



The Diploma & Degree Education Program for Developing Countries

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Nanjing Audit University

# 2024 Master of Audit Program Enrollment Information

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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.

The program mainly supports in-service government officials, academic researchers, and senior management personnel in related fields from the aided countries to pursue master's and doctoral degrees in English in China. Due to the short duration of the education system, students are required to obtain a

bachelor's degree in advance and have some work experience in the corresponding field, in order to timely and fully understand the teaching and learning content. Students are required to have a good health condition to adapt to high-intensity learning and ultimately obtain a degree. The program is playing an increasingly important role in the economic and trade cooperation and development between China and the aided countries, and is highly valued by the governments of the aided countries.

2024 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, 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 a certain level of communication skills in Chinese language that enable them to strengthen communication and mutual learning with their Chinese counterparts; who possess good professionalism and a strong sense of work ethics that enable them to understand the socialist auditing system with Chinese characteristics, and understand China through the auditing platform; who actively contribute to promoting international exchange and deepening the friendship and cooperation between countries through the platform of auditing; and who

possess a systematic command of knowledge and techniques in modern national audit and relevant fields, and the ability to solve practical audit problems and sound audit competency.

### ◆ Admission Quota

The 2024 China Ministry of Commerce Scholarship Master of Audit 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 room on campus will be provided to the students for free.

3. The standard for living allowance is RMB 3,000 yuan per person per month from the registered month till leaving the university at graduation in 2026, 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 comprehensive medical insurance in China.

6. The scholarship also covers a flight ticket for a student to come to China at enrollment and a flight ticket for a student 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.

7. An annual review will be conducted for 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 National 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 name to the current name in 2015, and in 2022, the university became a doctoral-granting unit officially and was selected as a B-class university under the Jiangsu High Level University Construction Summit Plan. On July 4, 2023, President Xi Jinping replied to the international students of the Master of Audit Program, encouraging them to strengthen communication and mutual learning with their Chinese counterparts, to learn more about and understand China through the platform of auditing, and to actively contribute to deepening friendship and cooperation between countries.

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 200 with senior professional titles, 760 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 1 post-doctorate station, 1 first-level doctoral degree program, 8 first-level master's degree programs, and 13 master's degree programs. There are 3 advantageous disciplines in Jiangsu universities and 6 key disciplines in Jiangsu Province. The university received an A grade in the comprehensive evaluation of graduate student education of the provincial level for three consecutive years.

NAU has 20 colleges, and 5 special research institutes; it has implemented the "dual system" education model of academies and colleges. NAU has 38 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, 3 brand majors and 5 special majors of Jiangsu Province. There are 14 national first-class undergraduate courses, 1 national level ideological and political demonstration course, and 1 national level virtual teaching and research team. The university has 1 national teaching team, 8 national teaching teachers of curriculum thinking and politics, 1 national ideological and political education teaching team, 5 excellent teaching teams of "Youth and Blue Project" in Jiangsu Province.



NAU is the organizer of the CGSAMP program which were co-established 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 enrolls and cultivates student of master's degree in auditing from countries along the "the Belt and Road", and has passed the accreditation of overseas student education by the Ministry of Education. 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 scientific research cooperation with global partner universities. It has been accredited by ACCA as the "University that Has Trained Most ACCA Talents" and "Platinum Level Training Institution"; it has also cooperated with many world-renowned institutions in the UK, the USA, Russia, France, Australia, Korea, Italy, South Africa, Kazakhstan and so on; it has cooperated with SKEMA Business School in France to establish an international joint audit school and established a cooperative education program in accounting with Curtin University in Australia. The university has been approved as a base construction unit for the Ministry of Education's "High-level International Talent Training Innovative Practice Project". The university has collaborated with the Center for Cultural Exchange between China and Foreign Countries of the Ministry of Education to establish the "Institute for Audit Cultural Exchange between China and Foreign Countries". It is selected for the "Jiangsu UK High Level University Alliance", "Jiangsu Canada University Cooperation Alliance", and "Jiangsu Korea University Cooperation Alliance". A total of 71 person-times were selected to perform 101 UN audit assignments, and 15 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 nearly 30 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.

The university has been ranked among the first-class universities in the comprehensive assessment in Jiangsu Province for three consecutive years. At present, NAUers are being led by the Party Committee of the university, guided by President 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 Students (SIS)

The School of International Students 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. Up to now, a total of 304 international students from 73 “Belt and Road” countries have come the university to further their studies in auditing, and 219 of them have successfully completed their master program and become the backbone in the auditing area and the friendly ambassadors for auditing exchanges between China and their home countries.

SIS 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. SIS is in charge of the strategic planning of international students' affairs of NAU, the students' enrollment issues and daily administration. It has 2 offices, namely the Office of General Affairs (OGA) and the Management Office of International Students (MOIS), and has 5 international student education practice bases.

## **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, 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 Master of Audit Program 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 Master of Audit Program students are required to attain 48 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, master course, international conferences and academic lectures, practice and internship, and degree thesis.

- Basic course: 14 credits, compulsory.
- Specialty core courses (for degree): 21 credits, compulsory.
- Selective courses: 6 credits at least.
- Master Course: 1 credit, compulsory. Students are required to attend lectures given by current or former senior officials from the highest audit institutions of China or other countries around the world or various international audit organizations for at least 17 class hours. A report based on these lectures is required to be submitted.
- International conference and academic lectures: 1 credit, compulsory. Students are required to attend at least international conferences or academic lectures 6 times. Relevant academic reports are required to be submitted to tutors and the administrative body.
- Practice and internship: 2 credits, compulsory. The students are required to attend the on-site study tours co-organized by China National Audit Office and Nanjing Audit University for the Master of Audit Program

Students, including attending topic-related lectures held before the trips, accumulating related materials for study, taking part in the study tours, and writing a report based on each study trips.



(Picture: on-site study tours co-organized by CNAO and NAU)

● Degree thesis: 3 credits, a compulsory part for graduation and the degree application.

审计专业硕士国际班留学生培养基本环节设置表  
Graduate Curriculum for Master of Audit Program  
(International Students)

类别 Type	课程名称 Course Name	总学时 Hours	学分 Credits	学期 Semester				是否 学位课 Degree Course or not
				1	2	3	4	
必修课 CC	理解中国（理论） Understanding China (Theory)	68	4	2	2			N
	理解中国（实践） Understanding China (Practice)	68	2	1	1			
	汉语- I Chinese Language- I	102	2	2				
	汉语- II Chinese Language- II	68	3		3			

	汉语-III Chinese Language-III	102	3			3		
专业核心课 S C C	中国特色社会主义审计制度 The Audit System of Socialism with Chinese Characteristics	51	3	3				Y
	审计技术方法（含大数据审计） Auditing Technical Methods (including Big Data Audit)	51	3	3				
	固定资产投资审计 Fixed Asset Investment Audit	51	3		3			
	财政审计 Public Fund Audit	51	3		3			
	资源环境审计 Resources and Environmental Audit	51	3			3		
	金融审计 Financial Audit	51	3			3		
	经济责任审计 Accountability Audit	51	3				3	
选修课SC (至少6学分) (At least get 6 credits)	审计管理 Audit Management	34	2		2			N
	内部审计 Internal Audit	34	2			2		
	注册会计师审计 CPA Audit	34	2			2		
	国际组织治理与审计 Global Governance and International Organization Audit	34	2			2		
	世界审计史 World Audit History	34	2			2		
	审计心理学 Audit Psychology	34	2				2	
	国际审计比较 A Comparative Study of International Audit	34	2				2	
名师讲堂 Master Course		17	1				N	
国际会议学术讲座（6场） International Conference & Academic Lectures (At least attend 6)		17	1				N	
社会实践 Practice & Internship			2				N	
学位论文 Degree Thesis			3				Compulsory Condition for Graduation and Degree	



毕业应修总学分 Total Credits	48
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\*Note: The actual courses to be offered are based on the course schedule.

**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 Master of Audit 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

2024 China Ministry of Commerce Scholarship Master of Audit 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, 1979).

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 Chinese 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 MOFCOM from the application interface, follow the operation steps to complete the application process and click submit.

### ◆ 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.

### **iii. Application Deadline**

**June 6, 2024**

The enrollment time is at the beginning of September, 2024. The specific time is subject to the admission notice.





## Other Important Information

### i. Contacts

Name: Frank DING

Tel: +86-25-58313046

Email: [cscmaud@nau.edu.cn](mailto:cscmaud@nau.edu.cn)

Website: [www.nau.edu.cn](http://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

### ii. 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.