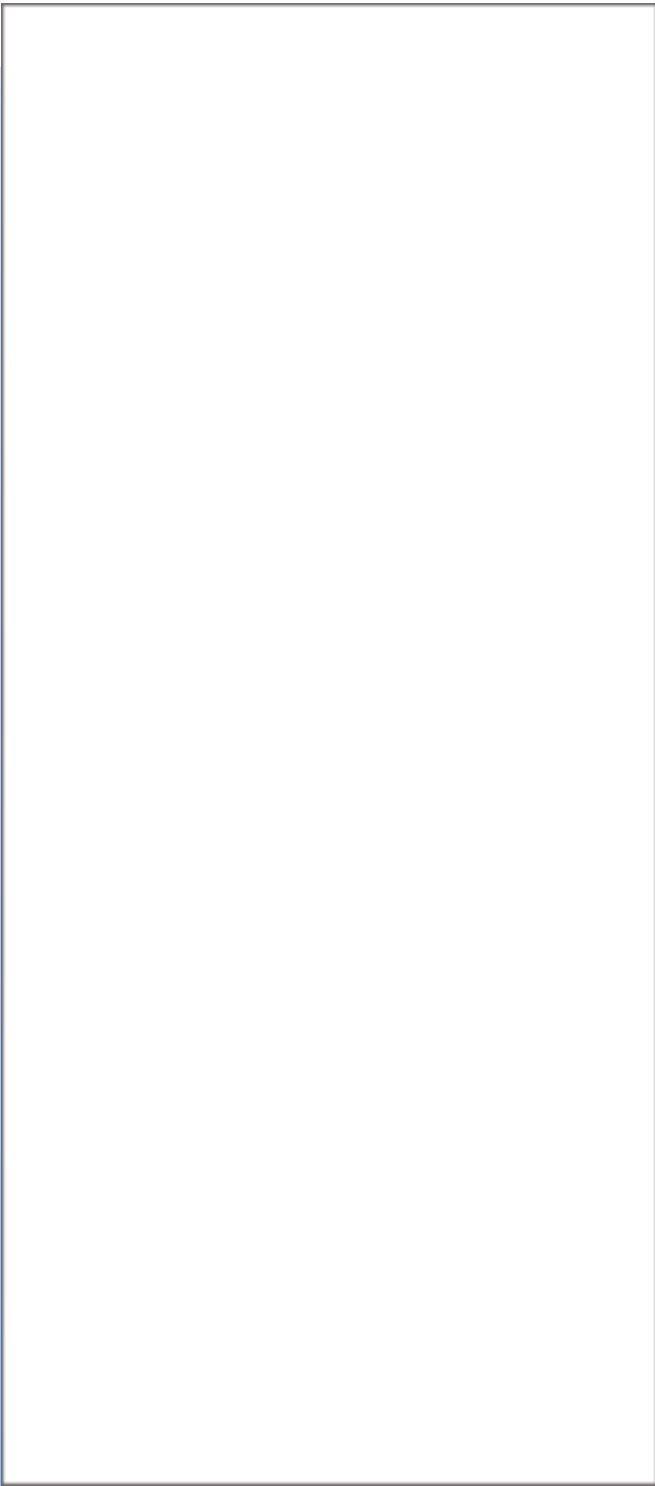




Republic of Iraq
Ministry of Higher Education and
Scientific Research



AL-Hadba University

Title of the thesis (No more than 15 words); Bold, Times New Roman Font type and 22p Font Size

A student research project thesis

submitted to the College of Business and Administration in partial fulfillment of the
requirements for the Bachelor's degree in accounting

Written and submitted by

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College of Business and Administration
Department of Accounting

April 2025

SUPERVISOR'S DECLARATION [Capital Letters, Font size is 14p, Times New Roman]

I hereby certify that this thesis entitled "[**Thesis Title**]" has been prepared by [**Student Name(s)**] under my direct supervision in partial fulfillment of the requirements for the Bachelor's degree in "[**Accounting**]" at the College of "[**Business and Administration**]", [**University Name**].

This thesis represents the student's original work and has been completed in accordance with the academic standards and regulations of the **Department of Accounting** (or [**Department Name**]).

The research was conducted during the academic year [**Year**] under my guidance and supervision.

I recommend this thesis for examination and acceptance.

Supervisor's Name: _____

Title/Position: _____

Department: Department of Accounting

College: College of Business and Administration

Signature: _____

Date: _____

ACKNOWLEDGEMENTS [Capital Letters, Font size is 14p, Times New Roman]

First and foremost, I would like to express my deepest gratitude to Almighty God for granting me the strength, knowledge, and perseverance to complete this research project successfully.

I am profoundly grateful to my supervisor, [Supervisor's Name], for their invaluable guidance, continuous support, and constructive feedback throughout this research. Their expertise and encouragement have been instrumental in shaping this work and enhancing my understanding of the subject matter.

I would also like to extend my sincere appreciation to the faculty members of the Department of Accounting at the College of Business and Administration for their dedication to teaching and for providing me with a solid foundation in accounting principles and research methodology.

My heartfelt thanks go to my family, especially my parents, for their unconditional love, patience, and unwavering support throughout my academic journey. Their sacrifices and encouragement have been my greatest source of motivation.

I am also thankful to my friends and classmates who have supported me morally and academically during the course of this research. Special thanks to [names if specific people] for their assistance and companionship.

Finally, I wish to acknowledge all the participants who contributed to this study by providing valuable data and information. Without their cooperation, this research would not have been possible.

To all those mentioned and to anyone who contributed in any way to the completion of this thesis, I extend my sincere gratitude. [The font size is 12p, Times New Roman type with 1.5 line spacing.]

[Your Name]

[Date]

ABSTRACT [Capital Letters, Font size is 14p, Times New Roman]

The abstract is a concise summary of your entire thesis that allows readers to quickly understand the essence of your research. It should be written as a single paragraph of 200-300 words and placed at the beginning of your thesis, immediately after the acknowledgements. The abstract must be self-contained and understandable without reference to the main body of the thesis.

Your abstract should include the following key elements in sequence: First, briefly introduce the research problem or topic and explain why it is important or relevant. Second, clearly state the main objective or purpose of your research—what you aimed to achieve or investigate. Third, describe the methodology you used, including your research approach, data collection methods, sample size, and any analytical techniques employed. Fourth, present the major findings or results of your research in a clear and factual manner. Finally, conclude with the main conclusions drawn from your findings and, if applicable, mention the key recommendations or implications for practice.

Write the abstract in past tense when describing what you did (e.g., "This study examined...") and use present tense for conclusions and implications (e.g., "The findings suggest..."). Avoid using citations, references, or abbreviations unless absolutely necessary. The abstract should be informative rather than descriptive—focus on actual findings rather than simply stating "this thesis discusses..." Keep the language clear, direct, and professional, avoiding jargon where possible. Remember that the abstract is often the first (and sometimes only) part of your thesis that readers will see, so it must accurately represent your entire work while being engaging enough to encourage further reading.

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CHAPTER ONE

INTRODUCTION [Capital Letters, Font size is 14p, Times New Roman]

The introduction is the first main chapter of your thesis and serves as the foundation for your entire research. It should provide readers with a clear understanding of what your research is about, why it matters, and how you will approach it. A well-written introduction typically ranges from 3 to 5 pages and follows a structured format that moves from general to specific information. Begin your introduction with a broad background that sets the context for your research topic. Discuss the general area of study and explain its relevance in the current business or accounting environment. For example, if your research is about financial reporting practices, start by discussing the importance of financial transparency in modern businesses. This opening should engage the reader and demonstrate why the topic deserves attention. Gradually narrow your focus from the broad context to the specific issue you are investigating.

After establishing the background, clearly articulate the problem statement. This is the core issue or gap in knowledge that your research addresses. Explain what is currently lacking, problematic, or unclear in the existing literature or practice. The problem statement should be specific and focused, making it clear why this research is necessary. Use phrases such as "Despite extensive research on..., there remains limited understanding of..." or "While previous studies have examined..., little attention has been given to..."

Next, state your research objectives explicitly. These are the specific goals you aim to achieve through your study. Objectives should be clear, measurable, and directly related to your problem statement. You can present them as a numbered list (e.g., "The objectives of this study are: 1) To examine..., 2) To analyze..., 3) To determine..."). Following the objectives, present your research questions, which are the specific inquiries your study seeks to answer. Research questions should align with your objectives and guide your entire research process.

Include a section on the significance or importance of the study. Explain the potential contributions of your research—how it will benefit theory, practice, or policy. Discuss who will benefit from your findings (e.g., accounting professionals, business managers, policymakers, or future researchers). This section justifies why your research is worth conducting and demonstrates its potential impact.

Clearly define the scope and limitations of your study. The scope outlines the boundaries of your research—what you will cover and what you will not. For instance, specify the geographical area, time period, industry sector, or specific aspects of the topic you will focus on. Limitations are constraints beyond your control that may affect your research, such as limited sample size, time constraints, or restricted access to data. Being transparent about limitations demonstrates academic integrity and helps readers understand the context of your findings.

Conclude the introduction with a brief outline of how the thesis is organized. Provide a roadmap by summarizing what each subsequent chapter will cover (e.g., "Chapter Two reviews the relevant literature, Chapter Three describes the research methodology, Chapter Four presents the findings..."). This helps readers navigate your thesis and understand its structure.

Throughout the introduction, maintain a formal academic tone, write in clear and concise language, and ensure logical flow from one section to another. Avoid including detailed literature review or methodology in this chapter—save those for their respective chapters. The introduction should entice readers to continue reading while providing them with all the essential information needed to understand your research journey.

CHAPTER TWO

LITERATURE REVIEW [Capital Letters, Font size is 14p, Times New Roman]

The literature review is a critical chapter in your thesis that demonstrates your understanding of existing research related to your topic and establishes the theoretical foundation for your study. This chapter should not be a mere summary of what others have written, but rather a critical analysis and synthesis of existing knowledge that identifies gaps your research will address. A comprehensive literature review typically ranges from 10 to 20 pages and requires extensive reading, careful organization, and critical thinking. The purpose is to show that you are familiar with the important research in your field, to position your work within the broader

academic conversation, and to justify why your research is necessary. **All sources cited in this chapter must follow APA (American Psychological Association) citation style consistently throughout.**

Structure and Organization: Begin the chapter with a brief introduction that outlines the purpose of the literature review and explains how it is organized. The organization should be thematic or conceptual rather than chronological or author-by-author. Avoid simply listing summaries of different studies one after another (e.g., "Smith (2018) found..., Jones (2019) argued..., Brown (2020) discovered..."). Instead, organize the review around key themes, concepts, theories, or variables related to your research topic. For example, if your research examines the impact of audit quality on financial reporting, you might organize sections around: (1) Conceptual definitions and measurements of audit quality, (2) Theoretical frameworks linking audit quality to financial reporting, (3) Empirical evidence on the relationship, (4) Factors influencing audit quality, and (5) Regulatory and contextual considerations.

APA Reference List: Remember that every source cited in the literature review must appear in the reference list at the end of your thesis. The reference list should be organized alphabetically by author surname and formatted according to APA style. For journal articles, the format is: Author, A. A., & Author, B. B. (Year). Title of article. *Title of Journal*, volume(issue), page range. <https://doi.org/xxxxx>. For books: Author, A. A. (Year). *Title of book*. Publisher. Ensure hanging indentation (first line flush left, subsequent lines indented) and double-spacing in your reference list.

CHAPTER THREE

METHODOLOGY [Capital Letters, Font size is 14p, Times New Roman]

The methodology chapter is one of the most critical components of your thesis as it explains how you conducted your research and allows others to evaluate the validity and reliability of your findings. This chapter should provide a

comprehensive and detailed account of your research approach, enabling readers to understand exactly how you collected and analyzed your data. A well-written methodology chapter typically ranges from 5 to 10 pages and must be sufficiently detailed that another researcher could replicate your study using the information provided.

Begin the chapter with a brief introduction that reminds readers of your research objectives and questions, then explain the overall structure of the methodology chapter. This provides context and helps readers understand what to expect in the following sections.

3.1 Research Design:

3.2 Population and Sample:

3.3 Data Collection Methods:

3.4 Variables and Measurement:

3.5 Data Analysis Techniques:

3.6 Reliability and Validity:

3.7 Ethical Considerations:

3.8 Limitations of the Methodology:

CHAPTER FOUR

RESULTS/FINDINGS [Capital Letters, Font size is 14p, Times New Roman]

The Results or Findings chapter is where you present the outcomes of your data analysis in a clear, systematic, and objective manner. This chapter is purely descriptive and factual—you report what you found without interpreting, explaining, or discussing the implications of those findings (interpretation belongs in the Discussion chapter). A well-structured results chapter typically ranges from 8 to 15 pages depending on the complexity of your analysis and should be organized logically to guide readers through your findings step by step. The primary goal is to answer your research questions by presenting evidence derived from your data analysis in a format that is easy to understand and visually appealing.

Maintain APA formatting throughout, especially when reporting statistical results, and ensure every claim is supported by data presented in tables, figures, or statistical tests.

CHAPTER FIVE

DISCUSSION [Capital Letters, Font size is 14p, Times New Roman]

The Discussion chapter is where you interpret and explain the meaning of your findings, connect them to existing literature, and demonstrate your understanding of what the results reveal about your research questions. While the Results chapter presented raw findings objectively, the Discussion chapter provides interpretation, explanation, and critical analysis of those findings. This is arguably the most intellectually demanding chapter of your thesis because it requires you to think deeply about your results, explain why they occurred, compare them with previous research, and articulate their significance. A comprehensive discussion chapter typically ranges from 8 to 15 pages and should demonstrate your ability to think critically and contribute new insights to your field.

CHAPTER SIX

CONCLUSIONS AND RECOMMENDATIONS [Capital Letters, Font size is 14p, Times New Roman]

The Conclusion and Recommendations chapter is the final substantive chapter of your thesis and serves as the culmination of your entire research journey. This chapter brings closure to your study by summarizing what you set out to do, what you discovered, what it means, and what should happen next based on your findings. Unlike the discussion chapter which interprets and explains findings in depth, the conclusion chapter takes a broader view, synthesizing the overall contribution of your research and providing actionable recommendations. A well-crafted conclusion chapter typically ranges from 6 to 10 pages and should leave readers with a clear understanding of your study's value and its implications for future action and research. This chapter should be written in a clear, accessible style that can be understood even by readers who may not have read every detail of previous chapters.

REFERENCES [Capital Letters, Font size is 14p, Times New Roman]

Examples of Journal Articles:

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- Al-Akra, M., Eddie, I. A., & Ali, M. J. (2010). The influence of the introduction of accounting disclosure regulation on mandatory disclosure compliance: Evidence from Jordan. *The British Accounting Review*, 42(3), 170-186. <https://doi.org/10.1016/j.bar.2010.04.001>
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- Watts, R. L., & Zimmerman, J. L. (1983). Agency problems, auditing, and the theory of the firm: Some evidence. *Journal of Law and Economics*, 26(3), 613-633. <https://doi.org/10.1086/467051>

Example of Books:

- Gray, R., Owen, D., & Adams, C. (1996). *Accounting and accountability: Changes and challenges in corporate social and environmental reporting*. Prentice Hall.
- Hendriksen, E. S., & Van Breda, M. F. (1992). *Accounting theory* (5th ed.). Irwin.

Example of Edited Book Chapter:

- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. In K. Brunner (Ed.), *Economics social institutions* (pp. 163-231). Springer. https://doi.org/10.1007/978-94-009-9257-3_8

Example of Online/Digital Source:

International Accounting Standards Board. (2018). *Conceptual framework for financial reporting*. IFRS Foundation.
<https://www.ifrs.org/issued-standards/list-of-standards/conceptual-framework/>

Example of Government/Organizational Report:

World Bank. (2020). *Report on the observance of standards and codes (ROSC): Corporate governance country assessment - Iraq*. World Bank Group.
<https://www.worldbank.org/en/programs/rosc>

Key APA Format Rules for References:

1. Alphabetical Order: Arrange all references alphabetically by the first author's surname
2. Hanging Indent: Use hanging indent (first line flush left, subsequent lines indented)
3. Double Spacing: Double-space all entries
4. Italics: Italicize journal titles, book titles, and volume numbers
5. DOI: Include DOI (Digital Object Identifier) when available for journal articles
6. Capitalization: For article and chapter titles, capitalize only the first word, first word after a colon, and proper nouns. For journal and book titles, use title case (capitalize all major words)
7. Author Format: Use initials for first and middle names. Use "&" before the last author in multi-author works
8. Date: Place year in parentheses immediately after author names
9. Multiple Authors: For 2-20 authors, list all. For 21+, list first 19, insert "...", then add final author
10. URL: Include URLs for online sources, using "Retrieved from" only if the content may change over time