



The Institute of Certified General Accountants, Pakistan

Thesis Presentation Standards

Updated: 01/01/2016

Thesis Presentation Standards

The Institute of Certified General Accountants, Pakistan

1. Introduction:

The Institute of Certified General Accountants, Pakistan set criteria and standards for the presentation of the written thesis at the Institute of Certified General Accountants, Pakistan (CGA-PAKISTAN). Once completed, the thesis is available to the CGA-PAKISTAN community and the wider scholarly public through the (CGA-PAKISTAN) Institute.

2. Presentation Stages, Final Submission and Deadlines:

The thesis presentation has the following 6 stages:

Stage 1: The thesis, presented in person to the examiners, should be in its finished form, including charts, graphics, captions, bibliography, and references. After the defense is completed, final recommendations may need to be incorporated into the thesis.

Stage 2: After all the required text changes have been made, students must re-present the thesis to the examiners for their final approval.

Stage 3: Once the approval by the examiners has been confirmed students must contact the Graduate Program Administrators to make sure that they are not missing any administrative details.

Stage 4: The CGA Program Administrators will advise the student to contact the Institute . By then the thesis should comply with all the formal standards of presentation included in this document. It is recommended, although not compulsory, to send a final copy to the Institute for verification before printing and binding the document. If the student takes this option a PDF file or a Word document can be sent by e-mail to nasir.aziz@cgaglobal.org and staff will take a look at the formal aspects of the document and may recommend changes.

Stage 5: The final approved Thesis should be printed and bound.

Stage 6: One final printed and signed bound copy and its digital version (a PDF document on a CD-ROM or a USB key or sent by e-mail to director@cgaglobal.org and nasir.aziz@cgaglobal.org) must be submitted to the Institute. The bound thesis should be brought to the Administrative Offices of the Institute or sent by registered mail or courier delivery services to

The Institute of Certified General Accountants (CGA-PAKISTAN),
Office# 03, 3rd Floor, Fazal Arcade, F-11 Markaz,
Islamabad, Pakistan.

While the Institute will check for the appropriate format and presentation standards, student responsibilities include proofreading and format changes. Once the final thesis has been submitted, the Institute will not accept any replacement or exchange of copies.

The final date of submission is established by each academic program. The Certification will be released only after reception of the thesis by the Institute. The Institute will send an e-mail confirming receipt to the Registrar within 48 hours. The Institute does not hold student grades or transcripts.

3. Thesis Length:

The thesis length will be 12000 to 15000 words and varies according to the certification program. The word limit includes all text from the beginning of the introduction to the end of the conclusion and the footnotes or endnotes. The word limit does not include the preliminary pages (see Appendix 5 on page13).

4. Sections of the Thesis:

The thesis should contain the following sections in the following order:

- Title page;
- Approval page;
- Statement of authenticity page;
- Intellectual property and copyright statement page;
- Dedication (optional);
- Acknowledgements (optional);
- Abstract;
- Table of contents;
- List of tables (required only if tables are presented in the text);
- List of figures (required only if figures are presented in the text);
- Key to symbols or abbreviations (optional);
- Text (introduction, chapters or sections forming the body of the analysis and conclusion);
- Appendices;
- Bibliography and/or references;
- Vita (optional).

For binding purposes, a blank page is optional at the beginning of the thesis but mandatory at the end (see also Appendix 5).

4.1 Title page

The title should include the following centered information:

- the name of the Institute;
- the award for which the thesis is submitted (e.g., the Certified General Accountant);
- the thesis title and subtitle;
- the student's full name, which should be the same as on the cover page, the approval page, and the name required on the certificate;
- the contact address;
- the city and date of submission.

This page is counted but not numbered. Students are encouraged to follow the spacing shown in the sample title page (see Appendix 1).

4.2 Approval page

The second page is the approval page and includes the printed names of the thesis director, the committee members, and the head of the program (see Appendix 2). The thesis director should be consulted if the student has questions regarding membership of the committee. This page is neither numbered nor counted.

4.3 Statement of authenticity page

The third page is the thesis authenticity statement (see Appendix 3). This page should show the approximate number of words in the thesis. This page needs to be signed and dated by the student. This page is neither numbered nor counted.

4.4 Intellectual property and copyright statement page

In Pakistan, the author of a thesis remains the student regardless of the director's guidance or the academic institution. This applies to works of translation as well. In Pakistan and in other countries a translation is considered as a creation and therefore the translator has the same rights and responsibilities as an author. It is therefore important that the student signs and dates the copyright page (see Appendix 4) authorizing CGA-PAKISTAN to record, maintain, and ensure proper use and access to the thesis.

In Pakistan there is no mandatory copyright registration for a thesis. If a student wants to publish later the work it is his/her responsibility to start the formal copyright paperwork to publish and protect a piece of work. In Pakistan, as in other countries, there are a great number of societies which collectively manage the licensing of different types of work on behalf of copyright holders.

The creative common logo should also be placed on the lower level of the title page. This page is counted and numbered.

4.5 Abstract

The abstract is limited to 300 words and should summarize the research or internship experience as well as the principal points raised in the thesis. It should include a short explanation of the topic, the objective of the research, the methodology used, and the conclusion. The abstract should be headed with the title of the thesis, the student's full name, the certification for which the thesis is submitted, and the year of submission. A set of five keywords or key phrases should be included at the end of the abstract for indexing and cataloging purposes. Words or short phrases should be chosen to identify essential aspects of the topic, preferably using vocabulary common to the discipline. This will be essential as the Institute will summarize the content of the thesis, catalogue it, and make it available online. The abstract will be used to assist potential examiners on the methodology used. The abstract should be single-spaced on a single page. This page is counted and numbered.

4.6 Dedication and acknowledgements (optional)

The dedication page is not paginated, while the acknowledgements page is. For further details, the student should refer to the style manual of the discipline.

4.7 Table of contents

The table of contents must contain all the sections mentioned in section 4 (see also 5.8 Pagination).

4.8 Body

The body of the text must clearly indicate the different chapters, sections, and sub-sections. Each chapter/section must start on a new page (see also 5.7).

4.9 Footnotes, endnotes, or parenthetical/in-text citations

The student must choose among footnotes (placed at the bottom of the page), endnotes (placed at the end of chapters or sections), or parenthetical/in-text citations. The student should select one method and remain consistent throughout the thesis.

4.10 Tables, figures and illustrations

There are three options for tables, figures, and illustrations:

² Copyright laws vary from country to country.

- Place them within the text (not wrapping the text around the table/figure/illustration);
- Place each image on a separate page and in the same chapter/section;
- Group them at the end of the chapter/section.

The student must select one of the options and be consistent throughout the thesis.

4.11 Bibliography and/or references

The bibliography includes all sources used for the preparation of the thesis, whereas the references are composed only of the documents cited in the thesis, including all footnotes, endnotes, and parenthetical/in-text citations. In both cases, they need to follow the standards given by each discipline. Some academic programs may require both a bibliography and references as part of the thesis.

4.12 Vita (optional)

The vita includes the academic and professional background of the student (full birthday, educational institutions attended and diplomas obtained, professional positions held, and scholastic and professional honors). Exclude the degree currently pursued, the description of professional positions, and personal information.

5. Formatting:

The word-processing software chosen for writing the thesis must meet the standards for margins, pagination, spacing, hyphenation, indentation, underlining, diacritics, placement of notes, etc. that the chosen style manual requires. The thesis must be submitted in English unless otherwise specified by the program.

- 5.1** The student has the option of printing the thesis either on one side or both sides of the paper. The margin along the left-hand side of each page should be 32 to 39 mm (1.25 to 1.5 in). Top, bottom, and right-hand margins should be at least 25 mm (approximately 1 in).
- 5.2** It is the student's responsibility to ensure that the print quality of the thesis is of adequate definition and legibility standards (see also 6.2). Use any simple, easily legible typeface such as Times New Roman, Arial, Helvetica, or Century Gothic. The text of the thesis should use 12-point type. Chapters, sections, and sub-sections may be identified with 14- or 16-point type.
- 5.3** The thesis should be double-spaced except for quotations longer than four lines, footnotes and the bibliography, all of which should be single-spaced. Double-spacing should be taken to mean a distance of about 8 mm (or 0.3 in) between successive lines of text.
- 5.4** Quotations over four lines should be set off from the text by beginning a new line and indenting 25.4 mm (or 1 in) from the left margin.
- 5.5** The thesis should be printed on either white bond size A4 paper (80 grams) or 8.5-by-11-inch paper for the University Institute copy.

5.6 As stated in 4.8, the thesis must have clearly divided chapters or sections. Use a new page for the beginning of each new chapter or section.

5.7 The pages of the thesis must be numbered consecutively. The title page should not be numbered. With the exception of the approval page, the statement of authenticity page, and the dedication page, all other pages prior to the introduction should be numbered in lower case Roman numerals at the bottom center of the page at 25.4 mm (or 1 in) and beginning with number ii. The main text, chapters, illustrations, appendices, and bibliography are consecutively paginated at the bottom center using Arabic numerals beginning with 1. Page 1 of the thesis should be the first page of the introduction. The placement of page numbers must be consistent throughout the thesis (see also Appendix 5).

5.8 Widows (short lines ending a paragraph at the top of a page) and orphans (headings or sub-headings at the bottom of a page not followed by text) are not acceptable in a thesis.

6. Printing Requirements, Binding and Number of Copies:

6.1 As stated in 5.2, 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.

6.2 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.

6.3 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.

6.4 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.

6.5 Theses that include CDs, DVD-ROMs, videocassettes, and other mixed media will have additional binding and archival costs. Please consult the University Institute for additional information and standards. 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. The notion of “fair use” is not applicable in Pakistan.

6.6 As stated in section 2, the University Institute requires one printed and bound copy of the final signed version and an electronic copy, a searchable PDF, either sent by e-mail (to director@cgaglobal.org and nasir.aziz@cgaglobal.org) or brought to the Institute on a USB key or a CD-ROM. The Institute printed copy should be securely bound with a hard cover (the soft cover binding is not accepted at CGA-PAKISTAN). The Institute welcomes hardcover binding. Comb or ring/spiral binding is not accepted.

6.7 Before the thesis defense, candidates are asked to submit one copy to each of the readers and the Institute Director. After the defense, the student needs to edit the thesis according to the examiners’ latest recommendations.

7. Appendices:

Please refer to the following pages.

Appendix 1 Model of the title page (see also 4.1)

You may copy + paste + adapt this page. Please pay attention to the spacing balance of the information given on the title page.

[UPPER LEVEL OF THE PAGE]

THE INSTITUTE OF CERTIFIED GENERAL ACCOUNTANTS, PAKISTAN
CERTIFIED GENERAL ACCOUNTANT PROFESSIONAL PROGRAM

[CENTRAL LEVEL OF THE PAGE]

THESIS SUBMITTED IN PARTIAL FULFILLMENT OF THE
REQUIREMENTS FOR THE CERTIFIED GENERAL ACCOUNTANT (CGA)

Contact e-mail: your_e-mail_here@gmail.com

[LOWER LEVEL OF THE PAGE]

Pakistan, date (June 17, 2016) -

Appendix 2 Model of the approval page (see also item 4.2)

You can copy + paste + adapt this page.

THE INSTITUTE OF CERTIFIED GENERAL ACCOUNTANTS, PAKISAN
CERTIFIED GENERAL ACCOUNTANT PROFESSIONAL PROGRAM

This thesis, entitled [*Title of the thesis here*] and written by [author of the thesis/student's name here], was approved by

its director (signature here)
Professor (Name here below)

and by the following faculty members of the defense committee

(signature here)
Professor (Name of the committee member here below)

(signature here)
Professor (Name of the committee member here below)

as well as by the Director of the Graduate Program:

(signature here)
Professor (Name here below)

on (date of the defense here) 201

Appendix 3 Model of the statement of authenticity page (see also 4.3)

You may copy + paste + adapt this page.

Statement of Authenticity

I have read the Institute of Certified General Accountants, Pakistan policies on plagiarism and I certify that the content of this thesis entitled
_____ (insert title here) _____

is all my work and does not contain any unacknowledged content from other sources. I certify that I have also obtained authorization to use all images, photos, illustrations, maps and charts from their authors/publishers, unless they are mine or in the public domain.

Number of words: _____

Signed: _____ (student's signature here _____)

Date: _____

***Students for students in Translations - who have made a work of translation need to use the following text:**

You may copy + paste + adapt this page.

Statement of Authenticity

I have read the Institute of Certified General Accountants, Pakistan policies on plagiarism and I certify that the content of this thesis entitled _____ (insert title here) _____ is all my work and does not contain any unacknowledged content from other sources. I also certify that, when the original text is not in the public domain, I have made the appropriate request to obtain the author's or copyright holder's permission to make a translation of the original text. The translation work in this thesis is entirely mine. I also certify that I have obtained permission to use any images, photos, illustrations, maps and charts that are not mine or that are not in the public domain.

Number of words: _____

Signed: _____

Date: _____

Appendix 4 Model of the Intellectual rights and copyright statement page (see also 4.4). You may copy + paste + adapt this page.

Intellectual property and copyright statement:

The present thesis -- in its printed and electronic version -- has been submitted to The Institute of Certified General Accountants, Pakistan in order to enrich its thesis collection and to grant scholarly access. As of today, I authorize the CGA-PAKISTAN Institute to archive, catalog, classify, index, keep records of my thesis, to quote it, to produce abstracts and summaries and disseminate them in Pakistan or abroad.

In addition, I authorize CGA-PAKISTAN to provide free access to the entire work for on-site consultation, to lend it, and to perform inter-Institute loan transactions -- via Internet/Intranet - for as long as this work exists. CGA-PAKISTAN must acquire my explicit approval to make any additional copies of my thesis.

Signature

Date

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Appendix 5 Pagination and sequencing table

Order	Pagination	Page Number Placement	Listed in Table of Contents
Preliminary Pages	Small Roman Numerals Starting at <i>i</i>	Location	Yes/No
Blank page (optional, only for hard cover binding)	Do not count/ do not number	None	No
Title page	Count but do not number	None	No
Approval page	Do not count/ do not number	None	No
Statement of authenticity page	Do not count/ do not number	None	No
Copyright statement page	Count and number	Center bottom	No
Dedication (optional)	Do not count/ do not number	None	No
Acknowledgments (optional)	Count and number	Center bottom	No
Abstract	Count and number	Center bottom	No
Table of contents	Count and number	Center bottom	No
List of tables (for 5 or more only)	Count and number	Center bottom	Yes
List of figures (for 5 or more only)	Count and number	Center bottom	Yes
Key to symbols or abbreviations (optional)	Count and number	Center bottom	Yes
Text	Arabic Numerals Starting at 1	Location	Yes/No
Introduction	Count and number	Center bottom	Yes
Body of thesis (chapters, sections, etc.)	Count and number	Center bottom	Yes
Conclusion	Count and number	Center bottom	Yes
Appendix(ces)	Count and number	Center bottom	Yes
Bibliography/references	Count and number	Center bottom	Yes
Glossary (optional)	Count and number	Center bottom	Yes
Vita (optional)	Do not count/ do not number	None	No
Blank page (mandatory; this is not the soft cover)	Do not count/ do not number	None	No