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| 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 2021**

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. **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. **Programme 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**

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| **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 |

**Reference Framework for Developing Programme Learning Outcomes**

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| **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.*

***5. Career Opportunities after Graduation***

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.

***6. Opportunities for Further Study***

Graduates are capable of pursuing doctoral-level study domestically or internationally in the field of accounting and auditing.

***7. Foreign Language Proficiency***

Foreign language certification required for graduation must meet Level 4/6 of the Vietnamese 6-level Foreign Language Proficiency Framework. This corresponds to CEFR Level B2 and must be issued by institutions recognised by the Ministry of Education and Training or VNU-HCM. The input and output language must be the same for each learner.

**8. Programme Structure**

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

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| **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** | | | **25** | **17** | **8** |
| 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 |
| **B. Khối kiến thức tự chọn** | | | **18** | **12** | **6** |
| 1 | FIN2102 | Financial Management | 3 | 2 | 1 |
| 2 | LAW2501 | Corporate Law | 3 | 2 | 1 |
| 3 | ACC2035 | Advanced Tax and Tax Management | 3 | 2 | 1 |
| 4 | BUS2002 | Managerial economics | 3 | 2 | 1 |
| 5 | TKL2204 | Econometrics and Applications | 3 | 2 | 1 |
| 6 | ACC2063 | International Accounting | 3 | 2 | 1 |
| 7 | FIN2201 | International Finance | 3 | 2 | 1 |
| 8 | ACC2043 | Public Sector Accounting | 3 | 2 | 1 |
| 9 | FIN2204 | Financial risk management | 3 | 2 | 1 |
| 9 | ACC2513 | Internal control and audit | 3 | 2 | 1 |
| **Master thesis** | | | **12** | **5** | **7** |
| **Total credits** | | | **63** | **40** | **23** |

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

**9. Teaching and Learning Strategy**

The teaching and learning strategy follows a learner-centered and active learning approach. A diverse and flexible range of activities is employed, including brainstorming, lectures, case studies, problem-based learning, debates, group discussions, role-playing, field studies, and experiential learning. These activities are interwoven throughout each course to ensure the achievement of both course-level and programme-level learning outcomes. Furthermore, this approach encourages learners to enhance their critical thinking, independent research, analytical reasoning, and creative problem-solving skills. The programme also integrates with industry and professional associations through seminars, workshops, and field trips.

**10. 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.

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| **Classification** | | 10-Point Scale | Letter Grade |
| PASS | Excellent | 9.0 - 10.0 A+ | A+ |
| Good | 8.0 - < 9.0 A | A |
| Fairly Good | 7.0 - < 8.0 B+ | B+ |
| Above Average | 6.0 - < 7.0 B | B |
| Average | 5.0 - < 6.0 C | C |
| FAIL | Below Average | 4.0 - < 5.0 D+ | D+ |
| Weak | 3.0 - < 4.0 D | D |
| Poor | < 3.0 F | F |

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

**11. Course Specifications**

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

**12. 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**