

Faculty of Finance and Accounting
Department of Accounting and Auditing
Bachelor's Degree (Four-Year) Major in Accounting
Name of Awarding (Bachelor of Accounting)

YEAR ONE (FOUNDATION YEAR)				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 1				
1	ACC 101	Bookkeeping, Controls, and Accounting	4 (4-0-0)	-
2	BUS 102	Introduction to Business	3 (3-0-0)	-
3	COM 104	IT Skills and Software I	3 (2-1-0)	-
4	KHM 101	Khmer Studies	3 (3-0-0)	-
5	PRA 101	Applied Bookkeeping, Control, and Accounting	3 (0-3-0)	-
6	PRA 104	Applied Introduction to Business	3 (0-3-0)	-
Total			19 (12-7-0)	
YEAR ONE (FOUNDATION YEAR)				
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 105	IT Skills and Software II	3 (2-1-0)	-
3	ENG 101	Core English I	3 (2-1-0)	-
4	PHI 104	Ethics and Values for Professionals	3 (3-0-0)	-
5	PRA 103	Applied Introduction to Costing	3 (0-3-0)	ACC 101, PRA 101
Total			15 (10-5-0)	
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
4	PRA 205	Applied Management Accounting	3 (0-3-0)	-
5	PRA 208	Applied Cambodian Business and Company Law	3 (0-3-0)	-
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)	-
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)	

YEAR THREE ⁽²⁾				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 1				
1	ACC 310	Intermediate Accounting I	3 (2-1-0)	ACC 204, TAX 204
2	ECO 305	Principles of Economics	3 (2-1-0)	-
3	EMS 302	Employability Skills	3 (3-0-0)	-
4	MGT 302	Principles of Management	3 (3-0-0)	-
5	STA 306	Statistics for Business and Economics	3 (2-1-0)	-
Total			15 (12-3-0)	
YEAR THREE				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 2				
1	ACC 311	Intermediate Accounting II	3 (2-1-0)	ACC 310
2	AUD 306	Principles of Auditing and Assurance	3 (2-1-0)	ACC 310, TAX 204, LAW 203
3	FIN 310	Financial Statement Analysis	3 (2-1-0)	FIN 202, ACC 310
4	PHI 305	Critical Thinking	3 (3-0-0)	-
5	RES 307	Research Methods	3 (2-1-0)	STA 306
Total			15 (11-4-0)	
YEAR FOUR				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 1				
1	ACC 412	Advanced Accounting I	3 (2-1-0)	ACC 311,
2	AUD 407	Advanced Auditing and Assurance	3 (2-1-0)	AUD 306, ACC 311, FIN 310
3	ECO 406	ASEAN Politics and Economics	3 (3-0-0)	-
4	FIN 422	Financial Management	3 (2-1-0)	ACC 311, FIN 310
5	MGT 403	Entrepreneurship	3 (3-0-0)	ECO 105, MGT 202
Total			15 (12-3-0)	
YEAR FOUR				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 2				
1	ACC 413	Advanced Accounting II	3 (2-1-0)	ACC 412,
2	FIN 423	Business Strategy, Governance, and Risk Mgt.	3 (2-1-0)	ACC 412, FIN 422
3	ETC 405	Three Elective Courses ⁽³⁾	9 (6-3-0)	TGPA < 3.60
or				
1	THS 408	Thesis ⁽⁴⁾	15 (3-4-8)	RES 307 TGPA ≥ 3.60
Total			15	

Noted:

- (1) All students are required to intern at institution or company and write the report related to major Accounting.
- (2) All Students who graduate from the associate's degree in Accounting at ACLEDA University of Business (AUB) are required to complete a semester: Skills of Bank Accountant (SAC 206), Mathematics for Business and Finance (MAT 205), Principles of Marketing (MKT 201), Office Administration (ADM 205) and Art of Communication (AOC 201) before pursue the bachelor degree at year 3.
- (3) All students can choose 3 (1 course equal 3 credits) among of 5: Strategic Management Accounting (ACC 415), Accounting Information System Management (ACC 416), International Accounting (ACC 417), Advanced Taxation (TAX 408) or The Art of Communication (AOC 401) for graduate.

(4) All students who get the Total Grade Point Average (TGPA) more than 3.60 can writing the thesis (individual) equal 15 credits for graduate.

L (Lecture) = (1 credit= 15 hours); P (Practice) = (1 credit= 30 hours); and F (Fieldwork) = (1 credit= 45 hours)

Associate to Bachelor			
No.	Course Code	Course Title	Credits
1	ADM 205	Office Administration	3 (2-1-0)
2	AOC 201	The Art of Communication	3 (3-0-0)
3	MAT 205	Mathematics for Business and Finance	3 (2-1-0)
4	MKT 201	Principles of Marketing	3 (3-0-0)
5	SAC 206	Skills of Bank Accountant	3 (2-1-0)

Elective Courses			
No.	Course Code	Course Title	Credits
Semester 2			
1	ACC 415	Strategic Management Accounting	3 (2-1-0)
2	ACC 416	Accounting Information System Management	3 (2-1-0)
3	ACC 417	International Accounting	3 (2-1-0)
4	AOC 401	The Art of Communication	3 (3-0-0)
5	TAX 408	Advanced Taxation	3 (2-1-0)

Foundation Year	Year II	Year III	Year IV	Total
34 Credits	31 Credits	30 Credits	30 Credits	125 Credits