

How to write a thesis proposal

1. Introduction

When starting the daunting task of writing their master thesis, many students seriously struggle with the definition of a suitable problem statement and the construction of an acceptable thesis proposal. In many cases, their proposals are met with criticism from staff members concerning issues such as the (lack of) academic value of the theme they propose, or the lack of empirical research embedded in the proposal. At that point, it seems that students and faculty have a hard time finding some common ground for establishing common criteria for an acceptable thesis proposal. The purpose of this paper is to provide a set of guidelines for the construction of an adequate thesis proposal and the criteria that should be met.

2. Purpose of a thesis proposal

The basis purpose of a thesis proposal is to convince your thesis supervisor or the thesis coordinator that the thesis you propose meets the criteria set, and therefore has a good chance of resulting in an interesting and relevant study. Therefore, a thesis proposal that is only based on a general and vague notion that the selected theme may be suitable for a masters thesis, will almost certainly result in a rejection of the proposal! Selecting a theme and writing a proposal is the first step in writing a thesis and it involves serious work such as the selection of relevant literature and the construction of a research plan.

A thesis proposal is not accepted or rejected solely based on the topic. Nevertheless, choosing a topic is one of the critical difficulties in the process of writing a thesis. Graduate courses are always a good basis to start for selecting a thesis topic. Also, the choice of a topic may be based on events that have been in the news recently. But in that case it is essential that such a news topic is related to academic literature before it can be moulded into a suitable topic for a thesis.

3. Something to think about

When selecting a theme for a thesis, it may not be very wise to search for a completely new topic! Since the thesis in most cases will be the first full research project the student will be involved in, some caution may be appropriate. Therefore, choosing an area that has not been addressed at all by other researchers may not be very suitable. Consider that pioneering work may be an appropriate challenge for outstanding students or more experienced researchers only.

4. Criteria that should be met

It goes without saying that a proper thesis proposal should meet criteria that are not dealt with here, such as using a clear writing style, use of proper grammar, etc. This paper will only address fundamental criteria that are related to the subject of the thesis.

Unfortunately, the most fundamental criteria that are relevant for a masters thesis, also seem to be the most confusing to students. In this section we will address two essential criteria: academic value and the enclosure of some form of empirical research.

A. Academic value

As it seems impossible to define the term “academic value”, we will address the issue by discussing a number of topics that in itself are no guarantee for academic value but jointly should provide you with a clear basis for writing a proposal with an appropriate academic level.

1. Relevance to the academic community: Most basically, the academic value of a thesis can be measured by its relevance to academics. Unfortunately, academics may judge a particular study as relevant for a large number of reasons: a research study may confirm or refute existing theory, it may deepen existing knowledge (or contradict such knowledge), it may provide insights in undiscovered research area's or it may provide improved or newly designed research instruments. It should be clear from these examples, that academic value it not necessarily linked to practical value.

2. External validity: The issue of academic value may often be related to the level of generalisability of the anticipated results. Research results that are only applicable in a very specific context (e.g. one single firm) may not be very relevant in other contexts and therefore have very limited value forthe advancement of knowledge in general. Therefore, in general a research design for which the anticipated results are arguably applicable in a broad context, will result in a higher academic value.

3. Internal validity: One of the major concerns in academic research relates to the issue whether the results of the study can really be attributed to causal effects between the dependent and the independent variables. For example, a study that is designed to test the effect of ICT on the productivityof a firm may show a statistical significant relationship between ICT spending and company sales. However, for to derive at in internal valid conclusion that ICT spending has a positive affect on firm sales, the research design should rule out alternative potential causes for this increase. It might for example be that larger firm spend more funds on ICT and also have higher sales. In that case, it remains unclear whether the reported differences in sales should be attributed to the level of ICT spending or to firm size. It should be recognised that any research design typically will involve a trade off between external validity and internal validity.

4. Argumentation: Academics love to debate. Therefore, the academic value of a thesis is closely linked to the level of argumentation used. These argumentations may be based on inductive reasoning - which arrives at general principles from particular facts - and on

deductive reasoning - which reasons from general claims to specific instances. In all cases, value judgements, personal opinions, or out-of-context quotes are no acceptable substitutes for a clear argumentation.

Given the issues discussed above, it should be evident that a critical literature review is essential to a thesis proposal. Therefore, the proposal should include a critical discussion of selected articles, books and press releases that are relevant in the context of the proposed theme. The literature used should be screened on methodological quality (how well is the study designed and implemented). A literature review can be partly based on literature dealt with in courses you took during your studies, but additionally it is imperative to address additional sources such as recent issues of relevant academic or professional journals or bibliographies (e.g. EBSCO). Study books used in courses usually do not include the latest literature and readers used in courses mostly only take account of a limited selection of articles that are relevant to the proposed topic of your thesis. Use appropriate references to all literature used and never plagiarize or quote authors out of context.

B. Empirical research

The intent of a masters thesis is to provide the opportunity for a student to acquire, or sometimes refine, a number of skills to perform and complete an individual research project. The completion of the thesis is evidence that the student has acquired a certain level of research skills (related to research design, data collection, analysis of data, synthesis of research results with existing literature and a critical evaluation of the limitations of the research conducted). The consequence is that a thesis can hardly be limited to a literature review, since in that case, in order to compensate for the lack of empirical research, the thesis should reach an elevated level of original thinking. Therefore, a literature review may (again) be an appropriate challenge for outstanding students or more experienced researchers only.

The department of Accounting and Information Management has a strong tradition in (positive) empirical research. This means that we are not so much interested in telling how things should be done, but instead we are interested in how things are done. The main purpose of positive empirical research therefore is to explain current practice and to consider the implications of research findings for practice and theory. As a consequence, we encourage our students to engage in empirical research of a quantitative nature. Although qualitative research is not strictly forbidden, in nature it is a complex and contested research field. It uses research methods based on case studies or personal experience and as a result it usually is interpretive in nature. These characteristics make qualitative research less suitable for application in a masters thesis.

The choice of an appropriate research method is a complicated issue that cannot be dealt with extensively in this paper. For a more thorough discussion see Black [1999]. However, one remark should be made here. In a number of cases, students find inspiration for their thesis topic in a practical environment such as an internship. In such cases, students often are inclined to propose research based on a single case study. This

approach assumes that the results of a study within one single firm may result in a study that meets the criteria on academic level mentioned earlier in this paper. In most cases, however, this assumption is not valid. Empirical research based on one single case study only provides academically relevant results in exceptional circumstances. It is, however, possible to perform an acceptable research project within the context of one single firm, though not based on a case study design. It is possible to design a suitable research based on archival data that is derived from the records of one single company, or to design a study based on a questionnaire for which the respondents are customers of one single firm, suppliers of one single firm or even employees of one single firm. As long as it can be argued that the results of the study are applicable outside the context of that particular firm, such a design may well be acceptable.

5. Structure of a thesis proposal

In conclusion, a proper master thesis proposal should include at least the following items:

- 1.** Provide an introduction in which the theme of the thesis is outlined. The purpose of the introduction is to provoke the interest of the reader and to convince the reader of the importance and relevance of the theme chosen.
- 2.** What is the exact research question the proposed research project should answer and to what extent should the results of the study add to answering the research question? It should be noted that in most cases, the purpose of a thesis will NOT be to ANSWER the research question. Therefore, it should be addressed in what sense and to what extent the results of the proposed research will address the research question.
- 3.** How is this research question related to existing literature? Find relevant citations and explain what the proposed research project adds to our existing knowledge on the subject.
- 4.** What research methodology will be used to address the research question? For example, empirical research may use data from databases, public sources, questionnaires, interviews, or experiments. The choice of a method is strongly dependent on the nature of the research question that is addressed in the study. Some research methods are more suitable for exploratory studies on topics that have not been researched before. In that case the main purpose of the study could be to assess in detail the phenomenon of interest in practice, using a number of detailed case studies, in depth interviews or expert panels. In other situations the thesis may want to add to a body of existing literature by focussing on a particular issue that has not been addressed before. In this case research results that can be generalised would be preferred and the use of databases or questionnaires would be more appropriate.
- 5.** For what audience will the results of the research project be of interest? F.e. the project may be relevant to practitioners but - as explained in detail before in this paper - there should also be an academic value.

6. **Concluding remarks**

This paper deals with certain important aspects of writing a thesis proposal for students that are looking for a thesis in the areas of accounting, auditing and information management. Further general information on writing a thesis at the FdEWB-UM can be found in the thesis guide.

7. **References**

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- * Ryan R.J., R.W. Scapens, and M Theobald, 1992, *Research Methods and Methodology in Finance and Accounting*, Academic Press, London