



澳門大學
UNIVERSIDADE DE MACAU
UNIVERSITY OF MACAU

MASTER OF SCIENCE IN ACCOUNTING PROGRAM

GENERAL FRAMEWORK OF ACADEMIC 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. An academic thesis is a 6-credit thesis applicable to all intakes of students. 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.

Academic thesis shall be supervised by an instructor of assistant professor rank or above from the Department of Accounting and Information Management. If circumstances require, a supervisor from outside the department may also be invited. A qualified supervisor must fulfill the following requirements:

1. with substantial related research experience;
2. doctorate degree holder;
3. assistant professor rank or above.

To begin thesis writing, students should decide the research topic and direction of their thesis. The thesis nature is restricted to original piece of empirical academic research 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. An academic thesis should include the following sections:

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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I. Introduction

- Describing the background
- Justifying the need for research
- Identifying the scope of research

II. Literature Review

- Reviewing relevant literature
- Proposing hypothesis/ propositions (if any)
- Developing the research model (if any)

III. Research Methodology

- Explaining the overall research design
- Describing the data collection process
- Detailing the analytical methods

IV. Findings

- Identifying the research findings

V. Conclusions

- Summarizing the results
- Discussing the research implications
- Explaining the limitations
- Proposing future research

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 academic thesis writing should be two semesters. Upon successful thesis oral defence, a grade / classification will be awarded.