Quality Evaluation of Undergraduate Thesis as the Goal of Applied Talent's Cultivation

--Based on the Self-Assessment Analysis of Accounting Major Theses

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Abstract—**This paper analyzed 100 theses of undergraduates majoring in financial management and accounting in the year of 2012. The author used quality evaluation system of undergraduate thesis and the expert evaluation method as the goal of applied talent's cultivation. The results showed that the writing level is generally poor, theoretical innovation and practical significance is lacked. After analyzing the influence factors from the social environment, management system, supervisor's responsibility, student's attitude etc., this paper put forward the ways to improve the quality of undergraduate theses.**

Keywords-applied talent's cultivation; undergraduate thesis; accounting major; self-assessment analysis

I. INTRODUCTION

The Ministry of Education issued the Undergraduate Teaching Evaluation Program in August of 2004, which requires a higher quality of the undergraduate thesis[1]. Each university puts great emphasis on this project, and researches in this area are gradually increasing. Analyzing the undergraduate theses in the year of 2006, the author explored the status quo of accounting undergraduate theses and put forward the influence factors and the improvement methods. Through the thesis evaluation of undergraduates majoring in financial management and accounting in the year of 2012, the author intended to make a deeper research on the changes of the thesis quality, the exiting problems, the vital influence factors and the improvement methods.

II. QUALITY EVALUATION SYSTEM OF UNDERGRADUATE THESIS AS THE GOAL OF APPLIED TALENT'S CULTIVATION

The author's affiliation is a comprehensive agricultural university. Over the years the teachers conscientiously summed up the problems of undergraduate theses, fully adopted the views and opinions of school leaders and front-line teachers, and learned from the experience of other institutions. The quality evaluation system of undergraduate thesis as the goal of applied talent's cultivation was established in 2012. Its contents are shown in Table 1.

TABLE I. INDEX SYSTEM OF GRADUATION THESIS QUALITY EVALUATION

First-class Index	Weights	Second-class Index	Contents
Topic Quality	7	Topic Purpose	Topic is specific, which reflects the characteristics of the subject and meets the training objectives.
	7	Theoretical Significance or Practical Value	There is certain theoretical significance or practical value.
	6	Appropriate Degree of Topics	Topics should be scientific, appropriate and reasonable.
Ability Level	5	Ability to Check Literature Data	Literature data are consistent with the topics, which are the latest information.
	10	Ability to Use Knowledge	Apply the expertise to analyze the problems reasonably, and check literature data systematically.
	8	Design Ability of Research Plan	Research plan is clear, rational and complete.
	10	Application Ability of Research Method	Skillfully use the conventional scientific methods and experimental equipment to collect, process and analyze information.
	4	Foreign Language Proficiency	Combined with thesis writing, check the translation of foreign language. There are foreign language summaries and references.
	3	Innovation Capacity	Papers have some innovative thinkings.
Result Qulity	6	Consistency of Title and Content	Title and content are consistent.
	14	Writing Level	Views are correct, arguments are clear, evidences are convincing. Language is fluent and coherent, layout is standard.
	5	Writing Specifications	Writing meets the related writing requirements.
	5	Length	Length is appropriate.
	10	Theoretical or Practical Significance of Results	There are new ideas in theory or for the practical work.

III. QUALITY EVALUATION OF ACCOUNTING UNDERGRADUATE THESES

A. Sample Selection and Quality Evaluation Method

This paper randomly selected 100 theses of undergraduates majoring in financial management and accounting in the year of 2012, and organized six financial management and accounting experts and professors. Each professor discussed the indexes and made an assessment of each sample. The second-class indicator has 13 items, and the evaluation grade is divided into A, B, C, D. Evaluation results are shown using the level state equation in accordance with the evaluation indicator, content and grade level. The final evaluation result is expressed with state equation. The formula is as follows:

$$\varsigma = \alpha A + \beta B + \chi X + \delta \Delta. \qquad (1)$$

A, B, C, D stand for the evaluation level; a, b, c, d, respectively stand for the sum of weights of four levels. Evaluation results are divided into four categories, e.g. excellent, good, qualified, unqualified. The standards are as follows:

Excellent: $a \geq 70$, $d = 0$ or $a \geq 80$, $d \leq 6$

Good: $a + b \geq 70$, $d = 0$ or $a + b \geq 80$, $d \leq 10$

Qualified: $a + b + c \geq 80$

Unqualified: $d > 20$

B. Quality Evaluation Results of Undergraduates Theses Based on Index System

1) Topic quality evaluation

a) Topic purpose

The purposes of most theses are specific and are consistent with the accounting professional training objectives. Most theses basically reflect the characteristics of this subject combined with the hot and focus of domestic and international finance and accounting field. In the survey of 100 students, 25 percent of them get A, 68 percent get B and only 7 percent get C. In recent years, empty subjects and redundant problems have been always emphasized, so the phenomenon of long titles can be basically avoided. However, some thesis topics are too narrow, e.g. corporate solvency analysis. These theses cannot be related to the theoretical accounting knowledge and meet the purpose of undergraduate thesis, which are unsuitable for curriculum thesis.

b) Theoretical significance or practical value

Accounting undergraduates should establish the concept of promoting regional economic development[2]. Topics should be theoretical and practical related to the hot issues. Students basically tend to apply their theoretical knowledge to solve corporate or industrial development issues. But due to limitations of their theoretical system and lack of practical experience, the topics they select are not creative and practical. Only 7 percent get A, 63 percent B and 30 percent C.

c) Appropriate degree of topics

From the statistics, to the extent topics are scientific, topic difficulty level is moderate and reasonable, and the workload is in accordance with the basic requirements of undergraduate thesis. 26 percent get A, 58 percent get B and only 16 percent get C.

2) Ability level evaluation

a) Ability to check literature data

Most theses reflect a better ability to check literature data. The literature basically is consistent with the topic. However, the foreign materials and latest information are lacked. The materials are mostly from the school digital library. 48 percent get A, 49 percent get B and solely 3 percent get C.

b) Ability to use knowledge

Students can reasonably apply the basic professional knowledge, be able to check literature data, analyze the problems facing the enterprises or industries and put forward corresponding countermeasures. Argument is clearly and evidence is convincing. 13 students get A, accounting for 13 percent; 47 get B, accounting for 47 percent; 40 get C, accounting for 40 percent.

c) Design ability of research plan

Under the guidance of the supervisor, student's research plan is wholly clear, structure is comparatively complete, framework is relatively reasonable. But design ability of research plan is general. 6 percent get A, 40 percent get B and 54 percent get C.

d) Application ability of research method

Students can better apply theoretical approaches and empirical research methods. Literature research and qualitative research method account for a large proportion, while quantitative research and field survey method account for a small proportion. Only few students can apply a model combined the survey data to solve practical problems. The materials are still collected through the network, government documents, or existing research data. Few can collect the data through making a research. 9 percent get A, 72 percent get B and 19 percent C.

e) Foreign language proficiency

Students can complete the required foreign language translation related to their thesis. Most have foreign language summaries and foreign references. However, due to limited translation proficiency, many students use the online translation applications. English summaries are not in consistent with the expressing habits, and many words cannot match their original meaning. 9 percent get A, 45 percent get B and 46 percent get C.

f) Innovation capability

Students are able to apply the theory to solve practical problems and have the awareness of innovation. However, due to the lack of deep research on the latest knowledge, students cannot deeply think about the knowledge that they learned and has poor innovation capabilities. 15 percent get A, 30 percent get B and 55 percent get C. There are few students that can put

forward their own views. Because of insufficient evidence or logical confusion, the thesis is not strongly persuasive.

3) Result qulity evaluation

a) Consistency of title and content

The contents of thesis are in consistent with the title, basically explain the issues involved. 81 percent of the students get A, 17 percent get B and 2 percent get C.

b) Writing level

The argument of most papers is relatively clear and evidence is convincing. The logical thinking is meticulous, writing is coherent and fluent, the layout is standard. However, writing skills are general. The language of few papers is not fluent. Fluent papers are not often written by the students themselves. Their own abilities to master writing skills are poor. The reasons are lack of professional knowledge and their poor techniques of writing, which is a worthy reflection problem. 3 percent of student get A, 81 percent get B and 14 percent get C.

c) Writing specifications

The sample papers are in line with the writing specifications required by the school. However, punctuations and notes of few papers cannot meet the requirements, which is mainly caused by students careless behavior. 51 percent get A, 32 percent get B and others get C.

d) Length

The total words of all sample papers are more than 8,000, which totaly meet the requirements.

e) Theoretical or practical significance of results

Theoretical or practical significance of results is generally not high. Most students do not grasp the underlying trends and the focus in the field. The contents of some papers are not significantly practical, which relate to the online information that is easily accessible. Some topics are practical, which is desirable for the undergraduates to apply the knowledge to solve practical problems. But because of the facial research, the relevance and feasibility of proposed measures is not strong. Only 4 percent get A, 33 percent get B and 14 percent get C.

In summary, based on index system to evaluate 100 undergraduate theses, the result shows only 6 percent are excellent, 80 percent good and 14 percent qualified.

IV. MAIN FACTORS AFFECTING THE THESIS QUALITY

A. Social Environmental Factors

At present, plagiarism in China is becoming more serious ranging from the composition of Chinese Gaokao to the graduation thesis of master and doctor, from professors to the school leaders[3]. Plagiarism is often found in the mass media. Windows file processing software created by Bill•Gates provides a powerful function of copy and paste, which is more convenient for students to complete their papers. What is more, some dedicated websites provide the service of writing thesis. After online payment, students only need to provide the paper title and word requirements, then a thesis can be completed overnight. Due to lack of moral integrity and respect to intellectual property, it is difficult for students to have a serious and careful attitude towards writing a high-quality undergraduate thesis to get a high score during the thesis defense.

B. Management System Factors

Firstly, the curriculum construction system of accounting is not rational. Accounting is a highly-specialized profession, emphasizing the development of practical ability[4]. Therefore, the curriculum construction system should provide more practice teaching. The author's affiliate basically makes a four-year reform on the training program. After several-year efforts, progress has been made in curriculum construction. However, during the implementation of the teaching plans, it has been found that there are still few practical curriculums in the accounting profession.

Secondly, the quality monitoring system of accounting theses is not perfect. School leaders organize thesis examination and evaluation only to check the specification of the format, the title report and mission statement. Without effective quality monitoring system, the real factors affecting the quality can be easily ignored.

Finally, the reward and punishment mechanism is still not perfect. Although the school selects a sample to do the plagiarism detection, a thesis with a high plagiarism rate does not get a severe punishment. The quantities the supervisor guides are linked to the job performance and the process of guidance and reward punishment is ignored. In conclusion, an effective monitoring and evaluation mechanism can ensure the high quality of the thesis.

C. Supervisor's Responsibility Factors

Even the best management system has some deficiencies. The supervisor's responsibility is a key controlling factors. Guiding can be a conscience job. Some supervisor's enthusiasm is not high, and the energy they devoted to guiding is limited. As a result of workload, some teachers cannot often go deep into the students and check the procedure of undergraduate thesis. Some cannot tackle the problems accumulated on time. While some rarely write papers, seldom update their knowledge so that they cannot keep up with the teaching requirements and instruct students to write high-quality theses.

D. Student's Attitude Factors

The internship and thesis writing are generally arranged in the last semester of the senior year. This period is also a career-chosen peak. Finding a better job is everyone's pursuing dream. Students tend to pursue the former between employment and thesis writing. Therefore, during this period students are busy preparing for civil service examination, banks etc., or busy with postgraduate qualifying examination, or busy going to the talent market to send the resume. As a result of ignoring the thesis writing, students cannot write a high-quality thesis.

V. MAIN WAYS TO IMPROVE THESIS QUALITY

A. Promoting Field Research and Maintaining Academic Integrity

Because most graduates will go for a work, the field research should be used in undergraduate thesis. Selecting the

applied topics can help students improve their practical working abilities [5]. Therefore, schools should advocate that the applied thesis writing should be established on the basis of investigation and research, and theoretical thesis writing be established on the basis of the independent views. At present, the Ministry of Education has issued Graduation Thesis Plagiarism Punishment Approach (No.34 Ministry of Education Order), since January 1, 2013. The key is to how to make it into effect. On the one hand, we should cultivate the awareness of respecting intellectual property; on the other hand, plagiarism will get severe punishment if found.

B. Improving Management and Monitoring System

Establishing a scientific thesis management system and improving the monitoring and evaluation system is a key to ensure the thesis quality. Schools should learn from the experiences and deficiencies and establish a scientific, perfect thesis management system based on the existing problems happened in recent years. This system should separate students and supervisors respectively. A detailed, clear and specific rules should be developed and shown online, ranging from topic selection to mid-term examination, from sample selection to thesis evaluation. Every supervisor and student should have a better understanding of these specific rules, which plays an important role in the quality enhancing.

C. Emphasis on Ethics and Enhancing Responsible Awareness

Supervisor's responsibility is a key factor to enhancing the thesis quality. As long as the supervisor is serious and responsible, obeys the requirements and checks writing specification, students can write high-quality theses. On the one hand, the school should pay attention to ethics construction, strengthen ethics education, and encourage the supervisors mentally. On the other hand, developing mentoring and evaluation system shouldnot match the number of papers the supervisor guides with job performance[6]. Setting up a thesis supervision teams can regularly or irregularly check the process of the implementation and identify problems on time.

D. Enhancing Daily Training and Establishing Writing Courses

Enhancing the thesis quality cannot only rely on the efforts spent during the writing period. Schools should focus on the development of students' abilities in their daily teaching process. It is suggested that writing and training courses be added to the undergraduate training programs. Course papers should be assigned in most basic courses and should be reviewed by the teachers, which can develop the ability to apply the theoretical knowledge to analyze problems. Through teaching academic standards and academic spirit, students can strengthen the development of academic research and innovation ability.

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