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

## COURSE SPECIFICATION (Research-oriented)

**1. General Information**

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| **Vietnamese Course Title** | **Luận văn thạc sĩ** |
| **English Course Title** | **Master Thesis** |
| **Course Code** | MUU6002 |
| Knowledge Block | Specialized Knowledge

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|  X Compulsory |   Elective |

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| Degree Level | Graduate (Master's) |
| Major | Accounting |
| School year cohort | 2025 |
| Academic Year | Second year |
| Semester  | 4 |
| Credit hours | 15 creditsTheory (15 hours/credit): 15 creditsPractice, experiment, discussion (30 hours/credit): 0Self-study, self-research (30 hours/credit): 450 hours |
| Prerequisites | None |
| Previous course | None |
| Next course | None |
| Co-requisites | None |
| Language of Instruction | Vietnamese |
| Instructors | Faculty members of the graduate program |
| Teaching Assistants | As assigned |

**2. Objectives**

* To enable learners to demonstrate analytical, synthetic, and critical thinking skills in identifying and formulating research problems in accounting and auditing.
* To apply theoretical, practical, and research knowledge in conducting studies on accounting and auditing issues.
* To foster creativity and independent research in developing a well-presented research product or report.

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| **Course Objectives (COx) (1)** | **Description (2)** | **Course Learning Outcomes (CLOx) (3)** | **Bloom’s cognitive levels (4)** |
| CO1 | Ability to assess and critique research issues in accounting and auditing | CLO1 | 5 |
| CO2 | Analyze and critique to identify limitations and propose improvements for the research issue. | CLO2, CLO3 | 4 |
| CO3 | Use research tools effectively to achieve defined research objectives. | CLO4 | 4 |
| CO4 | Demonstrate independent research capability and creativity to contribute to theoretical development. | CLO5, CLO6 | 4 |

**3. Learning Outcomes (Master thesis)**

| **No** | **Description** | **Program Learning Outcome (PLO)** | **Bloom’s cognitive levels** |
| --- | --- | --- | --- |
| CLO1 | Apply specialized knowledge to assess and identify research issues | PLO2 | 5 |
| CLO2 | Design and implement research contributing new insights in accounting-auditing field. | PLO3 | 5 |
| CLO3 | Analyze previous studies critically to identify research gaps and appropriate methodologies | PLO4 | 4 |
| CLO4 | Select and apply appropriate data analysis tools based on research characteristics | PLO6 | 4 |
| CLO5 | Demonstrate lifelong learning and career development through independent research | PLO8 | 4 |
| CLO6 | Adhere to ethics and academic integrity in research. | PLO9 | 4 |

1. **General Regulations for Master Thesis**
	1. **Target Audience**
* All research-oriented master learners must complete and defend a thesis before the Evaluation Committee.
	1. **Timeline**
* 4th semester of Year 2; within 6 months as per Department of Graduate Studies, Technology and Science.
	1. **Process**
* General guidance by the Faculty on procedures, regulations, and writing structure.
* Learners write and defend their proposal personally with the Faculty Committee.
* Learners work directly with an assigned supervisor following the school's official assignment.
* Learners must strictly follow the supervisor's schedule, meetings, and research requirements.
* The final thesis must comply with the school's format and content standards and be defended personally with the Committee.
1. **Thesis Structure and Formatting**
	1. **Structure & Contents**
		1. **Structure:**

Learners must choose topics related to the major of Accounting and Auditing to write their thesis. The thesis is presented in the following form and content order:

* Cover page
* Declaration
* List of Abbreviations
* List of Tables, Figures, Charts
* Main body (5 chapters):
* Introduction
* Chapter 1: Literature Review
* Chapter 2: Theoretical Framework
* Chapter 3: Research Methodology
* Chapter 4: Results and Discussions
* Chapter 5: Conclusions and Implications
* References
* Appendices
* Back cover
	+ 1. **Contents:**
* ***Introduction:*** Summarize the reasons for choosing the topic, research objectives/research questions, research objects, scope of research, research methods, research contributions and the structure of the thesis.

In this chapter, learners presents the necessity of conducting the topic (showing the necessity from theory or/and practice), general research objectives (problems to be solved), specific research objectives (separated from the general research objectives) corresponding to the research questions, research scope in space and time, research methods used to solve the research problem of the topic. It is necessary to briefly identify the limitations of previous studies and the new points of this topic.

* ***Chapter 1. Literature Review***

In this chapter, learners present an overview of previous studies, which can be classified according to the time of research, research direction on the topic of approach, main research streams, domestic and foreign research or research in developing and developed countries. From there, evaluate the research results achieved in the past corresponding to the overview presentation. Finally, learners need to present and analyze previous research gaps and clearly state which research gaps have been identified that this study will aim to address.

* ***Chapter 2. Theoretical Framework*:** Present research concepts and background theory

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. Note that it is necessary to briefly introduce the theoretical content, specifically present how to apply background theories from previous studies and the application content of background theories in the thesis.

* ***Chapter 3. Research Methodology:*** State the choice of research methods and data sources

In this chapter, students present a suitable research design to address the research objectives. Specifically, it includes the research process, research methods, methods of collecting and processing qualitative and quantitative data. From there, students propose a proposed research model from the theoretical foundations mentioned above (note to explain and argue closely whether to inherit or not inherit the factors discovered from previous studies for this study). In addition, research hypotheses and methods of measuring research concepts are also mentioned in this chapter.

* ***Chapter 4. Results and Discussions***: Use data and analytical methods to present results (tables, charts, calculation results, model runs (if quantitative analysis). Analyze and comment on results compared with previous studies.

In this chapter, students will practice the steps outlined in the research process in chapter 3 and compare the results from the software with the stated validation criteria. Depending on the method of collection, the results will be presented. However, it is necessary to show and express the characteristics of the collected sample, the results extracted from data processing and the statistical results (if any). From there, confirm the rejection/acceptance of the research hypothesis in chapter 3. Finally, students will present how to compare the research results with previous studies on the same research topic, and explain the research results with the underlying theory applied in chapter 2. Note in analyzing and explaining the new contributions of this research.

* ***Chapter 5. Conclusions and Implications:*** The results or findings from the analysis and conclusions provide policy implications or solutions/recommendations…

In this chapter, the student presents the general conclusion of the topic, emphasizes the new contributions of this study in developing research theory, proposes research implications or recommendations for the stakeholders of the topic based on the research results in chapter 4. Chapter 5 also mentions the limitations of the topic and future research directions.

* 1. **Presentation format**
		1. **Text editing:**

Use Time New Roman font size 13; normal font density, do not compress or stretch the space between letters; line spacing set at 1.5 lines; top margin 2.0 cm; bottom margin 2.0 cm; left margin 3.0 cm; right margin 2.0 cm. Page numbers are numbered in the middle, at the top of each page, counted as page 1 when starting the main content (Introduction), and the previous parts are numbered in order i, ii, iii, ... If there are tables and figures presented horizontally, the top of the table is the left margin of the page, but this way of presentation should be limited.

The thesis is printed on two sides of white A4 paper (210 x 297 mm) with a volume of 40-50 pages excluding the table of contents, appendices, and references.

**Chapter numbering, title:**

Do not use Roman numerals (I, II, III, ...), do not use alphabetic letters (a, b, c, ... or A, B, C, ....) to number chapters and titles of the thesis. Must use Arabic numerals (1, 2, 3, ...) to number chapters and titles. For example, in chapter 1 it will be 1.1, 1.2, ...; lower levels are 1.1.1, 1.1.2, ..., maximum numbering at level 3. Titles of main sections must be in uppercase. Titles of lower level sections must be in lowercase (appendix 2).

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

The numbering of tables and figures must be continuous throughout the thesis. All graphs and tables taken from other sources must be fully cited, for example “Source: Ministry of Finance, 2019”. The cited source must be listed accurately in the References list. The title of the table is above the table, the title of the figure is below the figure.

Figures must be drawn cleanly in black ink so that they can be copied; they must be numbered and fully titled; the font size must be the same as the font size used in the thesis. When referring to tables and figures, the number of the figure and table must be clearly stated, for example “... shown in Table 2” or “(see Figure 3)” but not “... shown in the table below”.

* + 1. **Abbreviations**

Only abbreviate words, phrases or terms that are used repeatedly. If it is necessary to abbreviate words, terms, names of agencies, organizations... then abbreviate them after the first time of writing with the abbreviation in parentheses. If the thesis has many abbreviations, there must be a list of abbreviations explaining the abbreviations so that readers can easily understand the writer's meaning (arranged in alphabetical order) at the beginning of the thesis.

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

**References are arranged in alphabetical order by author's last name according to the practice of each country**

* Foreign authors: arrange in alphabetical order by last name.
* Vietnamese authors: arrange in alphabetical order by first name, do not reverse the first name before the last name.
* Documents without author's name: arrange in alphabetical order from the beginning of the name of the agency issuing the report/publication. For example: General Statistics Office, arranged in the letter T; Ministry of Education and Training, arranged in the letter B.
* Documents in foreign languages must be kept in their original form, not transcribed or translated. For documents in languages that are not well-known, a Vietnamese translation can be added to each document.

**References are books, theses, reports must include the following information:**

* Names of authors or issuing agencies (no separator) (year of publication), (in parentheses, comma after parentheses)
* Title of book, thesis or report (italicized, comma at the end of the name)
* Publisher, (comma at the end of the publisher's name)
* Place of publication (period at the end of the reference) (appendix, documents number 2, 3, 4, 6)

**References are newspapers in magazines. Articles in a book must include the following information:**

* Authors' names (no separator)
* (year of publication), (in parentheses, comma after parentheses)
* "article title", (in quotation marks, not in italics, comma after name)
* Journal or book title, (in italics, comma after name)
* Volume (no separator)
* (number), (in parentheses, comma after parentheses)
* Page numbers, (hyphen between two digits, period at end) (appendix, document number 2,3,4,6)
1. **Course Coordinator**
* Faculty: Accounting – Auditing
* Department: Accounting
* Email: khoaktkt@uel.edu.vn
1. **Syllabus Updated:** 3/3/2025
2. **Approved Date:** 15/6/2025

 *Ho Chi Minh city, day month year 2025*

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| **Prepared by** | **Head of Department** | **Dean** |
| **Dr. Hồ Xuân Thủy** | **Ass.Prof.Dr Phạm Quốc Thuần** | **Dr. Hồ Xuân Thủy** |