**The Graduation Thesis Outline**

Faculty of Accounting – Ton Duc Thang University (TDTU)

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The purpose of the Graduation Thesis is to develop the Internship Report that describe deeply students’ knowledge associated with practical accomplishments of their internship period. Students are also improved a number of key experiences in researching skill to complete the thesis. Moreover, the thesis extends research by providing a more detailed insight on the relationship between practical experiences and academic knowledge of students after the internship period.

Note: Students should make use of **the remaining one month** in order to **develop** and **polish** your Internship report (the Internship report has been completed after 2-month-internship period) and investigate on professional experience that impacted your understanding of the subject you have been studying.

The following guidelines are offered as suggestion to help students with your Graduation thesis.

**1. Title Page (1 page)**

First page should display: Student’s full name, ID student number, internship period (start and finish dates, working hours per week, company/institution name.

Note. This page should be signed and stamped by the supervisor of the internship student.

**2. Executive summary (1 page)**

Length of a brief of Executive Summary is one page. Student shortly summary the major activities carried out during the internship period and describe contain that student want to research and intend to make a report.

**3. Table of contents (1-3 pages)**

Contents of the report with page numbers, list of table and (or) list of figures (optional)

**4. References (1-3 pages)**

This page is on **the last page** of the report listing out all the references cited of the research, and providing appropriate details to enable the reader of the report to locate and verify the sources student has used.

**5. Detail contents**.

This is the main section of this report. During the internship period, student may focus on the following types of analysis and suggestions and then create **by yourself** more ideas in order to make the report completely. The length of this section is **at least 25 pages** **(no more 50 pages)**

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| **Contents** | **Suggested pages** |
| **1. Literature review*** The literature Review should not only be a description of theories but also contains finding from **related studies conducting**. The literature Review is essential because students might develop their **theoretical framework**, which are correlated to students’ research.
* Students should find out and research the number of former internship reports in term of Accounting/ Auditing. Giving a **detailed** overview of collected internship reports, students will find out and describe what should be the key points correlated to your report. *(Remember quoting the reference resources)*
 | No more 4 pages |
| **2. Introduction of Company/ Institution**1. **Introduction**
* What is the full title of the company/ institution?
* Give a brief history of the company.
* Can you describe “the Corporate culture”?
1. **Organisational structure**
* Provide an organization chart of the company, along with information on the number of employees.
* Provide a list of functions performed by different departments in the company.
1. **Products/ service offering**
* What is the sector that the company operates in?
* Specify the products and services produced and offered to its customers.
1. **Vision for the future**
* What are company’s strategies in the long-term and short-term future in order for the sustainable development?
* What are company’s strategies to improve the management of the enterprise in general and of the accounting department in particular?
 | 7 – 12 pages |
| **3. Research procedure** This chapter should present method that describing how to perform the Graduation thesis, basing on 3 basic steps: ***Step 1: Identifying the research issues***How did students find out the number of issues needs to be conducted? ***Step 2: Investigation of the actual situation***How did students collect information considered be useful for research procedure?*Note: Students get sources of information to acquire deeper understanding such as researching, observation, interviewing with key personnel, confrontation with relevant theories, etc.* ***Step 3: Evaluation of the collected information***How did students solve the collected information? (Using analysis technique, statistic skills, etc. to find out the outcome) | 3-6 pages |
| **4. Internship Procedure**1. **Internship activities**
* Describe your working conditions and functions, such as: which department do you work in? Who is your supervisor (his/her name and his/her working position). Other teams or departments that their functions are to complete your tasks, etc.
* **List** all your internship tasks, **detail** every task and **specify** your responsibility including paperwork, professional task specially accounting/auditing tasks
* How well did students complete every task?
* What have students gained throughout internship activities?

*\* Students should appreciate* ***any*** *opportunity to learn new skills or increase your knowledge.* 1. **Actual situation of Accounting/ Auditing procedure**

Students should choose **A or B** correlated to student’s specific job in the company. Students also show some work samples that you have approached in the company illustrated by graphs, pictures, data, drawings or designed calculation. 1. ***Accounting procedure*** *(students are required to investigate and present clearly in every accounting working)*
* What kind of significant accounting standards and principles are used in the company?
* Describe the working process throughout each department within the company. (Moreover, student should focus more on accounting department’s procedure). Provide the quality planning and control activities in the internship company.
* Provide the routine for products or services, and then describe the quality control activities throughout the life cycle of the products/ services group?
* What kinds of incentives are used in order to create more efficient enterprise?
* Describe what kind of working documents and analysis you have done.
* General working (nature and regulation of recording)
* Calculated methods (optional)
* Legal document procedure.
* Recorded accounts.
* Business transactions and event during the fiscal year
* Transaction recording
1. ***Auditing procedure*** *(students must show practical detail jobs in term of auditing)*
* What kinds of audit services are conducted in the company?
* What is the general audit procedure in the internship company?
* Describe the working process throughout each department within the company. (Moreover, student should focus more on auditing procedure). Provide the quality planning and control activities in the internship company.
* Provide the routine for auditing services, and then describe the quality control activities throughout the life cycle of the auditing services group?
* What kinds of incentives are used in order to create more efficient enterprise?
* Describe what kind of working documents and analysis you have done.
* Describe practical procedure/ methods to identify financial statement assertions, assessment of risk and material, collection of audit evidence, sampling, etc.
* Identify an example of Procedure to identify financial statement assertions in a particular company’s customer.
 | 4-7 pages10-17 pages |
| **5. Evaluation of the Internship experience**1. **An assessment of the internship procedure.**
* What is the limitation of the report? (Time constraint, limitation in practical atmosphere during the internship period)
* What skills and qualification you think that you have gained from the internship period?
* What accounting experiences you have gained throughout your training?
* Do you think that the internship period influents your future career? Why? (Why not?)
* How do you think the internship activities correlating with your academic knowledge?
* A comparison between theory (things you have learned in the university) and practice (things you did or observed at the company) must be made.
1. **Conclusion**

Summaries of key conclusions derived from the internship experience and give your opinion conducted from the period of internship. Do you feel equipped to enter this field as a result of this internship, contribution toward future choices? | 2-4 pages |