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|  | UNIVERSITY OF ECONOMICS AND LAW  **FACULTY OF ACCOUNTING – AUDITING**  **AUDITING DEPARTMENT** |

**COURSE SPECIFICATION**

***Sample 8: Module outline***

1. **Course Title and Code:** MAA4014 – Digital Accounting
2. **Number of Credits**

Total Credits: 2 Theory: 2 Practice: 0

1. **Lecturer in charge**

PhD. Dong Quang Chung, PhD. Nguyen Thi Phuong Loan

1. **Study Materials**

**Text book:**

[1] Marshall B. Romney, Paul J. Steinbart, Scott L. Summers, & David A. Wood, 2021. Accounting Information Systems: Global Edition, Pearson.

**Other materials:**

[2] Leslie Turner, Andrea Weickgenannt, & Mary Kay Copeland, 2018. Accounting Information Systems: Controls and Processes, 3th Edition. Wiley.

[3] Vernon J. Richardson, C. Janie Chang, & Rodney Smith, 2024. Accounting information systems, 4th Edition. McGraw-Hill.

[4] Michael E. Whitman & Herbert J. Mattord, 2022. Principles of Information Security, 7th Edition*.* Cengage.

**Software:**

[1] SAP's enterprise resource planning (ERP) system, financial accounting, purchasing (expenses) and sales (revenue) modules.

[2] Microsoft Access.

[3] Microsoft Excel.

1. **Course Information**
2. *Course objectives*

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| **Objective**  **(COx)**  **(1)** | **Objective description**  **(2)** | **Course Learning Outcome (CLOx)**  **(3)** | **Cognitive Level**  **(4)** |
| CO1 | Identify and apply advanced information technology in solving and handling problems arising in the field of accounting | CLO1 | 5 |
| CO2 | Effectively operate accounting information systems in an ERP environment | CLO2 | 4 |
| CO3 | Possess in-depth knowledge and skills in the organization of analysis, organization of processing, evaluation and control of accounting information through the application of information technology to accounting management. | CLO3 | 4 |
| CO4 | Ability to evaluate the effectiveness of accounting information systems in enterprises. | CLO4 | 4 |
| CO5 | Well adapted to the development of the accounting profession | CLO5 | 4 |

*(1): Symbol representing the course objective.*

*(2): Description of the objectives, including active verbs, learning outcome topics, and general application context.*

*(3), (4): Symbols for the Program Learning Outcomes (PLOs) and the corresponding cognitive levels assigned to the course.*

*b. Prerequisite/Preceding/Concurrent Courses:*Not

*c. Other Requirements:*Students need to actively refer to the material before going to class.

1. **Course learning outcomes**

*Specific items or Course Learning Outcomes (CLOs) and the level of instruction (I, T, U or I, R, M)*

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| **Course Learning Outcome**  **(1)** | **Course Learning Outcome Description**  **(2)** | **Program Learning Outcome (PLOs)** | **Teaching Level (I, T, U or I, R, M)**  **(3)** |
| CLO1 | Identify and apply technology trends to accounting and financial management. | PLO2 | M |
| CLO2 | Manage business cycles in the condition of integration with ERP and e-commerce systems, optimize operational efficiency and accounting processes. | PLO2 | M |
| CLO3 | Establish safety and security for regulations on data protection and information security. | PLO5 | R |
| CLO4 | Develop appropriate plans to improve business processes as well as evaluate and select appropriate accounting information system development strategies. | PLO6 | R |
| CLO5 | Meeting the requirements of the accounting profession in the digital era | PLO8 | R |

***(1):*** *Symbol representing the Course Learning Outcome (CLO).*

***(2):*** *Description of the CLO, including active verbs, CLO-related topics, and specific application context.*

***(3): I (Introduce):*** *initial exposure to the concept;* ***T (Teach):*** *instruction and practice;* ***U (Utilize):*** *apply in context;* ***or alternatively: I (Introduce):*** *initial exposure;* ***R (Reinforced):*** *strengthened through practice;* ***M (Mastery):*** *demonstrate full competency*

1. **Course content of the Course**

The subject "Digital Accounting and Business Information Management" is for postgraduate students majoring in accounting to equip students with in-depth knowledge and necessary skills in the application of digital technology in financial information management and accounting of enterprises. Moreover, this course will also help students grasp the trend of digital transformation, use advanced technology tools in accounting and financial information management, thereby improving operational efficiency and risk management in businesses. After completing the course, students will understand the role and importance of digital accounting and information management in the digital era; have the ability to apply advanced digital technologies to accounting and financial information management activities in enterprises; analyze and evaluate risks related to security and compliance in digital accounting; and improve financial information management and decision-making support skills through ERP systems and data analysis tools. From there, it helps students become professional financial managers, with a deep understanding of digital technology and information management in the new era.

1. **Assessment**

*(Assessment components, assessment tasks, assessment criteria, assessment standards, and weighting – demonstrating alignment with the Course Learning Outcomes (CLOs))*

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| **Assessment Component**  **(1)** | **Assessment Task (Ax.x)**  **(2)** | **Course Learning Outcome**  **(CLOx)**  **(3)** | **Assessment Criteria**  **(4)** | **Assessment Duration**  **(5)** | **Weight**  **(6)** | **Sub-weight**  **(7)** |
| A1. Formative Assessment | A1.1 | CLO1, CLO2 | Essay or presentation | 45 minutes | 50% | 50% |
| A1.2 | CLO3,  CLO5 | Essay or presentation | 45 minutes | 50% |
| A2. Final Assessment | A2.1 | CLO1,  CLO2,  CLO3,  CLO4. | Subject Essay | 12-16 pages | 50% | 100% |

***1):*** *Assessment components of the course.****(2):*** *Codes for the assessment tasks.****(3):*** *CLOs being assessed.****(4):*** *Assessment criteria such as individual/group homework, in-class individual/group assignments, projects, course papers, etc.****(5):*** *Duration of the assessment in minutes (if conducted in class).****(6):*** *Weight of each assessment task in the total course grade.****(7):*** *Weight of each assessment task within the respective assessment component.*

**Prepared by: PhD. Dong Quang Chung  
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