

Guideline for the preparation of a Seminar Paper, Bachelor and Master Theses

Updated: April 2020

1 General Information

The guideline at hand gives you directions for the preparation of seminar papers, bachelor and master theses to make you familiar with the requirements at the Chair of Financial Accounting and to support you in the process of writing a scientific paper. If you plan to write a master thesis at the Chair of Financial Accounting, we recommend you to previously write a seminar paper at our chair.

In case of bachelor or master theses, please get in touch with your responsible **supervisor** after the topic assignment to discuss the research focus as well as other details. Once you have gained an overview of your seminar or thesis topic at hand and structured your paper, you should make an appointment with your supervisor to discuss it. Before your discussion, please submit a draft of your outline for review in due time (seminar papers and bachelor theses: about 1-2 weeks, master theses about 4 weeks after topic assignment).

In case of bachelor and master theses, please provide your supervisor for the duration of the correction with **an organized copy of the literature** you have used after you handed in your thesis (e.g. via the flash drive that is handed in at the examination office). By doing so, you enable a prompt review of your paper/thesis. For non-electronic sources, alternative sources and shelf marks may be indicated.

For all scientific papers a good **time management** is vital. The preparation of a schedule might be helpful, since the verbalization as well as the final editing and formatting is often underestimated. Therefore, you should always allow for some leeway at the end to compensate unforeseen delays.

2 Notes on the design of content

- Please pay attention to the assigned topic and possible confinements with regards to the content. Please use the outline discussion as well to clarify any unanswered questions.
- The outline of your paper should be as descriptive as possible and highlight the leitmotif. Please pay attention to a logical and consistent outline and avoid repetitions.
- The paper should start with a problem definition as well as a main objective and should describe the structure of the paper. The paper should end with a conclusion and if possible a future outlook.
- Please use a clear and concise syntax, which facilitates the comprehension of your arguments. Please avoid long and complicated sentences.
- In empirical papers the most important results should be illustrated with figures or tables.

3 Notes on the formal design

3.1 Formatting, length and structure of the paper

- Solely use Times New Roman with font size 12pt, line-spacing: 1.5 spacing, paragraph after: 6pt and please use full justification and enable automatic hyphenation.
- Please format footnotes in the same font with font size 10pt, line-spacing: 1 spacing.
- Please insert page numbers into the footer with the same formatting.
- Highlight headlines, e.g. by using bold font and differentiate different hierarchy levels graphically, line-spacing: single line.

- The text body should be sufficiently subdivided through the use of paragraphs.
- The entire page space should be used.
- Figures and tables should be placed centrally in the text body and should not be enclosed by text on either side. Descriptions and references of figures and tables should be inserted underneath the respective image.
- The margins of the pages should be 2.5cm at the top and bottom, 5cm on the left and 2cm on the right.
- The length of the paper should be between the following parameters:
 - **Seminar papers:** generally not more than 12 text pages. However, please check the specific requirements of the respective seminar.
 - **Master theses:** between 40 and 50 text pages.
 - **Bachelor theses:** between 20 and 25 text pages.

These parameters **only refer to the text body** of the paper/thesis. Additionally, there should be a front page, table of contents, list of abbreviations, list of symbols, list of figures and/or list of tables, bibliography, list of applied laws, standards, and other regulations and if applicable an appendix. **Figures and tables are considered to be text equivalents.**

A scientific paper contains the following:

- Front page
- Table of contents
- List of abbreviations
- List of symbols
- List of figures and/or
- List of tables
- Text pages
- Appendix
- Bibliography
- List of applied laws, standards, and other regulations
- Statutory Declaration (not to be included in table of contents)
- Consent form for the use of plagiarism detection software (not to be included in table of contents)

3.2 Front page

The front page has to contain:

- The complete department and chair name, overseeing professor,
- “Title of the paper/thesis” (seminar paper, bachelor thesis or master thesis) in the subject “Economics and Business Administration” (Bachelor) or “Business Administration” (Master)
- Topic of the paper/thesis
- Topic examiner and supervisor
- Hand out date and submission due date
- First and last name, date of birth, address, telephone number, email address, field of study, number of semesters and matriculation number of the author.

A **template** for the front page of seminar papers, bachelor and master theses in German as well as in English is available in Appendix A and online for download on the website of the Chair.

3.3 Structure and table of contents

The seminar paper, bachelor or master thesis has to be preceded with the structure of the paper and respective page numbers (table of contents). Therein, you should indicate the page number for each section as well as for each list, appendix etc.

The structure of a scientific paper should demonstrate how the topic has been interpreted and the leitmotif should indicate how well the topic has been understood. This requires a sufficiently detailed but not too detailed structure (for a seminar paper three levels in the table of contents is adequate). The commonly used structure in a table of contents requires that each hierarchy level consists of at least two parts (“In for a penny, in for a pound”), i.e. if there is a level 1.1, there should also be a level 1.2.

The numerical order should be used to distinguish between each section. For reasons of clarity the subordinate hierarchy levels should be indented. Each first level section (1, 2, 3, ...) should be expressed in bold face.

Example: numerical order

```
1
  1.1
    1.1.1
    1.1.2
  1.2
2
etc.
```

Please note: the last digit is **not** followed by a full stop.

3.4 Lists of abbreviations, symbols, figures, and tables

The lists of abbreviations, symbols, figures, and tables use page numbers with Roman numbers. They have to be inserted on separate pages before the text body. The lists of abbreviations and of symbols have to contain **all** used abbreviations and symbols (including abbreviations from the bibliography). Abbreviations used out of convenience should not be employed (e.g., acct. instead of accounting). Abbreviations should be listed in an alphabetical order. In addition, figures and tables with their respective page number have to be listed in a list of figures and/or list of tables.

3.5 Text section

The headlines in the text section have to match the titles and headlines in the table of contents and the other lists. A subordinate headline should follow immediately after its superior headline without any text. The text within one section should be structured by paragraphs. One paragraph should contain at least two sentences and not more than 20 lines.

Occasionally, subheadings represent an option for a clear structuring of the text body. Subheadings need to be indicated in italic font, have no numbering, are **not** shown in the table of contents, and shall be **used only sparsely**. In doubt, agree upon them with your supervisor.

The main text of the paper should be written in a clearly comprehensible and precise manner. Colloquial language and poetic expressions should be refrained from. The “I-narrator” should be avoided. The text should be written using active voice.

Figures and tables should be included in the text section and should be numbered consecutively and labelled with a clear description. They should illustrate the verbal sections of the paper. Therefore, the figures and tables should be referred to by an explicit reference in the written part of the paper. Figures and tables should also be understandable on their own. Figures and tables should be optically separated from the text body by a small spacing. Larger tables, which would hinder the readability of the paper if included in the text and which solely contain additional information, can be included in the appendix. The appendix should not be used to manipulate the length of the paper, though. Typing errors and spelling mistakes as well as deficiencies in punctuation will negatively affect your grade.

3.6 Bibliography

The paper should include a bibliography in **alphabetical order**, which should **only contain referenced** sources. The citation should allow for an unambiguous inference to the source. The page numbers of the bibliography (as well of the subsequent parts of your paper/thesis) should be numbered with Arabic numbers that continue the page numbers of the text body.

3.7 Appendix

An appendix should only be included if it contributes to the general understanding of the paper and if it could not be integrated in form of tables and figures in the text body due to formal as well as factual reasons. Each appendix should be referenced to at the respective section in the paper.

4 Notes on the citation style

There has to be a clear differentiation between your own and external work and thoughts. Sources have to be indicated in an unambiguous form and have to be generally verifiable. You should always resort back to the original source.

When using **literal quotation**, the entire identity of the quote has to be preserved. Literal quotes have to be put in “double” quotation marks. Quotes within quotes should be indicated by ‘single’ quotation marks. Omissions have to be indicated by (...). Omissions should not change the original meaning of the quote. Insertion and accentuation of the author in a quote should be indicated by the use of brackets [insertion, author’s note]. Accentuations of the original text (e.g., bold) have to be adopted or have to be marked accordingly. Literal renditions should be used sparingly.

If external thoughts are only reproduced **analogously (indirect quotation)**, quotation marks do not have to be used. However, it still has to be indicated that a thought is not your own – this is done by using footnotes with the reference “Cf.”. If the footnotes refer to an entire sentence, the footnote has to be placed after the punctuation, otherwise it should directly follow after the sentence part or term to which it refers to; a shift of the footnote to the next page should be avoided. The numeration of footnotes should be continuously throughout the entire text. Each footnote has to be concluded by a full stop. If another author is quoted analogously, which extends to the whole paragraph, the footnote should be placed at the end of the first sentence with the reference “Cf. in the following”. Be aware that this citation style across multiple sentences should only be used in justified exceptions, since the use of this “bundled” citation style could lead to a corresponding devaluation of your paper. Avoid citation methods such as “ibidem”. Use “et al.” if you quote sources with more than two authors. When quoting laws or standards, the paragraphs or standards have to be quoted in the footnotes.

Example: footnote technique

“(…) the effect of the non-diversifiable accounting risk on expected stock returns is encompassed by the effect of CAPM-Beta on expected stock returns.”¹

Cost disadvantages of German companies can often be traced back to product design and labor organization.²

“Hence, the concerns of some opponents of IFRS 8 that the new standard would lead to a loss of second tier segment information are somewhat supported.”³

The objectives of financial accounting are coordination and valuation.⁴

On the other hand, share buybacks gain importance as a method to distribute cash and serve as an alternative for dividend payments.⁵

¹ Lin/Nienhaus (2015), p. 197.

² Cf. Franz/Kajüter (2002), pp. 4f.

³ Nienhaus (2015), p. 110.

⁴ Cf. Pellens et al. (2014), pp. 6-8.

⁵ Cf. Hüffer/Koch (2018), AktG § 71, points 2, 26.

Besides, there is – if agreed with your supervisor – the **option to use the Harvard citation style**. Still, page references remain obligatory.

The respective sources should be listed in alphabetical order by surnames in the **bibliography** and sorted chronologically within the alphabetical order. Sources without an author should be included with the byline “w/o a.”. Publications of one author/authors, who is/are represented with multiple sources in one single year, have to be marked with the addition of a lowercase letter at the end of the year (e.g., 2002a). In case a monograph, collection or commentary appears as 1st edition, the edition is not explicitly stated. **Internet** sources have to be included with their entire URL as well as the date of last access. Lexicon articles are not considered to be a scientific source. The language of the bibliography depends on the language of the thesis.

Example: Bibliography

Dissertations and monographies:

Surname, Name (year): title, dissertation university and year, publishing location.

Nienhaus, M. (2015): Segment Reporting under IFRS 8 – Reporting Practice and Economic Consequences, Dissertation University of Münster 2015, Frankfurt am Main.

Surname, Name (year): title, edition (1st edition is not explicitly stated), publishing location.

Pellens, B./Fülber, R. U./Gassen, J./Sellhorn, T. (2014): Internationale Rechnungslegung. IFRS 1 bis 13, IAS 1 bis 41, IFRIC-Interpretationen, Standardentwürfe, 9th edition, Stuttgart.

Articles in collections and commentaries:

Surname, Name (year): title, in: surname, name of editor(s) (ed./eds.), title of collection, edition (1st edition is not explicitly stated), publishing location, pages.

Franz, K.-P./Kajüter, P. (2002a): Proaktives Kostenmanagement, in: Franz, K.-P./Kajüter, P. (eds.), Kostenmanagement, 2nd edition, Stuttgart, pp. 3-32.

Franz, K.-P./Kajüter, P. (2002b): Proaktives Kostenmanagement – Empirische Befunde zur Praxis des Kostenmanagements in deutschen Unternehmen, in: Franz, K.-P./Kajüter, P. (eds.), Kostenmanagement, 2nd edition, Stuttgart, pp. 569-585.

Surname, Name (year): title, in: surname, name of editor(s) (ed./eds.), title of commentary, volume, edition, publishing location.

Cahn, A. (2019): Kommentar zu § 71 Erwerb eigener Aktien, in: Spindler, G./Stilz, E. (eds.), Kommentar zum Aktiengesetz, Vol. 1, 4th edition, Munich.

Grigoleit, H. C./Rachlitz, R. (2013): AktG § 71 Erwerb eigener Aktien, in: Grigoleit, H. C. (ed.), AktG – Aktiengesetz – Kommentar, Munich.

Journal articles and working paper:

Surname, Name (year): title, in: journal (abbreviation), volume, number, pages.

Kajüter, P./Nienhaus, M./Nienaber, M. (2017): Prüfung des Lageberichts – Empirische Befunde einer explorativen Studie, in: Die Wirtschaftsprüfung (WPg), Vol. 70, No. 14, pp. 801-809.

Lin, Y.-T./Nienhaus, M. (2015): The Non-Diversifiable Risk of Financial Reporting System: Evidence from the German Market, in: Advances in Accounting, Vol. 31, No. 2, pp. 197-208.

Surname, Name (year): title, working paper, URL: (access date).

Joh, S. W./Ko, Y. K. (2007): Ownership Structure and Share Repurchases in an Emerging Market: Incentive Alignment or Entrenchment?, Working Paper, URL: <https://pdfs.semanticscholar.org/9565/c6bef4ce4f4a65dd2fcad2969e8593f70b16.pdf> (31.01.2020).

Internet sources:

Surname, Name (year): title, URL: (access date).

Levitt, A. (1998): The “Numbers Game”, URL: <https://www.sec.gov/news/speech/speecharchive/1998/spch220.txt> (31.01.2020).

DRSC (2006): FASB und IASB veröffentlichen Diskussionspapier zum gemeinsamen Rahmenkonzept, URL: http://www.standardsetter.de/drsc/news/archive.php?&year=2006&do=show_news&id=1 (11.07.2006).

Example: List of applied laws, standards, and other regulations

AktG (2017): Stock Corporation Act (AktG) of 6 September 1965 (Federal Law Gazette I, p. 1089), as last amended by Article 9 of the Act of 17 July 2017 (Federal Law Gazette I p. 2446).

HGB (2019): Commercial Code (HGB) in the revised version published in the Bundesgesetzblatt (BGBl., Federal Law Gazette), Part III, Section 4100-1, as last amended by Article 3 of the Act of 12 December 2019 (Federal Law Gazette Part I p. 2637).

IASB (2008): International Accounting Standard (IAS) 1: Presentation of Financial Statements, London.

IDW (2007): IDW-Prüfungsstandards, IDW Stellungnahmen zur Rechnungslegung, Düsseldorf.

5 Number and place of submitted copies

For seminar papers, a **single** tacked copy should be handed in at the chair’s secretariat (Room 3.234). For bachelor and master theses, **one** bound copy (**Bachelor**), respectively **two** bound copies (**Master**) **and** an **electronic version on a data carrier (Bachelor and Master)** should be handed in at the **examination office**. Furthermore, the regulations of the examination office have to be considered (please confer to the leaflet of regulations for writing a bachelor or master thesis, available at <https://www.wiwi.uni-frankfurt.de/studium/downloads.html>).

For all paper types an **electronic version as PDF and Word document**, that is identical to the version handed in at the examination office in the case of bachelor and master thesis, has to be made available to the **supervisor via email**.

6 Statutory Declaration and consent form for the use of plagiarism detection software

The second last page of each seminar paper, bachelor or master thesis has to contain a declaration to be signed single-handedly by the examination candidate. The content varies according to the type of paper and can be found at <https://www.wiwi.uni-frankfurt.de/studium/downloads.html> in the current version of the examination office.

Example: Statutory Declaration

Statutory Declaration

“I herewith declare that I have composed the present thesis myself and without use of any other than the cited sources and aids. Sentences or parts of sentences quoted literally are marked as such; other references with regard to the statement and scope are indicated by full details of the publications concerned. The thesis in the same or similar form has not been submitted to any examination body and has not been published. This thesis was not yet, even in part, used in another examination or as a course performance.”

Place, Date: Signature:

Example: Continued

In case of written work, which is also to submit on a data carrier, the translation is as follows:

Statutory Declaration

“I herewith declare that I have composed the present thesis myself and without use of any other than the cited sources and aids. Sentences or parts of sentences quoted literally are marked as such; other references with regard to the statement and scope are indicated by full details of the publications concerned. The thesis in the same or similar form has not been submitted to any examination body and has not been published. This thesis was not yet, even in part, used in another examination or as a course performance. Furthermore I declare that the submitted written (bound) copies of the present thesis and the version submitted on a data carrier are consistent with each other in contents.”

Place, Date: Signature:

An infringement of the obligations resulting from this declaration will lead to not passing the examination. The text of this declaration can also be found in the leaflet of the examination office. Respective notes in the examination and study regulation should be considered.

The last page of each seminar paper, bachelor or master thesis is the signed consent form for the use of plagiarism detection software. The consent form is attached in Appendix B.

7 Notes on presentations of seminar papers

Once the seminar papers are handed in, they are usually presented and discussed. For the respective presentation, please prepare presentation slides that illustrate your main propositions in a picturesque manner. The structure of the paper, the main arguments for your analysis as well as the central findings should be assembled here. Potential topic extensions as well as open questions for a following discussion are desirable. Please, also provide a list of references that includes the sources used in the presentation at the end of the presentation. You must stick to the time limits for your presentation!

8 Session on scientific paper writing

The Chair of Financial Accounting offers a session on the preparation of seminar papers, bachelor and master theses once a semester. On the basis of specific examples, the requirements and the structure of scientific papers as well as correct organizing, quoting and content structuring are illustrated. Further information can be found on the chair's website in the “Studies” section. As a preparation for writing a scientific paper, we recommend your participation.

9 Further literature references

Brink, A. (2013): Anfertigung wissenschaftlicher Arbeiten: Ein prozessorientierter Leitfaden zur Erstellung von Bachelor-, Master- und Diplomarbeiten, 5th edition, Wiesbaden.

Corsten, H./Deppe, J. (2008): Technik des wissenschaftlichen Arbeitens, 3th edition, München.

Theisen, M. R. (2017): Wissenschaftliches Arbeiten: Erfolgreich bei Bachelor- und Masterarbeit, 17th edition, München.

Prüfungsamt Fachbereich Wirtschaftswissenschaften: Merkblatt zur Durchführung der Bachelorarbeit.

Prüfungsamt Fachbereich Wirtschaftswissenschaften: Merkblatt zur Durchführung der Masterarbeit.

Good luck for your paper preparation!



Faculty of Economics and Business

Seminar Paper / Bachelor Thesis / Master Thesis
in Business Administration

Topic

Examiner: Prof. Dr. Martin Nienhaus

Supervisor: Sophia Müller, MSc

Hand out date: January 01, 2018

Submission due date: March 01, 2018

Prepared by: Peter Schmidt

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Wirtschaftswissenschaftliche Fakultät

Seminar-/Bachelor-/Masterarbeit

im Fach Wirtschaftswissenschaften / Betriebswirtschaftslehre

Thema

Themensteller: Prof. Dr. Martin Nienhaus

Betreuer(in): Sophia Müller, MSc

Ausgabetermin: 1. Januar 2018

Abgabetermin: 1. März 2018

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geb. am 01.05.1990

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Wirtschaftswissenschaften, 6. Semester

Matrikelnummer: 123456



Einverständniserklärung

zur Prüfung meiner Arbeit mit einer Software zur Erkennung von Plagiaten

Name: _____ Vorname: _____

Matrikelnummer: _____ Studiengang: _____

Adresse: _____

Titel der Arbeit: _____

Was ist ein Plagiat?

Als ein Plagiat wird eine Übernahme fremden Gedankengutes in die eigene Arbeit angesehen, bei der die Quelle, aus der die Übernahme erfolgt, nicht kenntlich gemacht wird. Es ist dabei unerheblich, ob z.B. fremde Texte wörtlich übernommen werden, nur Strukturen (z.B. argumentative Figuren oder Gliederungen) aus fremden Quellen entlehnt oder Texte aus einer Fremdsprache übersetzt werden.

Softwarebasierte Überprüfung

Alle Bachelor- und Masterarbeiten werden vom Prüfungsamt mit Hilfe einer entsprechenden Software auf Plagiate geprüft. Die Arbeit wird zum Zweck der Plagiatsüberprüfung an einen Software-Dienstleister übermittelt und dort auf Übereinstimmung mit anderen Quellen geprüft. Zum Zweck eines zukünftigen Abgleichs mit anderen Arbeiten wird die Arbeit dauerhaft in einer Datenbank gespeichert. Ein Abruf der Arbeit ist ausschließlich durch den Fachbereich Wirtschaftswissenschaften der Goethe-Universität Frankfurt am Main möglich. Der Studierende erklärt sich damit einverstanden, dass allein zum beschriebenen Zweck der Plagiatsprüfung die Arbeit dauerhaft gespeichert und vervielfältigt werden darf. Das Ergebnis der elektronischen Plagiatsprüfung wird dem Erstgutachter mitgeteilt.

Sanktionen

Liegt ein Plagiat vor, ist dies ein Täuschungsversuch i.S. der Prüfungsordnung, durch den die Prüfungsleistung als „nicht bestanden“ gewertet wird. Es erfolgt eine Mitteilung an das Prüfungsamt und die dortige Dokumentation. In schwerwiegenden Täuschungsfällen kann der Prüfling von der Prüfung insgesamt ausgeschlossen werden. Dies kann unter Umständen die Exmatrikulation bedeuten. Plagiate können auch nach Abschluss des Prüfungsverfahrens und Verleihung des Hochschulgrades zum Entzug des erworbenen Grades führen.

Hiermit erkläre ich, dass ich die obigen Ausführungen gelesen habe und mit dem Verfahren zur Aufdeckung und Sanktionierung von Plagiaten einverstanden bin.

Datum und Unterschrift des Studierenden