

Guidelines on Academic Writing

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1. General remarks

The following regulations refer to academic writing at the Chair for Management Accounting. These are binding requirements and part of the evaluation and grading of the work. The examination regulations of the respective degree program have always priority over these guidelines.

Seminar papers have to be written in English. Bachelor and master theses can be written in German or English.

2. Formal requirements

2.1. Number of pages and font

Regarding the amount of pages of academic papers, the following requirements hold: Seminar papers comprise 20 pages (consisting of approx. 13-15 text pages). Bachelor theses have a length of 30 text pages. A deviation of $\pm 10\%$ will be tolerated. The length of master theses depends on the regarding examination regulations. Master theses with 24 credit points should contain 50 text pages, while the text part of master theses with 15 credit points should be 35 pages. The tolerable deviation is $\pm 5\%$. Text pages are the proper work **without lists and appendices**, i. e., from the 1st page from the introduction up to the last page of the conclusion.

The font is Times New Roman (Please note for the use of LaTeX: Use „`\usepackage{times}`“). The font size for the text has to be 12 pt. The font size for foot notes is 10 pt. The text should be aligned in full justification, hyphenation is recommended.

2.2. Page margins, line spacing and page numbering

The text should be written with 1.5 line spacing, footnotes with single line spacing. (Please note for the use of LaTeX: Line Spacing with „`\renewcommand{\baselinestretch}{1.5}`“, not „`\onehalfspacing`“)

The following **page margins** should be considered: Margin **left**: 6 cm, margin **right**: 1 cm, margin **top**: 3 cm, und margin **bottom**: 2 cm (page numbers can be higher/lower).

The pages of the table of contents and the lists of figures, tables, abbreviations and appendices have to be numbered with **Roman numbers**. The table of contents hereby begins with the Roman number two. **Arabic numbering** begins on the first text page with number one and has to be numbered consecutively.

2.3. Submission

The required copies of bachelor and master theses have to be submitted on schedule in a bound form (adhesive binding, printed on one side) and electronic form (pdf-data

and source file, Word or LaTeX document, via USB stick or CD-ROM) at the examination office.

Seminar papers have to be submitted as hard copies (two copies, DIN A4, printed on one side and unbound) and in electronic form (CD-ROM or e-mail) at the chair.

Before submission, students have to upload their seminar, bachelor and master theses to the plagiarism software turnitin.com. When submitting their thesis, they have to attach the "digital receipt" that the thesis has been submitted to the plagiarism software and the form for agreement in printed form to the examination office (bachelor and master theses) or to the chair (seminar theses).

2.4. Expert Interviews

When conducting expert interviews, it is mandatory to provide the chair with the contact details of the interviewed experts when submitting the thesis. One possibility for this is a corresponding section in the appendix of the paper. If the experts do not agree to the disclosure of their contact details within the thesis, these can also be transmitted to the chair by telephone or e-mail. In such a case, it is also acceptable for the experts to be named anonymously in the paper. However, it must be possible for the chair to clearly assign the anonymized experts (e.g., "Expert 1") to the transmitted contact data. The background of this regulation is that it must be possible for the chair to contact the corresponding expert in case of follow-up questions about contents in the expert interview.

In addition, each expert interview must be recorded. The corresponding audio recording does not have to be transmitted to the chair. However, it is mandatory to transcribe each conducted expert interview and to include the corresponding transcription in the appendix of the thesis.

3. Structure of the Thesis

3.1. Chronological order

The following order of the components of a thesis has to be considered:

1. Title page (see. 3.2.)
2. Table of contents with page numbers (see. 3.3.)
3. If needed, list of figures and tables (see. 3.4.)
4. If needed, list of abbreviations and symbols (see. 3.5.)
5. If needed, list of appendices (see. 3.9.)
6. Main text including introduction und conclusion (see. 3.6. - 3.8.)
7. If needed, appendices (see. 3.9.)
8. References (see. 3.10.)

9. Statutory Declaration (see. 3.11.)

3.2. Title page

The complete title page for an academic paper should include the following information unless specified otherwise in the examination regulations:

- Topic of the thesis
- Author: First name and surname of the student, address and e-mail address, telephone number, matriculation number, subject of study, semester
- Submission date

Attached is a sample title page of an academic paper.

3.3. Table of contents and structure of the thesis

A table of contents or an outline with page numbers must precede the work. The table of contents should provide the reader with information about the essential content of the thesis and clarify the logical structure, but not anticipate any arguments. The following points should be considered in the structure of the work:

- The outline should be **decadal** (i. e., 1., 1.1., 1.1.1, etc.).
- The individual outline points must be provided with the respective page numbers; the table of contents itself does not represent a separate item.
- A subdivided section must contain at least two sub items (i. e., if item 2.1 exists, item 2.2. must follow).
- Each outline point should reflect the content of that section. Headings should be **meaningful and precise**. This can, for example, be achieved through the usage of nominalization (e. g., "Representation and assessment of the balanced scorecard" instead of "balanced scorecard").
- When formulating headings, do not use whole sentences, questions or punctuation marks, formulas, symbols or abbreviations. Furthermore, no results should be anticipated from the heading and judgmental elements should be avoided. In addition, author names should be avoided in headings.
- Each outline point should include an appropriate number of pages (i. e., at least $\frac{1}{2}$ to $\frac{3}{4}$ page per outline point, and for seminar papers or bachelor theses, no more than 2 to 3 pages of text).
- The text must only be at the lowest level of outline (e. g., if section 2 consists of 3 outline levels, text begins in section 2.1.1).
- Outline points of equal value must have the same outline level.
- A maximum of four outline levels is admissible for the master thesis, and three levels for the bachelor thesis and seminar papers.

3.4. Figures and tables

Within the text, figures and tables can be used that complement the text in a concise and clear form. Each figure or table should be **explained** in the text. Extensive figures and tables can be placed in the appendix.

Figures and tables must have a meaningful caption and must be numbered consecutively (Fig. 1, Fig. 2, Tab. 1, Tab. 2, etc.). If figures or tables from literature or other sources are adopted without modifications or are created based on an existing illustration, the corresponding sources must be cited as a footnote at the label of the figure or table.

If the number of figures (tables) in the text exceeds two, the figures (tables) must be listed in a list of figures (tables), including the numbering and the caption, as well as the corresponding page number.

3.5. Abbreviations and symbols

In general, abbreviations should be used as sparingly as possible. The use of **common abbreviations** listed in the dictionary is permitted (e. g., etc., i. e.). These abbreviations should not be included in a separate list of abbreviations.

Objective abbreviations that are common in the specific field as well as **topic-specific abbreviations** can be used and must be listed in a list of abbreviations (e. g., HGB, ROI, EVA, EBIT).

For references following abbreviations are common and therefore need not be included in the list of abbreviations: ed., vol., eds., p. or pp., et al., diss., para., Rev. ed., Trans.

Symbols and variables, in particular from mathematical expressions must be included in a separate list of symbols.

3.6. Introduction

The introduction is an integral part of the text. The brief introduction is followed by a representation of the particular problem and a description of the purpose of the thesis. In this context, the research question is of particular relevance. It serves to summarize the detailed task in **one** precisely formulated interrogative clause. Only answers to this question are part of the thesis. Next, the problem is put into the existing literature and

the results of the thesis summarized. The introduction ends with the course of the investigation. Note that no definitions, assumptions, tables, figures or formulas should be used in this part of the paper.

3.7. Main body

In the main part of the thesis a solution for the underlying problem should be worked out. A problem-oriented and logically consistent development is expected. The content should include a comprehensible presentation of procedures and results.

3.8. Concluding part

In the final part, the main content of the thesis is again summarized and a conclusion is drawn. The main arguments, the presentation of essential correlations and results, as well as, if necessary, an assessment of the relevance of the results should be addressed. This part of the paper may also include a critical appraisal or an outlook with statements on further need for research.

3.9. Appendices

Materials that affect the course of the argument or the flow of reading in the main part of the paper, but are required for understanding, should be listed in the Appendix.

All appendices must be numbered in capital letters in Arabic and given a meaningful title (e. g., Appendix A: Derivation of the security equivalent, Appendix B: Tabular presentation of the elements of the contract, etc.). In addition, a separate list of appendices must be prepared.

3.10. References

All sources of the thesis must be listed in a separate list of references in alphabetical order of the authors. Several publications by the same author are sorted in ascending chronological order.

If no author is known for a source, it will be added to the references according to the alphabetic order with the author "anon." (author unknown). Note that for these sources, the name of the publishing institution (e. g., the name of the company publishing an annual report used as the source) is quoted.

Unpublished sources, such as theses, have to be marked with an appropriate note (e. g., "unpublished master thesis, Goethe University Frankfurt, Summer Term 2015").

The sources in the references have to be prepared according to the following scheme:

- **Books:** surname(s) and abbreviated first name(s) of the author(s), or editor(s), year of publication in brackets, title (if necessary subtitles), edition, place of publication, publisher.

Example: Kräkel, M. (2012): Organisation und Management, 5th edition, Tübingen: Mohr Siebeck.

- **Article in magazines:** Name(s) and abbreviated first name(s) of author(s), year of publication in brackets, title (if necessary subtitles), time, volume, number of issue(s) in brackets, first and last page number of the essay.

Example: Reichelstein, S. and Rohlfing-Bastian, A. (2015): Levelized Product Cost – Concept and Decision Relevance, The Accounting Review 91 (4), p. 1653-1682.

- **Contributions in collective works:** Name(s) and abbreviated first name(s) of the author(s), year of publication in brackets, title (if necessary subtitles), in: title of the collective work, ed. by abbreviated first name(s) and surname(s) of the editor(s), edition, place of publication, first and last page number of the contribution.

Example: Kräkel, M. and Sliwka, D. (2001): Innerbetriebliche Aufgabenverteilung und Delegation, in: Die Prinzipal-Agenten-Theorie in der Betriebswirtschaftslehre, ed. by P.-J. Jost, Stuttgart, p. 331-357.

- **Discussions and working papers:** Name(s) and abbreviated first name(s) of author(s), year of publication in brackets, title (if necessary subtitle), university/institute.

Example: Dürr, O., Nisch, M. and Rohlfing-Bastian, A. (2016): Incentive Provision and Optimal Group Formation for Development Projects, Goethe-Universität Frankfurt/Hochschule Esslingen.

- **Internet sources:** Name(s) and abbreviated first name(s) of author(s), year of publication in brackets, title (if necessary subtitles), URL: Internet address, accessed: date, time, if necessary first and last page number of the article.

Example: Anon. (2013): Subventionen: EU verklagt Deutschland wegen Bahn und Post, URL: <http://www.spiegel.de/wirtschaft/unternehmen/subventionen-eu-verklagt-deutschland-wegen-bahn-und-post-a-934680.html>, Internet release: 20.11.2013, 2:09 p.m.

3.11. Statutory Declaration

At the end of the thesis, a signed statutory declaration must be added and signed. It is not listed in the table of contents. With regard to the content of the affidavit, the examination regulations are authoritative. Unless otherwise provided, the following statement (in the language of the scientific paper) shall be included:

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:

4. Quotations

4.1. Quotability and citation obligation

A quote is a statement taken literally or in the sense of the word of other authors. In principle, a source is citable if it can be understood and verified by the reader. Books and essays are quotable. Unpublished materials (e. g., internal data of a company) must be submitted as attachments together with the scientific paper and can then also be cited. Before using the source, it is essential to obtain the consent or permission of the author. Internet sources are only quotable in exceptional cases. Not citable are lecture slides and scripts. Verbal statements are quoted on the basis of interview protocols which are attached and listed in the bibliography. In principle, secondary sources should be avoided. Only if the original source (despite great efforts) is inaccessible, the corresponding secondary literature may be quoted. This is indicated by the secondary source with "cited from..." after specifying the original source.

References to the literature must be clearly marked, direct quotations should be quoted in quotation marks and provided with the respective source. This is done in the text continuously in the form of American citation and the short citation method (examples follow), footnotes are reserved for content-related remarks. They always represent a complete sentence and thus end with a period. A violation of the citation obligation is regarded as serious and leads to an assessment of the work as "inadequate" (i. e., a grade of 5.0), even if it is otherwise satisfactory.

When using the American citation method and the short citation method, the surname (s) and year of publication as well as the page number are shown in brackets after the statement in the text or the direct quote. For several titles by the same author, the years of publication are marked with consecutive letters (e. g. 1983a, 1983b). This numbering must also be included in the bibliography. Two authors are separated by a slash, with more than two authors, the specification of the first author with the suffix "et al." is sufficient. This does not apply to the bibliography, where the names of all authors are listed.

4.2. Forms of quotations

4.2.1. Literal (direct) quotes

Literal citations are unmodified sentences, phrases, terms or definitions. They must be quoted and must be exactly the same as the original text. Verbatim quotes from English literature do not need to be translated, but can be reproduced verbatim. Generally, longer literal citations should be avoided.

For example: "Detailed information on a manager's compensation contract is generally provided for the board of directors and the supervisory board of listed companies which are subject to certain disclosure requirements" (Rohlfing / Sturm 2011: 394).

4.2.2. Analogous (indirect) citations

An indirect quote summarizes the content of a text passage in own words. The corresponding source has to be stated at the end of the sentence (if the source refers only to one sentence) or at the end of the paragraph (if the source refers to the whole paragraph). The citation of the source must be preceded by a cf. or e.g. if it concerns the exemplary naming of sources from a larger field.

Example: Due to the delegation nature of franchise relationships, it has been proposed to analyze contract design in franchising with agency theoretical models (e. g., Rubin 1987, Brickley et al., 1991, Blair / Lafontaine 1995).

If the secondary quote refers to an entire publication, no page references are required. Otherwise, the following applies for one side (see Rohlfig / Sturm 2011: 394), for two consecutive pages (see Rohlfig / Sturm 2011: 394f.), for several consecutive pages (see Rohlfig / Sturm 2011: 394ff) and several pages that are not consecutive must be separated by commas (see Rohlfig / Sturm 2011: 394, 399).

5. Appendix: Example for a title page for a master thesis

[Theme of the thesis]

Master Thesis

Supervisor:

Prof. Dr. Anna Rohlfing-Bastian
Chair of Accounting,
in particular Management Accounting
Goethe-University Frankfurt am Main

submitted by:

[Name]

[Street]

[Zip Code, City]

Tel.:

E-mail:

Study program:

[Semester]

Matriculation number:

Frankfurt am Main, [Date of Submission]