

Associate's Degree of Business Administration
Two-Year Undergraduate Program
Major in Accounting

YEAR ONE				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 1				
1	ACC 101	Bookkeeping, Control, and Accounting	3 (3-0-0)	-
2	COM 102	IT Skills and Software	3 (3-0-0)	-
3	PHI 104	Ethics and Values for Professionals	3 (3-0-0)	-
4	PRA 101	Applied Bookkeeping, Control, and Accounting	3 (0-3-0)	-
5	PRA 102	Lab for IT Skills and Software	3 (0-3-0)	-
Total			15	
YEAR ONE				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 2				
1	ACC 102	Introduction to Costing	3 (3-0-0)	ACC 101, PRA 101
2	BUS 102	Introduction to Business	3 (3-0-0)	-
3	ENG 101	Core English I	3 (2-1-0)	ENG 001 or Waive
4	PRA 103	Applied Introduction to Costing	3 (0-3-0)	-
5	PRA 104	Applied Introduction to Business	3 (0-3-0)	-
Total			15	
YEAR TWO				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 1				
1	ACC 204	Managerial Accounting	3 (3-0-0)	ACC 102, PRA 103
2	ENG 202	Core English II	3 (2-1-0)	ENG 101
3	FIN 202	Financial Statement Preparation	3 (3-0-0)	ACC 102, PRA 103
4	PRA 205	Applied Managerial Accounting	3 (0-3-0)	-
5	PRA 206	Applied Financial Statement Preparation	3 (0-3-0)	-
Total			15	
YEAR TWO				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 2				
1	APP 203	Work Experience Or Internship ⁽¹⁾	4 (0-0-4)	ACC 204, FIN 202
2	LAW 203	Cambodian Business and Company Law	3 (3-0-0)	BUS 102
3	PRA 207	Applied Cambodian Taxation and Practices	3 (0-3-0)	-
4	PRA 208	Applied Cambodian Business and Company Law	3 (0-3-0)	-
5	TAX 204	Cambodian Taxation and Practices	3 (3-0-0)	-
Total			16	

សម្គាល់

(1) និស្សិតទាំងអស់ត្រូវចុះហាត់ការផ្ទាល់នៅតាមស្ថាប័ន ឬក្រុមហ៊ុន និងសរសេររបាយការណ៍សម្រាប់ធ្វើបទបង្ហាញក្នុងថ្នាក់។

L (Lecture) = ការសិក្សាក្នុងថ្នាក់ (១ព្រឹកឌីត = ១៥ម៉ោង); P (Practice) = ការសិក្សាប្រតិបត្តិ (១ព្រឹកឌីត = ៣០ម៉ោង) និង

F (Fieldwork) = ការអនុវត្តជាក់ស្តែង (១ព្រឹកឌីត = ៤៥ម៉ោង) ។

Year I	Year II	Total
30 Credits	31 Credits	61 Credits