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

1. **Course Title and Code:** MAU 4001 – Scientific Research Methods in Accounting and Audit
2. **Credits**

Total Credits: 3 Theory: 3 Practice: 0

1. **Lecturer in charge**

Assoc. PhD Pham Quoc Thuan; PhD. Nguyen Vinh Khuong

1. **Study Materials**

*(Textbooks, references, software, no more than 5 books)*

[1] Nguyen Van Tuan (2022). Scientific Research Handbook - From Idea to Publication. Ho Chi Minh City General Publishing House.

[2] Nguyen Dinh Tho (2014). Scientific research methods in business - design and implementation. Social Publishing House.

 [3] Nguyen Thi Canh (2014). Methods and methodologies of scientific research

[4] Nguyen Minh Ha, Vu Huu Thanh (2020), *Data analysis: applying the PLS – SEM model*, Ho Chi Minh City Economic Publishing House.

[5] Tran Thi Tuan Anh, translated (2017), *Introduction to Econometrics: Modern Approaches Volumes 1 and 2,* Ho Chi Minh City Economic Publishing House.

[6] Theses, dissertations, and sample papers are passed on by lecturers to students throughout the course.

**5. Course Information**

*a,* *Course objective*

| **Objective (COx)****(1)** | **Objective Description****(2)** | **Course Learning Outcome (CLOx) (3)** | **Cognitive Level****(4)** |
| --- | --- | --- | --- |
| CO1 | Make your own judgments and judgments on problems that still exist in practice and research related to the field of economics and business. | CLO1 | 4 |
| CO2 | Ability to choose scientific research methods suitable to the characteristics and environment of the research. | CLO2 | 3 |
| CO3 | Select appropriate research tools to effectively serve the research work. | CLO3 | 3 |
| CO4 | Complete the research work within the specified time limit. | CLO4 | 3 |

*(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:
 Indicate the code and name of the prerequisite or concurrent course(s).*

*c. Other Requirements:*

*Specify any additional requirements deemed necessary by the instructor*

**6.** **Course learning outcomes**

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

| **CLO** **(1)** | **CLO Description** **(2)** | **Program Learning Outcome (PLOs)****(3)** | **Teaching Level (I, R, M) (4)** |
| --- | --- | --- | --- |
| CLO 1 | Develop research in the field of accounting and auditing with appropriate changes in different research contexts | PLO3 | R |
| CLO 2 | Flexible application of research methods to achieve the set research objectives | PLO4 | R |
| CLO 3 | Effectively coordinate tools and software to support research. | PLO6 | R |
| CLO 4 | Develop a plan, plan and fully implement the work steps in the research according to the plan in order to achieve the research results according to the determined objectives. | 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*

**7.**  **Core Content of the Course**

The subject of Scientific Research Methods in Accounting and Auditing is taught with the following main contents: learning the characteristics of research in the field of accounting and auditing such as methods of identifying research problems in accounting and auditing; steps to conduct a study; quantitative research methods; qualitative research methods; mixed research methods; research design methods; methods of building scales; Methods of presenting research reports,.. In addition, the subject also provides knowledge of quantitative analysis in accounting and auditing in order to equip quantitative analysis skills in scientific research and practical analysis suitable for the field of accounting and auditing.

**8.** **Assessment**

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

| **Assessment Component (1)** | **Assessment Task (2)** | **Course Learning Outcome (CLOx) (3)** | **Assessment Criteria (4)** | **Assessment Duration (5)** | **Weight (%) (6)** | **Sub-weight (%) (7)** |
| --- | --- | --- | --- | --- | --- | --- |
| A1. Process Evaluation | A1.1 | CLO 1, 2 | Group Presentations | 45 minutes/group | 25% | 50% |
| A1.2 | CLO 1, 4 | Essay | 45 minutes | 25% | 50% |
| A2. End-of-term evaluation | A2.1 | CLO 3, 4 | Essay | From 15 to 20 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*

**Lecturer: Assoc. Prof. Dr. Pham Quoc Thuan, Dr. Nguyen Vinh Khuong**

**Head of Department: Dr. Nguyen Hoang Dieu Hien**.