MINISTRY OF EDUCATION AND TRAINING

QUY NHON UNIVERSITY

MASTER PROGRAM

Level: Master

Major: Accounting

Code: 8340301

Training orientation: Application-oriented program

Mode of Study: Full-time

Binh Dinh, 2024

MINISTRY OF EDUCATION AND TRAINING	**SOCIALIST REPUBLIC OF VIET NAM**
QUY NHON UNIVERSITY	**Independence - Freedom - Happiness**

MASTER 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 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

- 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

- 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.

- 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. JOB OPPORTUNITIES AND PROFESSIONAL DEVELOPMENT

Graduates from the Master 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. 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. 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. 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. ELIGIBLE APPLICANTS

- 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.

		- 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 Other majors will be considered on a case-by-case basis.		

5. ENTRY REQUIREMENTS

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 ACADEMIC WORKLOAD

6.1. Program Duration: 2 years (24 months)

6.2. Total academic workload: 60 credits, including 07 internship credits and 09 credits for the Research project.

Program structure	Credits
General Education Knowledge	4
Fundamental and Specialized Knowledge	47
Mandatory courses	29
Elective courses	18
Research project	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. LEARNING ASSESSMENT AND GRADING SCALE

8.1. Grading scale

A 10-point grading scale is used for all assessment components of the course.

8.2. Learning Assessment, evaluation criteria, and Weighting

- Theoretical courses:

Formative Assessment: choose 1 of 3 weighting groups 30%, 40%, or 50%.

Summative Assessment: choose 1 of 3 weighting groups 70%, 60%, or 50%.

- Professional internship course:

40% formative Assessment; 60% summative Assessment. Assessment criteria: are detailed in M4 of the course.

- Research project:

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	Semester	In-class Hours			Prerequisite course code	Department in charge	Note
	Alphabet	Number			Total	Theory	Assignment, Dicussion			
I. General Education Knowledge					**4**					
1	XHTH	501	Marxist-Leninist Philosophy	1	4	4			DPSLM	
II. Fundamental and Specialized Knowledge					**56**					
II.1. Compulsory Courses					***29***					

2	KTVM	503	Advanced Microeconomics	1	2	1,6	0,4		DEA	
3	KTVX	504	Advanced Macroeconomics	1	2	1,6	0,4		DEA	
4	KTLT	512	Accounting Theory	1	3	2	1		DEA	
5	KTTC	513	Advanced Financial Accounting	2	3	2	1	KTLT 512	DEA	
6	KTQT	514	Advanced Management Accounting	2	3	2	1	KTLT 512	DEA	
7	KTPD	516	Corporate Financial Analysis	3	3	2	1	KTTC 513	DEA	
8	KTHT	517	Advanced Accounting Information Systems	3	3	2	1	KTTC 513 KTQT 514	DEA	
9	KTKS	519	Advanced Internal Control	2	3	2	1	KTLT 512	DEA	
10	KTTM	530	Internship 1	2	4	0	4	KTTC 513	DEA	
11	KTTM	531	Internship 2	3	3	0	3	KTPD 516 KTKS 519	DEA	
II.2. Elective Courses					***18***					
Option 1: Choose one of two courses					*3/6*					
12	KTQH	508	Modern Management	1	3	2	1		DFBA	
13	KTKD	527	International Business Management	1	3	2	1		DFBA	
Option 2: Choose one of two courses.					*3/6*					
14	KTDL	528	Quantitative research in accounting and auditing	1	3	2	1		DEA	
15	KTLB	529	Data analysis and forecasting	1	3	2	1		DEA	
Option 3: Choose one of two courses.					*3/6*					
16	KTKC	521	Public accounting	2	3	2	1	KTLT 512	DEA	
17	KTTH	523	Tax law and tax accounting	2	3	2	1	KTTC 513 KTQT	DEA	

								514		
Option 4: Choose one of two courses.					*3/6*					
18	KTCM	518	Accounting Standards	3	3	2	1	KTLT 512	DEA	
19	KTTG	520	Advanced International Accounting (International Financial Reporting Standards - IFRS)	3	3	2	1	KTTC 513	DEA	
Option 5: Choose two of five courses.					*6/15*					
20	KTTT	507	Finance – Monetary Policy	3	3	2	1		DFBA	
21	KTKT	515	Advanced Auditing	3	3	2	1	KTTC 513	DEA	
22	KTQL	522	Management Control	3	3	2	1	KTTC 513	DEA	
23	KTCL	524	Strategic Management	3	3	2	1		DFBA	
24	KTQC	526	Financial Management	3	3	2	1		DFBA	
II.3. Research project					***9***					
25	KTDA	532	Research project	4	9	0	9		DEA	
Total					**60**					

10. TEACHING PLAN

No	Course code		Course	Number of credits	Semester				Expected lecturers	Department in charge
	Alphabet	Number			1	2	3	4		
I. General Education Knowledge										
1	XHTH	501	Marxist-Leninist Philosophy	4	4				Department of Political Theory, Law and Public Administration	DPSLM
II. Fundamental and Specialized Knowledge										
II.1. *Compulsory Courses*										
2	KTVM	503	Advanced Microeconomics	2	2				Dr. Hoang Thi Hoai Huong Dr. Dao Vu Phuong Linh	DEA
3	KTVX	504	Advanced Macroeconomics	2	2				Dr. Su Thi Thu Hang Dr. Ngo Thi Thanh Thuy	DEA
4	KTLT	512	Accounting Theory	3	3				Assoc. Prof. Dr. Tran Thi Cam Thanh Dr. Do Huyen Trang	DEA
5	KTTC	513	Advanced	3		3			Dr. Nguyen Thi Kim Tuyen	DEA

			Financial Accounting						Dr. Tran Thi Yen	
6	KTQT	514	Advanced Management Accounting	3		3			Dr. Le Van Tan Dr. Le Thi My Tu	DEA
7	KTPD	516	Corporate Financial Analysis	3			3		Dr. Le Mong Huyen Dr. Le Xuan Quynh	DEA
8	KTHT	517	Advanced Accounting Information Systems	3			3		Dr. Dao Nhat Minh Dr. Le Van Tan	DEA
9	KTKS	519	Advanced Internal Control	3		3			Dr. Le Thi Thanh My Dr. Tran Thi Bich Duyen	DEA
10	KTTM	530	Internship 1	4		4			Department of Economics and Accounting	DEA
11	KTTM	531	Internship 2	3			3		Department of Economics and Accounting	DEA
III.2. ***Elective Courses***										
Option 1: Choose one of two courses				*3*	*3*					
12	KTQH	508	Modern Management	3					DFBA	DFBA
13	KTKD	527	International Business Management	3					DFBA	DFBA
Option 2: Choose one of two courses				*3*	*3*					
14	KTDL	528	Quantitative research in accounting and auditing	3					Dr. Truong Thi Thanh Phuong Dr. Hoang Manh Hung	DEA
15	KTLB	529	Data analysis and forecasting	3					Dr. Dam Dinh Manh Dr. Truong Thi Thanh Phuong	DEA
Option 3: Choose one of two courses				*3*		*3*				
16	KTKC	521	Public accounting	3					Dr. Tran Thi Yen Dr. Do Huyen Trang	DEA
17	KTTH	523	Tax law and tax accounting	3					Dr. Dao Nhat Minh Dr. Nguyen Thi Kim Tuyen	DEA
Option 4: Choose one of two courses				*3*			*3*			
18	KTCM	518	Accounting Standards	3					Assoc. Prof. Dr. Tran Thi Cam Thanh Dr. Le Thi My Tu	DEA
19	KTTG	520	Advanced International Accounting (International Financial	3					Dr. Le Tran Hanh Phuong Dr. Le Mong Huyen	DEA

			Reporting Standards - IFRS)							
Option 5: Choose two of five courses.				*6*			*6*			
20	KTTT	507	Finance – Monetary Policy	3					DFBA	DFBA
21	KTKT	515	Advanced Auditing	3					Dr. Le Tran Hanh Phuong Dr . Pham Nguyen Dinh Tuan	DEA
22	KTQL	522	Management Control	3					Dr. Tran Thi Bich Duyen Dr. Le Thi Thanh My	DEA
23	KTCL	524	Strategic Management	3					DFBA	DFBA
24	KTQC	526	Financial Management	3					DFBA	DFBA
III.	***Research project***									
25	KTDA	532	Research project	9				9	Qualified Accounting lecturers	DEA
Total				**60**	**17**	**16**	**18**	**9**		

11. GUIDELINES FOR TRAINING 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 Dean 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