WENZHOU-KEAN UNIVERSITY

88 Daxue Rd, Ouhai • Wenzhou • Zhejiang Province • China 325060
www.wku.edu.cn

Date: February 6, 2025

PhD Dissertation Evaluation Report (International Supervisor)

Candidate: Mrs. Saule Dyussembina

Dissertation Title: Analysis of the Relation between the Book-Tax Differences and Firm Performance Indicators: Conceptual Foundations and Implementation Prospects

Overall:

- The dissertation topic is relevant to the candidate's field of study and tackles an issue that is currently of concern to academics and practitioners.
- The dissertation's objectives are well described, and they are connected to and aligned with overall research questions or hypotheses.
- The motivation for the dissertation's research setting is clear in general.
- The research design, including data collection, empirical models, and relevant analysis methods, employed in the dissertation is appropriate in general and well-suited to answer the questions sought in the research.
- The empirical results of the dissertation have clearly been reported, and they contribute to our knowledge in the accounting area.
- The discussion and conclusion part are well-written and appropriately stated.

Dissertation Title:

- The dissertation title captures the full picture of the study.

Abstract:

- The candidate properly provides the abstract in the dissertation. An abstract for a dissertation is usually between 150 and 300 words.

Background:

- The background starts with a description of book-tax differences. It is clear and well-written.

Motivations:

- The motivation for the dissertation's research setting is well elaborated.

Problem Statement:

- The candidate clearly contains the contents that justify the research by extending what has been done in the prior research of book-tax differences and firm value and what areas and gaps remain to be filled by the current study.

Objectives, Research Questions, and Scope:

- The candidate well presents the objectives and research questions of the study.

Contributions/Implications:

- I think the dissertation is both timely and has the potential to contribute to the literature on book-tax differences and firm value.

Literature Review and Theoretical Framework:

- Current and recent studies published are included in the Literature Review.
- The candidate elaborates the theoretical and conceptual framework of the research.

Development of Hypotheses:

- The candidate has developed hypotheses logically and reasonably.

Empirical Analysis and Interpretation:

- Overall, the candidate clearly presents the development of hypotheses, research design (e.g., data collection/analysis methods), and empirical results.

Discussion and Conclusion:

- The conclusions are based on extensive analysis and the results are tested for robustness.
- The candidate presents the summary of the findings, their implications, and recommendations for further research well.

Language Use:

- Overall, the dissertation is well-written, although double-checking for any typos is always advisable.

References:

- The candidate should double-check whether the citation style in the draft is in accordance with the guidelines for a Ph.D. Dissertation.

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Final Decision:

- The dissertation is well-written and to the point. Therefore, I recommend this dissertation to be accepted.

If you require any further information or clarification, please feel free to contact me via email at kpark@kean.edu.

Sincerely Yours,



Kunsu Park, Ph.D.
Assistant Professor
Department of Accounting
College of Business & Public Management
CBPM B418 • Kean University (Wenzhou)
Phone: +86 138 5773 6924 • Email: kpark@kean.edu