

PSA Accounting Education and International Experience Case of Vietnam



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OUTLINE

- Reasons for building up program
- Overall of PSA Program
- Input: Enrollment and Admission
- Process: PSA Educational Content
- Output: Graduation



REASONS AND BASES FOR BUILDING UP PROGRAM

- Law on Higher Education of National Assembly
- Rector's Directions of UEH International-Oriented Advanced Programs
- Decision of UEH Party Committee about overall revising for curriculums
- Circular of MOET about HE learning outcomes and educational programs
- The special status and circumstances or cases in Vietnam




OVERALL OF PROGRAM

- Program Name: Public Accounting
- Level: Undergraduate
- Program Code: 7340301
- Academic duration: 3 years and a half
- Total credit: 120 credits



INPUT: ENROLLMENT AND ADMISSION

- Students must pass The National High School Exit Examination.
- Students must register the documents to University.
- Students must complete all procedure for entrance.

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1. PROGRAM LEARNING OUTCOMES (PLOS)
 2. BLOCKS OF PSA TRAINING
 3. ACADEMIC KNOWLEDGE OF PSA
 4. PERSONEL FOR PSA PROGRAM
 5. PROFESSIONAL ORGANIZATIONS INVOLVED
 6. STUDYING MATERIALS

PROCESS: PSA EDUCATIONAL CONTENT

PROGRAM LEARNING OUTCOMES

PLOs	Detail Description
Knowledge	PLO1.1. Politics and Law
	PLO1.2. Supplementary subjects
	PLO1.3. Public Accounting and Financial Regime
	PLO1.4. Corporate Accounting knowledge
	PLO1.5. Public Accounting knowledge
	PLO1.6. Technology Environment

PLOs	Detail Description
Skill	PLO2.1. Academic Foreign Language
	PLO2.2. Using Information Technology
	PLO2.3. Solve accounting problems
	PLO2.4. Contemporary accounting issues
	PLO2.5. Connect inter-majors knowledge
	PLO2.6. Official documents and communication

PLOs	Detail Description
Autonomy and Responsibility	PLO3.1. Independent attitude and teamwork
	PLO3.2. Innovative capacity
	PLO3.3. Professional Ethics
	PLO3.4. Be responsible individually
	PLO3.5. Life-long learning

SIX BLOCKS OF PSA TRAINING

1. Block of General Knowledge
2. Block of Basic Knowledge of Major
3. Block of Academic Knowledge of Major
4. Block of Elective Subjects
5. Apprenticeship with Internship or Entity's Semester
6. Physical Education and National Defense Military Education

ACADEMIC KNOWLEDGE OF PSA

ACADEMIC SUBJECTS



1. Group of Courses about Public Finance Regime
2. Group of Courses about Public Accounting and FS Analysis
3. Group of Courses about Public Auditing
4. Group of Courses about Public Sector Control and Forensic
5. Group of Courses about Public Sector Standards

1. Accounting Information Security
2. HR Management for Public Organizations
3. Leadership in Public Sector
4. Management Accounting
5. Corporate Financial Accounting
6. Corporate Finance
7. Vietnamese Taxation System



SUPPLEMENTARY SUBJECTS

PERSONEL IN CHARGE FOR PSA PROGRAM

1. Public Sector Division, School of Accounting, UEH
2. Program Directors for Controlling and Coordinating academic and others.
3. Official staffs that have professional experiences of PSA.



PROFESSIONAL ORGANIZATIONS INVOLVED

- MOF Department of Accounting and Auditing Regulations
- Public Organization at various fields in Vietnam
- ACCA UK
- CPA Australia
- ICAEW UK



STUDYING MATERIALS



COMMON SUBJECTS

- International Books
- Composed Learning Materials
- Year 1 with Translating Books



SPECIAL DISTINCT SUBJECTS

- Legal Documents
- Vietnamese Case Studies
- Official Accounting Standards

OUTPUT: GRADUATION

- Finish the Thesis or Internship Reports
- Complete all training conditions
- Get the Degree Award as Bachelor of Accounting
- Student could learn in higher level or professional certificates

CURRENT CONTEXT IN VIETNAM

The MOF, under the World Bank support, has approved the roadmap to issue the VPSAS, in line with IPSAS, in July 2019 following which the VPSAS will be issued during 2021-2024 and afterward.

ROADMAP ON VIETNAM PUBLIC SECTOR ACCOUNTING STANDARDS ISSUANCE

2021

Issue **5**
accounting
standards
(1, 2, 12, 17, 31)

2022

Issue **5**
accounting
standards
(5, 9, 11, 14, 23)

2023

Issue **5**
accounting
standards
(3, 13, 18, 20, 34)

2024

Issue **6**
accounting
standards
(4, 16, 22, 24,
36, 37)



Issue
remaining
standards

The 1st batch
has been finally
issued in
October 2021.

ACTIONS AND RESPONSES FROM UNIVERSITIES

- Coordinate to compose the training materials about PSA in Vietnam
- Be accompany with MOF to prepare the Vietnamese standards
- Comply with legal regulations issued by MOF related to PSA for each area
- Add in one or more courses related to VPSAS into educational curriculums
- Support MOF for training VPSAS to Official Staffs of public sector organizations

FUTURE EXPECTATIONS

- Enhance the role of PSA Education in Vietnam
- Improve the awareness about the significance of PSA in Vietnam
- Promote the PSA Education in Vietnam
- Require PSA Certificate of all public sector official staffs
- Get the supports from MOF and Professional organization of PSA Education



THANK YOU !

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