



THE UNIVERSITY OF DANANG
UNIVERSITY OF ECONOMICS
FACULTY OF BANKING

PROGRAMME SPECIFICATION
2017-2018

UNDERGRADUATE PROGRAMME IN PUBLIC FINANCE

DANANG, 2017

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1 PROGRAMME DESCRIPTION

1.1. Programme introduction

The 2017 programme design conforms to the regulations of the Ministry of Education. The public finance programme includes 133 credits besides national defence education and physical education courses with normal study duration of 4 years. However, students may complete the programme within from 3 years to 6 years according to their ability and study conditions.

Undergraduate programme in public finance is managed by the Public finance Division, under UD-DUE's Faculty of banking. The programme is conducted by high quality academic staff who graduated from international high-ranked universities such as the UK, Australia, and France. Infrastructure has been invested and upgraded to support better for teaching and researching. The Faculty is striving for becoming the leading training centre in the field of public finance in Central Vietnam and Central Highlands, and becoming a reputable training institution which is widely recognised in Vietnam as well as in Southeast Asia.

1.2. General information

The general information of undergraduate programme in the Public finance programme is showed in the [Table 1.1](#).

Table 1.1. General information of undergraduate programme in Public finance

Programme title:	Public finance
Level:	Undergraduate
Type of degree:	Bachelor of Finance and Banking
Mode of study:	Full time
Study duration:	3 -6 years (normal duration is 4 years)
Total of credits:	133 credits (<i>excluding Physical Education & National Defence Education courses</i>)
Faculty:	Faculty of banking - University of Economics (UD-DUE)
Language:	Vietnamese
Website:	http://due.udn.vn/vi-vn/khoa/ngan-hang (in Vietnamese) http://due.udn.vn/en-us/public-finance (in English)
Facebook:	https://www.facebook.com/due.tcnh
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1.3. UD-DUE's educational philosophy, vision, mission and value system

UD-DUE pursues the educational philosophy of “*Liberal Arts - Self-initiative - Pragmatism*”. Liberal Arts education allows individuals to engage in self-discovery through the transference of ideas and knowledge that lead to social action. Higher education as a whole plays a significant role in the facilitation of conditions that steer individuals towards the development of themselves and their values, which ultimately builds their capabilities to contribute towards social progress. Self-initiative education seeks to motivate students to take self-initiative in training themselves, bettering themselves and engaging in the act of self-reflection. Pragmatism emphasised practical value and service to social progress of the accumulation of knowledge and creativity in higher education.

Based on the educational philosophy, UD-DUE is striving for higher education that acts as "the creation of our future society" with vision, mission and values system as follows:

Vision: UD-DUE is envisioned as a leading research university in Vietnam, significantly contributing to the prosperity of ASEAN community and human knowledge.

Mission: Create an innovative academic environment to accelerate knowledge discovery, application, transfer scientific knowledge of economics and management; ensure a successful foundation and lifelong learning capacity for learners; nurture and develop talents, tackle the socio-economic challenges, and serve the prosperous development of the community.

Values: The values were built, protected and developed by UD-DUE to become the foundation for all activities: integrity, creativity, cooperation, sympathy, and respect for the individuals

1.4. Programme objectives (PO)

Graduates from Public finance programme after working for 3-4 years will:

- Become good experts in public finance and finance in general.
- Integrate well into the global financial system.
- Engage in lifelong learning to thrive well in an increasingly demanding and complex world of work.

1.5. Programme learning outcomes (PLO)

Upon completion of the Public finance programme, students will be able to:

PLO1 Master the basic knowledge of finance in general and public finance in particular

PLO2 Raise awareness about the public sector and its role in the economy

PLO3 Understand the impact of public fiscal policy on economic performance and social equity

PLO4 Knowledge of financial management of public sector units

PLO5 Knowledge of the techniques and methods of quantitative analysis of public financial problems

PLO6 Ability to analyze and evaluate legal provisions in the field of public finance; thereby suggesting a number of proposals and solutions to improve public finance policies in line with the country's socio-economic situation.

PLO7 Ability to identify and manage risks in public financial management activities

PLO8 Mastering the stages of the budget management cycle such as budgeting, budget execution, and budget settlement.

PLO9 Mastering theoretical knowledge about Tax, Tax administration, Social insurance, budget management

PLO10 Having knowledge of performing basic operations on Taxation, Tax administration, State Treasury operations, Social insurance; public investment project appraisal

PLO11 Being able to communicate and work in an international environment with an English level of IELTS 4.5 (or equivalent) or higher. Fluently use information technology tools, popular and specialized software to serve career development (satisfying the standards of advanced information technology skills prescribed in Circular 03/2014/ TT-BTTTT March 11, 2014 by the Minister of Information and Communications)

PLO12 Skills for self-study, independent research, and written research problem presentation

PLO13 Ability to present clearly, confidently and persuasively on topics related to public finance

PLO14 Skills to detect and solve problems in a scientific way

PLO15 Ability to work independently and organize work in groups

PLO16 Communicating, transmitting, receiving and processing information

PLO17 Performing operations on public financial management: Taxation, State Treasury; Making, allocating and administering budget estimates of all budget levels and public agencies; Appraisal of public sector investment projects...

PLO18 Operational skills of financial operations in administrative - non-business units; and institutions such as: state banks; policy bank...

PLO19 Macro-financial policy analysis and planning skills; assess the impact of public financial policy on social equity and economic efficiency

PLO20 Sense of compliance and good observance of the provisions of the Constitution and the law

PLO21 Actively participates in community activities, extracurricular activities inside and outside the University of Economics organized (skill development program, Social work program, Youth Union work program - Association) student...). Students must accumulate at least 50 points of extracurricular activities throughout the training course

PLO22 Have moral character, professional quality, and a spirit of lifelong learning

PLO23 Have the spirit of working independently, creatively, and professionally

1.6. Career Outcome

Graduates from UD-DUE's public finance programme can work in different types of organisations and sectors. Their careers are not limited to public finance area, but also include finance analysis, insurance, and taxation. Public finance graduates may work in:

- Specialized financial management agencies: Tax, Customs, State Treasury, Social Insurance, State Audit, etc.
- State management agencies in the field of finance and public investment
- State administrative units
- Public service units
- Financial and tax consulting firms
- State Bank, Bank for Social Policies and other non-profit financial institutions.
- State-owned enterprises, state capital management agencies invest in enterprises.

1.7. Admission Criteria, Academic Training Process and Graduation Requirements

1.7.1. Admission Criteria

Candidates applying for the programme must:

1. Be a high school graduate;
2. Take the national high school examination with three subjects required for entrance selection including: i) Mathematics, Physics, Chemistry; or ii) Mathematics, Physics, English, or iii) Literature, Mathematics, English
3. Have scores in the national high school graduation exam higher or equal to the entry score required by UD-DUE.

1.7.2. Academic Training Process

The Public finance programme is designed under the credit system, consisting of 133 credits (excluding 4 credits of physical education). The training process complies with the regulations of the Ministry of Education and Training (specifically Decision 17/VBHN-BGDDT). The training programme is designed for 4 years, but can be shortened to 3 years or extended up to 6 years. Each academic year has two semesters (beginning from mid-August to mid-June) and additional summer semester (from early July to mid-August). According to the curriculum roadmap, the modules of general knowledge (including 50 credits) is mostly taught in the first academic year and some modules in the second year; modules of business knowledge (30 credits) in the second year and some in the third year; and modules of specialised knowledge in the last two years.

1.7.3. Graduation Requirements

Students are considered and recognised by the university when they meet the following conditions:

- Until the time of graduation, they shall not be examined for penal liability or shall not be subject to disciplinary suspension at the time of suspension;
- Have completed all required courses and elective courses which totals 133 credits excluding the physical and national defence education modules;
- The cumulative GPA of the entire course is 2.00 or higher;
- Satisfy certain learning outcomes for the major courses and other conditions as determined by the rector;
- Have the national defence and security education certificate and complete the physical education module;
- Submit a request to the Academic Affairs to be considered graduated.

1.8. Teaching- learning strategies

Teaching and learning activities are designed for UD-DUE's public finance programme to ensure learners not only develop their knowledge, but also their skills and attitude. A variety of teaching and learning strategies are applied in order to help learners achieve programme learning outcomes of knowledge, skills, and attitude. There are six teaching- learning strategies, namely direct instruction, brainstorming, activity- based, cooperative, independent study, and technology-based teaching applied in the programme..

The application of these different teaching - learning strategies aims to provide students with not only basic knowledge but also the ability to collaborate with others; develop the abilities and strengths of an individual. So that, a student can develop his personal skills such as communication skills, negotiation, group work. The teaching-learning strategies used in the programmes are specified as follows:

1.8.1. Direct Instruction

Direct instruction is teaching strategy in which information is conveyed to the students in a direct way: lecturers present ideas and students listen. This teaching strategy is often applied in the traditional classroom and proved to be effective when lecturers want to convey basic information, and explain a new skill to students.

Direct instruction strategy implemented in the undergraduate public finance programme includes explicit teaching, lecture, guest speaker, inquiry and other methods.

Explicit Teaching (TLM1): This is a method of direct instruction strategies in which lecturers guide and explain the specifics of the content related to the lessons, help students achieve the target teaching about knowledge and skills.

Lecture (TLM2): Lecturers present lesson content and explain the content of lectures. The teacher is a presenter to explain in detail. Students are responsible for listening and taking appropriate notes to gain the knowledge that the teacher communicated.

Guest Lecture (TLM3): Under this method, students take part in the courses which presenters who are not lecturers, but experts or speakers from external businesses and organizations. The practical knowledge and hands-on experience shared by them help students gain both general and specific knowledge about the training fields.

Inquiry (TLM13): Under this method, lecturers raise open questions or problems and help student handle them step by step. Students can be divided into many groups and discuss together to find the answers.

1.8.2. Experiential Instruction

This strategy encourages students to study through practical activities. These activities provide students with opportunity to experience the practice, which will motivate them to make discoveries, make decisions, solve problems and interact with other people on their own. Experiential instruction applied in the undergraduate public finance programme including games, field trip, debates and discussion.

Experiential Instruction is often called project-based learning which facilitates independent and collaborative learning. Through these activities, the ability of a student can be enhanced at their own pace and their interest. Besides, students are responsible for their studies and gain life-long collaboration and negotiation skills.

Game (TLM8): Games are challenging activities, simulations, or contests (competition and cooperation), which are played based on a clear set of rules. The game offers students the opportunity to enhance their practical knowledge, decision-making and communication skills and is designed for students to achieve well-defined expectations such as teamwork, skills development or improve communication skills. Games help students realise how their decisions affect themselves and the other participants.

Field Trip (TLM9): Visiting, interning at factories and companies help students experience the real working environment of their major; build up the working skills and working customs. This strategy does not only help students learn the skills but also gives them the job opportunity after graduation.

Debate (TLM10): A strategy in which lecturers who raises an issue related to the lesson, and students, with different opinions, will analyse, explain, convince others to agree with their points of view. Through debates, students can get useful skills such as critical thinking, negotiation, decision making, and public speaking.

Discussion (TLM10): A strategy in which students are divided into groups and give opinions on an issue showed by lecturers. This strategy fosters students to analyse the definitions, ideas, and data about a topic, and then by discussion with lecturers, they can link the ideas to show the meaning of the issue.

1.8.3. Art-Based Teaching

Art studies help students develop the intellectual, creative, social, emotional and physical aspects of their lives. Communication skills are developed, which promotes confidence and develops creativity in all courses. According to this strategy, *Role Play method (TLM17)* is used in the undergraduate public finance programme. This is the method in which students play different roles in a studying situation to interact with each other.

1.8.4. Critical Thinking

Critical thinking strategy develops critical thinking, questioning skills, analysis skills and reflective practice in students' approach to learning. This strategy is also designed to foster creative and independent thinking and learning. Critical thinking includes problem solving, brainstorming and case study.

Problem solving (TLM4): In the process of teaching and learning, students have to deal with the problems raised. Consequently, they acquire new knowledge through their

problem-solving. Through the process of finding a solution to the problem posed, students gain the knowledge and skills required by the courses.

Brainstorming (TLM5): Students work in group to think and peer, then explore a central idea or topic.

Case study (TLM6): This is a method of teaching approach towards learner-centred, which helps learners build critical thinking and communication skills. Under this method, lecturers associate situations, problems or challenges in practice and ask students to solve, help students form problem solving skills, decision-making skills as well as learning skills.

1.8.5. Interactive Instruction

Interactive instruction helps students become dynamic, responsible and thoughtful due to the positive and cooperative interaction in groups. Besides, students can practice listening skills, respecting others, and considering two sides of one problem. These strategies focus on how to make students interact with each other, and then to put these skills into practice. According to this strategy, *Teamwork Learning method (TLM12)* is commonly used in the undergraduate public finance programme. Students are organised into small groups to solve problems together, and show their results through reports or make a presentation to other groups and the lecturer.

1.8.6. Research-based Teaching

Research-based teaching encourages a high level of critical thinking. Implementing this strategy, students firstly develop research questions, then explore the suitable methodologies to solve problems, and report evidence-based conclusions. Applying this strategy, the *Research Project method (TLM14)* is used in the undergraduate public finance programme. Students will select an interesting topic and write the report or research paper.

1.8.7. Technology-based teaching

Technology-based teaching plays an important role in learning environment in a modern society. Applying this strategy, the E-learning approach is widely used in different courses throughout the undergraduate public finance programme.

E-learning (TLM15): Lecturers and students use educational tools and platform to support teaching and learning (UD-DUE's E-learning portal, Edmodo, Peergrade, etc.).

1.8.8. Self-study

The self-learning strategy helps students build knowledge and skills to become self-directed, active and independent learners. Through this, students also form the skills of time management and self-monitoring. Implementing this strategy, *Work Assignment (TLM17)* in the form of end-of-chapter assignment is widely used in almost all courses of the programme. Students are required to complete the assigned tasks at home, through which students will deeply understand required knowledge and obtain necessary skills.

1.9. Assessment strategies and methods

Student performance evaluation is the process of recording, storing and providing information about the progress of a student. The evaluation ensures the clear, accurate, objective and differential, regular and continuous principles. Specific requirements and criteria are designed according to different courses and are released to students at the beginning of each semester. Assessment results are provided in a timely manner to all parties including the lecturers, students, parents and administrators. That is the basis for timely adjustments in teaching and learning activities, ensuring the achievement of learning outcomes.

A variety of assessment methods are used, depending on learning outcomes and teaching-learning approaches of each course. The application of various non-traditional assessment methods which are different from the written exam promotes higher order learning of students. Performance of students is evaluated by such non-traditional assessment methods

using rubrics which allow students know what they are expected in each assessment component. The assessment methods implemented in the public finance programme include formative assessment (AM1, 2, 3, 4, 5, 7, 11) and summative assessment (AM3, 4, 6, 7, 8, 9, 10 & 12) as follows:

In-class participation (AM1): This assessment method includes attendance check and assessment of student contribution in class discussion. Regular attendance as well as student contribution during the course reflects students' attitudes towards learning.

Work assignment (AM2): Students are required to do assignments related to each lesson during class or after class. These assignments could be done by individuals or groups.

Oral presentation (AM3): In some courses, students are asked to work in groups to solve a problem, situation or assignments related to the lessons, and to present the results in front of other groups. This activity not only helps students gain specialised knowledge but also develop transferable skills such as communication, presentation and teamwork skills.

Performance test (AM4): Students are required to perform a number of specific operations, techniques according to the course learning outcomes of knowledge and skills.

Journal and blogs (AM5): Students are required to write blogs during the course reflecting tasks conducted and experience obtained throughout the study time.

Essay (AM6): Students are asked to answer a number of questions by giving personal opinions or standardised answers. This method is suitable for assessing subject-specific learning outcomes.

Multiple choice exam (AM7): Students are required to answer questions by selecting the suggested answers. This method mainly assesses students' knowledge related to the module.

Oral examination (AM8, AM10): Students' performance is assessed through interviews, direct questions and answers. This assessment method gives students opportunities to clarify their answers, therefore motivates students give their own ideas related to the questions.

Written report (AM9): Students are required to write reports related to specific topics. Reports could be written by individuals or groups. This method assesses students not only knowledge related to specific topics, but also the written communication skill.

Peer Assessment/ Teamwork assessment (AM11): This assessment method is suitable for teamwork learning method, and mainly assesses group working skills and attitudes towards teamwork.

Graduation Thesis/Report (AM12): This method is applied to assess students' performance in the internship semester. Students are required to write reports/theses with practical topics related to the public finance major. The reports/theses are written by individuals.

1.10. Scoring systems

The following scoring system (see [Table 1.2](#)) is applied consistently for all courses as regulated by UD-DUE as well as by the Ministry of Education:

- The 10-point scale is used to assess course result including three basic components, one of which is final exam. The total point is calculated by the sum of component points multiplied by corresponding weight.
- Letter scale is used to sort the results based on the total point of each course.
- The average score for each semester and average cumulative score is based on the 4-point scale, and is used to evaluate learning results of students.

Table 1.2. The system scale of UD-DUE

Rating	The 10-point scale	Letter scale	The 4-point scale
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Excellent	8.5 ÷ 10	A	4
Good	7.0 ÷ 8.4	B	3
Credit	5.5 ÷ 6.9	C	2
Pass	4.0 ÷ 5.4	D	1
Fail	< 4.0	F	0

2 CURRICULUM DESCRIPTION

2.1 Curriculum structure

The public finance curriculum is designed and structured into four main clusters of courses to gradually achieve 23 PLOs.

Table 2.1. Knowledge blocks and corresponding credits

No	Curriculum cluster	Credits	
		No.	%
1	General courses	50	38%
2	Business core courses	30	22%
3	Major courses (Finance - Banking)	20	15%
4	Specialised Courses (Public finance)	23	17%
5	Graduation Internship	10	8%
	Total credits	133	100%

2.2 Course Structure

No.	Course code	Course title	Number of periods			Credit number
			Theory	Practice/ Discussion	Total	
I. General courses						
1	SMT1001	Basic Principles of Marxism-Leninism I	21	9	30	2
2	SMT1002	Basic Principles of Marxism-Leninism II	39	6	45	3
3	SMT1003	Revolutionary policy of the Communist Party of Vietnam	36	9	45	3
4	SMT1004	Ho Chi Minh's Ideology	24	6	30	2
5	LAW1001	General Law	21	9	30	2
6	TOU1001	Business Communication	22	23	45	3
7	ENG1011	PRE-IELTS 1	22	23	45	3
8	ENG1012	PRE-IELTS 2	20	10	30	2
9	ENG1013	IELTS BEGINNERS 1	20	25	45	3
10	ENG1014	IELTS BEGINNERS 2	16	14	30	2
11	ENG2011	IELTS PRE-INTERMEDIATE 1	30	15	45	3
12	ENG2012	IELTS PRE-INTERMEDIATE 2	30	0	30	2
13	ENG2013	IELTS INTERMEDIATE 1	17	28	45	3
14	ENG2014	IELTS INTERMEDIATE 1	7	23	30	2
15	MIS1001	Office Informatics	22	23	45	3

No.	Course code	Course title	Number of periods			Credit number
			Theory	Practice/ Discussion	Total	
16	MAT1001	Applied Mathematics for Economics and Business	45	0	45	3
17	MGT1001	Microeconomics	36	9	45	3
18	ECO1001	Macroeconomics	38	7	45	3
19	MGT1002	Management	30	15	45	3
II. Business core courses						
20	ACC1001	Principles of Accounting	30	15	45	3
21	MKT2001	Principles of Marketing	34	11	45	3
22	MIS2002	Management Information Systems	30	15	45	3
23	HRM2001	Organization Behaviour	30	15	45	3
24	STA2002	Statistics for Business and Economics	33	12	45	3
25	FIN2001	Financial Markets and Institutions	30	15	45	3
26	MGT2002	Introduction to Business	27	18	45	3
27	IBS2001	International Business	36	9	45	3
28	LAW2001	Business Law	30	15	45	3
29	ENG3001	Business English	12	33	45	3
III. Major courses						
<i>Compulsory courses</i>						
30	BAN2001	Public Finance	31	14	45	3
31	BAN3001	Asset Valuation	30	15	45	3
32	BAN3002	Financial Mathematics	30	15	45	3
33	FIN3002	Investment	33	12	45	3
34	FIN3004	Corporate Finance	34	11	45	3
<i>Elective courses</i>						
<i>Choose at least 5 credits among following elective courses:</i>						
35	HOS3001	Service Marketing	20	10	30	2
36	MKT3002	Marketing Research	30	15	45	3
37	BAN3015	Insurance Economics	20	10	30	2
38	IBS2003	International Trade Transactions	30	15	45	3
IV. Specialised courses						
<i>Compulsory courses</i>						
39	BAN3009	Social insurance	30	15	45	3
40	BAN3011	Tax theory	30	15	45	3
41	BAN3013	Treasury business	30	15	45	3
42	BAN3010	Public financial management	30	15	45	3
43	BAN3012	Tax Administration	30	15	45	3
44	BAN3016	Appraisal of public investment	30	15	45	3

No.	Course code	Course title	Number of periods			Credit number
			Theory	Practice/ Discussion	Total	
		projects				
Elective courses						
<i>Choose at least 5 credits among following elective courses:</i>						
45	ACC2003	Financial Accounting	20	25	45	3
46	ECO2002	Economic development	30	15	45	3
47	ACC2004	Administrative accounting	30	15	45	3
48	FIN3001	International Finance	30	15	45	3
49	BAN3003	Banking Operations	30	15	45	3
50	RMD3001	Research Methodology	17	13	30	2
V. Graduation internship						
Option 1						
51	BAN4001	Graduation report	0	60	60	4
Option 2						
52	BAN4002	Graduation thesis	0	150	150	10

2.3 Curriculum Roadmap

The curriculum of Public finance Programme is clearly demonstrated through the following map:

Bước 1	Bước 2	Bước 3	Bước 4	Bước 5	Bước 6
[MGT1001] Kinh tế vi mô (3)	[IBS2001] Kinh doanh quốc tế (3)				Thực tập tốt nghiệp (10): Chọn 01 trong 02 hình thức
	[FIN2001] Thị trường và các định chế tài chính (3)	[FIN3001] TC: Tài chính quốc tế (3) [FIN3004] Tài chính công ty (3) [FIN3002] Đầu tư tài chính (3)			
[ECO1001] Kinh tế vĩ mô (3)	[ECO2002] TC: Kinh tế phát triển (3)				[BAN4003] Báo cáo thực tập tốt nghiệp (4) và học bổ sung các môn tự chọn (6) [BAN4004] Khóa luận tốt nghiệp (10)
		[BAN2001] Tài chính công (3)	[BAN3011] Lý thuyết thuế (3) [BAN3013] Nghiệp vụ kho bạc (3) [BAN3010] Quản lý tài chính công (3) [BAN3016] Thẩm định dự án đầu tư công (3)	[BAN3012] Quản lý thuế (3)	
		[BAN3003] TC: Nghiệp vụ ngân hàng (3)			
[MGT1002] Quản trị học (3)	[MGT2002] Nhập môn kinh doanh (3)				
	[HRM2001] Hành vi tổ chức (3)				
	[TOU1001] Giao tiếp trong kinh doanh (3)				
[MKT2001] Marketing căn bản (3)	[HOS3001] TC: Marketing dịch vụ (3)				
	[MKT3002] TC: Nghiên cứu marketing (3)				
[MIS1001] Tin học văn phòng (3)	[MIS2002] Hệ thống thông tin quản lý (3)				
[MAT1001] Toán ứng dụng trong kinh tế (3)	[STA2002] Thống kê kinh doanh và kinh tế (3)				
[LAW1001] Pháp luật đại cương (2)	[LAW2001] Luật kinh doanh (3)				
[ENG1011] PRE-IELTS1 (3), [ENG1012] PRE-IELTS2 (2)	[ENG1013] IELTS BEGINNERS 1 (2) [ENG1014] IELTS BEGINNERS 2 (3)	[ENG2011] IELTS PRE-INTERMEDIATE 1 (3), [ENG2012] IELTS PRE-INTERMEDIATE 2 (2)	[ENG2013] IELTS INTERMEDIATE 1 (2), [ENG2014] IELTS INTERMEDIATE 2 (3) [ENG3001] Tiếng Anh kinh doanh (3)		
[SMT1001] Các nguyên lý cơ bản CN Mác – Lê Nin 1 (2)	[SMT1002] Các nguyên lý cơ bản CN Mác – Lê Nin 2 (3)	[SMT1003] Đường lối cách mạng của Đảng cộng sản Việt Nam (3)			
	[SMT1004] Tư tưởng Hồ Chí Minh (2)				
	[ACC1001] Nguyên lý kế toán (3)	[ACC2003] TC: Kế toán tài chính (3) [ACC2004] TC: Kế toán hành chính sự nghiệp (3)			
	[BAN3015] TC: Kinh tế bảo hiểm (2)				
	[BAN3002] Toán tài chính (3)				
		[IBS2003] TC: Giao dịch thương mại quốc tế (3)			
		[BAN3009] Bảo hiểm xã hội (3)			
		[BAN3001] Định giá tài sản (3)			
			[RMD3001] TC: Phương pháp NCKH (2)		

2.4 Course description

I. GENERAL COURSES (50 credits)

01. [SMT1001] BASIC PRINCIPLES OF MARXISM-LENINISM I ((2 credits)

This course is designed to equip students with the basic knowledge about Marxist-Leninist Philosophy; providing students with the most common understanding of worldview and methodology, helping them with panoramic views of human thought and its development; helping them master the concepts, categories, the general rules of the world. Philosophy studies will help students improve their thinking; looking for the shortest path, the most proper and effective way to reach the truth; thus, it helps students grasp the scientific nature of Marxism-Leninism which is the core Marxist-Leninist Philosophy.

02. [SMT1002] BASIC PRINCIPLES OF MARXISM-LENINISM II (3 credits)

The module is structured into two main parts. The first is the doctrine of Marxism-Leninism on the mode of capitalist production. This section introduces the economic and political problems of the mode of capitalist production in both stages, namely free competition and monopoly period. The second part is the theory of Marxism-Leninism on socialism, research economic issues, politics and society of communist methods.

03. [SMT1003] REVOLUTIONARY POLICY OF THE COMMUNIST PARTY OF VIETNAM (3 credits)

The course of Revolutionary principles of Vietnam Communist Party consisting of eight chapters, not including prelude chapter, provides students with the basic knowledge about the formation of Vietnam Communist Party; the guidelines for the struggle to take over government of the Party, the guidelines for national liberation, unification of the country; the guidelines for the transformation and its results under the leadership of the Party.

04. [SMT1004] HO CHI MINH'S IDEOLOGY (2 credits)

Ho Chi Minh's ideology is a science providing student with the basic knowledge of Ho Chi Minh's ideology which is a creative application of Marxism-Leninism in the context of Vietnam; theoretical basis of the planning of guidelines of Vietnam revolution from 1930 up to present. The course enables student to understand relatively sufficiently and systematically the historical social context, basis of the formation and the development of Ho Chi Minh's Ideology; the basic contents of the Ho Chi Minh's thoughts on issues such as: ethnicity, national liberation revolution; socialism etc. The course helps the learners' form the scientific and revolutionary points of view, consolidate their persistence with the road chosen by Ho Chi Minh and the Party.

05. [LAW1001] GENERAL LAW (2 credits)

General Law Course is designed to provide learners with the most basic knowledge about the Government and the Law. Basic contents of the course include: General issues of the Government and Law such as the Government apparatus, Legal Norms and Relationships, Legal violations, etc. In addition, the course also provides to learners some basic knowledge about corruption Anti-Corruption.

06. [TOU1001] BUSINESS COMMUNICATION (3 credits)

The course aims to provide learners with basic knowledge of the art of communication in business. It also provides learners with principles and guidelines on the use of basic communication skills in order for them to communicate effectively, legally and ethically in

business context. Besides, this course provides learners with principles and guidelines on the use of basic communication skills in the workplace ranging from those needed for job interviews to those necessary to adapt to new working environment, as well as on the implementation of basic office administrative operations. This course consists of 12 chapters. Each chapter covers a full range of the following components: objectives, contents, real-world situations, case studies, chapter summaries and reviewing questions.

07. [ENG1011] PRE-IELTS 1 (3 credits)

This module is designed to integrate three language skills with each other, namely Listening, Speaking, and Reading. The content of the module presented in 10 units of lessons aims to help students accumulate skills of using vocabulary and develop listening comprehension skill (e.g. get the main ideas and details of personal, family, friends information, etc.); and improve reading skills (e.g. holding detailed information of short text forms). In addition, the module facilitates the development of students' cultural knowledge as well as their communication skills in common situations at elementary level.

08. [ENG1012] PRE-IELTS 2 (2 credits)

This course focuses on basic English grammar points. The content of the course is presented in 10 units, each of which includes lessons on English grammar, including a lecture and a self-study part under teacher's guidance.

09. [ENG1013] IELTS BEGINNERS 1 (3 credits)

Prerequisite: Pre-IELTS 1 (ENG1011) and Pre-IELTS 2 (ENG1012)

This course focuses on three skills including listening, speaking, reading and vocabulary related to a variety of topics. It is divided into 10 units, each unit provides the vocabulary about a topic area, cultural knowledge and helps learners practice reading as well as listening in different situations in our lives.

10. [ENG1014] IELTS BEGINNERS 2 (2 credits)

Prerequisite: Pre-IELTS 1 (ENG1011) and Pre-IELTS 2 (ENG1012)

IELTS BEGINNERS 2 is designed mainly to review verb tenses and introduce grammar structures of pre-intermediate level. It is divided into 14 units; each unit covers a grammar point which includes the presentation of teacher in the class and further practice at home.

11. [ENG2011] IELTS PRE-INTERMEDIATE 1 (3 credits)

Prerequisite: Pre-IELTS 1,2 (ENG1011, ENG1012) and Pre-IELTS 1,2 (ENG1013, ENG1014)

This course is designed to integrate three skills: Listening, Speaking, and Reading. The content of the course is presented in 8 units, each unit includes lessons on vocabulary and listening comprehension skills; reading skills; communication skills in specific situations.

12. [ENG2012] IELTS PRE-INTERMEDIATE 2 (2 credits)

Prerequisite: Pre-IELTS 1,2 (ENG1011,ENG1012) and Pre-IELTS 1,2 (ENG1013, ENG1014)

This course provides techniques for writing sentences, topic sentences, paragraphs, and diagrams.

13. [ENG2013] IELTS INTERMEDIATE 1 (3 credits)

Prerequisite: IELTS Pre-intermediate 1,2 (ENG2011,ENG2012)

IELTS Intermediate 1 is a module designed to help learners master the common types of exercises in an IELTS test. Each unit consists of a hands-on tutorial with exercises, class revision, and self-study materials offered outside of class time. The module provides the vocabulary required for the IELTS test to help students build their vocabulary for listening, reading and speaking.

14. [ENG2014] IELTS INTERMEDIATE 2 (2 credits)

Prerequisite: IELTS Pre-intermediate 1,2 (ENG2011,ENG2012)

IELTS Intermediate 2 is a module designed to help students with a variety of writing styles, including Task 1 and Task 2, commonly found in an IELTS test. Each unit consists of a hands-on tutorial with hands-on exercises, class revision, and self-study materials offered outside of class time. The module provides the vocabulary required for the IELTS Writing Test to help students write essays in Task 1 and Task 2.

15. [MIS1001] OFFICE INFORMATICS (3 credits)

The module equips students with the following knowledge: computer network, individuals and businesses' information security and privacy as well as updates the trends of modern information technology. The module also equips students with a variety of skills: organizing personal work; group working; storing, managing and exploiting data through online network environment; using common software for office work such as advanced document processing with MS. Word, advanced spreadsheet manipulations with MS. Excel, using slideshows with MS. PowerPoint; application of information technology in professional activities in the area of economics and management.

16. [MAT1001] APPLIED MATHEMATICS FOR ECONOMICS AND BUSINESS (3 credits)

The course of Applied Mathematics in Economics will equip students with basic mathematical tools, including functions, sequences, series, matrices, systems of equations, systems of inequalities, calculus, differential equations, difference equations, and application of these tools to explain, analyse, and solve important problems in economics and business. This course helps students understand the nature, the meaning of a system of basic mathematical tools, including matrix theory, systems of equations, derivatives, integrals, etc. which form the basis for explaining economic and business processes and phenomena. Students are also equipped with skills to apply useful mathematical tools to explain the nature, to model and solve real-world problems in mathematical logic, and to enable students to analyse, evaluate the achieved results, then apply to the economic and business phenomena.

17. [MGT1001] MICROECONOMICS (3 credits)

The content of the course consists of eight chapters, mainly introducing the basic economics issues and economics. Microeconomics not only researches on selection decisions of buyers and seller but also examines the impact of tax on buyers and sellers. After that, the course separately focuses on selection decisions of buyers and sellers respectively. Selection decisions of buyers and sellers are considered in each market form: perfectly competitive market, monopoly market, oligopoly market and monopolistic competition.

18. [ECO1001] MACROECONOMICS (3 credits)

Macroeconomics studies how societies use scarce resources in production and distribution to meet fully human needs. The course provides students with basic knowledge of macroeconomics. Including Basic principles of economics; Basic macroeconomic indicators; Economic growth and how to generate the output of the economy; Aggregate supply, aggregate demand; Unemployment and inflation; The mechanism of operation of the loanable funds market, labour market, money market, foreign exchange market ... in the long term. The course helps students understand the economic fluctuations and equilibrium mechanisms of the economy in the short and long term as well as the impact of policies on the economy.

19. [MGT1002] MANAGEMENT (3 credits)

Managers in any organizations (business, non-business) and in any fields (human resources, manufacturing, finance, marketing, etc.) have to carry out many management activities through the process of planning, organizing, leading and controlling. In this module, learners are provided with a clear understanding of how a manager executes the management process to efficiently and effectively achieve organizational goals in a specific environment.

II. BUSINESS CORE COURSES (30 credits)

20. [ACC1001] PRINCIPLES OF ACCOUNTING (3 credits)

Prerequisite: Microeconomics (MGT1001)

Accounting data lays the foundation for decision making in any organization. Therefore, having the basic understanding and knowledge of accounting theory as well as application is important for many practitioners in the business sector. This course provides learners with basic knowledge of principles and application of financial accounting so that they can understand how accounting information is processed and used in the decision making of enterprises. The major part of the course includes accounting balance and accounting information process, accounting methods to the main business processes, closing process and preparation of financial statements.

21. [MKT2001] PRINCIPLES OF MARKETING (3 credits)

This course is designed to serve as an introduction to the basic principles of marketing, practices, and the application of these practices in today's business world. Upon satisfactory completion of this course, students will be able to demonstrate comprehension and application of the following skills. Firstly, define the term marketing and other key concepts such as customer need, target markets, etc. Secondly, analyse market opportunities: environmental analysis, industry and competitor analysis, identification and evaluation of consumer and organizational needs and behaviours. Finally, demonstrate an integrative understanding of the marketing activities in organizations: objective setting, marketing strategies, market mix components, and finally implementation and control mechanisms.

22. [MIS2002] MANAGEMENT INFORMATION SYSTEMS (3 credits)

Prerequisite: Office Informatics (MIS1001)

The course introduces students to the role of information systems in supporting business operations, managing decision making and building organizational strategy; the importance of management information systems in global business trends; information technology infrastructure and the application of information systems in the digital age; the process of information system development; ethical and social issues in information systems;

security issues and securing information systems; building and implementing information system projects.

23. [HRM2001] ORGANIZATION BEHAVIOUR (3 credits)

Prerequisite: Management (MGT1002)

Organizational behaviour module consists of 8 chapters; In addition to the overview chapter, Chapter 2 to chapter 4 refer to the behaviour of individuals within the organization including attitudes, job satisfaction, personality and values, perception and individual decision making; Chapter 5 refers to motivations and encourage motives; Chapter 6 discusses group and individual behaviour in groups; Chapters 7 and 8 discuss organizational communication and organizational culture. The course is designed to help learners: recognize and detect individual behaviour, group behaviour; Knows the use of learned knowledge to assess characteristics, manage their own behaviour; Build relationships such as engagement, motivation, empathy, sharing in a team in order to build relationships with colleagues, managers, subordinates and clients; Actively and effectively participate in the organization, be capable of handling relationships within the organization in a professional manner, respecting others and making decisions consistent with ethics.

24. [STA2002] STATISTICS FOR BUSINESS AND ECONOMICS (3 credits)

The course provides knowledge and cultivates skills on statistical methods for collecting, organizing, presenting, analysing and interpreting data on phenomena in business and economics, thereby supporting to make decisions. Subjects of the course include: introducing applications and terms of statistics, descriptive statistics, random variables and probability distribution, sampling and estimating parameters from sample data, testing hypotheses, analysing the relationship between variables, analysing time data, methods calculating index, forecasting the future of phenomena, analysis of variance on the experimental design models.

25. [FIN2001] FINANCIAL MARKETS AND INSTITUTIONS (3 credits)

Prerequisite: Microeconomics (MGT1001) and Macroeconomics (ECO1001)

The module provides a basic knowledge of the structure of financial systems including financial markets, financial institutions and key market participants. Specifically, students will be equipped with knowledge of financial markets focusing on debt, equity and derivatives markets. This module also introduces students to financial institutions, including commercial banks and non-bank operations. In addition, students will be able to explore interest rates - a fundamental element of financial markets - and the activities of central banks.

26. [MGT2002] INTRODUCTION TO BUSINESS (3 credits)

Introduction to Business module is designed to provide learners with the basic concepts and fundamentals of how to establish and manage a business. Regarding students in Business Administration major, this module gives students the first fundamentals, creating the foundation for further study in business and management fields. For non-business students, Introduction to Business module assists students to obtain the business fundamentals. Therefore, although students graduate from any majors, they can confidently start up and manage their own businesses. This module consists of 6 chapters. The first chapter gives the introduction of business, business environment, business ethics as well as social responsibilities. Chapter 2 provides the fundamentals related to type of enterprises' selections,

entrepreneurship stimulation and entrepreneurship. The following chapters focus on the basic knowledge of the 4 main activities in the company such as: Production management, human resource management, marketing management and accounting activities.

27. [IBS2001] INTERNATIONAL BUSINESS (3 credits)

Prerequisite: Introduction to Business (MGT2002)

Managers when doing business internationally will face the differences in political economy and culture across countries. Moreover, they also need to deal with the problems resulting from discrimination policies from the local governments in international trade and FDI. This course thus introduces the students the impact of these differences on international business and how the managers can exploit the opportunities as well as to solve the challenges due to these differences

28. [LAW2001] BUSINESS LAW (3 credits)

Prerequisite: General Law (LAW1001)

Business Law is a course that helps students master the law and better understand the role of the various types of enterprises, business entities, contracts and corporate bankruptcies; It also helps students to identify the position and the role of institutions that affect economic activities in our country. The course presents the basic issues of business entities in accordance with the provisions of Vietnamese law, contractual provisions; regulations on settlement of disputes in business and commerce; and regulations on bankruptcy of enterprises, and cooperatives.

29. [ENG3001] BUSINESS ENGLISH (3 credits)

Prerequisite: IELTS Intermediate 1,2 (ENG2013, ENG2014)

Business English is an English course that integrates language skills relevant to students at upper intermediate level of English. It is designed as a content-based course aimed at meeting the requirements of students who would like to learn business via language inputs and to use English so as to conduct familiar business transactions. The course covers the topics related to basic issues in business settings such as start-up, marketing, branding, negotiation and business correspondence. In addition, it provides students with basic concepts of business operations and opportunities to practice language skills such as socializing, meeting, negotiating and presenting.

III. MAJOR COURSES (20 credits)

❖ COMPULSORY COURSES (15 credits)

30. [BAN2001] PUBLIC FINANCE (3 credits)

Prerequisite: Macroeconomics (ECO1001)

The subject focuses on studying the role of the public sector in general and the role of public finance in particular in creating a competitive market and overcoming the defects of the market; thereby allocate and use the economy resources to create economic efficiency, while ensuring equality in society. Key contents include: efficiency and equity, externalities, public goods and public spending, cost – benefit analysis of the project and the impact of taxes on the economy.

31. [BAN3001] ASSET VALUATION (3 credits)

Prerequisite: Applied mathematics for economics and business (MAT1001)

This course provides students with fundamental knowledge on asset valuation such as the nature and basis of the value of asset, or the characteristics and types of assets. The module also provides knowledge on the characteristics, principles and content of fundamental valuation approaches and typical methods for valuing each type of asset. It will equip students with knowledge and skills to practice the professional asset valuation under legal regulations and conduct on professional valuation in Vietnam (Vietnam valuation standards, valuation procedure, registration as a professional valuer, etc).

32. [BAN3002] FINANCIAL MATHEMATICS (3 credits)

Prerequisite: Applied mathematics for economics and business (MAT1001)

This is an introductory course in Mathematics of Finance. Students will be introduced mathematic knowledge and its application in short-term and long-term operations such as: different types of interest calculation methods, analysing and pricing loans from the cash flow, insurance contracts, bonds and other securities, how to calculate loan repayment schedule and pricing derivatives.

33. [FIN3002] INVESTMENTS (3 credits)

Prerequisite: Financial Markets and Institutions (FIN2001)

The Investments course aims to provide a comprehensive understanding of investments from a finance viewpoint. Based on the theoretical background on investments, students can approach the modern investment management. This course will provide a fundamental knowledge of investment theory, a comprehensive understanding of risk-return and the financial asset pricing model. It will also equip students with knowledge of financial instruments used for the investment analysis and risk management.

34. [FIN3004] CORPORATE FINANCE (3 credits)

Prerequisite: Financial Markets and Institutions (FIN2001)

This course provides a theoretical framework for understanding and analysing major financial problems of firms. The main contents of the course are associated with investment decisions, financing decisions and dividend pay-out decisions. The module also covers basic concepts of time value of money, discounted cash flows, the relationship between risk and benefit, and provides an introduction to financial statements and corporate financial statement analysis.

❖ **ELECTIVE COURSES** (select 5 credits)

35. [HOS3001] SERVICE MARKETING (3 credits)

Prerequisite: Principles of Marketing (MKT2001)

This course builds on the knowledge and understanding that students have gained from the basic marketing course. It acquaints students with the unique challenges inherent in the marketing services, the concepts, the tools and strategies needed to address them. The attraction, retention, and building of strong customer relationships through quality service and services are at the heart of the course content. The course is equally applicable to organizations whose core product is service (e.g., banks, transportation companies, hotels, hospitals, educational institutions, professional services, etc.) and to organizations that depend on service excellence for competitive advantage (e.g., high technology manufacturers, automotive, industrial products, etc).

36. [MKT3002] MARKETING RESEARCH (3 credits)

Prerequisite: Principles of Marketing (MKT2001)

This course provides fundamental knowledge of Marketing research and gives an overview of how to do a marketing research project. After the introduction of Marketing research definition and the role of Marketing research, this course helps students to understand the process of marketing research, from establishing the research objectives, data collecting methods, design data collecting tools, data analyzing, data interpreting to research result report writing. During the course, students participate in the teamwork of marketing research project (4-5 students/team). According to the project, students have the opportunity to apply theoretical knowledge in a practical project.

37. [BAN3015] INSURANCE ECONOMICS (2 credits)

Insurance Economics module aims to provide students a good understanding of insurance including its nature, its functions, its roles, and its fundamentals. In addition, the course gives in-depth information on specific types of insurance such as property insurance, life insurance or personal insurance, liability insurance, etc... This module also develops student teamwork and improves students' presentation skills.

38. [IBS2003] INTERNATIONAL TRADE TRANSACTIONS (3 credits)

The course provides concepts and presents the basic transactions of international trade; provides knowledge of international trade terms (price, payment, delivery, legality...) and some customs in international trade of goods (Incoterms 2010, the UCP 600, URC 522, ICC 2009...) in imports and exports; presents and discusses issues related to the process of negotiating, drafting, signing and implementing contracts for international trade of goods. The course also presents in detail characteristics, contents and ways to execute current main methods in international trade in the world market.

IV. GRADUATION INTERNSHIP (10 credits)

❖ **OPTION 1: Graduation report and additional 6 credits of optional courses**

39. [BAN4001] GRADUATION REPORT (4 credits)

Prerequisite: All compulsory specialised courses

This course equips students with practical skills in a real working environment and enables students to apply the knowledge and skills learned at the university into real public finance operations of commercial banks and other financial institutions. Also, this course shows students how to demonstrate professional behaviors in the working environment.

❖ **OPTION 2: Graduation thesis**

40. [BAN4002] GRADUATION THESIS (10 credits)

Prerequisite: All compulsory specialised courses and Research Methodology course (RMD3001)

This course equips students with practical skills in a real working environment and enables students to apply the knowledge and skills learned at the university into real public finance operations of commercial banks and other financial institutions. In addition, the implementation of a graduation thesis allows students to develop their essential skills to write, present and defend their personal opinions. Also, this course shows students how to demonstrate professional behaviors in the working environment.

3 PROGRAMME IMPLEMENTATION GUIDELINES

This undergraduate programme in Public finance has been applied since 2015 and has subsequently been updated. All teaching, learning, and assessment activities would be conducted in conformity with this programme specification. For the elective modules, depending on the actual situation of the development trend, social needs, the Faculty will advise students to choose elective modules.

The Dean of the Faculty is responsible for organising and instructing the disciplines to develop the syllabuses in detail to ensure that the programme's PLOs are met. Based on the syllabuses, the budget for practicing, field trip and additional procurement of facilities is determined. Heads of relevant units shall have to inspect, evaluate and submit the requests to the rector for approval.

The programme specification is revised and updated every year with minor changes such as admission policy, teaching- learning and assessment methods etc., and reviewed every five years with major revisions such as changing in PLOs, adding or removing courses, etc. to meet the requirements of the stakeholders. The faculty shall submit a written report to the University for consideration and approval for major revisions according to current regulations.

Danang, May 2017

Dean of Faculty of banking

Associate Professor LAM CHI DUNG