

MASTER'S DEGREE IN TAX MANAGEMENT

HYBRID MODALITY CURRICULUM PLAN



Generando desarrollo, cambiando el futuro

PERIOD I

ETHICS AND LEADERSHIP			
ILL:	PEL:	IL:	TH:
16	16	112	144
Online			

ACCOUNTING MANAGEMENT			
ILL:	PEL:	IL:	TH:
32	16	96	144
Blended			

FINANCIAL MODELING			
ILL:	PEL:	IL:	TH:
32	16	96	144
Blended			

FINANCIAL REGULATIONS			
ILL:	PEL:	IL:	TH:
32	16	96	144
Blended			

FINANCIAL ANALYSIS			
ILL:	PEL:	IL:	TH:
32	16	96	144
Blended			

PERIOD II

TAX LEGISLATION			
ILL:	PEL:	IL:	TH:
32	16	96	144
Blended			

TAXES			
ILL:	PEL:	IL:	TH:
32	16	96	144
Blended			

TAX MANAGEMENT			
ILL:	PEL:	IL:	TH:
32	16	96	144
Blended			

TAX RISK AUDIT AND CONTROL			
ILL:	PEL:	IL:	TH:
32	16	96	144
Blended			

TAX MANAGEMENT PLAN			
ILL:	PEL:	IL:	TH:
16	16	112	144
Online			

Unidad de Organización Curricular

Distribución horaria

Curricular Organization Unit

Hourly Distribution

	Advanced Disciplinary Training	576 h	(ILL) Instructor-Led Learning	288 h	Blended	1152 h	Period I	720 h
	Research	576 h	(PEL) Practical and Experiential Learning	160 h	Online	288 h	Period II	720 h
	Degree Completion	288 h	(IL) Independent Learning	992 h			Total	1440 h

Justification of the Modality of the Master's Program

Study or learning modalities are modes of learning management that determine differentiated educational environments, including the use of communication and information technologies (Article 68 of the Academic Regulations). Article 74a of the Academic Regulations establishes that the hybrid modality is one in which the components of instructor-led learning, practical and experiential learning, and independent learning for the total number of hours or credits are developed through a combination of in-person, blended, online and/or distance activities; using physical and digital teaching resources, interactive multimedia technologies and virtual learning environments that organize the interaction of the actors in the educational process, synchronously or asynchronously, through digital platforms.

Horn and Stake (2017) described the hybrid modality as a formal education program in which the student learns both in person and online, and which must be properly supervised throughout the learning pathway to ensure the development of knowledge. Graham, Woodfield and Harrison (2013) established that it is a fusion of in-person learning and online learning, both synchronous and asynchronous, where the student is the central axis of learning. Martinez (2007) defines it as "blended learning," due to the use of in-person and non-in-person technologies to optimize the learning process.

Hybrid education is a modality that is currently becoming very important because it goes hand in hand with the technological advances of our era. Students develop creative thinking, independent study, and the ability to adapt to new learning experiences in order to meet their individual needs. In addition, the hybrid modality is recognized for its flexibility, ease of access, and integration of multimedia technological resources. This modality becomes a catalyst that gradually integrates technologies into the educational community without affecting institutional development, generating new roles between the instructor and the student. Therefore, this approach makes it possible to address, in person, certain difficulties that may arise in online education processes. The true test of this modality is the effective integration of its two main components: in-person and online education. Studies indicate that this modality is perceived as useful, pleasant, flexible, and motivating for students, although it faces the challenge of generating dynamic and collaborative learning environments. Hybrid education combines the best characteristics of in-person and online learning, placing greater emphasis on the student's interaction with learning at their own pace, as well as on adapting to the use of new technologies. Under this framework, the master's program is based on the hybrid modality and complies with the requirements established by higher education law.

The program consists of ten courses of 144 hours each, for a total of 1,440 hours for the entire program. As established in Article 34 of the Academic Regulations, the graduate program is distributed across the following units: (a) the Advanced Disciplinary Training Unit, comprising 40% of the courses (576 hours), where conceptual, methodological, and technological experience is developed in the disciplines of the professional and scientific field; promoting continuous updating and frontier knowledge, interdisciplinarity, multi- and interdisciplinary teamwork, as well as the identification of advances in the profession; (b) the Research Unit, which represents 40% of the courses (576 hours), where advanced research competencies are developed in relation to the field of knowledge and the program's lines of research, encouraging interdisciplinary and/or intercultural work, as well as possible development within formative research networks; and (c) the Degree Completion Unit, comprising 20% of the courses (288 hours), where professional, technological, and/or research competencies are validated for addressing situations, needs, problems,

dilemmas, or challenges of the profession and its contexts from a reflective, research-based, experimental, innovative approach, among others. The program has a structure of 288 hours of instructor-led learning, 992 hours of independent learning, and 160 hours of practical and experiential learning. Of the ten courses, two will be offered online, corresponding to 288 hours, and eight will be offered in the blended modality, corresponding to 1,152 hours.