

# **Faculty of Business and Economics (FBE)**

## **Associate of Arts in Accounting (AA in Accounting)**

### **I. Why Choose this Program?**

The Associate of Arts in Accounting (AA in Accounting) program was designed to:

1. Build a Strong Foundation in Accounting – Develop essential knowledge of financial accounting, managerial accounting, bookkeeping, taxation, and business fundamentals.
2. Develop Practical Accounting Skills – Equip students with the technical skills to prepare financial statements, manage accounting records, process payroll, and support business operations.
3. Integrate Digital Accounting Technologies – Introduce students to computerized accounting systems, cloud-based accounting software, spreadsheets, and digital financial reporting tools widely used in today's workplace.
4. Apply Learning Through Practical Experience – Gain hands-on experience through accounting exercises, business case studies, and real-world applications that prepare students for entry-level accounting roles.
5. Prepare for Employment and Further Education – Study Enable graduates to begin careers in accounting, finance, banking, and business administration while providing a strong academic foundation for pursuing a bachelor's degree in Accounting or related business fields.

### **II. Future Career Prospects**

Graduates from this program will be able to pursue careers such as:

1. Accounting Assistant or Accounting Technician
2. Bookkeeper or Payroll Officer
3. Accounts Payable or Accounts Receivable Clerk
4. Audit Assistant or Tax Assistant
5. Banking Operations Officer or Administrative Finance Assistant

### **III. Course Structure**

The two-year program comprises **61 credits** and includes foundation courses, functional courses, and a comprehensive examination. Students must complete the following coursework requirements to graduate:

| YEAR 1                                              |         |                 |
|-----------------------------------------------------|---------|-----------------|
| Course Title                                        | Credits | Priority        |
| English I: Reading and Composition with Laboratory  | 4       | Required        |
| Gender Studies                                      | 3       | Required        |
| Khmer Studies                                       | 3       | Required        |
| Digital Literacy + Lab                              | 4       | Required        |
| English II: Reading and Composition with Laboratory | 4       | Required        |
| Environmental Science                               | 3       | Required        |
| Introduction to Political Science                   | 3       | Required        |
| Management Principles                               | 3       | Required        |
| YEAR 2                                              |         |                 |
| Course Title                                        | Credits | Priority        |
| Personal Growth and Development                     | 4       | Required        |
| Logic and Critical Thinking                         | 3       | Required        |
| Math for Business                                   | 3       | Required        |
| Financial Accounting I                              | 3       | Required        |
| Introduction to Ethics and Good Governance          | 3       | Required        |
| Introduction to Statistics & Its Application        | 3       | Required        |
| Office Applications for Business                    | 3       | Required        |
| Financial Accounting II                             | 3       | Required        |
| Accounting Information Systems                      | 3       | Required        |
| Risk Management & Insurance                         | 3       | <i>Elective</i> |
| Business Information Systems                        | 3       | <i>Elective</i> |
| Strategic Management and Business Policy            | 3       | <i>Elective</i> |
| International Finance and Economics                 | 3       | <i>Elective</i> |
| Applied Econometrics                                | 3       | <i>Elective</i> |
| Entrepreneurship & Small Business Management        | 3       | <i>Elective</i> |
| GRADUATION PATH                                     |         |                 |
| Comprehensive Exam                                  | 3       | Required        |