

MINISTRY OF EDUCATION AND TRAINING
QUY NHON UNIVERSITY



MASTER'S PROGRAM

Level of education: Master's

Major: Accounting

English Name: Accounting

Code: 8340301

Training orientation: Application-oriented program

Type of education: Full-time

Binh Dinh, 2024

MASTER'S PROGRAM

*(Issued together with Decision No. 4500/QĐ-ĐHQN dated December 19, 2024
of the Rector of Quy Nhon University)*

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1. PROGRAM OBJECTIVES (POs)

1.1. General objectives

The Master's program in Accounting equips learners with advanced professional knowledge and practical competencies in accounting, auditing, and finance; enhances critical thinking, leadership and managerial capacity; and develops research competence, digital capability, and innovation capacity. Graduates possess political qualities, professional ethics, good health, lifelong learning ability, and professional responsibility, meeting the requirements of socio-economic development and international integration.

1.2. Specific objectives (Pos)

Master of Accounting graduates have the ability to

- Regarding knowledge:

PO1: Have a comprehensive understanding of economics, politics, and laws in the fields of accounting and auditing.

PO2: Have advanced major and specialized knowledge to lead and manage accounting, auditing, and financial tasks at organizations and units, and to research and self-study for professional development

- Regarding skills:

PO3: Possess leadership, teamwork, and communication skills.

PO4: Have the skills to write reports, analyze, synthesize, and exploit accounting data to serve management and administration in the fields of accounting, auditing, and finance.

PO5: Have critical and creative thinking in managing and leading professional activities related to accounting, auditing, and finance.

PO6: Be proficient in using foreign languages (English) and information technology.

- Regarding autonomy and responsibility:

PO7: Have the capacity for self-research and accumulating experience in professional activities related to accounting, auditing, and finance.

PO8: Have a sense of compliance with professional ethics in accounting, auditing, and finance.

2. EMPLOYMENT OPPORTUNITIES AND FURTHER STUDY PROSPECTS

Graduates from the Master's Program in Accounting can be placed in the following employment positions:

- Mid-level to senior management positions in charge of finance - accounting, financial analysis and consulting, internal auditing, auditing, valuation, and consulting at enterprises, administrative agencies, public service providers, commercial banks, financial institutions (securities companies, insurance companies, investment funds, etc.), State Audit Office, State Inspectorate, tax agencies, insurance agencies, auditing firms, accounting-auditing service companies, etc.;

- Researchers and lecturers teaching accounting at universities, institutes, research centers, and training institutions for accounting and auditing human resources.

Master of Accounting graduates can pursue doctoral degrees in Accounting, Auditing, or other specializations within the economics - accounting fields at domestic and foreign universities.

3. LEARNING OUTCOMES

The program is designed to ensure that Master of Accounting graduates achieve the following learning outcomes:

3.1. Regarding knowledge

+ *Fundamental knowledge:*

PLO1: Synthesize knowledge of economics, politics, and laws in the fields of accounting and auditing

+ *Specialized knowledge:*

PLO2: Analyze and evaluate practical issues regarding accounting, auditing, tax, financial analysis, and business.

PLO3: Propose and recommend solutions to perfect and improve efficiency in accounting, auditing, and financial activities.

3.2. Regarding skills

+ *General skills:*

PLO4: Demonstrate the ability to operate, manage teams, manage time, and organize work scientifically.

PLO5: Demonstrate communication and presentation capabilities, and the ability to use foreign languages in written communication, achieving at least level 4/6 according to the Vietnamese Foreign Language Proficiency Framework

+ *Professional skills:*

PLO6: Demonstrate the ability to manage and operate professional activities in accounting, auditing, and finance.

PLO7: Demonstrate judgment and decision-making capabilities in the fields of accounting, auditing, and finance.

PLO8: Demonstrate synthetic and creative capabilities in professional tasks in the fields of accounting, auditing, finance, and other related areas.

3.3. Regarding autonomy and responsibility

PLO9: Be capable of lifelong learning, self-study, self-research, accumulating experience, and personal career development.

PLO10: Demonstrate compliance with professional ethics and self-responsibility in professional duties.

4. ADMISSION REQUIREMENTS

- Having graduated or qualified for university graduation recognition (or equivalent level and above) in a major suitable for the Accounting major;

- Having foreign language proficiency of Level 3 or higher according to the 6-level Foreign Language Proficiency Framework for Vietnam;

Relevant undergraduate majors:

No	Master's program field of study	Relevant undergraduate major	Additional notes
1	Accounting	Accounting; Auditing; Accounting – Auditing.	

Undergraduate majors requiring supplementary knowledge:

No	Master's program field of study	Undergraduate majors requiring supplementary knowledge	Supplementary knowledge course	Additional notes
1	Accounting	- Finance and Banking - Business Administration - Marketing - Real Estate - International Business - Commercial Business - E-commerce - Insurance - Economics - Investment Economics - Development Economics - International Economics - Economic Statistics - Mathematical Economics - Construction Economics - Economic Management	- Accounting practice - Management accounting - Business analysis - Basic auditing	Depending on the specific case, the Faculty may propose additional knowledge courses.

		<ul style="list-style-type: none"> - Project Management - Management Science - Human Resource Management - Hotel Management - Tourism and Travel Service Management - Restaurant and Food Service Management - Management Information Systems - Industrial Economics - Logistics and Supply Chain Management <p>Other majors will be considered on a case-by-case basis.</p>		
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5. ADMISSION SUBJECTS

In accordance with the current regulations on admission and training for master's degree programs of Quy Nhon University and the Ministry of Education and Training.

6. PROGRAM DURATION AND TOTAL CREDITS

6.1. Program Duration: 2 years (24 months)

6.2. Total credits: 60 credits, including 07 internship credits and 09 credits for the graduation module (Project).

Program structure	Credits
General Knowledge	4
Fundamental and Specialized Knowledge	47
Mandatory courses	29
Elective courses	18
Graduation module (Thesis)	9
Total	60

7. TRAINING METHOD, GRADUATION REQUIREMENTS

7.1. Training method

Credit-based training complying with the current regulations of Quy Nhon University and the Ministry of Education and Training.

7.2. Graduation requirements

According to the current Master's level enrollment and training regulations of the Ministry of Education and Training and Quy Nhon University:

a) Have completed the courses of the training program and successfully defended the project;

b) Have achieved the required foreign language proficiency according to the learning outcomes of the training program before graduation consideration; evidenced by a diploma or a foreign language certificate equivalent to Level 4 of the 6-level Foreign Language Proficiency Framework...

c) Complete responsibilities according to the regulations of Quy Nhon University; not subject to criminal prosecution and not under disciplinary action or study suspension.

7.3. Degree awarded

Vietnamese: BẰNG THẠC SĨ KẾ TOÁN

English: THE DEGREE OF MASTER IN ACCOUNTING

8. ASSESSMENT METHODS AND GRADING SCALE

8.1. Grading scale

Use a 10-point scale for all forms of assessment in the course.

8.2. Format, evaluation criteria, and scoring system

- *Theoretical courses:*

Progress assessment: choose 1 of 3 weighting groups 30%, 40%, or 50%.

Final exam: choose 1 of 3 weighting groups 70%, 60%, or 50%.

- *Professional internship course:*

40% progress score; 60% report score. Assessment criteria: are detailed in M4 of the course.

- *Graduation module (Thesis):*

Implemented according to the Master's level enrollment and training regulations of Quy Nhon University.

8.3. Learning Assessment

The assessment methods used in the Master's program in Accounting are divided into two main types: Formative Assessment and Summative Assessment, and are specifically defined in the program description for the Accounting major.

9. PROGRAM CONTENT

No	Course code		Course Name	Semester	Class duration			Prerequisite course code	Course Management Department	Additional notes
	Alpha bet	Number			Total	Theory	Practise, test			
I. General Knowledge					4					
1	XHTH	501	Philosophy	1	4	4			Department of Political Theory Law and Public Administration	
II. Fundamental and Specialized Knowledge					56					
<i>II.1. Compulsory</i>					<i>29</i>					

2	KTVM	503	Advanced Microeconomics	1	2	1,6	0,4		Department of Economics and Accounting
3	KTVX	504	Advanced Macroeconomics	1	2	1,6	0,4		Department of Economics and Accounting
4	KTLT	512	Accounting Theory	1	3	2	1		Department of Economics and Accounting
5	KTTC	513	Advanced Financial Accounting	2	3	2	1	KTLT 512	Department of Economics and Accounting
6	KTQT	514	Advanced Management Accounting	2	3	2	1	KTLT 512	Department of Economics and Accounting
7	KTPD	516	Corporate Financial Analysis	3	3	2	1	KTTC 513	Department of Economics and Accounting
8	KTHT	517	Advanced Accounting Information Systems	3	3	2	1	KTTC 513 KTQT 514	Department of Economics and Accounting
9	KTKS	519	Advanced Internal Control	2	3	2	1	KTLT 512	Department of Economics and Accounting
10	KTTM	530	Internship 1	2	4	0	4	KTTC 513	Department of Economics and Accounting
11	KTTM	531	Internship 2	3	3	0	3	KTPD 516 KTKS 519	Department of Economics and Accounting
II.2. Optional					18				
<i>Option 1: Choose one of two courses</i>					<i>3/6</i>				
12	KTQH	508	Modern Management	1	3	2	1		Department of Finance, Banking and Business Administration
13	KTKD	527	International Business Management	1	3	2	1		Department of Finance, Banking and Business Administration
<i>Option 2: Choose one of two courses.</i>					<i>3/6</i>				
14	KTDL	528	Quantitative research in accounting and auditing	1	3	2	1		Department of Economics and Accounting
15	KTLB	529	Data analysis and forecasting	1	3	2	1		Department of Economics and Accounting

<i>Option 3: Choose one of two courses.</i>					3/6					
16	KTKC	521	Public accounting	2	3	2	1	KTLT 512	Department of Economics and Accounting	
17	KTTH	523	Tax law and tax accounting	2	3	2	1	KTTC 513 KTQT 514	Department of Economics and Accounting	
<i>Option 4: Choose one of two courses.</i>					3/6					
18	KTCM	518	Accounting Standards	3	3	2	1	KTLT 512	Department of Economics and Accounting	
19	KTTG	520	Advanced International Accounting (International Financial Reporting Standards - IFRS)	3	3	2	1	KTTC 513	Department of Economics and Accounting	
<i>Option 5: Choose two of five courses.</i>					6/15					
20	KTTT	507	Finance – Monetary Policy	3	3	2	1		Department of Finance, Banking and Business Administration	
21	KTKT	515	Advanced Auditing	3	3	2	1	KTTC 513	Department of Economics and Accounting	
22	KTQL	522	Management Control	3	3	2	1	KTTC 513	Department of Economics and Accounting	
23	KTCL	524	Strategic Management	3	3	2	1		Department of Finance, Banking and Business Administration	
24	KTQC	526	Financial Management	3	3	2	1		Department of Finance, Banking and Business Administration	
II.3. Graduation Thesis					9					
25	KTDA	532	Master's Project	4	9	0	9		Department of Economics and Accounting	
Total					60					

10. TENTATIVE TEACHING PLAN

No	Course code	Course Name	Number of credits	Semester	Expected lecturers	Course Management Department
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	Alpha bet	Num ber		1	2	3	4		
I. General Knowledge									
1	XHTH	501	Philosophy	4	4			Department of Political Theory, Law and Public Administration	Department of Political Theory, Law and Public Administration
II. Fundamental and Specialized Knowledge									
II.1. Compulsory									
2	KTVM	503	Advanced Microeconomics	2	2			Dr. Hoang Thi Hoai Huong Dr. Dao Vu Phuong Linh	Department of Economics and Accounting
3	KTVX	504	Advanced Macroeconomics	2	2			Dr. Su Thi Thu Hang Dr. Ngo Thi Thanh Thuy	Department of Economics and Accounting
4	KTLT	512	Accounting Theory	3	3			Assoc. Prof. Dr. Tran Thi Cam Thanh Dr. Do Huyen Trang	Department of Economics and Accounting
5	KTTC	513	Advanced Financial Accounting	3		3		Dr. Nguyen Thi Kim Tuyen Dr. Tran Thi Yen	Department of Economics and Accounting
6	KTQT	514	Advanced Management Accounting	3		3		Dr. Le Van Tan Dr. Le Thi My Tu	Department of Economics and Accounting
7	KTPD	516	Corporate Financial Analysis	3			3	Dr. Le Mong Huyen Dr. Le Xuan Quynh	Department of Economics and Accounting
8	KTHT	517	Advanced Accounting Information Systems	3			3	Dr. Dao Nhat Minh Dr. Le Van Tan	Department of Economics and Accounting
9	KTKS	519	Advanced Internal Control	3		3		Dr. Le Thi Thanh My Dr. Tran Thi Bich Duyen	Department of Economics and Accounting
10	KTTM	530	Internship 1	4		4		Department of Economics and Accounting	Department of Economics and Accounting
11	KTTM	531	Internship 2	3			3	Department of Economics and Accounting	Department of Economics and Accounting
III.2. Optional									
<i>Option 1: Choose one of two courses</i>				3	3				
12	KTQH	508	Modern Management	3				Department of Finance, Banking and Business Administration	Department of Finance,

										Banking and Business Administration
13	KTKD	527	International Business Management	3					Department of Finance, Banking and Business Administration	Department of Finance, Banking and Business Administration
<i>Option 2: Choose one of two courses</i>				3	3					
14	KTDL	528	Quantitative research in accounting and auditing	3					Dr. Truong Thi Thanh Phuong Dr. Hoang Manh Hung	Department of Economics and Accounting
15	KTLB	529	Data analysis and forecasting	3					Dr. Dam Dinh Manh Dr. Truong Thi Thanh Phuong	Department of Economics and Accounting
<i>Option 3: Choose one of two courses</i>				3		3				
16	KTKC	521	Public accounting	3					Dr. Tran Thi Yen Dr. Do Huyen Trang	Department of Economics and Accounting
17	KTTH	523	Tax law and tax accounting	3					Dr. Dao Nhat Minh Dr. Nguyen Thi Kim Tuyen	Department of Economics and Accounting
<i>Option 4: Choose one of two courses</i>				3			3			
18	KTCM	518	Accounting Standards	3					Assoc. Prof. Dr. Tran Thi Cam Thanh Dr. Le Thi My Tu	Department of Economics and Accounting
19	KTTG	520	Advanced International Accounting (International Financial Reporting Standards - IFRS)	3					Dr. Le Tran Hanh Phuong Dr. Le Mong Huyen	Department of Economics and Accounting
<i>Option 5: Choose two of five courses.</i>				6			6			
20	KTTT	507	Finance – Monetary Policy	3					Department of Finance, Banking and Business Administration	Department of Finance, Banking and Business Administration
21	KTKT	515	Advanced Auditing	3					Dr. Le Tran Hanh Phuong Dr. Pham Nguyen Dinh Tuan	Department of Economics and Accounting
22	KTQL	522	Management Control	3					Dr. Tran Thi Bich Duyen Dr. Le Thi Thanh My	Department of Economics and Accounting

23	KTCL	524	Strategic Management	3					Department of Finance, Banking and Business Administration	Department of Finance, Banking and Business Administration
24	KTQC	526	Financial Management	3					Department of Finance, Banking and Business Administration	Department of Finance, Banking and Business Administration
III. Graduation Thesis										
25	KTDA	532	Master's Project	9				9	Qualified Accounting lecturers	Department of Economics and Accounting
Total				60	17	16	18	9		

11. GUIDELINES FOR PROGRAM IMPLEMENTATION

- This training program will be implemented starting from the 2025 master's degree program for postgraduate students in Accounting.

- The training process is based on the designed curriculum, training objectives and target audience, human resource requirements, and specific training requirements. For elective courses, depending on the actual situation of development trends and social needs, the Department managing the major and the Department managing the courses will advise students on choosing appropriate courses.

- The Head of the Department managing the major is responsible for organizing and guiding the principles for developing the training program and detailed course outlines to ensure that objectives, content, and requirements are met, while also satisfying the needs of learners and society.

- The training program will be reviewed, evaluated, and updated in accordance with the current regulations of the Ministry of Education and Training and Quy Nhon University to meet the development needs of the Master's degree in Accounting and align with socio-economic development needs../.

Binh Dinh, December 19, 2024

RECTOR

Assoc. Prof. Dr. Doan Duc Tung