**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 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 |