

Thesis Handbook 2005

Graduate School
Chulalongkorn University

PREFACE

This revised thesis handbook was prepared by the Graduate School to assist graduate students in preparing their final thesis to meet an accepted standard format.

Since the Graduate School of Chulalongkorn University offers graduate programs in various disciplines which may have a standard thesis format and citation style that is specific to individual discipline, it is therefore not possible to compile all of these standards in a single handbook.

The thesis writing and citation formats presented in this handbook are standard formats that are acceptable for the preparation of Chulalongkorn University's graduate students in most disciplines. However, some disciplines may choose to adopt any other standard thesis formats and citation styles that are acceptable for their own disciplines. In these cases, relevant Head of Department or Program Chair may determine a specific standard thesis format and citation style for the students in their programs.

The Graduate School hopes that this handbook will be of some benefits to the graduate students of Chulalongkorn University in their thesis preparation process.

The Graduate School
Chulalongkorn University

Thesis Handbook and Template Guidelines

The Graduate School is responsible for the setting of standards for thesis publication and requirements for final thesis submission, the thesis format and citation style check, and the dissemination of graduate theses. These responsibilities are in accordance with **Articles 27.1.5 and 27.2.5** of the 1999 Chulalongkorn University Graduate Study Regulations which state that, *“Upon completion of a graduate thesis the graduate student is required to submit the final copy of thesis manuscript that has been approved by the thesis advisor(s) to the Graduate School for a format check at least one week prior to the submission of a final thesis defense appointment request ...”*. Article 28.1 states that, *“The thesis format must be in accordance with the Graduate School’s Thesis Handbook”*. Article 28.2 states that, *“Graduate students must submit the final copy of thesis with the number of copies and appearance specified by the Graduate School”*.

Therefore, graduate students should study the details in this handbook and follow the format specified therein. Please **do not use previous theses as models for your thesis publication** because they will not reflect current standards and requirements of the present handbook.

Once the thesis manuscript is completed and ready for the final defense students must submit 1 copy of the thesis with complete details on all pages together with a final defense approval letter from their thesis advisor(s) to the Academic Standards Office of the Graduate School for a thesis format and citation style check. Theses documents must be submitted **at least 1 week prior to the final thesis defense date.** (An appointment must be made at least 2 weeks prior to the final thesis defense date).

Final thesis submission

After the student has completed the final thesis defense, revised the thesis contents as recommended by the thesis examination committee, and corrected its publication format and citation style, **the student must submit the final copy of the thesis to the Academic Standards Office of the Graduate School, within the last day of the final thesis submission date announced in the University’s Academic Calendar (๑๓ 90).** The submission procedures are:

1. Submit four (**unbound**) copies of the final thesis manuscripts. **All four approval pages must bear authentic signatures of all examination committee members present at the defense and an authentic signature of the Dean or Director of the faculty or college that the student enrolled in. (The Graduate School will not accept a duplicate copy of the thesis or a approval page that contain any mistakes that have been corrected by erasing and typing over or by affixing a correction on the mistake).** Students must be responsible for the accuracy all formats, thesis title, spelling, vocabularies, and academic titles of all examination committee members and the Dean/Director before obtaining relevant signatures. In case of inaccuracy, the students will have to take the approval page back for correction.

2. Convert the entire final thesis file into a **pdf file** and fill in the **thesis bibliography template (CU.exe)**. **Write the pdf file and thesis bibliography template (CU.exe) onto one (1) CD-ROM** and attach a label with the student's first and last names, field of study and academic year onto the CD-ROM.

3. **Submit three (3) copies each of the Thai and English (or any other language of the thesis) abstracts, one (1) copy of the approval page** and all documents that the student has received together with the original copy of the thesis manuscript submitted for a format check.

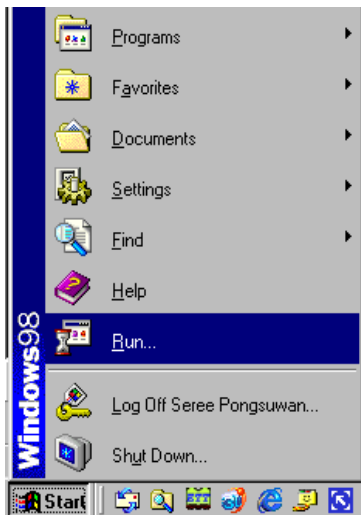
Students must complete these procedures within the last day of the final thesis submission date indicated in the University's calendar (๑๗ 90) or will fail to graduate.

How to use the thesis publication template

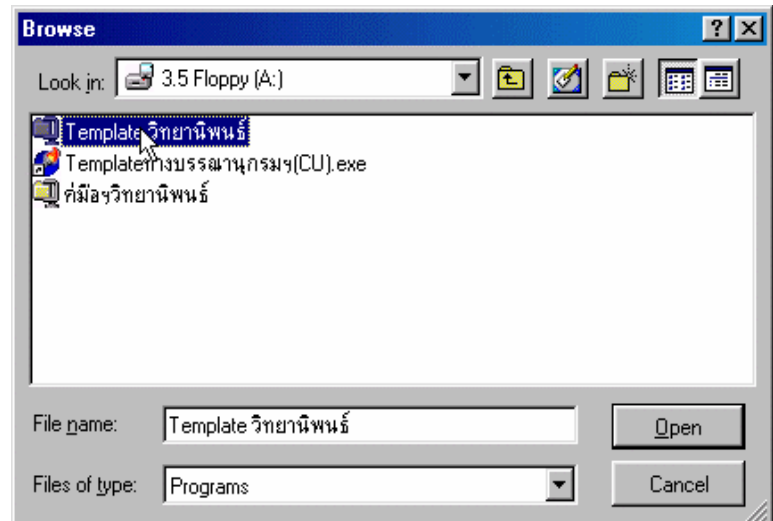
To assist the students in the preparation of a thesis that meets the accepted standard of publication formats and other requirements specified in the thesis handbook, the Graduate School has prepared a **thesis template or model thesis publication files** which is comprised of a total of 31 files along with a **thesis template manual** which will reduce publication mistakes, save time and expenses, and facilitate format check and revision. The manual contains explanations on how to use the template and other details.

Notes

1. All 31 model template files are recorded as a Zip file in the **Thesis Template.exe** file.
2. A model template for thesis references is recorded in the **Thesis References Template(CU).exe** file.
3. The thesis publication handbook, template manual, and thesis reference manual are recorded as a Zip file in the **Thesis handbook.exe** file.
4. Graduate students of Chulalongkorn University can bring 3.5 inch floppy disks to copy all three of the aforementioned files from the **Academic Standards Office of the Graduate School**, or download them from <http://www.grad.chula.ac.th>
5. To use the disk in No. 4 go to **"My Computer"** on the Shortcut icon and double click Drive A, all three files name will appear. Select the relevant file or go to **"Start"** button on the menu and select **"Run"** command as shown in Fig. 1. Select **"Browse"** command and go to 3.5 Floppy(A), select the relevant file and click OK. All three files will appear (See Fig. 2).



(figure 1)



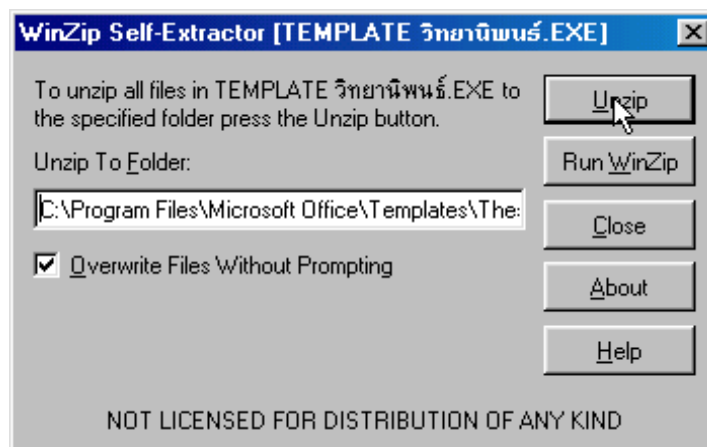
(figure 2)

The program will display a registration box, press Esc or click OK.



A box will appear asking where to unzip all the thesis template files which is preset to C:\Program Files\Microsoft Office\Templates\Thesis. If you do not wish to change the destination of the files, click the Unzip button and all files will be recorded to the path displayed. After unzipping the files, click OK and close the program, which will finalize the installation; the files are now ready for use.

6. For any questions regarding these files, please contact the **Thesis Standards and Dissemination Section in the Academic Standards Unit, the Graduate School, Tel. 0-2218-3529 or E-Mail Address: grad@chula.ac.th**



How to Use the Thesis Publication Template

The thesis publication template has been prepared as a thesis publication model that will reduce mistakes in thesis publication as well as save time and expenses of the graduate students, advisors, and personnel of the Graduate School responsible for thesis format check.

Graduate students may request a copy of the thesis publication files from their Department or the Graduate School. The files can be downloaded from www.grad.chula.ac.th

Students should study this handbook thoroughly and know all procedures involved in the thesis publication beforehand.

1.1 Characteristics of the thesis files

The thesis files include:

1) Thesis handbook file (thesis.doc) contains a handbook for thesis publication that is in compliance with the standards set by the **Graduate School, Chulalongkorn University**.

2) Template files contains a templates prepared as a model for a correct thesis publication format for graduate students. It is comprised of 31 files that correspond to each of the required components of the thesis as follow:

Template names	Items
1. thaicover.dot*	Master thesis cover (in Thai)
2. thaicover(inter.).dot*	Master thesis cover (in Thai, interdepartmental program)
3. englishcover.dot*	Master thesis cover (in English)
4. englishcover(inter.).dot*	Master thesis cover (in English, interdepartmental program)
5. doctoralenglishcover.dot*	Doctoral thesis (in English)
6. doctoralenglishcover(inter.).dot*	Doctoral thesis (in English, interdepartmental program)
7. frenchcover.dot*	Master thesis cover (in French)
8. germancover.dot*	Master thesis cover (in German)
9. thaiapprovalpage.dot*	Approval page (in Thai)
9. thaiapprovalpage(inter.).dot*	Approval page (in Thai, interdepartmental program)
10. thaiapprovalpagephd(inter.).dot*	Approval page (in Thai, interdepartmental

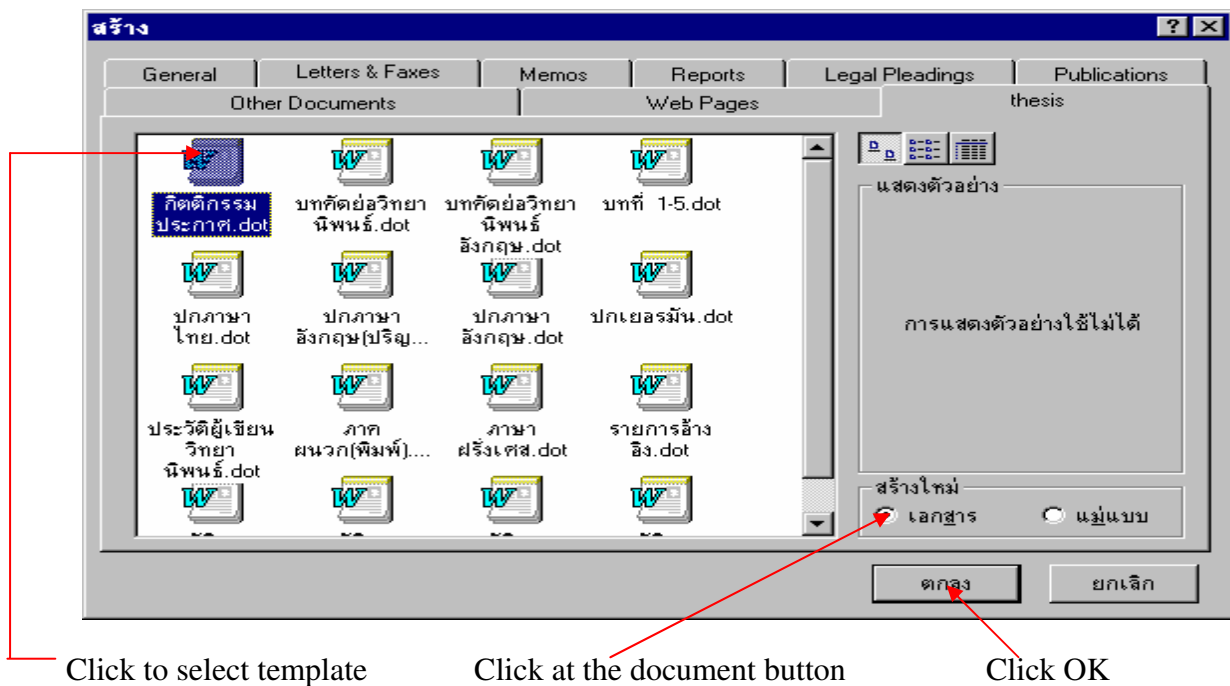
	doctoral program)
11. englishapprovalpage(inter.).dot*	Approval page (in English, interdepartmental doctoral program)
12. englishapprovalpage.dot*	Approval page (in English)
13. englishapprovalpagephd.dot*	Approval page (in English, doctoral program)
14. englishapprovalpage(inter.).dot*	Approval page (in English, interdepartmental program)
15. frenchapprovalpage.dot*	Approval page (in French)
16. germanapprovalpage.dot*	Approval page (in German)
17. thesisabstract.dot**	Thesis abstract (in Thai)
18. englishthesisabstract.dot**	Thesis abstract (in English)
19. acknowledgements.dot**	Acknowledgements
20. thesiscontents.dot**	Thesis contents
21. formcontents.dot***	For preparation of contents page
22. tableofcontents.dot***	Table of contents page
23. listoftables.dot***	List of tables page
24. listoffigures.dot***	List of figures page
25. listofreferences 1.dot*	List of references (Style 1)
26. listofreferences 2.dot*	List of references (Style 2)
27. listofreferences 3.dot*	List of references (Style 3)
28. listofreferences 4.dot*	List of references (Style 4)
29. appendices.dot**	Appendices
30. thesisauthorbio.dot**	Thesis author's biography

Template files marked with * are form templates to be filled in with necessary information.

Template files marked with ** are normal templates for free typing.

Template files marked with *** are templates for the preparation of the table of contents, list of figures, and list of tables that can be created after other sections have been completed.

1.2 Steps for using template files



Screenshot of a page containing the list of thesis templates

1. Copy the files into the template directory in the WinWord sub-directory of MS Office and create a folder titled thesis for ease of use.

2. When a template is needed, click the file menu and select “New”. When a dialog box pops up, click “Thesis” to bring up all 31 template files. Click on the required template, then click **Document** button and click **OK**. Word will open a new document of the selected template. Users can utilize each template according to its specific characteristics which will be described later. Typing onto the template will not affect its content and the same template can be recalled for use again.

3. When finished working with the template, save the file using the same filename as the template with an addition of an extension *.doc. Save the file in the same directory or drive, which can be drive C: of the hard disk or a floppy diskette.

1.3 Typing form templates

Form templates were created to be used as forms with fixed contents and formats, some parts are left blank to be filled in by the user. For ease of use, accuracy, and uniformity of usage the contents of the forms cannot be modified. There are 21 files of this type:

Template names	Items
1. thaicover.dot*	Master thesis cover (in Thai)
2. thaicover(inter.).dot*	Master thesis cover (in Thai, interdepartmental program)
3. englishcover.dot*	Master thesis cover (in English)
4. englishcover(inter.).dot*	Master thesis cover (in English, interdepartmental program)
5. doctoralenglishcover.dot*	Doctoral thesis (in English)
6. doctoralenglishcover(inter.).dot*	Doctoral thesis (in English, interdepartmental program)
7. frenchcover.dot*	Master thesis cover (in French)
8. germancover.dot*	Master thesis cover (in German)
9. thaiapprovalpage.dot*	Approval page (in Thai)
10. thaiapprovalpage(inter.).dot*	Approval page (in Thai, interdepartmental program)
11. thaiapprovalpagephd(inter.).dot*	Approval page (in Thai, interdepartmental doctoral program)
12. englishapprovalpage(inter.).dot*	Approval page (in English, interdepartmental doctoral program)
13. englishapprovalpage.dot*	Approval page (in English)
14. englishapprovalpagephd.dot*	Approval page (in English, doctoral program)
15. englishapprovalpage(inter.).dot*	Approval page (in English, interdepartmental program)
16. frenchapprovalpage.dot*	Approval page (in French)
17. germanapprovalpage.dot*	Approval page (in German)
18. listofreferences 1.dot*	List of references (Style 1)
19. listofreferences 2.dot*	List of references (Style 2)
20. listofreferences 3.dot*	List of references (Style 3)
21. listofreferences 4.dot*	List of references (Style 4)

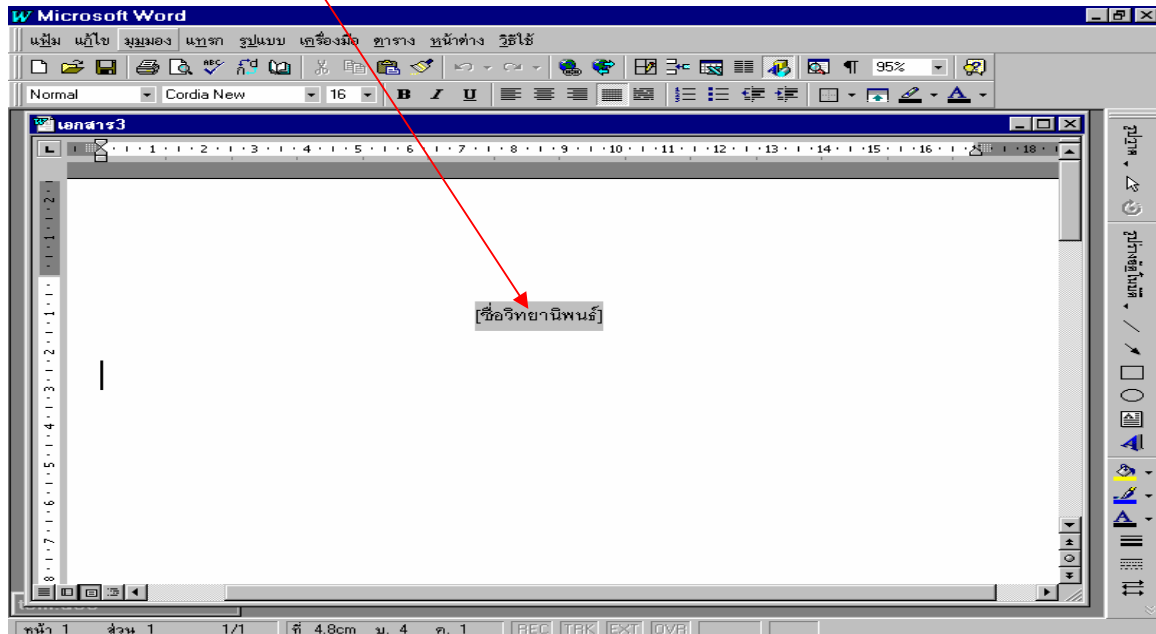
Typing guideline

Upon opening there will be multiple grey bars at various parts of the form templates describing the type of information that needs to be filled. The contents can be filled in by moving the cursor to the desired position and clicking until a gray band appears. Moving to the next position can be done by either moving the cursor, pressing the Tab key or the up and down arrow keys.

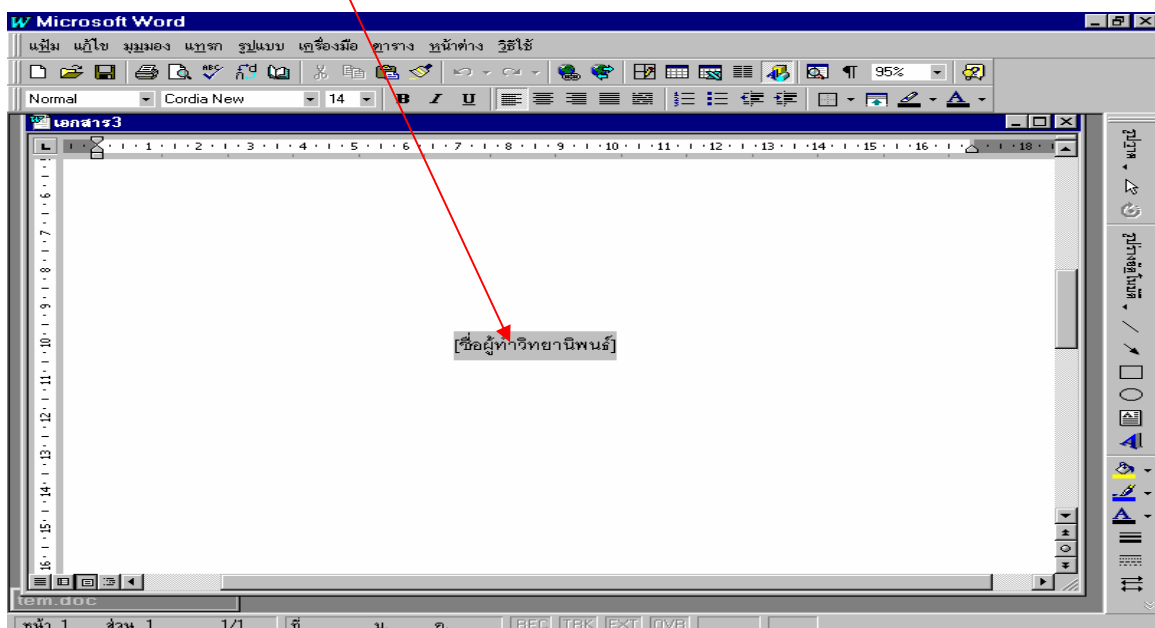
How to type in the Master degree Thesis Cover template (in Thai).

Open the template titled **thaicover.dot** and the following template will appear.

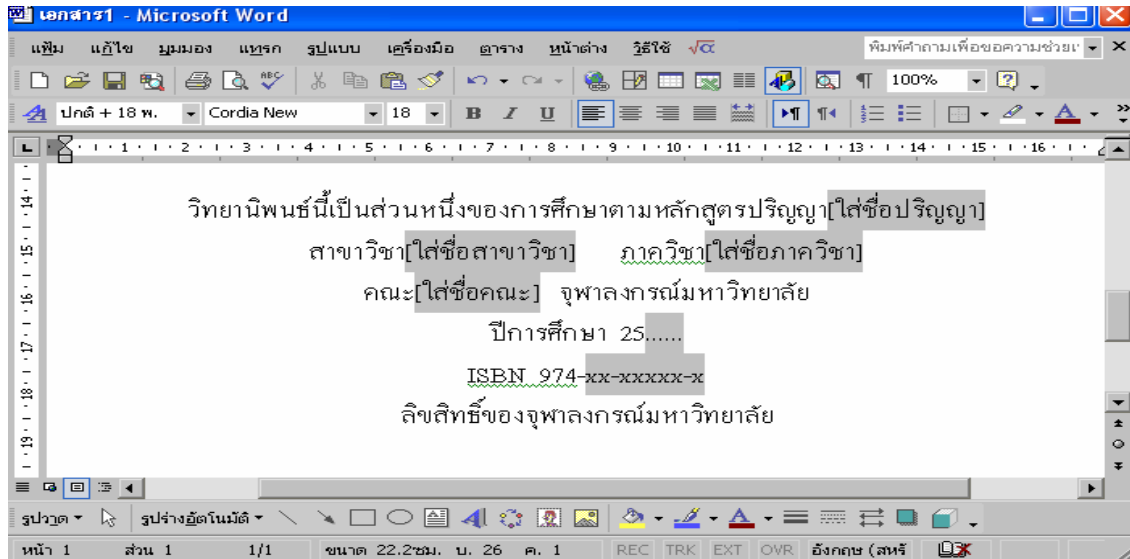
Part 1 Thesis title. Click at this position until a gray band appears and type in the Thai thesis title.



Part 2 Thesis author's name. Click until it a gray band appears and type in the name of the thesis author.

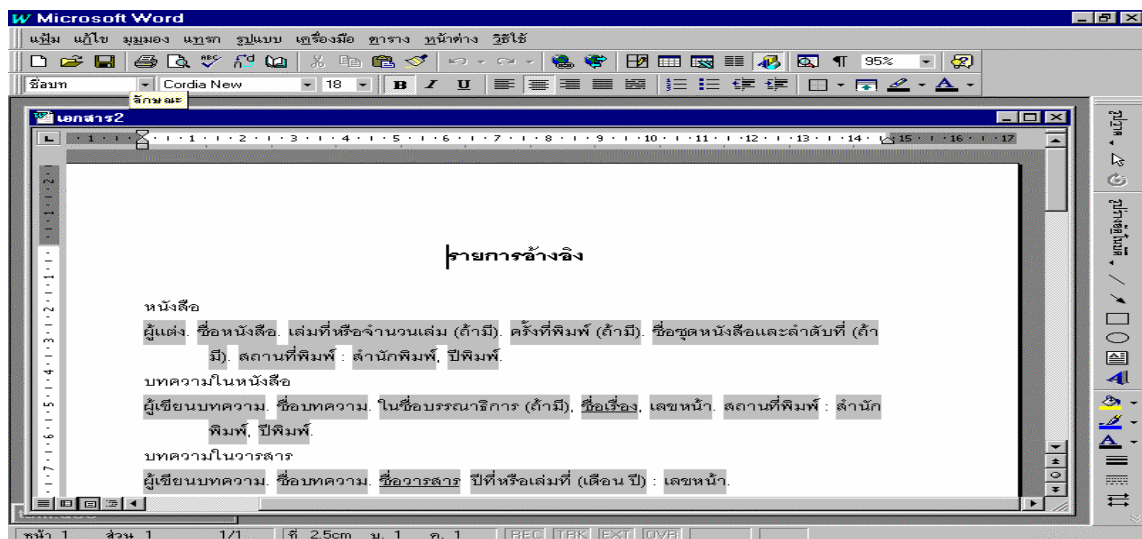


Part 3 Click until a gray band appears and type in the gray band area.



How to type in the List of References template.

Open the template titled list of references.dot and a variety of referencing styles, namely, the Author-date, Footnote or Number identification will appear. Each style will be further subdivided by the type of documents, such as books or theses. Users can type in their references in the form provided and can extend the list as shown in the screenshot.



Click in the grayed area and type in as suggested in the guidelines. Upon completion, delete the type of references (remove the words books, book articles, journal articles, etc.) and arrange the references in alphabetical order (for Author-date or Footnote style) or arrange them in numerical order (for Number identification style).

If the list of references is in a foreign language, the users may type over the word **List of References** (in Thai) and change it to the List of References in a selected foreign language.

1.4 Typing normal template

Normal templates were created for free typing of the document using Word commands. There are 6 normal template files:

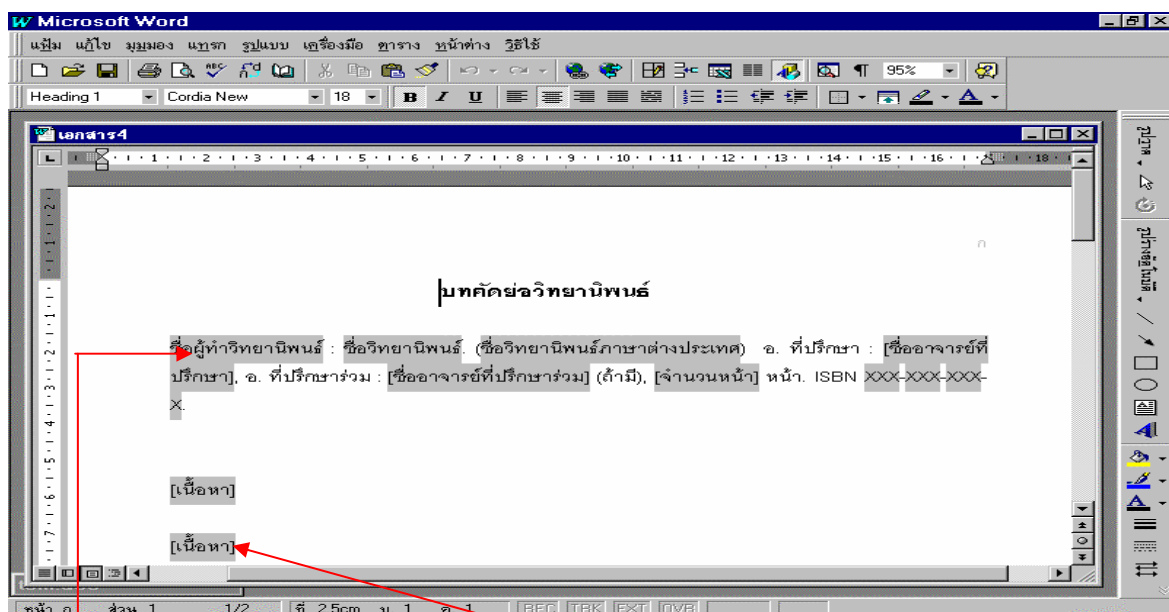
Template names	Items
1. thesisabstract.dot**	Thesis abstract (in Thai)
2. englishthesisabstract.dot**	Thesis abstract (in English)
3. acknowledgements.dot**	Acknowledgements
4. thesiscontents.dot**	Thesis contents
5. appendices.dot**	Appendices
6. thesisauthorbio.dot**	Thesis author's biography

Typing guideline

Upon opening the normal template, the users can type various texts in the heading and indentation styles provided. These templates can facilitate thesis typing.

How to type an abstract

Upon opening the template titled thesisabstract.dot which contains a Thai abstract format, a variety of forms will appear. There are blank spaces to be filled in at the top and bottom of the page in each abstract form; the middle part of the form is left blank for typing in the abstract text. Typing onto this template is similar to typing onto the form template previously described. To type, click on the paragraph with the word “text” until a gray band appears, then type in the texts. Press <enter> to start a new paragraph. This template also contains typing styles which will be described later.

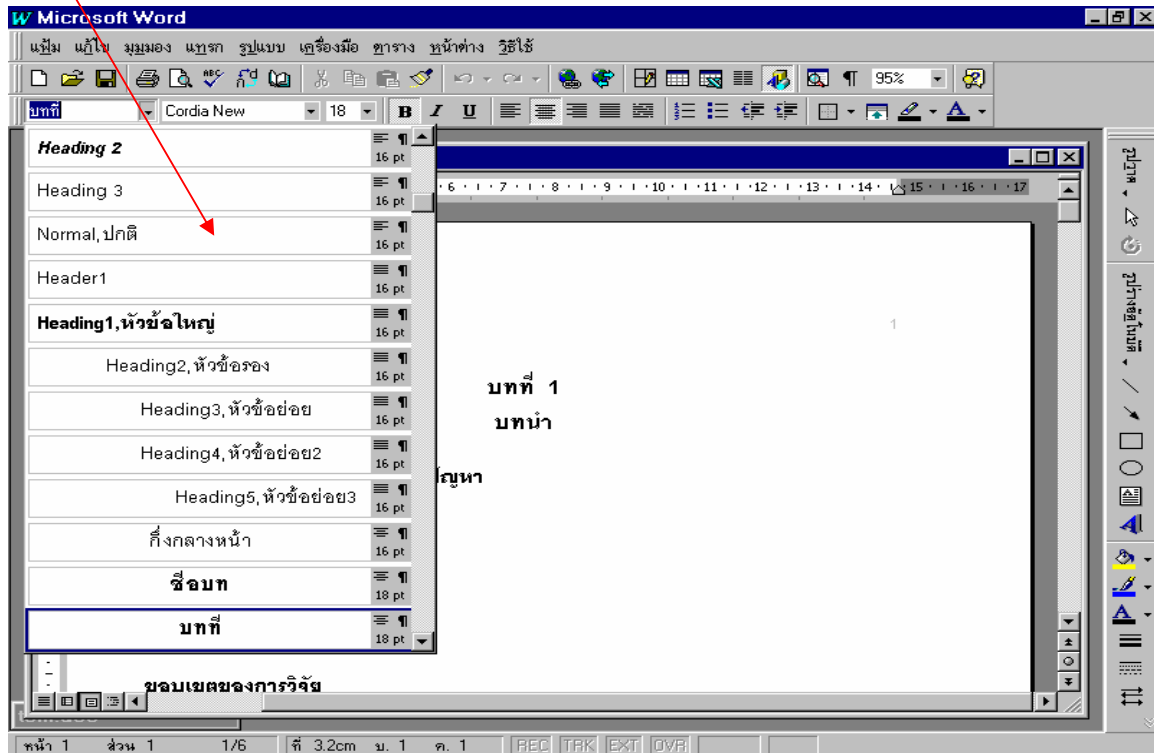


Type in the gray area.

Type freely in the provided area.

How to type acknowledgements, thesis texts, appendices, and thesis author's biography.

Typing acknowledgements, thesis contents, appendices, and thesis author's biography can be done by opening relevant template files. The users can type in the texts by clicking **Style** on the menu bar to select a typing style as shown:



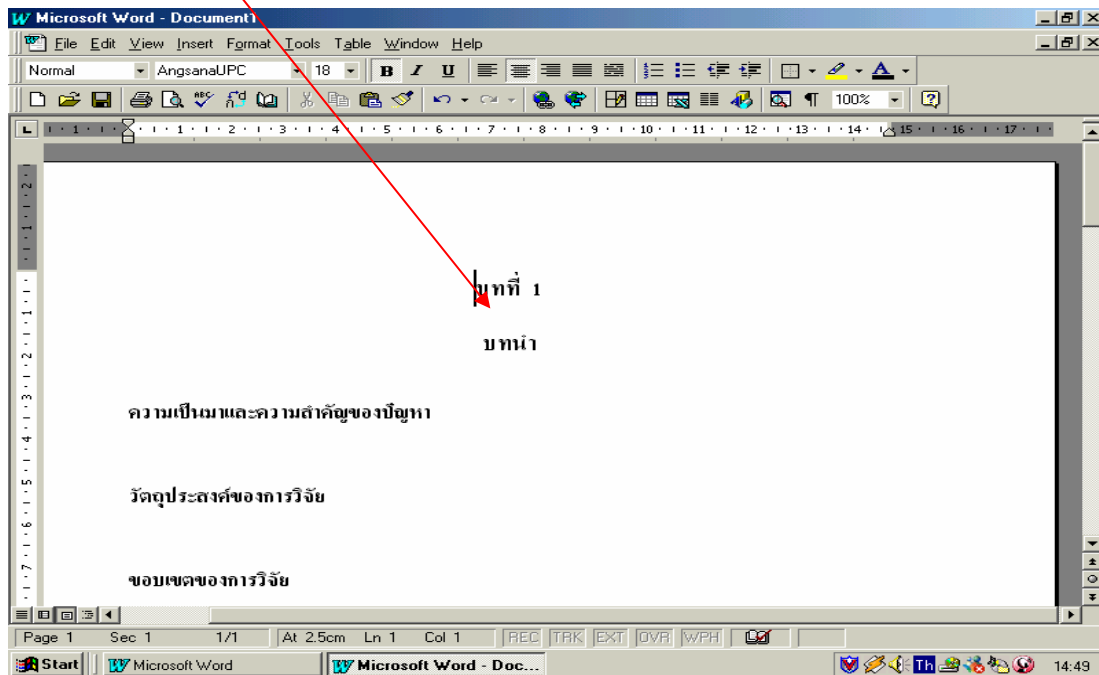
The screenshot above shows a variety of typing styles such as:

Normal	refers to	Left justification
Heading 1, major heading	refers to	Major heading type
Heading 2, minor heading	refers to	Minor heading type
Indent 1	refers to	1 inch indentation
Indent 2	refers to	1.5 inches indentation
Indent 3	refers to	2 inches indentation

The template also contains a variety of headings for different components of the thesis in each chapter. **Inapplicable headings can be removed.**

In the case that the thesis is written in a foreign language, the acknowledgements, thesis contents, appendices, and the author's biography sections can be typed over in the selected foreign language, following the same typing guidelines.

How to type Chapter 1 of a thesis with different headings provided.

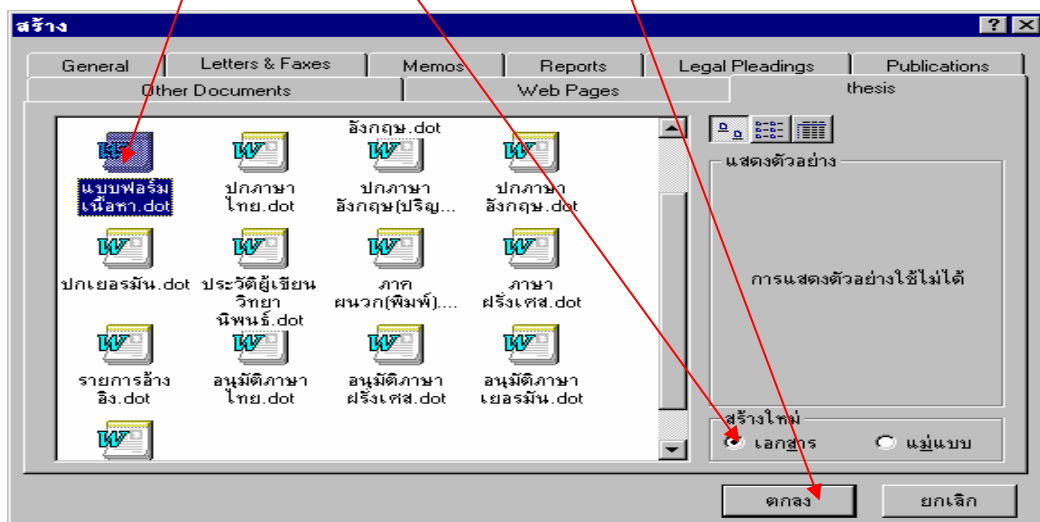


Note: The choice of styles will determine the appearance of the table of contents because upon the entire body of text of the completed thesis will be combined into a single file. The table of contents, list of figures and list of tables will be subsequently created from this file.

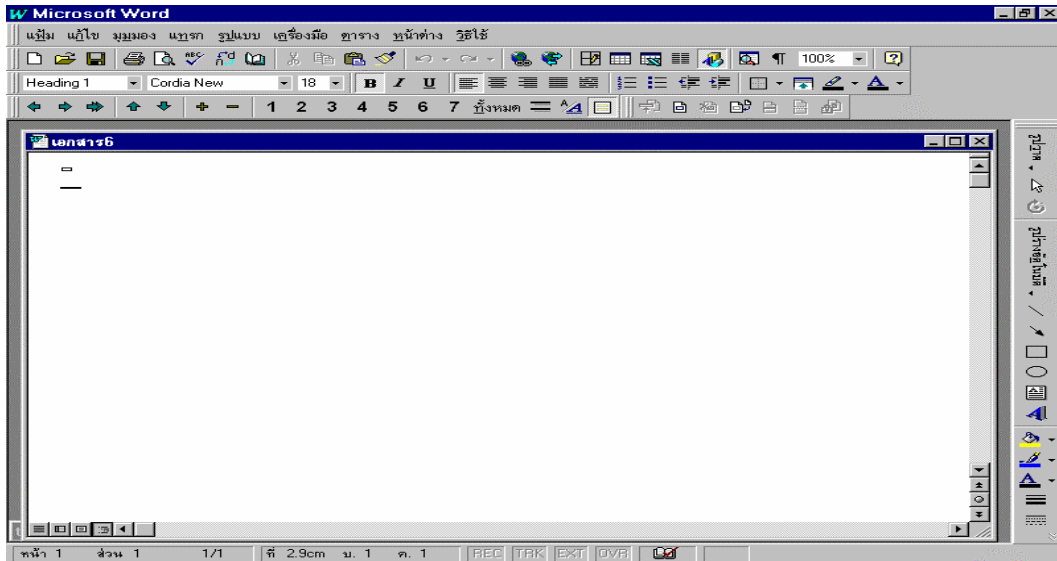
1.5 How to compile the table of contents, list of figures, and list of tables

When the thesis typing is completed, the users can automatically create the table of contents, list of figures, and list of tables by pulling information from other files without having to retype the text. The steps for this procedure include:

1. Select the form contents.dot template from the list of templates in the thesis folder, then click **Document** and select **OK**.

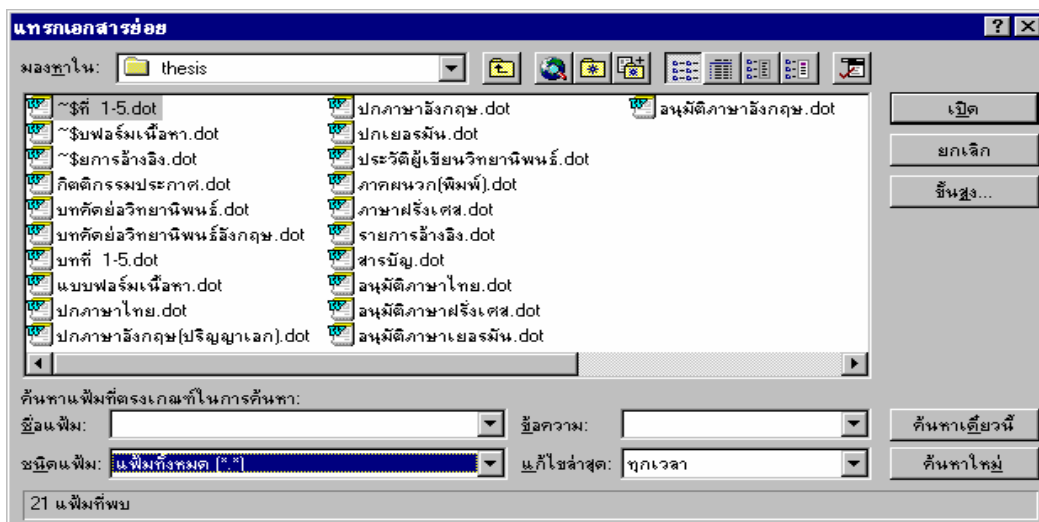


2. Go to **View** and select **Main document**. The screen will change as shown below. Select the “Insert sub-document” icon.

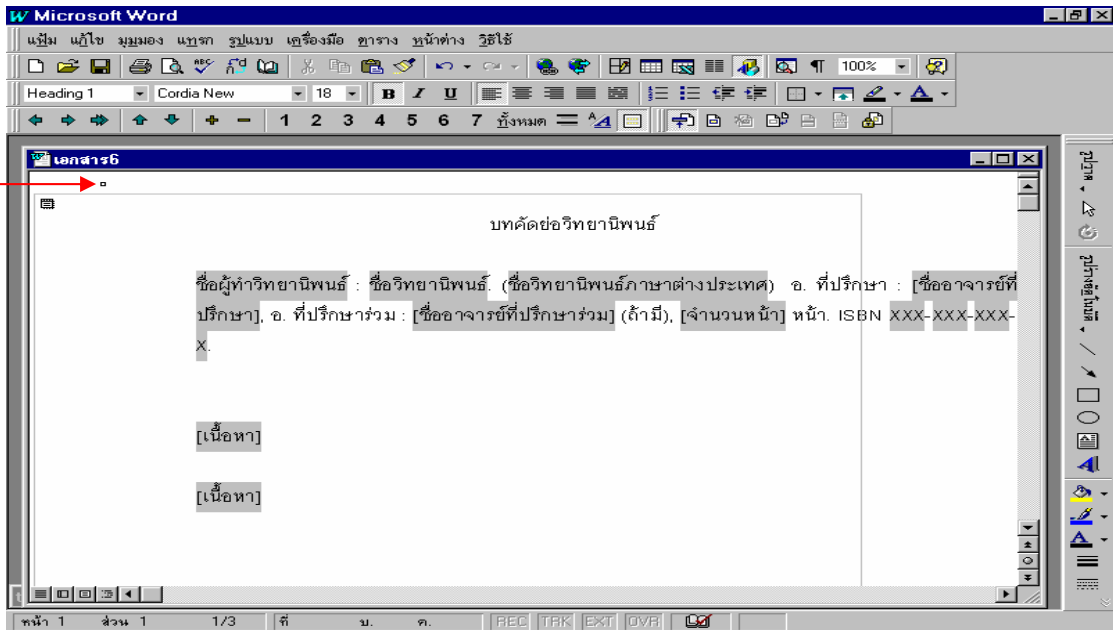


3. After clicking the **Sub-document** button in 2, select the file to be inserted into the main document by selecting all files in the “files of type” field. All of the completed files in the thesis will appear; select these files in the following order:

- | | |
|---|---|
| 1. thesisabstract (in Thai) | 6. listoffigures |
| 2. thesisabstract (in a foreign language) | 7. thesiscontents (from first to last chapters) |
| 3. acknowledgements | 8. listofreferences |
| 4. tableofcontents | 9. appendices |
| 5. listoftables | 10. thesisauthorbio |



From the screen above, select the files in the order mentioned above. After each selection click Open, for example, after selecting the abstract file click **Open** to open the abstract file as shown:



When all the files are opened the user will have all the body of texts of the thesis in appropriate order, beginning with the abstract. (Remove the word thesis abstract, ABSTRACT)

Note: After all the files have been selected go to the topmost line and delete it. By doing this a small rectangle will appear on top of the abstract file (as shown in the screenshot).

4. To create the table of contents click on the table of contents from the opened file in 3 (main document file).

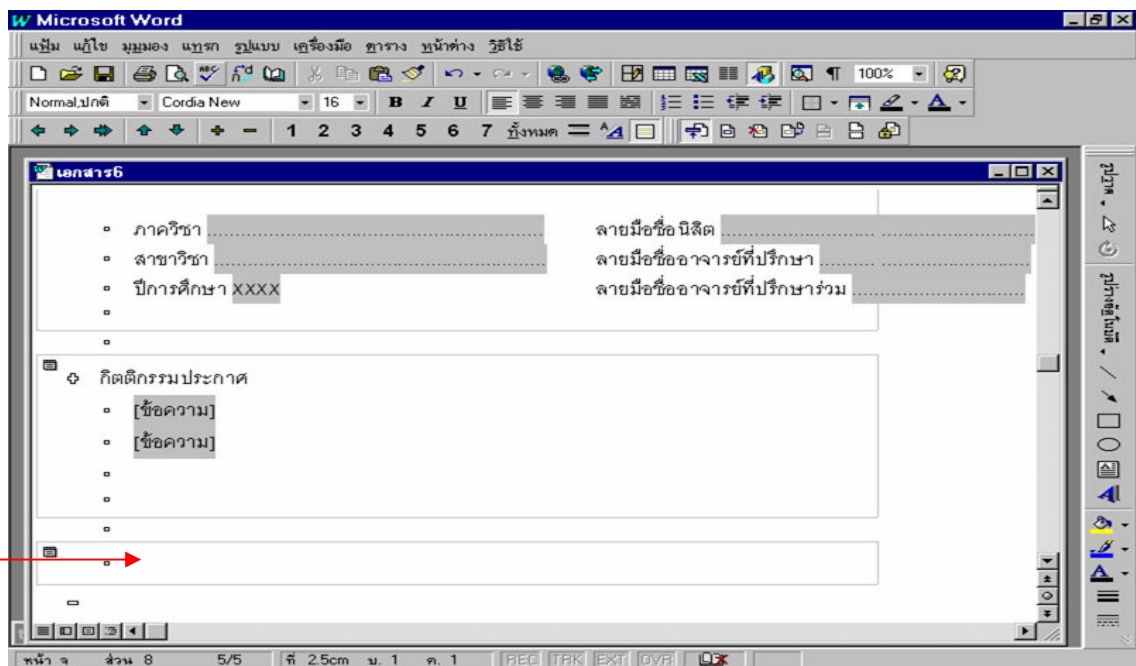
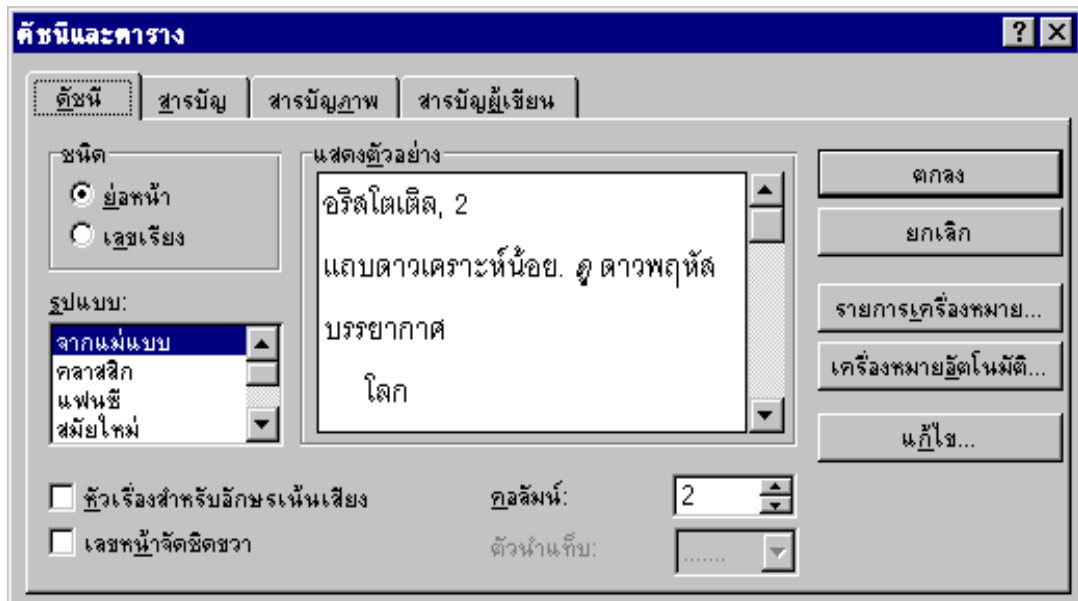
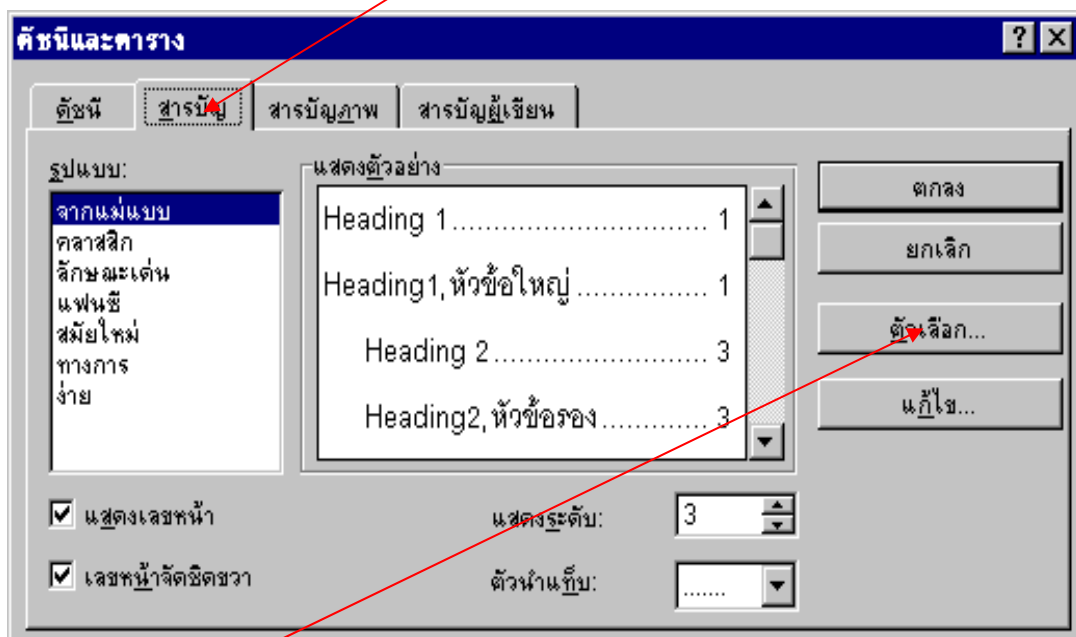


Table of contents section

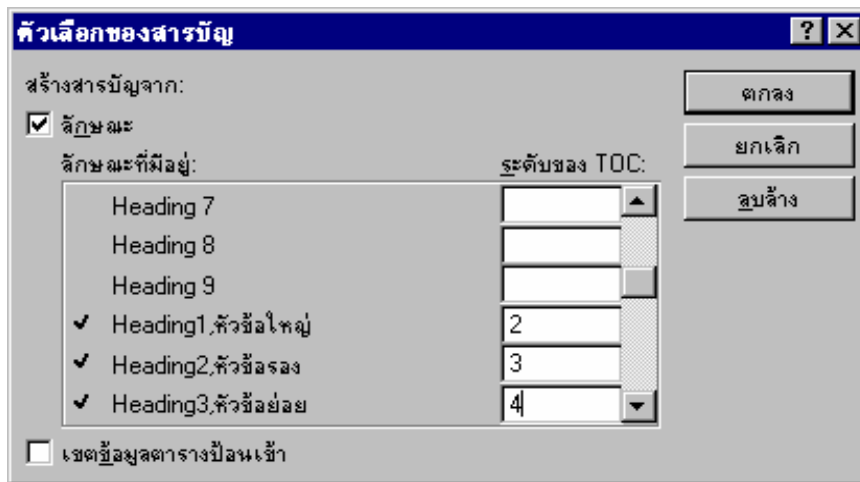
5. The table of contents section can be created by choosing **Insert** from the menu bar, followed by the **Index** and **Tables** commands. The following screen will appear.



6. From the screenshot above select **Table of contents**, then select a format of your choice.



Click **Options** to select the style previously used so it will be applied to the table of contents, the following screen will appear:

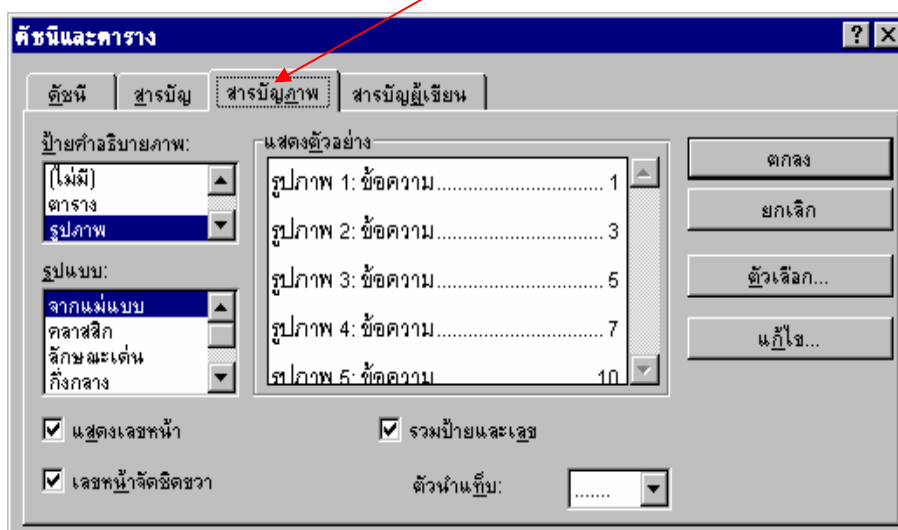


Select the typing style in numerical order (the numbers can be repeated). In this case select:

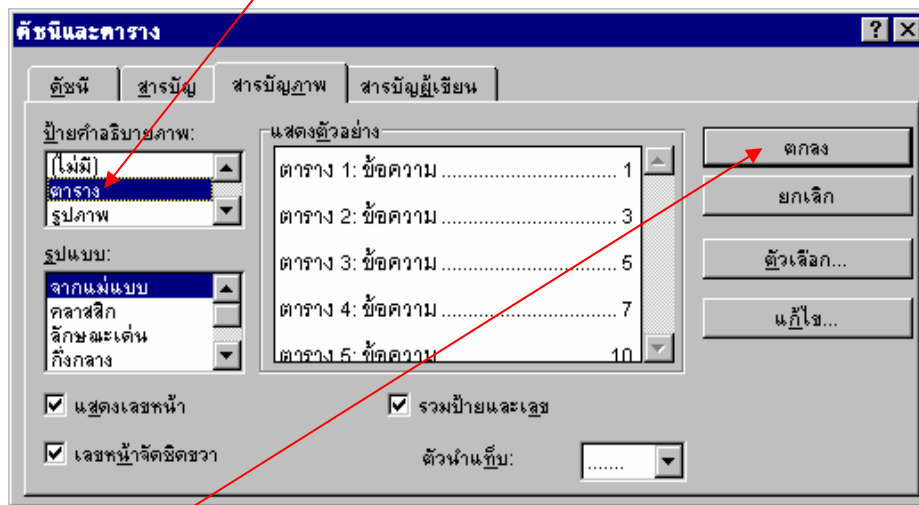
Heading 1	as	1	Chapter title	as	1
Heading 2	as	2	Heading 1, major heading	as	2
Heading 3	as	3	Heading 2, minor heading	as	3
			Heading 3, sub-heading	as	4

The users can change to any other order of their choice. Then click **OK** to exit the **Options** screen and click **OK** again to exit the **Index and Tables** screen. This action will create a table of contents with all the page numbers in appropriate numerical order.

7. To create the list of tables, follow the same steps by selecting **Insert** from the menu bar, then **Index and Tables**, followed by **Table of Figures** as shown in the screenshot.

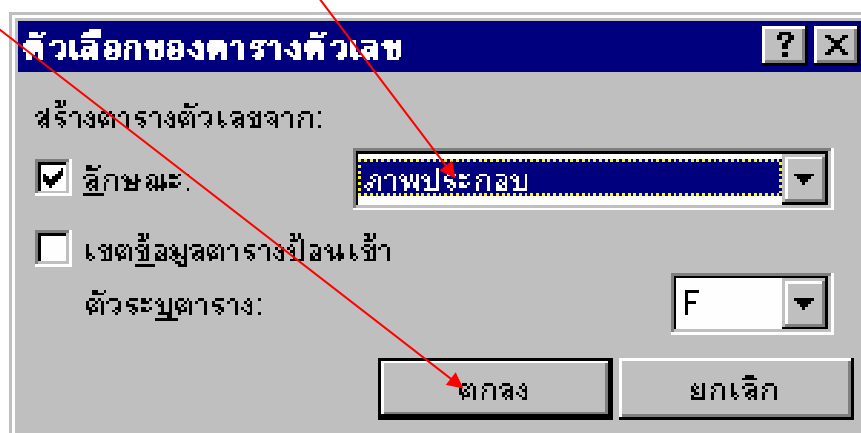


Under **Caption label** select **Tables** and the following screen will appear:



Then click **OK** to exit the **Table of Figures** screen and click **OK** to exit the **Index and Tables** screen.

8. The list of figures can be created by selecting **Index and Tables** followed by **Table of Figures** and in **Options** select **Figures** and click **OK** to exit the Table of figures options. Click **OK** to exit the **Index and Tables** screen.



9. After a completion of all steps, go to the **View** menu bar and click **Outline** to view all the files. Note that the table of contents will automatically appear in numerical order and the user may edit the table of contents later.

1.6 How to print the thesis

The print command can be executed from the **Main document** file without having to open the files page by page for printing.

Sample Template

** English thesis front cover **

Thesis title in English should appear in all capital letters except for scientific names.

THESIS TITLE

The first letter of all name prefix, first and last names should be capitalized.

Prefix First name Last name

Type the word 'program in' before the field of study and check for accuracy of all spelling in the name of the degree and other words.

A Thesis Submitted in Partial Fulfillment of the Requirements
 for the Degree of Master of [Name of the Degree] Program in [Name of concentration]
 Department of XXXXXXXXXXXX
 Faculty of XXXXXXXXXX
 Chulalongkorn University
 Academic Year 200X
 Copyright of Chulalongkorn University

Note: The font used on the front cover must be consistent with the rest of the text.

** Sample English front cover **

**FACTORS ASSOCIATED WITH BEHAVIORS THAT REDUCE
AUDIT QUALITY : THE ASSISTANT AUDITORS'
AND AUDIT MANAGERS' PERSPECTIVES**

Miss Narinrat Dendonsai

A Thesis Submitted in Partial Fulfillment of the Requirements
for the Degree of Master of Accountancy Program in Accounting
Department of Accountancy*
Faculty of Commerce and Accountancy**
Chulalongkorn University
Academic Year 2004
Copyright of Chulalongkorn University

Note: The font used in the front cover must be consistent with the rest of the text.

** For a program under a joint responsibility of different departments, leave out the word “**Department of...**”*

*For an interdepartmental program, replace the word **Department of...** with **Interdepartmental Program.***

*** For an interdepartmental program, replace the word **Faculty of...** with **Graduate School.***

**** Thai Thesis front cover ****

Type thesis title in the gray band, center aligned with a top margin of 1.5 inches. (Check for accuracy. It must entirely be consistent with the approved title).

THESIS TITLE

Type name prefix in full (no abbreviation). Include all title of rank and religious title.

Prefix First name Last name

Type accurate degree title, field of study, department, faculty, academic year and ISBN in the gray band.

A Thesis Submitted in Partial Fulfillment of the Requirements
for the Degree of Master of [Name of the Degree]Program in [Name of concentration]
Department of XXXXXXXXXXXX
Faculty [Name of faculty] Chulalongkorn University
Academic Year 200X
Copyright of Chulalongkorn University

Leave a bottom margin of 1.5 inches from the last line.

Note: *The font used on the front cover must be consistent with the rest of the text (not larger than 18 pt).*

** Sample Thai front cover **

ปัจจัยที่มีความสัมพันธ์กับพฤติกรรมที่ทำให้คุณภาพงานสอบบัญชีลดลง
: มุมมองของผู้ช่วยผู้สอบบัญชีและผู้จัดการงานสอบบัญชี

นางสาวนลินรัตน์ เด่นคอนทราย

วิทยานิพนธ์นี้เป็นส่วนหนึ่งของการศึกษาตามหลักสูตรปริญญาบัญชีมหาบัณฑิต
สาขาวิชาการบัญชี ภาควิชาการบัญชี*
คณะพาณิชยศาสตร์และการบัญชี** จุฬาลงกรณ์มหาวิทยาลัย
ปีการศึกษา 2547
ลิขสิทธิ์ของจุฬาลงกรณ์มหาวิทยาลัย

Note: *The font used in the front cover must be consistent with the rest of the text (not larger than 18 pt.).*

** For a program under a joint responsibility of different departments, leave out the word “Department of...”*

*For an interdepartmental program, replace the word **Department of...** with **Inter-departmental Program.***

*** For an interdepartmental program, replace the word **Faculty of...** with **Graduate School.***

English approval page *

Thesis Title	THESIS TITLE
By	Prefix First Name Last Name
Field of Study	Name of Concentration
Thesis Advisor	Academic Position First name Last name
Thesis Co-advisor (if any)	Academic Position First name Last name

Accepted by the [Faculty of XXXXX], Chulalongkorn University in Partial Fulfillment of the Requirements for the Master’s Degree

.....Dean of [the Faculty of XXXXX]
 (Academic Position First name Last name)

THESIS COMMITTEE

..... Chairman
 (Academic Position First name Last name)

..... Thesis Advisor
 (Academic Position First name Last name)

..... Thesis Co-advisor (if any)
 (Academic Position First name Last name)

..... Member
 (Academic Position First name Last name)

..... Member
 (Academic Position First name Last name)

- Note:**
- 1) All letters in the English thesis title should appear in capital letters except for scientific names.
 - 2) Type all academic titles in full wherever they appear.
 - 3) If there are co-advisors, remove the words (**if any**) wherever it appears. If there is no co-advisor, remove the whole line with the words (if any) and the words (if any) on the signature line.
 - 4) For an interdepartmental program, replace **the Faculty of XXXXX** with **the Graduate School**.
 - 5) Check for accuracy of all lines before submitting the page for signatures; in case of mistakes the page has to be retyped and re-submitted for signatures.

Sample English approval page

Thesis Title A COMPARISON OF ENGLISH READING ACHIEVEMENT
 USING THE COMPUTER AND CONVENTIONAL MODES OF
 TESTING

By Miss Sudthida Pavavijarn

Field of Study English as an International Language

Thesis Advisor Professor Kanchana Prapphal, Ph.D.

Accepted by the Graduate School, Chulalongkorn University in Partial Fulfillment
of the Requirements for the Master’s Degree

..... Dean of the Graduate School
(Assistant Professor M.R. Kalaya Tingsabadh, Ph.D.)

THESIS COMMITTEE

..... Chairman
(Associate Professor Suphat Sukamolson, Ph.D.)

..... Thesis Advisor
(Professor Kanchana Prapphal, Ph.D.)

..... Member
(Assistant Professor Apasara Chinwonno, Ph.D.)

** Thesis abstract (in Thai) **

Thesis author: Thesis title in Thai(Thesis title in English.....)	
Advisor name : [Advisor's name]	Co-advisor's name: [Co-advisor's name] (if any) pages.
[Text of abstract]	
.....	
[Text of abstract]	
.....	
.....	
Department	Student's signature.....
Field of Study	Advisor's signature
Academic Year XXXX	Co-advisor's signature

- Note: 1) All letters in the English thesis title should appear in capital letters except for scientific names.
 2) Abbreviate advisor's academic title. If there is no co-advisor, remove the whole line with the words (if any) and the words (if any) on the signature line.
 3) For an interdepartmental program and a program under joint responsibility of various departments, remove the word **Department** and replace it with **the field of study**.

** Thesis abstract (in English) **

##XXXXXXXXX(ID no) : MAJOR.. MAJOR

KEYWORDS; XXX/XXX/XXX/XXX/XXX

FIRSTNAME LASTNAME : (THESIS TITLE)

THESIS ADVISOR: [THESIS ADVISOR] THESIS CO-ADVISOR : [THESIS CO-ADVISOR],
[PAGES] pp.

[Text of abstract]

[Text of abstract]

Department
Field of Study.....
Academic Year XXXX

Student's signature.....
Advisor's signature
Co-advisor's signature

Sample thesis abstract (in English)

448 22752 26 : MAJOR ACCOUNTING

KEYWORD : BEHAVIORS THAT REDUCE AUDIT QUALITY, AUDITOR

NARINRAT DENDONSAI : FACTORS ASSOCIATED WITH BEHAVIORS THAT REDUCE.AUDIT QUALITY : THE ASSISTANT AUDITORS' AND AUDIT MANAGERS' PERSPECTIVES. THESIS ADVISOR : ASSISTANT PROFESSOR PRACHIT HAWAT, Ph.D., 117 pp. ISBN 974-17-6271-2.

The extent to which audited financial statements and audit reports are beneficial to their users depend on various factors. One of the most important factors is audit quality. A number of studies on the causes of variation in audit quality have shown that behaviors that reduce audit quality (RAQ), which refer to auditors' failures to properly execute audit steps, is one of such factors. Therefore, this study focused on factors associated with behaviors that reduce audit quality from the perspectives of assistant auditors and audit managers of audit firms with SEC-approved auditors. Questionnaires were used as data collection tool.

This research shows that three most frequently mentioned RAQ behavior is under-reporting of time spent on audit work, increasing tolerance level in order to bypass certain errors, and failing to investigate relevant and technical accounting issues. The correlation test at 0.05 significant level shows that the most significant factors associated with the RAQ behaviors are sufficient training and perceived effectiveness of audit review procedures. The second most significant factors are time pressure and the perceived unnecessary audit procedures. The least significant factor is need for achievement. Therefore, audit firms should consider these factors in order to minimize RAQ behaviors.

Department.....Accountancy	Student's Signature.....
Field of Study.....Accounting.....	Advisor's Signature.....
Academic Year2004.....	

List of references formats

Whether the **Author-date, Footnote, or Numerical identification system** was previously employed in the thesis, **all theses must employ the same referencing format** in its final list of references, according to each type of document or information sources.

Two common referencing formats are:

Format 1 The year of publication appears at the end of a citation.

Format 2 The year of publication appears after the author's name (with or without parenthesis depending on the referencing standards of individual field of study).

Only an example of **Format 1** is presented here. Those who wish to use **Format 2** can simply move the year of publication to the end of the author's name.

Author-dates and Footnote referencing Format 1

List of References

English

(Books)

Author.**Book title**.\\Volume or number of volumes (if any).\\Edition (if any).\\Name and order of series (if any).\\City:\\Publisher,\\Year.

(Special occasion book)

Author.**Book title**.\\Volume or number of volumes (if any).\\Edition (if any).\\Name and order of series (if any).\\City:\\Publisher,\\Year.\\(Publication details).

(Translated book)

Author.**Book or article title**.\\Translated by <Author name>.\\City:\\Publisher,\\Year.

(Thesis)

Thesis author.**Thesis title**.\\Graduate level.\\Field of study or Department Faculty University,\\Year.

(Journal article)

Article author.\\Article title.**Journal title**\\Year or Volume number\\(Month Year)\\:\\Page number.

(Book article)

Article author.\\Title of article.\\in\\Editor's name (if any),**Article title**,\\Page number.\\City:\\Publisher,\\Year.

(Journal article)

Article author.\\Article title.\\ **Journal title**\\Year or Volume number\\(Month Year)\\:\\Page number.

(Newspaper article)

Article author (if any).\Article title.\Newspaper title\ (Day Month Year)\Page number.

(Encyclopedia article)

Article author.\Article title.\Encyclopedia title\Volume number\ (Year)\Page number.

(Book review in journal)

Review author.\Title of review\Book title.\by\Book author.\Journal title\Page number.
Year or Volume number\ (Month Year).

(Thesis abstract in journal)

Thesis author.\Thesis title.\ Degree.\Field of study or Department Faculty University\
Year.\Source of abstract.

(Article abstract in journal)

Article author.\Article title.\Journal title\Year or Volume\ (Month Year)\Page number.\
Source of abstract.

(Academic meeting proceeding)

Article author.\Article title.\in\Name of editor or compiler (if any),\Academic meeting
proceeding title,\Page number.\City:\Publisher,\Year.

(Photocopied, pamphlet, and unpublished documents)

Author.\Title.\City:\Responsible agency,\Year.\ (Photocopied or unpublished documents)

(Document cited in other document)

Author.\ Title of primary document.\City:\Publisher,\Year.\Cited in Author.\ Title of
secondary document.\City:\Publisher,\Year.\Page number.

(Interview)

Interviewer.\Position (if any).\Interview,\Day Month Year.

(Audiovisual materials)

Producer.\ (Responsibility-if applicable).\Title\ [audiovisual type].\Production site\
Distributor,\Year.

(Electronic media)

Name of principal officer.\File (or program) name [Type of media].\Production site\
Distributor,\Year.\Source\Source name\Secondary source name [Accessed Day
Month Year].

- Note:**
1. Leave a space for every \ symbol.
 2. Do not type data source descriptions that appear in brackets.
 3. If Numerical identification referencing style is employed, type the numbers in () or [] in front of each entry in numerical order without separating them into Thai and English sources.

Sample List of references using Author-date and Footnote style (Format 1)**REFERENCES****English**

- An Incident in Tiananmen Square** [Films.16 mm, 25 min.]. Gate of Heaven Films, San Francisco, 1990.
- Bowers, K.L., and others. **FYI on where to start – bibliography of internet working information**[Online].1990. Available from E-mail: nisinfo@nis.nsf.net
- Buppha Devahuti. **Use of computer in serials control in Thai libraries**. Master's Thesis, Department of Library Science, Graduate School, Chulalongkorn University, 1975.
- Elliott, H. **Public personnel administration: A value perspective**. Reston, VA: Reston ,1985.
- Foucault, M. **The archaeology of knowledge**. Translated by A. M. Sheridan Smith. London: Tavistock , 1972.
- Fukutake, T., and Morioka, K., eds. **Sociology and social development in Asia: Proceedings of the symposium**. Tokyo: University of Tokyo Press, 1974.
- Jefferson, T. **The declaration of independence** [Online]. 1989. Available from: FTP: quake think.com; directory:pub/etext/1991/
- Katz, W. A. **Introduction to reference work**. 2 vols. 2nded. New York: McGraw-Hill, 1974.
- Millar, T. B. 1976. **Review of three and a half powers: The new balance in Asia**, by H. C. Hinton. Pacific Affairs 49: 114-115.
- Paitoon Sinlarat. Success and failure of faculty development in Thai university. In Somwang Pitiyanuwat et al. (eds.), **Preparing Teachers for All the World's Children : An Era of Trans forma- tion, Proceedings of International conference, Bangkok, 1992**, pp. 217-233. Bangkok: UNICEF, 1995.
- Prizker, T.J. **An early fragment from central Nepal**[Online]. (n.d.). Available from: <http://www.ingress.com/-astanart/pritzker/pritzker.html> [1995,June 8]
- Ross, R. Associate Director, Cornell University Libraries. **Interview**, 5 May 1980.
- Thanat Khoman. The Consequences for Southeast Asia of events in Indo-China. **Journal of Social Sciences** 13 (January 1976): 16-25.

Sample List of references using Numerical Identification style (Format 1)**REFERENCES**

- (1) Prizker, T.J. **An early fragment from central Nepal**[Online]. (n.d.). Available from:
<http://www.ingress.com/-astanart/pritzker/pritzker.html> [1995,June 8].
- (2) Ross, R. Associate Director, Cornell University Libraries. **Interview**, 5 May 1980.
- (3) Fletcher, R. **The making of sociology: A study of sociology theory**. vol. I: Beginnings and foundations. New York: Charles Scribner's Sons, 1971.
- (4) Foster-Havercamp, M. E. An analysis of the relationship between preservice teacher training and directed teaching performance. Doctoral dissertation, University of Chicago, 1981.
Dissertation Abstracts International 42 (1982): 4409 A.
- (5) Paitoon Sinlarat. Success and failure of faculty development in Thai university. In Somwang Pitiyanuwat et al. (eds.), **Preparing Teachers for All the World's Children: An Era of Transformation, Proceedings of International conference, Bangkok, 1992**, pp. 217-233. Bangkok: UNICEF, 1995.

Thesis Bibliography Manual (CU.exe)

Typing steps

1. Open CU file that can be obtained from the graduate school/department/ or downloaded from www.grad.chula.ac.th
2. A 2-page thesis bibliography form will appear. Follow the directions and fill in blank spaces.

Page 1	Page 2
<p>Author: <input type="text" value="Satit Prasitwuttivech,\d1972-"/></p> <p>Insert student's name followed by, \d and year of birth.</p>	
<p>Title: <input type="text" value="การออกแบบระบบลำดับชั้นของแคชในการใช้งานสภาพแวดล้อมมหาวิทยาลัย \Ac สาริต ประสิทธิ์วุฒิวาณิช =\l Design of hierarchical cache in campus network environment \ Satit Prasitwuttivech"/></p> <p>Insert thesis title followed by \Ac and type the student's name followed by (a lowercase L letter). Insert the English thesis title or other foreign language in which the thesis was written, followed by \ and the student's name in English.</p>	
<p>Published Year: <input type="text" value="1997"/></p> <p>Year of degree completion</p>	

Physical: i-xiii, 44 pages \b figures, tables, maps, graphs

Insert number of pages followed by \b and figures, tables, maps, or graphs (if applicable).

Dissertation note: Thesis (M. Sc.) – Chulalongkorn University, 1997

Insert degree title and year of degree completion.

Added Entry Satit Prasitwuttivech

(Personal Name): Yunyong Teng-amnuay,advisor

Box 1 Student’s name in English.

Box 2 Advisor’s name followed by,\e and end with the word ‘advisor’.

Box 3 Co-advisor’s name of (if any) in the same fashion as Box 2.

Added Entry \a Chulalongkorn University \b Computer engineering
(Corporate Name):

Insert field of study after \b.

After completing the thesis bibliography information in Page 1, click on Page 2 to find two blank boxes. In the first box type the abstract in English. In the second box type abstract text in Thai. (This can be copied in entirety from the original thesis abstract and placed here, leave out the thesis title).

Abstract (in English)

The extent to which audited financial statements and audit reports are beneficial to their users depend on various factors. One of the most important factors is audit quality. A number of studies on the causes of variation in audit quality have shown that behaviors that reduce audit quality (RAQ), which refer to auditors' failures to properly execute audit steps, is one of such factors. Therefore, this study focused on factors associated with behaviors that reduce audit quality from the perspectives of assistant auditors and audit managers of audit firms with SEC-approved auditors. Questionnaires were used as data collection tool.

This research shows that three most frequently mentioned RAQ behavior is under-reporting of time spent on audit work, increasing tolerant level in order to bypass certain errors, and failing to investigate relevant and technical accounting issues. The correlation test at 0.05 significant level shows that the most significant factors associated with the RAQ behaviors are sufficient training and perceived effectiveness of audit review procedures. The second most significant factors are time pressure and the perceived unnecessary audit procedures. The least significant factor is need for achievement. Therefore, audit firms should consider these factors in order to minimize RAQ behaviors.

Type the thesis abstract in English.

Abstract (in Thai)

งบการเงินที่ผ่านการตรวจสอบและรายงานการตรวจสอบของผู้สอบบัญชีจะให้ประโยชน์แก่ผู้ใช้งบการเงินได้มากน้อยเพียงใดนั้นขึ้นอยู่กับปัจจัยหลายประการและปัจจัยที่สำคัญประการหนึ่งคือคุณภาพงานสอบบัญชีงานวิจัยหลายงานที่ศึกษาถึงสาเหตุที่ทำให้คุณภาพของงานสอบบัญชีแตกต่างกันพบว่าสาเหตุที่สำคัญคือพฤติกรรมของผู้สอบบัญชีที่ทำให้คุณภาพงานสอบบัญชีลดลง ซึ่งหมายถึง การที่ผู้สอบบัญชีไม่ได้ปฏิบัติตามขั้นตอนการตรวจสอบอย่างเหมาะสม จึงเป็นเหตุให้งานวิจัยนี้มุ่งศึกษาถึงปัจจัยอันเป็นสาเหตุสำคัญที่ทำให้เกิดพฤติกรรมที่ทำให้คุณภาพงานสอบบัญชีลดลง โดยศึกษาในมุมมองของผู้ช่วยผู้สอบบัญชี และผู้จัดการงานสอบบัญชีของสำนักงานสอบบัญชีที่มีผู้สอบบัญชีซึ่งได้ รับความเห็นชอบจากสำนักงานคณะกรรมการกำกับหลักทรัพย์และตลาดหลักทรัพย์แห่งประเทศไทย ซึ่งเครื่องมือที่ใช้ในการเก็บรวบรวมสำหรับการศึกษาค้นคว้าครั้งนี้คือ แบบสอบถามผลที่ได้จากการศึกษาพบว่าลักษณะของพฤติกรรมที่ทำให้คุณภาพงานสอบบัญชีลดลงที่เกิดขึ้นมากที่สุด 3 ลักษณะ

ลักษณะแรก คือ การรายงานจำนวนชั่วโมงที่ใช้ในการสอบบัญชีน้อยกว่าระยะเวลาที่ได้ใช้ไปจริง การเพิ่มขนาดของระดับความผิดพลาดที่ยอมรับได้ เพื่อให้รายงานนั้นผ่านตามเกณฑ์ที่ได้ตั้งไว้และการไม่ ศึกษาถึงรายการที่เกี่ยวข้องและข้อมูลทางเทคนิคเพิ่มเติม และจากการทดสอบความสัมพันธ์ระหว่างพฤติกรรมดังกล่าว และปัจจัยต่างๆ ที่ระดับนัยสำคัญ 0.05 พบว่า ปัจจัยที่มีความสัมพันธ์กับพฤติกรรมที่ทำให้คุณภาพงานสอบบัญชีลดลงมากที่สุด คือ การฝึกอบรมอย่างเพียงพอและการรับรู้ ถึงความมีประสิทธิภาพของการสอบทานงานสอบบัญชี ปัจจัยที่มีความสัมพันธ์รองลงมาคือ การรับรู้ถึงแรงกดดันทางเวลาและการเห็นว่าการปฏิบัติงานสอบบัญชีมีขั้นตอนมากเกินไปและบางขั้น นตอนไม่จำเป็น และปัจจัยที่มีความสัมพันธ์น้อยที่สุดคือ ความต้องการความสำเร็จของผู้สอบบัญชี ดังนั้นสำนักงานสอบบัญชี ควรนำปัจจัยต่างๆ เหล่านี้ไปพิจารณาและปรับปรุงการทำงานเพื่อให้เกิดพฤติกรรมดังกล่าวน้อยที่สุด

Type the thesis abstract in Thai.

Load

Save

Close

3. After you have finished, click **Save** to save the file and name the file as **<student ID number>.txt**.

Template for Thesis Bibliography

The screenshot shows a dialog box titled "Elib template for CU." with two tabs: "Page1" and "Page2". The "Page2" tab is active. The dialog contains several input fields:

- Author : [Empty text box]
- Title : [Empty text box]
- Published Year: [Empty text box]
- Physical : [Empty text box]
- Dissertation Note: [Empty text box]
- Added Entry (Personal name): [Empty text box]
- Added Entry (Corporate Name): [Text box containing Thai text: "จุฬาลงกรณ์มหาวิทยาลัย \b"]

At the bottom of the dialog are three buttons: "Load", "Save", and "Close". The Windows taskbar at the bottom shows the Start button, Microsoft Word, and a template file named "Templatemานุษยสา...", along with system icons and the time 4:13.

The screenshot shows the same "Elib template for CU." dialog box, but now the "Page2" tab is selected, and the input fields are hidden. Two large text areas are visible:

- Abstract: [Empty text area]
- สาระสังเขป: [Empty text area]

At the bottom of the dialog are three buttons: "Load", "Save", and "Close". The Windows taskbar at the bottom shows the Start button, Microsoft Word, and the same template file, along with system icons and the time 4:20.

THESIS HANDBOOK

Thesis components

A thesis can be divided into 3 sections:

1. Preliminary Section
2. Text Section or Body of Text
3. References section or Back Matter

1. Preliminary Section This includes the section from the front cover to the last page before the text section and is comprised of:

1.1 Outer cover. The outer cover is made of hard paper covered with dark green laqueseal paper with embossed gold letters. The Graduate School will be responsible for the binding and covering after the thesis has been approved.

1.2 Title page. This page contains details of the thesis title, author's name and title. The author's academic qualifications should be omitted from this page as it will appear in the author's profile at the end of the thesis. However, the author's rank, rank of nobility, title conferred by the kings, or religious rank should appear on this page. Also included are the title of degree, field of study, department, faculty/program, academic year, and ISBN (International Standard Book Number). The last line must state that the thesis is the copyright of Chulalongkorn University.

There are two title pages. If the thesis is in English or other foreign language, type the first page in Thai and the second page is in other language. However, for all international programs the foreign language page must appear before the Thai page; the rest of the thesis contents appear in the same order as in other programs.

1.3 Approval page. If the thesis is in English or other foreign languages, the approval page must also be in that language.

1.4 Abstract. This page contains a short, concise, and clear summary of the thesis that allows readers to quickly comprehend the topic of the thesis. **The abstract must not be more than 1 page. All theses must include one page each of an abstract in Thai and English or in other foreign language of the thesis.**

The abstract should include:

Objectives, goals, and scope of the research.

Research methodology, including equipment, data collection method, number and type of the group under study.

Research findings including statistical significance (if carried out).

A good abstract should meet these criteria:

Accuracy Indicate the objectives and contents of the thesis topic.

Completeness Acronyms or uncommon words must be written in full when they first appeared. Citation of document, example, text, equation, or drawing is not necessary. The abstract should contain key words that can be used for database indexing.

Precision, conciseness, and clarity Each sentence, especially the leading sentence of a paragraph, should be meaningful and as concise as possible.

Coverage rather than evaluation An abstract should only reports significant findings and statistical data of the research and should not contain any critiques.

Articulation and coherence An abstract should contain complete sentences in active voice format. Use present tense when summarizing research findings and suggesting research application; use past tense when referring to research methodology and experiments.

1.5 Acknowledgements are statements of gratitude to any individual, institution and/or agency that provided assistance or cooperation during the course of the thesis. They may be extended to the members of thesis examination committee, financial sponsor, individual who provided suggestions and information as well as those who permitted the use of writings and research equipment. Acknowledgements are considered an academic and ethical obligation that a researcher should fulfill, but should be confined to most significant support only. They should be written in plain academic style; avoid using spoken and colloquial language. Individuals should be referred to by their real names and last names along with appropriate titles; do not use nicknames. Also indicate their rank/academic titles and positions. Acknowledgements page is preceded by an abstract page. **It must not exceed 1 page and the name of the thesis author must not appear at the end.**

1.6 Contents This page outlines important sections of the thesis in proper order of page numbers. Chapter titles, main headings, and minor headings must be consistent with those in the thesis body of text. The first page of the contents is counted but contains no page number while all the following pages are numbered.

1.7 List of tables (if any). This page lists the captions and page numbers of all the tables that appear in the thesis; it follows the table of contents page.

1.8 List of figures, List of illustrations (if any). This page lists the page numbers of all figures (figures, maps, charts, and graphs) in the thesis; it appears on a new page following the list of tables page.

1.9 List of abbreviations (if any). This page describes symbols and abbreviations used in the thesis and appears on a new page following the list of figures page.

2. Body of text is divided into 3 sections: Introduction, Main text, and Conclusions/or Suggestions.

2.1 Introduction This is the first chapter of the thesis that provides background information and indicates the significance of the problem, research objectives, scope, brief methodology, and benefits.

Other details may be included as deemed appropriate by the thesis advisor and individual Department.

2.2 Main text. The main text can be divided into as many chapters as needed and should include one chapter of a literature review detailing relevant concepts, theories and previous research works. There should also be a chapter detailing comprehensive research methodology employed, steps taken, types of documents, information or equipment used and the manner in which they were obtained, research findings as well as their analysis and discussion.

In some fields of study, the latter chapter can be divided into two chapters: the first chapter describes the research methodology employed and the second chapter reports, analyzes and discusses the research findings.

Details of the main text should follow accepted standards in individual field of study.

2.3 Summary and/or Suggestion. This section summarizes the whole thesis while indicating limitations of the research (if any) and providing suggestions for further research effort, research benefits and applications.

3. References section comprises of references, appendices, thesis author's biography, curriculum vitae, and vita.

Each thesis must have a list of references that details titles of the books, publications, audiovisual materials, and data collection methods used in the thesis. The **list of references** is preceded by the main text and **contains all the documents cited in the body of text of the thesis only**. If the author wishes to include other references used but not cited in the text, they should appear on a new page titled **Bibliography**.

Appendices are supplementary texts that cannot be included in the body of the text but can enhance thesis comprehension and any relevant research data that were not directly cited in the thesis. The first page of this section, center aligned, is titled **Appendices**. The page is counted but contains no page number. If there are many appendices they should be labeled Appendix A, Appendix B, Appendix C...and so forth. Each appendix begins on a new page and all pages contain a page number. If the appendix contains footnotes they must be numerically ordered and appear separately in each appendix. Footnote style and fonts must be the same as those employed in the body of the text.

The **Author's biography** appears on the last page of the thesis and must be numbered. **The biography text must not exceed 1 page** and should include the following information of the author:

- First and last names with applicable title, rank, rank of nobility, title conferred by the king, and religious rank.

- Date and place of birth.
- Educational credentials from bachelor degree or an equivalent upward together with details of relevant academic institution and year of degree completion.
- Work experience.
- Academic publications.
- Award or scholarship received; state only the important ones.
- Current work position and office.

Thesis writing

1. Fonts. Black, clear and legible font sizes must be used and must be consistent throughout all sections of the thesis.

2. Paper. The thesis must be printed on single sided plain white A4 80 grams paper.

3. Format. Must be in accordance with the Graduate School's guidelines.

Writing precautions

If the last word of a sentence cannot be completed on the same line, the whole word should be moved to the beginning of the next sentence. For example, the word Chulalongkorn should not be written as Chulalong-korn. Line spacing and indentation should be arranged in an easy to read and appropriate manner. ***Left margin should be approximately 1.5 inches while right, top, and bottom margins are approximately 1 inch. The top margin is measured from the edge of the paper to the page number.***

4. Page numbering. Use lowercase Roman numbers in all front matter. For page numbering of a thesis written in English or other foreign language, begin with **iv** on the Thai abstract page. Though counted, **no page numbering (neither in letters nor Roman numbers) appears on the title page (both Thai and English), approval page, and the first page of Table of contents do not contain any page numbering.**

The ***body of the text*** and ***references*** pages are numbered consecutively as 2, 3, 4, etc. throughout the thesis **with the exception of the first page of each chapter, the first page of the List of references, and the first page of the Appendices,** although these pages are counted.

The page numbers are placed at the top right hand corner of every page 1 inch from both the top and right margins.

5. Chapters and chapter headings separation

5.1 Chapter. Each chapter must begin on a new page and the number of the chapter must be in uppercase Roman numbers. For a thesis written in English or other foreign language the word “**Chapter**” is center aligned 1 inch from the top edge of the page. The “**Chapter’s title**” (all in capital letters for a thesis written in English) is also center aligned and appears below the **CHAPTER** line **with one line spacing**. Chapter titles that are longer than 1 line can be divided into 2-3 lines as deemed appropriate and must appear in a reversed triangle shape with **no underlining**. **The chapter titles may be bolded or in slightly larger font size than normal.**

5.2 Headings. Headings refer to the **main sections** of a chapter other than the chapter’s title which **should be bolded or underlined with left justification**. The headings’ font size may vary according to the hierarchy of headings and should have greater than normal line spacing before and after each heading.

For thesis written in English, the first letter of the first word and every other word in the headings must be capitalized with the exception of the prepositions, conjunctions, and articles unless they are the first word of the headings. For thesis written in other foreign language, such format is at the advisor’s discretion.

If there is only one line left on the page after a new heading, start the heading on a new page.

5.3 Sub Headings. Leave reasonable indentation for sub headings. A number prefix or a letter-and-number prefix can be used with sub headings as appear in the following examples.

Format A Letter-and-number prefixes.

United States

A. Civil War, 1861-1865

.....

.....

1. Causes

.....

a) Slavery

(a) Compromise.

.....

(b) Compromise of 1850

.....

Format B Number prefixes.

United States

1. Civil War, 1861-1865

1.1 Causes.....

1.1.1 Slavery.....

1.1.1.1 Compromise.....

1.1.1.1.1 Missouri Compromise.

1.1.1.1.2 Compromise of 1850.....

6. Tables, figures, maps, charts, and graphs.

Tables include table numbers, captions, texts, and sources which are usually presented in a single page.

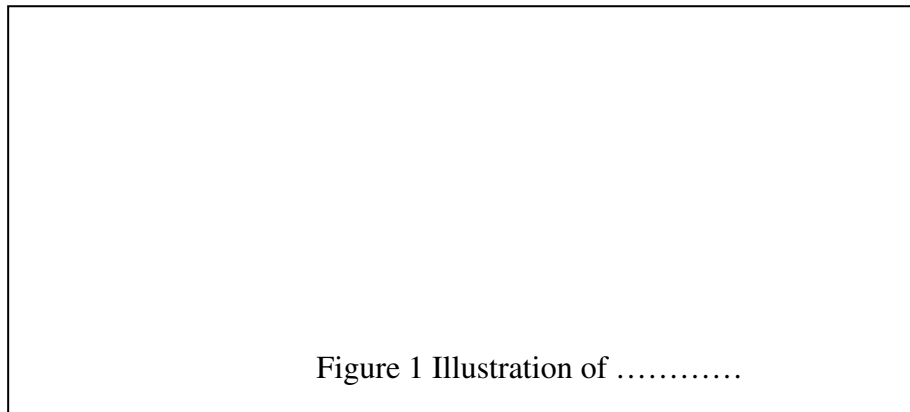
If the table is too long to fit on one page, continuation to the next page is acceptable keeping in mind that the table number, caption, and at least two lines of the table content need appear on the same page. If the table is completed on one page but its source has to be written on the next page, at least two lines of the table content need to be split to the next page even though some free space will appear in the table on the previous page.

The size of the table should not exceed the normal margins of the thesis. Oversized tables must be resized by photocopying or other suitable means, but must remain easily legible. For a table whose width will not fit on a normal thesis page, it can be rotated till the top of the table is placed toward the binding (left) edge in a landscape format.

Sample Table

Table 2 Dok Yaa franchise operation sharing

Dok Yaa franchise investment	Bangkok	Provinces
1. Franchise fee	400,000	400,000
2. Contract insurance. To be reimbursed with interests at contract maturity	300,000	300,000
3. Furniture	500,000	1,000,000
4. P.O.S.	300,000	300,000
5. Goods insurance	400,000	400,000
Total	1,900,000	2,800,000

Sample Figure**7. Scientific names**

Scientific names of microorganisms, plants, and animals are written in accordance with the International Code of Nomenclature guideline and must be differentiated from other letters or texts either by **underlining** or ***italicizing***.

Binomial system is adopted for scientific names. In this system all organisms are identified by a two-part name, the first name is capitalized and identifies the genus while the second name is the Specific epithet that is written slightly further from the first in lowercases. The ending of scientific names usually contains the name, the last name of the first individual who defined the species along with a description of that living organism. An abbreviation is normally used for the name of a well known person, for example, Linnaeus is abbreviated to **Linn.** or **L.** In some cases in which two individuals defined the organism both names are included, for example:

- | | | |
|-------------------|---------|--|
| A. Microorganisms | such as | <i>Escherichia coli</i>
<i>Bacillus subtilis</i>
<i>Azospirillum brasilense</i> |
| B. Plants | such as | <i>Oryza sativa L.</i>
<i>Zea mays L.</i>
<i>Aglaia odorata lour.</i> |
| C. Animals | such as | <i>Crassostrea commercialis</i> Iredale & Roughly
<i>Spiella inermis</i> Ferussac & d'Orbigny |