

Decision of the FIBAA Accreditation and Certification Committee



11th Meeting on September 20, 2023

PROGRAMME ACCREDITATION

Project Number:	22/062 Cluster 2
Higher Education Institution:	University of Economics
Location:	Ho Chi Minh City, Vietnam
Study programme:	Bachelor in Auditing (BA) Bachelor in Logistics and Supply Chain Management (LSCM)
Type of accreditation:	initial accreditation

The FIBAA Accreditation and Certification Committee has taken the following decision:

According to § 7 (6) in conjunction with § 9 (1) in conjunction with § 10 (2) of the FIBAA General Terms and Conditions within the framework of procedures for the award of the FIBAA Quality Seal for Programmes from January 1, 2021, the **Bachelor in Auditing** is accredited.

According to § 7 (6) in conjunction with § 9 (1) in conjunction with § 10 (2) of the FIBAA General Terms and Conditions within the framework of procedures for the award of the FIBAA Quality Seal for Programmes from January 1, 2021, the **Bachelor in Logistics and Supply Chain Management** is accredited with one condition.

Condition for the Bachelor in Logistics and Supply Chain Management:

The HEI ensures that the final thesis is assessed based on coherently applied criteria, rules and procedures (see chapter 3.1).

Proof of meeting this condition is to be supplied by June 19, 2024.

Period of Accreditation: September 20, 2023 - September 19, 2028

The FIBAA Quality Seal is awarded.



Assessment Report

Higher Education Institution:

University of Economics Ho-Chi-Minh-City, Vietnam

Bachelor programmes

1. Bachelor Study Programme in Auditing (BA)
2. Bachelor of Arts in Logistics and Supply Chain Management (LSCM)

Qualification awarded on completion:

1. Bachelor of Auditing
2. Bachelor of Arts in Logistics and Supply Chain Management

General information on the study programmes

Brief description of the study programmes:

Bachelor of Auditing programme was introduced in 2009, in the context of international economic integration in Vietnam and the increasing demand on public accountants. It is offered with two majors, corporate accounting and auditing. The bachelor programme of auditing is designed to equip graduates with an understanding of the socio-economic environment; in-depth expertise in auditing, internal controls and accounting; professional ethics and the skills necessary.

Bachelor of Art in Logistics and Supply Chain Management (LSCM), undergraduate programme was developed in 2019. This programme focuses on equipping students with specialised knowledge about logistics and supply chain management domestically and internationally through courses of Global Supply Chain Management, Warehouse & Inventory Management, Transportation & Insurance, International Logistics, Import-Export Management, E-business & Supply chain (E-Commerce), Procurement & Global Sourcing, Supply chain/Logistics Solution Design.

Type of study programmes:

For all study programmes: Bachelor programme

Projected study time and number of ECTS credits / national credits assigned to the study programme:

Bachelor of Auditing: 3 years 8 months, 126 national credit points (225 ECTS credits)

Bachelor of Arts in Logistics and Supply Chain Management: 3.5 years, 120 national credits (216 ECTS credits)

Mode of study:

For all study programmes: full-time

Didactic approach:

For all study programmes: study programme with obligatory class attendance

Scope (planned number of parallel classes) and enrolment capacity:

Bachelor of Auditing: 250 students (200-300) per year in five classes (4-6 classes) per year

Bachelor of Logistics and Supply Chain Management: 150 students in three classes per year

Programme cycle starts in:

For three study programmes: Start in September each year

Initial start of the programme:

Bachelor of Auditing: 2009

Bachelor of Logistics and Supply Chain Management: 2020

Type of accreditation:

For all study programmes: initial accreditation

Procedure

A contract for accreditation of the Bachelor of Auditing, Bachelor of Electronic Commerce and Bachelor of Logistics and Supply Chain Management was made between FIBAA and University of Economics Ho-Chi-Minh-City on May 13, 2022. On January 17, 2023, the HEI submitted a self-evaluation report, which included a detailed description of the programmes and further documents in order to prove that the criteria for programme accreditation are met. At the same time, FIBAA appointed a review panel¹. The HEI has agreed with the chosen experts. The panel consisted of:

Malte-Claudius Bernhardt

Accadis University of Applied Sciences Bad Homburg, Germany
Student International Management (M.A.)

Prof. Dr. Irina Dovbischuk

IU Internationale Hochschule GmbH, University of Applied Science, Bremen, Germany
(Logistics Performance, Process Design and Optimization, Operations Management, Supply Chain Management, Sustainable Logistics & Corporate Social Responsibility)

Prof. Dr. Natalie Aleksandra Gurvits-Suits

Tallinn University of Technology, School of Business and Governance, Estonia
Associate Professor of Accounting
(International Business Management, Applied Economics, Finance and Accounting, Audit, Banking and Credit, Non-Financial Accounting and Reporting, Sustainable Finance)

Dr. Cuong Nguyen

Industrial University of Ho Chi Minh City, Vietnam
Acting Dean of Faculty of Commerce and Tourism,
(Business Administration, Entrepreneurship, Marketing, International Business, Tourism)

Prof. Dr. Oleksii Oleksiuk

Kyiv National Economic University named after
Vadym Hetman (KNEU), Ukraine
Head of Commerce and Logistics Departments,
(Commerce, Commercial Management and Retail, E-Commerce, Logistic Management,
Supply Chain Management, Modern Logistic Systems)

Ilja Kogan

Wayfair GmbH, Berlin, Germany
Senior Product Manager
(Global Operations, e-Commerce, Project Management, Business Administration, Big Data,
Agile, Economics, Business Informatics, Logistics, Digital Management, Trade Management)

FIBAA project manager:

Yelena Istileulova, PhD

The assessment is based on the self-evaluation report, amended by further documents, as requested by the panel, and an on-site visit. The on-site visit took place from June 6 until June 7, 2023 at the HEI's premises on Campus B, 279 Đ. Nguyễn Tri Phương, Phường 5, Quận 10

¹ The panel is presented in alphabetical order.

in Ho Chi Minh City, Vietnam. The same cluster included an appraisal of the Bachelor of Arts in Electronic Commerce.

At the end of the on-site visit, the panel has given a short feedback on its first impressions to representatives of the HEI.

The assessment report based on this was delivered to the HEI for comment on September 1, 2023. The statement on the report was given up on September 7, 2023. It has been taken into account in the report at hand.

Summary

Bachelor of Auditing programme

The Bachelor of Auditing Programme offered by the University of Economics Ho Chi Minh City, Vietnam fulfils the FIBAA quality requirements for bachelor programme and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on September 20, 2023 and finishing on September 19, 2028. The programme is in accordance with the national and the European Qualification frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening on the procedure and in accordance with the Bologna process.

Bachelor of Logistics and Supply Chain Management

The Bachelor of Logistics and Supply Chain Management offered by the University of Economics Ho Chi Minh City, Vietnam fulfils with few exceptions the FIBAA quality requirements for bachelor programmes and can be accredited by the Foundation for International Business Administration Accreditation (FIBAA) for five years starting on September 20, 2023 and finishing on September 19, 2028 under one condition. The programme is in accordance with the national and the European Qualification frameworks and the European Standards and Guidelines in their applicable version valid as of the time of the opening on the procedure and in accordance with the Bologna process.

The panel members identified need for improvement regarding the following aspect²: Examination and final thesis. They recommend the accreditation on condition of meeting the following requirements:

- **Condition** (see chapter 3.1):
The HEI ensures that the final thesis is assessed based on coherently applied criteria, rules and procedures.

Proof of meeting this condition is to be submitted by **June 19, 2024**.

The panel members also identified several areas where the Bachelor of Logistics and Supply Chain Management could be further developed:

The panel recommends

- reflecting and integrating international best practices or internationally recognized standards in the relevant professional area of this programme (see chapter 1.2).
- adding the international positioning on the educational markets through inclusion of international commercial processes and global practices (see chapter 1.3).
- integrating an introductory course into specialization for the newcomers in the timetable of the first year of education (see 3.1).
- implementing new courses and/or updating existing ones with information and communication technologies, such as: Internet of Things, Logistics 4.0, cloud

² These aspects are asterisk criteria, which means that they are essential for the study programme.

computing and other concepts and approaches for Smart Logistics and Supply Chain Analytics (see chapter 3.1).

- adapting the course materials to Vietnamese examples and enrich them with the experience and knowledge of the lecturers to avoid using book templates (see chapter 3.3).
- strengthening the linkage with the labour market through more data-oriented decision making and business solutions that students should learn as part of their studies (see chapter 3.6).

For both programmes

The panel members also identified several areas where both programmes could be further developed:

The panel recommends

- introducing guidelines for international students explaining the admission procedures applicable to them, as well as visa and accommodation support (see chapter 2).
- strengthening development capacity with other departments (see chapter 3.1).
- adding academic writing as a course in the curriculum (see chapter 3.1).
- providing an overview visualising the programme structure with the respective mandatory and elective courses and pointing out the relevant exam requirements (see chapter 3.2).
- using the generally applicable ECTS grading table to adapt their GPA grading table (see chapter 3.2).
- monitoring workload and adjust if necessary (see chapter 3.2).
- monitoring that students have at least one week break between the semesters in which no exams or courses take place (see chapter 3.2).
- attracting more guest-lecturers from local industry on a regular basis (see chapter 3.3).
- introducing more soft skills - especially leadership skills - to the students, as these would be very helpful for the professional profiles and their related leadership obligations (see chapter 3.5).
- considering possibility to cooperate with other departments in the business area (commercial courses) (see chapter 4.1).
- offering greater opportunities for staff to enhance their skills and improve their teaching abilities, particularly in the area of transferring their knowledge of scientific skills and methodological applications to students (see chapter 4.1).
- collecting independent assessment (feedback) from stakeholders (from students up to the third parties) and consider a feedback tool that will be available for providing suggestions from stakeholders. (see chapter 5.1).

There is one criterion in which the programmes exceed the quality requirements:

- Student support by the faculty (see chapter 4.1)

For the overall assessment of the programme, please refer to the quality profile at the end of this report.

Information

Information on the Institution

The University of Economics Ho Chi Minh City (UEH) was officially established on October 27th, 1976, as the first University of economics and management in Southern Vietnam, tasked with the duties to train researchers, managers and teaching staff in the field of economics³. Its vision is to become a multidisciplinary University with reputable academic influence within Asia and sustainable development. UEH was among four public universities to be granted autonomy by the Vietnamese government in 2014.

Overall, UEH contains three colleges (UEH College of Business, UEH College of Economics, Law and Government and UEH College of Technology and Design) that includes 19 Schools and Institutes, as well as five international training units with a total of 38,000 students on different levels and education formats. UEH offers Bachelor, Master and Doctoral programmes in business, economics, law, government, technology and design.

UEH offers three forms of their Bachelor programmes, namely the standard programmes, the advanced programmes in Vietnamese and the high-quality programmes in English. In the standard form, all courses are given in Vietnamese. In the advanced programmes, 20 % of the courses in the common basic disciplinary modules (major) and special course modules (minor) are given in English. In the English high-quality form, all courses are given in English, except for eleven credits related to Marxist theory.

UEH has a strong desire to cooperate with domestic and foreign universities. UEH gradually integrates into the international academic and scientific networks and creates workforce that meets national demands. UEH offers international programmes including with Victoria University of Wellington, New Zealand, with the International Institute of Social Study at Erasmus University Rotterdam, Netherlands, and the City University of Seattle. Further, it is among the Top 551+ best universities in Asia in 2022 according to the QS Asia University Rankings 2022.

UEH identified 6 key strategies to be implemented, including:

- Restructuring UEH into a multidisciplinary, multi-fields University;
- Improving the quality of training;
- Developing scientific and technological research;
- Enhance the academic reputation and international standing of UEH;
- Mobilising resources for UEH development;
- Being a sustainable development University.

The **vision** of UEH (in more details, according to the UEH source⁴) is:

- To become a multidisciplinary university with reputable academic influence focusing on sustainable development within Asia by 2030.

This vision is transformed to the **mission** to enhance knowledge acquisition, grow young talents in the age of globalization, and integrate a pioneering innovation and services. It means:

- Enhance Knowledge Acquisition - through meaningful research activities, skills training and community services;
- Grow Young Talents – through providing a high-quality workforce;
- Global Integration - through internationalization, worldwide university community;

³ pursuant to Decision No. 426/TTg issued by the Prime Minister on October 27th, 1976

⁴ Source: <https://ueh.edu.vn/en/about-us/mission-vision>

- Pioneer of Innovation & Creativity - on the basis of innovative discoveries;
- Promoting Contribution to Public Services - through the meaningful work.

In the period of 2021-2025, UEH set up the goal to meet the market needs with the internationalisation context through establishing a multidisciplinary university with sustainable development in the field of economics, business, management, law, design and technology.

The UEH University has three colleges:

- UEH College of Business (location of these two programmes - Auditing and Logistics and Supply Chain Management Bachelor Study programmes)
- UEH College of Technology and Design
- UEH College of Economics, Law and Government

The Branch of UEH Vinh Long (also visited by Project Managers and experts) was also established on December 4, 2019, as a pioneer centre in the Mekong Delta as the result of merger of Vinh Long College of Economics and Finance.

Further development of the programme, implementation of recommendations from previous accreditation statistical data and evaluation results

Bachelor of Auditing (BA)

During 1976 - 2009, the faculty of Accounting – Finance – Banking (founded in 1976) offered the Accounting programme without any specification, and the course of auditing was introduced in 1993. After the merger of the university in 1996, the Department of Auditing was established under the Faculty of Accounting and Auditing. In 2009, in the context of economic integration with the increasing demand on public accountants, the programme of Accounting was offered with two majors in *(a) corporate accounting and (b) auditing*.

The **auditing major** aims to train high-quality human resources for the field of public accounting. Technology has changed all aspects of the way a business operates, and it significantly influences the auditing profession. The programme of auditing is oriented towards getting the knowledge and skills an auditor needs in the 4.0 era. A new major, Audit and Data Analytics is also considered for its launch. Most of large audit firms have their own IT Audit departments. All Big4 agreed that they need good IT auditors.

The current bachelor Auditing programme developed in 2021 consists of 37 courses equivalent to 126 credits including three elective courses and three-month internship. The programme adds knowledge on information technology, data analytics, internal auditing, forensic accounting, tax planning to meet job demands on different types of audits.

Table 1 *Statistical data of Bachelor of Auditing* demonstrates that demand for the study programme in 2018 has jumped up almost four times higher since 2015, and has continued to raise significantly up to now. The programme's application rate was around from 300 % to 400 % in the period of 2015 to 2017; and 1,800 % to 4,700 % for the period 2018 to 2022. The significant difference in application rates between two periods above came from the discrepancy in enrolment methods. In the period 2015 to 2017, the applicants were the second-year students studying at UEH and choosing auditing programme. In the period 2018 to 2022, the applicants were the high school students who applied for auditing programme. Therefore, the application rate of the period 2018 to 2022 showed the "real" society's demand on the programme of auditing, and such demand has been increasing over time. The graduation and

dropout rates have also been remarkably improving since then.

Table 1 Statistical data: Bachelor of Auditing

Year	Cohort	Enrolment Quota	Number of Applicants		Application rate	Admission Number	Number of Graduates	Graduation rate	Number of dropouts	Dropout rate
			Total	Annual increase (%)	%			%		%
		Total	Total			Total	Total	%	Total	%
2022	48 (1st year)	200	7562	-19.82	3781.00	165	NA	NA	NA	NA
2021	47 (2nd year)	200	9431	42.61	4715.50	207	NA	NA	NA	NA
2020	46 (3rd year)	270	6613	-8.19	2449.26	286	NA	NA	NA	NA
2019	45 (4th year)	270	7203	66.85	2667.78	276	NA	NA	NA	NA
2018	44	240	4317	469.53	1798.75	252	182	75.21	0	0.00
2017	43	250	758	-9.65	303.20	214	179	83.64	5	2.34
2016	42	280	839	-34.14	299.64	286	236	82.52	12	4.20
2015	41	290	1274		439.31	288	255	88.54	9	3.13

Note: (explanation is above)

Bachelor of Art in Logistics and Supply Chain Management (LSCM)

The Logistics and Supply Chain Management (LSCM) undergraduate programme was developed in 2019 under the Decision No. 391/ as of February 28, 2019, and welcomed its first 54 students since September 2020.

On June 24th, 2021, the LSC programme was revised and updated. Compared to the previous 2019 programme, the current programme added more elective courses for students. Some courses have also been upgraded in the content, teaching approaches, or revised to meet the new business context.

The current curriculum aims to connect the theory learned in the classroom with practical, real-life knowledge and experiences by encouraging the involvement of industrial guest speakers with different teaching approaches. It is also try to leverage the long-term collaboration with key logistics firms both locally (e.g. Tân Cảng Corporation) and internationally (e.g. DHL, AP).

The goal of LSCM programme during the period of 2025-2030 is to form a Cooperation Agreement with Vietnam Logistics Association (VLA) and gains the Certificate of International Freight Forwarding Management according to the standards set by the Federation of International Freight Forwarders Association (FIATA).

Table 3. Statistical data: Bachelor of Logistics and Supply Chain Management (LSCM)

Cohort		Cohort 48	Cohort 47	Cohort 46
Year		2022	2021	2020
Study Places offered by UEH	Total	110	110	50
Applicants	Total	1998	5464	3036
	Female	1189	3106	1811
	Male	809	2358	1225
Application rate		1816.00%	4967.00%	6072.00%
First-Year Student	Total	97	132	54
	Female	55	68	31
	Male	42	64	23
Rate of female students		57.00%	52.00%	57.00%
Foreign Students	Total	-	-	-
	Female	-	-	-
	Male	-	-	-
Rate of foreign students		-	-	-
Percentage of occupied study places		88.18%	120.00%	108.00%
# Graduates	Total	-	-	-
	Female	-	-	-
	Male	-	-	-
Success rate		-	-	-
Dropout rate		-	-	-
Average duration of study		3.5	3.5	3.5
Average grade of final degree		-	-	-

According to the Regulations of the Ministry of Education and Training, there was only one (1) class (50 study places) in the first year of opening a major (year 2020). From year 2 onwards, the number of study places has increased. It also depended on the allocation quota of UEH. So there was an increase of study places (110 study places), offered by UEH in the year 2021 and 2022 compared to the year of 2020.

Table 3 shows that in the first year (2020), LSCM was a new major and students was quite cautious in applying for this programme. In year 2 (2021), the recruitment quota increased (110), the number of applicants doubled respectively. In year 2022, the number of applicants decreased because the entry requirements in the year 2021 were too high. Thus, there were two major changes: the prospective students were reluctant to apply due to high entry requirements, and other universities have also opened the same major.

Appraisal:

Both study programmes show that the official quota has been stable for the last two years: Auditing (200) and LSCM (110) programmes, auditing programme has been permanent in its demand of 200 students. There was a change in the duration time of 3.5 years for the LSCM programme (being shrank from 4 years). There are no foreign students in these study programmes. The rate of female students has been increasing since 2019 reaching 70 % by 2022. All variations in the number of applicants, dropouts and changes in duration of study and average grade are thoroughly evaluated by the University. Appropriate measures based on the results of these evaluations are being taken.

Programme Description and Appraisal in Detail

1. Objectives

1.1 Objectives of the study programme (Asterisk Criterion)

Bachelor of Auditing (BA)

The Bachelor of Auditing programme is designed to equip graduates with an understanding of the socio-economic environment. It provides in-depth expertise in auditing, internal controls and accounting; professional ethics and the skills necessary to meet job requirements in the field of auditing and internal controls; as well as the ability to adapt and grow in the rapidly changing conditions of the digital era and globalization.

The learning outcomes of this programme are listed below:

Table 4. Programme Learning outcomes (PLO) of Bachelor of Auditing (BA)

PO	PLO	Description
PO1	PLO1.1	Obtain a general understanding of Vietnamese social, political and economic environment
	PLO1.2	Obtain a basic understanding of macro and micro-economics to explain the phenomena in the economy
PO2	PLO1.3	Apply knowledge of entrepreneurship, legal framework, management, finance, taxation, accounting information system in the business activities
PO4	PLO1.4	Obtain an understanding of Vietnamese accounting regulations on financial reporting
	PLO1.5	Apply the accounting principles issued by IASB in recognizing, measuring and presenting consolidated financial statements
PO5	PLO1.6	Apply knowledge of fundamental auditing and financial statements auditing in planning and performing an audit engagement
	PLO1.7	Analyse and evaluate an entity's internal control system for an audit engagement or for management's purposes
	PLO1.8	Assess fraud risks and detect frauds on financial statements for an audit engagement or a fraud investigation
PO6	PLO1.9	Apply knowledge of information technology (MS office, database, Python, data mining, etc.) in exploiting data for an audit engagement
PO7	PLO1.10	Apply knowledge of managerial accounting, mathematical economics, statistics, data analysis in making decisions and doing research to explore new knowledge

In addition to the above-listed learning outcomes, the programme of Auditing also identifies specific competencies corresponding to the level of knowledge, skills as well as the level of autonomy and responsibility that graduates will possess:

Table 5. Programme learning outcomes (PLO) in Skills of Bachelor of Auditing (BA)

PO	PLO	Description
PO8	PLO2.1	Demonstrate proficiency in information gathering and problem-solving skills
	PLO2.2	Demonstrate communication and presentation skills
	PLO2.3	Execute critical thinking skill
	PLO2.4	Demonstrate a good verbal and written communication skills in English
	PLO2.5	Perform innovation skills and entrepreneurial skills to create jobs for yourself and others

Table 6. Programme learning outcomes (PLO) in Autonomy and Responsibility of Bachelor of Auditing (BA)

PO	PLO	Description
PO9	PLO3.1	Behave professionally and ethically
	PLO3.2	Work independently and teamwork effectively and creatively
	PLO3.3	Demonstrate an ability to encourage and direct others to perform their duties
	PLO3.4	Be self-control and responsible for your work

Bachelor of Logistics and Supply Chain Management (LSCM)

The programme develops technical competencies, professional skills, professional ethics and attitudes that graduates will acquire to meet the profession requirements, to ensure the quality of work, to protect the audit profession's reputation, and to serve the public interest. After graduation, students are qualified to work as auditors, consultants, fraud investigators in public accounting firms, State Audit Office, or assume the position of internal auditor, person in charge of internal controls or forensic accountant in private and public companies as well as in financial institutions. Objectives of the LSCM programme include three specific goals of Knowledge, Skills, and Autonomy & Responsibility listed in Table 8:

Table 8. Intended programme Learning outcomes of LSCM

Intended PLO	Description
General knowledge	Equip with basic knowledge about natural, social and human sciences to serve career development and self-improvement.
Expertise knowledge	Provide students with in-depth theoretical knowledge and solid practical knowledge in economics, management, and LSCM
	Understand the concepts and role of logistics activities to the economy, fundamentals of supply chain management
	Supplementary knowledge from subject-related workshops and seminars, LSCM software, English for Logistics and international business expertise
Skills	Help students develop self-study ability, cognitive skills, professional practice skills, and necessary communication and behavioural skills.
	Capable of self-learning, updating the latest information of logistics, supply chain management, etc
	Teamwork capability, analyse the pros and cons of work in groups and task delegation, manage the working shifts with certain psychological knowledge of human resource

	Good foreign language skill for business requirements such as communication, negotiation, contract drafting. Achieve the IELTS from band 6.0 and TOEIC score from 600 or equivalent (English).
Autonomy and Responsibility	Help students develop autonomy skills to work independently and in groups in changing working conditions and supervise others performing tasks
	Help students build a sense of responsibility towards individuals, the community, service to the country, and professional ethics

Appraisal:

The panel acknowledges that qualification objectives of the programmes are explained and presented in relation to each target groups, targeted professional fields and societal context of each discipline. They embrace academic proficiency, comprehensive employability, as well as the development of the individual student's personality. The subject-specific and extra-curricular qualification objectives and skills to be acquired correspond with the aspired level at graduation. They take into account the requirements of the national qualification framework.

The programmes will benefit if the professional perspectives on the labour market be stated in both local and international dimensions. As the **LCSM programme** aims at obtaining the Certificate of International Freight Forwarding Management according to the standards of the Federation of International Freight Forwarders Association (FIATA), the panel suggests that the qualification objectives could be highlighted more in terms of the following dimensions: international scale, multi-disciplinary skills and competencies to contribute to the positions of stakeholders. This would also launch an international dimension to the programme.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.1* Objectives of the study programme (Asterisk Criterion)			X		
			BA, LSCM		

1.2 International orientation of the study programme design (Asterisk Criterion)

As stated in UEH's vision, by 2030, UEH aims to become a multidisciplinary university with sustainable development and strong academic influence in Asia. In order to achieve this target, the University is engaged in quality assurance towards internationalisation considering its national differences (from institutional features of management, international cooperation up to curriculum development, textbooks, academic staff) to produce high quality graduates who are able to be employed in Vietnam, Asia or other countries. Thus, the listed programmes are focused on teaching and knowledge transfer at both the national and international levels.

Bachelor of Auditing (BA)

At the programme level, internationalisation of BA is manifested through various aspects:

- BA programme is developed based on reference to the undergraduate accounting programme of Top-25 universities in the world (University of Pennsylvania, of University of Melbourne, of University of Leeds, and of University of Toronto)

- BA programme is built on the requirements of technical competency, professional skills, and professional values, ethics and attitudes set out by the International Accounting Education Standards Board (IAESB). It is stipulated in the standards (IES 2, IES 3, and IES 4) and comparison of the BA learning outcomes and IES 8 (partly)
- Training programmes of internationally recognised professional bodies (such as: ICAEW, ACCA, CPA Australia and CPA Vietnam) are taken into account.
- Textbooks of all courses are international or Asian editions and in English.
- The course coordinators and instructors are oriented towards the textbooks widely used by prestigious and international universities. These textbooks, reference books and other reading materials contain international knowledge and case studies.
- Guest lecturers who are the experts from professional bodies like ACCA, ICAEW, or CPA Australia or global corporations (Big4) deliver the practical audit simulations.
- Lecturers are graduated from or study at the foreign universities (from Australia, the U.K., Japan, New Zealand) or has certificates from professional bodies (ACCA, CPA Australia, CIMA, and CFE).
- Graduates are compulsorily required to achieve a (proficient) level of a foreign language (TOEIC 500 for English).
- Large number of students and graduates do internship and work for Big4, other audit or accounting firms, and the international corporations.

Bachelor of Logistics and Supply Chain Management (LSCM)

The quality of the study programme at UEH is not inferior in terms of the international orientation, but the students are well trained in knowledge, skills throughout study:

- Design of the study programme can meet international standards, providing learners with comprehensive basic knowledge and necessary skills regarding material.
- Planning, requirements' procurement, manufacturing to distribution in the supply chain for multinational companies, and many textbooks and teaching materials are written in English.
- LSCM professional knowledge are provided in PLOs (1.1, 1.2, 2.1, 2.2, 2.6; and achieving the advanced PLOs such as 2.1, 2.3, 2.6, 3.5) and students might continue further education for international LSCM Master programme.
- Curriculum is designed based on (1) the requirement of the Ministry of Education and Training (MOET) and (2) research on the similar international study programmes (Northern Arizona University, RMIT, Hull University).
- LSCM subjects and materials are well-blended using global standard materials suggested in referred programmes and Vietnamese materials to comply with international education standards readings,
- International books and journals are free to access in Smart Library so that students in major subjects can develop multifaceted perspectives when learning.
- English language requirement of students graduating from the LSCM programme is at a minimum level of TOEIC 600.
- Academic staff are graduated from high-reputed international universities, and some hold practical experience abroad in business sectors.
- Case-based learning, Project-based learning and Problem-based learning to facilitate lecturers and other learners in a dynamic learning environment through discussion and

raising their ideas and viewpoints through class activities.

- Subjects are delivered in both offline classes and online learning systems to help students best respond with virtual working experience.
- Students are open to exchange opportunities for other universities from Taiwan and Switzerland (MOU). They can also participate in international conferences and workshops for international brands (L'Oréal, and Simmy, Taiwan) to develop their practical landscape to work for focal enterprises and improve life-long learning ability (MOA, MOU).
- LSCM programme is designed to build the skills stated in the programme learning outcomes for students to handle international talks.

Appraisal:

The programme design appropriately takes into account the required international aspects, with respect, too, to its graduates' employability.

For the LSCM programme the panel **recommends** reflecting and integrating international best practices or internationally recognized standards in the relevant professional area of this programme. In its statement on the report, the University states that the goal of LSCM programme during the period of 2025-2030 is to form a Cooperation Agreement with Vietnam Logistics Association (VLA) and gains the Certificate of International Freight Forwarding Management according to the standards set by the Federation of International Freight Forwarders Association (FIATA). The panel welcomes these future-oriented goals, which are, however, not reflected in the present state of the programme yet. Since Logistics and Supply Chain Management has an international orientation in terms of its subject matter, this should also be reflected more strongly in the overall international orientation of the study programme's design. Therefore, the programme should also more strongly reflect the international orientation of the study content.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.2*	International orientation of the study programme design (Asterisk Criterion)			X		

1.3 Positioning of the study programmes

Positioning of the study programmes on the educational market and job market

Bachelor of Auditing (BA)

The programme of Auditing aims to provide graduates with knowledge and skills to work in the field of auditing, internal controls, forensic accounting and consulting services in international workplace. UEH's programme of Auditing is considered to be "*the oldest and most prestigious training programme in the field of public accounting, particularly in the South of Vietnam*" (see SER on Auditing, p.10). According to its presentation (6th of June, 2023), it is the first choice of employers for external and internal auditor positions, one of the most prestigious and long-standing training programme in auditing. The admission scores of the programme are often in the first, or the second place of rankings for accounting and auditing programmes in Vietnam

(see SER, p. 10). In 2022, enrolment score of UEH's Auditing programme is 27.8 being ranked as the first one. In terms of employment and jobs, graduates of BA are able to hold the following positions listed in Table 9.

In terms of providing high-quality human resources for society, the programme first aims to supply workforce for Big 4 audit firms and Top 10 accounting firms in Vietnam. Partners, directors and managers of the leading audit firms periodically participate in the face-to-face meetings and surveys regarding the quality of the programme and its graduates. Their recommendations for new courses of data analysis, fraud investigation, or business knowledge-related courses were included in the current programme.

Table 9. Positioning of Auditing programme on the job market

Organisations	Job positions	Job description
Audit firms	External auditors	Plan and perform an audit to obtain evidence on which to issue the audit report
	Fraud examiners / Forensic accountant	Investigate incidents of fraud, bribery, money laundering and embezzlement
Enterprises and banks	Internal auditors	Plan and conduct internal audits to assess operational effectiveness and assess compliance with business regulations
	Internal control specialists or experts	Design internal control system and evaluate its effectiveness and efficiency
	Accountants	Design accounting information system, do bookkeeping and prepare financial statements.
Legal firms and consulting firms	Consultants in accounting, internal control or taxation	Provide advice and support to individuals, businesses, and organizations on various issues in accounting, internal control or tax.
State Audit Offices	State auditors	Plan and conduct an audit on the management and use of public finance and assets.
Tax departments	Tax inspectors	Plan and perform tax investigation.
Start-up	Entrepreneurs	Start a business in the accountancy field

Bachelor of Logistics and Supply Chain Management (LSCM)

Compared with other LSCM programmes in the region, the LSCM programme is positioned at UEH as a leading study programme in the market (SER, p.10). UEH is also positioned at the top of the universities with the highest admission scores for LSCM majors. The Table 11 illustrates it.

Table 11. Positioning of LSCM in similar programmes with its Admission in the Southern area (2020 – 2022).

University	2020	2021	2022
UEH	27.6	27.4	27.7
Ho Chi Minh city University of Transport	25.4	26.9	17

Vietnam National University HCM, International University	24.8	25.8	25
Ho Chi Minh City University of Technology (HUTECH)	18	20	17

Positioning of the study programme within the HEI's overall strategic concept

Bachelor of Auditing

The programmes build connections among the various strategic stakeholders – from the School's faculty, employers, students, up to professional associations, governmental agencies (MOET) and other universities in Vietnam. For the auditing programme, the vision of UEH to 2030 is to become a multidisciplinary and sustainable university with a high academic reputation in Asia. In line with UEH's vision, School of Accounting (SoA)'s vision to 2030 is to be among the leading schools, the most reputational programme, preferred destination of national and regional learners in Vietnam. Strategically, it is oriented as the training programmes of top 25 universities in the world, meeting requirements of International Accounting Education Standards Board (IAESB) and other training programmes (ACCA, CPA Australia, etc.). There is around 90 % of students recruited after the internship (presentation 6th of June, 2023).

Bachelor of Logistics and Supply Chain Management

UEH has a mission to become "A multidisciplinary university with reputable academic influence within Asia and sustainable development". UEH commits to enhance knowledge acquisition, growing young talents in the age of globalisation and integration while pioneering innovation and public services. The value and research activities of LSCM are well integrated with the mission of School of International Business-Marketing (SIBM) and UEH to enhance knowledge acquisition and foster young talents.

Appraisal:

The panel regards Auditing and LSCM programmes to be well-positioned on the educational and labour national and markets. The arguments in support of graduate employability on the basis of the stated qualification objectives are convincingly presented. The future fields of employment for graduates are plausibly set forth. Both programmes fit well into the core concept of the HEI.

The panel also considered that the position of the **LSCM programme** could be further improved in terms of its international positioning through the additional inclusion of international business practices, which also facilitate employment opportunities beyond the national borders. Adding the international positioning on the educational markets through inclusion of international commercial processes and global practices will also reflect the future-oriented goals of the HEI which are not reflected in the present state of the programme.

Thus, for logistics and supply chain management in particular, it is important that students understand how theories and concepts can be applied in practical situations by incorporating insights from global markets and international business practices to prepare them for the complexity of the global economy. Additionally, graduates with knowledge of global markets and international business are more competitive in the job market. Finally, studying international contexts helps students develop cultural awareness and cross-cultural communication skills, crucial for effective global business relationships. For this, the programme should also position itself internationally. Therefore, the panel **recommends** for **the Bachelor of Logistics and Supply Chain Management** to include more evidence from global markets and commercial processes in the international context.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.3	Positioning of the study programme					
1.3.1	Positioning of the study programme in the educational market			X		
1.3.2	Positioning of the study programme on the job market for graduates („Employability“)			X		
1.3.3	Positioning of the study programme within the HEI's overall strategic concept			X		

2. Admission

Prospective students who want to enrol at UEH must meet the Ministry of Education and Training's requirements and the University admission criteria and policy on a competitive basis. The University admission and recruitment policies are reviewed annually to ensure their compliance with the Ministry's regulations and their adaptability to current labour market conditions.

For all Bachelor programmes:

UEH deploys two enrolment methods:

- **Method 1:** Direct admission, which accounts for about 25-30 % of the allowed enrolment quota. This comprises prospective students who participated in the national academic competitions and contests, who possess the highest titles of excellency at provincial and city level, who obtained the highest academic performance, and who have above-average academic standing and high standardised English test scores (e.g., equal to or above IELTS 6.0).
- **Method 2:** Using the results of the National High School Graduation Exam for admission which accounts for about 70-75 % of the allowed enrolment quota. The score threshold for selection varies among programmes depending on the level of competitiveness. For those with a high number of applicants, the admission score can reach a minimum of 24 points out of 30. For those with less applicants competing, the admission score ranges within 22-24 points out of 30. For the programmes with the least competition, the score can be within the range of 20-22 points.

In addition to the listed Methods, there are other methods applied for Auditing programme:

- **Method 3:** Admission of excellent students. The candidates are excellent high-school pupils who have a good Grade Point Average (GPA) of Grade 10 to Grade 12. The target of this method is about 40 % to 50% of total enrolment targets in 2022.
- **Method 4:** Admission to UEH learning process by subject combination. The candidates are high-school pupils who have GPAs of Combination A00, A01, D01, or D07 are higher than 6.5 from grade 10 to grade 12. The target of this method is about 30 % to 40 % of total enrolment targets in 2022. Selection combinations are as follows:
 - Combination A00: Math, Physics, Chemistry
 - Combination A01: Math, Physics, English
 - Combination D01: Math, Literature, English
 - Combination D07: Math, Chemistry, English
- **Method 5:** Admission based on the results of Competency assessment exam. The candidates are persons who take the Competency assessment examination, organised by the Vietnam National University Ho Chi Minh City. The selected candidates must achieve a certain level of the exam (e.g., 870 points for 2021). The target of this method is 10 % of total enrolment targets in 2022.
- **Method 6:** Admission based on the results of the High-school graduation exam. The candidates who achieve at minimum points set by UEH for each study programme from the National High-School Graduation Exam. The target of this method is the remaining amount of total enrolment targets in 2022.
- For the enrolment methods (2), (3), (4), and (5), UEH usually opens the system for candidates to register in March and April. For the enrolment methods (1) and (6), UEH will follow the UEH admission plan and guidance from MoET. Compared with other universities, the UEH's admission scores are often as high as those of the top

universities in the Vietnam National University Ho Chi Minh City system (e.g., University of Technology, University of Information Technology, University of Natural Sciences, University of Social Sciences and Humanities, University of Economics - Law, International University) and University of Foreign Trade; 2-5 points higher than the second group of universities; and 5-7 points higher than the third group. This spectrum of admission scores mainly falls in the top 10 % of the National High-School Graduation Exam.

UEH diversifies its admission methods to enrol various potential groups of students such as standard programmes, standard programmes in English, and talent programmes. This diversified admission policy aims to create more diverse opportunities for different target groups. Through the above six enrolment methods, UEH enrolls students nationwide for both domestic and international students. University admission policy is officially posted on the University's website. Information posted on this website ranges from intake policies to the changes in candidates' status (e.g., their probability of being admitted). Local media have described UEH as a university with the most efficient intake procedure due to its up-to-date information (see SER, p. 14)

The Auditing Programme is one of two training programmes of the School of Accounting at undergraduate level, which applies all six enrolment methods. The total enrolment target of this programme is defined in accordance with guidance from MoET (e.g., enrolment target in 2021 and 2022 was 200 students for each year). Currently, the Auditing Programme is one of the most favourite programmes that has been selected by candidates. Usually, the admission scores of the Auditing Programme are higher than the admission scores of other programmes. For example, in the method 6, the admission score of selection combinations (A00, A01, D01, or D07) in 2021 and 2022 of Auditing Programme was correspondingly 26.1 and 27.8 scores.

Differently from auditing procedures (above), the **Logistics Supply Chain Management** uses the first two methods described above for its enrolment, as all other majority programmes of UEH under its enrolment procedures:

In general, students who want to apply for Bachelor study programmes need to successfully pass the entrance requirements of the UEH with seven options:

1. Direct admission based on the Ministry of Education and Training (MoET) regulation.
2. Candidates who possess a foreign high school diploma.
3. Candidates who had obtained the highest GPA for grade 10 to 12.
4. Candidates with a GPA above 6.5 points from grade 10 to 12 in the Block A00 (Math, Physics, Chemistry), A01 (Math, Physics, English), D01 (Literature, Math, English), or D07 (Math, Chemistry, English).
5. Candidates who obtained 870 points and above in the competency assessment examination organised by the Vietnam National University-Ho Chi Minh City.
6. Candidates who achieved the National High School Graduation Exam points set by UEH for each programme.
7. Candidates who simultaneously met the three conditions:
 - a. Candidates who were not eligible for consideration of admission through other enrolment methods,

- b. Candidates who were eligible to take the second round of the National High school Graduation Exam and who wished to be considered for high school graduation and resided in an area subject to social distancing or quarantine due to COVID-19⁵,
- c. Candidates who obtained a GPA of at least 6.5 points of out of 10 for grade 10 - 12.

Counseling for prospective students

The University disseminates information across different platforms, documents, UEH's website and leaflets. UEH provides a number of counselling sessions mostly in the South of Vietnam about the admittance policies with high school students. The University also organises an Enrolment and Career Counselling Festival. In those sessions, a team of faculty and staff deliver information to help high school students choose their major.

In addition, prospective students can contact UEH for inquiries regarding the admission policy. To ensure that applicants' inquiries are promptly responded, the University provides counselling services and help desks via telephone, UEH's website, in-person appointments and social media. UEH also organises online counselling sessions via a live broadcast on social networks or on the University's website. In those sessions, counsellors provide candidates with information about admission policies, study programmes, and tuition fees. At the academic programme level, the UEH Department of Student Affairs cooperates with the Schools to carry out counselling activities. Specifically, online sessions are organised by the programme directors to deliver the relevant information and respond to students' queries about the programmes. The programme directors and faculty also hand out flyers and folders that contain basic information about the programme in face-to-face sessions.

Besides Career Counselling Festival, annually (in March), UEH provides sessions of admission counselling in some areas in Vietnam to disseminate information to potential students and their parents about entrance admission. It also organises the direct counselling sessions at many high schools and joining Enrolment - answering questions, and advise them on appropriate industries and careers before making essential enrolment decisions. Various counselling services and help desk are available through:

- Address: At HCMC: 59C Nguyen Dinh Chieu Street, Vo Thi Sau Ward, District 3, HCMC; At Vinh Long university branch: 1B Nguyen Trung Truc Street, Ward 8, Vinh Long city, Vinh Long Province.
- Phone calls to UEH Office during office hours;
- Phone: (0283) 8230082 - Ext: 121, 122 (HCMC);
- (0270) 3823359 – 3823443 (Vinh Long city)
- Online consultancy on UEH website;
- Visiting UEH Office for in-person consultancy;
- Website: <https://tuyensinh.ueh.edu.vn/> on UEH Facebook fan page: <https://www.facebook.com/DHKT.UEH;> <https://www.facebook.com/uehvinhlong;> <https://www.facebook.com/tvts.ueh/>

In recent years, online enrolment counselling sessions have been organised by the UEH through live broadcasts on social networks or by broadcasting enrolment counselling-themed numbers on the University's website and fan page.

Selection procedure

Every year, UEH has a policy regarding the number of accepted students, and a priority policy following the Ministry of Education and Training's policy. Therefore, UEH University considers prospective students for admission on a competitive basis by ranking them. For **Bachelor**

⁵ according to Directive 16/CT-TTg dated 31 March 3, 2020 of the Prime Minister

programmes, the admission methods include the direct selection of students based on performance, on the competency assessment results and on the results of the National High School Graduation Exam. The total number of candidates admitted must not exceed the given quote by the MoET. The selection uses the following ranking:

- Prospective students who have good results in their 10th and 11th grade, and first semester of their 12th grade,
- Prospective students who have received a minimum of 6.5 points on a scale of 10 in the subject combination GPA during their 10th, 11th and the first semester of their 12th grade,
- Prospective students who have completed the competency test organised by the Vietnam National University - Ho Chi Minh City (VNU-HCMC),
- Prospective students who have completed the National High School Graduation Exam,
- The University provides priority consideration for admission in the following cases:
 - a. Prospective students who were awarded titles or medals in the international and national academic contest.
 - b. Prospective students who have obtained international high school diplomas.

In all study programmes, student must hand in the following documents online to apply:

- Application form
- Curriculum Vitae
- Photo of the applicant
- Scanned copy of relevant qualifications (High School Diploma, Bachelor degree, English certificate, supplementary economic course certificate)
- An essay written in English in the VNP

After the UEH Admission Committee approved the candidate selection, the Department of Undergraduate Training publishes the list of admitted candidates on the website.

Language requirements

According to the Ministry of Education and Training regulation, high school graduates must have passed the National Graduation Examination for entering a **Bachelor programme** which includes an English proficiency test. English proficiency via international standardised tests such as IELTS is also accepted. The score based on an international English certificate is a conversion score⁶.

Table 12: English language requirements

	Standard form	Vietnamese high-quality form	English high-quality form
English result (from National High School Graduation Exam)	≥ 5.0	≥ 7.0 marks	Not applicable
English GPA for grade 12	≥ 5.0	≥ 7.0 marks	Not applicable

⁶ see: Regulation on English language learning and English proficiency standards

English placement test from UEH	Not required	Meet minimum requirement	Meet minimum requirement
International English certificate	Not required	Not required	Equivalent to IELTS 5.0

UEH applies the national 6-level’s English competence framework for admission and accepts TOEIC, IELTS, TOEFL, Cambridge exam and Aptis.

Table 13 - English competence framework for admission in UEH

Vietnam foreign language proficiency framework	IELTS	TOEFL	TOEIC (changes before & after 2018):	Cambridge exam	Aptis
Level 3	4.5	460 ITP 42 iBT	Reading 275 Listening 275 Speaking 120 Writing 120	A2 Key: 140 B1 Preliminary: 140 B2 First: 140 B1 Business Preliminary: 140 B2 Business Vantage: 140	B1 (general)

Transparency of admission procedure and decision

According to the policy, UEH complies with the regulation of the Ministry of Education and accepts applicants from across Vietnam. It uses admission results according to each admission method and publishes information relating to the admission process and admission policy on the UEH website⁷ through formal documents such as leaflets or brochures or on social media. Besides, interested applicants can find information on the admission portal about the study programmes – <https://tuyensinh.daihoc.ueh.edu.vn/p> for counselling sessions. The seven-step successful admission process is described with guidance, related forms, links and timeline on the above-mentioned portal.

Admission criteria and procedure are subject to annual review for revision and modification at University level. The results of the annual review are documented and are publicly accessible via the university’s admission portal, in printed and online newspapers and in the report to the Ministry of Education and Training.

The University publishes the list of admitted applicants on its website as soon as the information is available. Offer letters are also sent to applicants by post and through email.

If many candidates have the same score (which happens very often), UEH will use the secondary criteria in the selection process in the following order:

1. Math score
2. Foreign language score
3. Order of UEH admission preference

⁷ see: <https://tuyensinh.ueh.edu.vn>

Appraisal:

The admission requirements are defined and comprehensible. The national requirements are presented and taken into account.

Applicants can directly turn to a student counselling service or to a help desk at the University, for clarification of specific questions, of personal aptitude or of career perspectives. Personal dialogue between applicants and the HEI takes place by defined office hours, by telephone, via e-mail as well as social media.

The University ensures an availability for prospective students and reacts to incoming enquiries. The counselling options are provided on the target group's needs. The selection procedure is transparent and ensures that qualified students are admitted.

The specified English-language admission requirements as well as integrated English courses in the programmes ensure that students are able to successfully completing the study programmes.

As there are different ways for applicants to be admitted to the programmes, and not all admission methods are applicable for international students, the panel advises on the transparency and documentation of admission to document the process more clearly for international students in English. Especially with explanations of how the admission takes place if one has not graduated from a Vietnamese high school. Therefore, the panel **recommends** introducing guidelines for international students explaining the admission procedures applicable to them, as well as visa and accommodation support. This will also better ensure the transparency of admission procedures that are not regulated at national level. This promotes equity in the admission process, prevents one group of applicants from having an advantage over others, makes the process more transparent for prospective students, especially those from abroad, and maintains the quality and standards of the institution.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
2.1*	Admission requirements (Asterisk Criterion)			X		
2.2	Counseling for prospective students			X		
2.3*	Selection procedure (if relevant)			X		
2.4(*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					n.r.
2.5*	Ensuring foreign language proficiency (Asterisk Criterion)			X		
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)			X		

3. Contents, structure and didactical concept of the programme

3.1 Contents

Logic and conceptual coherence

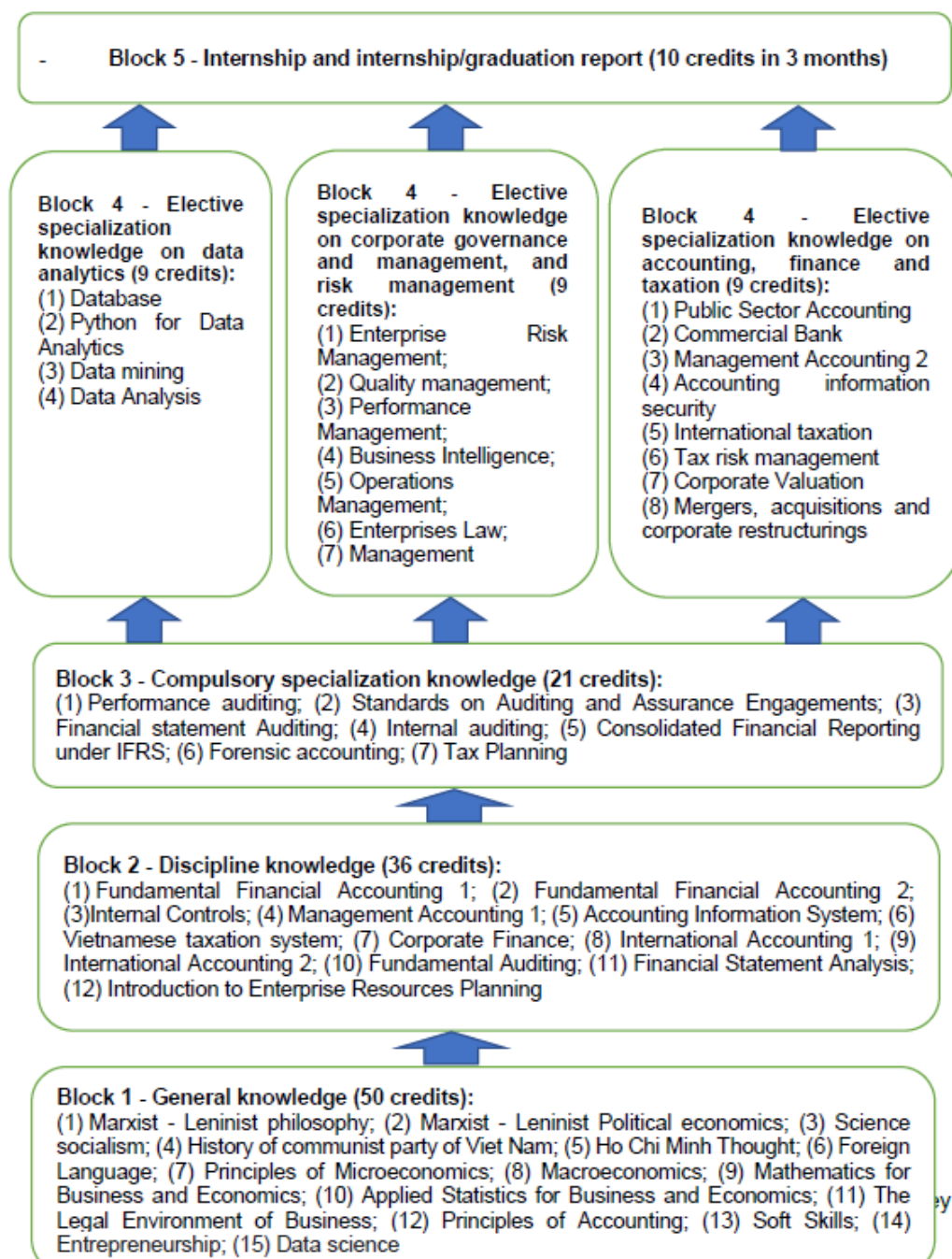
Bachelor of Auditing (BA)

In terms of Auditing programme's content, there is international training programme, qualified and experienced lectures and close connection with key employers Big4 (According to the presentation 6th of June, 2023).

The curriculum content includes five blocks of knowledge to address programme objectives from PO1 to PO9 described in chapter 1.1 with the listed programme learning outcomes (PLO).

- *Block 1 - General knowledge (50 credits):* provides students with a general understanding of Vietnam's economy - politics - society, basic understanding of microeconomics and macroeconomics to explain phenomena in the economy, basic knowledge of law and start-up to apply to day to day operations in businesses. Block 1 builds the foundation for students to understand a business's operations and external environment (legal or economic factors). The body of knowledge helps to achieve PO1, PO2 and PO7 objectives.
- *Block 2 - Discipline knowledge (36 credits):* equips students with understanding and application of Vietnamese and international accounting standards to prepare financial statements and analyse them; how to consider or evaluate internal controls to plan an audit or report the system's weaknesses and deficiencies for improvement; as well as fundamental understanding of auditing. Block 2 provides fundamental understanding of the accountancy profession. This body of knowledge targets for the objectives PO4, PO5.
- *Block 3 - Compulsory specialization knowledge (21 credits):* provides knowledge and skills needed to plan, perform and write a report of a financial statement audit, an operational audit, an internal audit, and a forensic accounting. Block 3 offers students professional competence, skills, values, ethics and attitudes needed to work in the auditing field. The block of knowledge helps to achieve the objectives PO5 and PO8.
- *Block 4 - Elective specialization knowledge (9 credits):* give three specialization directions, namely data analytics; corporate governance and management, and risk management; and accounting, finance and taxation. Students can freely choose three courses out of 19 electives based on their career choice, preference, or strength. The elective specialization knowledge helps to achieve the PO5, PO6 and PO8.
- *Block 5 - Internship and internship/graduation report (10 credits):* supplies students with ability to doing research, manage their work and take responsibility for it. It is dedicated to meet the objectives PO3 and PO9.

Figure 1. Block of knowledge (Auditing)

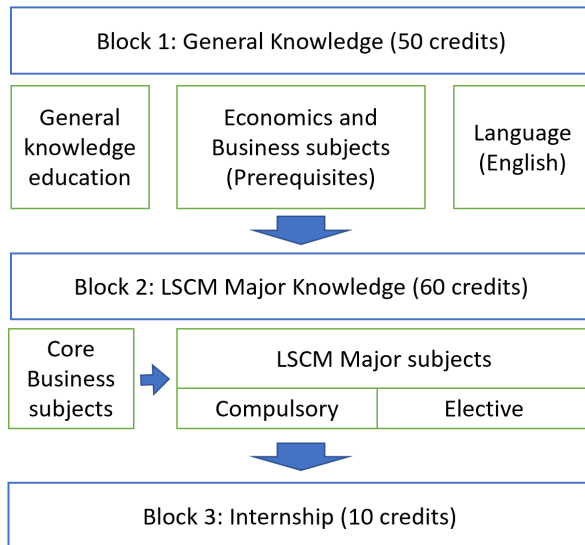


The programme of Auditing has 126 credits including 37 courses divided into 40 modules with three electives and an internship, which are delivered through a variety of learning and assessment methods, connected and oriented towards Programme Learning outcomes (PLO) of Auditing (Figure 1). The Curriculum in Table 14 reflects the contents of the modules/courses.

Bachelor of Logistics and Supply Chain Management (LSCM)

The LSCM programme is designed for 3.5 years, corresponding to 7 semesters and 120 cumulative credits, equivalent 216 ECTS credits and oriented towards the Intended programme Learning outcomes of LSCM, shown in Table 15.

Students are trained in business knowledge (50 credits), logistics and supply chain management knowledge (60 credits) throughout the programme. In the study programme, students are prepared according to the level of expertise in logistics and supply chain management, from basic industry knowledge to specialised knowledge. At the end of the training, students undertake an internship (10 credits) in the form of a corporate semester:



The curriculum overview for Auditing and LSCM is available below (Tables 14, 15).

Table 14. Curriculum Overview of Bachelor Study Programme in Auditing

Module No.	Title of Module / Course Unit	Compulsory (C) Elective (E)	Semester	Credit Points per Semester							Inter nship	Workload		Method of Teaching	Form of Mid-term Examinations	Form and Duration of Final Examinations ¹	weight of exam related to final grade
				1	2	3	4	5	6	7		Hours in Class	Hours Self-Study				
M1	Module 1 General knowledge			3	4	4	0	0	0	0		137.5	192.5				
M 1.1	Marxist - Leninist philosophy	C	1	3								37.5	52.5	Lecture & Group presentation	Participation Exam paper	Exam paper	50%
M 1.2	Marxist - Leninist Political economics	C	2		2							25	35	L	Participation Exam paper	Exam paper	50%
M 1.3	Scientific socialism	C	2		2							25	35	L	Participation Exam paper	Exam paper	50%
M 1.4	History of Vietnamese Communist Party	C	3			2						25	35	L	Participation Exam paper	Exam paper	50%
M 1.5	Ho Chi Minh's Ideology	C	3			2						25	35	L	Participation Exam paper	Exam paper	50%
M2	Module 2 - Economics			3	3	0	0	0	0	0		75	105				
M 2.1	Microeconomics	C	1	3								37.5	52.5	Lecture and discussion	Participation Discussion Exam paper	Exam paper	50%
M2.2	Macroeconomics	C	2		3							37.5	52.5	Lecture and discussion	Participation Discussion Exam paper	Exam paper	50%
M3	Module 3 Business Fundamentals			3	1	6	6	0	3	0		237.5	332.5				
M 3.1	The Legal Environment of Business	C	1	3								37.5	52.5	Lecture and Group discussion	Participation Exam paper	Exam Paper	50%
M 3.2	Entrepreneurship	C	2		1							12.5	17.5	Lecturing, LMS & Group work	Essay	Exam paper	70%
M 3.3	Principles of Accounting	C	3			3						37.5	52.5	Lecturing, LMS & Group work	Participation Homework Exam paper	Exam paper	60%

M 3.4	Tax system of Vietnam	C	3			3						37.5	52.5	L	Participation Homework Assignment Exam paper	Exam paper	50%
M 3.5	Accounting Information System	C	4				3					37.5	52.5	Lecture, discussion, exercises.	Participation Presentation Exam paper	Exam paper	50%
M 3.6	Corporate Finance	C	4				3					37.5	52.5	L/T	Participation LMS online test, Group Assignment Exam paper	Exam paper	50%
M 3.7	Tax Planning	C	6						3			37.5	52.5	L	Participation, homework, exam paper	Exam paper	50%
M4	Module 4- Vietn. Accounting			0	0	0	3	0	3	0		75	105				
M 4.1	Fundamental Financial Accounting 1	C	4				3					37.5	52.5	Lecture & group discussion	Participation Online test Assignment Exam paper	Exam paper	50%
M 4.2	Fundamental Financial Accounting 2	C	6						3			37.5	52.5	Lecture, group discussion & Presentation	Participation Online test Assignment Exam paper	Exam paper	60%
M5	Module 5. International Accounting			0	0	0	0	6	0	3		112.5	157.5				
M 5.1	International Accounting 1	C	5					3				37.5	52.5	Teach, Discuss, Practice	Participation Assignment Exam paper	Exam Paper	50%
M 5.2	International Accounting 2	C	5					3				37.5	52.5	Teach, Discuss, Practice	Participation Assignment Exam paper	Exam Paper	50%
M 5.3	Consolidated Financial Reporting under IFRS	C	7							3		37.5	52.5	Teach, Discuss, Practice	Participation Assignment Exam paper	Exam Paper	50%
M6	Module 6 - Auditing			0	0	0	3	9	6	0		225	315				
M 6.1	Fundamental Auditing	C	4				3					37.5	52.5	Lecture/Discussion and group presentations	Participation Discussion Presentation Exam paper	Exam Paper	60%

M 6.2	Performance auditing	C	5					3				37.5	52.5	Lecture/Discussion and group presentations	Participation Discussion Presentation Exam paper	Exam Paper	50%
M 6.3	Standards on Auditing and Assurance Engagement	C	5					3				37.5	52.5	Lecture/Discussion and group presentations	Participation Discussion Presentation Exam paper	Exam Paper	50%
M 6.4	Internal auditing	C	5					3				37.5	52.5	Lecture/Discussion and group presentations	Participation Discussion Presentation Exam paper	Exam Paper	50%
M 6.5	Financial statement Auditing	C	6					3				37.5	52.5	Lecture/Discussion	Participation Discussion Presentation Exam paper	Exam Paper	60%
M 6.6	Financial Statement Analysis	C	6					3				37.5	52.5	L/T/S	LMS test Group report Exam paper	Exam paper	50%
M7	Module 7 - Internal Controls							3				75	105				
M 7.1	Internal Controls	C	4					3				37.5	52.5	Lecture/ Discussion/ Presentation	Presentation & Report Exam paper	Exam Paper	60%
M 7.2	Management Accounting 1	C	5					3				37.5	52.5	Lecture/ Discussion/ Presentation & Exercise	Participation Assignment Exam paper	Exam Paper	50%
M8	Module 8 - Forensic accounting									3		37.5	52.5				
M 8.1	Forensic accounting	C	7							3		37.5	52.5	Lecture/ Discussion/	Participation Discussion Presentation Exam paper	Exam Paper	60%
M9	Module 9 - Information Technology			0	0	2	3	0	0	0		62.5	87.5				
M 9.1	Data science	C	3			2						25	35	L/A	Participation Group Report Exam paper	Project Essay / Presentation	60%

M 9.2	Introduction to Enterprise Resources Planning	C	4				3					37.5	52.5	Lecturing, LMS, discussion, exercises, Presentation	Attendance, Discussion, Essay, Presentation	Exam Paper	50%%
M10	Module 10 - Data Analysis			3	3	0	0	0	0			75	105				
M 10.1	Mathematics for Business and Economics	C	1	3								37.5	52.5	L/T/A	Exam paper	Exam paper	70%
M 10.2	Applied Statistics for Business and Economics	C	2		3							37.5	52.5	L/T/A	Exam paper	Exam paper	60%
M11	Module 11 - Foreign languages			4	4	4	4	0	0	0		200	280				
M 11.1	Foreign Language 1	C	1	4								50	70	L/T/S	Speaking test	Exam paper	60%
M 11.2	Foreign Language 2	C	2		4							50	70	L/T/S	Speaking test	Exam paper	60%
M 11.3	Foreign Language 3	C	3			4						50	70	L/T/S	Speaking test	Exam paper	60%
M 11.4	Foreign Language 4	C	4				4					50	70	L/T/S	Speaking test	Project Essay / Presentation	60%
M12	Module 12 – Soft Skills					2						25	35				
M 12.1	Soft Skills	C	3			2						25	35	L/S	Presentation	Exam Paper	50%
M13	Elective			0	0	0	0	3	6	0		112.5	157.5				
M13.1	Elective 1	C	5					3				37.5	52.5				
M13.2	Elective 2	C	6						3			37.5	52.5				
M13.3	Elective 3	C	6							3		37.5	52.5				
M13	Select 3 out of electives:																
	Module Information Technology																

E1	Database	E									37.5	52.5	Lecture/ Discussion & Exercise	Exam Paper; Project	Project	50%
E2	Python for Data Analytics	E									37.5	52.5	Lecture/ Discussion & Exercise	Participation Project	Exam paper	60%
E3	Data mining	E									37.5	52.5	Lecture/ Discussion & Exercise	Participation Presentation	Exam paper	50%
E4	Data Analysis	E									37.5	52.5	L	Exam paper, Exercise	Exam paper	60%
	Module: Business & Management															
E5	Enterprise Risk Management;	E									37.5	52.5	Lectures/Discussion and group presentations	Participation Discussion Presentation Exam paper	Exam paper	50%
E6	Quality management;	E									37.5	52.5	Lectures and group discussions	Participation Discussion Presentation Exam paper	Exam paper	60%
E7	Performance Management;	E									37.5	52.5	Lecture/ Discussion/ Presentation & Exercise	Participation Discussion Presentation Exam paper	Exam paper	60%
E8	Business Intelligence;	E									37.5	52.5	Lecture & Discussion	Participation Discussion Presentation Group project	<i>Individual project</i>	50%
E9	Operations Management;	E									37.5	52.5	Lectures and group discussions	Participation Discussion Presentation Exam paper	Exam paper	60%
E10	Corporate law;	E									37.5	52.5	Lecture; discussion. &Presentation	Participation Discussion Presentation Exam paper	Exam paper	50%
E11	Management;	E									37.5	52.5	Lecturing/Group discussion/Quizzes	Participation Discussion Presentation Exam paper	Exam paper	50%

	Module tự chọn - Accounting, Finance & Tax																	
E12	Public Sector Accounting	E									37.5	52.5	Lecturing/Discussion	Participation Exam paper	Oral Test, LMS quiz, Exam paper			70%
E13	Commercial Bank	E									37.5	52.5	L	Participation Discussion Presentation Exam paper	Exam paper			50%
E14	Management Accounting 2	E									37.5	52.5	L/T/S	LMS online test Case-study discussion Exam paper	Exam paper			50%
E15	Accounting information security	E									37.5	52.5	Lecture, discussion, exercises	Participation Exercise Exam paper	Exam Paper			50%
E16	International taxation	E									37.5	52.5	Lecture, discussion, exercises	Participation Discussion Exam paper	Exam Paper			50%
E17	Tax risk management	E									37.5	52.5	Lecture, discussion, exercises	Participation Discussion Exam paper	Exam Paper			50%
E18	Corporate Valuation	E									37.5	52.5	Lecturing and discussion; presentation	Participation Presentation Exam paper	Exam Paper			50%
E19	Mergers, acquisitions & corporate restructurings	E									37.5	52.5	Lecturing and discussion; presentation	Participation Presentation Exam paper	Exam Paper			50%
C	Colloquium																	
BA	Internship and Thesis/Industry Placement Report	C	7							10		300	Intern and Report	Thesis				
TOTAL			7	16	15	18	22	18	18	6	10	1450	2330					

Table 15. Curriculum Overview of Logistics and Supply Chain Management (LSCM)

No	Subject	Characteristic		Semester	Credits		Note
		Compulsory	Elective		VN	ECTS	
I	General Education				50	90	
1	Marxist-Leninist Philosophy	x		1	3	5.4	
2	Marxist-Leninist Political economics	x		1	2	3.6	
3	Science socialism	x		3	2	3.6	
4	History of communist party of Vietnam	x		3	2	3.6	
5	Ho Chi Minh's Ideology	x		3	2	3.6	
6	Foreign Language	x		1-4	16	28.8	
7	Microeconomics	x		1	3	5.4	
8	Macroeconomics	x		2	3	5.4	
9	Mathematics for Business and Economics	x		1	3	5.4	
10	Statistics for Business and Economics	x		2	3	5.4	
11	The Legal environment of Business	x		1	3	5.4	
12	Principles of Accounting	x		1	3	5.4	
13	Soft Skills	x		2	2	3.6	
14	Entrepreneurship	x		2	2	3.6	
15	ERP	x		2	2	3.6	
II	Major Education				18	32.4	
Specialization major Requirement:					18	32.4	
16	Management Information Systems	x		3	3	5.4	
17	Principles of Marketing	x		2	3	5.4	
18	Management	x		3	3	5.4	
19	Financial Management	x		4	3	5.4	
20	Global Strategic Management	x		3	3	5.4	
21	International Business	x		2	3	5.4	
III	Minor Education				42	75.6	
Specialization minor Requirement:					30	54	
22	Global Supply Chain Management	x		3	3	5.4	
23	Warehouse and Inventory Management	x		4	3	5.4	
24	Transportation and Insurance	x		5	3	5.4	
25	International Logistics	x		4	3	5.4	
26	Business Analytics	x		4	3	5.4	
27	Business Simulation	x		5	3	5.4	
28	Import-Export Management	x		5	3	5.4	
29	E-business and Supply chain (E-Commerce)	x		5	3	5.4	
30	Procurement and Global Sourcing	x		4	3	5.4	
31	Supply chain/Logistics Solution Design	x		6	3	5.4	

No	Subject	Characteristic		Semester	Credits		Note
		Compulsory	Elective		VN	ECTS	
Elective courses					12	21.6	
32	Retail Management		x	6	3	5.4	Choose 1 course (Service Operations)
33	Services Management		x				
34	Sales management		x				
35	Marketing in digital era		x	6	3	5.4	Choose 1 course (Marketing)
36	Marketing Research		x				
37	B2B Marketing		x				
38	ERP in Production Management		x	6	3	5.4	Choose 1 course (Technology)
39	Technology and Innovation in SCM		x				
40	Organizational Behavior in business		x	6	3	5.4	Choose 1 course (HRM)
41	Change Management		x				
42	Cross-cultural Management		x				
IV	Internship and Thesis / Practical Apprenticeship	x		7	10	18	
V	Non-accumulated Course						
43	Physical education	x		2			
44	National Defense Education	x		2			
TOTAL					120	216	

Note: According to the Circular No.17/2021/TT-BGDĐT dated June 22, 2021 on Regulations on standards of educational programs; formulating, evaluating and promulgating educational programmes at all levels of higher education, one credit is equivalent to 50 hours of study, including time spent on lectures, mentoring, self-study, research, experience, and participation in assessments.

Given a fixed rate of one Vietnamese credit is 50 study hours, and 1 ECTS credit equivalent 27.5 study hours, then one Vietnamese credit equals 1.8 ECTS credits.

Rationale for degree and programme name

Bachelor of Auditing. The programme is named as “Auditing”, and students who complete this programme are awarded a “Bachelor degree of Auditing”.

From its foundation in 1976, UEH's School of Accounting has had one undergraduate programme, but in 1991, there were the first audit firms established in Vietnam, and Big4 have entered to Vietnamese audit market. Since then, the rapid development and promotion of the auditing profession also reflected on the name of this Auditing programme. The demand for auditors has been rapidly increasing. Audit firms employed graduates from accounting programmes and had to organise many hours training to transfer graduates from accounting into the audit's profession. Unlike accountants who acquire deep knowledge and skills on accounting and financial reporting, auditors need to have a broader knowledge and skills on business administration, internal controls, risk management, corporate governance, accounting, financial statement analysis, and of course auditing. School of Accounting developed Accounting programme with two majors, Corporate Accounting and Auditing in 2009 after a couple of years of preparation. The auditing major of UEH's Accounting programme aims to supply human resources to auditing profession.

In addition, the Law on independent Audit (from 2012, January) enhanced the position of independent audit and established a legal basis for a stable and sustainable development of the profession. As of December 2020, Vietnam had 206 audit firms and about 2,037 auditors compared to only 15 employees in 1991.

The Decree 05/2019 of the Government on internal audit and “the Strategy of development for the Governmental Audit until 2030” which projected the demand for 2,700 auditors showed that the needs in this profession will be increasing in near future. These reasons promoted School of Accounting to develop Auditing programme in 2021 in order to meet human resource demand on external, internal and governmental auditors.

Bachelor of Logistics and Supply Chain Management.

The programme is named as “Logistics and Supply Chain Management”. Students who complete this programme is awarded a “Bachelor degree of Logistics and Supply Chain Management”. This programme focuses on equipping students with specialised knowledge about logistics and supply chain management domestically and internationally through courses of Global Supply Chain Management, Warehouse & Inventory Management, Transportation & Insurance, International Logistics, Import-Export Management, E-business & Supply chain (E-Commerce), Procurement & Global Sourcing, Supply chain/Logistics Solution Design. Based on surveying relevant stakeholders about knowledge and skills, the courses’ content adheres closely to the requirements of employers in the logistics and supply chain management sector.

Integration of theory and practice

Theoretical questions and practical examples are addressed in these two listed programmes.

Bachelor of Auditing (BA)

Auditing is a highly specialised profession, which requires both a solid knowledge background and practical skills, and its outcomes are listed in competencies of knowledge, skills, autonomy and responsibility. As a result, theory and practice are interrelated throughout the programme’s curriculum. Theoretical discourse and practical application complement each other in developing students’ qualification profile. The Auditing programme takes the integration of theory and practice as the core strategy for students. First, there are some courses with a focus on the training practical skills for students, such as:

- Soft Skills, Applied Statistics for Business and Economics, and Financial Statement Auditing.

For example, instructors provide the audit manual of Vietnam Association of Certified Public Accountants (VACPA) with real data sets in Financial Statement Auditing, and students are required to analyse the data, select and perform relevant audit procedures, detect material misstatements if any and prepare working papers as what auditors do in reality.

Second, there is a connection between practice and theory in the listed courses:

- Principles of Accounting, Data science, Financial Accounting 1 and 2, International Accounting 1 and 2, and Standards on Auditing and Assurance Engagements; while others are more practice-oriented like Management Accounting 1 and 2, Financial Statement Analysis, Internal Controls, Performance auditing, Internal Auditing, and Forensic Accounting.

Bachelor of Logistics and Supply Chain Management (LSCM)

Students are trained in general business knowledge (50 credits) and logistics and supply chain management major knowledge (60 credits) throughout the programme. In the study programme, students are prepared according to the level of expertise in logistics and supply chain management, from basic industry knowledge to specialised knowledge. At the end of the training, students will undertake an internship (10 credits) in the form of a corporate semester.

The LSCM programme adds some new subjects with high applicability, suitable for practical needs: Business Simulation, Import-Export Management, Procurement & Global Sourcing, Supply chain/Logistics Solution Design. The teaching method is adjusted for case study situations, and the use of application software. Students are tested for their practical ability for different courses by various methods. After attending the subject's study courses, and gaining necessary knowledge and skills for some courses, students must prepare a project for a specific enterprise and report the project results to the Council. The selection of lecturers also focuses on both professional and academic backgrounds in logistics and supply chain management. This process ensures that lecturers can teach theory and have the ability to lead case studies derived from practice.

Interdisciplinary thinking

Bachelor of Auditing (BA)

The auditing itself is a dynamic profession with its interdisciplinary fields. Auditors need to perform the following activities with require knowledge and skills in various disciplines - from performing audit risk assessment with the knowledge of:

- Macroeconomics, legal environment of business, taxation, business administration, business strategy, corporate finance, financial and management accounting, international accounting, consolidated financial reporting under IFRS, financial statement analysis, enterprise risk management, internal controls, accounting.
- Designing and performing audit tests requires knowledge on internal controls, information technology, and auditing - also included in the programme
- Information system has been in the programme with 19 elective subjects.
- Inter/multi-disciplinary thinking is reflected in teaching methods and the internship.

Bachelor of Logistics and Supply Chain Management (LSCM)

LSCM Students are equipped with multidisciplinary knowledge and the ability to adapt to changes. In particular, students are provided with basic knowledge of

- mathematics, economics, law, accounting, etc., through Mathematics for Economics and Management, Micro and Macroeconomics, Law in Business, Principles of Accounting, etc. In addition, students are also prepared with knowledge for starting a business and the skills to carry out management activities through the courses on Entrepreneurship and Management.

Elective courses cultivate interdisciplinary thinking through such courses, as:

- Retail Management, Services Management, Sales Management, Marketing in digital era, Marketing Research, B2B Marketing, ERP in Production Management, Technology & Innovation in SCM, Organisational Behaviour in business, Change Management, Cross-cultural Management.
- in soft skills essential for interdisciplinary activities, such as:

- teamwork, leadership, time management skills, analytical, cognitive, and problem-solving skills, oral and written communication skills.
- The ten weeks of internships at enterprises also help students familiar with teamwork, time management skills in real-world situations, along with LSCM knowledge to solve real-world problems.

Ethical aspects

Ethical aspects are the required part, which is considered by all listed programmes at UEH, including Auditing and LSCM. At UEH, students are required to ensure integrity, professionalism, and respect for themselves and others throughout the learning and training process in and out of the classroom. In the Programme Learning Outcomes (PLOs), PLO 3.4 highlights “*Developing skills and personal ethical qualities and social responsibility*”, such as: keeping credibility and commitment; strictly comply with internal rules and regulations of the State, organisations and enterprises; participate in solving social ethical issues and have professional ethics”. UEH promulgates document on UEH culture to create a civilised, healthy environment and promote ethical development for students. This document states, that “Each person at UEH is a cultural ambassador of UEH” with clear regulations on the core and foundation values, and behavioural culture at UEH. In addition to ‘The Code of Conduct for Learners’ of UEH, the ethical issues are also communicated in both programmes:

Bachelor of Auditing (BA): In addition to professional ethics in accounting and auditing, and Code of Conduct for managerial accountants is introduced with its competence, confidentiality, integrity and credibility criteria. It is also taught in the courses:

- Management Accounting for professional accountants.

The issues of independence, integrity, objectivity, competence and due care, confidentiality, professional behaviour are communicated in the course of:

- Standards on Auditing and Assurance Engagements.

Bachelor of Logistics and Supply Chain Management (LSCM): Ethical issues are communicated through the following subjects:

- Legal environment of Business, Supply Chain Management, and Global Strategic Management.

Methods and scientific practice

UEH describes that research skills and experience are important for Bachelor students to pursue their higher education, connected to their future careers and enhance their ability to detect and solve problems systematically and scientifically. Therefore, all programmes’ objectives (PO3) are linked to the basic knowledge of doing research. Students are required to use information synthesis, information analysis and apply theoretical frameworks and models for decision making. In addition, there are specific courses with scientific methods and practices applied for both programmes:

Bachelor of Auditing (BA)

Scientific research skills are applied for the students in the following subjects:

- Applied Statistics for Business and Economics, Mathematics for Business and Economics, Data science, Database, Python for Data Analytics, Data mining with Python, and Data Analysis.

The scientific practices are also applied in the following subjects:

- Internal Controls, Standards on Auditing and Assurance Engagements, Forensic Accounting and Fundamental Auditing. Furthermore, BA students join two extra-curricular sessions on Business Research Methods since 2022, one session of Introduction of Business Research Methods and one session of Literature Review.

There are group assignments and projects with scientific practice. Annually, UEH's School of Accounting organises the Award of Scientific Research in Accounting and Auditing (SRAA) to get experience and practice of scientific research skills, in the field of accounting and auditing. BA students have not only participated, but also won prizes: 1st prize in 2014 Eureka, 4th prize in 2019 Eureka, and 3rd prize in 2021 MOET's Award of Science and Technology.

Bachelor of Logistics and Supply Chain Management (LSCM)

The cases of textbooks and the Harvard Business Review cases are fully utilised to increase students' analytical ability and knowledge. Skills and knowledge of research methodologies are taught in several specific courses: Applied Statistics for Business and Economics, Marketing Research, and Business Analytics. In the Business Analytics course, students can study quantitative methods such as ANOVA, and linear regression. These methods help students carry out scientific research. Students are required to make presentations in groups, present cases, and project exercises. Students have to apply the knowledge and analytical skills to research the market, business realities of enterprises and come up with solutions while working on the thesis.

Examination and final thesis

The assessments and examinations follow strictly the requirements of MOET and UEH. Each course will have different types of assessments to meet the learning outcomes of the courses. The examination method includes:

- (a) assignment given by lecturers on specific topics,
- (b) quiz to detect readiness and/or students' comprehension of specific learning outcomes,
- (c) working report that students submit after conducting a series of activities or practical works,
- (d) post-test to measure student comprehension as results of learning,
- (e) project report presents and paper submitted,
- (f) verbal test.

All exams are prepared to ensure the intended learning outcomes as defined in the course.

Bachelor of Auditing (BA)

Students can choose to write a report on their internship or do a scientific research in the accountancy field and submit the research report/graduation thesis. The internship or a graduation report's preparation is organised under the guidance and management of SoA's academic staff. Based on the general regulations of UEH, SoA provides a detailed guideline on internships and graduation thesis writing for its students. The guideline are provided before the internship and thesis preparation, and they include: objectives, outcomes and how to organise, assign, instruct and evaluate internships and graduation thesis writing.

Although they select to write an internship report, this report's structure and content are similar to a scientific research. students have to come up with a topic, review the literature on the topic, collect all the data needed, perform data analysis, make a discussion and conclusion, and propose a solution (if relevant). The difference between internship reports and graduation theses is the sample size of data collection. Writing internship reports collect data in the audit

firm's clients (from 10 up to 20 observations/clients) or in a single case study (the enterprise that students do internship); the research methods applied are usually qualitative. Meanwhile, students conduct rigorous scientific research if choosing to write a graduation thesis.

The internship report and graduation thesis are assessed in two components: performance score (30 %) and report score (70 %). Performance score is identified based on the students' rigorousness and discipline in working with supervisor. The report score is graded by the supervisor with the second independent academic instructor.

Bachelor of Logistics and Supply Chain Management (LSCM)

Quizzes at the beginning of all sessions and homework at the end are usually used to double check the knowledge outcomes of students and encourage them to work harder improving their outcomes. The lecturers use rubrics in grading, according to the criteria written on the syllabus that are associated with learning outcomes. Students must attend at least 80 % of sessions to count for the final exam. The assessment forms and methods for mid-term and final are specified in the course syllabuses, and explicitly communicated to students at the beginning of the course.

UEH allows Bachelor students to choose between a compulsory Internship and Thesis.

The final exam is usually designed in the format of multiple-choice questions, discussion questions, a combination of multiple-choice and discussion questions. Essays and oral examination are also selected for some courses.

Final thesis: After completing the study programme, students must participate in internships at enterprises (for ten weeks) and two weeks of preparation (meeting advisors, choosing the internship type, planning an internship) and writing graduation reports in two forms: graduate thesis or corporate semester.

Appraisal:

The panel considers that the courses adequately reflect the qualification objectives of the Bachelor of Auditing (BA) and Bachelor of Logistics and Supply Chain Management (LSCM). The contents of the courses are balanced, logically connected and oriented towards the intended learning outcomes. The areas of specialisation (compulsory/optional electives) enable students to acquire additional competences and skills. The degree and programmes' name of Auditing and Logistics Supply Chain Management correspond to the contents of the curriculum and the programme objectives.

For the **LSCM programme** the panel **recommends** integrating an introductory course into specialization for the newcomers in the timetable of the first year of education. The purpose is to give students an overview of the programme and its logic what they are going to study all years ahead. In its statement on the report, the University indicates that it has moved a specialized course of "International Logistics" to Semester 2 of the 1st year, approved in Decision 1806/QD-DHKT-DBCLP dated 14 June 2023. However, there was no evidence yet provided in time.

Theoretical questions are, where possible, explained by means of practical examples. Ethical implications are appropriately communicated. In addition, the panel **recommends** LSCM programme implementing new courses and/or updating existing ones with information and communication technologies, such as: Internet of Things, Logistics 4.0, cloud computing and other concepts and approaches for Smart Logistics and Supply Chain Analytics.

There is evidence that the programmes qualify for interdisciplinary thinking. In order to open its full potential and improve communication between departments, the panel **recommends** strengthening development capacity with other departments. This would use the university potential with other departments, so that the engagement of the faculties from the different departments can relieve the pressure of offering and conducting elective courses. However, core specialisation courses should be still covered by the focal lectures of the main responsible department. Other departments may cover additional or side-back learning outcomes.

Different courses like Applied Statistics or Business Analysis are offered in the programmes to teach research skills. Based on student work, the panel found that students still show weaknesses in how to apply theory and scientific methods to real-world problems and therefore students' academic writing should be further improved. Therefore, the panel **recommends** adding academic writing as a course in the curriculum. Ideally, UEH could implement concrete guidelines for writing scientific work (particularly emphasising techniques to avoid plagiarism such as citation) and conducting empirical data collection and analysis, which are presented and practiced in a corresponding course at the beginning of the programme.

With regard to the **LSCM programme**, the panel found on the basis of the examples of final projects submitted that the evaluation of the final projects (Internship / Thesis) is not based on coherently applied criteria. The projects are also graded by business experts, some of whom do not have a university degree. Thus, the panel considers it necessary that the final projects are evaluated based on the criteria previously communicated with both students and supervisors from the business. Guidelines for selecting business supervisors should be developed and their educational background should be at least a bachelor's degree or equivalent. In addition, the panel considers it necessary that a fixed evaluation matrix be used for all evaluators (here especially the practice experts) to ensure that the projects are assessed transparently and coherently. In its statement on the report, the University has submitted a set of applied criteria, rules and procedures for business supervisors. The final project assessment depends on the type of the project:

- Graduation thesis: 100% assessment by academic lecturers
- Corporate internship: 70% assessment by academic lecturers and 30% by the business supervisors.

However, the provided documents („Marking criteria for Academic Supervisor“ or „Marking criteria for Business Experts“), contain coherently applied criteria intended for the internship report, and not for the final thesis. Thus, criteria for evaluating the final thesis are still missing (also in the other documents „Guide on graduation thesis“ or „Guidelines on graduation thesis & Corporate Internship 2023“). Therefore, the panel recommends the following condition:

The HEI ensures that the final thesis is assessed based on coherently applied criteria, rules and procedures.

For **Bachelor of Auditing programme** all exams, as they are defined for the courses, are suited in format and content to ascertain the intended learning outcomes. The requirements are set up in accordance with the desired qualification level. The exams are characterised by a wide variety of test formats. The final theses are evaluated based on previously published and coherently applied criteria, rules, and procedures. In general, the students of Bachelor level prove in their thesis, their ability to do scientific work and the achievement of the study programme's qualification objectives.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.1 Contents					
3.1.1* Logic and conceptual coherence (Asterisk Criterion)			X		
3.1.2* Rationale for degree and programme name (Asterisk Criterion)			X		
3.1.3* Integration of theory and practice (Asterisk Criterion)			X		
3.1.4 Interdisciplinary thinking			X		
3.1.5 Ethical aspects			X		
3.1.6* Methods and scientific practice (Asterisk Criterion)			X		
3.1.7* Examination and final thesis (Asterisk Criterion)			BA	LSCM condition	

3.2 Structure

Modular structure of the study programme

According to the Ministry of Education and Training of the Socialist Republic of Vietnam's Circular No. 17/2021/TT-BGDĐT "Providing for Standards and formulation, Appraisal and Promulgation of Training Programmes of Higher Education", the following is stipulated:

1 VN credit point is equivalent to 50 study hours including lectures, mentoring, self-study, research, experience, and assessment participation. For undergraduate programmes, the total workload varies between 120 and 125 VN credit points. Given that 1 ECTS credit is equivalent to 27.5 study hours, then 1 VN credit point equals 1.8 ECTS credits.

One Vietnamese course is three credits or five ECTS credits; and students can enrol in to five courses per semester⁸ (based on practices of European Universities who are working with Vietnamese partner universities):

For the Bachelor of Auditing (College of Business (CB), School of International Business Marketing (SIBM)

Projected study time	7 semesters (= 3.5 years)
Number of credits (national credits and ECTS credits)	126 credit points, equivalent to 227 ECTS credits
Workload per credit	One Vietnamese credit point is equivalent to 50 hours of study
Number of courses	47 courses
Time required for processing the final thesis/project and awarded credits	3 months 10 NV credit points
Number of contact hours	1,740 hours 116 CP x 15 hours

⁸ Source: <https://asiaexchange.org/information/credit-conversion/vietnam/>

For the Bachelor of Logistics and Supply Chain Management (LSCM) (College of Business, (CB), School of International Business Marketing (SIBM)

Projected study time	7 semesters (= 3.5 years)
Number of credits (national credits and ECTS credits)	120 credit points, equivalent to 216 ECTS credits
Workload per credit	One Vietnamese credit point is equivalent to 50 hours of study
Number of courses	38 courses (34 compulsory and 4 electives) 38 courses, including 34 compulsory courses and 4 elective courses (choice of 4 out of 11 electives)
Time required for processing the final thesis/project and awarded credits	10 weeks (7th semester); 10 NV credit points Students must work in multinational or domestic firms of LSCM areas and complete Internship report within 10 weeks
Number of contact hours	About 2 hours per subject

Study and exam regulations

UEH has the regulations in internal quality assurance that defines the exam procedures for all Faculties, and this information is published on the website. The Undergraduate Training Department at UEH is responsible for planning academic year, preparing timetables, tutoring, assignments' requirements and the use of Turnitin programme.

In terms of different programmes, students can check the webpage for the subject of study and exam regulations: <https://ueh.edu.vn/en/outreach/vietnam-study-program/>

To be eligible for the exam in a course, students must be present in class:

- 80-90 % of the hours in that course.

Each assessment is rated from a 10-point scale (10 - a fulfilment of more than 95 % knowledge; 9 - 85-94 % knowledge, 8 - 75-84 % knowledge, etc.). Students do not pass an assignment with a grade below 5 (less than 50 %), and have the right to retake the test once. If the student does not pass the second time, the student must repeat the course for the next year. UEH's Regulations on Organisation of Training according to the Credit System include:

- ✓ Study objectives
- ✓ Study programme and study time
- ✓ Study process
- ✓ Assessing learning outcomes
- ✓ Processing academics and conditions for continuing study
- ✓ Graduation review and recognition
- ✓ Other issues such as studying two programmes at the same time, changing schools, scholarships, tuition fees.

All the programme regulations are also in accordance with the regulations of the Ministry of Education and Training.

Feasibility of study workload

Bachelor of Auditing (BA)

To complete the Auditing programme on a regular basis, students take about three years and eight months (seven semesters) for courses, and the internship and the graduation thesis module. In the first year (1st and 2nd semester), freshmen take 15 to 16 credits which are relatively low compared to 18 to 22 credits in the 2nd and 3rd year because they need time to

be familiar with higher education workload. In the last semester, students take only 16 credits including six credits of course work and 10 credits of internship.

Bachelor of Logistics and Supply Chain Management (LSCM)

The learning volume for students is controlled by the training management system of the Department of Undergraduate Training, ensuring feasibility, or can be adjusted according to the needs of each student of the programme. More specifically, UEH regulates that one ECTS credit equals 8 hours of theory lecture, 16-25 hours of practice or discussion, 25-50 hours of on-site internship, or 25-33 hours of essay work.

Equality of opportunity

Equality of study opportunities is carried out in accordance with UEH's regulations for all programmes regarding admissions, scholarships and other support for students with special circumstances. UEH complies with the regulations of the Ministry of Education and Training on direct admission for

- candidates who have achieved excellent results in previous studies and work,
- candidates who were matriculated into UEH before but had to suspend their studies to perform military service
- candidates who are particularly severely disabled,
- candidates who are foreigners wishing to study in Vietnam,
- candidates living in poor areas and candidates from ethnic minorities.

UEH follows an anti-discrimination policy and supports gender equality as described in the Student Handbook and on its website. The University offers equal opportunities for students to approach admission, academic support and extracurricular activities. The Department of Student Affairs (DSA) provides counseling services for students with disabilities and students with other concerns and issues. The topics varies: from studying methods, accommodation, university facilities, assistive software, scholarship, and up to personal matters. Students with disabilities are provided with supporting services through facilities on campus such as dormitories, elevators, and ladders for the disabled.

Appraisal:

In general, all programme structures support students to reach the defined learning outcomes. The study programmes assign credit points to their courses based on the calculated ideal student workload. The amount of courses attended per semester is flexible and considers the students' individual needs. The feasibility of workload is monitored by the Undergraduate Training Department which should ensure that the minimum and maximum amount of credit points per semester is appropriate and reasonable. It assists lecturers with designing tests as well.

However, the panel has noticed that the credits are distributed quite differently in the semesters. One of the reasons given by the university for this is that it wants to give students time to familiarise themselves with the workload in higher education. The comparatively low 10 credits in the last semester are due to the fact that in the last semester the focus is on the final thesis/project, which is credited with 10 credits (18 ECTS credits) according to national regulations.

The panel therefore **recommends** that the workload of the respective semesters is reviewed again with regard to the monitored workload and adjusted, if necessary, in order to ensure a more even workload in all semesters. In addition, it appears that students do not always have the opportunity for a break between the examination phase and the start of the new semester. Therefore, the panel also **recommends** monitoring that students have at least one week break between semesters, during which no exams or courses take place.

UEH has issued binding study and exam regulations that contain all necessary rules and procedures and take into account national requirements. Although the University explains all exam procedures in their Student Handbook, the panel found it difficult to understand. Therefore, the panel **recommends** the University to provide an overview visualising the programme structure with the respective mandatory and elective courses and pointing out the relevant exam requirements. This can also bring potentially interested international students to any of the listed study programmes.

Regarding the grading table, the panel found discrepancies in UEH's GPA grading table and **recommends** the University to use the generally applicable ECTS grading table to adapt their GPA grading table.

UEH is committed to guarantee gender equality and non-discrimination. Students with disabilities receive affirmative actions concerning time and formal requirements throughout the programme and examinations. Students with disabilities are provided with affirmative actions (assigning academic advisors, alternative assessment methods, support and advice for special cases etc.) concerning time and formal standards/requirements throughout the programmes and examinations. Students in special circumstances, such as: students from poor families, students with disabilities, single parents, foreign students, students with a migration background and/or from so-called non-academic backgrounds) are particularly assisted.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.2 Structure					
3.2.1* Modular structure of the study programme (Asterisk Criterion)			X		
3.2.2* Study and exam regulations (Asterisk Criterion)			X		
3.2.3* Feasibility of study workload (Asterisk Criterion)			X		
3.2.4 Equality of opportunity			X		

3.3 Didactical concept

Logic und plausibility of the didactical concept

As of 2020, UEH has introduced an outcome-based education approach that focuses on the students as active actors in the learning process that are enabled to apply the knowledge they gain during class. Based on this approach, which is applied towards all the listed programmes, the study programmes are divided into three phases:

1. Phase (semesters 1 and 2) conveys general knowledge.
2. Phase (semesters 3, 4, 5 and 6) enables students to apply concepts and develop strategic planning and design thinking skills;
3. Phase (semester 7) integrates practical work experiences.

In general, lecturers teaching the same course must agree on course-related issues to ensure uniform and high-quality teaching. Besides lectures, other common teaching methods used in both study programmes are discussions, presentations, case studies, debating, seminars, workshops, and business games. For instance, in the first phase, lectures are the preferred teaching method because students shall gather enough fundamental knowledge to be able to apply it to authentic situations. Case studies, argumentation and dispute resolution methods are used in the second phase. In that phase, teachers assist students how to analyse legal problems and develop appropriate solutions. Practitioners and scholars are invited to share their experience with students as well.

For both study programmes regarding the course materials

The study programmes refer to textbooks, teaching slides, scientific articles and case studies as the prominent course materials. They originate from reputable sources like McGraw-Hill or Pearson. The Scientific Council approves the course materials and monitors their biannual update. Before the class starts, lecturers upload the course materials to the Learning Management System LMS <https://lms.ueh.edu.vn/> which students can access on and off campus. At the same time, course material is to be adopted to Vietnam and enriched by lecturers avoiding the usage of initial books-templates.

For both study programmes regarding guest lecturers and lecturing tutors

Besides the full-time lecturers, at UEH and School of Accounting (SoA), School of Business and Information Technology (SIBM), and School of International Business Marketing (SIBM) programmes are aimed to enhance students' educational experience by introducing them to industry professionals. The guest lecturers are mentioned from the various professional organisations. Due to the cost, UEH has not arranged the position of lecturing tutor in the school structure. Most of the support for students in the study programmes associated with a module is in charge of the lecturer.

Appraisal:

The didactic concept of the study programmes is described, it is appropriate, plausible and oriented towards the study objectives. It allows for the application of different teaching and learning methods, such as, for instance, case studies or practical projects. Students are encouraged to take an active role in creating the learning process.

The accompanying course materials are oriented towards the intended learning outcomes and correspond to the required qualification level. They are up to date and digitally accessible for the students. They are user-friendly and encourage students to engage in further independent studies.

In the **LSCM programme**, the panel noticed that many book templates are used and sees the potential for improvement that these templates should be adapted to Vietnamese examples

and can be enriched by the experiences of the lecturers so that the course materials are tailored specifically to the courses. Therefore, the panel **recommends** that the LSCM programme should adapt the course materials to Vietnamese examples and enrich them with the experience and knowledge of the lecturers to avoid using book templates.

Guest lecturers are invited and contribute to the students' qualification process with their special experience, either from professional practice or scientific work, but also, for example, from culture and politics. In this respect, the panel would like to suggest that more guest lecturers from local industry in particular could enrich the study programmes and therefore **recommends** attracting more guest-lecturers from local industry on a regular basis.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.3 Didactical concept					
3.3.1* Logic and plausibility of the didactical concept (Asterisk Criterion)			X		
3.3.2* Course materials (Asterisk Criterion)			X		
3.3.3 Guest lecturers			X		
3.3.4 Lecturing tutors					X

3.4 International outlook

International contents and intercultural aspects

Bachelor of Auditing (BA)

The international contents and intercultural aspects are extensively implemented and emphasized in UEH's Auditing programme. This programme provides professional knowledge, skills, value, ethics and attitudes aligned to those, which are offered by Top25 universities in the world and used in the training programmes of international accounting professional organisations (such as ICAEW, ACCA, and CPA Australia). This programme meets the requirements of International Education Standards IES 2, IES 3, and IES 4 set out by the International Accounting Education Standards Board (IAESB). Students therefore are able to work for international organisations and acquire the international professional qualifications. The prestigious international universities' textbooks, reference books and other reading materials contain international knowledge and case studies. The subjects like *International Accounting 1 and 2*, *Consolidated Financial Reporting under IFRS* provide an understanding and application of IFRSs in financial reporting. Fundamental Auditing, Standards of Auditing and Assurance Engagements, and Financial Statement Auditing explain and analyse ISAs (International Standards on Auditing) and guide how to apply them in an audit. Internal Control course, Enterprise Risk Management course with Enterprise Risk Management – are Integrated with Strategy and Performance (2017) through case study method, including the recent cases of Frauds (2022).

Logistics and Supply Chain Management (LSCM) courses are changed to suit the global environment (Global Supply Chain Management, Global Strategic Management) or more recent topics (Cross-cultural Management, Change Management).

Two courses, Global Supply Chain Management and Global Strategic Management will be taught in English in the LSCM programme. In addition, students are encouraged to study case

studies related to international context. Students majoring in the LSCM are also facilitated by their lecturers to participate in joint programmes with Switzerland, Taiwan, as well as international conferences, and research science in English.

In the third year, before and during the internship time, SIBM also invites professionals from global organisations such as Ipsos, Unilever, Pepsi, Nielsen in Vietnam to share their multicultural knowledge and international experiences with students.

For all study programmes regarding Internationality of the student body

So far there are no international students enrolled.

For study programmes regarding Internationality of faculty and foreign language

Bachelor of Auditing (BA):

Most of academic staff giving the lecture on discipline courses graduated from or studied at universities in the developed nations like Australia, the U.K., Japan, New Zealand, or has certificates of professional bodies (ACCA, CPA Australia, CIMA, CFE), while guest lecturers are the experts from professional bodies like ACCA, ICAEW, or CPA Australia or working for global corporations (Big4 for example).

Furthermore, lecturer must obtain Cambridge assessment of EMI-B, which is the certificate of skills for “university professors, lecturers, tutors and researchers whose first language is not English, but who use English to teach students, present academic papers and interact with colleagues”.

Curriculum and textbooks of BA access the most up-to-date knowledge from famous universities in the TOP200 of the world, with a focus on the international accounting environment. Most textbooks used in the first two years are translated into Vietnamese while original textbooks in English are used for students from the third year of the programme. In 2021, the students moved from standard version to the compulsory’s modules registration which is delivered in English. Courses are delivered in English. The purpose of having several English courses is a part of the programme to prepare students for an English-speaking environment. Furthermore, all auditing students are expected to have an English output standard with a minimum TOEIC score of 500.

Bachelor of Logistics and Supply Chain Management (LSCM):

UEH has a remuneration policy to attract highly qualified personnel and scientists at home and abroad, and support policies encouraging scientific research and international publication. 86.5 % of the teaching staff (32 over 37 lecturers) have their international backgrounds in professional work experience and educational qualifications.

Most of them have experience living and studying abroad, joining research projects in collaboration with foreign colleagues, and attending various international conferences. Therefore, they can incorporate their knowledge and experience in their lectures and in-class discussion. The lecturers have experience in multiple cultures, including the US, the UK, Australia, New Zealand, Taiwan, Thailand, Japan, and many Western and Eastern European countries.

According to the LSCM programme’s learning outcomes, by the end of the study LSCM students should possess verbal, non-verbal communication skills, and presentation skills in

English to work effectively in an integrated environment. Students need to obtain at least TOEIC 550, TOEFL iBT 60, IELTS 5 by the end of the study programme.

English language in LSCM:

Number of credits for the whole programme	Number of credits for English	Number of credits using English textbooks	Number of credits for teaching in English (as planned for 2022)
120	16 (13.33%)	42 (35%)	6 (5%)

Appraisal:

International contents are an integral part of the curriculum. Students are thus prepared for the challenges in an international working environment. Through practical examples, students are enabled to act in an intercultural environment.

Although the programmes themselves do not have any international students, since these are nationally oriented study programmes, the panel concludes that the composition of the student body is in line with the programme concept.

The international composition of the faculty (teachers from different countries, teachers with international academic and professional experience) promotes the acquisition of international competences and skills. The measures taken are goal-oriented. However, the panel considers that it would further develop the study programmes and their content if it focused on attracting lecturers to participate in international projects. Therefore, the panel **recommends** facilitating participation of academic staff in international scientific projects. The proportion of foreign language courses and required foreign language materials which corresponds to the qualification objectives of the study programmes. Regarding the international outlook and the internationalisation goals of the University, the panel **recommends**, with regard to foreign language content, to incorporate a greater variety of English materials and incentivize the faculty members to do so.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.4	Internationality					
3.4.1*	International contents and intercultural aspects (Asterisk Criterion)			X		
3.4.2	Internationality of the student body			X		
3.4.3	Internationality of faculty			X		
3.4.4	Foreign language contents			X		

3.5 Multidisciplinary competences and skills (Asterisk Criterion)

As described in chapter 3.1 regarding the ethical aspects and the skills for interdisciplinary thinking and scientific practice, the study programmes intend to equip their students with various soft skills and competencies, like presentation and negotiation skills or dispute resolution and arbitration, besides the theories and context of laws, and politics and economics.

There are 19 elective subjects in Bachelor of Auditing, namely data analytics; corporate governance and management, and risk management; and accounting, finance and taxation. Students can choose three courses out of those 19 electives based on their career choice, preference, or strength.

Logistics and Supply Chain Management equips students with multidisciplinary skills such as problem-solving, communication and presentation, cooperation and conflict resolution, and leadership, foreign language, business know-how, and practice as well.

Appraisal:

The students acquire communication and public-speaking skills as well as cooperation and conflict handling skills in accordance with the course descriptions. This is supported by means of suitable didactical and methodological measures.

The acquisition of further multidisciplinary competences, such as leadership skills, could be further strengthened, so that the panel **recommends** introducing more soft skills - especially leadership skills - to the students, as these would be very helpful for the professional profiles and their related leadership obligations.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.5*	Multidisciplinary competences and skills (Asterisk Criterion)			X		

3.6 Skills for employment / Employability (Asterisk Criterion)

The Bachelor of Auditing updates its curriculum to adapt it to new requirements of the labour market. Soft skills and professional skills are reflected upon in both study programmes. Unlike accountants who are oriented to accuracy, prudence and compliance, auditors, for instance need communication, questioning and teamwork skills and ability to solving problems, think critically and analysing data.

Activities aim at providing students with a thorough understanding of their future workplace. Academic competitions are another component of the studies that develop students' personal skills. The LSCM programme is currently designed to provide field-based work experiences when students who have internships in the last semester of the final year. An internship report is a part of the internship requirements when students demonstrate their ability to apply theoretical knowledge to solve practical problems.

Appraisal:

The promotion of employability for the Bachelor of Auditing is organised through the integration of theory and practice and through the promotion of multidisciplinary competences and skills – runs as a common thread of the study programme through all its courses. For the LSCM programme the panel **recommends** strengthening the linkage with the labour market through more data-oriented decision making and business solutions that students should learn as part of their studies (see also recommendation in chapter 3.1 regarding strengthening the database technology processes in the programme's content).

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.6*	Skills for employment / Employability (Asterisk Criterion)			X		

4. Academic environment and framework conditions

4.1 Faculty

4.1.1 Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)

Bachelor of Auditing

The School of Accounting (SoA) has 122 lecturers. Regarding full-time lecturers, there are 65 lecturers from SoA, 57 lecturers - are from other Schools in UEH; the rate of full-time lecturers of SoA who obtain Doctoral degrees is 58 %, with 38 SoA full-time lecturers in which eleven lecturers are Associate Professors. Almost all SoA's lecturers (90%) have had practical experience in business. Their academic qualifications meet UEH's criteria and the SoA curriculum requirements and objectives. The student-to-lecturer ratio in the field of SoA is about 25 students.

Bachelor of Logistics and Supply Chain Management

A total of 38 full-time lecturers and 28 part-time lecturers at School of International Business Marketing (SIBM) can teach both undergraduates and postgraduates. There are two types of visiting lecturers, including internal and external lecturers. The requirements are:

- *for internal lecturers*, - they are working at UEH and taking additional roles at SIBM (such as membership of the Department of Student Affairs (DSA), Department of Scheduling - Testing, Department of Research Management and International Cooperation, Department of Quality Assurance, etc.)
- *for external lecturers*, - they should simultaneously hold a position as PhDs in another university and be a senior practitioner with industry background.

Academic Qualifications

Bachelor of Auditing

The faculty members who are graduated from different prestigious universities in Vietnam or in developed countries, such as: the US, the UK, Australia, Japan, Netherlands, New Zealand and Thailand. The number of school member graduated from overseas is 21 lecturers (32.31%). Almost all SoA's lecturers (90%) have had practical experience in business. Their academic qualifications meet UEH's criteria and the SoA curriculum requirements and objectives.

Bachelor of Logistics and Supply Chain Management **LSCM academic qualifications**

Structure of school	Bachelor	Master	Doctorate	A/Professor	Total
Full-time lecturers:		16	16	5	38
- From SIBM		16	16	5	37
- From other Schools in UEH		1	0	0	1
Part-time lecturers		21	6	1	28
Administrative staff		2			2

Pedagogical / didactical qualification of faculty*

UEH verifies the qualifications of the teaching staff based on the government requirement about lecturer qualification.

For the Bachelor of Auditing's faculty members, the number of senior lecturers, principle lecturers, lecturers and teaching assistants at SoA is 5 (7.7 %), 12 (18.5 %), 46 (70.8 %) and 2 (3 %), respectively. All SoA's lecturers have certificates in pedagogy.

As far as the Bachelor of Logistics and Supply Chain Management (LSCM) – approximately 65 % of full-time lecturers in SIBM have more than ten years of experience.

Practical business experience of faculty

The faculty has a regular connection with Big4. Specifically, they participate in teaching part of some subjects, in extracurricular classes, present at seminars or participate in judging academic competitions. For example, last semester PwC participated in teaching Auditing in IT environment in Auditing course; and provided two extra-curriculum sessions on Excel in Audit in May and June 2023 as well as one session on Tax Knowledge in Audit in May 2023.

Faculty members of SBIT worked in commercial projects with the software companies, such as Kaspersky, KMS Vietnam, PV Gas, Bufferzone System Australia. Finally, the core trainers of LSCM have much time working experience in local and multinational companies, global corporations, and government or non-government organisations. Many lecturers have experience in running their own companies in logistics, import, and export business, digital marketing, marketing research, business consulting services, and hospitality.

All Faculty members participate in competitions. Students voluntarily attend extra-curriculum sessions, but most auditing students participated in those activities because they provided students with useful practical knowledge and skills that students were looking for.

Furthermore, management, the programme directors and some senior lecturers have an official meeting with the stakeholders (example: for instance, Big4 – meeting every year to discuss the yearly cooperation's direction with preparation of action plan). UEH and SOA have signed MOU with all Big4. There is a close connection with Big4 and other companies where students do internship.

Internal cooperation

Cooperation between academics within the Schools and Department is carried out through different activities. School and Division meetings are held at least once a month, all members spend time to discuss expertise, find out the arising issues related to curriculum, teaching and learning issues, and propose solutions together. According to the regulations of the UEH, each trainee lecturer needs to attend other lecturers' teaching courses in the same department. It should be done at least 60 teaching hours per year for the purposes of learning, sharing, providing feedback and exchanging teaching experience from each other. Academic Director of each programme is in charge of developing and revising the programme and takes responsibility of the programme's implementation. Head of each division and Dean assigns teaching activities. Besides, lecturers can collaborate with other lecturers on teaching and doing research.

Student support by the faculty

School of Accounting (SoA) has educational advisors for each auditing class. Every semester, the advisor mandatorily meets the class twice, at the beginning and at the end to notify about UEH and SOA's information, respond to students' questions, solve their problems as well as track on their study performance and learning satisfaction. In addition, students can personally meet, call, email to the advisor for any concerns or problems. The advisor provides the answers or guide them to the specific person or department, who can solve problem. In addition, all other faculty staff including the faculty secretary have to address students' appropriate needs or provide a support.

The School of International Business Marketing (SIBM) and its office has various full-time staff to assist students with all problems during their study at the school. In particular, students can always contact academic advisors in the coordination office for all general inquiries regarding course details and all other organisational and administrative matters. Each class will have a lecturer in charge who always accompanies and supports students' learning during their study at the school. Lecturers have good expertise and provide support when needed as in other Schools through the listed channels of communication.

Appraisal:

The structure and number of the faculty correspond to the programme requirements and ensure that the students reach the intended qualification objectives. The faculty's composition, consisting of full-time and part-time (visiting) lecturers, guarantees that both the academic standards and the requirements of professional practice are fully satisfied.

The academic qualification of the faculty for the Bachelor of Auditing and Bachelor of Logistics and Supply Chain Management correspond to the requirements and objectives of the study programme. The HEI verifies the qualifications of the faculty members by means of an established procedure. Specific measures for the further qualification of the faculty members are implemented.

The pedagogical and didactical qualification of the faculty correspond to the requirements and objectives of the study programmes. The HEI verifies the qualifications of the faculty members by means of an established procedure. Specific measures for the further qualification of the faculty members are implemented. The panel **recommends** to both programmes to consider possibility to cooperating with other departments in the business area (commercial courses). In terms of academic skills, students could be supported more strongly (see recommendation in chapter 3.1). Therefore, the panel **recommends** offering greater opportunities for staff to enhance their skills and improve their teaching abilities, particularly in the area of transferring their knowledge of scientific skills and methodological applications to students. This could be used as another measure to help students understand how theory and scientific methods can be applied to solve real world problems.

The practical business experience of the faculty corresponds to the requirement of the programme to integrate theory and practice. The faculty members cooperate with each other for the purposes of tuning the courses towards the overall qualification objectives. Meetings of all those teaching in the programme take place regularly.

The faculty members are available for the students outside the specified office hours as well. The students are fully content with the support they receive.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.1 Faculty					
4.1.1* Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)			X		
4.1.2* Academic qualification of faculty (Asterisk Criterion)			X		
4.1.3* Pedagogical / didactical qualification of faculty (Asterisk Criterion)			X		
4.1.4 Practical business experience of faculty			X		
4.1.5* Internal cooperation (Asterisk Criterion)			X		
4.1.6* Student support by the faculty (Asterisk Criterion)		X			
4.1.7(*) Student support in distance learning (only relevant and an Asterisk Criterion for blended-learning/distance learning programmes)					X

4.2 Programme management

Programme Director

UEH has issued a standard regulation about the programme director since April 2020 [04.02.01.01]. This regulation governs criteria, responsibilities and benefits of a programme director. A programme director is expected to hold PhD degree(s) in, or closely related to, the programme area(s) to be directed. A minimum of five years of professionally related experience is required of a programme director. He/she does not need to be Vietnamese in order to hold this appointment. Only the UEH President may grant exceptions to any of the qualifications for programme director. Overall, a programme director is responsible for most administrative functions for the program to which he/she is appointed. The programme director serves as the principal liaison between the programme, departments that participate in the programme, and the rest of the college. In his/her role in the leadership and management of the programme's affairs, the director carries principal responsibility for carrying out or delegating the following main tasks:

- Maintaining and enhancing the academic quality of the programme through facilitating regular review and assessment of its curriculum;
- Managing the programme to ensure course coverage, and proposing changes to the programme curriculum as needed;
- Conducting periodic programme reviews;
- Organising professional activities;
- Encouraging school professional development and exchange of ideas among programme and school;
- Managing each sector/major-based profession.

Process organisation and administrative support for students and faculty

The administrative staff is responsible for the facilitation of the programmes and provides both students and academics with the information and resources they require such as programme schedule, learning outcome, unit guide, and textbook. In addition, they support Schools to

organise seminars about research and teaching as well as the ceremony for the mutual partnership agreements. The administrative staff are also responsible for consulting students in study and extracurricular activities, informing students on enrolment, timetabling, examination schedules. UEH and schools often build up and train the administrative staff that have experience in educational management, which helps to raise service quality in general. There are university support members who contribute to support students in all related areas.

Appraisal:

The programme director coordinates the activities of everyone involved in the programmes and ensures that the programmes run smoothly. Faculty members and students are supported by the administration in the organisation of the study programme. Sufficient administrative staff is available. Decision-making processes, authority, and responsibilities are clearly defined. Teachers and students are included in the decision-making processes where their areas of work are involved. The opportunities of electronic service-support are used and supplement personal one-to-one counselling. The HEI offers the administrative staff opportunities for continuous professional development.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.2 Programme management					
4.2.1* Programme Director (Asterisk Criterion)			X		
4.2.2 Process organisation and administrative support for students and faculty			X		

4.3 Cooperation and partnerships

Cooperation with HEIs and other academic institutions or networks*

UEH's school of accounting signed memorandums of understanding with international professional accounting and auditing organisations including CPA (MOU – 14 Dec, 2009) CIMA, (MOU – 17 Jun, 2015), ACCA (MOU – 31 May, 2017), ICAEW (MOU – 21 July, 2021). In general, the scope of cooperation between the school and these organisations are training co-ordinations, exchanging of information, providing literature and examination and other materials for the other, joint research and conferences and sponsorship agreement.

Besides cooperating with international accounting professional associations, UEH's school of accounting also signed memorandums of agreements with many domestic universities in organising conferences. MoUs are signed with Hanoi University of Science and Technology in organising the International Conference on Emerging Challenges (MOA – 24 Dec, 2020). Other examples are MoUs signed with Danang University of Economics, National Economics University, Academy of Finance, University of Commerce, Foreign Trade University, Hanoi University of Industry, Quy Nhon University, University of Technology Ho Chi Minh City, University of Economics and Law in organising the Vietnam conference on accounting & auditing (MOA – 2019). UEH's school of accounting also signed memorandums of agreements with The University of Queensland (Australia) on October 5, 2022 on the operation and administration of the recognition of prior learning (RPL) programme.

School of International Business Marketing (SIBM) with its related LSCM programme has academic cooperation agreements with various national and international educational institutions, where the list of partners can be viewed on the followed websites: <https://ueh.edu.vn/en/outreach/partners/>; <https://ueh.edu.vn/en/global-exchange/mou/>

The School does offer students opportunities to spend one to two semesters overseas at one of the partner universities, including FHNW (Switzerland), Saitama University (Japan), or Stenden University (Netherlands). Under the signed MOU, the School will host international students under the 2+2 or one-year exchange schemes.

Cooperation with business enterprises and other organisations

UEH's school of accounting (SoA) also signed and has a long-standing co-operation contract with various firms, especially with the top-auditing firms, such as: Ernst & Young, Deloitte, PricewaterhouseCoopers, who has responsibility for mentoring UEH's full time students under the regulation on the organisation of Enterprise Semester Training with the specific tasks for these auditing firms

School of International Business Marketing (SIBM) has more than 600 partners that provide students with industrial visits, internships, and job opportunities. SIBM receives funding from the enterprise scholarship funds with plenty of donations to create a better learning and working environment for both students and staff. In addition, SIBM received financial support from Vietravel to expand the School's library and HSBC to build a public study hub, Long Huei and Niensens.

Appraisal:

The scope and nature of cooperation with HEI, other academic institutions and networks, as well as business enterprises and other institutions relevant to the programmes are plausibly presented. The agreements forming the basis of the cooperation are documented.

The cooperation is actively pursued and has a clear impact on the conception and implementation of the study programmes. All such activities contribute to the development of the students' qualification and skills.

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.3 Cooperation and partnerships					
4.3.1(*) Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)			X		
4.3.2(*) Cooperation with business enterprises and other organisations (Asterisk Criterion for educational and vocational programmes, franchise programmes)			X		

4.4 Facilities and equipment

During the on-site visit, the panel was given a one-hour tour through the facilities of the UEH Campuses A, B, D and the facilities of all Schools. The panel was able to get an impression about the equipment of the Campus. For instance, the panel was shown a woodworking shop to offer students a room for creativity, or a computer room with simulation software that all study programmes can book when necessary.

Table 17. List of Campus in UEH

Location	Campus	Area (m ²)
Campus A, the Headquarter – Dist.1	A	4,287.4
Campus B, the complex of teaching and learning activities – Dist.10	B	5,441.9
Construction area	B1	22,602.7
Construction area	B2	10,362.9
Campus D, International School of Business – Dist.1	D	800.5
Campus E – Dist.1	E	485.7
Campus H – VNP and VUW Program & EEPSEA	H	520.3
Dormitory Tran Hung Dao – Dist.1	KTX	661.7
Dormitory Nguyen Chi Thanh – Dist. 5	KTX	881.8
Campus Vo Thi Sau, UEH Boutique Hotel, UEH Institute of Innovation, UEH Institute of Smart City and Management – Dist. 3	V	1,749.9
Campus Duong Dinh Hoi, Centre for Physical Training – Dist. 8	TDDT	11,773.2
Campus N – the new complex of teaching and learning activities – Dist. Binh Chanh	N	111,340.0
Campus Vinh Long, Province Vinh Long, Mekong Delta	PHVL	29,454.2

Source: Department of Facilities, UEH

Quantity, quality, media and IT equipment of teaching and group rooms*

Table 18 UEH's teaching, studying and accommodation facilities

Functional space	Rooms, Total capacity
Working room	251 rooms
Classroom	193 rooms, 18,234 seats
Halls, meeting rooms	27 rooms, 2,020 seats
Language, computer room	23 rooms, 1,023 seats
Library	17 rooms, 1,701 seats
Tran Hung Dao Dormitory	90 rooms, 765 vacancies
Nguyen Chi Thanh Dormitory	71 rooms, 804 vacancies

Access to literature*

Overall, UEH has 20 libraries and resource centres totalling 3,224 square metres. The libraries can accommodate up to over 1,700 guests providing 62 computer workstations.

The library system offers over 65,000 printed titles ranging from books, textbooks, journals, to dissertations and theses. Furthermore, it carries more than 298,000 electronic titles. It maintains a system of electronic databases including paid and open-source databases.

The library connects the database with more than 90 publishers of American and European universities such as Cambridge University, Harvard University, and Oxford University. Online access to a variety of online databases is available including ESBSCO, Emerald, JSTOR, SAGE, and Elsevier. Most of the materials and textbooks can be accessed via UEH library portal of one's personal computer off campus. The library system also contains 17,308 endogenous documents including international publications, dissertations, as well as conference documents and articles in UEH's Journal of Asian Business and Economic Studies (JABES). Every year, the UEH Smart library conducts a service quality survey with lecturers, staff, and students to ensure that the literature is up to date.

The Smart library on Campus B opens from 8 am to 7 pm every weekday, the South City Campus library is open from 8 am to 4 pm every weekday because the South City Campus is currently used for teaching activities during office hours. During the exam period, these libraries are open on Saturday and Sunday as well.

The approximate percentage of all Library materials in English is as follows:

- Physical books: 30 % (copies of books) – 45 % (titles of books)

- Subscription is available and open access databases (electronic materials): 100 % in foreign languages (mostly in English).
- Research outputs (dissertations, theses, conference papers, international publications, etc.) archived in the UEH Digital Repository: 15.7 %

The approximate percentage of materials about Accounting and Auditing written in English is as follows:

- Physical books: 21 % (copies of books) - 37.5 % (titles of books)
- Subscribed and open access databases (electronic materials): 100 % in foreign languages (mostly in English)
- Research outputs (dissertations, theses, conference papers, international publications, etc.) archived in the UEH Digital Repository: 4 %

The Feedback can be received on the library portal with the "Feedback" feature. Feedback collecting methods include:

- Direct feedback at the Library counter; Email and live chat service (Ask-Us-Now service); Hotline; Survey form of the Department of Quality Assurance and Curriculum Development, and the Library.

Appraisal:

The quantity, quality, media and IT facilities of the teaching rooms meet the standards required for the programmes, even taking into account the resource needs of three study programmes. The panel appreciated the tour on campus. They consider the quantity, quality of UEH's facilities with respect to teaching rooms, media, and IT equipment to be up to standards for the study programmes. The infrastructure also fits the resource needs of other study programmes. The demands of disabled students are considered as well to allow them to move on campus without barriers. Access to the internet via wireless LAN is provided free of charge. A sufficient number of group rooms is available.

The opening hours of the library are adequate and flexible regarding the students' needs, in particular in the examination period. The panel is impressed with the literature available for the students at the Schools of Auditing and School of International Business Marketing (SIBM), which can also be accessed online from outside the campus. The UEH has subscribed to the relevant databases. The SMART library updates the online and offline book inventory frequently. The equipment satisfies modern multimedia requirements. In addition, technical support is offered to students during normal working hours. A hotline is established and offers advice or troubleshooting support at acceptable waiting times. Services for adequate support of the participants are documented. The requirements for students' work-station at home are listed (e.g. technical IT-equipment).

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.4 Facilities and equipment					
4.4.1* Quantity, quality, media and IT equipment of teaching and group rooms (Asterisk Criterion)			X		
4.4.2* Access to literature (Asterisk Criterion)			X		

4.5 Additional services

At UEH, the Department of Student Affairs (DSA) is responsible for the career counselling and placement services. For that matter, the DSA organises field trips to or career days at companies that allow students to get first impressions about the working environment. Further activities offered by the DSA include training in resume writing and interviewing as well as posting job vacancies on their website. Career quizzes and pre-employment tests are provided to help students gain confidence and familiarize themselves with the recruitment process. Personal career counselling can be arranged in the DSA office, too.

Career counselling and placement service

The career counselling has been carried out since the school admissions consultation in which the school has suggested potential job positions after graduation. Department of student affairs are responsible for the career counselling and placement services to promote their employability. Department of student affairs provides sufficient professional resources for Career counselling and placement service. From 2016-2022, the Department of Student Affairs conducted 88 programmes to take 4,893 students on field trips at 43 enterprises, 931 internship programmes with 818 participating enterprises and 6 programmes for career day with about 45 firms participating in each programme. It also conducted 1,280 placement programmes during the period, which are offered to the students and graduates on an individual basis.

Alumni activities

UEH Alumni has been established on a voluntary basis for various student generations to get together of the UEH sharing experiences, creating an environment for communicating and finding opportunities for cooperation and mutual support each other in work and life; and supporting the development of UEH. The numbers of accounting graduates who have registered as Alumni members up to now are 545 with bachelor's degrees, 17 with master's degrees and 5 with doctoral degrees. UEH Alumni has the clear operating regulations with the information posted on the website of <https://ueh.edu.vn/hop-tac/cuu-sinh-vien/>.

Appraisal:

Career counselling and placement services are offered to the students and graduates to promote their employability. The HEI provides sufficient resources. An alumni organisation has been set up with the aim of developing an alumni network.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.5	Additional services					
4.5.1	Career counselling and placement service			X		
4.5.2	Alumni Activities			X		

4.6 Financing of the study programme (Asterisk Criterion)

The University has a centralised budget and is committed to fund its programmes, including those that may not generate sufficient revenue due to low market demand. The University

retains tuition revenues and allocates annual funding to academic units based on the headcount of the tenured faculty for operation expenses other than salary. The University is responsible for costs associated with teaching such as guest speaker’s honorarium, adjunct faculty’s salary and other variable costs. The costs are managed through a financial plan, and the annual action plan. The regulations on financial management are specified in the Internal Expenditure Regulations.

As a public institution, the University must comply with the government policies and regulations concerning programme reports, funding and closing. The University must guarantee graduation to its students. UEH’s study programmes are funded for the entire study period so that students who cannot afford the tuition fee will be able to complete their studies by taking bank loans or studying hard to get scholarships. In supporting students in taking bank loans, UEH implemented a project on academic credit from 2018 to 2020 to help students pay tuition fees, when they cannot afford them.

Appraisal:

The income related to the programmes ensure that each cohort of students starting within the accreditation period can complete the study programme.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.6*	Financing of the study programme (Asterisk Criterion)			X		

5. Quality assurance and documentation

The quality assurance and quality development of study programmes is centralised at University level. The task is shared amongst the UEH Quality Assurance Council, UEH Department of Quality Assurance – Curriculum Development (QA Department) and the quality assurance teams in the academic units. The UEH Quality Assurance Council is responsible for counselling the UEH President on quality assurance policies. The UEH QA Department oversees planning and implementing campus wide quality assurance and quality development, conducting quality assessment surveys and auditing academic programmes.

The Schools' quality assurance teams are tasked with documenting quality assurance work of the Schools and academic departments and programmes, and provide support to the UEH QA Department. The UEH Department of Quality Assurance - Curriculum Development processes the data collected from the survey system, produces statistical survey results and sends survey results to the UEH University, relevant units and the MOET upon request.

Bi-annually, the UEH QA Department conduct surveys of students, alumni and employers with respect to the programme contents, process and outcomes. It also leads the quality self-evaluation and quality auditing following the Ministry of Education and Training's guidelines. The annual review and revision of the programmes is based on survey findings, course evaluation results and feedbacks from employers and strategic partners. In addition, the Schools monitor the ratio of graduates per student cohort and demand for actions by department when the ratio remains low and further report on employment after graduation.

In addition, the University encourages academic departments and programmes to pursue external quality auditing and accreditations. The Schools regularly hold formal and informal sessions in which employers and alumni provide feedback on programme outcome and quality, as well as curricular contents. The School Council, the most powerful organisation of the University in which also a student representative is present, meets regularly and has the task of planning, reviewing and making decisions to develop and improve the comprehensive training quality of the University.

The University mandates that programme and department administrators review and update programme content every five years. During this cycle, minor modification of the curriculum is permissible. All information about programme updates, and major and minor revisions will be documented according to the University's guidelines and regulations and are shared with the students and interested individuals.

Instruments of quality assurance

By UEH regulation, the UEH Department of Quality Assurance – Curriculum Development sends course evaluation surveys to all students at the end of each course. The survey covers teaching performance, instructor accessibility and achieved learning outcomes, as well as an evaluation of student workload. Students only assess the quality of teaching and learning activities at the end of each course and after the test scores are published through online survey.

From 2023 and earlier, a survey on the student workload assessment has not been performed. Since 2023, it is implemented and is on track.

The survey results are provided to the department chairs. The department chair is responsible for communicating the findings to the instructors and providing additional feedbacks if necessary. The survey results are compiled into reports according to the department and each lecturer. Survey results are provided to lecturers, department and school leaders and are the basis for adjustments and improvements in the quality of the course or programme. Every year, the Department of Quality Assurance – Curriculum Development will review and improve the survey content to suit the current situation and new goals through comments from lecturers and school at the year-end meeting.

By UEH regulation, the school administrators hold periodic meetings with the school's scientific committees, department chairs, programme directors and faculty to evaluate and review the modular structure, content, teaching methods, exams and student evaluation of the study programmes. Further, lecturers get to evaluate the study programmes. Additionally, all faculty members go through a periodic appraisal interview and the results are discussed by management. At the appraisal interview, the faculty is required to give feedback e.g., on the programmes, their teaching and the courses. Faculty members also have the opportunity to evaluate the quality of services.

UEH and the Schools receive feedback from alumni through surveys, focus group interviews as well as at job fairs, career workshops and alumni events. Additionally, employers, professional associations and companies who hold cooperation agreements with the Schools provide feedback. Further, companies evaluate students at the end of their internship. The report results are submitted to the Schools' internship coordinators.

Programme documentation

Bachelor of Auditing

All relevant programme information and records are archived in the UEH Department of Quality Assurance – Curriculum Development programme, such as:

- curricula, learning outcomes, syllabi, instructor curriculum vitae, market surveys, programme reviews and evaluations. The Department of Undergraduate Training in cooperation with relevant departments provides students with information regarding
- the school-year plan, timetable, assignment submission requirements, online learning resources and the graduation and examination regulations. The curricula as well as the expected learning outcomes are published on the websites of the University.

The University and the Schools provide information on various activities by academic units across campus - on different platforms. Activities range:

- seminars, conferences, corporate seminars, academic competitions, extracurricular sessions and anniversary events to career opportunities.

The students can access this information through different campus channels, such as

- wall posters, banners, emails, Facebook and monthly newsletters. The public can access this information via the University website and social network postings.

The UEH Communication and Marketing Department is tasked to report to the related Ministries:

- press relation and network communication with the media, the public and the students, reports qualitative and quantitative data.

Bachelor of Logistics and Supply Chain Management

The LSCM programme description includes the following documentation:

- curriculum content, learning outcomes, the structural matrix of the programme, teaching resources, and all relevant course content.

The course content includes:

- course outlines, structure, and course requirements. The documentation needs to be built and refined with precise auditing by the Scientific Council of SIBM and UEH's Department of Quality Assurance & Curriculum Development, with the involvement of all relevant stakeholders following strict requirements by MOET.

General information of the LSCM programme is widely published in the public media (e.g. websites, UEH's multi social media channels) and available at the webpage: <https://tuyensinh.ueh.edu.vn/>.

Stakeholders can also access the information digitally on the UEH College of Business's homepage (<http://cob.ueh.edu.vn/#chuong-trinh-dao-tao>), SIBM's website (<https://kqm.ueh.edu.vn/>), printed and digital brochures.

The faculty often works with the UEH's Department of Marketing and social media platforms

- Youtube, Tiktok, Facebook..

This approach offers better accessibility for those who live far away from the campuses or remote places.

Appraisal:

The panel got insights into the quality assurance and development processes of the University that have been set up. Evaluations of the study courses, the lecturers and the University in general are carried out on a regular basis, which systematically and continuously monitor and develop the quality of the programme with respect to its contents, processes and outcomes. It takes into account the evaluation results and the analysis on student workload, success rate, and graduate employment. Responsibilities are clearly defined.

Evaluation by students, quality control by the faculty and external evaluation are carried out on a regular basis and in accordance with a prescribed procedure; the outcomes are communicated and provide input for the quality development process.

During the site visit, it became evident that the University keeps a close connection with stakeholders by arranging interviews and surveys to get their feedback on the quality of study programmes. However, the panel sees additional value in using other methods, such as: roundtable discussions, independent external opinions of stakeholders' representatives on the study quality to ensure that study programmes correspond to latest labour market trends and developments. The panel therefore **recommends** collecting independent assessment (feedback) from stakeholders (from students up to the third parties) and consider a feedback tool that will be available for providing suggestions from stakeholders.

The study programmes' contents, curricula and examination schemes have been suitably documented and published (e.g., course plan and exam regulations). The University regularly publishes current news and information both quantitative and qualitative about the study programmes.

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
5.1*	Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)			X		
5.2	Instruments of quality assurance					
5.2.1	Evaluation by students			X		
5.2.2	Evaluation by faculty			X		
5.2.3	External evaluation by alumni, employers and third parties			X		
5.3	Programme documentation					
5.3.1*	Programme description (Asterisk Criterion)			X		
5.3.2	Information on activities during the academic year			X		

Quality profile

HEI: University of Economics (UEH)

Bachelor programmes:

Bachelor of Auditing (BA)

Bachelor of Arts (BA) in Logistics and Supply Chain Management (LSCM)

		Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
1.1*	Objectives of the study programme (Asterisk Criterion)			X		
1.2*	International orientation of the study programme design (Asterisk Criterion)			X		
1.3	Positioning of the study programme					
1.3.1	Positioning of the study programme in the educational market			X		
1.3.2	Positioning of the study programme on the job market for graduates („Employability“)			X		
1.3.3	Positioning of the study programme within the HEI's overall strategic concept			X		
2.1*	Admission requirements (Asterisk Criterion)			X		
2.2	Counseling for prospective students			X		
2.3*	Selection procedure (if relevant)			X		
2.4(*)	Professional experience (if relevant; Asterisk Criterion for master programmes that require professional experience)					n.r.
2.5*	Ensuring foreign language proficiency (Asterisk Criterion)			X		
2.6*	Transparency and documentation of admission procedure and decision (Asterisk Criterion)			X		
3.1	Contents					
3.1.1*	Logic and conceptual coherence (Asterisk Criterion)			X		
3.1.2*	Rationale for degree and programme name (Asterisk Criterion)			X		
3.1.3*	Integration of theory and practice (Asterisk Criterion)			X		
3.1.4	Interdisciplinary thinking			X		
3.1.5	Ethical aspects			X		
3.1.6*	Methods and scientific practice (Asterisk Criterion)			X		
3.1.7*	Examination and final thesis (Asterisk Criterion)			BA	LSCM condition	
3.2	Structure					
3.2.1*	Modular structure of the study programme (Asterisk Criterion)			X		
3.2.2*	Study and exam regulations (Asterisk Criterion)			X		

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
3.2.3* Feasibility of study workload (Asterisk Criterion)			X		
3.2.4 Equality of opportunity			X		
3.3 Didactical concept					
3.3.1* Logic and plausibility of the didactical concept (Asterisk Criterion)			X		
3.3.2* Course materials (Asterisk Criterion)			X		
3.3.3 Guest lecturers			X		
3.3.4 Lecturing tutors					X
3.4 Internationality					
3.4.1* International contents and intercultural aspects (Asterisk Criterion)			X		
3.4.2 Internationality of the student body			X		
3.4.3 Internationality of faculty			X		
3.4.4 Foreign language contents			X		
3.5* Multidisciplinary competences and skills (Asterisk Criterion)			X		
3.6* Skills for employment / Employability (Asterisk Criterion)			X		
Academic environment and framework conditions					
4.1 Faculty					
4.1.1* Structure and quantity of faculty in relation to curricular requirements (Asterisk Criterion)			X		
4.1.2* Academic qualification of faculty (Asterisk Criterion)			X		
4.1.3* Pedagogical / didactical qualification of faculty (Asterisk Criterion)			X		
4.1.4 Practical business experience of faculty			X		
4.1.5* Internal cooperation (Asterisk Criterion)			X		
4.1.6* Student support by the faculty (Asterisk Criterion)		X			
4.1.7(*) Student support in distance learning (only relevant and an Asterisk Criterion for blended-learning/distance learning programmes)					X
4.2 Programme management					
4.2.1* Programme Director (Asterisk Criterion)			X		
4.2.2 Process organisation and administrative support for students and faculty			X		
4.3 Cooperation and partnerships					
4.3.1(*) Cooperation with HEIs and other academic institutions or networks (Asterisk Criterion for cooperation programmes)			X		
4.3.2(*) Cooperation with business enterprises and other organisations (Asterisk Criterion for educational and vocational programmes, franchise programmes)			X		
4.4 Facilities and equipment					
4.4.1* Quantity, quality, media and IT equipment of teaching and group rooms (Asterisk Criterion)			X		

	Exceptional	Exceeds quality requirements	Meets quality requirements	Does not meet quality requirements	n.r.
4.4.2* Access to literature (Asterisk Criterion)			X		
4.5 Additional services					
4.5.1 Career counselling and placement service			X		
4.5.2 Alumni Activities			X		
4.6* Financing of the study programme (Asterisk Criterion)			X		
5. Quality assurance and documentation					
5.1* Quality assurance and quality development with respect to contents, processes and outcomes (Asterisk Criterion)			X		
5.2 Instruments of quality assurance					
5.2.1 Evaluation by students			X		
5.2.2 Evaluation by faculty			X		
5.2.3 External evaluation by alumni, employers and third parties			X		
5.3 Programme documentation					
5.3.1* Programme description (Asterisk Criterion)			X		
5.3.2 Information on activities during the academic year			X		