**UNIVERSITY OF ECONOMICS AND LAW**

**FACULTY OF ACCOUNTING AND AUDIT**

**LEARNING OUTCOMES OF THE MASTER ACCOUNTING PROGRAM OF 2023**

*Quoted from the decision No.876 - 2023, July 3, 2023, about issuing Master training program of Rector of University of Economics and Law*

1. **Program Objectives**
   1. **Research-Oriented**

The research-oriented master's program in Accounting is designed to develop graduates with the competencies to organize, conduct research, analyze, evaluate, and make informed professional judgments in the field of accounting and auditing. Graduates are expected to: assume academic positions in accounting and auditing at higher education institutions (universities and colleges); pursue careers as researchers capable of exploring and disseminating new knowledge in accounting and auditing at research institutes and centers; take up leadership and managerial roles with the ability to design, implement, and manage accounting and auditing functions in public institutions, enterprises, multinational corporations, and business groups.

* 1. **Application-Oriented**

The application-oriented master's program in Accounting aims to prepare graduates with the ability to organize, analyze, evaluate, and make professional judgments in practical accounting and auditing contexts. Graduates are expected to: work independently, demonstrate creative thinking, and effectively identify and address emerging problems in the field; undertake managerial positions in accounting and auditing at administrative units, public service organizations, enterprises, multinational companies, and business corporations.

1. **Learning Outcomes**

| **Category** | **Learning Outcomes** | **Bloom\*** |
| --- | --- | --- |
| **A. Knowledge** | PLO 1: Demonstrate independent judgment in selecting appropriate knowledge from economics and business to support learning, task execution, and advanced research in the field of accounting and auditing. | **5** |
| PLO 2: Demonstrate independence and decisiveness in applying professional knowledge to address accounting and auditing issues in an internationally integrated context. | **5** |
| **B. Skills** | PLO 3 (\*\*):  ***Research-Oriented Program:*** Demonstrate the ability to identify research problems, design and carry out research activities in accounting and auditing.  ***Application-Oriented Program:*** Demonstrate the ability to apply findings from existing research to solve emerging issues in accounting and auditing. | **4** |
| PLO 4: Demonstrate the ability to identify weaknesses in the organization and management of accounting and auditing practices. | **4** |
| PLO 5: Select and apply advanced information technology in accounting and auditing appropriate to the unit’s characteristics and development needs. | **4** |
| PLO 6: Exercise sound judgment in applying appropriate skills, knowledge, and experience to make accounting and auditing decisions. | **4** |
| PLO 7: Evaluate and critically assess accounting and auditing-related policies and regulations. | **4** |
| **C. Autonomy and Responsibility** | PLO 8: Demonstrate the ability to plan and engage in lifelong self-directed learning and research, and accumulate experience for personal professional development. | **4** |
| PLO 9: Develop professional ethics, comply with legal and professional standards, and contribute to sustainable social development. | **4** |

*Notes:*

*(\*) The level scores follow Bloom’s taxonomy: Cognitive domain (Knowledge): levels 1–6, Affective domain (Skills): levels 1–5, Psychomotor domain (Autonomy and Responsibility): levels 1–5.*

*(\*\*) (\*\*) The learning outcomes of both the research and applied programs are consistent, the main difference in PLO 3 reflects the different research skills expectations between the two programs.*

1. **Learning outcomes matrix**

| **STT** | **Semester** | **Course code** | **Course name** | **Cre-dits** | **PLOS** | | | | | | | | | | **Total** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Knowledge** | | **Skills** | | | | | | **Autonomy and Responsibility** | |
| A1 | A2 | B3 | B4 | B5 | B6 | B7 | C8 | | C9 |
| **[1]** | **[2]** | **[3]** | **[4]** | **[5]** | **[6]** | **[7]** | **[8]** | **[9]** | **[10]** | **[11]** | **[12]** | **[13]** | | **[14]** | **[15]** |
| 1 | 1 | MFF1004 | Scientific research methods | 3 | 5 |  | 4 |  |  |  |  | 4 (\*) | |  | 3 |
| 2 | 1 | MUU1001 | Philosophy | 4 | 5 |  | 4 |  |  |  |  | 4 (\*) | |  | 3 |
| 3 | 1 | MAU4001 | Scientific research methods in accounting and auditing | 3 |  |  | 4 | 4 | 4 |  |  | 4 (\*) | |  | 4 |
| 4 | 1 | MAA4002 | Accounting Theory | 3 |  |  | 4 | 4 | 4 |  |  | 4 (\*) | |  | 4 |
| 5 | 1 | MEE4026 | Managerial economics | 2 | 5 |  | 4 |  |  |  |  |  | | 4 | 3 |
| 6 | 1 | MKB4019 | Corporate Law | 2 | 5 |  | 4 |  | 4 |  |  |  | |  | 3 |
| 7 | 1 | MBB4008 | Strategic Management | 2 | 5 |  | 4 |  | 4 |  |  |  | |  | 3 |
| 8 | 1 | MAA4006 | Public Sector Accounting | 2 |  | 5 |  |  |  |  | 4 |  | | 4 | 3 |
| 9 | 2 | MAU4003 | Audit | 3 |  | 5 |  | 4 |  |  |  | 4 | |  | 3 |
| 10 | 2 | MAA4009 | Advanced Financial Accounting | 2 |  | 5 |  |  |  | 4 | 4 |  | | 4 | 4 |
| 11 | 2 | MMA4001 | Econometrics and Applications | 3 | 5 |  |  | 4 |  |  |  | 4 | |  | 3 |
| 12 | 2 | MAA4013 | Advanced Tax and Tax Management | 2 | 5 |  | 4 |  |  | 4 |  |  | | 4 | 4 |
| 13 | 2 | MAU4008 | International Accounting | 2 |  | 5 |  |  |  |  | 4 |  | | 4 | 3 |
| 14 | 2 | MFF4020 | International Finance | 2 | 5 |  | 4 |  | 4 |  |  |  | |  | 3 |
| 15 | 3 | MAU4005 | Consolidated financial statements | 2 |  | 5 |  |  |  | 4 | 4 |  | | 4 | 4 |
| 16 | 3 | MAU4007 | Management Accounting | 3 |  | 5 |  | 4 |  |  | 4 |  | |  | 3 |
| 17 | 3 | MAU4012 | Advanced data analytics in accounting and auditing | 3 |  |  |  | 4 | 4 |  | 4 | 4 | |  | 4 |
| 18 | 3 | MAU4011 | Financial statement analysis | 2 |  |  | 4 |  | 4 | 4 |  |  | |  | 3 |
| 19 | 3 | MFF4015 | Financial Management | 2 | 5 |  | 4 |  |  |  |  | 4 (\*) | |  | 3 |
| 20 | 3 | MIM4002 | Accounting information system | 2 |  | 5 |  |  | 4 | 4 |  |  | |  | 3 |
| 21 | 3 | MFF4013 | Financial risk management | 2 | 5 |  | 4 |  |  |  |  |  | | 4 | 3 |
| 22 | 3 | MAU4010 | Internal control and audit | 2 |  | 5 |  |  |  |  | 4 | 4 (\*) | | 4 | 4 |
|  |  |  | **Graduation course** |  |  |  |  |  |  |  |  |  | |  |  |
| 23 | 4 | MUU6002 | Master thesis (Research orientation) (\*\*) | 15 |  | 5 | 4 | 4 | 4 |  |  |  | | 4 | 5 |
| 24 | 4 | MUU6003 | Internship (Application orientation) (\*\*\*) | 6 |  | 5 |  | 4 |  |  | 4 | 3 | |  | 4 |
| 25 | 4 | MUU6004 | Graduation Thesis (Application orientation) (\*\*\*) | 9 |  | 5 | 3 | 4 | 4 |  |  |  | | 4 | 5 |

*(\*): For application-oriented programs, the required PLOs level is at level 3.*

*(\*\*) (\*\*\*) Thus, the research-oriented training program has 23 courses; the application-oriented program has 24 courses.*