



**Pusat Pengajian Perakaunan
Tunku Puteri Intan Safinaz**

TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY

Universiti Utara Malaysia

**TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY
UNIVERSITI UTARA MALAYSIA (TISSA-UUM)**

MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)

**GUIDELINE
BPMZ 6996 PROJECT PAPER**

AS AT OCTOBER 2019

1.0 INTRODUCTION

The project paper is a capstone project and compulsory component of Master of Science (International Accounting) [MSc (IA)] programme. The core aim of the project paper is to provide an avenue to the student to apply the knowledge learnt in their coursework to address practical issues related to subjects under study, by means of conducting a mini-research. The project report will provide students with an opportunity to demonstrate the ideas, research skills, and creative abilities they have gained during their graduate work.

This guide aims to provide student with a step-by-step mechanism on how to go about the various stages of the project paper. This guideline will also assist students to meet the minimal format requirements set by the University. Also included in this guide is the rubric to be used by the supervisor and reviewer to grade the final report.

2.0 OBJECTIVES

The objectives of the project paper are as follows:

- 2.1 Draw together and integrate the knowledge and skills learned from the MSc (IA) programme to solve organisational practice problems;
- 2.2 Apply scientific method to conduct study independently and to develop ability to organise work with a view to achieve specific goals; and
- 2.3 Address organisational problems and suggest improvements.

3.0 PROCESS FLOW

- 3.1 BPMZ6996 Project Paper is to be enrolled by students in the fourth semester of study.
- 3.2 Students are required to propose a title for the project and to nominate a supervisor BEFORE the end of their third semester. Students must fill up Application Form for MSc (IA) BPMZ6996 Project Paper form (**Appendix A**).
- 3.3 A supervisor will be appointed to guide the student by the school through:
 - i. Nomination by the student (subject to committee approval); OR
 - ii. Assignment by the school (depending on the area of project).
- 3.4 A supervisor will be assigned to supervise only two (2) students (maximum) in each cohort. Students are expected to work closely with the supervisor with regards to their project work.
- 3.5 Student is expected to write a final report of not exceeding 30,000 words. The number of words does not include references, appendices, and information on the titling/preliminary pages.

- 3.6 The final report should be written either in standard American or British English or standard Bahasa Melayu. There should be consistency in the use of the language throughout the report. The report should be written in third person.
- 3.7 Students must fill up Intention To Submit MSc (IA) BPMZ6996 Project Paper form (Appendix B) and email to TISSA-UUM's office the softcopy of the final report. The final report will be assessed for similarity index (Turn-it-in) by the UUM library. If the requirement is fulfilled, the student has to submit two (2) copies of loose bind report for evaluation.
- 3.8 A reviewer will be appointed to assess the final report besides the supervisor(s). Sixty percent (60%) of the evaluation marks will be given by the supervisor and 40% to be given by the reviewer.
- 3.9 A grade will be given based on summation of marks by both supervisor and reviewer and if required, student is expected to do necessary corrections before final submission. The grade obtained for the project paper is considered as part of the CGPA. The grading system is as follows:

Grade	Mark Scale	Grade Point
A+	90-100	4.00 (Excellent)
A	80-89	4.00 (Excellent)
A-	75-79	3.67 (Good)
B+	70-74	3.33 (Good)
B	65-69	3.00 (Good)
B-	60-64	2.67 (Satisfactory)
C+	55-59	2.33 (Satisfactory)
C	50-54	2.00 (Fail)
C-	45-49	1.67 (Fail)
D+	40-44	1.33 (Fail)
D	35-39	1.00 (Fail)
F	0-34	0.00 (Fail)
X	-	0.00 (Barred)
S/US	-	Satisfactory/Unsatisfactory
W	-	Withdraw
P/F	-	Pass/Fail
IP	-	In Progress

- 3.10 Before binding the final project paper, approval (signatures) for the Certification of Project Paper (pink form) from the school should be obtained.
- 3.11 For final submission, students are required to fill up Submission of MSc (IA) BPMZ6996 Project Paper form (Appendix C) and submit the following:
- i. two (2) hard bind copy of the report (refer to **Appendix D** for hard cover format);
 - ii. one (1) loose bind copy of the report; and

iii. one (1) soft copy of the report in a CD (with all the data/evidence of research).

**All forms can be downloaded from <http://tissa.uum.edu.my>*

4.0 PROJECT TOPIC AND COVERAGE

Students are allowed to conduct a mini-research on ANY practical issues pertaining to accounting such as financial accounting, taxation, accounting information system, management accounting, audit and assurance. The contribution of the project is expected to be in terms of applied methodology and/or applied theory. In addition, it has to demonstrate contribution to practice or social aspects. The research could be carried out via either quantitative or qualitative approach or a combination of both approaches. Small sampling is acceptable for the project and data analysis should be relevant to objective and hypothesis.

The choice of quantitative data analytics include but not limited to:

- a. Descriptive statistics (frequency analysis);
- b. Test of differences (mean comparison or group comparison);
- c. Test of relationship significance (e.g. Pearson correlation or regression).

The choice of qualitative data analytics include but not limited to:

- a. Focus group;
- b. Interview and observation.

5.0 FINAL REPORT STRUCTURE AND FORMAT

5.1 The entire text of the report, including headings and page numbers, must be produced using Time New Roman. The font size should be 12 point and should not be scripted or italicized except for scientific names and terms in a different language. Bold print may be used for headings. Font for Tables and Diagrams should be between 12-10 points. Footnotes and text in Tables and Diagrams should not be less than 10 point (12-10 points).

5.2 The final report of the project paper should be prepared in accordance to the specified structure and format as the following sequence:

1. Blank Page
2. Title page (Not to be paginated but counted as 1 or i. Subsequent pages are paginated and are numbered consecutively or according to the chapter and listed in the Table of Contents)
3. Certification of Project Work
4. Permission to Use

5. Abstract
6. Abstrak (in Bahasa Melayu)
7. Acknowledgement
8. Table of Content
9. List of Tables
10. List of Figures
11. List of Abbreviations
12. Text of Report (Chapters)
13. References
14. Appendices
15. Blank Page

5.3 The explanation of each item above is as follow:

Title Page - should include the following:

- a. Full title of project (in uppercase using Times New Roman 12-point fonts)
- b. Full name of author (in uppercase using Times New Roman 12-point fonts)
- c. Degree for which the report is submitted (in titlecase/capitalised each word using Times New Roman 12-point fonts)
- d. Name of the institution to which the report is submitted i.e. Tunku Puteri Intan Safinaz School of Accountancy (in titlecase/ capitalised each word using Time New Roman 12-point fonts)

(Refer to **Appendix E**)

Certification of Project Work

Certification from the Thesis Committee must be included. The sheet for Project Paper (Master by coursework) is pink colour, signed by Chairman of the presentation session, examiner and supervisor. The sheet can be obtained from the TISSA-UUM's office.

(Refer to **Appendix F**).

Permission to Use

Students are expected to include in the front of their thesis a statement in paragraph form granting permission to use the report under specifically stated conditions, and indicating the address of the person to whom request for such permission should be sent.

(Refer to **Appendix G**).

Abstract

An abstract in both English and Bahasa Melayu must be included, with the former version appearing before the latter if the thesis is written in English, and vice versa. The abstract should identify clearly and succinctly the purpose of the research, the methods used, the results obtained and the significance of the results or findings. The abstract should be written in one page, single spacing, and should be between 250 - 300 words. The candidates should also include between three (3) and five (5) keywords at the bottom of the abstract. All the keywords should be in small letter.

Acknowledgements

Acknowledgements usually contain written expression of appreciation for guidance and assistance from individuals and institutions. The acknowledgements should not exceed 250 words.

Table of Content

The table of contents must list and provide page references for all elements of the report. For the text of the report, it will indicate chapters, sections and important subdivisions of each section. The numbering and format of material in the table of contents must be identical to the way this material appears in the text of the report. The title of each chapter should be written in full capital with no terminal punctuation. The title of a subdivision of a chapter or section should be in small letters, with the exception of the first letter of significant words.

List of Tables

The list of tables follows the table of content. This list includes the number of each table, the title and the page number. The lists should be in small letters, with the exception of the first letter of significant words.

List of Figures

The list of figures follows the list of tables. This list includes the number of each figure, the title and the page number. The lists should be in small letters, with the exception of the first letter of significant words.

List of Abbreviations

The list includes all non-standard abbreviations used in the text of the report. It follows the list of figures. The lists should be in small letters, with the exception of the first letter of significant words.

Text of Report

Generally, the body of a report consists of several chapters. A chapter may be divided into major sections and subsections. A major section is numbered with the First level 1, 2, 3 and subsection is numbered (1.1, 1.1.1, 1.1.2). This should be consistent throughout the report and to be limited to 3 levels if possible. The chapters are as follows:

Chapter 1: Introduction

- Background of the Study
- Problem Statement
- Research Questions
- Research Objectives
- Scope and Limitations of the Study
- Definition of Key Terms
- Organization of the Report.

Chapter 2: Literature Review

It is critical reviews of literature and theories related to the topic of the project. It is meant to act as a base for the experimental of analytical section of the thesis. Literature selected must be related to the research as a base to guide the development of research framework.

Chapter 3: Methodology

Methodology describes the methods and techniques as follows:

- Research Framework
- Hypotheses/Propositions Development
- Research Design
- Operational Definition
- Measurement of Variables/Instrumentation
- Data Collection:
 - Sampling
 - Data Collection Procedures
- Techniques of Data Analysis

Chapter 4: Results and Discussion

Analyses of data and findings of the research are described in this chapter. It presents complete results and analyses of the study in the form of figures, tables or text so that the key information is highlighted.

Chapter 5: Conclusion and Recommendation

Key findings are summarized according to the research objectives. The significance of the findings and their contributions should be highlighted. Suggestion on improvement and way forward should also be included.

Note:

These are the basic requirement of the report contents. Students are allowed, with the consent of their respective supervisors, to add or rearrange the contents as deemed suitable for their research.

References

Reference is a term commonly taken to mean a list of work cited. Please refer to the recent edition of APA (American Psychological Association) publication manual. APA writing style requires a reference list be double spaced and that entries have a hanging indent (p. 180, APA Publication manual).

Appendices

Appendices is included when necessary and if it is referred in the text of report.

5.4 Format of Supplements

Tables

Tables are labelled according to the chapter in which they appear. For example, tables in Chapter 3 are numbered sequentially: Table 3.1, Table 3.2 etc. The title is placed above the table, left justified and in the following format:

Table 3.1 Short Title (*italic*)

(Refer to **Appendix H**)

If the table is more than one page, the continued table on the following page should indicate that it is a continuation. If the table contains a citation, the source of the reference should be placed below the table. (Refer to **Appendix I**)

Figures

Figures such as map, charts, graphs, diagrams, photographs should be labelled according to the chapter in which they appear. For example, figures in Chapter 3 are numbered sequentially: Figures 3.1, Figures 3.2 etc. The title is placed below the figure, left justified and in the following format:

Figures 3.1 Short Title (*italic*)

(Refer to **Appendix J**)

Equations

All equations are considered as text and numbered according to the chapter.

Footnotes

Footnotes are used to clarify certain terms, to state conversion factors and not to cite authority for specific statement or research findings. The footnotes should stand at the foot of relevant pages. The numbering of footnotes should begin with 1 and continue within the chapter or appendix, and not throughout the whole text. The font should be smaller from the text (font size 10).

6.0 WRITING CONVENTION

6.1 Units of Measurement

The International System of Units (SI) must be used for all scientific data.

6.2 Research Ethics

Research ethics involves all the moral and professional issues relating to research. The most serious breach of ethical standards in writing a research report is the offence of plagiarism. Plagiarism is defined as the use of original work, of ideas or actual texts created by others, without acknowledging the original source. University has the mechanism to verify the authenticity of the report; hence the researcher is expected to comply with the maximum requirement of 25% of the direct quotes with appropriate citations. As for plagiarism elements, the similarity index via Turn-it-in should not exceed 20%.

6.3 Miscellaneous of Writing Conventions

Numbers

All integers less than ten should be spelt out unless they are attached to units of measure (e.g. 5 kg, 10 ml etc.). If a sentence begins with a number, write the numbers in word. Use numerals for series of figures, (e.g. 8 balls, 18 softballs, etc.).

Brackets []

Within direct quotations, brackets are used to enclose any explanatory note inserted by the writer, e.g. "The said year [1998], it was a glorious year to be remembered (Maznah, 1998).

Symbol for Percentage

The symbol % may be used in place of the word percent, e.g. 43%. If the candidate uses 43 percent, consistency should be maintained.

7.0 TECHNICAL SPECIFICATION AND PRINTING REQUIREMENT

7.1 Margin

For binding purposes, the left margin should be at least 4cm (1.5 inch) and the right, top and bottom margins should be at least 2.5cm (1 inch). Margin specifications are meant to facilitate binding and trimming. All information (text headings, footnotes and figures), including page number, must be within the text area.

7.2 Spacing

The thesis should be typed double-spaced and for spaces between paragraphs and sections. Body text should be justified. The following, however, should be single-spaced:

- a. explanatory footnotes (if necessary);
- b. quotations longer than three lines set in a block;
- c. multi-line captions (tables, figures);
- d. appendices such as questionnaires, letters; and
- e. headings or subheadings

7.3 Pagination

Each page in report, including those in the appendices must be numbered consecutively. All pages should be numbered at the bottom of the page. Page numbers should appear by themselves and should not be placed in brackets, hyphenated or accompanied by other decorative devices. Print text or figures only on one side of each sheet. Pages should be numbered consecutively throughout the thesis, including pages for tables, figures and appendices. Each should be identified separately using an uppercase letter. The pages of the appendices should also be numbered accordingly.

Preliminary pages preceding Chapter 1 must be numbered in Roman numerals (i, ii, iii). The Title Page should not be numbered though it is counted as page i. Page 1 begins with the first page of the Introduction (or Chapter 1) but not numbered. Subsequent pages should be numbered beginning with page 2. Arabic numerals (1, 2, 3) are used on the pages of the text and supplementary sections.

7.4 Printing requirement

Printing should be done in letter quality or on a laser printer. Only one side of the paper is to be used. Students are advised to refer closely to this guide to avoid costly errors and delays. With the exception of photographs, one type and brand name of paper must be used throughout the report. The standard paper size is A4 (210mm x 297mm) of A4 size and must be of good quality (80gm) with a hard, bright and even surface.

7.5 Binding

The report should be bound in hard cover with **black** colour. The binding should be of a fixed kind in which pages are permanently secured.

The following should be lettered in gold from the head to the foot of the thesis

☐ Cover, using Times New Roman 16-point fonts

☐ Spine, using Times New Roman 14-point fonts,

☐ Title of thesis;

☐ Name of candidate;

☐ Degree for which the work is submitted;

☐ Month and Year of submission

(As shown in **Appendix D** mentioned earlier)

ALL THE BEST!