|  |  |
| --- | --- |
| VIETNAM NATIONAL UNIVERSITY HCM  **UNIVERSITY OF ECONOMICS AND LAW** | **SOCIALIST REPUBLIC OF VIETNAM**  **Independence – Freedom – Happiness** |

*Ho Chi Minh City, June 10, 2021*

**PROGRAMME SPECIFICATION**

1. **General Information** 

* Programme title:
  + Vietnamese: Kế toán
  + English: Accounting
* Programme code: 7340301
* Mode of study: Formal
* Programme type: Research-oriented and application-oriented (students choose one track).
* Mode of delivery: Mode 2 – Learners must complete all courses in the programme, conduct scientific research, and undertake a master’s thesis.
* Programme duration: Two years
* Degree awarded upon graduation:
  + Vietnamese: thạc sĩ kế toán
  + English: Master of Accounting

1. **Programme Objectives**

**General Objective**

The Master's Programme in Accounting is designed to train professionals who are capable of organising, conducting research, analysing, evaluating, and exercising professional judgement in the field of accounting and auditing. Graduates will be able to take up positions as accounting and auditing lecturers at universities and colleges; as researchers capable of discovering and publishing new knowledge in accounting and auditing at research institutes and centres; and as managers with the ability to design, organise, and manage accounting and auditing-related operations in public institutions, enterprises, multinational companies, and corporations.

**Specific Objectives**

**Knowledge:** The programme helps learners to update and enhance their knowledge of accounting and auditing; acquire in-depth expertise and apply it in practice; work independently, think creatively, and identify and resolve accounting-related issues; and conduct scientific research in accounting.

**Skills**: Graduates will have advanced thinking skills to choose optimal solutions to problems in accounting and auditing; strong reasoning and professional critical thinking skills; the ability to detect weaknesses in the organisation and operation of accounting systems; and propose solutions to improve effectiveness.

**Autonomy and Responsibility:** Graduates will be capable of identifying and solving accounting and auditing problems; self-directing their professional development; adapting to competitive working environments; making expert judgments on complex issues; planning and evaluating work tasks; mobilising collective intelligence in accounting and auditing management; and making informed decisions on job development. Additionally, they will be equipped to pursue doctoral studies in accounting and auditing in Vietnam or abroad.

1. **Admission Requirements**

**Academic Qualification**

* Applicants must hold a bachelor's degree in Accounting or a closely related field (\*i.e.\*, the name of the undergraduate major matches the master’s specialisation, or the undergraduate curriculum differs by no more than 10% from UEL's corresponding programme).
* Candidates holding a bachelor’s degree in a relevant field must complete a required set of supplementary courses as per UEL’s regulations.
* Candidates with degrees in other disciplines must complete a knowledge conversion programme before taking the entrance exam.

**Professional Experience:**

* Applicants with a “Good” or higher bachelor's degree in the same or related field may apply immediately after graduation.
* Other applicants with a bachelor’s degree in the same field or in economics must have at least one year of work experience in accounting or auditing, counted from the date of official graduation to the application date.
* Those with a bachelor’s degree in a different field must have at least one year of experience in the relevant field and must complete supplementary knowledge requirements.

**Other Conditions**

* Applicants must have a clear personal record, must not be under disciplinary action or criminal sentence, and must be verified by their current employer or local authority.
* Applicants must be physically fit to undertake the programme.

1. **Learning Outcomes**

|  |  |  |
| --- | --- | --- |
| **No.** | **Learning Outcomes** | **Bloom** |
| **1** | **Knowledge** |  |
| 1.1 | ***Interdisciplinary Knowledge:*** demonstrate personal judgment and decision-making in appropriately selecting economic and business knowledge as a foundation for advanced study, professional tasks, and in-depth research in accounting and auditing. | 5 |
| 1.2 | ***Specialized Knowledge in Accounting:***  independently and decisively apply specialized knowledge to solve problems in accounting and auditing within an internationally integrated environment. | 5 |
| **2** | **Skills** |  |
| 2.1 | ***Communication Skills:*** demonstrate the ability to reason and engage in critical communication to effectively resolve conflicts in various environments and situations. | 5 |
| 2.2 | ***Management Skills:*** identify weaknesses in organising and managing accounting and auditing activities. | 5 |
| 2.3 | ***Technology Application Skills:*** select and apply advanced information technology in accounting and auditing that aligns with the characteristics and development needs of the organisation. | 5 |
| 2.4 | ***Judgment Skills***: exercise sound professional judgment in applying appropriate skills, knowledge, and experience to make accounting and auditing decisions. | 5 |
| 2.5 | ***Critical Thinking Skills*:** evaluate and critique policies and regulations related to the accounting and auditing profession. | 5 |
| 3 | **Professional Attitudes and Ethics** |  |
| 3.1 | Demonstrate the ability to plan and engage in lifelong learning, self-directed study, and experience accumulation for professional development. | 5 |
| 3.2 | Develop professional ethics, comply with legal and professional standards, and contribute to the sustainable development of society. | 5 |

**Reference Framework for Developing Programme Learning Outcomes**

|  |  |  |
| --- | --- | --- |
| **PLOs** | **OB** | **National Qualifications Framework** |
| PLO 1: Demonstrate the ability to make personal judgments and decisions in appropriately applying economic and business knowledge to support learning, job performance, and advanced research in the field of accounting. | OB 1: Possess foundational scientific knowledge | FR 1: Possess practical knowledge and in-depth theoretical understanding at a level that demonstrates mastery of knowledge within the field of training |
| PLO 2: Work independently and decisively in applying specialised knowledge to address issues in accounting within the context of international integration. | OB 4: Possess the competence to identify and solve problems within the trained discipline | FR 1: Possess practical knowledge and in-depth theoretical understanding at a level that demonstrates mastery of knowledge within the field of training |
| PLO 3  ***Research-oriented programme:*** Demonstrate the ability to identify research problems, design, and conduct research activities in the field of accounting and auditing.  ***Application-oriented programme:*** Demonstrate the ability to apply previous research findings to address emerging issues in the field of accounting and auditing. | OB 2: Possess advanced skills for conducting research in a specific scientific field or for effective professional practice | FR 3: Capable of conducting research, innovating, and applying appropriate technologies in academic and professional contexts |
| PLO 4: Demonstrate the ability to identify research problems, design, and implement research activities in the field of accounting and auditing. | OB 2: Possess advanced skills for conducting research in a specific scientific field or for effective professional practice | FR 2: Capable of critically analyzing, synthesizing, and evaluating data and information in a scientific and advanced manner  FR 3: Capable of conducting research, innovating, and applying appropriate technologies in academic and professional contexts |
| PLO 5: Demonstrate the ability to identify weaknesses in the organisation and management of accounting and auditing activities in professional practice. | OB 4: Possess the competence to identify and solve problems within the trained discipline | FR 4: Capable of disseminating knowledge within the discipline, with self-direction and adaptability in a changing professional environment |
| PLO 6: Select and apply advanced information technologies to support research activities and the development needs of the organisation. | OB1: Possess foundational scientific knowledge | FR 2: Capable of critically analyzing, synthesizing, and evaluating data and information in a scientific and advanced manner  FR 3: Capable of conducting research, innovating, and applying appropriate technologies in academic and professional contexts |
| PLO 7: Exercise sound judgment in applying skills, knowledge, and experience to evaluate and critique policies and regulations related to the accounting profession. | OB 3: Be capable of working independently and creatively  OB 4: Possess the competence to identify and solve problems within the trained discipline | FR 2: Capable of critically analyzing, synthesizing, and evaluating data and information in a scientific and advanced manner  FR 4: Capable of disseminating knowledge within the discipline, with self-direction and adaptability in a changing professional environment |
| PLO 8: Demonstrate the ability to plan and engage in lifelong learning, self-directed study, and accumulate experience for continuous professional development. | OB 3: Be capable of working independently and creatively | FR 1: Possess practical knowledge and in-depth theoretical understanding at a level that demonstrates mastery of knowledge within the field of training  FR 5: Able to guide others in performing tasks and capable of managing, evaluating, and improving professional performance |
| PLO 9: Exhibit professional ethics, comply with legal and professional standards, and contribute to sustainable societal development. | OB 4: Possess the competence to identify and solve problems within the trained discipline | FR 4: Capable of disseminating knowledge within the discipline, with self-direction and adaptability in a changing professional environment  FR 5: Able to guide others in performing tasks and capable of managing, evaluating, and improving professional performance |

**Notes:**

*According to the Law on Higher Education (2012, amended in 2018), the objectives of master's degree programmes are defined as follows:* ***(OB1)*** *Possess fundamental scientific knowledge;* ***(OB2)*** *Possess in-depth skills for conducting research in a scientific field or performing professional activities effectively;* ***(OB3)*** *Be capable of independent and creative work;* ***(OB4)*** *Be competent in identifying and solving problems within the trained discipline.*

*According to the National Qualifications Framework issued by the Prime Minister in 2016, a master's degree holder must:* ***(FR1)*** *Possess practical knowledge and deep, broad theoretical knowledge to master the subject matter within the field of training;* ***(FR2)*** *Possess critical thinking, analytical, synthesis, and scientific data evaluation skills using advanced methods;* ***(FR3)*** *Be capable of conducting research, innovating, and applying suitable technologies in academic and professional contexts;* ***(FR4)*** *Be capable of disseminating professional knowledge, self-orientation, and adapting to a changing work environment;* ***(FR5)*** *Be capable of guiding others, managing, evaluating, and improving performance in professional settings.*

**Career Prospects for Graduates**

Upon graduation from the Master’s in Accounting programme, learners may pursue the following roles:

* Lecturers in accounting and auditing at universities and colleges;
* Researchers capable of discovering and publishing new knowledge in the fields of accounting and auditing at research institutes or centres;
* Managers capable of designing, organising, and operating accounting and auditing functions in public organisations, enterprises, multinational corporations, and large business groups.

1. **Duration of Study and Total Programme Credits**

|  |  |  |  |
| --- | --- | --- | --- |
| **Education Level** | **Duration of Study** | **Total Programme Credits** | **General Knowledge Credits** |
| Master's | 2 years | 63 | 4 |
| Master's | 2 years | 61 | 4 |

1. **Programme Structure**

**6.1. Research-oriented Track**

Assessment weight distribution: 50% coursework and 50% final examination

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **STT** | **Code Subjects** | **Name Subjects** | **Credits** | | |
| **Total** | **Theory** | **Practice** |
| **Kiến thức chung** | | | **8** | **6** | **2** |
| 1 | GEN2011 | Triết học | 4 | 3 | 1 |
| 2 | GEN2010 | Tiếng Anh học thuật | 4 | 3 | 1 |
| **Khối kiến thức cơ sở và chuyên ngành** | | |  |  |  |
| **A. Khối kiến thức bắt buộc** | | | **25** | **17** | **8** |
| 3 | ACC2099 | Phương pháp nghiên cứu khoa học | 3 | 2 | 1 |
| 4 | ACC2074 | Kế toán quản trị | 4 | 3 | 1 |
| 5 | MIS2023 | Hệ thống thông tin kế toán | 3 | 2 | 1 |
| 6 | ACC2503 | Kiểm toán | 3 | 2 | 1 |
| 7 | ACC2002 | Hợp nhất báo cáo tài chính | 3 | 2 | 1 |
| 8 | ACC2053 | Phân tích báo cáo tài chính | 3 | 2 | 1 |
| 9 | ACC2013 | Lý thuyết kế toán | 3 | 2 | 1 |
| 10 | ACC2034 | Kế toán tài chính nâng cao | 3 | 2 | 1 |
| **B. Khối kiến thức tự chọn** | | | **18** | **12** | **6** |
| 1 | FIN2102 | Quản trị tài chính | 3 | 2 | 1 |
|  |  |  |  |  |  |
| 2 | LAW2501 | Pháp luật về Công ty | 3 | 2 | 1 |
| 3 | ACC2035 | Thuế và quản lý thuế nâng cao | 3 | 2 | 1 |
| 4 | BUS2002 | Kinh tế học quản lý | 3 | 2 | 1 |
| 5 | TKL2204 | Kinh tế lượng & ứng dụng | 3 | 2 | 1 |
| 6 | ACC2063 | Kế toán quốc tế | 3 | 2 | 1 |
| 7 | FIN2201 | Tài chính quốc tế | 3 | 2 | 1 |
| 8 | ACC2043 | Kế toán công | 3 | 2 | 1 |
| 9 | FIN2204 | Quản trị rủi ro tài chính | 3 | 2 | 1 |
| 10 | ACC2513 | Kiểm soát và kiểm toán nội bộ | 3 | 2 | 1 |
| **Luận văn** | | | **12** | **5** | **7** |
| **Tổng số tín chỉ** | | | **63** | **40** | **23** |

*Notes*: The total number of credits in the programme is 63, including 40 theoretical credits and 23 practical credits.

**6.2. Application-Oriented Track**

The assessment ratio between continuous assessment and final examination is 50% and 50%, respectively.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **STT** | **Code Subjects** | **Name Subjects** | **Credits** | | | |
| **Total** | **Total** | **Total** |
| **General knowledge block (mandatory subjects)** | | | **8** | **6** | **2** |
| 1 | GEN2011 | Philosophy | 4 | 3 | 1 |
| 2 | GEN2010 | Academic English | 4 | 3 | 1 |
| **Basic and industry knowledge block** | | |  |  |  |
| **A. Mandatory subjects** | | | **28** | **19** | **9** |
| 3 | ACC2099 | Scientific research methods | 3 | 2 | 1 |
| 4 | ACC2074 | Management Accounting | 4 | 3 | 1 |
| 5 | MIS2023 | Accounting Information System | 3 | 2 | 1 |
| 6 | ACC2503 | Audit | 3 | 2 | 1 |
| 7 | ACC2002 | Consolidated financial statements | 3 | 2 | 1 |
| 8 | ACC2053 | Financial statement analysis | 3 | 2 | 1 |
| 9 | ACC2013 | Accounting Theory | 3 | 2 | 1 |
| 10 | ACC2034 | Advanced Financial Accounting | 3 | 2 | 1 |
| 11 | LAW2501 | Corporate Law | 3 | 2 | 1 |
| **B. Khối kiến thức tự chọn** | | | **18** | **12** | **6** |
| 1 | FIN2102 | Financial Management | 3 | 2 | 1 |
| 2 | ACC2035 | Advanced Tax and Tax Management | 3 | 2 | 1 |
| 3 | BUS2002 | Managerial economics | 3 | 2 | 1 |
| 4 | TKL2204 | Econometrics and Applications | 3 | 2 | 1 |
| 5 | ACC2063 | International Accounting | 3 | 2 | 1 |
| 6 | FIN2201 | International Finance | 3 | 2 | 1 |
| 7 | ACC2043 | Public Sector Accounting | 3 | 2 | 1 |
| 8 | FIN2204 | Financial risk management | 3 | 2 | 1 |
| 9 | ACC2513 | Internal control and audit | 3 | 2 | 1 |
| 10 | BUS2009 | Strategic Management | 3 | 2 | 1 |
| **Master thesis** | | | **7** | **2** | **5** |
| **Total credits** | | | **61** | **39** | **22** |

*Notes*: The total number of credits in the programme is 61, including 39 theoretical credits and 22 practical credits.

**7. Assessment Strategy**

A variety of assessment methods are employed in alignment with the expected learning outcomes. These methods support the classification of learners and evaluate the extent to which each student has achieved the intended programme learning outcomes. Assessments are conducted throughout the course using diverse formats such as quizzes, mid-term exams, multiple-choice tests, written exams, class participation, oral presentations and debates, role-playing, essays, project-based assignments, and oral exams.

The assessment components include: Formative (continuous) assessment: two assignments, accounting for 50%; Summative (final) assessment: final exam, accounting for 50%.

**8. Course Specifications**

(Detailed course specifications are stored in separate files and attached to this programme specification.)

**9. Date on which the programme specification was written, implemented or revised**

* Date of compilation: June 10, 2021
* Implementation from K21605 (Academic year 2021–2022 onwards)
* Next scheduled revision: May 2023

**DEAN**



**PhD HỒ XUÂN THỦY**