

## **General Guidelines for Academic Writing**

(Version: June 2024)

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*(You can get to each section immediately by clicking on the titles above)*

#### **Important:**

If you write your seminar paper or master thesis in German, the “Leitfaden zur Anfertigung wissenschaftlicher Arbeiten in deutscher Sprache” has to be used.

## I. Structure

- Front Page [for an example see Appendix 1]
- Table of Contents [for an example see Appendix 2]
- List of Tables (if needed)
- List of Figures (if needed)
- List of Symbols (if needed)
- List of Abbreviations
- Main Text with numerical order:

### 1. Introduction

- Motivation of the topic
- Elaboration of the research gap
- Question you are trying to address (stating the hypothesis to be tested directly is a good way to do this). Why should we care about this question?
- State whether you are testing a model, evaluating a program or a change in policy, and what data you are using
- Explain your results briefly and how your findings differ from previous work and what the implications of these findings are
- If your analysis is inconclusive be upfront about this and very briefly state why
- Explanation of your contribution(s)
- Short presentation of the course of investigation

### 2. Prior literature and hypotheses development

- Different subsections can be used (2.1, 2.2, 2.3, ...)
- Structured presentation of relevant prior literature
- First section should discuss previous research that is directly relevant to your seminar paper/master thesis
- The review needs not only to be topical, but can include research that employs the same methods you are using, analyzes a similar model, uses the same dataset, etc.
- Second section should discuss how your approach is different from what has been done before
- Explanation of necessary theoretical foundations, concepts or theories required for the main part
- Development of all hypotheses based on prior literature

### 3. Sample selection and research design

- Different subsections can be used (3.1, 3.2, 3.3, ...)

- Detailed description of the research design and its relevant variables
- Reasons for the inclusion of specific control variables
- Why is this the correct specification for the question you wish to address? Was it derived from theory and has it been used in previous empirical work?
- Description of the name and source of the data you are using and the period it covers
- Description of the sample selection procedure (including a table showing the sample selection process)
- Describe whether you have a panel, cross section or time series, what the unit of observation is
- Discuss assumptions you are making and be explicit about which assumptions may be driving the results
- Discuss how the results are sensitive to changes in parameters

#### 4. Results and robustness tests

- Different subsections can be used (4.1, 4.2, 4.3, ...)
- Descriptive statistics and univariate tests (including tables and figures, if useful)
- Tables with means and standard deviations for the variables you will be using in the analysis (dependent variables, independent variables and controls)
- Presentation and description of the main findings
- Critical discussion of the results in relation to results of other studies and the proposed hypotheses
- Interpret the magnitude of your parameter estimates in an economically meaningful way
- Discuss whether the parameter estimates are statistically significant. If you don't get significance, why?
- Presentation and discussion of robustness/sensitivity tests

#### 5. Conclusion

- Summary of findings
- Presentation of limitations
- Suggestions for future research/extensions
- Implication of results

#### ■ Appendix

- Variable Definitions
- Calculations
- Digressions
- Tables, Figures, extensive examples

- The appendix is not to be subdivided
- References
- Affidavit (also necessary for seminar papers)

## II. Formal requirements

- Word limits
  - Seminar reports: 5,000 words including footnotes (Master)
  - Bachelor thesis: **40 pages** including footnotes
  - Master thesis: **15,000 words** including footnotes
  - The above-mentioned limits should not be exceeded. It may fall below a maximum of 10%
  - The limitations refer to the main text. All pages before (e.g., Table of Contents, List of Tables) and after the main text (e.g., Appendix, References) are not included
- Margins
  - Left: 4 cm
  - Right: 2 cm
  - Above: 3 cm (including page number)
  - Below: 2 cm
- Font and Size
  - Font: Calibri
  - Main Text: 12 pt.
  - Footnotes: 10 pt.
  - Exceptions for the cover page [for an example see Appendix 1]
- Line spacing
  - Main text: 1.5 spacing
  - Footnotes: single (1.0) spacing
  - Paragraphs should be structured and should not be too long
  - Every paragraph consists of at least two sentences
  - No blank lines after headlines, not even before the following bullet point
- Text format and hyphenation
  - Justified text format
  - Automatic hyphenation
- Paragraphs
  - No blank lines between two paragraphs
  - Spacing before a new paragraph: 10 pt.
- Page number

- Pages preceding main text (Table of Contents, List of Tables, List of Figures, List of Symbols, and List of Abbreviations): roman numerals
- All other pages: arabic numerals
- Page numbers are to be integrated into the footer
- Abbreviations
  - The list of abbreviations has to contain **all** abbreviations used in the academic work (abbreviations used on the cover sheet should also be included)
  - Prevalent abbreviations which are used in the literature can be used, abbreviations for your own convenience or self-invented abbreviations are not allowed
  - No so-called "lazy abbreviations" are to be used (no e.g., no resp.,...)
  - Abbreviations should be defined at first mention and used consistently thereafter
- Accentuations
  - Technical terms and terms in foreign languages can be highlighted in *italic type*
  - Other formatting techniques are not allowed
- Headings
  - Need to be printed in the same size (12 pt.) as the main text and can only be printed in **bold** or *italic type*
  - No blank lines between headings and the beginning of a paragraph
  - First and second level of headings are printed in **bold** type, afterwards *italic type* is applied
  - Do not use more than three levels of headings
  - Example:
    - 3.**
    - 3.1**
    - 3.1.1*
    - 3.1.2*
    - 3.1.3*
- Captions
  - All figures and tables must be labelled
  - Captions have to be placed below the figure or table in font size 10
  - For each table and figure, please supply a caption (title) explaining the components of the table/figure
  - Identify any previously published material by giving the original source in the form of a reference at the end of the table/figure caption
  - Titles of the figures and tables have to be listed in the list of figures/tables with their corresponding page number

- Tables and figures should be numbered consecutively
- Figures and tables in the appendix must be labelled and included in the list of figures/tables. They must be separately numbered and marked as part of the appendix. The caption starts with “App. Fig. No. :” or “App. Tab. No. :”, respectively
- Figure/Table captions begin with the term Fig./Tab. in **bold** type, followed by the figure/table number, also in **bold** type
- No punctuation is to be included after the number; no punctuation is to be placed at the end of the caption
- Figures and tables should be cited with clear reference if they are not created by yourself
- Essential figures and tables are part of the main text and should not be moved to the appendix. Do not use the appendix to circumvent the maximum length of your paper!
- Continuative figures or tables (to present additional information) can be included in the appendix
- Footnotes
  - Footnotes can be used to give additional information, which may include the citation of a reference included in the reference list. Footnotes should not consist solely of a reference citation, and they should never include the bibliographic details of a reference. They should also not contain any figures or tables
- Appendix
  - Appendices are to be numbered
  - Only use appendices, which are necessary for a deeper understanding of the topic. The main text must be comprehensible without the appendix
  - You have to make explicit references to every part of the appendix in the main text
- Binding
  - DIN A4, printed one-sided
  - Normal printing paper (80g/m<sup>2</sup>) has to be used.
  - Hardcover is not allowed
  - The title page can be printed on the cover, but has to be printed on the first paper page again
- Literature
  - At least two references per page on average. For example, a master thesis of 50 pages has to include at least 100 references
  - The majority of references is used in the Literature Review

- The quality of references is crucial. The ranking of journals can be used as guiding principle
- Use online sources in exceptional cases only! They have to be handed in separately (via email)
- Information on the front page
  - Indicate the university, faculty and chair
  - Name of the professor and the supervising research assistant
  - Type of the paper (seminar paper, Bachelor/Master thesis)
  - Topic of the paper
  - First and last name, address, telephone number, email address, date of birth and matriculation number
  - Course of studies

### **III. Structure**

- The structure of your paper has to be agreed on with your supervising research assistant
- Text between headings of different indenture levels is not allowed
- At least half a page should be written per section
- Headings in the text and the table of contents must match
- An overly extensive structure of the seminar paper/master thesis should be avoided
- Avoid structures that are too detailed. Rather make sure that the reader can easily follow your way of thinking. The literature review should only contain content which is relevant to understand your analysis
- Paper-style is applied in all empirical works

### **IV. Quotations and bibliography**

- All foreign thoughts, i.e. thoughts from other authors, are marked as such!
- Any statement that contains foreign thoughts requires a complete reference on its own.
- A footnote should appear after at least every second sentence that contains ideas from another source. Consequently, several consecutive sentences should not be taken from the same source.
- Use direct quotes only in very rare circumstances.
- Each quote must be verifiable using the bibliography.
- In general, only primary literature should be cited. Should the original text be inaccessible after great efforts, the use of secondary literature is possible in consultation with the supervisor. In this case, the primary source must be cited first and then the secondary source marked with "cited from..."

- Place the reference at the end of the direct/indirect quotation in parentheses (not in a footnote!).
- As a general rule, footnotes should be placed after the period if the external ideas refer to a sentence. In the case of half sentences, the footnote should be placed after the semicolon or comma. In the case of direct quotations, the footnote is to be placed immediately after the closing quotation mark.
- Footnotes must be separated from the text by a line.
- The citation style at the end of a quotation indicates the last name of the author, the year of publication, and the exact page numbers. Multiple authors are separated by a comma and an "and" is used before the last author mentioned. If a source has more than three authors, only the first author is mentioned, and the other authors are referred to as "et al."
- Page references have to be made precisely, i.e. "ff." is not allowed. Instead, the exact pages are used (e.g. pp. 15-18).
- The uniform use of "f." for the citation of two consecutive pages is permitted.
- If there are multiple references by one author (or team of authors) in the same year, a letter has to be added at the end of the year (e.g., 2023a, 2023b).
- Multiple references are separated by a semicolon.
- References have to be stated precisely in the bibliography. Reference list entries should be alphabetized by the last names of the first author of each work.
- For the source citation of e.g. tables and figures, the source reference begins with "Source: ...". If the figure, table, etc. is changed, "Source: In reference to ..." should be used.

#### Examples of references in the text:

Type of source	Example reference
Books	(Brähler and Krenzin, 2020, p. 20 f.)
Collections	(Gimeno Sandig et al., 2006, p. 146.)
Journals	(Gleason, Kieback, Thomsen, and Watrin, 2021, pp. 1047-1049)
Working Paper	(Gleason, Rahmen, and Stice, 2023, p. 10)
Internet source	(Dore, 2023, <a href="https://www.cnbc.com/2023/02/14/heres-the-average-tax-refund-through-feb-3-according-to-the-irs.html">https://www.cnbc.com/2023/02/14/heres-the-average-tax-refund-through-feb-3-according-to-the-irs.html</a> )
Case law	FG Münster, ruling of June 12, 1990, X 5791/89 G, p. 1807.
Accounting Standards	IAS 12.14



### Corresponding declarations in the bibliography:

Type of source	Example bibliography
Books	Brähler, Gernot/Krenzin, Andreas. Umwandlungssteuerrecht. 11th Edition. Wiesbaden 2020.
Collections	Gimeno Sandig, Alberto/ Labadie, Gaston J./Saris, Willem/Mendoza Mayordomo, Xavier. Internal factors of family business performance: an integrated theoretical model, in: Poutziouris, Panikkos Zata et al. (Hrsg.): Handbook of Research on Family Business, Bodmin 2006, 145–164.
Journals	Gleason, Cristi/Kieback, Sascha/Thomsen, Martin/Watrin, Christoph (2021). Monitoring or payroll maximization? What happens when workers enter the boardroom? in: <i>Review of Accounting Studies</i> , 26(3), 1046-1087.
Working Paper	Gleason, Cristi/Rahman, Nafis/Stice, Derrald (2023). <i>The contagion effect of accounting restatements on strategic alliance partners</i> . Working Paper, available at: <a href="https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4344356">https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4344356</a> , retrieved on 12.02.2023.
Internet source	Dore, Kate (2023). <i>The IRS has issued nearly 8 million tax refunds. Here's the average payment</i> . <a href="https://www.cnbc.com/2023/02/14/heres-the-average-tax-refund-through-feb-3-according-to-the-irs.html">https://www.cnbc.com/2023/02/14/heres-the-average-tax-refund-through-feb-3-according-to-the-irs.html</a> , retrieved on 15.02.2023.
Case law	FG Münster, judgment of June 12, 1990, X 5791/89 G, in: Betriebs-Berater, 1990, pp. 1806-1807.
Accounting Standards	International Accounting Standard (IAS) 12 as amended by the IASB in the year 2000, last amended on 12.02.2021.

Citations that go beyond the examples should be based as closely as possible on the guidelines and should be uniform.

## V. Affidavit

- All academic works (i.e., seminar paper, bachelor thesis, and master thesis) must include a declaration on the last page
- The following text should be used:
- I hereby declare that the submitted Seminar Paper/Bachelor/Master Thesis entitled “(topic of the thesis)” is my own work. I have only used the sources indicated and have not made unauthorized use of services of a third party. Where the work of others have been quoted or reproduced (either in wording or in meaning), the source is always given. I further declare that the submitted work has not been the subject of any other examination procedure, neither in its entirety nor in essential parts. The digital version I submitted matches the hardcover version.

Siegen, \_\_\_\_\_ Signature \_\_\_\_\_

## VI. Process

- The topic will be discussed with the supervising research assistant in advance
- Afterwards, students need to send the filled out and signed form of registration ([https://pafak3.wiwi.uni-siegen.de/info/wp-content/uploads/Studiengang/Allgemein/Anmeldung-zur-Abschlussarbeit\\_1.pdf](https://pafak3.wiwi.uni-siegen.de/info/wp-content/uploads/Studiengang/Allgemein/Anmeldung-zur-Abschlussarbeit_1.pdf)) to their supervising research assistant
- The form will be filled out and signed, before students receive it back
- Students must send the form to the examination office within two weeks after the professor signed the document
- The examination office will send an official email to the student including the topic and date of submission

## **VII. Appendix**

### **1 Sample title page**

University of Siegen

Faculty III - Business Administration, Information Systems and Business Law

Chair of Business Administration, in particular Corporate Taxation

**Examiner:** Prof. Dr. Martin Thomsen

**Supervisor:** [Betreuer\*in, Abschluss]

**[Type of work]**

**[Topic of the work (seminar paper, Bachelor/Master thesis)]**

**Presented by:** [Name]

[Street]

[City]

**Date of birth:** [Date of birth]

**Telephone number:** [Telephone number]

**Email address:** [Email address]

**Matriculation number:** [Matriculation number]

**Field of study:** [Field/Course of studies]

Siegen, [Submission date]

## 2 Sample table of contents

### Table of contents

List of tables .....	I
List of illustrations .....	II
List of symbols .....	III
List of abbreviations .....	IV
1. Introduction.....	1
2. Literature review and hypothesis development .....	3
2.1 xy.....	3
2.2 xy.....	8
3. Theoretical framework .....	14
3.1 xy.....	14
3.2 xy.....	18
3.2.1 xy.....	18
3.2.2 xy.....	20
4. Sample selection and research design .....	22
4.1 xy.....	22
4.1.1 xy.....	22
4.1.2 xy.....	26
4.2 xy.....	29
4.2.1 xy.....	29
4.2.2 xy.....	38
5. Conclusion and outlook.....	49
Appendix.....	51
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#### Important:

The table of contents shown is only an example. The individual points of the table of contents must be adapted individually to the topic of the paper.