

Sample #1

Title: EFFECTIVENESS + WHISTLEBLOWING POLICY + BOARD CHARACTERISTICS

Level: Master by Research (Submission Feb 2020)

Excerpts of examiner's comments:

5. Discussion of Results and Conclusion

The candidate discussed at length about stakeholder theory in its Theoretical Framework (Section 2.9). Unfortunately, there were no concluding remarks about the contribution of the current study to theory, as well as the contribution of the current study to practise.

The key criterion for assessing research paper, especially a thesis, is to what extent it is considered a contribution to knowledge. Such discussion is needed to convince examiners that the current study has implications for the body of knowledge, including the stakeholder theory.

Sample #2

Title: Fraud + Risk Assessment + Fraud Occurrences + Individual + Situational Factors + Government Auditors

Level: PhD (Submission June 2021)

Excerpts of examiner's comments:

6. Conclusion

2. Item 6.3.2 Practical Implications

In what way that the significant results of all IF (PS, PC & AE) could practically assist or alleviate government auditors in their auditing work?

Specifically, how can PS skills be embedded into each auditor? In other words, what the policymakers/ organisations could/should be done to ensure that the auditors possess these desired IF?

4. Item 6.5 Suggestions for future study

The pertinent issue faced by these IA is obviously on the threat to their independence. This should be the most sought-after issue to be studied. In a local report in 2018, it was stated that these RI are toothless tiger where it indicated that their presence within the department are merely ornaments.

<https://www.thestar.com.my/news/regional/2018/03/04/a-toothless-tiger-called-regional-inspectorate>