

**MASTER OF ACCOUNTING/FINANCE PROGRAMME**  
**DEPARTMENT OF ACCOUNTANCY**  
**UNIVERSITY OF KELANIYA**

**ORDER OF CONTENTS OF DISSERTATION**

The structure of the dissertation is based on a standard format which contains the following sections:

- † Preliminary pages
- † Text
- † Supplementary

***Preliminary pages***

This section consists of the following:

- **Title Page** - The title page is the first page after the front cover and should include the research title which has been approved by the University, name of candidate according to the registration records, registration number and the statement "...submission of dissertation/ for the partial fulfillment of the Master of Accounting/Finance" and finally the year of submission.
- **Original Work Declaration** - Page two should have a statement by the candidate to the effect that the facts shown in the dissertation are candidates own independent findings and the said facts have not been submitted for a degree in this university or any other university, with the certification of the supervisor. This subsection is compulsory.
- **Recommendation of Supervisor** - Student should get the recommendation of him/her supervisor themselves before submit to the MBUS Program office.
- **Acknowledgements** - Although acknowledgments are optional, they are a courteous way of recognizing people to whom the author is indebted for guidance, assistance, or special aid. The dissertation/ research paper is a formal document, and the acknowledgment should reflect the same degree of professionalism. If included in the manuscript, it should be a concise statement of no more than one page in length. Only the following can be acknowledged:
  - thesis supervisor,
  - Chairman of the program / Coordinator of the program (optional)
  - fellow students who have made a technical contribution to the thesis,
  - external sources of information, products, or financial support,
  - Copyright owners who have provided permission to reprint their copyrighted material, □ immediate family members.

- The heading is spelled ACKNOWLEDGMENTS not ACKNOWLEDGEMENTS
  
- **Abstract: This** is a concise and accurate summary of the thesis. This
  - may not exceed one single spaced page
  - should include a statement or brief description of the problem, the methods or procedures followed in its solution, and important conclusions or results
  - must not contain tables, graphs or illustrations
  - should summarize the thesis emphasizing what has been accomplished through research efforts
  - should contain keywords that will facilitate automated information retrieval ○ must be the only abstract in the thesis

**Table of Contents** - The Table of Contents lists the chapters, topics and sub-topics together with their page numbers.

**List of Tables** - This list contains the titles of tables, together with their page numbers, which are listed in the text. The numbering system is according to chapter, for e.g.: tables in Chapter 3 are numbered sequentially: Table 3.1, Table 3.2.

**List of Figures** - This list contains the titles of figures, together with their page numbers, which are listed in the text. For e.g., figures in Chapter 3 are numbered sequentially: Figure 3.1, Figure 3.2.

**List of Symbols and Abbreviations** - The symbols and abbreviations must be in accordance to international convention.

**List of Appendices** - This list is optional and contains the titles of appendices placed in the supplementary section.

## *Text*

Normally, the text consists of the following chapters:

### **Chapter 1: Introduction**

The introduction sets the scene. It sets out the broad parameters of the domain to be addressed and provides a “taste” or “road map” of what follows. Among other things, the introduction should deal with

the questions that inspired your research interest and set them in context. Regardless of whether the research problem is inspired by a contemporary or historical social, political, economic, cultural, media issue or by a specific problem raised in the literature, it should be set in its broader conceptual context, and the potential contribution of the proposed research explained.

## **Chapter 2: Literature Review**

First, the relevant research literature should be critically reviewed, leading to a specification of the research questions or hypotheses addressed by the thesis. Obviously, it is not possible to cover all the literature on most topics. A particular skill that the dissertation helps to foster is determining what the relevant literature is, and what is not so relevant. Thus it is incumbent on students to make their selections carefully and thoughtfully, highlighting the key findings and controversies that provide the justification for the research that is conducted.

This should be followed by a statement of the conceptual framework in doing the research. That is, the main aspects of the theoretical approach that you have used to frame your research project. At the end of this sub-section the central research question and/or hypothesis of the dissertation of the research project should be clearly stated.

This chapter should end with a clear, concise discussion of the rationale for the research, its objectives and how addressing the central research question will contribute to the understanding of the phenomenon being examined and go beyond what is already known.

## **Chapter 3: Research Design and Methodology**

What is required in this chapter is a justification for what one has done. The first part of this chapter should concentrate on outlining the research strategy employed and present a justification for the particular approach selected to investigate the stated research question(s) and/or hypothesis. The aim is not to simply chronicle the smallest minutia of everything one has done to obtain their data and results. Instead, this involves engaging in a discussion that seeks to persuade the examiners that the research strategy employed and the research tools used were appropriate.

The second task in this chapter is to summarize the particular methods and procedures adopted.

Regardless of the approach (empirical versus theoretical/interpretive) one follows, a justification/rationale for its use should be provided. This involves specifying and discussing the (i) criteria employed in determining why the method used can be considered to be appropriate; and (ii) the reasons why other approaches were rejected. Here, it may be useful to think in terms of selecting the appropriate methodology in the same way that different medical interventions are used for different illnesses.

### **A. The sampling or selection of data**

- Whether the design involves content analysis, an experiment, a survey or a set of qualitative interviews the issue of sampling needs to be discussed in detail. On what basis was the sample selected and why?
- For surveys this involves sampling respondents from some population.

- For qualitative interviewing the issue may be one of sampling significant currents of opinion or sampling an appropriate range of media users or producers.
- Where media or documentary material is being analysed, the procedure for selecting materials from a “population” whose full extent may not be known should be described.

It may be helpful to outline the ideal strategy that one might employ without time or other resource constraints, and then to state how the actual method was selected and what limitations, in terms of data quality, this more feasible and practicable strategy entails. Some caution must be exercised when engaging in this form of “self-critique” because it may potentially have a negative impact on the readers.

## **B. The design of research tools**

Research tools refer to questionnaires, topic guides for interviews, and coding frames for content analysis. Whatever the tool(s) used, it should be fully documented and any developmental/pilot work briefly reported. For a content analysis, the inter-coder reliability tests employed should be discussed.

The procedures adopted in selecting and/or developing your research tools, and the way(s) in which they have been applied needs to be summarized. The procedure described is the „recipe“ for conducting the research, after all the ingredients are assembled.

Note: For example, how were the interviews conducted, were they recorded and later transcribed? How was the coding done? Ultimately, the reader should be able to replicate what you did on the basis of the information provided.

## **Chapter 4: Results and Analysis**

There is no one correct way of presenting the results and analysis. The presentation style adopted is primarily linked to whether the findings are quantitative or qualitative in nature. Students are encouraged to seek the advice of their supervisor(s) before deciding on which presentation format to adopt.

Regardless of how the data and basic analysis are presented, there should follow a discussion that reviews the key findings and sets these in the context of both the research questions and the literature outlined in the introduction. Explanations for surprising findings should be offered and reflective comments on the research design and methodology given. However, it is very important to avoid introducing new ideas/concepts that have not been dealt with up to this stage in the thesis.

### **A. Quantitative Research**

#### **Results**

In this sub-section the main results, in terms of summary statistics, appropriate graphics and significance tests, should be reported. The results follow from the research question(s) as specified in a previous section of the dissertation and state whether the relevant hypotheses have been supported or not.

## **Discussion**

The discussion should be structured in parallel with the central argument of the thesis. Hence, the findings are interpreted in the light of the hypotheses or research questions, and then discussed in the context of the literature reviewed in the introduction. In other words, what has been empirically observed is set in the context of the research objectives and design and in relation to the broader problem area. Explanations should be offered for hypotheses that were not supported, and reflective comments on the research design and methodology given. Finally the implications should be discussed and further research outlined.

### **B. Qualitative Research**

In qualitative research, the results and analysis often go hand in hand, but in some cases it may be possible to offer results and discussion separately. Results may be based on the outcome of a manual analytic procedure or taken from the output of one of the computer packages for textual analysis.

With qualitative research the results and the analysis are usually reported simultaneously. In such instances, it is advisable to structure the presentation of the basis of commonly occurring themes, illustrating these with direct quotations from the transcripts. An explanation should be offered as to how the quotations were selected and the basis on which these are judged to be of importance.

If the results and analysis are to be presented separately, it may be useful to present the key findings from a set of interviews in an N by N tabular form. For example, the topic guide issues would be the column headings, and in each row correspond to one interview, with cells of the table offering a short summary of what the interviewees said on that topic. There would then follow the identification of the commonly occurring themes relevant to the broader research questions, which would be developed further through quotations from the transcripts (with references back to the tables for clarification).

## **Chapter 5: Conclusion**

This section should comprise a concise “punchy” summary of the key insights and implications (Theoretical, methodological, empirical) of the thesis. It also should provide a brief outline of the possibilities for further research.

Elements addressed in the conclusion

- Summary of findings.
- Why the findings are important, and/or contradict expected outcomes?
- Discussion of the “real world” implications of the findings.
- Reflections on those aspects of the dissertation you feel need to be addressed (i.e. limitations, possibilities for further research).

Note: The last paragraph of the dissertation is very important! A punchy concluding paragraph conveys to the examiner a fixed-sense that the dissertation has strong central conclusions.

## ***Supplementary***

Specific items which were not included in the main body of the text, should be put in this Supplementary Section. Typically, this section includes the following:

**Instrumentation** - Research instruments such as questionnaires.

## **References**

All works or studies referred to in the dissertation in the form of quotations or citations must be included in the references. The references should be written consistently in the American Psychological Association (APA) format. Each reference should be written in single spacing format and a double space should be left between references. This list of references should not be numbered.

## **Appendix**

Appendices consist of additional illustration of data sources, raw data and quoted citations which are too long to be placed in the text. The appendix supports the written text of the research report/dissertation/thesis. Appendices can be divided into Appendix A, B, C.

## **RESEARCH ETHICS**

Research Ethics involves all the moral and professional issues relating to research. The most serious breach of ethical standards in writing dissertation/research paper is the offence of plagiarism: the expropriation of the intellectual property of another. Plagiarism is defined as the use of original work, ideas or actual texts created by others, without acknowledging the original source.