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| T UNIVERSITY OF ECONOMICS AND LAW  **FACULTY OF ACCOUNTING AND AUDITING** | **SOCIALIST REPUBLIC OF VIETNAM**  **Independence – Freedom – Happiness** |

## COURSE SPECIFICATION

1. **General information**

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| **Name of Vietnamese Module** | **Graduation Scheme** |
| **English Module Name** | **Graduation Thesis** |
| **Module Code** | MUU6002 |
| Belong to the knowledge block | Specialized Knowledge   |  |  | | --- | --- | | X Required | Elective | |
| Degree | Graduate School |
| Field of Study | Accounting |
| Course | 2025 |
| School Year | 2nd |
| Semester | 4 |
| Number of Credits | 9 credits  Theory (15 lessons/credit): 9 credits  Practice, experiment, discussion (30 periods/credit): 0  Self-study, self-study (30 hours/credit): 270 hours |
| Prerequisite subjects | Not |
| Previous Course | Not |
| Next Course | Not |
| Parallel subjects |  |
| Languages used in teaching | Vietnamese |
| Lecturers in charge of teaching | Lecturers participating in teaching the training program |
| Lecturer adjuncts |  |

1. **Objectives**

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| **Objectives (COx) (1)** | **Objectives description**  **(2)** | **Curriculum of the subject**  **(CLOx) (3)** | **Competence level**  **(4)** |
| CO1 | Able to analyze and select issues of current interest and relevance in accounting and auditing practice for research purposes. | CLO1 | 5 |
| CO2 | Replicate existing studies under different contexts of time, scope, and research conditions. | CLO2 | 5 |
| CO3 | Apply appropriate research methods and procedures to achieve defined research objectives. | CLO3 | 4 |
| CO4 | Collect data and conduct suitable tests to obtain research results. | CLO4 | 4 |
| CO5 | Possess independent research capability and critical thinking skills to enhance the effectiveness of accounting and auditing tasks. | CLO5, CLO6 | 4 |

1. **Program learning outcomes**

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| **STT** | **Program learning outcomes** | **Responding to the Investor** | **Level of instruction**  **(I, T, U or I, R, M)** |
| CLO1 | Select research topics closely aligned with practical accounting and auditing work. | PLO2 | M |
| CLO2 | Design and conduct research aimed at identifying new solutions relevant to the accounting field. | PLO3 | M |
| CLO3 | Carry out fundamental research steps in the field of accounting and auditing. | PLO4 | R |
| CLO4 | Use data analysis tools with relative proficiency to support research in accounting. | PLO6 | R |
| CLO5 | Develop and complete study and research plans on schedule. | PLO8 | R |
| CLO6 | Adhere to professional ethics and contribute to the advancement of the accounting and auditing profession. | PLO9 | R |

1. **GENERAL REGULATIONS ON GRADUATION SCHEMES**
   1. **Subjects of implementation**

* All postgraduate students of the application-oriented master of accounting training program must complete a graduation thesis and defend it in front of the council.
  1. **Implementation time**
* Semester 4 years 2, within 4 months according to the regulations of the Graduate Studies and Science and Technology Department.
  1. **Implementation process**
* The faculty provides general guidance and answers about the plan, regulations, and how to write the graduation scheme.
* Students write an outline and defend it in front of the Faculty's professional council.
* Students will directly work together with the instructor after receiving the school's Teacher Assignment Decision.
* In the process of writing the graduation scheme, students must strictly and fully comply with the requirements and regulations of the teacher regarding the time, number of meetings, schedule and relevant working contents.
* Students complete the graduation scheme in accordance with the content and form of the school's regulations and defend before the Council.

1. **Regulations on the layout, content and form of the graduation scheme**
   1. **Layout and content** 
      1. **Layout:**

Students must choose practical topics related to the majors of Accounting and Auditing to write the graduation scheme (students can also choose behavioral research issues associated with the accounting and auditing profession). The graduation scheme is presented in the form and content in the following order:

* Outer Cover
* Disclaimer
* List of abbreviations
* Catalog of tables, drawings, charts
* The content of the graduation scheme (usually structured into 5 chapters):
* Chapter Introduction
* Chapter 1. Research Overview
* Chapter 2. Theoretical basis
* Chapter 3. Research Methodology
* Chapter 4: Research Results and Discussion
* Chapter 5: Conclusions and lessons learned
* Bibliography
* Appendix
* Back Cover
  + 1. **Content:**
* ***Opening Chapter:*** Briefly state the reasons for choosing the topic, research objectives/research questions, objects, scope of research, research methods, contributions of the research and the layout of the graduation scheme.

In this chapter, students need to analyze problems arising in practice related to accounting and auditing that are being concerned to carry out research, general research objectives (problems to be solved), specific research objectives (separated from general research objectives), the scope of the study of space and time, the research methods used to solve the questions and the structure of the topic. Contribution of research on practical aspects related to accounting and auditing.

* ***Chapter 1.*** Overview of previous research related to the topic

In this chapter, students present an overview of previous research, which can be categorized by time of research conduct, research direction on the topic of approach, main research streams, domestic and foreign research, or research in developing and developing countries. From there, evaluate the research results that have been achieved in the past corresponding to the overall presentation. Finally, students need to determine the research model that will be inherited from the overview of previous studies and explain the reasons for the inheritance.

* ***Chapter 2. Theoretical basis*:** presentation of research concepts and underlying theories

In this chapter, students present the main research concepts of the topic, conceptual approaches (if any), and background theories to explain the relationship between research concepts.

* ***Chapter 3. Research method:*** Indicate the choice of research method and basic data source. In this chapter, students present a suitable research design to solve the research objective. Specifically, including the research process, research methods, methods of collecting and processing qualitative and quantitative data. From there, students come up with a proposed research model from the stated theoretical bases. In addition, research hypotheses and methods of measuring research concepts are also mentioned in this chapter.
* ***Chapter 4. Research and discussion results***: Use data and analysis methods to give results (tables, charts, results of calculation steps, running models (if quantitative analysis). Analyze and comment on the results against previous studies

In this chapter, students realize the steps outlined in the research process in chapter 3 and compare the results from the software with the stated accreditation standards. It depends on the collection method to present the results. However, it is necessary to express and express the characteristics of the collected samples, the results extracted from the data processing and the statistical results (if any). From there, confirm the rejection/acceptance of the research hypothesis in chapter 3. Finally, students present how to compare research results with previous studies with the same research topic, and explain the research results with the basic theory applied in chapter 2.

* ***Chapter 5. Conclusions and applications in practice:*** Results or discoveries from analyses and based on conclusions to make policy implications or solutions/recommendations....

In this chapter, students present the general conclusion of the topic, recommendations to the stakeholders of the topic based on the research results in chapter 4.

* 1. **Presentation form** 
     1. **Text drafting:**

Use Time New Roman size 13; normal text density, do not compress or stretch the distance between letters; line extension set to 1.5 lines; the upper margin is 2.0 cm; the margin is less than 2.0 cm; left margin 3.0 cm; the margin should be 2.0 cm. The page number is typed in the middle, above the top of each page, Counted as page 1 at the beginning of the main content (Introduction), while the previous sections are numbered in order by i, ii, iii, ... If there is a table or drawing presented horizontally in paper size, the top of the table is the left margin of the page, but it should be limited to presentation in this way.

The graduation scheme is printed on **two** sides of A4 size white paper (210 x 297 mm) with a volume of 30-50 pages excluding the table of contents, appendices, and references.

**Numbering chapters, titles:**

Do not use Roman coefficients (I, II, III, ...), do not use the alphabet system (a, b, c,... or A, B, C,....) to number the chapters and headings of the graduation scheme. Arabic coefficients (1, 2, 3, ...) must be used to number chapters and titles. Examples in chapter 1 would be 1.1, 1.2,...; the lower level is 1.1.1, 1.1.2,..., the maximum numbering is at level 3. Main section titles must be written in uppercase. Subsection titles should be written in lowercase (appendix 2).

* + 1. **Tables, drawings, graphs**

The numbering of tables and drawings must be continuous throughout the graduation scheme. All graphs and tables taken from other sources must be fully cited, for example "Source: Ministry of Finance, 2019". The cited source must be correctly listed in the References category. The title of the table is written above the table, the title of the drawing is written below the figure.

Drawings must be drawn cleanly in black ink so that they can be copied; numbered and fully inscribed headings; the font size must be equal to the font size used in the graduation scheme. When referring to tables and drawings, the number of such figures and tables must be clearly stated, for example, "... is stated in Table 2" or "(see Figure 3)" without writing "... are listed in the table below".

* + 1. **Abbreviate**

Only abbreviate words, phrases, or terms that are used repeatedly. If it is necessary to abbreviate words, terms, names of agencies and organizations... shall be abbreviated after the first writing with abbreviations in parentheses. If the graduation scheme has many abbreviations, there must be a list of abbreviations interpreting the abbreviations so that the reader can easily understand the meaning of the writer (in alphabetical order) at the beginning of the graduation scheme.

* + 1. **References and citations (according to APA standards)**

**References are arranged in ABC order, full name of thesis author, according to the practice of each country.**

* Authors are foreigners: ranked ABC by last name.
* The author is Vietnamese: ranked ABC by name, not before last name
* Documents without author's name: ranked ABC from the beginning of the name of the agency issuing the report/publication. Example: The General Statistics Office, classified in the rhyme T; Ministry of Education and Training, classified as B.
* Documents in foreign languages must be kept verbatim, not transcribed or translated. For documents in languages that few people know, you can add a Vietnamese translation accompanying each document.

**References are books, theses, and reports that must contain all of the following information:**

* Name of authors or issuing agency (without separator) (year of publication), (placed in parentheses, comma after parentheses)
* Title of the book, thesis or report (italics, comma at the end of the name)
* Publisher, (comma at the end of the publisher's name)
* Place of publication. (end of reference) (Appendix, Document No. 2,3,4,6)

**The reference is the newspaper in the magazine. Articles in a book must contain all the following information:**

* Authors' names (without separators)
* (year of publication), (placed in parentheses, comma after parentheses)
* "article name", (enclosed in quotation marks, not italics, comma at the end of the name)
* *The name of the magazine or book title*, (italics, comma at the end of the name)
* Version (without separator)
* (number), (in parentheses, comma after parentheses)

Page numbers (use a hyphen between two numbers, end with a period) (appendices, documents No. 2, 3, 4, 6)

1. **Subject Supervisor**

* Faculty: Accounting – Auditing
* Division: Accountancy
* Contact address and email: khoaktkt@uel.edu.vn

1. **Outline updated and compiled on:** 3/3/2025
2. **Outline appraised and approved on:** 15/6/2025

Ho Chi Minh City, on ... month... year

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| **TEACHERS MAKE AN OUTLINE** | **DEPARTMENT HEAD** | **DEAN** |
| **Assoc. PhD. Pham Quoc Thuan** | **Assoc. PhD. Pham Quoc Thuan** | **PhD. Ho Xuan Thuy** |