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RESEARCH ARTICLE

GUIDELINES FOR WRITING RESEARCH REPORTS.

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Abstract

Nowadays many University students in Tanzania are facing challenges in writing their research reports, be it in government or private Universities. Specifically, students encounter problems in writing and formulating background of the study, statement of the problem, study objectives, literature review and research methodology. Their failure in these preceding chapters, leads to failure in data analysis and presentation, hence shortfalls in discussion and conclusion chapters. Methodologically, the article reviewed some scholarly studies conducted in Tanzania to substantiate the problem and indicate examples on how best the research reports can be written. Apart from narrations given, the article indicates examples with the aim of helping both junior and senior researchers to organize well their research reports in a manner of aligning ideas and chapters within the report. The article will as well help both undergraduate and postgraduate students whose programmes require researches in fulfillment of the requirement, for the award of their particular degrees.

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Introduction:-

Various scholarly researches in Tanzania indicate that many University students are facing challenges in writing their research reports. This fact is supported by Komba (2016) who found that postgraduate students in Tanzanian higher learning institutions inappropriately present report chapters and lack academic writing skills. Komba posits that more than 50% of the candidates, whose theses and dissertations were reviewed, seemed to have difficulties in writing their research reports. His study recommends that research method courses offered in the Universities should be reviewed in terms of contents and teaching approaches in order to overcome the challenges. This article which extracts examples from research report by Mtandi (2017) on factors influencing ethical conduct of accountants in public services, aims at helping both junior and senior researchers to organize well their research reports in a manner of aligning ideas and chapters within the report. The article will as well help both undergraduate and postgraduate students whose programmes require researches in fulfillment of the requirement for the award of their particular degrees.

2. Organization of the Research Report:-

Chapters of the research report can be organized as indicated below. In some areas examples have been indicated for easy understanding.

2.1 Chapter One: Introduction:-

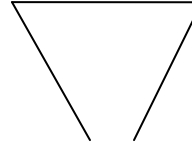
In writing chapter one, the following sub sectional issues should be included:

2.1.1 Background of the problem:-

Under this part about four separate paragraphs should be written.

Paragraph one – In this paragraph, the researcher should justify the topic. Why such a topic? He/she is required to state the contribution or benefit of the topic to the particular population or government.

Paragraph two – Realizing the initiatives that have been done worldwide for achieving the topic in question. It should be written in funnel form as indicated in the diagram bellow.



Paragraph three – It explains existence of the problem and provides reasons for the current study. It should also be written in funnel form. For example: Outside Africa, Africa, East Africa and Tanzania. The paragraph may start as follows, “Despite the contribution of the *topic* (mention) to the government and initiatives of most governments (*mention in funnel form*), the problem with regard to this *topic* (mention), still exists. While stating the existence of the problem, state also that, “little has been done to understand the factors that could help to ensure achievement of the goal/dependent variable. State also that, “even those few studies, each has come with unique findings and conclusion (cite the indifferent examples).

Paragraph four – Conclusion of the background. You may start with the following sentence: “Given the existence of the problem, this study intends to fill the gap by” (*State how you will fill the gap*).

2.1.2 Statement of the problem:-

The alarming statement of the problem can be written in one or half a page. However, there must be evidence to support it.

2.1.3 Research objectives:-

General/main objective of the study:-

It should bear the words used in the title. For example, if the title state, “*To investigate factors influencing adoption of EFDs in Tanzania*”, the general objective will be “*to investigate factors influencing adoption of EFDs in Tanzania*”.

Specific objectives of the study:-

You may have a minimum of three and maximum of five specific objectives dependent upon the study topic and level of your study. **Remember**, the more specific objectives are, the more the analysis is. Specific objectives should be drawn/ obtained from theories used. For example, the theory of planned behavior states that, “*ethical behavior is dependent on personal norms, social norms and facilitating norms*”. If such a theory is used in your research to measure ethical behaviour of individuals in any discipline, your specific objectives will be three. You will also be required, for analysis purposes to have theoretical and empirical reviews to establish indicator/ attribute variables under each construct/ objective variable.

2.1.4 Research questions/ hypotheses:-

Dependent on research type, you may have research questions or research hypotheses. Both research questions and research hypotheses should relate to specific objectives. They should also reflect the techniques of your data analysis. For example, if you expect to analyse your data by correlation technique, the research hypotheses should contain the words, “positive relationship”. Example in full may read as, “*Personal norms of accounting students have positive relationship with ethical accounting profession*”. If you expect to analyse your data by multiple regressions technique, the research hypotheses should have the following reflection, “*Personal norms of accounting students have significant relationship with ethical accounting profession*”. You may have both null and alternative hypotheses depending on the individual University guidelines.

For example:-

Null hypotheses (H1a) - Personal norms of accounting students have significant relationship with ethical accounting profession.

Alternative hypothesis (H1b) - Personal norms of accounting students have no significant relationship with ethical accounting profession.

2.1.5 Scope of the study:-

This is famously known as “*area of the study*”. It may be narrow or broad depending on your study. It is not surprising to choose one municipal as your area of study for a PhD work. More importantly is the study itself and the reasons to justify your choice.

2.1.6 Significance of the study:-

This is the area where the importance of your study is indicated. It may have importance to the government, policy makers, academic institutions, stakeholders etc. You may start by stating, “The significance of this study is three fold; first, at the theoretical level, the research results which verified the validity of (*Mention the used theory, can be used by future researchers as a useful tool to predict (E.g. Ethical behaviour of accounting profession)*) through (*E.g. personal norms*).

2.1.7 Organization of the thesis/dissertation:-

This is the area where you state the way your report has been organized.

For example, you may state/underline;

This thesis is organized into six chapters as follows:

Chapter One: Presents research problem, research objective and hypothesis of the study.

Chapter Two: Presents both theoretical and empirical literature review. This review considers the different debates and research efforts with regard to the study variables. It is from the theory where insights, hypotheses and the conceptual framework are drawn.

Chapter Three: Presents the methodology used in this study. The Chapter puts the study in context and data collection methods, tests the parametric assumptions, reliability and validity as well as the presentation of measurement models.

Chapter Four: Delineates the results of the study. These results are presented according to the study variables and hypotheses. The presentation is in narrative form, tables and other relevant statistical diagrams.

Chapter Five: Presents discussion of the findings. The discussion hinges on comparing and contrasting literature with the results. New points of departure are identified and therefore presented gaps are filled. In this chapter, new knowledge is generated by stressing the theoretical implications from the study.

Chapter Six: Presents summary of the entire work (chapter 1 – 5), conclusions, implications of the study findings and recommendations.

2.2 Chapter Two: Literature Review:-

This chapter explains: what is known, what is not known, methods used by previous scholars, theories used by previous scholars and the research gap. The reasons for literature review are therefore to: (i) obtain findings on similar study (ii) obtain theories used in different studies of similar study and (iii) to establish research gap.

The chapter may be organized as follows:

2.2.1 Introduction/ Chapter overview

Introduce the chapter. Outline what chapter two is all about/ it presents.

2.2.2 Conceptualization of terms

Terms used in the research title should be conceptualized here. It is the concept needed not definitions. Cite usage of the terms in different literatures and conclude by stating how they have been conceptualized in your study.

Example:**Ethical conduct:-**

Different scholars used various measures to conceptualize ethical conduct of accountants in order to fit their context of study. For instance, Mtandi and Chachage (2016) define ethical conduct as best practice adopted with observance of profession code of ethics. Another scholar, Nyagimba (2016) defines ethical conduct as adherence to laws, rules, professional standards, regulations and procedures. Then in a new paragraph as indicated below you may underline:

Considering all the elements used in various definitions, this study used a generic definition which states that “Ethical conduct is compliance to professional code of conduct, standards, and jurisdictional laws”.

2.2.3 Theoretical review:-

This part articulates relevant theories used in your study. You may have more than one theory. Under each theory, about four paragraphs should be written.

Paragraph one: State the theory/theories

Paragraph two: Show applicability of the theory/theories. Cite different scholars who used the particular theory.

Paragraph three: Show weaknesses of the theory when applied by previous scholars, and how you will resolve them.

Paragraph four: Show how you going to apply it.

2.2.4 Synthesis of theoretical perspectives and summary of theories:-

This part indicates the implication of theory/ theories reviewed to your current study. Show construct and indicator variables reviewed and relate them to your current study.

2.2.5 Empirical literature review:-

In this subsection, construct variables which conform to specific research objectives are reviewed. Under each construct variable, indicate previous scholars, the country where the study was conducted, the indicator variables used to measure the construct variable, the methodology used, the findings, the implication and/or the recommendations posited.

Example:**An examination of influence of personal attitudes**

Scholars: Surname, year of publication, title under study, country of study, methodology used, findings, implication and/ or recommendation.

Wording in the paragraph may look as follows:

Different scholars have tested relationship of various dependent variables to personal attitudes. For instance, Naim (2015) conducted a research on impact of organization internal factors on ethical intensity of accountants in Afghanistan. The findings using correlation analysis revealed that ethical intensity and behavior of accountants are influenced by their own self-interest, increased awareness of public interest, fear of penalties and self-commitment.

2.2.6 RESEARCH GAP

Having reviewed the empirical studies, you may come out with research gap which may relate to differences in context, methodology, analysis techniques, indicator variables and findings.

Example:

Most previous studies (**cite examples**) did not perform construct validity test such as exploratory factor analysis and confirmatory factor analysis; rather, they have limited themselves in assessing various relationships as suggested by the theory. Very few studies have ascertained as to whether the relationships among the model variables are different from those proposed by the theory. Hence, it is not clear whether their findings are reflecting the reality of the relationship between construct of the theory and their underlying indicators as proposed in their studies.

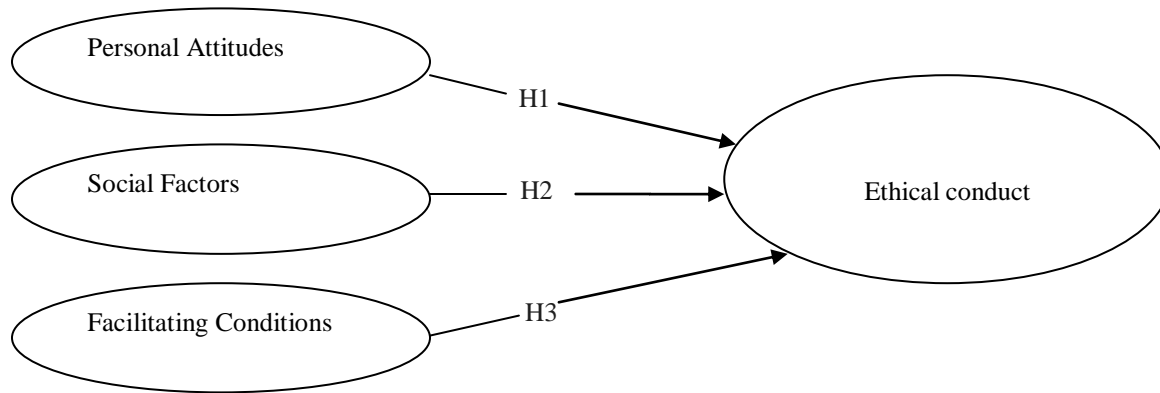
Therefore, this study has analyzed factors influencing (**You show how the gap has been filled**).

2.2.7 CONCEPTUAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

In this part you start by figuring out the conceptual framework followed by operationalization of the research variables, dependent and independent variables. Under each independent variable conclude by indicating its null and alternative hypothesis.

It should be organized as indicated below:-

In this study, the selected independent variables are considered as useful from the theoretical perspective since they cover a number of theoretical and empirical studies in different contexts as narrated and illustrated in figure xxx below.

Figure xxx: Conceptual framework:-

Source: Mtandi (2017)

Remember: Use of circle drawing has a meaning. It means beneath each construct variable there are undisclosed indicator factors. But if you decide to use pentagon or triangular drawings, ensure you also disclose the indicator factors under each construct variable. Remember also that number of angles in the drawing may mean number of indicator factors to be tested/ measured under each construct variable.

2.2.7.1 OPERATIONAL DEFINITION FOR DEPENDENT VARIABLES

By using the figure xxx above the dependent variable can be defined as shown below:

Ethical conduct:-

Review literatures for indicator variables.

Example:-

Ethical conduct is the set of rules or standards governing the conduct of a person or the member of a profession (Jackling et al. 2007). Wherever ethical conduct exists it means ethics are observed by accountants. Additionally, ethics in accounting is of utmost importance to accounting professionals and those who rely on their services (Einhorn, 2003). According to Einhorn (2003), Certified Public Accountants (CPAs) and other accounting professionals should know that people who use their services, especially decision makers using financial statements, expect them to be highly competent, reliable, and objective. Einhorn further argues that being ethical and moral in the business world should be the rule, not the exception. It is the accountant's ethical duty to portray honest and accurate information to shareholders and other interested parties.

In this research ethical conduct is the variable dependent on three variables (independent variables) which have been explained in the succeeding subsections. As mentioned in introductory part of conceptual framework and hypothesis formulation, the three independent variables which were used to test ethical conduct of accountants were personal attitudes, social factors and facilitating conditions. The way ethical conduct was measured was similar to Uyer and Ozer (2011) who used ethical orientation and ethical behaviour to measure ethical decisions.

Thus, given the above empirical literature review, the most cited adopted *indicators* of ethical conduct are receipts, payments, financial records, financial statements, provision of services, procurements, projects, transparent, goods. All these indicator variables refer to financial information.

2.2.7.2 Operational definition for independent variables:-

Personal Attitudes

Review literatures for indicator variables then indicate null and alternative hypotheses.

Example:-

Naim (2015) adopted self – interest, increased awareness on public interest and self – commitment as personal attitudes which attribute to study ethical conduct of accountants in Afghanistan. On the other hand, Nikoomaram et

al. (2013) pointed out that egoism is the attitude attribute which is significant in driving ethical conduct of accountants in Tehran Iran.

Akenbor and Tennyso (2014) employed greediness, self-interest, lack of competence in complex environment, self-protection activities, self-deception and rationalization to measure attitude in studying ethical conduct of accountants. They found that self – interest is the more influencing factor of accountants' ethical conduct. Based on these operational definitions of attributes of attitude, this study formulated the following hypotheses:

Null Hypothesis 1a (H1a): *Personal attitudes have positive and significant influence on ethical conduct of public accountants.*

Alternative Hypothesis 1b (H1b): *Personal attitudes do not have positive and significant influence on ethical conduct of public accountants.*

Social Factors:-

Review literatures for indicator variables then indicate null and alternative hypotheses.

Example:

Naim (2015) adopted top management as attribute in measuring social factors affecting ethical intensity of accountants in Afghanistan. On the other hand, Stonciuviene and Naujokaitiene (2013) employed working environment with unethical workmates, colleagues and managers to measure ethical behaviour perceived by accountants in Lithuania. Idris, (2011) used pressure from the client, Board of Directors, the Company's President, Owners and stockholders to measure social factors affecting ethical accounting practices in the United States of America. Akenbor and Tennyso (2014) adopted employers and clients to measure social factors influencing accountants' ethical behaviour in Nigeria. Based on these operational definitions of attributes of social factors, this study formulated the following hypotheses:

Null Hypothesis 2a (H2a): *Social factors have positive and significant influence on ethical conduct of public accountants.*

Alternative Hypothesis 2b (H2b): *Social factors do not have positive and significant influence on ethical conduct of public accountants.*

Facilitating Conditions:-

Review literatures for indicator variables then indicate null and alternative hypotheses.

Example:

Baïada-Hirèche and Garmilis, (2015) adopted professional codes as attributes in measuring facilitating conditions which affect positively the ethical judgment of accountants in France. The facilitating conditions for ethical conduct were also tested by Naim (2015) when he conducted research in Afghanistan. He found that ethical codes, level of education and religious principles were indicator variables in measuring ethical intensity and behaviour of accountants.

However, Stonciuviene and Naujokaitiene (2013) came up with conflicting results which indicated that professional codes are not attributes of facilitating conditions in measuring ethical behaviour perceived by accountants in Lithuania. Other scholars who used facilitating conditions as a construct variable in measuring ethical conduct were Gaffikin and Lindawati, (2012). They conducted their research in Indonesia and found that code of ethics and effective system of compliance monitoring were attributes of facilitating conditions in measuring moral reasoning of public accountants to champion the emerging global economy.

In Nigeria, Akenbor and Tennyso (2014) employed poor societal values, lack of complete information, lack of clearly defined ethical conduct and effect of cultural change as attributes of facilitating conditions in measuring ethical behaviour of accountants. They thus recommended that strong enforcement mechanism such as a council to regulate the activities of professional accountants should be established and any professional accountant indulging in unethical practices should be denied of membership and the practicing license should be withdrawn.

In Asia, Alteer et al., (2013) adopted ethical theory of egoism, teleology and deontology as attributes of facilitating conditions that can influence ethical judgment of accountants.

Based on these operational definitions of attributes of facilitating conditions, this study formulated the following hypotheses:

Null Hypothesis 3a (H3a): Facilitating conditions have positive and significant influence on ethical conduct of public accountants.

Alternative Hypothesis 3b (H3b): Facilitating conditions do not have positive and significant influence on ethical conduct of public accountants.

2.3 Chapter Three: Research Methodology:-

Under this chapter the following subsections should be included:

2.3.1 CHAPTER OVERVIEW/ INTRODUCTION

The subsection indicates what is contained in the chapter. The content of this chapter includes research philosophy, research design strategy, study area, study population, sample size selection and data collection tools. The section also indicates how the tools were developed and validated. The measurement part of this chapter should indicate the study variables, their operationalisation, data analysis tools used and ethical consideration.

2.3.2 Research paradigms

Indicate the research philosophy that has been used in your study and explain why? These paradigms include Interpretivist for quantitative study and positivist for qualitative study (Saunders et al., 2009).

2.3.3 Research Design Strategies

Explain the research design used and how it was carried out.

Example:

The study used survey research design where questionnaire instrument was used. With regard to the survey, the researcher's main task has been to develop a model and test the relationships which exist within the model by using data collected from bigger population of accountants in government ministries in Tanzania. Additionally, due to difference in locations of these government ministries, the researcher used one research assistant to reduce errors as advocated by Xu and Han (2014).

Remember:-

If your study is a mixed one where qualitative data is also used; explain the research design used, the data collection instrument, population/cases used and how the instrument was used.

2.3.4 STUDY AREA

Indicate the place where the study was conducted and explain why you chose such a place.

2.3.5 POPULATION AND SAMPLING DESIGN

STUDY POPULATION

In order to test the hypotheses/ answer the research questions, the suitable study population should be selected. Under this part indicate the population of your study.

SAMPLING DESIGN

In this part indicate the composition of the sample.

If for example, your sample design is probability whereby the sample is drawn from stratus/ clusters indicate the characteristic of each stratum/ cluster. You may have peasants, business owners and government employees.

Remember: the total number of items from all stratus/ clusters makes what is known as sampling frame from which the sample for the study is selected probabilistically or none probabilistically.

SAMPLING FRAME

Indicate the total number of items from the population/ all stratus/ all clusters from which the sample for the study is selected probabilistically or none probabilistically.

Remember to cite examples from similar studies with their sampling frame.

Example:

The researcher compared the number of items in the sampling frame with those found in the empirical studies in different contexts. For example, Naim (2015) in Afghanistan used a sampling frame of 275 accountants and Huang et al. (2013) in Taiwan used a sampling framework of 453 accountants. Having ensured the validity of the sampling frame, the units of analysis were drawn. According to Goretti (2008), the unit of analysis is the person or objects

from whom the researcher collects data. In this study the units of analysis were accountants of the government ministries, all located in Dar es salaam (Mtandi, 2017).

SAMPLING TECHNIQUE AND PROCEDURE

After having obtained the sampling frame, explain how the sample/ unit of analysis was drawn. It may be purposive for non-probability study or formula method/ taking from the table of samples as provided by previous scholars or text books.

SAMPLE SIZE

In this part indicate the sample size/ number of items/ unit of analysis drawn obtained by using sampling techniques indicated in preceding subsection.

Example 1:

According to Saunders et al. (2009) the sample size at 95% confidence level with population size of 750 is 254 items. Since the sampling frame had 750 items, the table of samples was used to select the sample size of 254 items.

Example 2:

As provided in the sampling techniques, the study used formula method to obtain the sample size. According to Saunders et al., (2009) the sample size (n) is given by $p\% \times q\% \times [z/e\%]^2$ where; n = the minimum sample size required, $p\%$ = the proportion belonging to the specific category (responded), $q\%$ = the proportion not belonging to the specific category (did not respond), z = the z value corresponding to the level of confidence required (95% = 1.96) and $e\%$ which is the margin of error required.

After having collected the filled in questionnaire, the sample size was verified by the formula method as follows: The result indicated that 151 questionnaires (72%), out of the distributed 210 questionnaires, were filled in and returned. This means 59 questionnaires equal to 28% were not returned.

Since z value at 95% level of confidence is equal to 1.96 and that the margin of error ($e\%$) is equal to 5%, the sample of 210 was verified mathematically as: $n = 72 \times 28 \times [1.96/5]^2 = 310$ (minimum sample). According to Saunders et al. (2009) the formula requires further adjustment and hence the adjusted minimum sample n^1 was found as per the formula below:

$$n^1 = \frac{n}{1 + [n/N]} = \frac{310}{1 + [310/606]} = 205$$

Since it is acceptable to increase the sample size for accuracy purposes, 5 more accountants were asked to fill in the questionnaire. Saunders et al. (2009) underlines this acceptance by emphasizing 'the larger the sample size, the lower the likely error in generalizing the population. Barlett et al. (2001) also posits that larger sample provides more accurate estimate in the proportion calculated.

In this study therefore, the survey phase has a sample size of 210 respondents. According to Hair et al. (2006) the adequate the sample size, the stable the solutions and readily replica. The sample size of this study was adequate and met the criteria of data analysis technique.

2.3.6 DATA COLLECTION TOOLS

In this part indicate the data collection tools/ instruments.

(You may have questionnaire, documentary and interview, depending on the research paradigm).

STRUCTURED QUESTIONNAIRE

Explain what it means and how it was constructed in terms of construct variables and the number of questions under each construct/ objective variable. Also indicate its usefulness in your study.

DOCUMENTATION

If you used readymade and readily available data/ information over which you had no original control over collection and classification, indicate the sources and how you used them.

Example:

Secondary data sources for the purpose of this study included CAG Reports, NBAA professional code of conduct and ethics, electronic journals, books and other ethical related electronic materials. They were used for reference purposes and as a benchmark against which the findings were tested. Documentary writings such as professional

code of ethics, financial statements and audit reports were sought during the study. The use of documentation in this study helped to boost the quality of the collected data (Mtandi, 2017).

INTERVIEWS

In this part explain:

- When the preparation of the interview guideline/ protocol started and when it was completed.
- Why was it used and how it helped you?

Remember, any citation should correctly be in-texted.

2.3.7 MEASUREMENT OF VARIABLES

Indicate how the variables are measured.

Example:

In this study factor analysis, correlation, linear regression and multiple regressions are used as data analysis tools.

(Remember to support and contrast the use of such tools and also if likert scale was used explain and summarize it).

Below is the example of the summarized likert scale measurement.

TABLE XXX: CONSTRUCTS IN THE CONCEPTUAL FRAMEWORK

	Construct Variables	Indicator Variables	Measurement Scale
Dependent Variable	Ethical conduct	Receipts, Payments, Financial records, Financial statements, Service provision, Procurements, Projects, Transparency, Effectiveness	likert scale
Independent Variables	Personal attitude	Self-interest, awareness on public interest, Self-commitment, Sense of duty, Personal competence, personal values	likert scale
	Social factors	Top managers, Co-employees, Supervisors, Clients, Political pressure, Internal auditors, External auditors, Government institutions, Financial institutions	likert scale
	Facilitating conditions	Code of ethics, Level of education, Religious principles, Disciplinary system, Societal values, Regulations, Financial policy, Laws, Ethical orientation	likert scale

Source: Mtandi (2017)

2.3.8 DATA ANALYSIS

Explain what it means, with references. *Then, link appropriately with the next subsections.*

QUALITATIVE PHASE

If you had had qualitative data, explain the method of analysis used. *(Remember to explain why such analysis method was chosen).*

QUANTITATIVE PHASE

Introduce the quantitative analysis by indicating the analysis software used and the process of transforming the data from questionnaire to the software. Then, *link* it by appropriate words as indicated here below:

Data were then analyzed using both descriptive and inferential analysis as detailed below.

DESCRIPTIVE DATA ANALYSIS

In this part explain how descriptive analysis was done and its usefulness with regard to the next inferential analysis. This part shows demographic characteristics of respondents.

Example:-

Under descriptive analysis, cross-tabulation was performed for gender, length in the department and CPA achievement to obtain frequencies and hence compute percentages. The use of frequency and percentage is considered useful for profiling the characteristics of the phenomenal (Leech et al., 2005). In this study, frequency and percentage was used in the analysis in order to profile and gain an understanding of various accountant characteristics which include, gender, experience and professional achievement. This helped to gain insights on the

general characteristics of the accountants as well as other useful information on ethical conduct of accountants in public services. The descriptive analysis helped in laying out a foundation for inferential analysis and in facilitating discussions on findings (Mtandi, 2017).

CORRELATION ANALYSIS

If it was used; describe it and explain its usefulness in your study.

MULTIPLE REGRESSIONS ANALYSIS

If it was used; describe it and explain its usefulness in your study.

2.3.9 VALIDITY AND RELIABILITY

Introduce them.

VALIDITY OF THE STUDY

Describe it and explain its usefulness in your study.

VALIDITY IN QUALITATIVE PHASE

IF YOU HAD QUALITATIVE DATA AND YOU TESTED ITS VALIDITY; EXPLAIN DIFFERENT CRITERIA USED IN TESTING VALIDITY IN QUALITATIVE STUDY AND INDICATE HOW THESE CRITERIA WERE TESTED IN YOUR STUDY. REMEMBER, MORSE ET AL. (2002) PROPOSED THE FOLLOWING CRITERIA TO BE USED IN MEASURING VALIDITY OF QUALITATIVE FINDINGS: CREDIBILITY, TRANSFERABILITY AND CONFIRMABILITY.

VALIDITY IN QUANTITATIVE APPROACH

IF YOU HAD QUANTITATIVE DATA AND YOU TESTED ITS VALIDITY; EXPLAIN DIFFERENT CRITERIA USED IN TESTING VALIDITY AND INDICATE HOW THESE CRITERIA WERE TESTED IN YOUR STUDY. REMEMBER, SMALLBONE AND QUINTON, (2004) POSITED THE FOLLOWING CRITERIA TO BE USED IN MEASURING VALIDITY OF QUANTITATIVE FINDINGS: CRITERION VALIDITY, CONSTRUCT VALIDITY AND CONTENT VALIDITY. REMEMBER ALSO THAT FIELD (2005) USED BARTLETT'S TEST OF SPHERICITY AND KMO SAMPLING ADEQUACY TEST VALIDITY THROUGH EXPLORATORY FACTOR ANALYSIS. *YOU MAY READ MORE ABOUT VALIDITY IN QUANTITATIVE STUDY.*

RELIABILITY

RELIABILITY IN QUALITATIVE RESEARCH

IF YOU HAD QUALITATIVE DATA AND YOU TESTED ITS RELIABILITY; EXPLAIN IT AND INDICATE HOW IT WAS TESTED IN YOUR STUDY.

(Reproduction of the results and reasonable argument are normally used to test reliability in qualitative data)

RELIABILITY IN QUANTITATIVE RESEARCH

Describe it and indicate the results. Normally cronbach alpha (α) is used whose cut off point is 0.7. You may also indicate the reliability of research instrument and readiness of respondents as exemplified below.

Example 1:

The questionnaire was given to two senior researchers for language proof reading and refinery of contents

Example 2:

“Before actual collection of data, a pilot study was done at the Ministry of Water to test the readiness of respondents in providing data”.

2.3.10 ETHICAL ISSUES AND CONSIDERATION

Describe ethical issues and indicate how they were considered in your study, to ensure anonymity of information and safety of respondents.

2.4 Chapter Four: Findings of the Study:-

Under this chapter, the following subsections should be included:

2.4.1 CHAPTER OVERVIEW/ INTRODUCTION

Indicate what is contained in the chapter. The content of this chapter relates to direct results obtained from analytical tools. The results should be arranged in chronological order of analysis, that is, descriptive and inferential for quantitative and objectives for qualitative study.

2.4.2 SAMPLE DISTRIBUTION

This part introduces the description of the sample for building insight understanding of demographic characteristics.

Example:

In sample distribution, the researcher looked at the data to understand the nature and characteristics of the respondents and of the Ministry sampled for data collection. The study reports the descriptive results which help the researcher in informing the fundamental description of the Ministry under study and to build the insights about it as well as helping in supporting the final analysis. Although the study focused on the ethical performance of public

accountants, but for the purpose of improving the validity it was also important to consider sample distribution of the public organizations. Given this need, this section composed of two parts one is respondents sample distribution and the second is on public organizations sample distribution (Mtandi, 2017).

RESPONDENTS SAMPLE DISTRIBUTION

Introduce the demographic characteristics to be presented in next subsections.

RESPONDENTS DISTRIBUTION BY GENDER (IF DATA CAPTURED)

Present in narrative and in tabular form the gender characteristic results.

RESPONDENTS DISTRIBUTION BY

Whatever demographic information was captured should be presented chronologically.

2.4.3 FINDINGS FROM CASE STUDIES (IF USED FOR QUALITATIVE STUDY)

INTRODUCTION

Describe what does case study mean and indicate cases that were used in your study.

Example:

A case study method seeks to describe a unit in detail, in context and holistic way (Kombo and Tromp, 2006). It is dependent on a single case, it is a microscopic study. Mills et al. (2010) and Yin (2004) posit that not only the multiple cases which are acceptable but also a single case could be considered acceptable, provided it meets the established objective. Case study methods are those methods used to collect data in qualitative research. Examples of these methods are focus group discussion and interviews. In this study interviews were used to collect data from multiple cases: NAOT, KPMG, PWC, ERNST & YOUNG and CORE SECURITIES LIMITED (Mtandi, 2017).

Explain why such cases were selected and how?

SUMMARY OF CASE STUDIES ON (MENTION THE TITLE)

CASE 1: (YOU MAY MENTION IT IF ALLOWED OTHERWISE CONSIDER CONFIDENTIALITY)

Describe the case where it located and who owns it, thereafter, present direct answers of each respondent by putting them in parentheses.

Example:

The National Audit Office in Tanzania (NAOT) which is headed by the national supremacy Controller and Auditor General is vested with the responsibility of enforcing accounting ethics through expression of audit recommendations on public accounts (CAG, 2011). The office is the most reliable audit institution of public accounts in Tanzania whose main office is in Dar es Salaam while its regional offices are scattered in almost all the regions of the United Republic of Tanzania (URT). The office conducts its performance and specialized audits for submission to the parliament through his Excellency President of the URT and the Public Accounts Committee of the Parliament (PAC). The office has a good number of staff for the work although sometimes it is overwhelmed to the extent of hiring Local auditing firms.

The desire of the CAG to have ethical accounting has ever since its inception been to see that public accountants observe professional ethics. However, in most cases audit opinion has indicated unethical conduct of accountants (CAG, 2015). At NAOT about eight auditors were involved in the interview. These auditors were required to respond on the factors affecting ethical conduct of public accountants with regard to personal attitude, social factors and facilitating conditions.

Respondent PA said that, "According to what I know, unethical accounting practices are caused by worst system of justification to steal. That, when the small see those expected to exhibit ethics steal, they also decided to cheat and steal. The respondent further said that, "When the senior steals, the junior officer steals as well". She gave an example of the justification to steal that when an auditor reveals malpractice the concerned person can try to bribe him and if he refuses, his life is jeopardized and the concerned may decide to go higher for the same bribe motive so as to conceal the malpractice. She cemented her opinion by saying, "It is our system which needs to change because our system is a corrupt one".

Another respondent BB said that, "Accounting ethics in government organization is a small part of the general behaviour of public officials. You cannot discuss behaviour of public accountants alone without touching the behaviour of all public officials which include politicians and technical personnel. To me, all public officials have left aside the issue of ethics in order that they can benefit themselves and their families. You can recall scandals like those of EPA, BOT TWIN TOWERS AND TEGETA ESCROW. Not only accountants who got involved and of

course they are seldom mentioned but also politicians and other respected lawyers were involved. All these happened because people in public service are infected by the vice known as selfishness - to satisfy their stomachs. So, my brother people are selfish. They consider themselves. So we shouldn't point fingers to accountants alone but to all entrusted in public services" (Mtandi, 2017).

CASE 2:

As many as you may have, can be listed and their results be presented.

PATTERN MATCHING AND CROSS-CASE SYNTHESIS

Introduce what follows. In this part you introduce the research objectives which are going to be matched with the results from the case study.

Example:

All audit institutions have in one way or the other got involved in examining public accounts. That means they are enforcers of accounting professional ethics. As NAOT can do and so are the rest of audit institutions in explaining the factors that affect ethical conduct of accountants in public services. They were involved in interview to obtain their opinion with regard to objective variables of personal attitude, social factors and facilitating conditions. This subsection discusses the patterns from cases which relate to the factors affecting ethical conduct of accountants in public services as described below (Mtandi, 2017).

THE(MENTION OBJECTIVE 1)

EXAMPLE FROM THESIS BY MTANDI (2017)

THE INFLUENCE OF PERSONAL ATTITUDE ON ETHICAL CONDUCT OF PUBLIC ACCOUNTANTS

In almost all the cases personal attitude attributes played a significant effect on ethical conduct of accountants in public services. Lack of self-commitment and egoism are main attributes of personal attitude that were found in most of the cases that have significance effect on ethical conduct of public accountants. For instance, in case 2 both public accountants and their superiors think to satisfy themselves first. This was observed in case 2 where one accountant disclosed that, "Brother, you may wonder that people are not committed to protect others interest, they think of themselves first, and this is done by both public accountants and their superiors due to their selfishness; it won't surprise me to see that public services are not adequately provided to majority of Tanzanians, because the situation is becoming customary (accountant, Core Securities Limited, 13/8/2015)". This argument has proved that self – interest and egoism exhibit significant effect on ethical conduct of accountants in public services.

Another attribute of personal attitude was observed in case 1 where one accountant disclosed that, "To me, all public officials have left aside the issue of ethics in order that they can benefit themselves and their families". That means accountants are selfish.

Selfishness was also observed in case 3 where one accountant argued that accountants can receive bribe and cheat. In his own words he said, "apart from political leaders, clients themselves who are the public, influence unethical act by enticing accountants to receive bribe and subsequently get into cheating (Accountant, Ernst and Young, 15/08/2015)".

In case 5, selfishness was also observed where one accountant argued that, "It is obvious that nothing works in public services as public accountants and those entrusted to manage public funds are corrupt; accountants steal and misstate financial statements (accountant, PWC, 16/08/2015)".

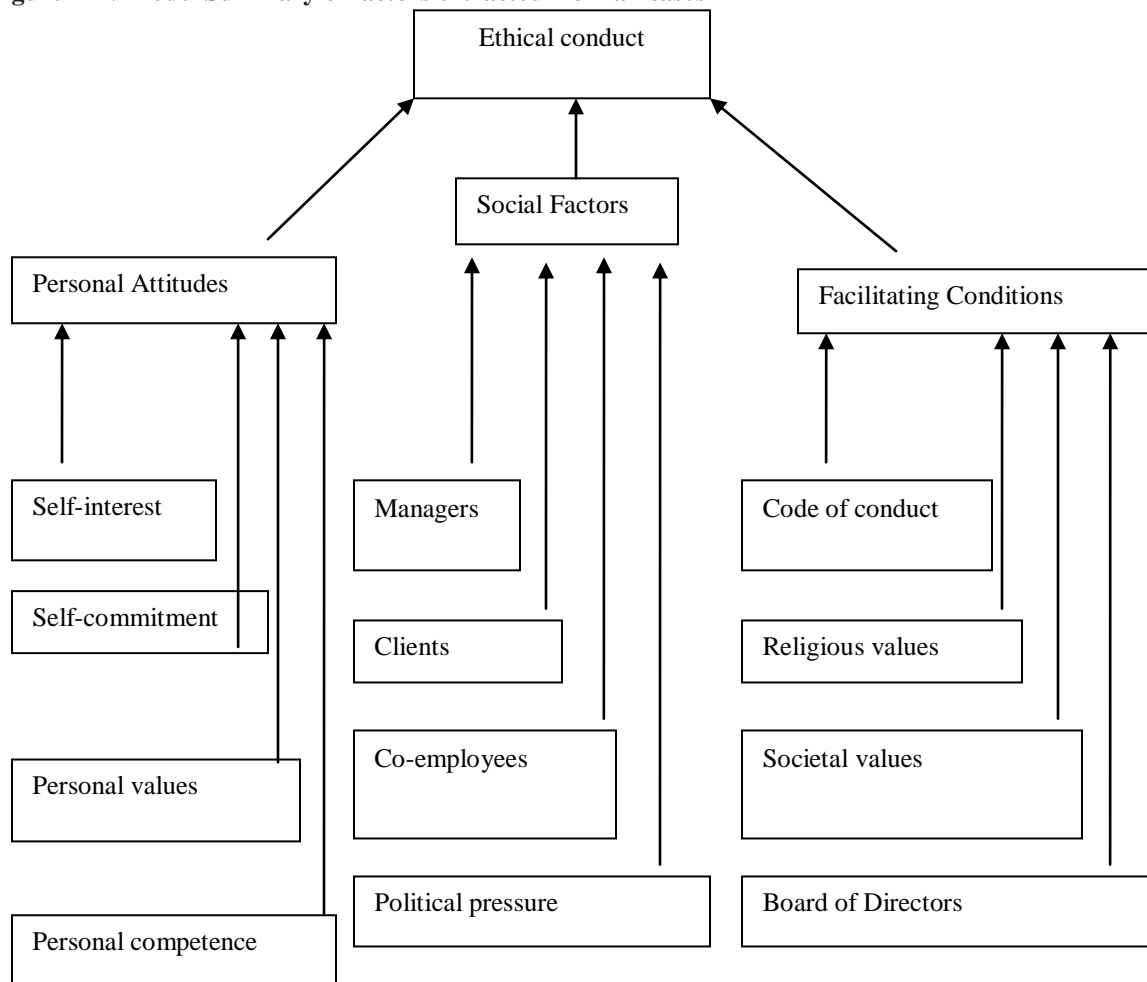
In view of the above quotations, almost all the cases explained personal attitude as vital for ethical conduct of public accountants. This supports the survey results and previous studies by Naim (2015) whose results show that under personal attitude factor, own self-interest, increased awareness of public interest, fear of penalties and self-commitment significantly affect ethical intensity of accountants. The result also supports the empirical study by Nikoomaram et al. (2013) whose results indicate that egoism and care, among different factors under education level on ethical theories influence the ethical decision making.

Then continue presenting other objectives in the same way.

SUMMARY OF THE RESULT FROM CASE STUDY CONCEPTUALLY

Summarize them in figure, as indicated in thesis by Mtandi (2017).

Figure xxx: Model Summary of factors extracted from all cases



Source: Mtandi (2017)

2.4.4 FINDING FROM SURVEY ON SPECIFIC OBJECTIVES

If your study is quantitative whereby survey design is used, present here results from the analysis.

CONSTRUCT VALIDATION

If factor analysis was used, introduce it here.

Example:

The research used exploratory factor analysis to validate the alignment of the construct to their indicator variables. The reason was due to the fact that during conceptual framework development there was no actual data. The detailed exploratory factor analysis is as described below (Mtandi, 2017).

EXPLORATORY FACTOR ANALYSIS (EFA)

Describe it by citation.

PROCEDURE AND OUTPUT OF EXPLORATORY FACTOR ANALYSIS

Indicate the procedure used and tabulate the results of dropped, rotated and retained items/ indicator factors separately.

HYPOTHESIS TESTING

In this section, introduce how the hypothesis testing was done.

Example from thesis by Mtandi (2017):-

The regressions model has been used to test the hypothesized relationships. The hypothesized relationships has been examined against various coefficients and scores obtained from the analysis. In this research the hypotheses are tested based on the level of significance of the Anova and coefficients. Testing hypotheses at each run is done for comparison purposes.

THE(MENTION THE FIRST HYPOTHESIS)

Present the first hypothesis followed by the results in 4 tables. Table of descriptive results/means, table of correlation result, table of model summary of multiple regressions, table of Anova test of significance and table of coefficient of relationship which indicates supported and unsupported items.

Then continue with other hypotheses in the same way.

2.5 Chapter Five: Discussion of the Findings:-**2.5.1 CHAPTER OVERVIEW/ INTRODUCTION**

Introduce the chapter. Tell what it contains.

2.5.2 STUDY OBJECTIVES

In this subsection explain how the study objectives were discussed.

Example from thesis by Mtandi (2017):-

By using the information generated in the results, an assessment has been done to see whether the objectives of the study were met. The results have been compared and contrasted by literatures reviewed and study hypothesis. In the following objective subsections more discussion is provided.

THE (MENTION THE FIRST OBJECTIVE)**EXAMPLE FROM THESIS BY MTANDI (2017)****THE INFLUENCE OF PERSONAL ATTITUDE ON ETHICAL CONDUCT OF PUBLIC ACCOUNTANTS**

The study considered whether personal attitudes could have significance influence on ethical conduct of accountants in public services. This explains that ethical conduct of accountants relies on the type of attributes embodied in personal attitudes (Naim, 2015). This means that for achievement of ethical conduct in public services it requires accountants to observe attributes of personal attitudes which lead to ethical conduct. As it has been stated in the NBAA professional code of conduct and ethics of 2013 that, in order for a professional accountant to act ethically, it is necessary to observe ethical principles of integrity, confidentiality, objectivity, competence and professional due care (NBAA, 2013).

Based on the stated background above, in the current study, the first hypothesis suggested that personal attitudes have positive effect on ethical conduct of public accountants. The empirical results in chapter four of this study support the hypothesis by yielding positive correlation (r) of .896, Model Summary (R-Square) of .848 and significance p-value of 0.000. All these results present a positive and significant effect of personal attitudes to ethical conduct of accountants in public services.

The results are consistent with those from case study. For example, in case 2 it was found that both public accountants and their superiors think to satisfy themselves first. One accountant said, “people are not committed to protect others interest, they think of themselves first, and this is done by both public accountants and their superiors due to their selfishness”.

He further emphasized that, public services are not adequately provided to majority of Tanzanians, because the situation of selfishness is becoming customary. Selfishness as attribute of personal attitudes was also found in case 1 and 3. One accountant said, “Public accountant can receive bribe and cheat for personal gain”. These findings imply that personal attitudes have unique attributes that need to be looked at seriously for ethical conduct in public services.

Findings from this study are similar to those of Naim (2015) which show that ethical intensity and behavior of accountants are influenced by their own self-interest, increased awareness of public interest, fear of penalties and

self-commitment in Afghanistan. Additionally, Stonciuvienė and Naujokaitienė (2013) measured the relationship between personal attitudes and ethical behavior perceived by accountants and found a significant relationship between the two. These findings suggest that personal attitudes have potential contribution to ethical conduct of accountants in public services.

Zarei et al. (2016) supports the current study in the research on the influential factors on ethics in accounting and auditing regarding personal dimensions in Iran. The study found that individual attitudes and social relationship are among individual factors which influence ethical conduct of accountants.

The findings support the argument made on TPB theory which states that attitude toward behavior, subjective norms, and perceived behavioral control, together shape an individual's behavioral intentions and behaviours (Ajzen, 1991).

The findings have also aligned with the argument made by Uyer and Ozer (2011) in their model which used deontology and utilitarianism theories that accountant's ethical behavior has positive relationship with professional commitment. They further added that deontology and utilitarianism theories are drivers of personal attitudes for accountants to have professional commitment in serving ethically the majority citizens.

In this current study, the research models identified self-interest, personal values and personal competence to explain the characteristics of personal attitudes. These three attributes of personal attitudes imply that they are the main personal attributes which affect positively the ethical conduct of accountants in public services. This means, self-interest affect negatively the ethical conduct of public accountants while personal values and personal competence affect positively the ethical conduct of public accountants. The findings from survey are supported by findings from case study on the effect of personal attitudes using self-interest, personal values and personal competence attributes. For example, in case 1, all civil servants seem to be selfish. As said by accountant BB that, "all public officials have left aside the issue of ethics in order that they can benefit themselves and their families". This means that not only accountants who get involved in unethical conduct but all public officials including politicians and other respected lawyers.

This argument is consistent with that made by Naim (2015) who indicated that ethical conduct is influenced by self-interest, increased awareness of public interest and self-commitment. Naim used the attributes to test their influence on ethical conduct.

The argument aligns also with that of Alteer et al. (2013) who assert that ethical judgment is dependent of personal values which include security, happiness, freedom, equality, state of grace, and salvation. These are attributes used in the study to test their influence to ethical judgment.

These study findings therefore are contextualized that ethical conduct in public services would be more affected by personal attitudes when self – interest personal values and personal competences attributes are looked at more seriously in accounting processes. Previously studies also confirm the significant relationship between personal attitudes and ethical conduct of accountants (Stonciuvienė and Naujokaitienė, 2013). These studies and the current study both find strong relationship between personal attitudes and ethical behavior of public accountants. While this study shares some similar findings, however, the results differ in some of the variables. For example, in Naim (2015) the significant contribution of personal attitudes was due to self-interest, increased awareness of public interest, fear of penalties and self-commitment which affect ethical behavior of accountants in public services. In this study self-commitment is insignificant. In the study of Stonciuvienė and Naujokaitienė (2013) it is stated that the significant influence of personal attitudes is explained by observing self-commitment, while the current study could not find any support. This means that the differences which are observed in explaining ethical behaviour imply that not all the personal attitudes are rewarding and applicable in all contexts.

Then, continue with indicator variables of the objective as exemplified below.

Self-interest (PA1):-

The study investigated whether or not self-interest affects ethical conduct of accountants in public services. Similar hypothesis have been established by previous studies which found that self-interest is a critical attribute of personal attitudes for public accountants to act unethically (Naim, 2015). The hypothesis describes the amount of detriments public service will experience for having accountants with self-interest.

In the current study, the researcher aimed at ascertaining the contribution of self-interest of personal attitudes in affecting ethical behaviour of accountants in public services. The results in the current study have yielded a mean value (m) of 3.71, and significant value (p) of 0.000. The results indicate that self-interest is highly contributive and significantly related to ethical behaviour of accountants in public services. It is crucial to note that self-interest of personal attitudes has a great effect on public accountants to act unethically.

These findings from the current study align with Ajzen (1991) theory of planned behaviour which indicates that self-interest that is offered by personal attitudes is the main detrimental factor of ethical behaviour in various organizations.

The results from the current study are consistent with other scholars. Naim (2015) found that self-interest of accountants in Afghanistan affect their ethical conduct negatively. Similarly, Stonciuviene and Naujokaitiene (2013) found a significant relationship between self-interest and accountants' ethical conduct in Lithuania. In the same vein, Nikoomaram et al. (2013) in their study reported the effect of egoism in ethical decision making in Tehran Iran.

Haron and Na (2015) observe the effect of self-interest in moral reasoning in Malaysia. They further find that the level of ethical judgment among the auditors is at the average level due to self-interest. These findings suggest that the egoism or self-interest is attributable to unethical acts of accountants as it has significant effect on influencing ethical judgment of public accountants. This implies that, public service can take appropriate measures in dealing with self-interest among public accountants for ethical conduct.

Beverly et al., (2007) indicates that self-interest is the main influencing factor which motivates accountants to act unethically in the United States of America. Among the nine factors which have been observed to affect ethical conduct of accountants, self-interest was most significant

Apart from alignment in findings, inconsistency has been observed in Alteer et al., (2013). In their study conducted in Asia on auditors' personal values and ethical judgment, the findings have different indicator variables offered by personal attitudes. Self-interest is not embraced. Their results indicate that ethical judgment is dependent upon personal values which include security, happiness, freedom, equality, state of grace, and salvation.

In the context of Tanzania, no similar study has been conducted except reports of the CAG (2009:2011) and other interested parties like the World Bank (1998) which shows the prevalence of the unethical conduct among public accountants.

While the findings from the survey align with the findings from the current empirical studies and that the attribute of self-interest explain the personal attitudes which affect ethical conduct of accountants in Tanzania, number of cases also support them. For instance, in case 1, one accountant explained the impact of selfishness among public accountants. The accountant affirms by emphasizing that, "you may wonder that people are not committed to protect others interest, they think of themselves first, and this is done by both public accountants and their superiors due to their selfishness". In case 3, one accountant also argued that public officials have left aside the issue of ethics in order that they can benefit themselves and their families". She affirms by commenting that all public officials are selfish.

The findings from both quantitative and qualitative studies imply that self-interest is the strong attribute which affects the ethical conduct of accountants in public services. The findings are also consistent with Idris (2011) who finds that self-interest/ greed is one among multiple factors which identifies accountants as acting unethically when preparing financial information. He underlines that self-interest is found to entail misleading financial information in the United States of America.

The findings can be concluded by the fact that when accountants in public services refrain from egoism, they can practice ethically for the benefit of the majority Tanzanians. This means that the accountants will have turned to the understanding on their role to the public; that they consider the interest of others as stated in Utilitarianism (Jeremy, 1789) and Deontology (Kant, 1824) theories. While the Utilitarianism theory states that the benefit of on an action chosen for majority of people is greater than the forgone action, the Deontology theory states that every one has a duty of observing interest of others. However, in the absence of an understanding on their role to the public, accountants will continue serving their interest at the expense of the majority Tanzanians.

Then continue with the rest of indicator variables of the first objective.

Once you are done with the first objective, continue with other study objectives in the same way.

2.5.3 Review of the Study Hypotheses:-

This part summarizes the discussion.

Example from thesis by Mtandi (2017):-

The section provides conclusion by revisiting the major assumptions of the study. Previously, the study had three hypotheses. First, the study hypothesized that personal attitudes have positive and significant influence on ethical conduct of public accountants. Personal attitudes were measured using self-interest, self-commitment, personal values and personal competence as identified in the structure model in figure xxx.

The study findings support this relationship as it was found to be positive and significant. This implies that the benefit of personal attitudes and its correlation to ethical conduct significantly drive public accountants to act ethically. Therefore, personal attitudes and its attributes except one had significant contribution to ethical conduct of accountants in public services.

Secondly, the study hypothesized that social factors have positive and significant influence on ethical conduct of public accountants. Social factors were measured using top managers, co-employees, clients and political pressure as identified in the structure model in figure xxx.

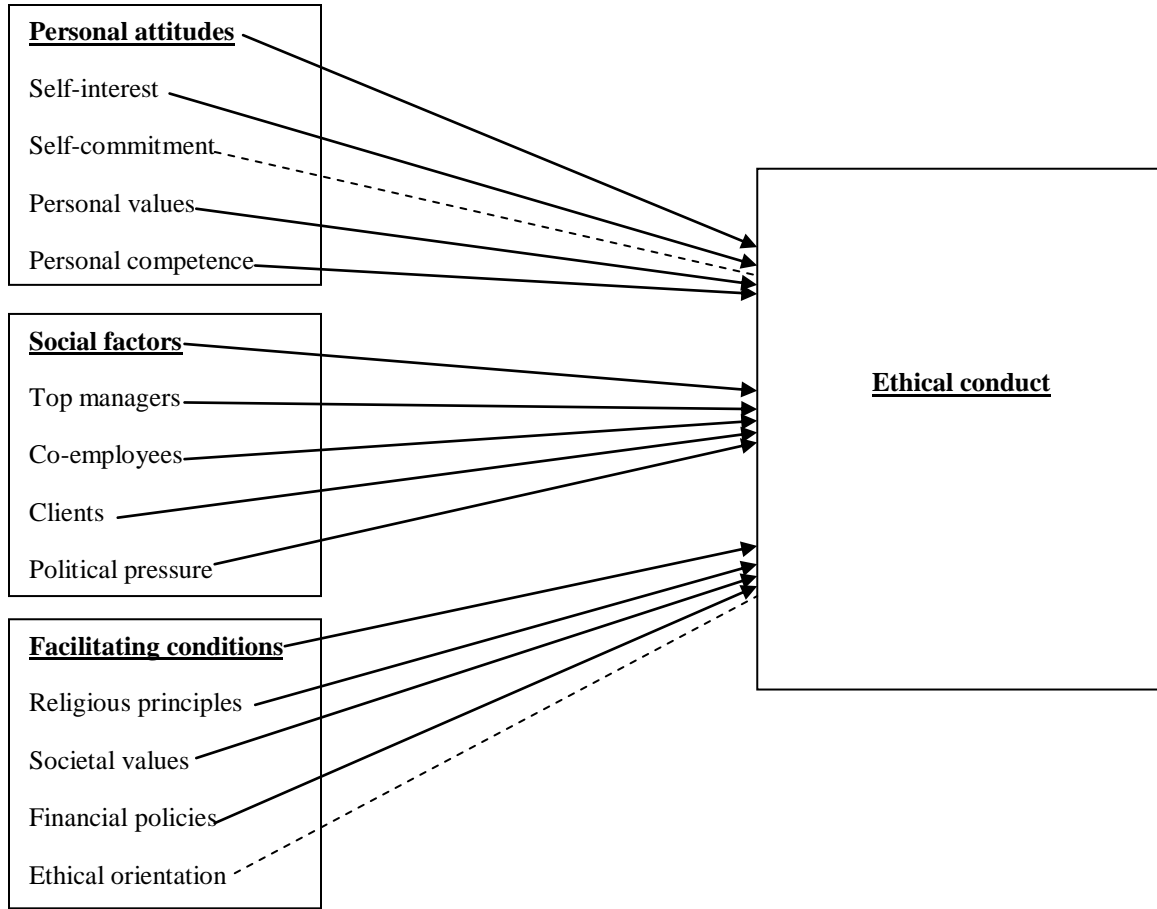
The study findings have positive influence. This implies that the detriment of social factors and its correlation to ethical conduct significantly drive public accountants to act unethically. Therefore, social factors and all its attributes had significant and positive detriment to ethical conduct of accountants in public services.

Thirdly, the study hypothesized that facilitating conditions have positive and significant influence on ethical conduct of public accountants. Facilitating conditions have been measured using religious principles, societal values, financial policies and ethical orientation.

The result has found a positive and significant influence of facilitating conditions on ethical conduct of accountants in public services. Therefore, facilitating conditions and its attributes except one had positive and significant contribution to ethical conduct of accountants in public services.

Based on the discussion of the findings, the significant levels of each relationship are summarized in figure xxx below.

FIGURE XXX: HYPOTHETICAL MODEL OF THE STUDY



—————→ Significant
-----→ Insignificant

2.6 CHAPTER SIX: CONCLUSIONS, IMPLICATIONS AND RECOMMENDATIONS

2.6.1 CHAPTER OVERVIEW/INTRODUCTION

Introduce the chapter by showing what it contains. In the chapter overview, you should also show the general objective of the study and the specific objectives.

Example from thesis by Mtandi (2017):-

This study aimed at investigating factors affecting ethical conduct of accountants in public services. In order to achieve such an aim, the study has addressed the following three specific objectives: (i) To examine the influence of personal attitudes on ethical conduct of public accountants; (ii) To evaluate the influence of social factors on ethical conduct of public accountants; (iii) To assess the influence of facilitating conditions on ethical conduct of public accountants. The research addressed these objectives by employing mixed research methods through empirical study of 210 respondents from government ministries in Tanzania and supplemented by five case studies as described in section xxx.

This final chapter provides the key conclusions, implications on the main issues and recommendations. The implications of the study address the theoretical and practical implications of the results as well as the contribution of this study to theory and policies important for public services in Tanzania. The recommendations of this study also underline areas for further research relevant to ethical conduct of public accountants.

Major Findings and Conclusions:-

Introduce the subsections that follow below.

You may write as, “This part addresses the main findings and conclusions of the study which are organized based on specific research objectives of the study as shown below”.

Then continue by concluding results of study objectives in subsection arrangement.

Example from thesis by Mtandi (2017):-

INFLUENCE OF PERSONAL ATTITUDES ON ETHICAL CONDUCT OF PUBLIC ACCOUNTANTS

To address the first specific objective, it was hypothesized that, personal attitudes have positive and significant influence on ethical conduct of public accountants. The standardized measure of the strength of the relationship was used to evaluate the strength of significant effect of personal attitudes on ethical conduct of public accountants. A positive relationship ($r = .896$) was found, which indicates that personal attitudes are positively related to ethical conduct of accountants in public services.

Further results on the hypothesis above have yielded significance value of less than 0.05 which concurs with Burns and Burns (2008) who argued that for a positive or negative relationship to exist, significance value need to be equal or less than 0.05. On the other hand, self-interest, personal values and personal competence which were used to measure personal attitudes were found with significance value less than 0.05. This implies that ethical conduct of accountants in public services can be achieved by refraining from self-interest whose effect is negative and observing personal values and personal competence. Almost all auditing firms in case study in chapter four, indicated that accountants' ethical conduct in public services is achieved by doing away with selfishness, behaving ethically and getting trained for personal competence. These findings help to conclude that, ethical conduct of accountants in public services is pushed by personal values and personal competence offered by personal attitudes.

Generally, the study concludes that, personal attitudes possessed by public accountants have positive and significant influence on public services in Tanzania. However, based on the study discussion of the findings, this study further concludes that not all personal attitudes are pushing ethical conduct and hence they are not rewarding. This is due to the context in which accountants operate, which tend to explain the unique personal attitudes which reward public services through ethical conduct of public accountants.

Then continue with conclusion of other objectives in the same way.

2.6.3 STUDY IMPLICATIONS

This part introduces study implications. The study may have theoretical, methodological, policy and practical implications.

Example from thesis by Mtandi (2017):-

Based on the findings, discussion and conclusion, this section presents the theoretical, managerial, policy, practical and methodological implications of the study. Theoretical implications emphasize the contributions of the study to the literature on ethical conduct of public accountants. Managerial implications relate to the practices of top managers. Policy implications address policy issues relating to installation of ethical services among public accountants in Tanzania. Practical implications relate to the practices of accountants in the support of ethical conduct whereas Methodological implications address the contributions of the study in enhancing the methodology of the previous empirical studies on ethical conduct of public accountants.

THEORETICAL IMPLICATIONS

Indicate how the theory/ theories used helped you and how it will help future researchers.

MANAGERIAL IMPLICATION

Indicate the study results and what message they send to managers or what contribution the study has to managers.

POLICY IMPLICATION

Indicate the study results and what message they send to policy makers or what contribution the study has to policy makers.

PRACTICAL IMPLICATIONS

Indicate the study results and what message they send to main respondents or what contribution the study has to main respondents.

METHODOLOGICAL IMPLICATIONS FOR RESEARCHERS

Indicate the study results and what message they send to future researchers or what contribution the study has to future researchers.

2.6.4 STUDY RECOMMENDATIONS

Indicate recommendations of the study.

Example:

In view of the above implications, the study recommends the following: (number them, preferably in Romans).

2.6.5 RECOMMENDATIONS FOR FUTURE RESEARCH

This part indicates the limitations the researcher encountered and it proposes areas for future research and how it should be conducted.

Example from thesis by Mtandi (2017):-

The current study does not differentiate ethical conduct of accountants in public sectors and that of accountants in private sector. Factors influencing ethical conduct of accountants in public services might differ from those that explain ethical conduct of accountants in private sector. It is proposed that a comparative study can be conducted on ethical conduct of accountants between public and private sectors.

On the other hand, the current study has used factor analysis which limits the use of dependent and independent variable with categorical variable. It is proposed that further research should use other methods such as correspondent analysis that could accommodate the use of dependent and independent categorical variables in the development of conceptual framework.

Additionally, the current study was conducted in one country Tanzania; for that matter it is not clear whether the findings and the model validated from this study can also be applicable in other countries. It is therefore proposed that a study should be done in more than one country in order to confirm and establish more evidence which could help to explain ethical conduct of accountants in developing countries and compare some unique characteristics found in each country under study.

REFERENCE

This part lists bibliography of authors in a style acceptable by the coffering University. It may be APA style or others.

APPENDICES

Append relevant information and longer tables which cover more than one page. Survey questionnaire, Letters and published articles may be included. Each appendix should be numbered as indicated here below:

APPENDIX I: SAMPLE SIZE DETERMINATION TABLE

APPENDIX II: SURVEY QUESTIONNAIRE

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