**UNIVERSITY OF ECONOMICS AND LAW**

**FACULTY OF ACCOUNTING AND AUDIT**

**LEARNING OUTCOMES**

**OF THE MASTER ACCOUNTING PROGRAM OF 2021**

*Quoted from the decision No.1251 – 2021, December 31, 2021 about issuing Master training program of Rector of University of Economics and Law*

1. **Program Objectives**

**General Objective**

The Master’s Program in Accounting is designed with the goal of providing human resources capable of organizing, conducting research, analyzing, evaluating, and making professional judgments in the field of accounting and auditing. Graduates will be capable of teaching accounting and auditing at universities and colleges; becoming researchers who can explore and publish new knowledge in the field at institutes and research centers; and taking on managerial roles with the competence to design, organize, and manage accounting and auditing-related work at administrative units, public institutions, enterprises, multinational companies, and corporations.

**Specific Objectives**

Knowledge: The Master’s Program in Accounting aims to help learners supplement, update, and advance their knowledge in the field of Accounting and Auditing; gain in-depth expertise in accounting and apply this knowledge to practical professional activities; possess independent working skills, creative thinking, and the ability to identify and solve problems in the field of Accounting and Auditing. They will also be capable of conducting scientific research in accounting.

Skills: Graduates will have advanced thinking skills in selecting optimal solutions to problems in accounting and auditing; strong reasoning and professional critical thinking skills; and the ability to identify weaknesses in the organization and operation of accounting practices in units and propose solutions to improve performance and effectiveness.

Autonomy and Responsibility: Learners will be capable of identifying and solving issues in the field of Accounting and Auditing; be able to self-direct personal development, adapt to highly competitive working environments, and make expert-level judgments on complex matters in accounting and auditing. They will also be able to formulate and evaluate plans; promote collective intelligence in accounting and auditing management; assess, evaluate, and make decisions on the direction of their assigned tasks. In addition, learners will have the capacity to continue their studies at the doctoral level both domestically and internationally in the field of Accounting and Auditing.

1. **Learning Outcomes**

|  |  |  |
| --- | --- | --- |
| **No.** | **Learning Outcomes** | **Bloom** |
| **1** | **Knowledge** |  |
| 1.1 | ***Interdisciplinary knowledge:*** Demonstrate independent judgment in selecting appropriate knowledge from economics and business to form a solid foundation for learning, handling tasks, and conducting in-depth research in the field of accounting and auditing. | 5 |
| 1.2 | ***Specialized accounting knowledge:*** Demonstrate independence and decisiveness in applying professional knowledge to address accounting and auditing issues in the context of international integration. | 5 |
| **2** | **Skills** |  |
| 2.1 | ***Communication skills:*** Demonstrate the ability to reason and argue effectively in communication to resolve conflicts in various environments and situations. | 5 |
| 2.2 | ***Communication skills:*** Demonstrate the ability to reason and argue effectively in communication to resolve conflicts in various environments and situations. | 5 |
| 2.3 | ***Technological application skills:*** Select and apply advanced information technology in accounting and auditing in accordance with the characteristics and development requirements of the organization. | 5 |
| 2.4 | ***Judgment skills:*** Exercise professional judgment by applying relevant skills, knowledge, and experience to make accounting and auditing decisions. | 5 |
| 2.5 | ***Critical thinking skills:*** Evaluate and critique accounting and auditing-related regulations and policies. | 5 |
| 3 | **Professional Attitude and Ethics** |  |
| 3.1 | Demonstrate lifelong learning ability through planning and self-directed study and research; accumulate experience to develop one’s professional career. | 5 |
| 3.2 | Develop professional ethics, comply with legal regulations and professional standards, and contribute to the sustainable development of society. | 5 |

**3) The matrix of program learning outcome and courses**

| **STT** | **Semester** | **Code subjets** | **NAME SUBJETS** | **CREDITS** | **PLOS** | | | | | | | | | **Total** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Knowledge** | | **Skills** | | | | | **Attitude 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 | GEN2010 | Tiếng anh học thuật | 4 | 4 |  | 4 |  |  |  |  | 4 |  | 3 |
| 2 | 1 | GEN2011 | Philosophy | 4 | 4 |  | 4 |  |  |  |  | 4 |  | 3 |
| 3 | 1 | ACC2099 | Scientific research methods | 3 | 4 |  | 4 |  |  |  |  | 4 |  | 3 |
| 4 | 1 | ACC2013 | Accounting Theory | 3 |  |  | 4 | 4 | 4 |  |  | 4 |  | 4 |
| 5 | 1 | BUS2002 | Managerial economics | 3 | 4 |  | 4 |  |  |  |  |  | 4 | 3 |
| 6 | 1 | LAW2501 | Corporate Law | 3 | 4 |  | 4 |  | 4 |  |  |  |  | 3 |
| 7 | 2 | TKL2204 | Econometrics and Applications | 3 | 5 |  |  | 4 |  |  |  | 4 |  | 3 |
| 8 | 2 | FIN  2102 | Financial Management | 3 | 5 |  | 4 |  |  |  |  | 4 |  | 3 |
| 9 | 2 | FIN2201 | International Finance | 3 | 5 |  | 4 |  | 4 |  |  |  |  | 3 |
| 10 | 2 | FIN2204 | Financial risk management | 3 | 5 |  | 4 |  |  |  |  |  | 4 | 3 |
| 11 | 2 | ACC2035 | Advanced Tax and Tax Management | 3 | 5 |  | 5 |  |  | 5 |  |  | 5 | 4 |
| 12 | 2 | ACC2063 | International Accounting | 3 |  | 5 |  |  |  |  | 5 |  | 5 | 3 |
| 13 | 2 | ACC2043 | Public Sector Accounting | 3 |  | 5 |  |  |  |  | 5 |  | 5 | 3 |
| 14 | 3 | ACC2503 | Audit | 3 |  | 5 |  | 5 |  |  |  | 5 |  | 3 |
| 15 | 3 | ACC2034 | Advanced Financial Accounting | 3 |  | 5 |  |  |  | 5 | 5 |  | 5 | 4 |
| 16 | 3 | ACC2002 | Consolidated financial statements | 3 |  | 5 |  |  |  | 5 | 5 |  | 5 | 4 |
| 17 | 3 | MAU4007 | Management Accounting | 3 |  | 5 |  | 5 |  |  | 5 |  |  | 3 |
| 18 | 3 | ACC2053 | Financial statement analysis | 3 |  |  | 5 |  | 5 | 5 |  |  |  | 3 |
| 19 | 3 | MIS2023 | Accounting Information System | 3 |  | 5 |  |  | 5 | 5 |  |  |  | 3 |
| 20 | 3 | ACC2513 | Internal control and audit | 3 |  | 5 |  |  |  |  | 5 | 5 | 5 | 4 |
| 21 | 4 |  | Master thesis | 12 |  | 5 | 5 | 5 | 5 |  |  |  | 5 | 5 |