

Faculty of Business and Economics (FBE)

Bachelor of Arts in Accounting (BA in Accounting)

I. Why Choose this Program?

The Bachelor of Arts in Accounting (BA in Accounting) program was designed to:

1. Professional Accountants with strong knowledge of accounting, auditing, taxation, and financial reporting.
2. Financial and Business Decision-Makers who can analyze financial information and support strategic business decisions.
3. Ethical and Competent Professionals who uphold integrity, accountability, and professional standards in the workplace.
4. Technology-Driven Accounting Professionals proficient in accounting information systems, data analytics, and digital business tools.
5. Future Leaders and Lifelong Learners prepared for professional certifications (e.g., ACCA, CPA, CMA) and advanced studies in accounting, finance, and business.)

II. Future Career Prospects

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

1. Accountant
2. Auditor
3. Tax Consultant
4. Financial Analyst
5. Budget Analyst
6. Internal Auditor
7. Management Accountant
8. Financial Controller
9. Chief Financial Officer (CFO)
10. Government Accountant
11. Banking and Finance Professional

III. Course Structure

The four-year program consists of **120 credits** and is structured to provide students with a comprehensive academic foundation through a well-balanced curriculum of foundation, functional, pre-major, and major courses.

To fulfill the graduation requirements, students must successfully complete the following coursework:

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
History of Cambodia	4	Required
Office Applications for Business	3	Required
Financial Accounting II	3	Required
YEAR 3		
Course Title	Credits	Priority
Introduction to Economics: Basic Concepts	3	Required
Accounting Information Systems	3	Required
Business Law	3	Required
Financial Management I	3	Required
Cost Accounting I	3	Required
Management Accounting I	3	Required

Fiscal Legislation & Taxation	3	Required
Intermediate Accounting I	3	Required
Financial Management II	3	Required
Cost Accounting II	3	Required
YEAR 4		
Course Title	Credits	Priority
Intermediate Accounting II	3	Required
Management Accounting II	3	Required
Financial Reporting and Disclosure I	3	Required
Auditing I: Theory and Practice	3	Required
Performance Management	3	Required
Financial Reporting and Disclosure II	3	Required
Corporate Accounting Report	3	Required
Auditing II: Auditing Procedure and Profession	3	Required
Management and Leadership Development Skills	4	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		
Option I: Senior Project	6	Required
Option II: Internship	6	Required
Option III: Exit Exam	6	Required

****Note:** Graduation Path: Students choose only **ONE** option.*