**UNIVERSITY OF ECONOMICS AND LAW**

**FACULTY OF ACCOUNTING AND AUDIT**

**LEARNING OUTCOMES OF THE MASTER ACCOUNTING PROGRAM OF 2025**

*Quoted from the decision No.920 - 2025 April 14, 2025, about issuing Master training program of Rector of University of Economics and Law*

1. **Program Objective**

The Master’s Program in Accounting is designed to provide human resources with the competencies to organize, conduct research, analyze, evaluate, and make professional judgments in the field of accounting and auditing. Graduates are expected to be capable of: teaching accounting and auditing at universities and colleges; engaging in academic research and publishing new knowledge in the field at institutes and research centers; taking on managerial roles to design, organize, and lead accounting and auditing-related activities in public institutions, enterprises, multinational companies, and corporations.

1. **Learning Outcomes**

| **Learning Outcomes** | **Bloom \*** |
| --- | --- |
| PLO 1: Make judgments and decisions in appropriately applying knowledge of economics and business to support study, work handling and in-depth research in the field of accounting. | **5** |
| PLO 2: Be independent and decisive in applying specialized knowledge to handle problems in the field of accounting in the environment of international integration of accounting. | **5** |
| PLO 3 (\*\*):***Research-oriented:*** Connect ideas, knowledge and scientific research methods to find new knowledge related to the field of accounting.***Application-oriented:*** Connect ideas, knowledge and scientific research methods to develop new solutions and applications to enhance accounting practice. | **5** |
| PLO4: Demonstrate the ability to identify research problems, design and perform research work in the field of accounting and auditing. | **4** |
| PLO5: Able to recognize and analyze deficiencies in organizing and managing professional activities in accounting and auditing | **4** |
| PLO6: Select advanced information technology to serve the research work and development requirements of the unit | **4** |
| PLO7: Make judgment in applying skills, knowledge and experience to evaluate and criticize regulations and policies related to the field of accounting. | **4** |
| PLO8: Demonstrate the ability to plan and implement self-study, lifelong self-research, and the ability to accumulate personal career development experience. | **4** |
| PLO 9: Uphold professional ethics, comply with legal and professional standards, and contribute to sustainable societal development. | **4** |

*Notes:*

*(\*) Bloom’s Taxonomy Levels: Cognitive domain (Knowledge): levels 1–6, Affective domain (Skills): levels 1–5, Psychomotor domain (Autonomy and Responsibility): levels 1–5.*

*(\*\*) The Program Learning Outcomes (PLOs) are unified across both the research-oriented and application-oriented programs. The only difference is found in PLO 3, which reflects the differing levels of research knowledge required in each program track.*

1. **Learning outcomes matrix**

| **TT** | **Semester** | **Code** | **Course name** | **Credits** | **PLOS** |
| --- | --- | --- | --- | --- | --- |
| **PLO1** | **PLO2** | **PLO3** | **PLO4** | **PLO5** | **PLO6** | **PLO7** | **PLO8** | **PLO9** |
| **[1]** | **[2]** | **[3]** | **[4]** | **[5]** | **[6]** | **[7]** | **[8]** | **[9]** | **[10]** | **[11]** | **[12]** | **[13]** | **[14]** |
| 1 | 1 | MFF1004 | Phương pháp nghiên cứu khoa học trong kinh doanh và quản lý Scientific research methods in Business and Management  | 3 | 4 |  | 4 | 3 |  |  |  | 3 |  |
| 2 | 1 | MUU1001 | Triết họcPhilosophy | 4 | 4 |  |  |  |  |  | 3 | 3 |  |
| 3 | 1 | MAU4001 | Phương pháp nghiên cứu khoa học trong kế toán và kiểm toánScientific research methods in accounting and auditing | 3 |  |  | 4 | 3 |  | 3 |  | 3 |  |
| 4 | 1 | MAA4002 | Lý thuyết kế toán Accounting Theory | 3 |  | 4 |  | 3 | 3 |  |  |  | 3 |
| 5 | 1 | MEE4026 | Kinh tế học quản lý Managerial economics | 2 | 4 |  |  |  |  |  | 3 |  | 3 |
| 6 | 1 | MKB4019 | Pháp luật về Công tyCorporate Law | 2 | 4 |  |  |  | 3 |  |  |  | 3 |
| 7 | 1 | MBB4008 | Quản trị chiến lược Strategic Management | 2 | 4 |  |  |  | 3 |  |  | 3 |  |
| 8 | 1 | MAA4006 | Kế toán khu vực công Public Sector Accounting | 2 |  | 4 |  |  |  |  | 4 |  | 4 |
| 9 | 2 | MAU4003 | Kiểm toán và dịch vụ đảm bảoAudit and Assurance | 3 |  | 4 | 4 |  | 4 |  |  | 4 |  |
| 10 | 2 | MAA4009 | Kế toán tài chính nâng caoAdvanced Financial Accounting | 2 |  | 5 | 5 |  | 4 |  |  |  | 4 |
| 11 | 2 | MMA4001 | Kinh tế lượng và ứng dụngEconometrics and Applications | 3 | 5 |  |  |  |  | 4 |  | 4 |  |
| 12 | 2 | MAU4008 | Kế toán phòng ngừa rủi roHedging Accounting | 2 |  | 5 |  |  |  |  | 4 |  | 4 |
| 13 | 2 | MFF4020 | Tài chính quốc tếInternational Finance | 2 | 5 |  |  |  | 4 |  |  | 4 |  |
| 14 | 3 | MAU4005 | Báo cáo tài chính hợp nhấtConsolidated financial statements | 2 |  | 5 |  |  |  |  | 4 |  | 4 |
| 15 | 3 | MAU4007 | Kế toán quản trị chiến lượcStrategic Management Accounting | 3 |  | 5 | 5 |  | 4 |  |  | 4 |  |
| 16 | 3 | MAU4012 | Phân tích dữ liệu kế toán và kiểm toán nâng caoAdvanced data analytics in accounting and auditing | 3 |  | 5 |  |  | 4 | 4 |  | 4 |  |
| 17 | 3 | MAU4011 | Phân tích báo cáo tài chínhFinancial statement analysis | 2 |  | 5 |  |  | 4 |  | 4 | 4 |  |
| 18 | 3 | MFF4015 | Quản trị tài chínhFinancial Management | 2 | 5 |  |  |  |  |  | 4 |  | 4 |
| 19 | 3 | MAA4014 | Kế toán số Digital Accounting | 2 |  | 5 |  |  | 4 | 4 |  | 4 |  |
| 20 | 3 | MFF4013 | Quản trị rủi ro tài chính Financial risk management | 2 | 5 |  |  |  | 4 |  |  |  | 4 |
| 21 | 3 | MAU4010 | Kiểm soát nội bộ và quản trị công tyInternal control and corporate governance | 2 |  | 5 |  | 4 | 4 |  |  |  | 4 |
|  |  |  | **Học phần tốt nghiệp** - **Graduation course** |  |  |  |  |  |  |  |  |  |  |
| 22 | 4 | MUU6002 | Luận văn thạc sĩ ***(Hướng nghiên cứu)***Master thesis (***Research orientation) (\*)*** | 15 |  | 5 | 5 | 4 |  | 4 |  | 4 | 4 |
| 23 | 4 | MUU6003 | Thực tập ***(Hướng ứng dụng)***Internship ***(Application orientation) (\*\*)*** | 6 |  | 5 |  |  | 4 |  | 4 | 4 |  |
| 24 | 4 | MUU6004 | Đề án tốt nghiệp ***(Hướng ứng dụng)***Graduation Thesis ***(Application orientation) (\*\*)*** | 9 |  | 5 | 5 | 4 |  | 4 |  | 4 | 4 |

(\*) (\*\*): *Thus, the research-oriented training program has 22 courses; the application-oriented program has 23 courses.*