



**MBAC 6304Q – Dissertation in Accounting
and
MBFN 6304Q – Dissertation in Finance**

A comprehensive dissertation guide for the
Master of Business Management in Accounting and Master of Finance Degree Programmes

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1. ADMINISTRATION AND GENERAL INFORMATION OF THE DISSERTATION

1.1 Introduction

The MBAC 6304Q - Dissertation in Accounting and MBFN 6304Q - Dissertation in Finance course units are offered by the Master of Business Management in Accounting and Master of Finance Degree Programmes, Department of Accountancy (DoA), Faculty of Commerce and Management Studies, University of Kelaniya. The purpose of these course units are to allow students to showcase their knowledge and expertise within the subject matter that they have been studying as part of the programmes. The dissertation is an essential part of Master of Business Management in Accounting and Master of Finance Degree Programmes, and students will be getting an opportunity to learn and practice researching and writing skills in this process. These skills will help students succeed in their career and further studies.

The Dissertation is equivalent to total of twenty four (24) credits-weighted module, thus the effort and the inputs for this course unit should be extraordinary. Students must be on track in align to the dissertation action plan of the Master of Business (MBus). In addition, it is essential to refer more textbooks, journals, magazines, and whitepapers relevant to the respective research topic for the success of completing the dissertation. Hence, students must focus more on academic writing skills and techniques.

1.1.1 The background of the dissertation

The dissertation should demonstrate the skills in a critical evaluation of academic literature, methodical collection of data, organization of research findings, and presentation of research outcomes. Students are required to read comprehensively during the dissertation process and should learn how the academic literature are critically evaluated. A significant portion of the time is required for reading; therefore, it is students' responsibility to manage time more effectively. The dissertation requires a higher standard of written expression; therefore, it is important to express everything clearly and precisely. Further, the dissertation should demonstrate the knowledge that students have acquired throughout the Master of Business Management in Accounting and Master of Finance Degree Programmes and the ability to integrate the knowledge from various subject areas to apply for critical analysis.

1.2 Choosing an appropriate topic for the dissertation

The dissertation must focus on a topic that is closely related to the specialization of Master of Business Management in Accounting and Master of Finance Degree Programmes. Choosing an appropriate topic for dissertation enormously impacts on the success of the dissertation and should spend a significant time and effort in choosing the right topic carefully. During the Year I, Semester II, students are required to develop a research proposal under the MBAC/MBFN 52014 – Project in Accounting/ Project in Finance course units. It is advised to continue the same topic for the dissertation, where students have put many efforts on developing research proposal upon the supervision of the research supervisor in the MBAC/MBFN 52014 – Project in Accounting/ Project in Finance course units. Students will guide through the MBAC 61016/ MBFN 61016 Business Research Methodology course unit to enrich the existing research area during the year II semester I. If there is any doubt, students must consult Academic Coordinator of MBus in advance.

1.2.1 The role of the research supervisor

To guide with the dissertation, one of academic staff members in the MBus is assigned to each student as the supervisor and special committee from MBus will go through the research proposals of students and select an appropriate member of research staff to act as the supervisor. Further, supervisor familiarizes with the topic/area of research however may or may not be an expert in the research area that students have chosen.

Supervisor guides and advise students on the methodology as well as to help to avoid routinized errors in the research study. However, students should not expect supervisors to act as a proofreader of English. It is students' responsibility to make sure the acceptable standard of the dissertation. Also, it is up to the student to cooperate with the assigned supervisor, and it is not the supervisor's role to chase upon students' progress of the study.

1.2.2 Changes to topic and methodology

Once the topic and methodology have been confirmed by the supervisor, it is not allowed to change either the topic or the methodology without the approval of the supervisor. No changes are accepted after the deadline set by the MBus. If a student submits a dissertation which is entirely different from the prior-agreed topic, it is marked as a failure.

1.2.3 Meeting with the assigned supervisor

It is students' responsibility to check on the e-mails regularly. The MBus expects that the students are mandatory to attend minimum eight (08) official meetings (01 meeting per month from August 2023 to July 2024) with the supervisor to discuss the dissertation. However, number of meetings between student and supervisor may vary upon the student and supervisor

because, some supervisors may choose to hold group supervisory meetings with several students together. This is a useful way to learn from the experiences of other students.

1.2.4 Keeping records of key meetings

Students need to complete the Dissertation Meeting Record Sheet (Annexure I) and obtain the signature of the supervisor. Further, it is mandatory to submit the dissertation records with the final dissertation submission. Failure to attach the required meeting records leads to reject your submitted dissertation by the MBus. Hence, it is student's responsibility to keep the records of each meeting and no dissertations are accepted without the authorized meeting record sheet attached.

1.3 Best Practices and Ethics Regulations

Students should keep clear and accurate records of the procedures followed and the approvals granted during the research process, including records of the dissertation meetings, ethical approvals as well as of the final research outcomes. This is not only proper research practice, also in case of queries about research conduct and the outcome of the research.

1.3.1 Referencing

All sources of information must be referenced in accordance with the American Psychological Association (APA) referencing style (https://units.kln.ac.lk/researchcouncil/media/attachments/2022/07/04/apa_guide_2015.pdf) where in-text citation rules should be followed, and a full reference list should be included at the end of the report. References that are cited in the report should tally with entries of the reference (Students will be guided via separate workshop regarding the referencing).

1.3.2 Ethical practice

The MBus maintains detailed procedures to ensure that all research carried out by students, are conducted ethically. The ethical consideration should be followed where applicable.

2. DISSERTATION STRUCTURE AND PRESENTATION

2.1 Dissertation Structure

The students are advised to structure the research report according to the given dissertation structure (Annexure II). There are five (05) main chapters of your research report including the abstract.

Abstract
Chapter 01 - Introduction
Chapter 02 - Literature Review
Chapter 03 - Research Methodology
Chapter 04 - Results and Discussion
Chapter 05 - Conclusion

Refer the (Annexure IV) for the detail research structure. Certain aspects in a dissertation structure can vary after discussion with the supervisor's opinion due to an acceptable reason. The word count of the dissertation should be between 25,000 – 30,000 the word count excluding references, bibliography and appendices. Dissertations which are either lengthier or shorter than the specified word count may be subject to rejection.

2.2 Submission Deadline

The dissertation should be submitted on the set deadlines by the Faculty of Graduate Studies (FGS) of the University of Kelaniya.

2.3 Number of Copies

All students are required to submit an electronic copy (word format only via CD/DVD) along with two (02) hard copies of the dissertation (Spiral Binding) to the MBus Office.

2.4 How to name the soft copy of your dissertation?

The electronic copy of your dissertation should be named by the university student ID (Example: FGS/MBus/20XX/XXX).

2.5 Copyright

Copyright of the Dissertation will normally remain with students, but the University of Kelaniya reserves the right to retain the second copy and an electronic copy of the dissertation, including the use of the library.

2.6 Format

The dissertation normally should be word processed, and A4 papers of good quality and sufficient opacity should be used to print the document. The report must be typed. Typing should be on one side of the page. Moreover, students are responsible for correcting the typos before the final print. All pages are to be numbered. For further guidelines students required to refer the “Guidelines for Postgraduate Programmes offered by Faculty of Graduate Studies

(FGS), University of Kelaniya 2018 Edition”,
<https://fgs.kln.ac.lk/images/Applications/Masters-English-Cover.pdf>.

2.7 Plagiarism

Plagiarism is treated as a major academic offence by the MBus. Plagiarism is an academic misconduct and is defined as copying and using others’ ideas and thoughts without acknowledging them. The source, which is plagiarized may take any form including words, graphs and images, data, source code, ideas, judgments and so on.

To avoid any misunderstanding, always indicate quotations from other authors within quotation marks (inverted commas) and provide full references to every source use, even not quote directly from it. Plagiarism carries very serious penalties subject to the **maximum of 20%** of similarity index.

2.8 Duplication

All work submitted must be students’ own and original ones. Any work previously submitted for another course or programme at University of Kelaniya or any other institution is not acceptable.

3. EVALUATION OF THE DISSERTATION AND OTHER INFORMATION

3.1 Assessment

The dissertation is an essential element in Master of Business Management in Accounting and Master of Finance Degree Programmes. For further guidelines students required to refer the “Guidelines for Postgraduate Programmes offered by Faculty of Graduate Studies (FGS), University of Kelaniya 2018 Edition”.

Student is the one who is responsible for the quality and academic standard of the dissertation. Approval by the supervisor is not a guarantee of a favorable assessment outcome. Attending the VIVA VOCE examination (oral defense) is mandatory for the dissertation evaluation process.

In this regard, the most important thing is to note that all assessments are checked or validated again in the internal verification process. **The FGS decision will be the final and concrete.** If

there is doubt over the genuineness of the dissertation, the FGS has the option of inviting the student to an academic offence formal meeting to investigate the case.

***By – Laws of the Faculty of Graduate Studies, University of Kelaniya are applied for the assessment of the MBAC 6304Q - Dissertation in Accounting and MBFN 6304Q - Dissertation in Finance course units.**

3.2 Preparation of the Hardbound Dissertation Copy

As per the instruction given by the FGS, students who achieve the pass mark in dissertation module must submit a hardbound dissertation copy.

3.3 Documentation and Publication

Students are encouraged to publish the results of the dissertation. Students are strongly recommended to contact respective supervisors to further consult in this regard. All publications should acknowledge the support of the supervisor and mention the degree programme at MBus, University of Kelaniya. In addition, it is students' responsibility to arrange a copy of publication for the MBus and for the supervisor and it will be a joint publication with respective the supervisor.

3.4 Abuse and harrassment of students

Sexual abuse and/or harassment maybe many facets ranging from unwelcome sexual advances to other verbal or physical behavior. Such behavior may create uncomfortable (i.e., embarrassing, intimidating, hostile or offensive) work and learning environment. Sexual abuse and/or harassment of any form should not be tolerated. Often, miscommunication and misunderstanding can be resolved if identified and addressed early. If early intervention is unsuccessful, further steps will be taken. If a student feels that she/ he is being sexually harassed during the dissertation process by the dissertation supervisor, the student should contact the Academic Coordinator of MBus for assistance. If Academic Coordinator suspects that the student has been experiencing sexual abuse or harassment is encouraged to consult the Head of the DoA immediately accordingly that a coordinated strategy can be developed for addressing the problem.

3.5 Contact details of the MBus

If students have any issue during the dissertation process, the dissertation supervisor is normally the first person to contact. If students have an administrative problem, please contact the MBus Office. Finally, students must adhere to the deadlines set by the MBus.

E-mail: mbus@kln.ac.lk

Mobile: +94714066222

Annexure II: Dissertation Structure

A dissertation is mainly consisting with three main parts: preliminary pages; main body and supporting pages as follows.

Part I: Preliminary pages

Title Page (Cover Page)

Title Page

Certificate of Declaration

Recommendation of Supervisor (*Student should get the recommendation of him/her supervisor themselves before submitting 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: dissertation supervisor, Coordinators of the program (optional), fellow students who have made a technical contribution to the thesis, external sources of information, products, or financial support and Copyright owners who have provided permission to reprint their copyrighted material, immediate family members*).

Dedication (optional)

Abstract: 250-300 words including brief introduction, objectives, methodology, major findings, and conclusions with five keywords.

Table of Contents: Headings, Subheadings etc.

List of Figures

List of Tables

List of Abbreviations

Part II: Main body

Chapter 01 - Introduction

Chapter 02 - Literature Review

Chapter 03 - Research Methodology

Chapter 04 - Results & Discussion

Chapter 05 - Conclusion

Part III: Supporting pages

References

Appendixes

Annexure III: Detailed Dissertation Structure (Content of Chapters)

Chapter 1: Introduction

Purpose of this chapter is to introduce your research project to the reader. Begin with a macro perspective of the topic and gradually narrow it down and focus on your research topic. Need to maintain the logical flow of information depending on the nature and complexity of the research you may introduce appropriate sub-titles and subtitles.

Example:

- 1.1 Introduction (Discuss brief introduction including description of background of the study)
- 1.2 Need for and importance of the study
- 1.3 Research problem (Background of the problem, justification of the problem & define the research problem).
- 1.4 Research Question or question
- 1.5 Objective or objectives of the study
- 1.6 Significance of the study
- 1.5 Scope and limitations
- 1.6 Chapter Organization

Chapter 2: Literature Review

A review of the literature you have found on your subject/ topic, with particular emphasis on theories and debates on the subject. This will place your project into a broader academic content and may give you a theory or hypothesis that you wish to test in your empirical research.

The literature review thus describes and analyzes previous research on the topic. This chapter, however, should not merely string together what other researchers have found. Rather, you should discuss and analyze the body of knowledge with the goal of determining what is known and is not known about the topic. This determination leads to your research questions and/or hypotheses. Use a balance mix of textbooks, journal articles, proceedings of seminars/symposium/conference etc., to enhance the quality of your review. Literature should cover all relevant aspects of the research.

Chapter 3: Research Methodology

A review of the methods you used to carry out your research with a discussion of the strengths and weaknesses of them and the approaches you rejected, Types of data collection and methods of data analysis also should have discussed. Detail every step of the data gathering and analysis process. Although this section varies depending on method and analysis technique chosen, many of the following areas typically are addressed as,

Example:

- 3.1 Introduction
- 3.2 Conceptual framework of the study
- 3.3 Development of Hypotheses
- 3.4 Research Design
- 3.3 Population and Sample Selection (description of population and description of and justification for type of sample used or method for selecting units of observation).

- 3.4 Target Groups and Design of Questionnaires (development of instrument or method for making observations (e.g., question guide, categories for content analysis)
- 3.5 Pre-test
- 3.6 Data Collection (administration of instrument or method for making observations (e.g., interviews, observation, content analysis)
- 3.7 Analysis of Data (description of data analysis statistical analysis and tests performed identification
- 3.8 Pilot Study and Questionnaire- Pre-Testing, reliability and validity of instrument or method (if any).

Chapter 4: Results & Discussion

This chapter addresses the findings from your data analysis. Usually, you begin by outlining any descriptive or exploratory/confirmatory analyses (e.g., reliability tests, factor analysis) that were conducted. You next address the results of the tests of hypotheses (if any) ANOVAs, cross tabulations, correlations, and such, depending on techniques used; give in same order as hypotheses). Tables and/or figures should be used to illustrate and summarize all numeric information.

If you have conducted focus groups or interviews, it is often appropriate to provide a brief descriptive (e.g., demographic) profile of the participants first. In some cases, this analysis also includes information from field notes or other interpretative data (e.g., company data/ information).

Then discuss what your findings mean in relation to the theoretical body of knowledge on the topic and your profession. Present only interpretations of the findings, not opinion. E.g., Discussion of results of application of method. Implications. Discussion of descriptive analysis. Implications. Discussion of tests of hypothesis and implications.

Chapter 5: Conclusion

Briefly summaries your research in this chapter and provide conclusion purely based on your findings. Provide recommendations if appropriate and write a small paragraph on direction for further research.

Example:

A Summary of the entire research (one, two pages)

Conclusion

Recommendations

Suggestions for future research

Annexure IV: Formatting Guidelines

Margins

When typing the original manuscript, stay well within these margin guides: left, 1.5 inches (this margin is extra-wide because of the binding process); right, 1 inch; top, 1 inch; bottom, 1 inch.

Pagination

Page numbers should appear centered at the bottom of the page. Every sheet of paper in the manuscript should be numbered except title page (But is counted as the first page). Lower case Roman numerals are used for preliminary details. Since the title page is counted but not numbered, "ii" is the first number appeared and that should appear on the page after the title. Arabic numerals are used for all other manuscript pages. Begin with page number 1.

Spacing

Double space, Times New Roman, Font 12. Leave a Single space after each punctuation mark and two spaces after a full stop.

Quote marks

Example: "This"

Headings

Level 1 (Font Size 14), Should be bold

Level 2 and 3 (Font Size 12), Should be bold

Tables, Figures, Graphs, Chart etc.

Table: Title (Top of Table)

Example:

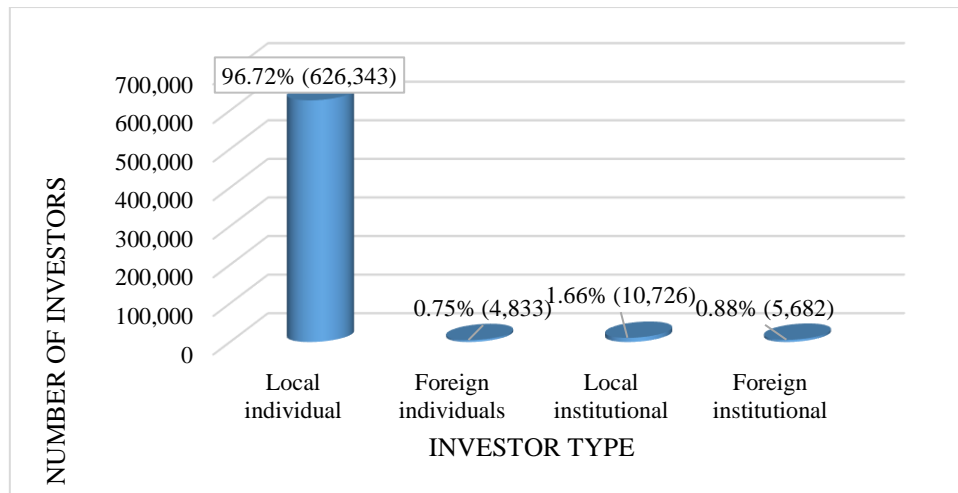
Table 1: Descriptive statistics of the key constructs of the study

	HF	PF	MF	HE
Range	3.00	2.67	2.00	3.00
Minimum	2.00	2.00	3.00	2.00
Maximum	5.00	5.00	5.00	5.00
Mean	4.1029	3.9434	4.2026	4.1172
Std. Error of Mean	.03287	.04386	.03169	.04616
Std. Deviation	.47523	.63411	.45809	.66733
Skewness	-.702	.042	-.289	-.889
Std. Error of Skewness	.168	.168	.168	.168
Kurtosis	2.646	-.478	-.085	.498
Std. Error of Kurtosis	.335	.335	.335	.335

Source: Survey Data

Figure: Title (Bottom of Figure)

Example:



Source: CSE Annual Report (2021)

Figure 1: Investor Classification of CSE

A blank page should be included at the end of the manuscript.

Binding Colour of the cover (**Black**).

