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

*Ho Chi Minh City, July 15, 2023* 

**PROGRAM SPECIFICATION (2023)**

**1. Programme Information**

- Programme name: Accounting

+ Vietnamese: Kế toán

+ English: Accounting

- Programme code: 8340301

- Mode of delivery: Formal

- Mode of study:

+ Research-oriented programme: As specified in Clause 7, Article 2 of Circular No. 17/2021/TT-BGDĐT dated June 22, 2021 by the Minister of Education and Training.

+ Research programme, Method 2: As specified in Clause 1, Article 5 of Decision No. 1393/QĐ–ĐHQG dated November 10, 2021 by the Director of VNU-HCM.

- Programme duration: 2 years

- Total required credits: 60 credits (excluding ESP)

- Degree awarded upon graduation:

+ Vietnamese: Thạc sĩ kế toán

+ English: Master of Economics in Accounting

- Language of instruction: Vietnamese

- Training venue: University of Economics and Law, Vietnam National University Ho Chi Minh City (VNU-HCM)

**2. Admission Requirements**

***2.1. Admission methods***

Method 1: Application review

Method 2: Application review and interview by the academic committee

Method 3: Application review, interview by the academic committee, and English language test

***2.2 Admission criteria and applicant categories***

***Direct admission***

*Method: Application review*

Candidates must have graduated or received an official graduation decision at the bachelor’s level (or equivalent or higher) in a field relevant to the programme, and meet the language requirements stipulated in Clause 1, Article 8 of Decision No. 21/QĐ-ĐHQG dated January 6, 2023 (amending and supplementing Decision No. 113/QĐ-ĐHQG dated February 4, 2021 issued by the Director of VNU-HCM). Eligible candidates include:

Those who have graduated from full-time bachelor's programmes with distinction (GPA ≥ 8.0 on a 10-point scale);

Valedictorians of their undergraduate programmes;

Winners of first, second, or third prizes in national or international student Olympiads or scientific research awards (MOET awards, Eureka, and other recognised national or international S\&T prizes).

***Applicants exempt from foreign language requirement***

*Method: Application review and academic committee interview*

Candidates must have graduated or received an official graduation decision at the bachelor’s level (or equivalent or higher) in a relevant field. For the research-oriented programme, candidates must have graduated with at least a "Good" grade or have a related scientific publication.

Students from the UEL’s integrated bachelor–master programme;

International applicants who have completed undergraduate studies in a relevant field and meet the foreign language requirements stated in the Appendix.

***Applicants required to take an English language test***

*Method: Application review, academic committee interview, and English language proficiency test*

These applicants have graduated or received official recognition of graduation at the bachelor’s level (or equivalent or higher) in a relevant field, wish to pursue the master’s programme, but have not met the foreign language requirements outlined in Clause 1, Article 8 of Decision No. 21/QĐ-ĐHQG. Other specific conditions apply as per UEL’s annual admissions policy.

***2.3 Estimated Intake and Programme Size***

Estimated annual intake: 25 students

Programme capacity: 19 students

***2.4. List of Relevant Majors / Supplementary Courses***

Relevant fields: As specified in the 2023 Graduate Admissions Plan, including disciplines under groups 731 and 734 in accordance with Circular No. 09/2022/TT-BGDĐT (no supplementary coursework required).

Other conditions apply as per current UEL regulations on master’s degree organisation and training.

**3. Programme Objectives**

**3.1. Research-Oriented Programme**

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| **3.1 General Objective** | |
| The research-oriented master's program in Accounting is designed to develop graduates with the competencies to organize, conduct research, analyze, evaluate, and make informed professional judgments in the field of accounting and auditing. Graduates are expected to: assume academic positions in accounting and auditing at higher education institutions (universities and colleges); pursue careers as researchers capable of exploring and disseminating new knowledge in accounting and auditing at research institutes and centers; take up leadership and managerial roles with the ability to design, implement, and manage accounting and auditing functions in public institutions, enterprises, multinational corporations, and business groups. | |
| **3.2 Specific Objectives** | |
| PO 1 | Demonstrate the ability to appropriately select and apply business and management knowledge to support learning, professional tasks, and advanced research in accounting and auditing. |
| PO 2 | Demonstrate the ability to identify weaknesses in the design, organisation, and operation of accounting and auditing functions in various entities and propose solutions to improve operational efficiency. |
| PO 3 | Demonstrate independent working skills, creative thinking, and the capacity to identify and resolve complex problems in accounting and auditing. |
| PO 4 | Demonstrate the ability to leverage collective intelligence in managing and performing accounting and auditing tasks, as well as the ability to evaluate and make decisions regarding task development directions. |

**3.2. Application-Oriented Programme**

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| **3.1 General Objective** | |
| The application-oriented master's program in Accounting aims to prepare graduates with the ability to organize, analyze, evaluate, and make professional judgments in practical accounting and auditing contexts. Graduates are expected to: work independently, demonstrate creative thinking, and effectively identify and address emerging problems in the field; undertake managerial positions in accounting and auditing at administrative units, public service organizations, enterprises, multinational companies, and business corporations. | |
| **3.2 Specific Objectives** | |
| PO 1 | Possess in-depth knowledge of business management and accounting, and be able to proficiently apply it in handling tasks in accounting and auditing. |
| PO 2 | Demonstrate critical thinking and the ability to identify limitations in the design, organisation, and operation of accounting and auditing functions, and propose practical solutions for enhancing organisational performance. |
| PO 3 | Demonstrate the capacity to identify and resolve complex issues in accounting and auditing, and to propose suggestions for improving policies and regulations in the field. |
| PO 4 | Demonstrate the ability to leverage collective intelligence in managing and performing accounting and auditing tasks, as well as the ability to evaluate and determine directions for the development of assigned tasks. |

**4. Learning Outcomes**

***4.1. Learning Outcomes***

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| **Category** | **Learning Outcomes** | **Bloom\*** |
| **A. Knowledge** | PLO 1:  Demonstrate independent judgment in selecting appropriate knowledge from economics and business to support learning, task execution, and advanced research in the field of accounting and auditing. | **5** |
| PLO 2: Demonstrate independence and decisiveness in applying professional knowledge to address accounting and auditing issues in an internationally integrated context. | **5** |
| **B. Skills** | PLO 3 (\*\*):  ***Research-Oriented Program:*** Demonstrate the ability to identify research problems, design and carry out research activities in accounting and auditing.  ***Application-Oriented Program:*** Demonstrate the ability to apply findings from existing research to solve emerging issues in accounting and auditing. | **4** |
| PLO 4: Demonstrate the ability to identify weaknesses in the organization and management of accounting and auditing practices. | **4** |
| PLO 5: Select and apply advanced information technology in accounting and auditing appropriate to the unit’s characteristics and development needs. | **4** |
| PLO 6: Exercise sound judgment in applying appropriate skills, knowledge, and experience to make accounting and auditing decisions. | **4** |
| PLO 7: Evaluate and critically assess accounting and auditing-related policies and regulations. | **4** |
| **C. Autonomy and Responsibility** | PLO 8: Demonstrate the ability to plan and engage in lifelong self-directed learning and research, and accumulate experience for personal professional development. | **4** |
| PLO 9: Develop professional ethics, comply with legal and professional standards, and contribute to sustainable social development. | **4** |

*Notes:*

*(\*) Bloom’s Taxonomy Levels: Cognitive (1–6), Affective (1–5), Psychomotor (1–5).*

*(\*\*) The learning outcomes of both the research and applied programs are consistent, the main difference in PLO 3 reflects the different research skills expectations between the two programs.*

**4.2. Reference Framework for Developing Programme Learning Outcomes**

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| **PLOs** | **OB** | **Khung trình độ QG** |
| PLO 1: Make personal judgments in appropriately applying economic and business knowledge to support learning, job performance, and advanced research in accounting and auditing. | OB 1: Possess fundamental scientific knowledge. | FR 1: Possess practical knowledge and deep, broad theoretical knowledge to master the discipline. |
| PLO 2: Independently and decisively apply specialised knowledge to address accounting and auditing issues in an internationally integrated context. | OB 4: Ability to identify and solve specialised problems in the field. | FR 1: Possess practical knowledge and deep, broad theoretical knowledge to master the discipline. |
| PLO 3  ***Research-oriented***: Demonstrate the ability to identify research problems, design and conduct research in accounting and auditing.  ***Application-oriented***: Demonstrate the ability to apply prior research findings to resolve emerging issues in accounting and auditing. | OB 2: Possess advanced skills for conducting research or professional practice in a specialised field. | FR 3: Ability to conduct research, innovate, and use appropriate technologies in academic and professional contexts. |
| PLO 4: Demonstrate the ability to identify research problems, design and conduct research in accounting and auditing. | OB 2: Possess advanced skills for conducting research or professional practice in a specialised field. | FR 2: Ability to critically analyse, synthesise, and evaluate data scientifically and systematically.  FR 3: Ability to conduct research, innovate, and use appropriate technologies in academic and professional contexts. |
| PLO 5: Demonstrate the ability to identify weaknesses in organising and managing professional accounting and auditing operations. | OB 4: Ability to identify and solve specialised problems in the field. | FR 4: Skills in disseminating specialised knowledge, with the ability to self-direct and adapt to changing professional environments. |
| PLO 6: Select appropriate and advanced IT solutions for research and organisational development in accounting and auditing. | OB1: Possess fundamental scientific knowledge. | FR 2: Ability to critically analyse, synthesise, and evaluate data scientifically and systematically.  FR 3: Ability to conduct research, innovate, and use appropriate technologies in academic and professional contexts. |
| PLO 7: Exercise sound judgement in applying skills, knowledge, and experience to evaluate and critique accounting-related policies and regulations. | OB 3: Ability to work independently and creatively.  OB 4: Ability to identify and solve specialised problems in the field. | FR 2: Ability to critically analyse, synthesise, and evaluate data scientifically and systematically.  FR 4: Skills in disseminating specialised knowledge, with the ability to self-direct and adapt to changing professional environments. |
| PLO 8: Demonstrate the ability to plan and engage in lifelong learning and self-directed study; accumulate experience for professional development. | OB 3: Ability to work independently and creatively. | FR 1: Possess practical knowledge and deep, broad theoretical knowledge to master the discipline.  FR 5: Ability to guide others in task implementation, management, evaluation, and improvement for enhanced professional effectiveness. |
| PLO 9: Uphold professional ethics, comply with laws and standards, and contribute to sustainable societal development. | OB 4: Ability to identify and solve specialised problems in the field. | FR 4: Skills in disseminating specialised knowledge, with the ability to self-direct and adapt to changing professional environments.  FR 5: Ability to guide others in task implementation, management, evaluation, and improvement for enhanced professional effectiveness. |

**Notes:**

*According to the Higher Education Law (2012, amended in 2018), the objectives of master’s training include: Possessing foundational scientific knowledge* ***(OB1)****; Possessing advanced skills for research in a scientific field or for effective professional practice* ***(OB2)****; Demonstrating independent and creative working ability* ***(OB3)****; Being capable of identifying and solving problems within the trained discipline* ***(OB4)****.*

*The National Qualifications Framework, promulgated by the Prime Minister in 2016, defines the learning outcomes at the master's level as follows: Possess practical knowledge and deep, broad theoretical knowledge sufficient to master the discipline* ***(FR1)****; Possess critical thinking skills to analyse, synthesise, and scientifically evaluate data and information* ***(FR2)****; Possess research, development, innovation, and technology application skills in academic and professional contexts* ***(FR3)****; Possess the ability to disseminate and communicate knowledge, self-direct, and adapt to changing professional environments* ***(FR4)****; Possess the ability to lead, manage, evaluate, and improve performance in professional practice* ***(FR5)****.*

In addition, the Master’s programme in Accounting is developed with reference to postgraduate accounting programmes at prestigious universities in Vietnam and abroad, such as University of Economics Ho Chi Minh City (UEH); University of Economics, University of Danang; Thuongmai University; RMIT University; and University of Bristol.

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| **No.** | **Content** | **UEH University** | **University of Economics (Đa Nang University)** | **University of Commerce (Ha Noi City)** | **RMIT University** | **University of Bristol** |
| 1 | Duration of study (years) | 2 | 2 | 2 | 2 | 1 |
| **2** | **Total of Credits** | **61** | **60** | **61** | **192**  (1 course = 12 credits) | **180**  (1 course = 20 credits) |
| 2.1 | General knowledge | 8 | 3 | 9 | 48 | 60 |
| 2.2 | Fundamental and specialised knowledge in the discipline | 39 | 42 | 40 | 132 | 60 |
| 2.3 | Master’s thesis | 14 | 15 | 12 | 12 | 60 |

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

Upon graduation from the Master's programme in Accounting, learners may take up roles such as:

* Lecturers in accounting and auditing at universities and colleges.
* Research specialists capable of discovering and publishing new knowledge in accounting and auditing at institutes and research centres.
* Managers with competencies to design, organise, and operate accounting and auditing functions in public agencies, enterprises, multinational companies, and corporations.

***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, as specified in Appendix 3 of Decision No. 1393/QĐ-ĐHQG dated November 3, 2021 by the Director of VNU-HCM. 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. Curriculum Content**

***8.1. Programme Structure***

The master's programme in Accounting (research-oriented) is structured as follows:

Total credits: 60 credits (excluding ESP), including:

* General knowledge (compulsory): 7 credits
* Core and specialised knowledge: 38 credits

+ Compulsory courses: 20 credits

+ Elective courses: 18 credits

* Master’s thesis: 15 credits

***8.2. List of Courses***

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| **TT** | | **Code Subjects** | | **Semester** | | **Name Subjects** | **Credits** | | |
| **Total** | **Theory** | **Practice** |
| **I. General knowledge block (mandatory subjects)** | | | | | | | **7** | **7** |  |
| 1 | | MFF1004 | | 1 | | Scientific research methods | 3 | 3 |  |
| 2 | | MUU1001 | | 1 | | Philosophy | 4 | 4 |  |
| **II. Basic and industry knowledge block** | | | | | | | **38** | **38** |  |
| **Mandatory subjects** | | | | | | | **8** | **8** |  |
| 3 | | MMA4001 | | 2 | | Econometrics and Applications | 3 | 3 |  |
| 4 | | MAA4009 | | 2 | | Advanced Financial Accounting | 2 | 2 |  |
| 5 | | MAU4012 | | 3 | | Advanced data analytics in accounting and auditing | 3 | 3 |  |
| **Specialized mandatory subjects** | | | | | | | **12** | **12** |  |
| 6 | | MAU4001 | | 1 | | Scientific research methods in accounting and auditing | 3 | 3 |  |
| 7 | | MAA4002 | | 1 | | Accounting Theory | 3 | 3 |  |
| 8 | | MAU4003 | | 2 | | Audit | 3 | 3 |  |
| 9 | | MAU4007 | | 3 | | Management Accounting | 3 | 3 |  |
| **Elective subjects** | | | | | | | **18** | **18** |  |
| 10 | | MEE4026 | | 1 | | Managerial economics | 2 | 2 |  |
| 11 | | MKB4019 | | 1 | | Corporate Law | 2 | 2 |  |
| 12 | | MBB4008 | | 1 | | Strategic Management | 2 | 2 |  |
| 13 | | MAA4006 | | 2 | | Public Sector Accounting | 2 | 2 |  |
| 14 | | MAA4013 | | 2 | | Advanced Tax and Tax Management | 2 | 2 |  |
| 15 | | MAU4008 | | 2 | | International Accounting | 2 | 2 |  |
| 16 | | MFF4020 | | 2 | | International Finance | 2 | 2 |  |
| 17 | | MAU4005 | | 2 | | Consolidated financial statements | 2 | 2 |  |
| 18 | | MAU4011 | | 3 | | Financial statement analysis | 2 | 2 |  |
| 19 | | MFF4015 | | 3 | | Financial Management | 2 | 2 |  |
| 20 | | MIM4002 | | 3 | | Accounting Information System | 2 | 2 |  |
| 21 | | MFF4013 | | 3 | | Financial risk management | 2 | 2 |  |
| 22 | | MAU4010 | | 3 | | Internal control and audit | 2 | 2 |  |
| **Graduation subjects (\*)** | | | | | | |  |  |  |
| ***Research orientation*** | | | | | | | | | |
| 23 | MUU6002 | | 4 | | Master thesis | | **15** | **15** |  |
| ***Application orientation*** | | | | | | | | | |
| 24 | MUU6003 | | 4 | | Internship | | **6** | 6 |  |
| 25 | MUU6004 | | 4 | | Graduation Thesis | | **9** | 9 |  |
| **Tổng số tín chỉ** | | | | | | | **60** |  |  |

(\*) ***Thus, the research-oriented training program has 23 courses; the application-oriented program has 24 courses.***

**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 combination of assessment methods is used to align with the expected learning outcomes, enabling differentiation among learners based on the level of outcome achievement. Assessment is conducted throughout the course and includes various formats such as quizzes, midterm exams, multiple-choice tests, essay questions, in-class participation, presentations and debates, role-plays, assignments, project reports, and oral examinations.

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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 |

Assessment components include: Continuous assessment: Two assignments, 50%; Final assessment: End-of-course exam, 50%.

**11. Course Specifications**

(Detailed course descriptions are saved as separate files and are attached to this programme specification.)

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

* Date of development: July 15, 2023
* Date of implementation: From K23605 (Academic Year 2023–2024)
* Planned revision date: May 2025

**DEAN**



**PhD HỒ XUÂN THỦY**