

Course (KQ04997): (THESIS)

1. General information

- Term: 5
- Credits: **Total credits 10 (Theory: 0 - Practice: 10).**
- **Self-study: 30** credits
- Credit hours for teaching and learning activities: 150 hrs
- Self-study: 450 hrs.
- Department conducting the course:
 - Department: Managerial Accounting and Auditing
 - Faculty: Accounting and Business Management
- Kind of the course:

| Foundation <input type="checkbox"/> | | Fundamental <input type="checkbox"/> | | Option 1 <input type="checkbox"/> | | Option 2 x | |
|-------------------------------------|--------------------------|--------------------------------------|--------------------------|-----------------------------------|--------------------------|-------------------|--------------------------|
| Compulsory | Elective | Compulsory | Elective | Compulsory | Elective | Compulsory | Elective |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | x | <input type="checkbox"/> |

- Prerequisite course(s): Internship 2

2. Course objectives and expected learning outcomes

* *Course objectives:*

- The course aims to provide learners with knowledge about information collection, analysis and assessment of the current state of business activities of the organization and to analyze and evaluate the actual situation of applying the accounting and auditing regimes that have been established. applied in the accounting or auditing apparatus at the enterprise.
- The course trains learners to work in groups as members or leaders of groups, to apply accounting and auditing software, survey methods, and research problems. of accounting and auditing
- The course forms for learners a clear professional attitude, ready to study in the short and long term, to meet the needs of developing a career in accounting-auditing in the context of globalization.

* *Course expected learning outcomes*

| Notation | Course expected learning outcomes | PLO performance criteria |
|------------------|---|--------------------------|
| Knowledge | | |
| CELO_1 | Collecting information, analyzing the basic situation of the unit (organizational model of the management apparatus, functions and duties of each department, production and business characteristics, labor situation, property situation-capital, business results) | 2.1 |
| CELO_2 | Analyze and evaluate the compliance level of the accounting-audit apparatus and the characteristics of accounting-auditing work in the enterprise. | 3.2 |
| Skills | | |
| CELO_3 | Proficiently implement accounting and auditing software to effectively handle practical problems | 7.2 |

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|-----------------|--|------|
| CELO_4 | Proficient in planning surveys or researching issues of the accounting and auditing industry. | 8.2 |
| CELO_5 | Proficiently implement survey methods, research issues of accounting and auditing industry | 8.3 |
| Attitude | | |
| CELO_6 | Maintaining professional code of ethics. | 9.2 |
| CELO_7 | Show an attitude of proactively setting goals and planning internships at the unit, planning to write and complete the graduation internship report. | 10.1 |

3. Course description

Brief description of the course: This course covers the following contents: Rationale of the research- Research objectives- Scopes of research contents; Literature review and Research methodology; Research results; Conclusions and Recommendations. *Prerequisite course: Internship 2 in accounting.*

4. Teaching and learning & assessment methods

| Rubrics | PPC 2.1 | PPC 3.2 | PPC 7.2 | PPC 8.2 | PPC 8.3 | PPC 9.2 | PPC 10.1 | Week |
|--|---------|---------|---------|---------|---------|---------|----------|--|
| Rubric 1: Supervisor's assessment (20%) | x | x | x | x | x | x | x | 1-24 |
| Rubric 2: Reviewer's assessment (20%) | x | x | x | x | x | | | According to the schedule of FBAM and VNUA |
| Rubric 3: The committee assessment (60%) | x | x | x | x | x | | | According to the schedule of FBAM and VNUA |

Rubric 1: Supervisor's assessment (20%)

| Criteria | Weighting % | Excellent 8,5 - 10 Marks | Good 6,5 - 8,4 Marks | Fair 4,0 - 6,4 Marks | Poor 0 - 3,9 Marks |
|----------|-------------|--|--|--|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| Attitude | 10 | Carry out the research under the schedule agreed with the supervisor effectively | Carry out the research under the schedule agreed with the supervisor with good results | Carry out the research under the schedule agreed with the supervisor on time | Do not carry out the research under the schedule agreed with the supervisor |

| | | | | | |
|---------------------------------------|----|--|---|---|--|
| | 10 | Completely follow the thesis plan according to the regulations of VNUA and the company | Do not come to the enterprise on a regular basis. Absence from 1-3 days during the whole research period | Come to the company from 13 days during the whole research period | Do not come to the company from 1-3 days during the whole research period. Only come to get information and confirmation |
| Contents of Thesis | 20 | The content ensures the scientific content of a graduate thesis topic. The data in the report is accurate, reliable, and logical | The content ensures the scientific content of a graduate thesis topic. The data in the report is adequate | The content ensures the scientific content of a graduate thesis topic. The data in the report is unremarkable | The content does not cover the scientific content of a graduate thesis topic. The data in the report is incomplete |
| | 20 | Proposing | Proposing | Proposing | Does not |
| | | appropriate recommendations for the enterprise and research topics. | appropriate recommendations for the enterprise and research topics but some minor solutions are not suitable. | recommendations for the enterprise and research topics but some major solutions are not suitable. | suggest solutions for business and research topics. |
| References | 10 | References are properly cited, updated, and in accordance with VNUA's regulations | References are properly cited and in accordance with VNUA's regulations but are not updated | References are cited but are incomplete and not updated, not in accordance with VNUA's regulations | References are not cited and are not in accordance with VNUA's regulations |
| Form, format, and structure of thesis | 10 | The report is presented beautifully (print carefully, some pages in color), in accordance with VNUA's | The report is presented in accordance with VNUA's format regulations. | The report is presented in accordance with VNUA's format regulations but some minor spelling mistakes | The report is not presented in accordance with VNUA's format regulations |

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|----------------------|----|---|---|---|--|
| | | format regulations. | | | and some majors spelling mistake |
| Research methodology | 10 | Use data collection and data analysis methods appropriate to the selected topic. | Use data collection and data analysis methods appropriate to the selected topic; Some minor mistakes are corrected | Use data collection and data analysis methods appropriate to the selected topic; Some major mistakes are corrected | Data collection and data analysis methods are not correct but there are no modifications |
| | 10 | Use accounting and statistical software proficiently to make accurate data tables as topic required | Use accounting software and statistical software to make data tables at a basic level. | Do not use accounting. Use statistical software to make data tables. | No skills in using accounting and statistical software to analyze data. |

Rubric 2. Reviewer's assessment (20%)

| Criteria | % | Excellent 8,5 - 10 Marks | Good 6,5 - 8,4 Marks | Fair 4,0 - 6,4 Marks | Poor 0 - 3,9 Marks |
|----------------------|----|--|--|--|---|
| Research topic | 20 | Choose a research topic that is up to date and suitable for the major and the enterprise | Choose a research topic that is simple and suitable for the major and the enterprise | Choose a research topic that is simple and not suitable for the major or the enterprise. | Choose a research topic that is simple and not suitable for the major and the enterprise. |
| Research methodology | 10 | Use data collection and data analysis | Use data collection and | Use data collection and | Data collection and data |

| | | | | | |
|--------------------|----|--|---|---|--|
| | | methods appropriate to the selected topic. | data analysis methods appropriate to the selected topic; Some minor mistakes are corrected | data analysis methods appropriate to the selected topic; Some major mistakes are corrected | analysis methods are not correct but there are no modifications |
| | 10 | Use accounting and statistical software proficiently to make accurate data tables as topic required | Use accounting software and statistical software to make data tables at a basic level. | Do not use accounting. Use statistical software to make data tables. | No skills in using accounting and statistical software to analyze data. |
| Contents of Thesis | 20 | The content ensures the scientific content of a graduate thesis topic. The data in the report is accurate, reliable, and logical | The content ensures the scientific content of a graduate thesis topic. The data in the report is adequate | The content ensures the scientific content of a graduate thesis topic. The data in the report is unremarkable | The content does not cover the scientific content of a graduate thesis topic. The data in the report is incomplete |
| | 20 | Proposing appropriate recommendations for the enterprise and research topics. | Proposing appropriate recommendations for the enterprise and research topics but some minor solutions are not suitable. | Proposing recommendations for the enterprise and research topics but some major solutions are not suitable. | Does not suggest solutions for business and research topics. |
| References | 10 | References are properly cited, updated, and in accordance with VNUA's regulations | References are properly cited and in accordance with VNUA's regulations but are not updated | References are cited but are incomplete and not updated, not in accordance with VNUA's regulations | References are not cited and are not in accordance with VNUA's regulations |

| | | | | | |
|---------------------------------------|----|---|---|---|---|
| Form, format, and structure of thesis | 10 | The report is presented beautifully (print carefully, some pages in color), in accordance with VNUA's format regulations. | The report is presented in accordance with VNUA's format regulations. | The report is presented in accordance with VNUA's format regulations but some minors spelling mistake | The report is not presented in accordance with VNUA's format regulations and some majors spelling mistake |
|---------------------------------------|----|---|---|---|---|

Rubric 3: The committee assessment (60%)

| Criteria | % | Excellent 8,5 - 10 Marks | Good 6,5 - 8,4 Marks | Fair 4,0 - 6,4 Marks | Poor 0 - 3,9 Marks |
|------------------------------|----|--|---|---|--|
| Research topic | 20 | Choose a research topic that is up to date and suitable for the major and the enterprise | Choose a research topic that is simple and suitable for the major and the enterprise | Choose a research topic that is simple and not suitable for the major or the enterprise. | Choose a research topic that is simple and not suitable for the major and the enterprise. |
| Contents of the presentation | 10 | The report is presented beautifully in accordance with VNUA's format regulations | The report is presented in accordance with VNUA's format regulations | Format của báo cáo đúng quy định của Học viện nhưng còn sai lỗi chính tả | Format không theo quy định của Học viện |
| | 30 | The content ensures the scientific content of a graduate thesis topic. The data in the report is accurate, reliable, and logical | The content ensures the scientific content of a graduate thesis topic. The data in the report is adequate | The content ensures the scientific content of a graduate thesis topic. The data in the report is unremarkable | The content does not cover the scientific content of a graduate thesis topic. The data in the report is incomplete |
| Presentation | 10 | Manage time very well; clear, attractive presentation; beautiful slides. | Manage time well; clear, presentation; good slides. | Time management is not good; clear presentation, good slide | Poor time management; presentation is not clear, not attractive; slides are absent or very sketchy; |

| | | | | | |
|---------------------------------|----|--|---------------------------------------|---------------------------------------|------------------------------|
| Ability to answer the questions | 30 | The questions posed were answered fully, clearly, and satisfactorily. It shows a good problem-solving ability. | Answer 75% of the questions correctly | Answer 50% of the questions correctly | Did not answer any question. |
|---------------------------------|----|--|---------------------------------------|---------------------------------------|------------------------------|

6. Text books and references

Text books:

Vietnam Model Auditing Program 2020. Vietnam Association of Practicing Auditors
Ebook of Vietnamese accounting and auditing. Update 2020

Students can refer to the following forms on the Faculty website:

- Professional thesis planning and diary templates
- Sample career thesis outline
- Sample report of professional thesis results
- Student handbook. (Years). Regulations on professional thesis students majoring in accounting. Agricultural Academy Publishing House.