

TRAINING PROGRAM OF ACCOUNTING

(Issued together with Decision No.....: /QĐ-ĐHTĐ..... by Rector of Tay Do University)

A. GENERAL INFORMATION

1. Name of training program (English name):	Master of Accounting (Application-oriented)
2. Degree:	Graduate
3. Training codes:	8340301
4. Admission candidates:	Following the current University Admission Regulations of the Ministry of Education and Training and Tay Do University, Vietnamese citizens who meet the following conditions are eligible to register for admission: - Having a Bachelor of Accounting Diploma or equivalent under the regulations of the Ministry of Education and Training; - Be healthy enough to study and work according to current regulations of the Ministry of Health, Education and Training; - Submit all documents and registration fees in full and on time according to the regulations of the Ministry of Education and Training.
5. Training time:	2 years
6. Training form:	Full-time
7. Required credits:	60 credits
8. Scale	Nationwide enrollment
9. Diploma:	Master of Accounting
10. Working position:	Graduates with a Master's degree in Accounting can take on job positions such as: Researchers and Lecturers in the field of Accounting working at research institutions, and at various educational levels including Vocational Schools, Colleges, and Universities. Accounting Specialists working in businesses, administrative units, financial institutions (such as commercial banks, insurance businesses, securities, etc.). In addition, these graduates have a higher level of expertise and better management skills. Therefore, they can handle more complex specialized tasks according to their trained disciplines, have more efforts, opportunities to better complete

	the tasks assigned, and continue to research and study in and outside the country in the field of Accounting
11. Possibility for further education:	<p>Able to self-study, self-research, enrich knowledge, and professional and soft skills.</p> <p>Ability to continue learning postgraduate programs in the country and abroad according to regulations.</p>

B. TRAINING OBJECTIVE AND LEARNING OUTCOMES

I. Training Objectives

1. General objectives

- The master's degree program in Accounting is application-oriented, aiming to help students master their expertise and solve issues related to the field of accounting.

- Students have a sufficient level of English for use in research and work.
- Students are equipped with professional knowledge based on a deep and high-quality foundation.
- Students are equipped with skills in coordination, independent work, teamwork, and methods of analysis, calculation, and research in the field of accounting.
- Students have the ability to work, solve complex and systematic problems.

2. Specific objectives

The master's degree program in Accounting is designed with the following educational objectives:

Knowledge:

- Have a thorough understanding of current accounting, auditing, and tax laws.
- Understand in-depth knowledge about auditing, auditing processes, financial statement items, and the auditing process of these items during the auditing phase.
- Apply basic principles and rules in accounting activities, including management accounting, financial accounting, auditing, comparison between Vietnamese and international accounting; regarding statistics, analysis, and evaluation of business activities of enterprises.
- Apply specialized knowledge to solve practical professional issues related to the field of accounting.

Skills:

- Independently handle and proficiently practice accounting tasks including production and business processes such as: cash accounting, raw materials, fixed assets, payroll, taxes, payments, cost, consumption, determining business results, profit distribution, etc.
- Prepare and analyze financial reports, management accounting reports, and tax reports.
- Manage the organization of accounting work, including organizing and building an accounting apparatus, applying accounting forms, accounting document

systems, accounting account systems, building internal control systems, and providing information through the accounting reporting system.

- Have the capacity to practice, use accounting software proficiently, and have the ability to use English proficiently in the field of accounting.
- Have the capacity to work independently when assigned tasks, creatively apply learned knowledge to practical activities.

Autonomy and Responsibility:

- Have the capacity for research, self-experience, and soft skills to develop one's profession independently and creatively solve practical problems.
- Have a sense of responsibility towards society and professional ethics.

II. Learning outcomes:

1.1. Knowledges:

General Knowledge:

- Have a systematic understanding of in-depth knowledge about society and natural sciences to apply in learning, research, and the economic field.
- Proficiently use foreign languages and computer software in the field of accounting.

Specialized Knowledge:

- Apply principles and standards of accounting, laws on accounting, taxes, auditing, how to organize accounting work, and the accounting information system in enterprises, etc.
- Analyze accounting data to advise and propose solutions that serve management requirements and financial policy planning at economic organizations, companies, administrative units, credit institutions, etc.
- Understand the auditing processes, in-depth knowledge about the items on the financial statements, and the auditing process of these items during the implementation phase of auditing.

1.2. Skills

Soft Skills:

- Effectively apply soft skills to the practical work of accounting and auditing in enterprises.
- Proficiently use a foreign language at level 4 or higher according to the 6-level Foreign Language Proficiency Framework for Vietnam or equivalent (among the 6 languages specified by circular 23/2021/TT-BGDĐT).

Professional Skills:

- Manage, perform, and organize accounting tasks in various types of businesses including: preparing accounting documents, recording accounting books, preparing financial reports and tax reports (VAT tax declaration, personal income tax settlement, corporate income tax) based on compliance with the law and Vietnamese accounting regime, organizing the accounting apparatus, accounting

account system, ledgers and accounting reports, management accounting in enterprises, etc.

- Apply auditing knowledge to audit items such as cash, receivables, revenue, expenses, inventory, etc., on the financial statements.
- Use some statistical tools, basic quantitative analysis techniques in accounting to conduct research and apply them to business practices.

1.3. Level of autonomy and responsibilities

- Possess good ethical qualities; full awareness and absolute adherence to professional ethics; have a sense of civic responsibility.
- Dedicated spirit and attitude in service; respect customers; honesty, responsibility, compliance with the law and the state's accounting regimes, regulations of the workplace; have the consciousness to build a collective unit.
- Understand the role of an accountant as a controller of financial resources for units; help units operate effectively.
- Have a progressive spirit, willingness to learn, always self-study to continue improving professional skills, ready to participate in tasks related to one's expertise to serve the school, organizations, and the social community.

III. The content of studying program (name and credit for each subject): 60 credits

Total credit		60
1	General knowledge	6
2	Professional knowledge	39
	- Compulsory knowledge	29
	- Optional knowledge	10
3	Graduation	15
	- Internship 1	15
	- Internship 2	
- Graduated Thesis		

1. General Knowledge: 6 credits

Number	Code	Subject	Credits	Note
1	001166	Philosophy	3	
2	001708	Specialized English for Accounting	3	

2. Professional knowledges: 39 credits

Number	Code	Subject	Credits	Note
1. Compulsory Knowledge			29	
1	001711	Research methods in Accounting	3	

Number	Code	Subject	Credits	Note
2	001714	Quantitative Analysis in Accounting	3	
3	001734	Accounting Theory	2	
4	001717	Advanced Financial Accounting	3	
5	001720	Advanced Management Accounting	3	
6	001718	Advanced Financial Reporting Audit	3	
7	001719	Consolidated Financial Reporting	3	
8	001725	Accounting Information Systems	3	
9	001726	Taxation and Tax Policy Analysis	3	
10	001740	Corporate Finance	3	
2. Optional Knowledge <i>(Choose 10 credits of the following subjects)</i>			10	
Elective Fundamental Industry Knowledge (Choose 2 out of 4 courses)			4	
1	001716	Accounting Workflow Organization	2	
2	001170	International Business Law	2	
3	001735	Economic law	2	
4	001736	Accounting Law and Accounting Standards	2	
Specialized Elective Knowledge (Choose 1 out of 2 course clusters)			6	
Cluster 1			6	
5	001728	Financial Analysis	2	
6	001729	Financial Risk Management	2	
7	001730	Investment Analysis and Portfolio Management	2	
Cluster 2			6	
8	002785	Internal Audit	2	
9	002603	Public Accountant	2	
10	002786	International Accounting	2	

3. Graduation: 15 credits

Number	Code	Subject	Credits	Note
1	002678	Internship 1	3	
2	002679	Internship 2	3	
3	002680	Graduation thesis	9	