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Overcoming the Risk of Failure in Blind Review of MPAcc Dissertations: Evidence from a Shanghai Municipal University

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Abstract: *In recent years, China has continued to increase the proportion of professional degree students in postgraduate education. As one of the most representative professional master's degrees, the Master of Professional Accounting (MPAcc) relies on dissertation quality as a key indicator of programme effectiveness. This study examines reviewers' comments on MPAcc dissertations that failed blind review at University A, a Shanghai municipal university. Using NVivo 15 to code and analyse the review texts, it identifies five principal areas of difficulty: topic selection and research value; literature selection and review; theoretical foundations and research competence; research design and methods; and academic attitude and writing skills. Corresponding recommendations are proposed to help improve the quality of MPAcc dissertations.*

Keywords: *MPAcc; dissertation quality; blind review*

1. Introduction

China's rapid economic and social development has increased demand for graduates with professional degrees. In their Development Plan for Professional Degree Postgraduate Education (2020–2025) (Degree Document No. 20 of 2020), the Academic Degrees Committee of the State Council and the Ministry of Education (2020) call for comprehensive improvements in the quality of professional degree education, a stronger emphasis on the practical orientation of dissertations, and faster progress towards high-quality professional postgraduate education in the new era. Professional master's dissertations are both an important expression of educational outcomes and a key component of efforts to improve professional degree education. Universities commonly require dissertations to undergo blind review before the formal oral defence. Review scores and written comments inform decisions on whether a student may proceed to the defence. This arrangement allows relatively independent and objective assessment of dissertation quality, with universities generally providing an appeals procedure when review outcomes are considered insufficiently objective. It also encourages students to take blind review seriously and devote greater attention to dissertation writing.

The Master of Professional Accounting (MPAcc), established in China in 2004, has expanded steadily in enrolment and developed an increasingly mature training system. It is one of the country's representative practice-oriented postgraduate qualifications. In the blind review of MPAcc dissertations, reviewers typically provide specific comments on the practical relevance of the topic, the suitability of the research methods, and the applicability of the findings. These comments therefore offer rich textual material for qualitative analysis. This study focuses on MPAcc dissertations that failed blind review at University A, a Shanghai municipal university. By coding and analysing the reviewers' comments, it identifies the principal difficulties associated with failure and proposes corresponding improvements. The findings are intended to inform efforts to improve MPAcc dissertation quality and further develop professional postgraduate education.

2. Literature Review

Compared with dissertations for academic master's degrees, professional master's dissertations place greater emphasis on practice and application. Drawing on 1,486 blind-review reports on professional master's dissertations in Province H, Chang and Ouyang (2021) identify five typical characteristics of poorly evaluated dissertations: inappropriate topics, weak theoretical foundations,

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methodological deficiencies, poor writing, and insufficient originality. Based on a sample inspection of professional master's dissertations in City Y, Gao and Yang (2017) identify recurring problems, including inadequate academic training, poorly developed awareness of research problems, and a disconnect from practice. They emphasise the importance of monitoring the training process. These studies cover professional master's degrees across different disciplines, however, and do not specifically examine MPAcc dissertation quality in light of the degree's practice-oriented character.

Some scholars have also investigated dissertation quality in finance- and economics-related professional programmes. Through textual analysis of blind-review comments, Li and Zhu (2025) identify common problems such as superficial case analysis, recommendations detached from practice, and mechanical applications of theory. From a methodological perspective, Zhang (2022) explains the value orientation and writing requirements of MPAcc dissertations, stressing that professional degree dissertations should combine professional competence, practical relevance, and adherence to academic standards. This provides theoretical guidance for dissertation writing. Using Chongqing Technology and Business University as a case, Huang (2020) analyses the distribution of blind-review scores to identify weaknesses in MPAcc dissertations and recommends stronger monitoring throughout the dissertation process. Drawing on the MPAcc programme at Heilongjiang University, Jin et al. (2024) develop a quality management framework covering topic approval, interim assessment, and the oral defence, demonstrating the feasibility of institution-specific improvements.

Most previous studies examine overall samples or dissertations that meet the required standards. Few focus specifically on dissertations that fail blind review. This study addresses that gap by coding and interpreting reviewers' comments on unsuccessful MPAcc dissertations at University A in Shanghai, identifying the main problems associated with failure and proposing improvements.

3. Research Design

3.1 Research Materials

University A is a key Shanghai municipal university with an applied research orientation and was among the first institutions selected for Shanghai's pilot initiative to develop high-level local universities. We collected 23 review reports on MPAcc dissertations that failed blind review in May 2024, comprising 12,259 Chinese characters. Following an expansion of the 2022 intake, the university had more than 200 MPAcc graduates in the year concerned. The review texts were coded using NVivo 15, with reference to the Basic Requirements for the Master of Professional Accounting Degree issued by the National MPAcc Education Steering Committee (2024).

3.2 Research Method

Following Chang et al. (2019), we used NVivo 15 to code reviewers' comments on MPAcc dissertations that failed blind review, analyse their characteristics, and identify the problems associated with failure. The coding procedure comprised the following steps.

First, the texts were preprocessed. The 23 review reports were entered into Word. Clearly irrelevant characters and non-analytical content were removed, and formatting was standardised to support consistent coding and accurate analysis.

Second, a project was created. A new NVivo 15 project was established, and the processed review texts were imported.

Third, the texts were coded. The materials were read in full without imposing predetermined categories. A close, line-by-line reading was then used to extract and code the comments into third-level nodes. These nodes were organised, and similar concepts were grouped into second-level nodes. Finally, core categories were extracted from the second-level nodes and coded into first-level nodes, with reference to the evaluation indicators and criteria used in Shanghai's sample inspections of master's dissertations in accounting.

Fourth, the coding results were exported. The coded data were transferred to Excel, where coding frequencies and percentages were calculated for nodes at each level.

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4. Coding Results for MPAcc Dissertations That Failed Blind Review

With reference to University A's MPAcc dissertation evaluation framework and quality requirements, the reviewers' comments were grouped into five first-level nodes, 21 second-level nodes, and 180 third-level nodes. There were 284 coding occurrences in total. These frequencies refer to coded occurrences in the review texts, rather than the number or proportion of dissertations exhibiting each problem.

In descending order of frequency, the five first-level nodes were academic attitude and writing skills (87 occurrences, 30.63%); theoretical foundations and research competence (70 occurrences, 24.65%); topic selection and research value (64 occurrences, 22.54%); research design and methods (39 occurrences, 13.73%); and literature review (24 occurrences, 8.45%). Table 1 presents the detailed results.

As Table 1 shows, within academic attitude and writing skills, inadequate language expression was the most frequently coded problem and the most prominent second-level node overall, with 36 occurrences, ranking first and accounting for 12.68% of all coding occurrences. Poor formatting ranked second, with 28 occurrences (9.86%). Within theoretical foundations and research competence, unclear concepts and weak analytical skills were the most frequent problems, with 21 occurrences (7.39%) and 20 occurrences (7.04%), respectively. Within topic selection and research value, inappropriate topic selection and an insufficiently focused central research question were the most common problems, with 27 and 23 occurrences, respectively, ranking third and fourth among all second-level nodes. Within research design and methods, inappropriate chapter organisation and confused logic had the highest frequency, with 20 occurrences, followed by deficiencies in empirical procedures, with eight. Within literature selection and review, limited usefulness of the cited literature was the most frequent problem, followed by a lack of depth in the literature review.

Table 1 Main Problems Identified in the Blind Review of MPAcc Dissertations

First-level node	Second-level node	Frequency	Percentage of all codes
Topic selection and research value	Inappropriate topic selection	27	9.51%
Topic selection and research value	Insufficiently focused central research question	23	8.10%
Topic selection and research value	Insufficient originality	11	3.87%
Topic selection and research value	Recommendations of limited practical use	3	1.06%
Literature selection and review	Limited usefulness of the cited literature	10	3.52%
Literature selection and review	Insufficient synthesis of the literature	6	2.11%
Literature selection and review	Lack of depth in the literature review	8	2.82%
Research design and methods	Inappropriate chapter organisation and confused logic	20	7.04%
Research design and methods	Deficiencies in empirical procedures	8	2.82%
Research design and methods	Inappropriate method selection	4	1.41%
Research design and methods	Inappropriate method application	7	2.46%
Theoretical foundations and research competence	Unclear concepts	21	7.39%
Theoretical foundations and research competence	Insufficient integration of theory with the analysis	4	1.41%
Theoretical foundations and research competence	Weak analytical skills	20	7.04%
Theoretical foundations and research competence	Data analysis lacking professional competence	10	3.52%
Theoretical foundations and research competence	Inappropriate data selection and processing	11	3.87%
Theoretical foundations and research competence	Case analysis lacking professional competence	4	1.41%
Academic attitude and writing skills	Inadequately serious approach to academic work	9	3.17%
Academic attitude and writing skills	Insufficient research effort	14	4.93%
Academic attitude and writing skills	Poor formatting	28	9.86%
Academic attitude and writing skills	Inadequate language expression	36	12.68%

Note. Third-level nodes are omitted owing to space limitations.

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5. Main Characteristics of Problems in MPAcc Dissertations That Failed Blind Review

5.1 Topic Selection and Research Value

5.1.1 Inappropriate Topic Selection

Inappropriate topic selection was coded 27 times, accounting for 9.51% of all coding occurrences. The problems principally concerned factual inaccuracies in the case background and topics that failed to address practical needs. MPAcc dissertations commonly take the form of case studies and assess students' ability to apply professional knowledge to practical problems. An accurate account of the case background is therefore an essential foundation for the research. One reviewer commented: "The acquisition examined in this dissertation occurred in 2015, before the United States introduced the semiconductor export controls against China discussed here. However, the dissertation presents those controls as the background motivating the study, which is factually incorrect." An inaccurate practical context undermines the rationale for selecting the topic and weakens the justification for the research, thereby affecting the blind-review outcome. Moreover, as Li and Yan (2021) explain, professional master's dissertation topics should primarily address practical needs. One unsuccessful dissertation received the following comment: "The topic lacks application value and practical significance; a different topic is recommended." Research without practical relevance departs, to some extent, from the MPAcc programme's emphasis on practical competence and fails to demonstrate the value expected of a professional degree dissertation.

5.1.2 An Insufficiently Focused Central Research Question

An insufficiently focused central research question often indicates that the topic-selection process has not effectively identified a core problem with clear practical relevance. This also limits the study's research value. Frequent comments included: "The dissertation needs a more focused problem; the research perspective and question require further refinement"; "The content should focus on the topic to avoid becoming scattered and losing its central theme"; and "The research question is ambitious but lacks focus." Such comments suggest that an unfocused dissertation may appear to cover a little of everything while leaving its central problem unclear. It consequently struggles to address the key issues encountered in practice.

5.1.3 Insufficient Originality

The National MPAcc Education Steering Committee (2024), in its Basic Requirements for the Master of Professional Accounting Degree, stipulates that a dissertation's arguments and conclusions should be clear and demonstrate a degree of originality. In light of the MPAcc programme's educational objectives, dissertations need not make major theoretical breakthroughs. Greater emphasis is placed on students' ability to identify, analyse, and solve problems in real settings. In practice, however, some students largely compile and restate existing findings rather than develop analytical perspectives and recommendations tailored to a specific case or practical context. The coding results identify four principal forms of insufficient originality.

First, the topic lacks novelty. Some dissertations revisit topics repeatedly discussed in previous research, merely substituting a different organisation or case name. Their content and conclusions closely resemble the existing literature, offering no new point of departure. One reviewer stated: "CNKI already contains several dissertations on financial fraud at CITIC Guoan. Unless the analysis of this company's corporate governance offers something particularly new, a different topic is recommended." Although the formal requirement to select a topic may have been met, the topic itself adds little to the understanding of practical problems.

Second, the content lacks originality. The research mainly reconfirms existing arguments and conclusions, with insufficient analytical depth and little reinterpretation or synthesis in light of the case context. Conclusions often remain at the level of summarising common problems rather than developing specific insights or approaches to improvement.

Third, the claimed contributions are not original. Although some dissertations include a dedicated section describing their "innovations", the stated contributions consist largely of routine practices or analytical approaches widely used in earlier research. Changes to wording or the research setting do not in themselves constitute new analytical perspectives or findings, leaving the claims of originality largely nominal.

Fourth, no substantive contribution can be identified. Even after reading the dissertation in full,

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reviewers sometimes struggle to identify its originality. One reviewer observed: "No genuine contribution has been identified. The research conclusions should be further refined to establish the dissertation's original contribution." This suggests that some students have difficulty articulating their contributions and connecting case analysis with practical improvements.

5.2 Literature Selection and Review

5.2.1 Limited Usefulness of the Cited Literature

Literature of limited relevance or quality weakens the research foundation and impedes subsequent analysis. This problem was coded 10 times, making it one of the more frequent issues within literature selection and review. It took the following forms.

First, too few references were cited. An insufficient number of sources makes it difficult to provide a comprehensive account of the field and its main arguments. Without adequate literature support, the discussion of the research background and significance becomes thin, and the research question lacks a systematic academic foundation. Reviewers may consequently regard the preparation as inadequate and the research foundation as weak.

Second, references were outdated. Some dissertations relied predominantly on older studies and paid insufficient attention to recent institutional changes, revisions to accounting standards, and developments in the practical environment. Because MPAcc dissertations are expected to address contemporary practical problems, outdated literature weakens the connection between the research and current practice. This limits the study's ability to address emerging issues and reduces the contemporary applicability of its conclusions.

5.2.2 Insufficient Synthesis of the Literature

A literature review should do more than recount previous studies. It should organise and synthesise them to establish a foundation for the research question and approach. The coding results indicate three main weaknesses: inadequate coverage, insufficient synthesis, and lists of studies without systematic organisation. Some dissertations cited a reasonable number of sources but discussed them in a fragmented manner. Their reviews consisted mainly of brief descriptions or assembled summaries, without the synthesis needed to establish the main arguments and development of the field. One reviewer remarked: "The literature review is clearly a list of studies, with little actual synthesis." In such cases, the review cannot fulfil its role of providing a clear basis for the research question and the approach adopted.

5.2.3 A Lack of Depth in the Literature Review

Literature reviews in unsuccessful MPAcc dissertations also lacked depth in three main respects.

First, awareness of the research frontier was limited. Without a sound understanding of current developments, students cannot assess previous work in light of the latest findings or identify gaps in the literature. One reviewer wrote: "The review lacks depth, and the research perspective is unfocused. The author has not studied the research frontier on carbon-emission mechanisms and corporate value management in sufficient detail." Without engagement with recent specialist research, the review tends to repeat outdated accounts or superficial summaries. It fails to relate existing problems to current theory and identify the issues that the study should prioritise, making it harder to sharpen the research focus.

Second, the review did not connect with the dissertation's own research. Some students commented on the findings and arguments of cited studies without considering their relevance to the specific subject being investigated. The relationship between the review and the dissertation's topic remained unclear. Such reviews largely described earlier work without explaining how it informed the present study, and therefore failed to prepare the ground for the subsequent analysis.

5.3 Research Design and Methods

5.3.1 Inappropriate Chapter Organisation and Confused Logic

Chapters should be organised around the research question so that the line of inquiry is clear. Inappropriate organisation principally involved repetition, misplaced sections, and missing chapters. One reviewer observed: "Section 4.2 already contains an analysis of profitability and related indicators, so the DuPont analysis in Section 4.3 is repetitive. The latter could be incorporated into Section 4.2 to

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provide an integrated analysis." Poor chapter organisation fragments or duplicates the research, impedes the development of conclusions, and weakens the rigour of the overall argument.

Confused logic reflects difficulty in managing the relationships between the research question, analytical approach, and conclusions. The reviewers' comments identify two main manifestations. First, parts of the analysis were unrelated to the research topic. Unclear analysis that drifted from the central theme reduced the dissertation's coherence. Second, recommendations were inconsistent with the conclusions. Although the analysis had yielded specific conclusions, the recommendations did not follow from them. This lack of correspondence disrupted the dissertation's logic.

5.3.2 Deficiencies in Empirical Procedures

Although case analysis is the predominant form of MPAcc dissertation, empirical research is not prohibited. In his expert commentary published on the National MPAcc Education Steering Committee's website, Zhang (2024) explains that dissertations using large-sample empirical research must provide substantial guidance for practice. A dissertation that merely identifies regular relationships between variables without practical implications does not meet the basic requirements of the MPAcc degree.

Where empirical analysis is included, it must be conducted correctly and in accordance with appropriate methodological standards. One reviewer commented: "The regression model is inappropriately specified, omits control variables for important dimensions, exhibits multicollinearity, and does not winsorise the variables. The empirical results are invalid and cannot support the conclusions of this chapter." This comment highlights the importance of sound empirical procedures. Deficiencies at key stages can invalidate results and prevent them from providing credible support for the conclusions.

5.3.3 Inappropriate Research Methods

The selection and application of research methods should match the research question. The coding results identify problems in both method selection and method application. Inappropriate selection mainly involved methods that were poorly aligned with the topic or outdated. Although a method was formally used, it was sometimes unrelated to the actual research and could not support the conclusions. Inappropriate application arose when an apparently suitable method was selected but used without sufficient understanding. One reviewer observed: "The dissertation does not adequately integrate the social objectives of public-interest enterprises into the balanced scorecard." This illustrates how incorrect application can prevent a method's strengths from being realised and limit its usefulness for addressing the research topic.

5.4 Theoretical Foundations and Research Competence

5.4.1 Unclear Concepts

MPAcc education is strongly practice-oriented and grounded in specialised knowledge, established terminology, and a defined conceptual framework. Unclear concepts substantially reduce the reliability of a dissertation and affect its blind-review assessment. This problem was coded 21 times, accounting for 7.39% of all coding occurrences, and had two main forms. The first was confusion between concepts and insufficiently precise definitions. Some dissertations failed to distinguish related concepts or explain their relationships. One reviewer asked: "What is the relationship between enterprise value and book value? Can they be treated as the same concept? What does book value mean, and how is it defined in this dissertation?" This comment points to an inadequate understanding of basic concepts that compromises the clarity of the study as a whole. The second was a lack of logical consistency in the use of concepts. The same concept was used differently across chapters or passages, while the meanings and scope of closely related concepts were insufficiently distinguished. One reviewer noted: "The use of concepts requires further consideration. For example, the abstract should clearly distinguish the logical relationships among the meanings and scope of financing strategy, financing plan, financing structure, and financing policy." Such problems reduce the consistency and rigour of the argument.

5.4.2 Weak Analytical Skills

Analytical skills indicate whether students possess a sound research foundation and are an important measure of MPAcc students' theoretical understanding and research competence. Nevertheless, the coding results show that weak analytical skills remain a prominent problem in

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dissertations that failed blind review. The problem takes two principal forms.

First, data analysis lacks professional competence. Data processing and interpretation in academic writing should demonstrate appropriate specialist knowledge. Otherwise, the analysis may fail to support the argument and become a significant weakness in the review. Comments included: "The analysis of Table makes no sense. How does the author know that all current liabilities bear interest and must be repaid immediately?" and "In Section 4.2.4, which calculates the overall assessment using the fuzzy comprehensive evaluation method, the overall score is calculated directly; the reasoning is overly simplistic and the data analysis is insufficient." These comments indicate that weak data analysis often involves subjective interpretations of tabulated information and an overly abbreviated analytical process. Such weaknesses suggest inadequate professional knowledge and research preparation, while also reducing the persuasiveness of the analysis.

Second, case analysis lacks professional competence. Reviewers also identified weak professional analysis in the case studies of some unsuccessful dissertations. Comments included: "The reasoning is strained; the presence of two female board members is simply treated as unreasonable"; "The analysis of BYD's financing model is not closely related to the post-subsidy context"; and "Almost all of the analysis in Chapter 4 is detached from the case company's business activities. It lacks professional competence, as though the author had never studied accounting." These comments point to inadequately developed reasoning, insufficient evidence, and arbitrary conclusions. MPAcc education emphasises the integration of theory and practical cases, requiring students to apply their knowledge to real problems and make reasoned judgements. If case analysis is disorganised or fails to use disciplinary theory to illuminate practical issues, it cannot demonstrate the student's professional competence. To that extent, it falls short of the programme's educational objectives and may contribute to failure in blind review.

5.4.3 Inappropriate Data Selection and Processing

Data provide an essential foundation for analysis and conclusions in MPAcc dissertations. The appropriateness of data selection and processing directly affects the validity and credibility of the findings. In a practice-oriented dissertation, weaknesses in these areas are often taken as evidence of an inadequate research foundation and insufficient rigour, with consequences for the review outcome.

Reviewers identified noticeable problems in data selection and processing. Examples included: "Whether it is appropriate to use the beta values from the CSMAR database directly when calculating the cost of equity requires further consideration; attention must be paid to the event-study window"; "There are numerous departures from reporting standards, including missing data sources and units of measurement"; and "The data should extend at least to 2022, and even the company profile lacks up-to-date information." Taken together, these comments reveal several recurring deficiencies.

First, the data were not sufficiently appropriate for the study. Students sometimes used database indicators directly without considering the requirements of the method or research setting, resulting in a poor match between the data and the research question. Second, data processing lacked transparency and consistency. Necessary explanations of key calculations and processing steps were missing, making the analysis appear arbitrary. Third, data were not updated promptly. Outdated figures and background materials reduced the study's practical relevance. Fourth, the selected data did not adequately capture the issue under investigation, creating a disconnect between the results and the research objective. Inappropriate data selection and processing can compromise accuracy and even produce misleading findings, thereby weakening the dissertation's professional quality and methodological validity. In a practice-oriented programme such as the MPAcc, these shortcomings are often regarded as signs of inadequate research preparation and can affect the review outcome.

5.5 Academic Attitude and Writing Skills

5.5.1 An Inadequately Serious Approach to Academic Work

Some review comments indicated an insufficiently serious approach to academic work. First, wording had been altered arbitrarily to evade plagiarism detection, resulting in inappropriate academic expression. One reviewer wrote: "A careful reading reveals very careless writing and strong signs that expressions have been arbitrarily changed to avoid similarity detection." Second, students invented non-standard terminology, for example replacing "quality of budget preparation" with "quality of budget management preparation". Such wording reduces accuracy and consistency and weakens the seriousness of the argument. Given the practical orientation of MPAcc dissertations and their

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requirements for professional competence and rigour, technical terminology must be accurate and consistent.

5.5.2 Insufficient Research Effort

Under the basic requirements for MPAcc dissertations, an acceptable dissertation should demonstrate an appropriate breadth and depth of research. Insufficient research effort not only creates a poor first impression but also compromises the completeness and clarity of the argument, preventing the subject from being examined adequately. Reviewers' comments show that insufficient effort is often closely associated with a lack of analytical depth. One reviewer stated: "The discussion of the current situation is essentially a description of the company as it stands. It hardly addresses the important problems in the company's budget management. The dissertation demonstrates virtually no substantive research effort."

5.5.3 Poor formatting compliance

Generally, before writing a thesis, the MPAcc training school or graduate school will issue unified formatting requirements, setting out detailed and specific rules on fonts, numbering of figures and tables, reference formats, and so on. However, judging from the review comments on MPAcc theses that failed the blind review, many problems remain in terms of formatting compliance. These are mainly reflected in six aspects: inconsistent fonts and line spacing; non-standard figure and table formats and typesetting errors; improper use of units of measurement; incorrect placement of in-text cross-references; non-standard use of numbering; and problems with table-of-contents page numbers. In the comments on theses that failed the blind review, one expert noted: "The formatting is also non-standard; for example, the font and spacing in the reference format differ." Although such problems do not directly concern the research content itself, they are often regarded during the blind review as evidence of insufficient awareness of academic standards, thereby exerting a certain negative impact on the overall evaluation of the thesis.

6. Conclusions and Recommendations

6.1 Conclusions

Our analysis of reviewers' comments on MPAcc dissertations that failed blind review at University A in Shanghai shows that the problems are not confined to a single stage. They span five areas: topic selection and research value; literature selection and review; research design and methods; theoretical foundations and research competence; and academic attitude and writing skills. At the topic-selection stage, inaccurate accounts of the practical context and insufficiently focused questions limit research value. In literature selection and review, sources of limited usefulness and shallow discussion fail to support the formulation of research questions. In research design and methods, poor chapter organisation and inappropriate methods undermine the validity of the conclusions. In theoretical foundations and research competence, inconsistent concepts and weak analytical skills are particularly prominent. Problems involving academic attitude and writing conventions also appear frequently and reduce overall dissertation quality. Overcoming the obstacles associated with failure in MPAcc dissertation review therefore requires stronger academic training and professional competence.

6.2 Recommendations for Improvement

Li and Chen (2017) regard dissertation quality as an important indicator of postgraduate education quality. On the basis of the findings above, we propose four recommendations for improving MPAcc dissertations and professional postgraduate education.

First, provide regular training in writing. Accurate expression and clear logical organisation cannot be developed in a short period; they require repeated practice throughout students' studies. The language problems, weak analytical skills, and unclear reasoning identified by reviewers indicate that writing competence needs further development. Drawing on Zhu et al. (2023), sustained writing practice can help students improve academic expression, understand the basic organisation of a dissertation and the relationships between chapters, develop structured and focused arguments around a research question, and use technical terminology accurately to communicate their reasoning and results. These practices can strengthen the consistency and logic of dissertation writing.

Second, develop professional competence through reading. The quality of the literature review

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largely determines whether the research has a sound foundation and whether the student understands current developments. Targeted reading of high-quality literature closely related to the topic helps students understand the state of the field, identify central issues, and recognise the principal arguments, methodological approaches, and limitations of existing studies. This provides a basis for determining their own focus and contribution. Building professional competence in this way can help them move beyond restating earlier findings, develop perspectives suited to specific cases, and establish a stronger disciplinary foundation for their dissertations.

Third, strengthen case-analysis skills. MPAcc dissertations commonly use case studies, whose central purpose is to apply professional knowledge to practical problems. In unsuccessful dissertations, however, case analyses were sometimes superficial or detached from the research topic. Institutions should therefore consider the programme's professional characteristics and local circumstances when offering relevant courses, such as Case Study Methodology and Academic Standards and Dissertation Writing. These courses should help students identify problems in real settings, organise contextual information, and apply appropriate financial analysis tools. More systematic guidance can keep the analysis aligned with the research focus. Improving students' understanding and analysis of practical cases will enable dissertations to better reflect the practical orientation of professional degree education.

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