

PROGRAMME SPECIFICATION

MASTER OF ACCOUNTING (RESEARCH PROGRAM)

Code: 8340301

1. Awarding Institution: Ton Duc Thang University

2. Name of programme:

- Vietnamese name: Kế toán
- English name: Accounting

3. Programme code: 8340301

4. Training degree:

- Vietnamese name of training degree: Thạc sĩ Kế toán
- English name of training degree: Master of Accounting

5. Mode of study - Training time

- Fulltime training: 02 years (24 months)

6. Instruction language: Vietnamese

7. Programme objectives

After graduating from Ton Duc Thang University's Master Degree program in Accounting, graduates will gain the following competencies:

No.	Description of Programme Outcomes (POs)
1	Become an expert in the field of corporate accounting, being able to advise and propose solutions to complex problems in the field of accounting and issues related to the profession.
2	Become a leader, manager and coordinator of accounting work at domestic as well as international enterprises.
3	Capable of carrying out in-depth researches in the field of accounting – economics; the scientific research works can be published on both domestic and foreign journals.
4	Develop a lifelong learning education, practice ethical profession, and advance social responsibility to contribute to the development of the country.

8. Programme learning outcomes

In completion of the Master Degree program in Accounting at Ton Duc Thang University,

learners will achieve the following knowledge and skills:

No.	Categories	Description of Programme learning outcomes (PLOs)
1	General knowledge	Integrate foundation knowledge and advanced technical in the business context, serving for learning, research and operation in the field of accounting.
2	Specialized knowledge	Synthesize accounting problems through the lens of research and application in the field accounting.
		Apply relevant knowledge, quantitative analysis techniques, and research methodology in economics to conduct research projects in the field of financial accounting.
3	Professional skill	Analyze financial situation of the enterprise for management judgements, assessments and decision making.
		Develop the ability of data collection and successfully apply research methodology to complete scientific studies published on domestic and foreign journals.
4	General skill	Have the ability to communicate, negotiate, write reports, present and defend research findings; Develop teamwork skills and relevant skills in organizing, managing and administrating of accounting and related activities at the workplace.
5	Attitude & Social Responsibility	Demonstrate responsibility for individual as well as organization works; be responsible for family, community and society; have professional ethics, dedication spirit; lifelong learning consciousness.

9. Admission Regulation

9.1. Enrollment methods

Admission, entrance examination or a combination of entrance examination and admission are determined in the annual Master's Degree Enrollment Scheme of the University.

9.2. Candidates

Candidates must qualify the following criteria:

- Having graduated from a university with a good rank or higher or having met the conditions for recognition of a university degree with a good rank or higher (or equivalent qualifications or higher) in a discipline relevant to the field of application; for majors that is not suitable for the field of application, the additional knowledge must be completed before applying;
- Having graduated from a university or have met the conditions for recognition of a university degree (or equivalent level or higher) in a discipline relevant to the field of study and have scientific publications related to the field of study, or research within 03 years (36 months) from the date of completing the application submission; for major that is not suitable for the field of application, additional knowledge (Appendix 1) must be completed before applying;

- For research-oriented master's degree program, learners must have graduated from a university with good grades or higher and have scientific publication related to the field of study or research within 3 years (36 months) from the date of completion of application submission;
- If the candidate has Vietnamese or foreign Accounting or Auditing certificates, and has a university diploma that is not suitable for the field of study, the Faculty of Professional Studies, based on the university graduation transcript, will consider suitable additional learning courses for the candidates.

9.3. Foreign language requirement:

Candidates must meet the requirements of foreign language standards for enrollment of master's program according to the current Regulation on enrollment and training of the master's level of Ton Duc Thang University.

9.4. Other requirements

Meet other requirements of the training program standards issued by the Ministry of Education and Training and the University's regulations.

10. Programme structure

Content	Number of Credits		
	Total credits	Compulsory credits	Elective credits
General knowledge	11	11	0
Foreign language	5	5	0
Philosophy	4	4	0
Research Methodology	2	2	0
Specialized knowledge	22	9	13
Compulsory knowledge	9	9	0
Elective knowledge	13	0	13
Scientific research	12	12	0
Research projects	9	9	0
Proposal of thesis	3	3	0
Graduation	15	15	0
Master's thesis	15	15	0
Total	60		

11. Programme content

Course code	Course (Vietnamese)	Course (English)	Total credits	T	P, E, D
A. General knowledge			11		

Course code	Course (Vietnamese)	Course (English)	Total credits	T	P, E, D
FL700020	Ngoại ngữ	Foreign Language	5	5	0
SH700020	Triết học	Philosophy	4	4	0
IN700000	Phương pháp nghiên cứu khoa học	Research Methodology	2	2	0
B. Specialized knowledge			22		
B.1. Compulsory knowledge			9		
MS701410	Thống kê kinh doanh	Business Statistic	3	3	0
AC701020	Kế toán quản trị nâng cao	Advanced Managerial Accounting	3	3	0
AC701030	Kế toán tài chính nâng cao	Advanced Financial Accounting	3	3	0
B.2. Elective knowledge			4		
BA701230	Kinh tế học quản lý	Management Economic	2	2	0
FB701090	Tài chính quốc tế	International Finance	2	2	0
BA701030	Quản trị dự án	Project Management	2	2	0
AC701010	Lý thuyết kế toán	Accounting Theory	2	2	0
AC701130	Công cụ xử lý và phân tích dữ liệu	Tools for processing and analyzing data	2	2	0
AC701050	Pháp luật về kế toán và kiểm toán	Law of Accounting & Auditing	2	2	0
B.3. Elective courses of specialized knowledge			9		
BA701080	Quản trị chiến lược nguồn nhân lực	Strategic Human Resource Management	3	3	0
FB701180	Đạo đức kinh doanh	Business Ethics	3	3	0
AC701060	Kiểm toán nâng cao	Advanced Auditing	3	3	0
AC701070	Kế toán quốc tế	International Accounting	3	3	0
AC701080	Quản trị Tài chính	Financial Management	3	3	0
AC701090	Hệ thống thông tin Kế toán	Accounting Information System	3	3	0
AC701160	Báo cáo tài chính và trách nhiệm xã hội	Financial Statements and Social Responsibility	3	3	0
AC701170	Chuẩn mực kế toán quốc tế	International Accounting Standards	3	3	0
AC701190	Hợp nhất báo cáo tài chính	Financial Consolidation	3	3	0
AC701200	Kiểm toán nội bộ	Internal Auditing	3	3	0

Course code	Course (Vietnamese)	Course (English)	Total credits	T	P, E, D
AC701210	Phân tích dữ liệu trong kế toán	Accounting Analytics	3	3	0
AC701230	Quản trị rủi ro tài chính	Financial Risk Management	3	3	0
C. Scientific Research			12		
AC701220	Phương pháp nghiên cứu khoa học ứng dụng trong Kế toán	Research Methodology in Accounting	3	3	0
AC701240	Chuyên đề nghiên cứu 1: Xây dựng ĐCCT	Project 1: Proposal	3	3	0
AC701250	Chuyên đề nghiên cứu 2: Tổng quan nghiên cứu	Project 2: Literature Review	3	3	0
AC701990	Đề cương chi tiết luận văn	Proposal of thesis	3	3	0
D. Graduation			15		
AC701000	Luận văn thạc sĩ	Master's Thesis	15	0	15
Tổng cộng			60		

Note: *T: Theory; P: Practice; E: Experiment; D: Discussion*

1 credits = 15 credits of theory or exercises

= 30 credits of presentation, discussion or practice

12. Progression points

Learners must meet the conditions for recognition of graduation and grant of master's degree according to the current Regulation on enrollment and training of the master's level of Ton Duc Thang University and the specific requirements of the training program.

13. Special features

Master's program in Accounting trains individuals with good foundation and scientific knowledge, capable of independent creative thinking to solve scientific problems and apply technology in the field of Accounting, developing enough skills to deal with practical accounting activities, mastering research methods for further professional development and publication on domestic as well as foreign journals, and advancing teamwork skills and other professional skills in accordance with international standards.

14. Job opportunities

After completing all modules in the program and graduating, learners have the necessary knowledge, skills and attitudes to become specialists, middle and high-level managers at domestic and international enterprises.

15. Mapping of Programme Learning Outcomes to Courses

Course code	Courses	Programme Learning Outcomes						
		1	2	3	4	5	6	7
A. General knowledge								
FL700020	Foreign Language	R						
SH700020	Philosophy							I
IN700000	Research Methodology	R						
B. Specialized knowledge								
MS701410	Business Statistic	R	I					
BA701230	Management Economic				R			
FB701090	International Finance		R					
BA701030	Project Management				R			
AC701010	Accounting Theory		R		R			
AC701020	Advanced Managerial Accounting		M					
AC701030	Advanced Financial Accounting		R					
AC701130	Tools for processing and analyzing data			I				
AC701050	Law of Accounting & Auditing		R		I			
BA701080	Strategic Human Resource Management				R			
FB701180	Business Ethics				R			
AC701060	Advanced Auditing		R					
AC701070	International Accounting		R					
AC701080	Financial Management				M			
AC701090	Accounting Information System		R					
AC701160	Financial Statements and Social Responsibility		R					
AC701170	International Accounting Standards		R					
AC701190	Financial Consolidation		R					
AC701200	Internal Auditing		R					
AC701210	Accounting Analytics			I				
AC701230	Financial Risk Management				R			
C. Scientific Research								
AC701220	Research Methodology in Accounting	R	R	R	R	R	R	R
AC701240	Project 1: Proposal	R	R	R	R	R	R	R
AC701250	Project 2: Literature Review	R	R	R	R	I	I	R
AC701990	Proposal of thesis	M	M	M	M	R	M	M
D. Graduation								
AC701000	Master's Thesis	M	M	M	M	M	M	M

G:

I: indicate students are introduced to the outcome);

R: indicates the outcome is reinforced and students afforded opportunities to practice, courses are designed to improve the establishment of PLOs

M: indicates the outcome is reinforced and students afforded opportunities to practice, courses are designed at the level in which learners achieve PLOs

16. Training plan

Course Code	Content	Credits
General knowledge (Regularly held)		11
FL700020	Foreign Language	5
SH700020	Philosophy	4
IN700000	Research Methodology	2
Semester 1		10
MS701410	Business Statistic	3
AC701030	Advanced Financial Accounting	3
	Elective course 1	2
	Elective course 2	2
Semester 2		12
AC701020	Advanced Managerial Accounting	3
	Elective course of specialized knowledge 1	3
	Elective course of specialized knowledge 2	3
	Elective course of specialized knowledge 3	3
Semester 3		9
AC701220	Research Methodology in Accounting	3
AC701240	Project 1: Proposal	3
AC701250	Project 2: Literature Review	3
Semester 4		18
AC701990	Proposal of thesis	3
AC701000	Master's Thesis	
Total		60

17. Instruction to implement the training programs and ensure quality programs

- The training program is implemented in accordance with the current Regulation on enrollment and training of the master's level of Ton Duc Thang University. The standard plan for formal training consists of 4 semesters: the first 3 semesters are designed for general knowledge, specialized knowledge, and conducting research; the fourth semester is spent for master's thesis.
- Learners conduct self-study for foreign languages to meet the requirements of foreign language outcome according to the current Regulation on enrollment and training of the master's level of Ton Duc Thang University.
- The University publishes the study plan before the new school year begins. Based on the study plan for each academic year/semester and the training plan over time of the training program, the

Graduate Department and the Faculty will advise students to register for the compulsory courses as well as elective ones that are suitable for the student's expertise, ability and study plan.

- Standard of facilities and permanent teaching staff are in compliance with current regulations of the Ministry of Education and Training.
- Training methods: Fulltime mode of training ensures implementation according to the training plan. Course registration, consideration for exemption or course recognition must comply with the provisions of the training program framework and relevant current regulations of Ton Duc Thang University.
- Teaching method: The teaching method follows learner-centered approach, motivating learners to promote their initiative and effort to participate in learning activities, and effectively guiding learners to achieve the output standards of each module, each component and the entire training program. The method also improves self-study and self-research capacity for learners. Besides, teaching staffs also strengthen teaching that combines theory and practice, promote the application of knowledge into practice, combine various forms of flexible teaching organization such as group work, discussion, presentation; promote teaching combined with business, ...
- Assessment method: diversifying forms of assessment are designed to be appropriate with courses' learning outcomes, ensuring the validity, reliability and fairness.; Evaluation of learners' learning outcomes must be based on process assessment and summative assessment, serving as a basis for timely adjustment of teaching and learning activities.
- Teaching and assessment methods are shown in detail in syllabuss, and course profiles. Lecturers also inform learners in the first lesson.
- Varied activities such as supporting learners accessing documents at the Library, using facilities and experimental equipment for study and research, introducing internships, etc., are focused by the University to ensure the quality of training.