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| T UNIVERSITY OF ECONOMICS AND LAW  **FACULTY OF ACCOUNTING – AUDITING** | **SOCIALIST REPUBLIC OF VIETNAM**  **Independence – Freedom – Happiness** |

## COURSE SPECIFICATION (Application-Oriented)

1. **General information**

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| **Vietnamese course name** | **Học phần thực tập** |
| **English course name** | **Final internship** |
| **Course code** | MUU6003 |
| Knowledge block | Specialized knowledge   |  |  | | --- | --- | | X Compulsory | Optional | |
| Level | Postgraduate |
| Major | Accounting |
| Academic course | 2025 |
| Academic year | Thứ 2 |
| Semester | 4 |
| Credits | 6 credits  Theory (15 periods/credit): 15 credits  Practice, experiment, discussion (30 periods/credit): 0  Self-study, self-research (30 hours/credit): 450 hours |
| Prerequisite courses | None |
| Previous courses | None |
| Subsequent courses | None |
| Co-requisite courses |  |
| Language | Vietnamese |
| Lecturers in charge: | Lecturers participating in the training program |
| Teaching assistants |  |

1. **Objectives**

*(The general objectives of the course, demonstrating its relevance to the program learning outcomes (X.x.x) and the capacity scale assigned to the course)*

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| **Course Objectives**  **(COx)** | **Description** | **Course Learning Outcomes**  **(CLOx)** | **Capacity scale** |
| CO1 | Analyze, synthesize, and apply critical thinking in handling tasks related to the accounting field | CLO1 | 5 |
| CO2 | Identify existing issues that need improvement in accounting and auditing work | CLO2 | 4 |
| CO3 | Apply research, professional, and practical knowledge to propose solutions for enhancing the effectiveness of accounting and auditing practices | CLO3 | 4 |
| CO4 | Demonstrate creativity and self-directed research to produce a complete, well-presented product or report | CLO4 | 4 |

*(1) Symbol for the course objectives.*

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

*(3), (4) Symbol for the program learning outcomes (PLOs) and the corresponding competency levels assigned to the course.*

1. **Course learning outcomes**

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| **No.** | **Course Learning Outcomes (CLOs)** | **Program Learning Outcomes (PLOs)** | **Teaching level** |
| CLO1 | Work independently and decisively in applying professional knowledge to address issues in accounting and auditing practices. | A2 | M |
| CLO2 | Identify weaknesses in the organization and management of activities within the accounting and auditing profession. | B5 | R |
| CLO3 | Evaluate and propose solutions to improve regulations and policies related to the accounting and auditing profession. | B7 | R |
| CLO4 | Engage in self-learning, accumulate experience, and pursue professional development to enhance the organization and management effectiveness of accounting and auditing work. | C8 | R |

1. **GENERAL REGULATIONS FOR INTERNSHIP REPORTS**

**4.1. Participants**

▪ All graduate students enrolled in the Master’s program in Accounting with an application-oriented program are required to undertake an internship and prepare an internship report.

**4.2. Implementation Period**

▪ Semester 4 of the second year, within two months as stipulated by the Office of Graduate Studies and Science & Technology.

**4.3. Implementation Process**

▪ The Faculty provides general guidance and answers questions regarding the internship plan, content, regulations, internship topic registration, and internship report writing.

▪ Students are responsible for contacting accounting entities to arrange their internship (students are encouraged to intern at their current workplace).

▪ Students identify a proposed topic to be conducted during the internship and report writing. They must register the selected internship field (tasks related to accounting, auditing, or tax accounting) and the name of the internship entities (if available) via the provided link.

▪ The Faculty announces the list of assigned supervisors for supervising students in preparing their internship reports and the schedule for the first meeting. Before starting the internship, students must prepare a detailed proposal and contact their supervisors to receive specific instructions on important aspects to note during the internship. During the internship, students must strictly comply with all requirements and regulations of their supervisors regarding timing, meeting frequency, schedules, and related work content.

▪ Students complete the internship and submit the internship report in accordance with the stipulated content and format requirements, with confirmation from both the internship organization and the supervisor. The internship report must also be submitted in soft copy via email to khoaktkt@uel.edu.vn within the specified deadline.

1. **Regulations on the Structure, Content, and Format of the Report**

**5.1. Structure and Content of the Report**

Students should select practical topics related to accounting or auditing to write their internship report. The internship report must be presented with the following structure and content (typically organized into three chapters):

INTRODUCTION

* + - 1. Rationale for topic selection
      2. Research objectives
      3. Research subject and scope
      4. Tasks and methods for conducting the study
      5. Structure of the report

CHAPTER 1. INTRODUCTION TO THE INTERNSHIP ORGANIZATION

Focus on providing a general introduction to the internship organization and its accounting structure (note to describe the organizational model of the accounting department; the accounting book system; the accounting standards and regulations applied in the organization; the level of digitalization and the use of information technology in accounting work).

CHAPTER 2. IDENTIFICATION OF ISSUES AT THE ORGANIZATION

2.1. Introduction to the accounting (or auditing) work related to the issue to be addressed at the organization.

2.2. Current status of accounting (or auditing) work related to the issue to be addressed at the organization.

Students should provide the full process related to the accounting or auditing activity identified as incomplete.

Example: For an accounting-related practice, the student must fully describe the organization of source documents, the chart of accounts, the accounting books, the recording of economic transactions, and the preparation of financial statements.

2.3. Identification of issues that need improvement at the organization.

The limitations related to the subject matter should be presented specifically, clearly, and supported by reliable evidence such as accounting reports, source documents, financial statements of the organization, and/or through observation during the internship, and/or through interviews with experts in the organization, and/or other valid evidence. Subjective and unsupported judgments should be avoided.

CHAPTER 3. SOLUTIONS FOR IMPROVEMENT

3.1. Basis for improvement

Students must clearly present the basis for improving the accounting (or auditing) work discussed, such as legal regulations, findings from previous studies, best practices from other entities, theoretical frameworks, and/or expert interviews.

3.2. Proposed improvement solutions

Students must clearly and specifically present improvement solutions from both the organizational perspective and the regulatory perspective.

Example: For an accounting-related issue, solutions may include improvements in the organization of source documents, the chart of accounts, the accounting books, the recording of business transactions, and the preparation of financial statements.

* 1. **Presentation Format**

**5.1.1. Document Formatting**

Use Times New Roman font, size 13; normal character spacing (no condensed or expanded spacing); line spacing set to 1.5 lines; margins: top 2.0 cm, bottom 2.0 cm, left 3.0 cm, right 2.0 cm. Page numbers should be centered at the top of each page. Numbering starts from page 1 at the beginning of the main content (Introduction), while preceding sections should use lowercase Roman numerals (i, ii, iii, …). If tables, figures, or illustrations are presented in landscape orientation, the top of the table should align with the left margin of the page; however, this should be limited.

The internship report should be printed on one side of white A4 paper (210 × 297 mm) with a length of 25–30 pages, excluding the table of contents, appendices, and references.

**Chapter and heading numbering:**

Do not use Roman numerals (I, II, III, …) or letters (a, b, c,… or A, B, C, …) for numbering chapters and headings. Use Arabic numerals (1, 2, 3, …). For example, in Chapter 1: 1.1, 1.2,…; sub-levels: 1.1.1, 1.1.2,…, with a maximum of three levels. Titles of main sections must be written in uppercase letters; titles of lower-level sections should be in lowercase (see Appendix 2).

**5.1.2. Tables, Figures, and Charts**

Number all tables and figures consecutively throughout the report. Any chart, table, or figure sourced from other materials must be fully cited, and the source must be listed accurately in the References section. Table titles should be placed above the table, while figure titles should be placed below the figure.

Figures in the report must be neatly drawn in black ink to ensure clear reproduction, numbered, and titled appropriately; font size should match the main text of the report. When referring to tables and figures, specify their numbers (e.g., “… as shown in Table 2” or “(see Figure 3)”), not phrases like “… as shown in the table below.”

**5.1.3. Abbreviations**

Abbreviations should be used only for words, phrases, or terms that appear frequently. When abbreviating names of terms, organizations, or agencies, write the full form at first mention, followed by the abbreviation in parentheses. If the report contains many abbreviations, include a list of abbreviations in alphabetical order (A–Z) at the beginning of the report for clarity.

**5.1.4. References and Citation Style (APA)**

**References should be arranged alphabetically by author name according to the conventions of each country:**

* For foreign authors: alphabetize by surname.
* For Vietnamese authors: alphabetize by given name without inverting name order.
* For works without an author: alphabetize by the first letter of the issuing agency’s name (e.g., Tổng cục Thống kê under “T”, Bộ Giáo dục và Đào tạo under “B”).
* Foreign language references must be kept in their original language, without transliteration or translation. For rare languages, a Vietnamese translation may be provided alongside.

**For books, theses, and reports, include:**

* Author(s) or issuing organization (no separator) (year of publication in parentheses, followed by a comma)
* Title of the book, thesis, or report (in italics, followed by a comma)
* Publisher (followed by a comma)
* Place of publication (ending with a period).

**For journal articles or book chapters, include:**

* Author(s) (no separator)
* Year of publication (in parentheses, followed by a comma)
* “Article title” (in quotation marks, not italicized, followed by a comma)
* Journal or book title (in italics, followed by a comma)
* Volume number (no separator), Issue number in parentheses (followed by a comma)
* Page range (with a hyphen between numbers, ending with a period).

1. **Course Coordinator**

Faculty: Accounting – Auditing

Department: Accounting

Contact address & email: khoaktkt@uel.edu.vn

1. **Syllabus updated and prepared on:** March 10, 2025
2. **Syllabus reviewed and approved on:** June 15, 2025

*Ho Chi Minh City, date… month… year…*

**Prepared by Head of Department Dean**

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