

Instructions

In this assignment, you are going to prepare term paper about **Business Entities like banks, earth administration office & House Corporation**. This Group Assignment is meant to give you exposure for basic concepts about the accounting for lease and also to encourage you to "**look around**" for the type of work you may face in the future as an **Accounting and Finance professional**.

➤ **BESIDES:**

- ✓ Your answers must be **clear, specific and relevant**
- ✓ Workout the questions according to the **directions beside the question**.
- ✓ **Neatness and readability** have **value**.
- ✓ **Copying** each other will result in **complete cancellation** of your result and do not be **free rider** person.
- ✓ The assignment is to be carried out by teams i.e., you will prepare your group assignment in a team of **not less than Five and more than Ten members**. Each group member should actively participate in the group assignment and you should not be a **free rider person**.
- ✓ You are required to submit the assignment in **Hard Copy**.
- ✓ Submission date: **31 December 2023**
- ✓ **Late submission** shall result in a penalty of **One Mark** for **each day** after the submission date only for the **Next Two weeks** from the final submission date.
- ✓ Maximum Load: **40% (written paper- 20% & presentation- 20%)**

➤ **Issues to be discussed - Chapter Four : Accounting for Leases**

1. Explain the nature, economic substance, and advantages of lease transactions.
2. Describe the accounting criteria and procedures for capitalizing leases by the lessee.
3. Contrast the operating and capitalization methods of recording leases.

4. Explain the advantages and economics of leasing to lessors and identify the classifications of leases for the lessor.
5. Describe the lessor's accounting for direct-financing leases.

➤ Components of the Term Paper Including Check lists

I. Preliminaries

- ✓ Title Page: a title page contains:
- ✓ the title of your paper
- ✓ your name and Student Identification number
- ✓ the course name and code,
- ✓ the instructor's name
- ✓ the Submission dates
- ✓ Table of Contents

II. Text

1.1 Introduction

An introduction should be an interesting opening to show the main subject and specific topics of your paper. An introduction usually forms through:

- ✓ Introduce your topic
- ✓ Demonstrate how much your term paper title is important, relevant and appropriate.
- ✓ A concise and complete statement of your study question or the general purpose of your term paper.
- ✓ a justification for your study (the significance) a preview of the organization of the paper

1.2 Objectives of the study

It is about what you intended to do. In all studies, the research objective should be made explicit should be SMART

S= simple; **M**= measurable; **A**= Attainable; **R** = Reliable and **T**= Time bounded

- Make sure that your research objectives are stated based on the topic under investigation. Classify your objective as:

i. General objective

- ✓ It is not detailed and there should be only one general objective

ii. Specific objectives.

- ✓ Are operational in nature and they are the means by which we intend to achieve the general objective. These must be clear, succinct/concise, to the point, and brief. Should be from 3-5 in number do not use broad words or phrases:- To know, to understand, ... instead use words like to assess, to identify, to characterize, to compare, ...

1.3 Literature Review

It is critical evaluations of material that has already been published in line with the study considered. It is an area not necessarily the same with, but collateral to, one's own area of study.

Importance: General Questions you need to address to be critical in your literature review

- ✓ What have others said about this topic?
- ✓ What theories address it and what do they say?
- ✓ What are other countries experience regarding **Stand Alone Reporting Specialized Units and Activities?**

1.4 Analysis and discussion

Since the topics of term papers are so diverse, it is impossible to give specific indications of how to write the main body of a term paper. But the general rules are that:

- ✓ You have to analyse, present and interpret the data collected from the concerned proclamation.

- ✓ You must address and answer each specific objective set initially
- ✓ You must organize your presentation in a logical framework with a clear conceptual linkage among sections and give every point with substantial support from concrete source.

1.5 Conclusion

A conclusion should provide a firm ending of what you have discussed in the paper and, preferably, further to reach a judgment, to endorse one side of an issue, or to offer directives. A good conclusion usually contains:

- ✓ a summary of the main findings or main themes statements about the specific values or alternative insights of your paper for understanding the subject matter.

III. Reference Materials

Different institutions have developed different styles of documentation. No matter which one you use for your paper, the principle is to be consistent. The format system provided. Here comes from the **American Psychological Association (APA)** system.

Appendix (if any)

- ✓ The purpose of appendix is to provide reader with detailed information which would be distracting to read in the main body of the paper. Usually, the information in an appendix is a large table, a long cross-reference to the text, a sample of a questionnaire or other survey instrument used in the research.
- ✓ If your paper has only one appendix, you should simply label it Appendix; if your paper has more than one appendix, you need to label each one with a capital letter (Appendix A, Appendix B, Appendix C, etc.)

References

- ✓ At the end of your paper, you must provide a reference list in an alphabetical

order by the surname of the author. If you use the title Bibliography, you can list out both references cited in the text and the relevant works which have been consulted.

- ✓ If you use the title Reference, you should only list out the references cited in the text.

- ❖ Be aware of the following provisions carefully while you write your assignment paper:

- 1** The paper is done in group (only Five to Ten group members).

- 2** The number of pages: minimum of **15 pages** excluding preliminaries and reference Section.

- 3** Page format:

- i.** Line spacing -- 1.5

- ii.** Font type- Times New Roman

- iii.** Font size- 12

- iv.** Margin—Normal

- v.** Text Alignment -- Justify

- 4** Pagination consideration

- i.** Page numbers should be put at the center resting on 2.5 cm margin

- ii.** Use lower case Roman numbers for all front matter pages like

- acknowledgements, table of contents, list of tables, list of figures, list of

- abbreviations and abstracts.