



澳門大學
UNIVERSIDADE DE MACAU
UNIVERSITY OF MACAU

MASTER OF SCIENCE IN ACCOUNTING PROGRAM

GENERAL FRAMEWORK OF THESIS WITH BUSINESS APPLICATION / APPLIED THESIS¹

The Master of Science (MSc) in Accounting Program of the Faculty of Business Administration (FBA) allows students to opt for either academic thesis or thesis with application / applied thesis to fulfil their research component of the program. Thesis with business application is a 6-credit thesis applicable to students from 2013 intake and before, while applied thesis is a 3-credit thesis applicable to students from 2014 intake and onwards. To be eligible for thesis proposal submission, students from 2013 intake and before are required to achieve a cumulative GPA of 2.30 for the course work part of the program. For students from 2014 intake and onwards, the research course, Accounting Research Methods, must be completed before thesis proposal submission, and a minimum cumulative GPA of 2.70 after completion of course work and thesis oral defence is required for graduation.

Normally a thesis supervisor of students should be an instructor of assistant professor rank or above from the Department of Accounting and Information Management of FBA. An assistant professor from other departments of FBA may also be a thesis supervisor. As accounting is more practical in nature, field experience is also very important to student learning. Therefore, for the benefit of students and to facilitate exchange between academic knowledge and field experience, part-time instructors or field experts may also be invited from outside the department, faculty or University to serve as co-supervisors for students if circumstances require. Please note that the co-supervision system is strictly applicable to writing thesis with business application / applied thesis.

To be eligible to supervise, a co-supervisor must fulfill the following requirements:

1. with substantial related professional / teaching experience;
2. with professional qualification(s) e.g. ACCA, CPA Australia, or equivalent;
3. master degree holder.

¹ The items mentioned in this general framework are for reference only. The supervisor and student can make amendments that are deemed necessary.



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The co-supervisor must work together with a principal supervisor, who must be an academic staff from the Faculty of Business Administration with a doctorate degree. Thesis proposals written under co-supervision must be recommended by the Program Coordinator of the MSc in Accounting and approved by the Dean of FBA before submission to the Faculty of Business Administration Graduate Studies Committee (FBAGSC) for approval.

To begin thesis writing, students should decide the research topic and direction of their thesis. The thesis nature is restricted to applied business research or practical case study in the area of accounting. Topics include, but are not limited to, financial accounting, taxation, contemporary issues in accounting, corporate governance, business ethics, management and cost Accounting, accounting information management, hospitality and gaming accounting, behavioral accounting and international accounting. A thesis with business application / applied thesis should include the following sections:

I. Problem Diagnosis

- Describing the background
- Identifying the main problems of study

II. Action Planning

- Reviewing relevant literature
- Considering alternative course of action

III. Action Taking and Evaluating

- Selecting a course of action
- Collecting data
- Evaluating the consequence of an action

IV. Specifying Learning Outcomes

- Identifying general findings
- Reflections and conclusion

Similar to requirements of other master degree programs of the faculty, the thesis should carry around 10,000 to 25,000 words and must be orally defended. The normal duration of thesis with business application / applied thesis writing should be one semester. Upon successful thesis oral defence, a grade / classification will be awarded.