The content of this document is an adaptation of guidelines approved by QU Graduate Studies Council. It aims to provide the Master of Accounting candidate and his/her supervisor with guidelines for conducting and writing the Thesis. The Thesis should at least include the following sections.

Abstract:

The Thesis must contain an abstract which is a concise and brief description of the research question tackled by the candidate. Basically, the abstract describes the research question under investigation, the location of the research in the literature, methods used to address the research question, the outcomes and implications of the research. An abstract should not include internal headings, citations listed in the reference section, diagrams, or other illustrations. The abstract should follow the committee page and have the heading ABSTRACT at the top. It should begin on page iii (see the Thesis Template). The length of the abstract should not be more than 350 words.

Introduction:

The Thesis introduction summarizes the research problem that the student is addressing in the Thesis. This should clearly define the research problem(s), and unambiguously state the rationale and objectives of the research. The introduction should also provide a context to prepare the readers upfront on what are expected in the rest of the Thesis including a break-down of the proposed solutions into parts that could be explained in the later chapters. In order words, the Thesis introduction should cover the following aspects of the Master's research: *i*) background that outlines a preliminary literature review of the research topic; *ii*) the purpose of the research and what does the study intend to do?; *iii*) motivation by highlighting why does the study intend to do that?; and *iv*) benefit by showing who or what or how will the study benefit?

Literature Review:

A comprehensive review of the relevant literature containing the weaknesses (deficiencies) of existing work related to the research question(s) addressed in the Thesis. In fact, this section should do a thorough search of all the past studies conducted in line with the research question to be tackled in the Thesis. The literature review should be written in a logical format using appropriate language. It includes, but not limited to, an account on how others have addressed this or similar problem(s) and which approach(es) were used.

Methodology:

The research methodology is a tool or a set of tools and techniques that are used to conduct research. The Thesis should describe which approach(s)/methodologies are adapted in this research, why these are selected over others, how these are applied in the research. If the research requires data collection, then this section should include, the source of data, the data collection method, the statistical methods to be used, and any limitations or difficulty that might be faced when collecting or testing the data.

Findings and Scientific Contribution:

This part of the Thesis is left to the student and his/her supervisor to find the best title of the chapter (s) to be included. Each chapter should clearly present the findings of the research with adequate data. This part should explicitly presents the findings of the research and the main scientific contribution to the field of Accounting. This part has to be the major piece of the Thesis.

Research Validation:

This component should provide an account on how the findings have been evaluated, tested, and finally validated. The data of the verification and testing should also be presented with adequate explanation.

Conclusion, Research Limits and Future Research Directions:

In this section, the student has to provide some concluding remarks where he/she should restate the major theme and findings of the Thesis, and pull the entire Thesis together. The conclusion should also provide a brief description of the scientific contribution of the Thesis to the body of knowledge within the field of Accounting along with future research directions. It should also include a details' account on why the findings of the Thesis are better than the previous or exiting results done by others. Within this section, the candidate has to provide also the limits of his/her research.

BACK MATTER

The back matter (or end matter) of the Thesis may include some or all of the following items:
- References or bibliography
- Appendices (comes after references)
- Endnotes or notes (if any, they may be in back matter or at the end of each chapter)

References or Bibliography:

A Thesis must include a bibliography or references section listing all works which are referred to in the text, and in some cases other works also consulted in the course of research and writing. The forms used for listing sources in the bibliography/references section are detailed and complicated and vary considerably among academic disciplines. For this reason, the College of Business and Economics requires the use APA. References should be double-spaced throughout.

Appendices:

Material that is pertinent but is very detailed (raw data, procedural explanations, etc.) may be placed in an appendix. Appendices should be designated A, B, C (not 1, 2, 3 or I, II, III). If there is only one appendix, call it simply Appendix, not Appendix A. Titles of appendices must be listed in the table of contents. Appendix pages must be numbered consecutively with the text of the Thesis (do not number the pages A-1, A-2, etc.).

TABLES AND FIGURES

A **table** is a columnar arrangement of information, often numbers, organized to save space and convey relationships at a glance. A rule of thumb to use in deciding whether given materials are tables or figures is that tables can be typed, but figures must be

drawn. A **figure** is a graphic illustration such as a chart, graph, diagram, map, or photograph.

Captions and Numbering:
Each table and each figure in the text must have a number and caption. Number them consecutively throughout, beginning with 1, or by chapter using a decimal system (e.g., 1.1, 1.2 . . .). A table caption is placed on top of the table but a figure caption must be placed on the bottom of the particular figure.

Placement of Tables and Figures:
It is better to place a table or figure immediately after the paragraph of its first mention on the same page if there is room, or on the following page. Tables or figures of peripheral importance to the text may be placed in an appendix. Tables and figures must be referred to in the text by number, not by a phrase such as "the following table." In general, tables/figures should be formatted to fit on a single page unless absolutely unavoidable.

OVERSIZED MATERIALS
If you are having trouble fitting a table or a figure within the margins, even after relaxing each margin by .25 inch, you may want to use one of the following options:

Landscape Pages:
Place a table or figure sideways (landscape style) on the page

Counterclockwise:
From its normal position. Rotate the caption or heading also, so that all parts can be conveniently read together. The page number may be rotated with the figure as well.

Reduced Type Size:
Reduce the font size of the table or figure. The size should be no smaller than 9-point.