, risk, return, security, and project.	PI1.3	3
CLO4	Calculating time value of money, risk and return of security, value of debt and equity securities.	PI2.3	3

CLO5	Analyze the financial efficiency of investment projects and make precise decisions.	PI8.3	3
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8. Course content:

Chapter 1: AN OVERVIEW OF CORPORATE FINANCE

1. An overview of the financial system
2. Nature and role of corporate finance
3. The role of financial manager
4. What is a public company?
5. The fundamental decisions in financial management
6. Financial market

Chapter 2: TIME VALUE OF MONEY

1. Time value of a single amount
2. Time value of a cash flow
3. Intra-year compounding
4. Nominal and effective interest rate

Chapter 3: FINANCIAL INSTRUMENT VALUATION AND INVESTMENT DECISION

1. Debt security valuation and investment decision
2. Equity security valuation and investment decision

Chapter 4: RISK, RETURN, AND CAPITAL ASSET PRICING MODEL (CAPM)

1. Definitions
2. Standalone risk and return
3. Portfolio risk and return
4. Capital Asset Pricing Model (CAPM)

Chapter 5: PROJECT ANALYSIS AND VALUATION

1. Classification of investment project and the procedure of project analysis and investment decision
2. Estimation of free cash flow
3. Estimation of discounted rate
4. The investment appraisal techniques used to make investment decision
5. Illustrated practices on project analysis and investment decision

9. Teaching methods

- Presentation
- Group discussion
- Case study

10. Student assessment

- Grade scale: 10
- Assessment plan:

Type	Content	CLOs	Bloom's Taxonomy	Assessment methods	Assessment tools	Rate (%)
				Mid-term tests		50

Test#1	<p><i>1st mid-term test (at least 60 mins)</i></p> <p><i>Content:</i></p> <ul style="list-style-type: none"> • <i>Understanding the nature of corporate finance and the key decisions in corporate finance.</i> • <i>Using effectively depreciation methods</i> • <i>Understanding the financial market and financial instruments</i> • <i>Calculating time value of a single amount, an annuity, and a multiple cash flow</i> • <i>Identifying the effective interest rate based on nominal interest rate</i> 	CLO1 CLO3 CLO4	3 3 3	Essay	Questions	20
Test#2	<p><i>2nd mid-term test (at least 60 mins)</i></p> <p><i>Content:</i></p> <ul style="list-style-type: none"> • <i>Understanding the principle of Treasury Bill bidding</i> • <i>Evaluating bills, bonds, ordinary shares and preferred shares.</i> 	CLO3 CLO4	3 3	Essay	Questions	20

	<ul style="list-style-type: none"> Identifying actual rate of return when investing in bills, bonds, ordinary shares and preferred shares. 					
Test#3	3 rd mid-term test (at least 60 mins) Calculating free cash flow and make project investment decisions	CLO5	3	Essay	Questions	10
Final exam						50
	The exam will cover all key learning outcomes of the course (at least 60 mins)	CLO1 CLO2 CLO3 CLO4 CLO5	3 3 3 3 3	Essay	Questions	

11. Learning resources

- Textbook:

Nguyen Minh Kieu, **Corporate Finance - The basics: Theory and application management practice for Vietnamese businesses**, Statistical Publishing House, 2010.

- Bibliography:

Tran Ngoc Tho, Nguyen Thi Ngoc Trang, Phan Thi Bich Nguyet, Nguyen Thi Lien Hoa, and Nguyen Thi Uyen Uyen, **Modern corporate finance**, Statistical Publishing House, 2007.

Duong Thi Binh Minh and Su Dinh Thanh, **Financial and monetary theory**, Statistical Publishing House, 2007.

Vu Duy Hao and Luu Thi Huong, **Corporate financial management: Multiple choice questions, exercises and answers**, Transport Publishing House, 2010.

Accounting standards board of Vietnam.

12. General informations

Students must strictly comply with the regulations on scientific ethics of the University [<http://sao.hcmute.edu.vn/>]. Plagiarism (copying) is strictly prohibited during the course of study as well as when making reports or exams. Any violations of scientific ethics will be handled according to regulations.

Notice:

The information in this detailed outline can be changed during the teaching process, according to the lecturer's goals. Students need to regularly update the information of their registered class.

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13. Date of first approval: June 15th, 2019

14. Approved by

Dean

Head of Department

Instructor

15. Date and Up-to-date content

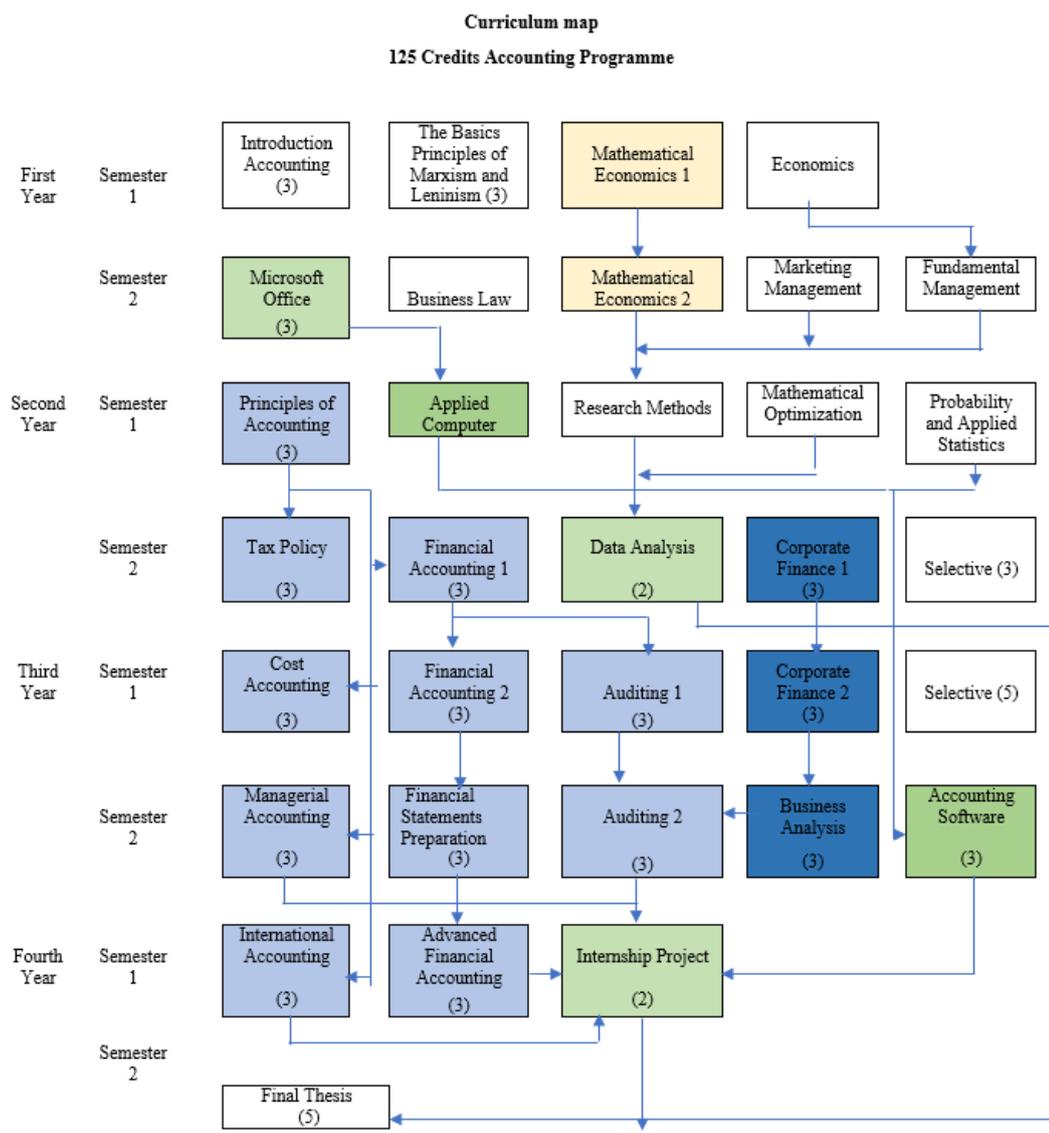
1st time:	Instructor:
	Head of Department:

Appendix 2.3: Constructive alignment of the Accounting Programme with the ELOs

Groups of ELOs	Courses	Learning Methods	Assessments
General knowledge (ELO 1)	Introduction to Accounting General Law Mathematical Economics Probability and Applied Statistics Microsoft Office	Lecture Class discussion Problem solving Case study Assignment	Examination Student participation Rubrics for presentation Rubrics for assignments
Specialized knowledge (ELO 1)	Principles of Accounting Marketing Management Business Law Economics Fundamental Management Mathematical Optimization	Lecture Class discussion Problem solving Case study Assignment	Examination Student participation Rubrics for presentation Rubrics for assignments
	Tax Policy Commercial Banking Specialized Study on Enterprise Cost Accounting Managerial Accounting International Accounting Auditing Corporate Finance	Lecture Class discussion Problem solving Case study Assignment	Examination Student participation Rubrics for presentation Rubrics for assignments

General skills (ELO 5, 6)	Business Psychology Business Communication Presentation Skill Systems Thinking	Lecture Class discussion Problem solving Case study Assignment	Student participation Rubrics for presentation Rubrics for assignments
Specialized skill (ELO 2, 3, 4, 7, 8, 9)	Applied Computing Research Methods Data Analysis Financial Accounting 1; Financial Accounting 2 Advanced Financial Accounting Financial Statements Preparation Accounting Software Internship Project Final Thesis	Lecture Class discussion Problem solving Case study Assignment	Examination Student participation Rubrics for presentation Rubrics for assignments
Attitude (ELO 3)	Practicing Accounting Internship Project Final Thesis All courses	Writing report Assignment Thesis All activities in class	Rubrics for assignments Rubrics for thesis Involvement in those activities

Appendix 2.4: Curriculum map



Appendix 2.5: The comparison of 180-, 150-, and 125-credit programmes

Clusters	180-Credit curriculum <i>(applied from 2006 to 2011)</i>	150-credit curriculum <i>(applied from 2012 to 2017)</i>	125-credit curriculum <i>(applied from 2018)</i>
General courses	50 credits (27,8%)	56 credits (37,3%)	30 credits (24,0%)
Introduction to Accounting	0	3	3
Mathematics and natural sciences	19	22	19
English	12	9	0
Information technology	5	3	3
Social sciences and humanities	2	7	2

Political education and general law	12	12	13
<i>Selectives</i>	0	6	2
Fundamental courses	43 credits (23,9%)	18 credits (12%)	30 credits (24%)
Theoretical courses	40	16	26
Project courses	1	0	19
Experiment, practice	2	0	7
<i>Selectives</i>	0	2	4
Specialized courses	73 credits (40,5%)	62 credits (41,4%)	58 credits (46,4%)
Theoretical courses	68	57	48
Project courses	1	0	2
<i>Selectives</i>	4	5	8
Internship	7	4	2
Graduation thesis / examination	7	10	5
Total	180	150	125

Appendix 2.6: Comparison the requirements between the 150-credit and 125-credit programmes

The dominant changes	150-credit curriculum (applied from 2012 to 2017)	125-credit curriculum (applied from 2018)	Note
General English courses	9 credits	0 credit (General English courses are out of the curriculum)	Students have to study English themselves and achieve English requirement for graduation
English requirement for graduation	TOEIC 500 or equivalent	TOEIC 550 or equivalent	English level is higher
Credits for inter-major courses	0 credit	6 credits	Students have opportunities to gain knowledge supported to their strengths and be willing to change their major to other ones.

Massive open online courses (MOOC)	0 credit	9 credits	Students can choose the famous online courses for the substitution of courses in the curriculum.
Specialized courses are instructed in English	06 courses were taught in bilingual lectures	At least 10% of specialized courses are instructed in English	Vietnamese studying materials are gradually replaced by English ones for updating worldwide knowledge.
Duration of internship	10 weeks	Whole semester (15 weeks)	Students spend more time at enterprises (It is called Enterprise Semester).

Appendix 2.7: Benchmark Accounting Programmes and Other Programmes

University	Duration (year)	Total Credits	No. of credits			
			General Knowledge	Fundamental Knowledge	Specialized Knowledge	Practicing/ Internship /Thesis
HCMUTE	4	125	30	30	56	9
UEH	4	125	40	24	51	10
OU	4	133	46	24	53	10
UEF	4	132	69	12	42	12
Swinburne	3	300	100	50	150	0
Curtin	4	400	50	150	250	0

Appendix 3.1: Teaching and learning methods which are frequently used in accounting programme and the students' degree of engagement

Teaching and learning methods	Lecturers' roles	Student engagement	ELOs
Face-to-face teaching	Present, raise questions and issues	Answer questions, solve problems	PI 4.1.1: Awareness of social context to business activities and adapts according to firms' business activities (in units: accounting management, auditing) PI 4.2.2: Adjust professional operation to be compatible with

Teaching and learning methods	Lecturers' roles	Student engagement	ELOs
			the diversity in working environment (in units: accounting bookkeeping)
Discussion	Raise issues to discuss	Discuss, present personal opinions, exchange ideas to others	<p>PI 3.2.1: Able to directly communicate with customers, business partners (in units: Communication in Business, Corporate Finance)</p> <p>PI 3.2.3: Able to communicate information to stakeholders in many manners (in units: Communication in Business, International Accounting)</p>
Presentation	Deliver topics for presentation	Collect information, reasoning, write and give presentation, answer questions	<p>PI 3.1.1 Develop teamwork skills (in units Communication in Business context, Marketing management)</p> <p>PI 3.1.2: Develop effective teamwork in executing projects, operations in firms (in units Communication in Business context, Marketing management)</p>
Case study	Introduce cases and requirements	Analyze cases, assess and propose solutions for problems	<p>PI 2.2.1: Collects and process information from different sources for the purpose of forming solutions in business activities (in units: Research methodology, Data analysis)</p> <p>PI 2.2.3: Analyse, apply processed information to propose solutions in business (in units: Data analysis, Corporate Finance 2)</p>
Practical training	Explain and illustrate skills	Practice skills, report outcomes	PI 4.4.1: Apply IT to design database and information management to manage accounting operation (in units:

Teaching and learning methods	Lecturers' roles	Student engagement	ELOs
			Accounting bookkeeping, Accounting softwares) PI 4.4.2: Apply IT to design finished accounting bookkeeping system for firms (in units: Accounting bookkeeping, Accounting softwares)
Project-based learning	Raise issues of the projects	Plan, read materials, discuss and exchange information in groups and with others, do problem solving activities of the projects, record outcomes, write reports and present outcomes of the projects, answer questions	PI 1.3.2: Apply advanced knowledge of accounting, finance, banking to analyse, assess corporate financial state (in units: Financial Accounting 2, Accounting bookkeeping using Excel) PI 1.3.3: Apply advanced knowledge of finance and technology to analyse, assess and design accounting bookkeeping systems of firms (in units: Financial Accounting 2, Accounting bookkeeping using Excel)
Externship, internship	Specify expected outcomes that students must meet in the externship, internship	Observe, practise professional skills, write reports of outcomes, reflect on comments and assessment of instructors, improve personal learning quality	PI 3.2.3: Able to communicate information to stakeholders in many manners (in units: Graduation internship)
Graduation dissertations on/ project	Approve topics, comment on outlines, supervise throughout the progress, comment on the dissertations/	Choose or propose topics, write outline, do research activities, do surveys, write and defense dissertation/ projects.	PI 4.5.1: Compute and journal entry business transaction, write and analyse financial reports. PI 4.5.2: Apply IT in computing financial variables (time value of money, security pricing, calculate NPV and IRR of investment projects).

Teaching and learning methods	Lecturers' roles	Student engagement	ELOs
	projects, examine students' works		PI 4.5.3: Implement accounting system controlling in firms.

Appendix 7.1: HCMUTE supporting units and services provided

No	Supporting unit	Services
1	Facility Management Office	<ol style="list-style-type: none"> 1. To manage land, buildings and other structures including: hall, offices, classrooms, laboratories, practice workshops, warehouses, yards. To procure and manage the use of facilities in the above works. 2. To plan and implement annual facilities projects. 3. To check the repair of electrical, sound, light, water equipment in the university. 4. To manage the performance of service contracts: environmental sanitation, green space care. 5. To check the implementation of environmental sanitation, the care of lawns, trees, ornamental plants and other facilities. 6. To check the opening and closing, cleaning of classrooms and offices. 7. To procure, store, distribute and recover damaged tools and utensils.
2	Equipment And Maintenance Office	<p>Responsibilities for procurement and management of equipment and materials:</p> <ol style="list-style-type: none"> 1. To plan, forecast equipment and technical material needs, monitor and check the performance of contracts and purchase orders for equipment. 2. To purchase and preserve technical equipment and supplies. 3. To manage warehouses, materials, equipment, allocate equipment and technical materials to units when needed. 4. To balance, maneuver equipment and materials between units. 5. To manage, maintain and repair machinery and equipment. 6. To carry out the bidding process for equipment projects. <p>Responsibilities for equipment maintenance:</p> <ol style="list-style-type: none"> 1. To maintain and repair equipment such as air conditioners, projectors, drinking water dispensers periodically once per semester. 2. To coordinate with external units specializing in maintenance and repair of specialized equipment once per semester.

3	Information and Network Center	<ol style="list-style-type: none"> 1. To build an online system to support course registration, class scheduling, and score management. 2. To maintain and install software and equipment, computers at offices and internet networks, websites.
4	Library	<ol style="list-style-type: none"> 1. To supplement and develop domestic and international information resources to meet the needs of teaching, learning and scientific research. 2. To arrange, store, preserve and manage documents; build an appropriate lookup system; 3. To organize reading space, develop library utilities, guide readers to exploit, lookup and effectively use information resources. 4. To apply advanced technology and IT to library modernization. 5. To develop a reading culture and contribute to a life-long learning environment.

Appendix 7.2: Surveys conducted by some units

No.	Survey content	Survey name	Respondents	Frequency/ Survey time	Methods	Implementer
1	University facilities (theoretical classrooms, practice workshops, equipment and machinery, computer labs, wifi, self-study space, library, gymnasium, etc.)	HCMUTE service quality survey	All students	1 March or April	Online [http://khaosat.hcmute.edu.vn]	Quality Assurance Office
3	University service quality (library,	Graduate Student Survey	Alumni graduated after 3 months	2 Depending on the graduation ceremony	Online [http://khaosat.hcmute.edu.vn]	Quality Assurance Office

	practice or experimental equipment ...)			schedule of Academic Affairs Office		
4	To make suggestions or recommendations for the university to improve, including contents of facilities	Alumni Survey	Alumni graduated after 1 year	1 September or October	Online [http://khaosat.hcmute.edu.vn]	Faculties
5	- Equipment for theoretical classrooms and practice workshops - Conditions to support teaching and research work	Survey of staff satisfaction with the working environment	All staff	1 July or August	Online [http://khaosat.hcmute.edu.vn]	Quality Assurance Office
6	Readers' satisfaction about products and services of library.	Library service quality survey	All students	1 Jul or November	Online	Library

Appendix 8.1: List of the solutions to increase pass rate and decrease dropout rates

No	Problems	Improvement Solutions
1	Students fail to know they are at risk of being dropped out.	<ul style="list-style-type: none"> - The University and faculty have an academic warning system to promptly inform students.
2	Students can not understand the lesson in class or want to consult about the lesson after class.	<ul style="list-style-type: none"> - HCM UTE has developed and improved some study online systems such as https://utexlms.hcmute.edu.vn; lms.hcmute.edu.vn and online.hcmute.edu.vn so that students can download documents or watch the lecture videos any time they need. - In addition, to help students achieve good results in the exam, from the 2016-2017 academic year up to now, the Youth Union - Student Union also organizes training sessions, exam preparation before the exam. From organizing face-to-face to online review (in line with the current epidemic situation).
3	Students feel that they have chosen the wrong major.	<p>HCMUTE and FE organize a variety of orientation activities such as</p> <ul style="list-style-type: none"> - Each faculty has an advisory board to help students remove their problems in the learning process. <i>[Exh. 8.31: The proof of opening date, proof of establishment of advisory board]</i>. - From the 1st academic year, the subject Accounting Introduction is included in the study programme to give career orientation education for students. - With every subject, lecturers will explain detailed syllabus, insist on the learning outcomes that students can gain after finishing the subject, sharing real experiences to students. - Give elective subjects in the study programme to help students have different career choices relating to their major. - Organising the seminars with the alumni and entrepreneur to motivate students and also provide the essential information and soft skills for students adapting to their future job

4	Students find it difficult to pass some subjects because of their specialized content.	<ul style="list-style-type: none"> - Except for classroom teaching time, lecturers and TA are always willing to answer any questions related to lessons in person, by email, or via online learning group (Zalo group, Facebook) - Using rubrics for assessment also helps students understand what they need to learn to pass the exam. - Organize an extra semester during the summer to support students to be able to complete the courses on time.
5	Students need financial support due to family difficulties or students spend too much time on a part-time job to cover school fees and living expenses.	<ul style="list-style-type: none"> - HCMUTE has financial support policies for poor students: tuition fee reduction and low-interest student loans. The Youth Union also provides annual scholarships to disadvantaged students (nearly 2 billion VND). FE labour union has also established a fund to help poor students, contributed by all FE staff. - Arranging part-time job opportunities for students according to the recommendation of FE staff (SSC and Youth's shop provide recruitment information on FE's website or Facebook page).
6	Students lack of motivation to study	<ul style="list-style-type: none"> - FE also proposes another method to improve the pass rates such as organizing field trips to companies and encouraging lecturers to upgrade new teaching methods to inspire the passion of students. <i>[Exh 8.32: Students field trips to companies' picture].</i> - Award scholarships for excellent students to encourage learning.

Appendix 8.2: List of solutions to ensure graduation within 4 years

No.	Reasons for improvement	Solutions
1	Some courses take time to retake, especially specialized subjects but are usually held once a year	<ul style="list-style-type: none"> - FE may offer some courses several times a year both in the main semester and in the summer semester.
2	Due to the impact of the Covid-19 epidemic situation, students cannot go to internships and cannot defend their graduation thesis on time.	<ul style="list-style-type: none"> - FE is flexible to let students register for internships early - FE allows students to defend their thesis online to complete the Programme on time.
3	Students use their self-study time to work part-time jobs	<ul style="list-style-type: none"> - Emphasize the importance of self-study in orientation meetings and periodic talks
4	Students who do not meet the foreign language requirements to graduate	<ul style="list-style-type: none"> - Open intensive English and TOEIC practice classes - Organize English exams with higher frequency for students who graduate on time - Encourage students to join English speaking clubs at HCMUTE such as STEP UP, ESC - Coordinate with the Youth Union to organize free TOEIC, listening and speaking class number 8 - Increase the use of English in teaching and learning activities
5	Students who register for courses late or students who failed but they cannot re-register for the course on time	<ul style="list-style-type: none"> - Inform students about the course registration time - Organize the extra semester in the third semester in the Summer semester. - Create many elective courses and relevant courses in the curriculum.
6	Students have difficulty finding study materials, especially during the Covid-19 pandemic	<ul style="list-style-type: none"> - Renovate the library, upgrade the digital library to increase the number of textbooks, reference books and update learning materials. - HCMUTE's library supports for students to borrow books via express [https://forms.gle/LPy79J3n7kHVXztC7]

7	Some final year students are eager to go to work, so they neglect their studies, leading to late graduation	- Students are advised not to work too early when they have not accumulated enough knowledge. They also warn about the possibility of not having enough time to complete the program if they go to work before graduation.
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Appendix 8.3: Comparison of the average rate of employability before graduation among Programmes of HCMUTE from 2016-2021

Year	Rate of employability (%)		
	Accounting	FD	EEET
2016	53.8 %	14.3%	43.8%
2017	57.8%	28.6%	44.9%
2018	58.1%	31.8%	39.0%
2019	59.2%	30.8%	41%
2020	64.0%	20%	51%
2021	71.4%	-	33.3%

Note: EEET (Electrical and Electronics Engineering Technology); FD (Fashion Design)

Source: Summarized from surveys on Dashboard system

Appendix 8.4. Solutions for improving the rate of employability

No.	Reason for improvement	Solution
1	A lot of students are not good at English and have lack of soft skills, which are considered as important keys for students' jobs in the future.	<ul style="list-style-type: none"> - Business English Club of UTE (BECUTE) periodically holds weekly meetings to improve the language competence of FE's students, the Economics Student Club (ESCUTE) meeting held once every two months for sharing session about professional knowledge, skills, and work experience, discuss teaching methods, participate in discussions, presentation in a particular subject, etc. - Hold Resource Exchange International (REI) conference annually for REI experts sharing special knowledge and experience with FE students.

2	Many fourth-year students are not good in writing their curriculum vitae to apply for a job and many students do not know how to find and apply for a job.	<ul style="list-style-type: none"> - Organizing Job Affairs – Trial Test, True Success –help students learn how to write an impressed curriculum vitae and cover letter and interviewing skills. - FE according with ERO organize seminar “How to write CV – key element of job applications” and seminar “Catch up the employers’ requirements”
3	Building a good partnership between the FE and many enterprises for getting more career opportunities for students.	<ul style="list-style-type: none"> - Enhancing the connection to outside firms makes it easier for students to find graduation practice programme and find jobs. - Encourage lecturers to make use of their personal relationships with alumni and company managers. - Invite the employers to attend students’ thesis presentations to promote direct recruitment.
4	Recruiters are interested in candidates with practical working experience dealing.	<ul style="list-style-type: none"> - Regularly organize company trips so that students can watch the actual working process in order to get more experience for the thesis.

Appendix 8.5: The FE’s improvements based on stakeholders’ feedbacks

No.	Contributions	FE’s improvements
1.	Faculty should invest more in computer rooms (installing application software, designing simulation classrooms, ...) <i>[Exh. 8.29b. The report assessment of FE training programs on 03/03/2018].</i>	Deploying the operation of the BI room, where students are familiar with specialized software and practice on modern computer systems <i>[Exh. 8.30b. Application for investment in BI room No. 56/TTr-KKT dated June 18, 2020].</i>
2.	The teaching practical subjects in the direction of digital accounting. <i>[Exh. 8.29c. The report assessment of FE training programs on 17/04/2021].</i>	
3.	Faculty should integrate into the training program specialized subjects in English to increase students' foreign language ability <i>[Refer Exh. 8.29b].</i>	Introducing the subjects of the ACCA international accounting program to teach for students <i>[Exh. 8.30c. Minute of the meeting between ACCA and FE representatives on December 8, 2020].</i>
4.	The teaching of Vietnamese accounting subjects should gradually follow international accounting standards <i>[Refer Exh 8.29c].</i>	
5.	English is not good enough.	- Establish the English clubs.

	<p><i>[Refer Exh 8.29b, 8.29c].</i></p>	<ul style="list-style-type: none">- Open free English classes for lectures to improve the lecturer' English skills then encourage lectures teaching in English.- Most courses will use the reference book in English and lecture notes are written in English to create the environment for students to practice English <p><i>[Exh 8.30d. Images of the activities of the club BECUTE].</i></p>
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