

Faculty of Finance and Accounting
Department of Accounting and Auditing
Associate's Degree (Two-Years) Major in Accounting
Name of Awarding (Associate's Degree 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	BUS 102	Introduction to Business	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 104	Applied Introduction to Business	3 (0-3-0)	-
Total			15 (9-6-0)	
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	COM 102	IT Skills and Software	3 (3-0-0)	-
3	ENG 101	Core English I	3 (2-1-0)	-
4	PRA 102	Lab for IT Skills and Software	3 (0-3-0)	-
5	PRA 103	Applied Introduction to Costing	3 (0-3-0)	ACC 101, PRA 101
Total			15 (8-7-0)	
YEAR TWO				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 1				
1	ACC 204	Management Accounting	3 (3-0-0)	ACC 102, PRA 103
2	ENG 202	Core English II	3 (2-1-0)	ENG 101
3	LAW 203	Cambodian Business and Company Law	3 (3-0-0)	BUS 102, PRA 104
4	PRA 205	Applied Management Accounting	3 (0-3-0)	ACC 102, PRA 103
5	PRA 208	Applied Cambodian Business and Company Law	3 (0-3-0)	BUS 102, PRA 104
Total			15 (8-7-0)	
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	FIN 202	Financial Statement Preparation	3 (3-0-0)	ACC 102, PRA 103
3	PRA 206	Applied Financial Statement Preparation	3 (0-3-0)	ACC 102, PRA 103
4	PRA 207	Applied Cambodian Taxation and Practices	3 (0-3-0)	-
5	TAX 204	Cambodian Taxation and Practices	3 (3-0-0)	-
Total			16 (6-6-4)	

Noted:

(1) All students are required to intern at institution or company and write the report related to major Accounting.
 L (Lecture) = (1 credit= 15 hours); P (Practice) = (1 credit= 30 hours); and F (Fieldwork) = (1 credit= 45 hours)

Year I	Year II	Total
30 Credits	31 Credits	61 Credits