

Bachelor's Degree of Business Administration
Four-Year Undergraduate Program
Major in Accounting

YEAR ONE (FOUNDATION YEAR)				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 1				
1	ACC 101	Bookkeeping, Control, and Accounting	3 (3-0-0)	-
2	COM 102	IT Skills and Software	6 (3-3-0)	-
3	KHM 101	Khmer Studies	3 (3-0-0)	-
4	PHI 104	Ethics and Values for Professionals	3 (3-0-0)	-
5	PRA 101	Applied Bookkeeping, Control, and Accounting	3 (0-3-0)	-
Total			18	
YEAR ONE (FOUNDATION YEAR)				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 2				
1	ACC 102	Introduction to Costing	3 (3-0-0)	ACC 101, PRA 101
2	BUS 102	Introduction to Business	3 (3-0-0)	-
3	ENG 101	Core English I	3 (2-1-0)	ENG 001 or Waive
4	PRA 103	Applied Introduction to Costing	3 (0-3-0)	ACC 101, PAR 101
5	PRA 104	Applied Introduction to Business	3 (0-3-0)	-
Total			15	
YEAR TWO				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 1				
1	ACC 204	Managerial Accounting	3 (3-0-0)	ACC 102, PRA 103
2	ENG 202	Core English II	3 (2-1-0)	ENG 101
3	FIN 202	Financial Statement Preparation	3 (3-0-0)	ACC 102, PRA 103
4	PRA 205	Applied Managerial Accounting	3 (0-3-0)	-
5	PRA 206	Applied Financial Statement Preparation	3 (0-3-0)	-
Total			15	
YEAR TWO				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 2				
1	APP 203	Work Experience Or Internship	4 (0-0-4)	ACC 204, FIN 202
2	LAW 203	Cambodian Business and Company Law	3 (3-0-0)	BUS 102
3	PRA 207	Applied Cambodian Taxation and Practices	3 (0-3-0)	-
4	PRA 208	Applied Cambodian Business and Company Law	3 (0-3-0)	-
5	TAX 204	Cambodian Taxation and Practices	3 (3-0-0)	-
Total			16	

YEAR THREE ⁽¹⁾				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 1				
1	ACC 310	Intermediate Accounting I	3 (2-1-0)	ACC 204, TAX 204
2	ECO 305	Principles of Economics	3 (2-1-0)	-
3	EMS 302	Employability Skills	3 (3-0-0)	-
4	MGT 302	Principles of Management	3 (3-0-0)	-
5	STA 306	Statistics for Business and Economics	3 (2-1-0)	-
Total			15	
YEAR THREE				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 2				
1	ACC 311	Intermediate Accounting II	3 (2-1-0)	ACC 310
2	AUD 306	Principles of Auditing and Assurance	3 (2-1-0)	ACC 310, TAX 204, LAW 203
3	FIN 310	Financial Statement Analysis	3 (2-1-0)	FIN 202, ACC 310
4	PHI 305	Critical Thinking	3 (3-0-0)	-
5	RES 307	Research Methods	3 (2-1-0)	STA 306
Total			15	
YEAR FOUR				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 1				
1	ACC 412	Advanced Accounting I	3 (2-1-0)	ACC 311,
2	AUD 407	Advanced Auditing and Assurance	3 (2-1-0)	AUD 306, ACC 311, FIN 310
3	ECO 406	ASEAN Politics and Economics	3 (3-0-0)	-
4	FIN 422	Financial Management	3 (2-1-0)	ACC 311, FIN 310
5	MGT 403	Entrepreneurship	3 (3-0-0)	ECO 105, MGT 202
Total			15	
YEAR FOUR				
No.	Course Code	Course Title	Credits	Prerequisite
Semester 2				
1	ACC 413	Advanced Accounting II	3 (2-1-0)	ACC 412,
2	FIN 423	Business Strategy, Governance, and Risk Mgt.	3 (2-1-0)	ACC 412, FIN 422
3	ETC 405	Three Elective Courses ⁽²⁾	9 (6-3-0)	GPA < 3.50
	or			
	FPR 405	Final Project Report ⁽³⁾	9 (2-3-4)	RES 307, GPA ≥ 3.50
Total			15	

សម្គាល់

(1) និស្សិតដែលបានបញ្ចប់ការសិក្សាថ្នាក់បរិញ្ញាបត្រឯកទេស គណនេយ្យ នៅវិទ្យាស្ថាន ពាណិជ្ជសាស្ត្រ អេស៊ីលីដា តម្រូវឱ្យសិក្សាបន្ថែម១ឆមាសនូវមុខវិជ្ជា Skills of Bank Accountant (SAC 206), Mathematics for Business and Finance (MAT 205), Principles of Marketing (MKT 201), Office Administration (ADM 205) និង Art of Communication (AOC 201) មុននឹងសិក្សាបន្តថ្នាក់បរិញ្ញាបត្រនេះនៅឆ្នាំទី៣។

- (2) និស្សិតដែលមានមធ្យមភាគនៃពិន្ទុសរុប (GPA) តិចជាង ៣,៥០ តម្រូវឱ្យជ្រើសរើសមុខវិជ្ជាឯកទេស៣ក្នុងចំណោម៤: Accounting Information System Management (ACC 416), Advanced Taxation (TAX 408), International Accounting (ACC 417) និង/ឬ Strategic Management Accounting (ACC 415) ដើម្បីសិក្សា។
- (3) និស្សិតដែលមានមធ្យមភាគនៃពិន្ទុសរុប (GPA) ចាប់ពី ៣,៥០ អាចរៀបចំគម្រោងស្រាវជ្រាវ ដើម្បីស្នើសុំសេវាសារណាសម្រាប់បញ្ចប់ការសិក្សា។

L (Lecture) = ការសិក្សាក្នុងថ្នាក់ (១ក្រុមឌីកត = ១៥ម៉ោង); P (Practice) = ការសិក្សាប្រតិបត្តិ (១ក្រុមឌីកត = ៣០ម៉ោង) និង F (Fieldwork) = ការអនុវត្តជាក់ស្តែង (១ក្រុមឌីកត = ៤៥ម៉ោង) ។

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

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

Foundation Year	Year II	Year III	Year IV	Total
33 Credits	31 Credits	30 Credits	30 Credits	124 Credits