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| VIETNAM NATIONAL UNIVERSITY HCM  **UNIVERSITY OF ECONOMICS AND LAW** | **SOCIALIST REPUBLIC OF VIETNAM**  **Independence – Freedom – Happiness** |
|  | *Ho Chi Minh City, May 15, 2025* |

**PROGRAM SPECIFICATION (2025)**

**1. General Information**

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| Program Title: | **Accounting** |
| Program Code: | 8340301 |
| Mode of Study: | Formal |
| Training method: | **Research-oriented and application-oriented (students select one track)** |
| Training time: | 2 years |
| Number of credits required: | 60 credits (excluding ESP) |
| Diploma name after graduation: | **Master of Economics in Accounting** |
| Language of training: | Vietnamese |
| Training location: | University of Economics and Law, 669 Do Muoi, Quarter 6, Linh Xuan Ward, Thu Duc City, Ho Chi Minh City  The Institute for Public Policy and Rural Development, 45 Dinh Tien Hoang, District 1, Ho Chi Minh City. |

**2. Admission Requirements**

**2.1 Mode of Admission**

Admission is based on an entry competency assessment.

**2.2 Target Candidates and Entry Conditions**

Requirements for master's degree applicants:

a) Candidates must have graduated or hold a decision of graduation recognition at the bachelor’s level (or equivalent or higher) in a relevant field. For the research-oriented track, candidates must have graduated with at least a “Good” classification or possess a scientific publication related to the intended field of study and research.

Candidates may be students enrolled in a bridging programme from bachelor’s to master’s level at the University of Economics and Law.

b) Candidates must have a foreign language proficiency of Level 3 or higher according to the 6-level Foreign Language Proficiency Framework for Vietnam.

If a candidate has not met the foreign language requirement specified in Clause 3, Article 5 of Circular No. 23/2021/TT-BGDĐT dated August 30, 2021, on regulations for master's admission and training, and other conditions stated in UEL’s annual admission plan, they must take the institutional foreign language placement test.

International candidates enrolling in Vietnamese-taught master's programmes must have a Vietnamese language proficiency of Level 4 or higher according to the Vietnamese Language Proficiency Framework for Foreigners or must have graduated from a Vietnamese-medium higher education programme. Requirements for a second foreign language also apply.

c) Candidates must also meet other requirements stipulated by the national qualifications framework and institutional regulations.

**2.3 Estimated Enrolment and Programme Size**

Estimated annual intake: 30 students

Programme size: 46 students

**2.4. Eligible Majors and Supplementary Courses**

**Eligible bachelor’s majors:** Business (73401), Finance – Banking – Insurance (73402), Accounting – Auditing (73403), Management (73404).

**Supplementary majors:** Economics (73101), Political Science (73102), Mathematics (74601), Statistics (74602), Computer Science (74801), Information Technology (74802), Industrial Management (75106).

**Supplementary courses:** Microeconomics (2 credits), Macroeconomics (2 credits), Financial Accounting (2 credits).

**3. Objective**

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| **General 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. | |
| **Specific Objectives** | |
| PO 1 | Ability to appropriately select and apply business and management knowledge to support learning, job performance, and in-depth research in accounting and auditing. |
| PO 2 | Ability to identify weaknesses in designing, organising, and operating accounting and auditing activities and propose improvement solutions to enhance organisational efficiency. |
| PO 3 | Ability to work independently, think creatively, and identify and resolve complex problems in accounting and auditing. |
| PO 4 | Ability to leverage collective intelligence in managing and operating accounting and auditing tasks and make professional judgments and development decisions. |

**4. Learning Outcomes**

**4.1. Learning Outcomes content**

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| **Learning Outcomes** | **Bloom \*** |
| PLO 1: Make judgments and decisions in appropriately applying knowledge of economics and business to support study, work handling and in-depth research in the field of accounting. | **5** |
| PLO 2: Be independent and decisive in applying specialized knowledge to handle problems in the field of accounting in the environment of international integration of accounting. | **5** |
| PLO 3 (\*\*):  ***Research-oriented:*** Connect ideas, knowledge and scientific research methods to find new knowledge related to the field of accounting.  ***Application-oriented:*** Connect ideas, knowledge and scientific research methods to develop new solutions and applications to enhance accounting practice. | **5** |
| PLO4: Demonstrate the ability to identify research problems, design and perform research work in the field of accounting and auditing. | **4** |
| PLO5: Able to recognize and analyze deficiencies in organizing and managing professional activities in accounting and auditing | **4** |
| PLO6: Select advanced information technology to serve the research work and development requirements of the unit | **4** |
| PLO7: Make judgment in applying skills, knowledge and experience to evaluate and criticize regulations and policies related to the field of accounting. | **4** |
| PLO8: Demonstrate the ability to plan and implement self-study, lifelong self-research, and the ability to accumulate personal career development experience. | **4** |
| PLO 9: Uphold professional ethics, comply with legal and professional standards, and contribute to sustainable societal development. | **4** |

*Notes:*

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

*(\*\*) The distinction between research- and application-oriented programmes is reflected only in PLO3.*

**4.2. References when building PLOs**

PLOs are developed in alignment with the educational objectives of graduate training and the Vietnamese National Qualifications Framework (NQF) at the master's level. For instance:

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| **PLOs** | **OB** | **National Qualifications Framework** |
| PLO 1: Make independent judgments in appropriately applying economic and business knowledge to support learning, job performance, and in-depth research in the field of accounting. | OB 1: Possess foundational scientific knowledge. | FR 1: Possess practical knowledge and in-depth theoretical understanding sufficient to master knowledge within the scope of the field of study. |
| PLO 2: Demonstrate independence and decisiveness in applying specialised knowledge to solve problems in accounting within the context of international integration. | OB 4: Have the ability to identify and solve problems within the trained area of specialisation. | FR 1: Possess practical knowledge and in-depth theoretical understanding sufficient to master knowledge within the scope of the field of study. |
| PLO 3: Integrate ideas, knowledge, and scientific research methods to generate new insights related to the accounting field. | OB 2: Possess specialised skills for conducting research in a scientific field or performing professional activities effectively. | FR 3: Possess research, innovation, and technology application skills relevant to academic and professional contexts. |
| PLO 4: Demonstrate the ability to identify research problems, design and conduct research activities in accounting and auditing. | OB 2: Possess specialised skills for conducting research in a scientific field or performing professional activities effectively. | FR 2: Possess critical thinking, analytical, synthesis, and data evaluation skills using scientific and advanced methods.  FR 3: Possess research, innovation, and technology application skills relevant to academic and professional contexts. |
| PLO 5: Demonstrate the ability to identify weaknesses in the organisation and management of accounting and auditing practices. | OB 4: Have the ability to identify and solve problems within the trained area of specialisation. | FR 4: Possess the ability to disseminate and communicate professional knowledge, with self-orientation and adaptability to dynamic work environments. |
| PLO 6: Select advanced information technology tools to serve research and meet the development needs of the organisation. | OB1: Possess foundational scientific knowledge. | FR 2: Possess critical thinking, analytical, synthesis, and data evaluation skills using scientific and advanced methods.  FR 3: Possess research, innovation, and technology application skills relevant to academic and professional contexts. |
| PLO 7: Exercise sound professional judgment in applying skills, knowledge, and experience to evaluate and critique accounting-related policies and regulations. | OB 3: Be capable of working independently and creatively.  OB 4: Have the ability to identify and solve problems within the trained area of specialisation. | FR 2: Possess critical thinking, analytical, synthesis, and data evaluation skills using scientific and advanced methods.  FR 4: Possess the ability to disseminate and communicate professional knowledge, with self-orientation and adaptability to dynamic work environments. |
| PLO 8: Demonstrate the ability to plan and engage in lifelong learning and self-directed research, and to accumulate experience for professional development. | OB 3: Be capable of working independently and creatively. | FR 1: Possess practical knowledge and in-depth theoretical understanding sufficient to master knowledge within the scope of the field of study.  FR 5: Possess the ability to guide others in task performance, and to manage, evaluate, and improve professional effectiveness. |
| PLO 9: Uphold professional ethics, comply with laws and professional standards, and contribute to sustainable societal development. | OB 4: Have the ability to identify and solve problems within the trained area of specialisation. | FR 4: Possess the ability to disseminate and communicate professional knowledge, with self-orientation and adaptability to dynamic work environments.  FR 5: Possess the ability to guide others in task performance, and to manage, evaluate, and improve professional effectiveness. |

**Notes:**

*According to the Law on Higher Education (2012, amended in 2018), the objectives of master's level education include:* ***(OB1)*** *Possess foundational scientific knowledge;* ***(OB2)*** *Possess specialised skills for research in a specific scientific field or for effective professional practice;* ***(OB3)*** *Be capable of working independently and creatively;* ***(OB4)*** *Be competent in identifying and resolving specialised professional issues.*

*According to the National Qualifications Framework issued by the Prime Minister in 2016, master's level graduates must demonstrate:* ***(FR1)*** *Practical and in-depth theoretical knowledge sufficient to master knowledge within the field of study;* ***(FR2)*** *Critical thinking, analytical, synthesis, and data evaluation skills using scientific and advanced methods;* ***(FR3)*** *Research, innovation, and technology application skills relevant to academic and professional contexts;* ***(FR4)*** *The ability to disseminate and communicate professional knowledge, with self-orientation and adaptability to dynamic work environments;* ***(FR5)*** *The ability to guide others in task performance and to manage, evaluate, and improve professional effectiveness.*

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**

Upon graduation, learners of the master's programme in Accounting may take up the following roles:

* Lecturers in accounting and auditing at colleges and universities;
* Researchers capable of discovering and disseminating new knowledge in accounting and auditing at research institutes and centres;
* Managers capable of designing, organising, and operating accounting and auditing tasks in public sector units, enterprises, multinational companies, and corporate groups.

**6. Further Study Opportunities**

Graduates are qualified to pursue doctoral studies in Vietnam or abroad in the field of Accounting and Auditing.

**7. Foreign Language Proficiency**

Graduates must meet the language proficiency standard of Level 4/6 under the Vietnamese 6-level Foreign Language Proficiency Framework, as stipulated in Appendix 3 of Decision No. 1393/QĐ-ĐHQG dated November 3, 2021, issued by the President of Vietnam National University Ho Chi Minh City. This is equivalent to CEFR level B2 and must be obtained from institutions recognised by the Ministry of Education and Training or VNU-HCM. The entry and graduation language must be the same.

**8. Curriculum Structure**

**8.1. Programme Structure**

The master’s programme in Accounting (research-oriented track) consists of a total of 60 credits (excluding foreign language credits), structured as follows:

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

+ Compulsory courses: 20

+ Elective courses: 18

* Master’s thesis: 15 credits

**8.2. Course Catalogue**

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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 | Phương pháp nghiên cứu khoa học trong kinh doanh và quản lý  Scientific research methods in Business and Management | 3 | 3 |  |
| 2 | MUU1001 | 1 | Triết học  Philosophy | 4 | 4 |  |
| **II. Basic and industry knowledge block** | | | | **38** | **38** |  |
| **Mandatory subjects** | | | | **8** | **8** |  |
| 3 | MMA4001 | 2 | Kinh tế lượng và ứng dụng  Econometrics and Applications | 3 | 3 |  |
| 4 | MAA4009 | 2 | Kế toán tài chính nâng cao  Advanced Financial Accounting | 2 | 2 |  |
| 5 | MAU4012 | 3 | Phân tích dữ liệu kế toán và kiểm toán nâng cao  Advanced data analytics in accounting and auditing | 3 | 3 |  |
| **Specialized mandatory subjects** | | | | **12** | **12** |  |
| 6 | MAU4001 | 1 | Phương pháp nghiên cứu khoa học trong kế toán và kiểm toán  Scientific research methods in accounting and auditing | 3 | 3 |  |
| 7 | MAA4002 | 1 | Lý thuyết kế toán  Accounting Theory | 3 | 3 |  |
| 8 | MAU4003 | 2 | Kiểm toán và dịch vụ đảm bảo  Audit and Assurance | 3 | 3 |  |
| 9 | MAU4007 | 3 | Kế toán quản trị chiến lược  Strategic Management Accounting | 3 | 3 |  |
| **Elective subjects** | | | | **18** | **18** |  |
| 10 | MEE4026 | 1 | Kinh tế học quản lý  Managerial economics | 2 | 2 |  |
| 11 | MKB4019 | 1 | Pháp luật về Công ty  Corporate Law | 2 | 2 |  |
| 12 | MBB4008 | 1 | Quản trị chiến lược  Strategic Management | 2 | 2 |  |
| 13 | MAA4006 | 2 | Kế toán khu vực công  Public Sector Accounting | 2 | 2 |  |
| 14 | MAU4008 | 2 | Kế toán phòng ngừa rủi ro  Hedging Accounting | 2 | 2 |  |
| 15 | MFF4020 | 2 | Tài chính quốc tế  International Finance | 2 | 2 |  |
| 16 | MAU4005 | 2 | Báo cáo tài chính hợp nhất  Consolidated financial statements | 2 | 2 |  |
| 17 | MAU4011 | 3 | Phân tích báo cáo tài chính  Financial statement analysis | 2 | 2 |  |
| 18 | MFF4015 | 3 | Quản trị tài chính  Financial Management | 2 | 2 |  |
| 19 | MAA4014 | 3 | Kế toán số  Digital Accounting | 2 | 2 |  |
| 20 | MFF4013 | 3 | Quản trị rủi ro tài chính  Financial risk management | 2 | 2 |  |
| 21 | MAU4010 | 3 | Kiểm soát nội bộ và quản trị công ty  Internal control and corporate governance | 2 | 2 |  |
| **Graduation subjects (\*)** | | | |  |  |  |
| ***Research orientation*** | | | | | | |
| 22 | MUU6002 | 4 | Luận văn thạc sĩ  Master thesis | **15** | **15** |  |
| ***Application orientation*** | | | | | | |
| 23 | MUU6003 | 4 | Thực tập  Internship | **6** | 6 |  |
| 24 | MUU6004 | 4 | Đề án tốt nghiệp  Graduation Thesis | **9** | 9 |  |
| **Total credits** | | | | **60** |  |  |
| (\*) ***Thus, the research-oriented training program has 22 courses; the application-oriented program has 23 courses.*** | | | | | | |

**9. Teaching and Learning Strategy**

The teaching and learning strategy adopts a learner-centered and active approach. A wide variety of learning activities are flexibly and creatively integrated, including brainstorming, lectures, case studies, problem-based learning, debates, group discussions, role plays, field research, and real-life case analysis. These activities are interwoven throughout the course to help students achieve the course and programme learning outcomes. Moreover, the strategy aims to enhance students' critical thinking, research capacity, independent reasoning, and creative problem-solving skills. The programme is also linked with professional organisations and enterprises through seminars, workshops, and field visits for students.

**10. Assessment Strategy**

A combination of assessment methods is employed to align with the expected learning outcomes, allowing for the classification of learners and measuring the extent to which they achieve those outcomes. Assessments are conducted throughout the learning process using various forms such as quizzes, mid-term exams, multiple-choice tests, essays, in-class participation, debates, role-plays, assignments, projects, 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 |

Assessment components include: Continuous assessment (two assignments, 50%) and final assessment (50%).

**11. Course specifications**

(Course specifications are compiled in separate files and attached to this programme specification.)

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

* Date of development: May 15, 2025
* Implementation: From K25605 (Academic year 2025–2026)
* Expected revision date: May 2027

**TRƯỞNG KHOA**

(Dean)



**PhD HỒ XUÂN THỦY**