





中华人民共和国商务部援助发展中国家学历学位教育项目



2023 Master of Auditing Program

Enrollment Information





February 2023





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About the Program

i. General Information

♦ Brief Introduction

The Diploma & Degree Education Program for Developing Countries was initiated in 2008 by the Ministry of Commerce (MOFCOM) of the People's Republic of China with the support of China's Foreign Aid Fund. It aims to cultivate high-end financial and commercial officials as well as administrative talents in the aided countries. This Program is devoted to cultivating high-level, inter-disciplinary and application-oriented talents in the fields of politics, commercial trade, diplomacy, agriculture, science, education, literature, health, energy, transportation and public administration and providing intellectual support for the economic and social development in the aided countries.

2023 Master of Audit Program is one of the programs under the Diploma & Degree Education Program for Developing Countries. Nanjing Audit University has undertaken the training work of the program since 2017,





and has accumulated rich experience in running the program and prepared good resources and conditions for running the program.

♦ About the Applicants

This Program mainly funds the auditors or auditing-related working staff from SAIs of developing countries, who already have bachelor's degrees before application and a certain amount of work experience in auditing.

Cultivation Objectives

The Program aims to cultivate high-level, interdisciplinary and application-oriented audit professionals, who possess good professionalism, a strong sense of work ethics, a systematic command of knowledge and techniques in modern national audit and relevant fields, the ability to solve practical audit problems and sound audit competency.

♦ Admission Quota

The 2023 China Ministry of Commerce Scholarship MAud Program is undertaken by Nanjing Audit University. The 2-year program plans to enroll 40 full-time candidates in the major of government audit and all the courses will be taught in English.

♦ Financial Aid

- 1. After admission, the students do not have to pay for the tuition fee, textbooks and learning materials, the research and field trips, the subsidies for developing the English-taught program, the graduation thesis guidance fee.
 - 2. A free room on campus will be provided to the students.





- 3. The standard for living allowance is RMB 3,000 yuan per person per month from the registered month till August 2025, which will be paid to the students on a monthly basis by Nanjing Audit University.
- 4. RMB 3,000 yuan will be paid to the students as one-time settlement fee.
- 5. The students will be provided with the comprehensive medical insurance in China.
- 6. The scholarship also covers a flight ticket for students to come to China at enrollment and a flight ticket for students to go back to their home country at graduation. In addition, within the two-year program, MOFCOM will provide one round-trip flight tickets for home visits (If the epidemic affects the Mainland accessing, round-trip tickets for family visits will not be provided).
- 7. An annual review will be conducted to each student, and those who pass the annual review can continue their studies with the support of the scholarship.
- 8. The remaining part of the scholarship will be utilized by MOFCOM or Nanjing Audit University according to an overall plan and will not be distributed to students. MOFCOM only sponsors the students who graduate within the program duration. The students who have to postpone their studies due to various reasons will not be further funded.

ii. About Nanjing Audit University

♦ Overall Introduction

Nanjing Audit University (NAU) is the only full-time undergraduate institute at home and abroad that carries "Audit" in its name, and is one of the birthplaces of audit higher education in China. It has been established, developed, flourished and elevated for audit. NAU was initially founded in





1983, and became a university jointly built by the Ministry of Education, the Ministry of Finance, the Audit Office and the People's Government of Jiangsu Province in 2011, and became a master's degree granting unit in 2013, and was approved by the Ministry of Education to change its current name in 2015, and in 2022, the university became a doctoral-granting unit officially.

NAU's current full-time undergraduates, postgraduates and international students total more than 18,000. It has a full-time teaching faculty of more than 1,200, amongst whom more than 180 with senior professional titles, 730 more with doctoral degrees. Today's NAU consists of two campuses in Pukou and Mochou respectively, covering a total area of 1.2 million square meters. The CPC School of National Audit Office of China and its Audit Academy are both located on NAU Pukou Campus.

NAU has built a system of disciplines and specialties with auditing as the brand and the disciplines of economics, management, law, engineering, literature and science supporting each other and developing in a synergistic way. The university has one first-level doctoral degree program (Statistics), eight first-level master's degree programs (Business Administration, Theoretical Economics, Applied Economics, Law, Statistics, Computer Science and Technology, Management Science and Engineering, Public Management), and 13 master's degree programs (Audit, Accounting, Finance, Business Administration, International Business, Law, Applied Statistics, Electronic Information, Taxation, Insurance, Chinese International Education, Public Management, Engineering Management). There are two advantageous disciplines in Jiangsu universities and six key disciplines in Jiangsu Province.

NAU has 18 colleges, and 5 special research institutes; it has established the Runyuan, Zeyuan, Chengyuan and Qinyuan Schools, and implemented the "dual school system" education model of schools and colleges. NAU has





37 undergraduate majors, including 18 national first-class undergraduate majors, 11 provincial first-class majors, 3 special majors of the Ministry of Education, 2 "Comprehensive Reform Pilot Projects" of the Ministry of Education, 5 "Twelfth Five-Year Plan" key majors of Jiangsu Province, and 5 special majors of the Ministry of Education. 1 national teaching team, 8 national teaching teachers of curriculum thinking and politics, 1 national teaching team of curriculum thinking and politics, and 1 excellent teaching team of Jiangsu colleges and universities, 4 excellent teaching teams of "Youth and Blue Project" in Jiangsu Province.

NAU is the organizer of the CGSAMP program which were coestablished by the National Audit Office of China and the Ministry of Education, and the organizer of Master of Auditing Program which was established by the Ministry of Commerce. It has been certified by IIA as the only IAEP partner-level university in China, and has been engaged in student exchange, faculty recruitment, mutual recognition of credits, and mutual recognition of credits with global partner universities. It has been accredited by ACCA as the "World's Most Trained University for ACCA Talents" and "Platinum Level Training Institution"; it has also cooperated with Curtin University (Australia), London School of Economics and Political Science (UK), University of Birmingham and the University of Belfast. The University of Birmingham, Queen's University of Belfast, University of Western Australia, Eurasian National University and other internationally renowned institutions to hold degree and non-degree undergraduate education programs; cooperation with SKEMA Business School in France to establish an international joint audit school; approved by the Ministry of Education "high-level international talent training innovative practice project" base construction unit. The university has been approved as a base construction unit for the Ministry of Education's "High-level International Talent Training Innovative Practice Project". A total of 65 person-times were selected to





perform 96 UN audit assignments, and 16 faculty members were selected for the UN audit talent pool; We have established extensive cooperation with international organizations such as INTOSAI, ASOSAI, United Nations Board of Auditors, United Nations Office of Internal Oversight Services, World Bank, The Institute of Internal Auditors, Association of Chartered Certified Accountants, International Federation of Accountants, etc. Richard F. Chambers, the former President and CEO of IIA, was appointed as the overseas dean. Auditor-Generals from 11 countries and regions such as the United States, France, Brazil, India, South Africa and others, have been appointed as honorary professors of NAU. NAU has organized more than 30 important international conferences, seminars, forums, etc.

At present, NAUers are being led by the Party Committee of the university, guided by Xi Jinping's thought of socialism with Chinese characteristics in the new era, anchored on the goals established by the fifth Party Congress of the university, and striving to build a world-class university with distinctive auditing characteristics.

♦ About the Program Implementing Units

1. School of International Exchange (SIE)

The School of International Exchange of Nanjing Audit University caters to international students and aims to promote cross-cultural exchange among Chinese and foreign students, cultivating international talents who are familiar with Chinese culture and committed to the common development of countries around the world.

SIE shoulders responsibilities of recruiting all-leveled qualified candidates for China Government Scholarship, specialized scholarships sponsored by different Chinese ministries, Jiangsu Provincial Scholarship,





Nanjing Municipal Scholarship, and Nanjing Audit University International Students Scholarship. With the focus on the brand-major of auditing, the scholarships are available for both undergraduates and postgraduates in 15 different majors, such as auditing, accounting, economics, international trade, etc. SIE is in charge of the strategic planning of international students' affairs of NAU, the students' enrollment issues and daily administration.

2. School of Government Audit (SGA)

The School of Government Auditing (SGA) is positioned to cultivate multi-level high-quality auditing professionals, build an auditing theory research base, and create a senior think tank to serve national governance and regional economic development. SGA innovatively selects and hires outstanding teachers as master's supervisors of auditing majors throughout the university, there are 5 doctoral supervisors, 90 master's supervisors, 5 second-level professors, 2 "Excellent Talents of the New Century" from the Ministry of Education, 3 "High-end Accounting Academic Talents" from the Ministry of Finance, 8 "333 High-level Talents Training Project" from Jiangsu Province, 6 academic leaders from the "Youth and Blue Project" of Jiangsu Province, 7 excellent young backbone teachers of "Youth and Blue Project" in colleges and universities in Jiangsu Province, 1 excellent teaching team of "Youth and Blue Project", 1 special professor in Jiangsu Province, 4 high-level talents of "Six Talent Summits" in Jiangsu Province, 11 scholars are among the top 100 most influential scholars in auditing disciplines in China, and the "Auditing Postgraduate Tutor Team" was nominated the "Top 10 Tutor Team" in Jiangsu Province.

♦ About the Living Environment and Accommodation Conditions





Nanjing, abbreviated as "Ning" and known as Jinling in ancient times, is the capital of Jiangsu Province. It is a sub-provincial city, a mega-city, the core city of Nanjing metropolitan area. It is also an important central city in the eastern region of China, an important national scientific research and education base and a comprehensive transportation hub as determined by the State Council. Nanjing is located in the eastern part of China, downstream of the Yangtze River, near the river and the sea, and is an important gateway city of the Yangtze River Delta radiating and driving the development of the central and western regions, as well as an important node city of the strategic intersection of the eastern coastal economic belt and the Yangtze River economic belt, as planned by the State Council.

Nanjing is a hilly area, dominated by low hills and gentle hills, with a humid north subtropical climate and a water area of more than 11%. It is one of the first national historical and cultural cities, an important birthplace of Chinese civilization, and has long been the political, economic and cultural center of southern China. Nanjing has a humid climate with four distinct seasons and a moderate price level, the annual average temperature is 15.4 °C. It is a suitable place to live in.

Nanjing Audit University provides single rooms on Pukou Campus for MAud students. Each room is equipped with an air-conditioner, a refrigerator, a washing machine, a washroom, shower facilities, wireless network access, etc. A shared kitchenette is available on each floor of the building. Apart from dormitories and canteens, there are sports playgrounds, clinic, post office, convenience stores, hair salon, laundry shop, printing shops, etc. There are public buses and taxis available right outside of the school gate, and it takes less than 10 minutes' bus ride to the center of the local downtown. There are banks, supermarkets, restaurants, hospitals and city metros available in the district community.





iii. About the Teaching Arrangements

Course Settings

The MAud Program students are required to attain 50 credits to fulfill the requirements of degree application. The course system is composed of seven modules, namely, compulsory basic courses, specialty core courses (for degree), general knowledge courses, selective courses, international conferences and academic lectures, practice and internship, and degree thesis.

- Basic course: 19 credits, compulsory.
- Specialty core courses (for degree): 17 credits, compulsory.
- Selective courses: 7 credits at least.
- International conference and academic lectures: 1 credit, compulsory. Students are required to attend at least international conferences or academic lectures for 6 times. Relevant academic reports are required to be submitted to tutors and to the administrative body.
- Practice and internship: 3 credits, compulsory. Simulation laboratories will be the main sites for the international students' practice arena. Case study, scenario simulation, visits to Chinese auditing institutions, seminar with auditing practitioners will also be integrated into this part. 3 credits will be granted upon a decent report on practice and internship.
- Degree thesis: 3 credits, a compulsory part for graduation and the degree application.





审计专业硕士学位 (MAud) 研究生培养基本环节设置表

Graduate Program Curriculum For Master of Auditing (International Students)

类别 Type		课程编号	课程名称	总学时 Hours	学分 Credits	学期 Semester				是否 学位课		
		Course No.				1	2	3	4	Degree Course or not		
必修课CC	公 共 课 BC	GJ10011	中国概况 An Introduction to China	34	2	1						
		WX10010-1	汉语(初-中级)-I Chinese Language (Elementary-Intermediate)	102	6	√						
		WX10010-2	汉语(初-中级)-II Chinese Language (Elementary- Intermediate)	68	4		√			N		
		WX10010-3	汉语(初-中级)-III Chinese Language (Elementary- Intermediate)	68	4			V				
		GJ30021	中国传统文化理论与实践 Chinese Traditional Culture Theory and Practice	102	3		V	V				
	专业核心课 S C	ZF20061	国家审计理论与实务前沿 Theory and Frontier Practice of National Audit	51	3	1						
		GC20011	固定资产投资审计 Fixed Asset Investment Audit	51	3		V					
		ZF20081	审计技术与方法 Audit Techniques and Methods	51	3		1			Y		
		XX20011	信息系统审计 Information System Audit	51	3			1				
		С	С	ZF20071	中国审计制度与审计准则 Audit System and Standards of China	34	2	√				
		JJ20091	财政审计 Public Fund Audit	51	3		1					
选修课 SC		ZF50311	国际公共部门外部审计实务 External Audit of Public Sector-Based on UN Audit Experiences	51	3			√				
(至	少修 学分)	JJ50371	中国经济发展 China's Economic Development	51	3		1			N		
(At least get 7 credits)			联合国审计报告阅读与研究 Study on the Audit reports of United Nations	34	2		V					
		ZF20111	公司治理与内部审计	34	2			1				





		Corporate Governance and Internal							
		Audit							
	JR50241	金融审计	34	2					
		Financial Audit					,		
	KJ50091	资本市场与注册会计师审计	34	2					
	KJ30091	Capital Market & CPAAudit	34	2			\ \		
	7520141	舞弊审计	2.4				.1		
	ZF20141	Fraud Audit	34	2			√		
	GW50121	领导力与管理沟通Leadership and	2.4	2		.1			
	SX50121	Management Communication	34	2		√			
	WV50010	汉语强化	2.4	2.				V	
	WX50010	Chinese Language (Follow-up)	34	2				V	
国际会议学术讲座(6场)									
International Conference			17	1			N		
& Academic Lectures							11		
(At least attend 6)									
社会实践				3					N
Practice & Internship									
学位论文				3 Compulsory Condit					
Degree Thesis				Graduation and Deg			d Degree		
毕业应修总学分				50					
Total Credits									

课程类型(Course Type):

必修课	Compulsory Courses	缩写 CC
公共课	Basic Courses	缩写 BC
专业核心课	Specialty Core Courses	缩写 SCC
选修课	Selective Courses	缩写 SC

Degree Thesis

Degree thesis should be closely linked with national auditing practice and reflect students' competency in applying audit and related discipline theory, knowledge and methodology to analyze and solve practical problem. It can be written in the form of an academic research report, a policy research report, a monographic study, or a case analysis. Whatever the form of the thesis, it should reflect the students' capability in applying basic theories and professional knowledge to solve practical issues.

Both Chinese and English languages are all accepted in writing the thesis, while the abstract is required to be written in Chinese.





International students without special cases are required to stay in China in the 4th semester to complete their thesis writing as well as the internship. In case of materials and data needed from home countries for the thesis writing, this should be done during the summer or winter vacation.

The Thesis defense must be taken in Nanjing Audit University upon gaining all the required credits. The form of thesis defense is to be decided by the related cultivating departments. The Thesis Defense Committee would include some experts with professional posts in the audit practice field. Three credits will be granted to a successful defense.

♦ Degree Conferring

According to Nanjing Audit University MAud Program Education Plan, the students are required to: finish all the required courses and gain the required credits, write a degree thesis in topics related to audit and pass the thesis defense, and pass the International Chinese Proficiency Test (HSK Level 3).

Having attained all the credits, passed the thesis defense, and met the requirements listed in the Regulations on Academic Degrees of the People's Republic of China, candidates need to file an application for the degree. Candidates are to be conferred the Master of Auditing at the approval of the University's Academic Degree Evaluation Committee.







Application Methods

i. Criteria for Application

2023 China Ministry of Commerce Scholarship MAud Program is intended for auditors or auditing-related working staff from respective SAIs of developing countries in Asia, Africa, Latin America and South Pacific Region. Applicants should meet up with the following requirements:

- 1. Applicants should be non-Chinese citizens from developing countries who are below 45 years old (born after September 1st, 1978).
- 2. Applicants should be in good physical and mental health. The health certificate or the physical examination form issued by local public hospital is required. They should not carry any entry-forbidden diseases in accordance with the Chinese laws and regulations. No serious hypertension, cardiovascular disease, diabetes, cancer and other severe chronic diseases, mental illness or other diseases that might cause massive infection and severe harm to public health; not in a major surgery recovery phase or acute disease ictal phases, no serious physical disability. In accordance with relevant





regulations, females that are pregnant shall not be admitted, and the scholarship will be discontinued when the females get pregnant in the process of study.

- 3. Applicants are supposed to have bachelor's degree or degrees above bachelor's degree and the work experience of at least 3 years.
- 4. Priorities will be given to applicants who are involved in the work or study related to audit.
- 5. Priorities will be given to applicants who are government officials ranked as or above section chiefs in their home countries, who are senior managers of various institutions or enterprises, who are academic backbones of higher educational and research institutions.
- 6. Applicants should have a good command of English which enables them to learn the courses taught in English (Reference: IELTS 6.0 or above, TOFEL 80 or above or other English test certificates with similar level).
- 7. Applicants should have career development potential in the relevant field and be willing to promote the friendly exchange and cooperation between their home countries and China.
- 8. Those who are currently studying in China or admitted by other Chinese Government Scholarship programs are not allowed to apply for this program.

ii. Application Procedures

♦ Application Documents

Please get the following documents ready before you start your application:

1. Recommendation Letter from Institutions: The recommendation letter issued by the institution with which the applicant works should include introducing the applicant and expressing the willingness to recommend the





applicant to study in China. Applicants recommended by SAIs should present the recommendation letter from Head of SAIs. Priorities will be given to those applicants with recommendation letters written by Head of SAIs.

- 2. Recommendation Letter from Professionals. The letter should be written by professionals with the title of associate professor or higher. The letter should focus on academic qualification, major field of study, achievement and research ability.
- 3. Photocopies of Diploma or Certificate: "Graduation Certificate" and "Certificate of Degree" of your most advanced studies.
 - 4. Photocopy of Academic Transcript of your most advanced studies.
- 5. Resume: Please specify your personal experience, academic experience after high school, and work experience.
- 6. Statement of purpose: Please specify your personal plan and purpose of studying the related major in China.
- 7. Study or research plan: Please specify the goals of study and research to be accomplished during the study in China.
- 8. Photocopy of the private passport: the photocopy of the information page of the passport, which clearly shows the photo, the name and the passport number. Do NOT use the diplomatic passport or the official passport.
- 9. Photocopy of the language proficiency certificate: the transcript or certificate of English language proficiency tests such as TOFEL or GRE etc., which is required of applicants from non-English-speaking countries.
- 10. Two 2-inch bareheaded photos in white background that are taken within 3 months before application.
- 11. Physical Examination Record for Foreigner: the physical examination record which is done within 1 month before application, which proves that the applicant does not carry any serious infectious diseases, the





disability that affects the study, or any entry-forbidden diseases in accordance with the Chinse laws and regulations.

Note: All materials need to be authentic and valid, once the fake materials are found, the admission qualification will be permanently cancelled.

♦ Application for Enrollment

Applicants who meet the above-mentioned requirements need to log into Nanjing Audit University International Students Enrollment System (Website: http://apply.nausie.cucas.cn/). After successful registration, select MAud Program sponsored by MFCOM from the application interface, follow the operation steps to complete the application process and click submit.

♦ Application for Scholarship

Applicants must log onto http://studyinchina.csc.edu.cn for application. After registration and log in, applicants can choose "Online Application" and then "China Government Scholarship", and fill in the name of the university, the major and personal information. Finally, print the application form, sign by hand and stick a photo onto it.

Notes:

A. Choose "Type B" for MAud Program. Agency No. 11287. Discipline is "practical economics", majoring "audit".

B. The auto-generated CSC code will be filled into JW 201 Form.

Note: Applicants should complete the online application on both Nanjing Audit University International Students Enrollment System (http://apply.nausie.cucas.cn/) and the China Scholarship Council's Application System (http://studyinchina.csc.edu.cn/).

♦ Submission





- 1. The applicants should gain the approval and recommendation of the relevant departments in their home countries before application and submit the application material in accordance with the specific requirements of the departments.
- 2. If the applicants are allowed to submit the application material directly to Chinese Embassy by the relevant departments in their home countries, they should present the approval documents or the recommendation letter. The original copies of documents 1, 2, and 3, together with the scanned copies, should be submitted to Business Department of Chinese Embassy.
- 3. The relevant departments in the applicant's home country should file a written request to Business Department of Chinese Embassy to issue a recommendation letter. The written request should clarify whether the applicants accept reallocation to pursue the same or similar degree in other universities when the enrollment quota of the intended university is fully occupied. Please clarify here, if you have other special requirements.

Notes:

- (1) All the application documents should be written / printed in English or Chinese, and a notarized translation in English or Chinese should be provided if the original version is not in English or Chinese.
- (2) For important documents such as "Graduation Certificate", "Certificate of Degree", "Academic Transcript", "Language Proficiency Certificate", etc., in addition to the photocopies, the original version should be submitted to Business Department of Chinese Embassy for verification, after which the applicants should scan all the documents and send the softcopy to the contact person of each program undertaker.
- (3) After the verification of Business Department of Chinese Embassy, candidates should retrieve all the paper documents (including the original





copies and the photocopies) and keep them safe. When admitted, candidates should bring these documents to China and submit them to designated department of the university for verification, and they will be kept in archives.

Application Deadline

June 6, 2023

Enrollment Time

The enrollment time is at the beginning of September, 2023. The specific time is subject to the admission notice.

■ Contacts

Name: Alexis ZHANG

Tel: +86-25-58313046

Fax: +86-25-58313873

Email: cscmaud@nau.edu.cn

Website: www.nau.edu.cn

Nanjing Audit University International Students Enrollment System: http://apply.nausie.cucas.cn/

Address: No.86 Yushan Road (W), Pukou District, Nanjing, Jiangsu,

P.R. China

Postal code: 211815

Others

1. Scholarship recipients are not allowed to change their major and





duration of study after coming to China.

- 2. Scholarship status will not be retained for those who cannot meet the deadline for admission to study in China.
- 3. All the application documents will not be returned regardless of the result of application.
- 4. Chinese Government will not make any explanations concerning admission.
- 5. The Applicants are not allowed to bring their family to China as a study companion. The expenditure incurred in family visits will not be covered by this program.
- 6. The formalities of coming to China and other information will be clarified in admission documents.
- 7. The resignation from recommended institution after enrollment could discontinue the scholarship and terminate the study.