CERTIFIED GENERAL ACCOUNTANTS

THE INSTITUTE OF CERTIFIED GERNERAL ACCOUNTANTS, PAKISTAN

(Thesis Guidelines)

Description:

The CGA thesis is a scholarly research paper of minimum 12,000 words. It should present an original argument, business case or business plan that is carefully documented from primary and/or secondary sources. The thesis must have a substantial research component and a focus that falls within the scope of cross-cultural/sustainable business management. It must be written under the guidance of an advisor who is knowledgeable in this area of study. As the final element in the CGA certification, the thesis gives you an opportunity to demonstrate expertise in the chosen research area. CGA thesis should present and investigate a hypothesis or a research question. Alternatively, you can construct a business plan to address a current socio-economic, environmental or cultural issue. Whatever topic you select needs to spatially relevant and address a particular audience of interest.

• Word Length: Minimum 12,000 words.

• Credits: 4

Process

- Choose a topic
 - o Conduct preliminary research at this stage to understand what the current issues are, and the availability and accessibility of required data and existing research.
 - o Talk to your seniors about the topics to help narrow down your scope.
 - Familiarize with the experts in the area you are researching (select 3 to 5 authorities on the topic)
- Create an abstract and working bibliography to take to prospective advisors
- Choose advisor (if needed)
- Register your advisor & Thesis Proposal with Institute.
- Complete your literature review
- OPTIONAL: Create a thesis plan: Before diving into researching and writing your thesis, it is recommended to create a plan that articulates your thesis topic and proposed methodology (8-10 pages).
 - Proposed Topic
 - Central Questions
 - Core Arguments
 - Research Methodology
 - Structural Outline
 - Requested Readers
 - Working Bibliography
 - Sources to follow up on

- Structure and conduct your research
- Write, write, write
- Get reviewed friends, colleagues, experts
- Submit first draft to advisor
- Get feedback, make revisions
- Submit final draft for approval
- Submit thesis to the Institute in proper format.

Proposed timetable for CGA Thesis:

You have one month to submit the thesis after the approval.

Things to consider when selecting your thesis topic:

- Choose a research topic that is of interest to you: Successful completion of the thesis will take an incredible amount of dedication, time and hard work. Therefore, don't you think it would be a good idea to choose a topic that you are at least somewhat interested in? The beauty of the CGA thesis is that you get to choose your own ideas about a particular subject, and choose exactly how you are going to prove to the world just how right your ideas are! When you think about it, this is actually pretty exciting. So when you choose your subject, pick something that interests you and it won't seem quite so much like work.
- Choose a topic on which there is plenty of information available: Just as it is important to choose a topic you are interested it, it is also important that you choose a topic that has plenty of readily available information for you. Of course, the CGA thesis definitely not just a regurgitation of facts and figures, but it is very important that there be available research so that you can draw viable conclusions from them.
- Be both creative and thorough when performing research: As you have probably realized by now, successful completion of a CGA Thesis requires an incredible amount of research to compile enough relevant data to support your basic argument. When it comes to gathering information, do not limit yourself to only the most mundane, classic methods of data compilation. Today's technological age allows for compilation of data in more ways than ever before. Simply put your mind to it and be creative with the ways you collect data.
- Integrate knowledge between subsections as much as possible: A successful CGA thesis is to integrate the knowledge between subsection as often, and as thoroughly, as possible. The mark of a good thesis is one that uses knowledge to build upon knowledge, to build upon even more knowledge! Integrate, integrate, and integrate!
- Recheck each and every fact and detail... twice! As stated before, the CGA Thesis will be one of the most important, if not the most important, productions of your entire academic career. As such, it is vitally important that you check and re-check each and every fact, detail, or number. The structure of the thesis is such that just a tiny amount of faulty data can ruin the entire thesis.

Working with your thesis advisor:

When selecting an advisor, you will want to find a faculty member you can get along with and is responsive. The person does not need to be an expert in the field of research you are conducting, but have familiarity with the topic. Their role is to help you to refine your thesis topic and define the research process, not be a source for the research itself. Your thesis advisor MUST be a professional and a member of any professional body, visiting professors or a PhD.

After doing the initial research on your topic, prepare a 1-2 paragraph abstract, a preliminary bibliography (approximately ten to fifteen books or journal articles), and a brief outline before approaching a possible advisor. These will help you to convince your future advisor of the value and interest of your project. Once a faculty member has agreed to advise you, discuss your anticipated graduation date and agree on a timetable for meetings and submission of drafts. It is your responsibility to keep your advisor apprised of your progress. Inform the program director about your agreements, deadlines and progress.

After you have refined your topic and your advisor has approved it, complete the Thesis Proposal form (found at the Registrar's office) have your advisor sign it, seek the program director's validation and submit it to the Registrar's office. This form must be submitted by the thesis due date for the semester before the one in which you intend to graduate.

In most cases, students and advisors need to meet three or four times: initially, to finalize a topic, and to review the first or second draft. Keep in mind that your advisor must have enough time to read and evaluate your work before returning it to you with comments, and that you must have time to incorporate those comments. Don't expect your advisor to return your thesis in a day or two, whether it is an early draft or the final copy. It is appropriate to ask your advisor when you can expect comments, but not to pressure her or him to respond quickly. You should also be prepared for the possibility that your advisor will request substantial changes in the thesis. Do not expect that your draft will require only minor corrections, or that the proposed final version you submit will necessarily be approved without further changes. It is your responsibility to see that the final copy is free from spelling and grammatical errors; your advisor is not responsible for line-by-line editing.

Thesis Structure:

- Title: short (length is 10-12 words); reflective of the content, problem, and the main variables to be studied; free of value judgment
- Abstract: brief (length is up to 300 words), comprehensive summary of the contents of the manuscript or synthesis of the study which includes the objectives, methodology, highlights of the results, conclusions, and recommendations. Include 5 keywords or key phrases below your abstract for indexing and cataloging purposes.
- For additional requirements of your thesis structure, please refer to the CGA-PAKISTAN thesis presentation standards at www.cgalobal.org/downloads

Body of your Thesis should have a minimum of 12,000 words (excluding ancillary data and footnotes).

CHAPTER

 INTRODUCTION gives the background of the project and the rationale for conducting the study

a. Background of the Study

- i. Platform for the significance of the study
- ii. Identify information gap
- iii. May cite at most five authorities

b. Statement of the Problem

- i. identifies the research gaps
- ii. justifies the conduct of the study
- iii. states the questions that the study hopes to answer
- iv. serves as a guide in formulating the specific objectives

c. Objectives of the Study

- i. states the general and specific objectives
- ii. should be consistent with the problem
- iii. should be clearly stated and logically presented

d. Hypotheses of the Study

i. states the researcher's expectations concerning the relationships between the variables in the research problem

e. Significance of the Study

i. points out the vital contribution of the results of the study and who will benefit from it.

f. Scope and Limitations of the Study

- i. sets the delimitations and establishes the boundaries of the study (delimits the study in terms of size and area of coverage)
- ii. states what the study will not cover or will not do
- iii. identifies the weaknesses and constraints which may affect the results of the study

g. **Definition of Terms**

- i. includes conceptual and/or operational definitions
- ii. hanging indention and alphabetically arranged

II. REVIEW OF RELATED LITERATURE

- a. consists of both the research and conceptual literatures but more on the former (at least 60 %)
- b. subsections can be included, which are based on objectives. All subtopics must be italicized and boldly written.
- c. references must be properly cited in all paragraphs using author/year format.
- d. rules on paragraphing must be strictly followed. A paragraph should have at least two sentences. It should not be too long.
- e. should consist of at least 10 pages

III. THEORETICAL /CONCEPTUAL/OPERATIONAL FRAMEWORK

- a. discusses the theories linking the topic to the available body of knowledge
- b. presents relationships between different specific constructs the researcher wants to study
- c. specifies the relationships between and among variables
- d. may consist of a combination of mathematical, graphical, and/or diagrammatical presentations

IV. METHODOLOGY

- a. describes how the study was conducted
 - i. Research Design: specifies whether descriptive, causal/explanatory, correlational, comparative, exploratory, evaluative or combination of two or more designs
 - ii. Sources of Data: specifies the sources of primary and/or secondary data
 - iii. **Method of Data Collection/Data Collection Procedure:** indicates the sampling procedures (if primary data) and the data collection methods such as survey, questionnaire, and others
 - iv. Analytical Procedures/Methods of Analysis:
 - indicates the most appropriate statistical tools used in analyzing both quantitative and qualitative data mathematical expressions must be italicized and numbered accordingly all models/equations must be properly numbered
 - 2. all major/key variables must be properly measured/categorized indicating their specific units of measure. The sources of formulas must be indicated in the text.

V. RESULTS AND DISCUSSION

- a. summarizes the data collected and the statistical results in sufficient detail to justify conclusions
- b. uses tables and graphs to supplement the text
- c. all figures must be numbered consecutively with their labels written below the figures
- d. the allowable font sizes for the figures are 10-14. All figures must be placed immediately after the page where a particular figure number is mentioned. All figures must be well explained in the text and all figure numbers must be mentioned properly in the text.
- e. includes information about the obtained magnitude or value of the test statistic, degree of freedom, probability, and the direction of the effect
- f. evaluates/interprets the implications of the original hypothesis
- g. emphasizes any theoretical consequences of the results and compares results with the work of others)
- h. subtopics and their sequencing must follow the specific objectives of the study
- i. mostly in the past tense; some are in the present tense

VI. SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

- a. Summary
- b. **Conclusions**
- c. Recommendations

VII. REFERENCES

- a. should be alphabetically arranged
- b. all the references cited in the text must be included in this section

VIII. APPENDIXES

 may include verbatim instructions to participants; original scales or questionnaires, and raw data; statistical calculations; and instrument used.

CV (Optional)

ASSESSMENT OF THESIS:

Examination of the thesis will be carried out by the supervisor and program director, based on the following criteria:

- 1. Objectives/Research Questions
 - Are these clear and focused?
 - Are they relevant to management research/practice?
 - Have they been achieved?
- 2. Research Design
 - Is it appropriate to the question?
 - Is there a rationale behind the design?
 - Does it address the issues of validity, reliability and generalizability?
- 3. Literature Review
 - Is it relevant?
 - Are all major sources referenced?
 - Is there evidence of critical thinking?
- 4. Data Collection & Analysis
 - Is there appropriate use of primary/secondary data?
 - Is the data relevant to the research questions?
 - How good is the quality of analysis?
- 5. Conclusions and Recommendations
 - Are the conclusions persuasive?
 - Are they supported by the data?
- 6. Internal Consistency and Logic
 - Is there continuity between various sections?
 - Is there logic in the argument?
 - Is there a beginning (introduction), middle (analysis) and end (conclusion)?
 - Style and Presentation
- 8. Style and use of language, tables, figures, etc.
 - Length of project
- 9. Integration of Academic Knowledge
 - Does it demonstrate originality/initiative in linking academic knowledge with practical problems?
 - Is there evidence of the dissertation being a learning process?

DEFENDING YOUR THESIS:

While some master's programs at require a defense for thesis completion, CGA does not. You have the option to present your thesis to your peers, the program and advisor, however this is not mandatory.

PRINTING REQUIREMENTS, BINDING AND NUMBER OF COPIES:

- 1. The final approved Thesis should be printed and bound.
- 2. Printing may be on one or both sides of the paper and the typeface needs to be uniform at 12-point type. Dark lines, smudges, and shadows are not acceptable.
- 3. The accepted printing quality is laser (minimum resolution 300 dpi) and professional quality photocopying. Dot-matrix and inkjet (as the ink is water soluble) and resolutions below 300 dpi are no longer acceptable, nor are any erasures, correction tape, or fluid (whiteout) marks.
- 4. Illustrations are to be made preferably using graphics software for lettering and drawings. Illustrations are to be laser printed or professionally photocopied on to the same type and quality of paper. Hand-letterings and drawings must be of professional quality.
- 5. Appendices, foldouts, and mixed media should be printed on bond paper of the same quality as the rest of the thesis and fit to standard A4 or 8.5-by-11-inch paper (see 5.6). The use of pockets is to be avoided when possible.
- 6. Theses that include CDs, DVD-ROMs, videocassettes, and other mixed media will have additional binding and archival costs. The presence of mixed media should be mentioned in the table of contents. If copyrighted audiovisual information is used in the thesis, copyright permissions are to be obtained by the student.