

## Master Thesis

Academic Year: ( 2020 / 2021 )

Review date: 14-03-2020

Department assigned to the subject:

Coordinating teacher: PARASKEVOPOULOU , EVITA

Type: Master Final Project ECTS Credits : 6.0

Year : 1 Semester : 2

## REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

## 1. GENERAL INSTRUCTIONS

There are two calls for the defense of the master's thesis, in June-July and September, though there is only one opportunity per year to pass the master thesis, i.e. you have to pass the master thesis in the call you choose/are eligible to present. The exact dates will be fixed by the Academic Committee with enough anticipation, but the defense will take place during the periods defined in the above mentioned master's thesis planning.

Although the defense of the thesis in the first call (June-July) is highly recommended, students may choose any of the two calls, if they are eligible to defend it in the first call.

## 2. WHO ARE ELIGIBLE TO DEFEND THE THESIS IN THE 1st CALL (JUNE-JULY)?

Not all students are eligible to defend the master's thesis in June-July. To be eligible, you have to pass all the courses of both the 1st term and the 2nd term (including the internships, if it is the case) in the 1st call exams. According to the Graduate School's rules, students are allowed to defend their master's thesis only after having passed the rest of the courses of the study program.

Therefore, you will not be eligible to defend in June-July (and, then, you will have to defend the thesis in September) if you are in one of these two situations:

- 1) You have passed all the courses, but you have had to take at least one make up (second call) exam, OR
- 2) You are still enrolled in curricular internships (see the section 3 below) by June 15 (the deadline for the submission of the Master's Thesis in the first call).

The students that need the ICAC' accreditation will have to develop a Final Thesis Master in a audit topic, without other content in accounting.

## OBJECTIVES

## Basic competences

CB6 To have and understand knowledge that provides a basis or opportunity to be original in the development and / or application of ideas, often in a research context

CB7 That students know how to apply the knowledge acquired and their ability to solve problems in new or unfamiliar environments within broader (or multidisciplinary) contexts related to their area of study

## General competences

CG1 Acquire the ability to locate, extract, and analyze information from multiple sources, and to form a reasoned opinion that can be defended in written or oral form to different audiences.

CG2 Acquire the ability to plan optimally in the allocation of contracted resources (selection of work team and budgeting project hours).

CG3 Acquire the ability to submit written reports orally to both the members of your team and your clients.

CG4 Ability to reason in a critical way

CG5 Ability to solve problems, from the analysis of data and structured or unstructured information, which may involve the management of databases, or information systems and business management. General

CG6 Acquire the ability to work in organized and structured work teams where each member is responsible for a part of which must subsequently inform the rest of the team.  
 CG7 Ability to diagnose potentially complex real problems by integrating and applying knowledge of different subjects. General  
 CG8 Acquire the ability to direct the search and learning of any new situation autonomously.  
 CG10 Acquire the ability to act ethically and socially responsible in the exercise of the profession

#### Specific competences

CE20 Acquire the skills by using the scientific method (raise a question of research and a working hypothesis, review the previous literature structuring the prior knowledge, propose a method to test the working hypothesis, obtain and process data, and interpret results, reaching conclusions) to the analysis of the accounting and audit issues.

### DESCRIPTION OF CONTENTS: PROGRAMME

Topics common to all TFM options

General content of the masters¿ thesis:

1. Title of the thesis
2. Contents
3. Summary of the thesis
4. Exposition and explanation of the problem / research question: Theoretical or Empirical.
5. Contribution to current scientific knowledge
6. Critical review of the literature
7. Possible improvements or new lines of research
8. Concluding remarks
9. References
10. Appendixes

SUBJECT: Masters¿ Thesis in Accounting

5. (C) Contribution to current scientific knowledge in Accounting
6. (C) Critical Review of the literature in Accounting

SUBJECT: Masters¿ Thesis in Auditing

5. (A) Contribution to current scientific knowledge in Auditing
6. (A) Critical Review of the literature in Auditing

### LEARNING ACTIVITIES AND METHODOLOGY

#### TIMELINE

1. Choose a type of thesis, a topic, your expected call and a professor as your supervisor  
 IMPORTANT: Ask professors with enough time in advance whether they would like to be your supervisor
2. Submit the Master's Thesis
  - Two calls: June 15th & August 31st
  - There is only one opportunity to pass it
3. Defense

#### TUTORIALS

Along the academic year, we will organize several tutorials. At the beginning of the year, there will be a presentation by the Direction of the Master in which the emphasis will be put on the general aspects of the Thesis: types, the role of the tutor, deadlines, forms to be filled in, templates, etc.

At the beginning of the second term, we will organize more specific sessions for each type of thesis:

- Content of each type of thesis
- Analysis of examples
- Revision of main points to take into account

#### SUPERVISOR

You will be supervised by an academic supervisor, who will maintain frequent meetings with you to define the content of your work. The tutor is a member of the academic staff of the program or a member of the three Departments involved in the Master in Management (Business Administration,

Statistics, and the Departmental Area of Mechanical Engineering). You can suggest to any professor of the mentioned departments to be your supervisor. However, please do it with enough time in advance so that professors can evaluate and discuss with you your initial proposals.

You can also ask any other professor of the Universidad Carlos III to act as your supervisor, with the approval of the Director of the program. The topic and the working plan are jointly defined by the student and the supervisor. Progress is regularly monitored according to a timetable jointly agreed.

## ASSESSMENT SYSTEM

The final grade of your master's thesis is a weighted sum of the grade proposed by your tutor (40%) and the grade proposed by the evaluation committee (60%).

The aspects that the tutor and the committee will take into account in grading your work are the following:

a) Assessment of the tutor is based on:

1.1. Student should exhibit mastery of core competency areas.

2.1. Students will diagnose potentially complex real-world problems.

2.2 Students will generate and compare alternatives solutions to a business problem and will choose a reasonable solution.

3.1 Students will deliver quality business documents.

b) Assessment by the evaluation committee is based on:

1.2. Student should exhibit mastery of core competency areas.

3.2 Students will performance quality presentations.

The evaluation committee will be formed by three professors of the master's faculty, being the Director of the master's the president of this committee. The committee will take into account two main fields in determining the grade of the thesis' defense: your knowledge of the subject of the thesis and your presentation's skills.

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