**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: Demonstrate personal judgment in appropriately applying economic and business knowledge to support learning, task execution, and in-depth research in the field of accounting. | **5** |
| PLO 2: Demonstrate independence and decisiveness in applying professional accounting knowledge to address issues in the context of international integration. | **5** |
| PLO 3 (\*\*):  ***Research-Oriented Program:*** Integrate ideas, knowledge, and research methodologies to generate new knowledge relevant to the accounting field.  ***Application-Oriented Program:*** Integrate ideas, knowledge, and research methodologies to develop new solutions and applications that improve accounting practices. | **5** |
| PLO 4: Demonstrate the ability to identify research problems, design, and conduct research activities in accounting and auditing. | **4** |
| PLO 5: Demonstrate the ability to identify weaknesses in the organization and management of accounting and auditing functions. | **4** |
| PLO 6: Select and apply advanced information technology for research and organizational development needs. | **4** |
| PLO 7: Exercise judgment in applying skills, knowledge, and experience to assess and critique accounting-related regulations and policies. | **4** |
| PLO 8: Demonstrate the ability to plan and engage in lifelong self-directed learning and research, and to accumulate experience for personal career development. | **4** |
| PLO 9: Uphold professional ethics, comply with legal and professional standards, and contribute to sustainable social 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 học  Philosophy | 4 | 4 |  |  |  |  |  | 3 | 3 |  |
| 3 | 1 | MAU4001 | Phương pháp nghiên cứu khoa học trong kế toán và kiểm toán  Scientific 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 ty  Corporate 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 bảo  Audit and Assurance | 3 |  | 4 | 4 |  | 4 |  |  | 4 |  |
| 10 | 2 | MAA4009 | Kế toán tài chính nâng cao  Advanced Financial Accounting | 2 |  | 5 | 5 |  | 4 |  |  |  | 4 |
| 11 | 2 | MMA4001 | Kinh tế lượng và ứng dụng  Econometrics and Applications | 3 | 5 |  |  |  |  | 4 |  | 4 |  |
| 12 | 2 | MAU4008 | Kế toán phòng ngừa rủi ro  Hedging Accounting | 2 |  | 5 |  |  |  |  | 4 |  | 4 |
| 13 | 2 | MFF4020 | Tài chính quốc tế  International Finance | 2 | 5 |  |  |  | 4 |  |  | 4 |  |
| 14 | 3 | MAU4005 | Báo cáo tài chính hợp nhất  Consolidated financial statements | 2 |  | 5 |  |  |  |  | 4 |  | 4 |
| 15 | 3 | MAU4007 | Kế toán quản trị chiến lược  Strategic Management Accounting | 3 |  | 5 | 5 |  | 4 |  |  | 4 |  |
| 16 | 3 | MAU4012 | Phân tích dữ liệu kế toán và kiểm toán nâng cao  Advanced data analytics in accounting and auditing | 3 |  | 5 |  |  | 4 | 4 |  | 4 |  |
| 17 | 3 | MAU4011 | Phân tích báo cáo tài chính  Financial statement analysis | 2 |  | 5 |  |  | 4 |  | 4 | 4 |  |
| 18 | 3 | MFF4015 | Quản trị tài chính  Financial 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 ty  Internal 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 |