



Guidelines for Preparing Academic Papers at the IUB

The following provides instructions for the preparation of seminar, bachelor, and master theses. It is intended to familiarize you with the formal and substantive requirements for an academic paper at the Institute.

These guidelines apply to the bachelor's and master's degree programs at the University of Münster. For continuing education programs, they are only applicable insofar as the rules of the respective program do not stipulate otherwise.

1. Objectives of an Academic Paper

- Systematic preparation of the respective topic.
- Addressing a research question and its solution.
- Review of existing literature.
- Critical analysis and evaluation of various problem solutions.
- The target audience is the knowledgeable reader.

2. Structure of an Academic Paper

1. Title page
2. Table of contents
3. List of figures and/or list of tables
4. List of abbreviations
5. Main text
 - Introduction/Problem statement
 - Fundamentals: Problem description and literature review
 - Analysis and results of the investigation: Depending on the topic, contains evaluation/appraisal/design considerations
 - Conclusion/Summary
6. Appendix
 - Calculations
 - Figures, tables, extensive examples
7. Bibliography
8. If applicable, additional lists
 - List of EC/EU legal sources
 - List of laws and standards

} *Main part*

- List of case law
- List of administrative instructions
- List of legislative materials

9. Affidavit

- Not required for seminar papers
- Template available on the PAM website (<https://www.wiwi.uni-muenster.de/pam/de/downloads/vordrucke-formulare>)
- Not part of the table of contents

10. Declaration of consent for plagiarism check

- Also required for seminar papers
- Template available on the PAM website (<https://www.wiwi.uni-muenster.de/pam/de/downloads/vordrucke-formulare>)
- Not part of the table of contents

3. Outline of an Academic Paper

Notes:

- Pay attention to the topic and its delimitation.
- The outline of the paper must show a “common thread.” It should be logical and free of contradictions and repetitions.
- Chapter transition texts (i.e., short paragraphs directly after the heading of Chapter 3, but before the heading of Chapter 3.1) should be avoided.
- An overly fine outline should be avoided.
- The chapter division and subdivision should reflect the substantive focus.
- “Whoever says A must also say B”: A subordinate outline point may not stand alone.
 - Incorrect: 1, 2, **2.1**, 3, 4, 4.1, 4.2
 - Correct: 1, 2, 3, 4, 4.1, 4.2
- Longer sections of text should be appropriately subdivided.
- It is important to set the right priorities. Do not dwell too long on introductory remarks and basics, but get to the actual topic and problem of the paper.
- Headings should be substantive whenever possible. Avoid headings like “Problem statement” or “Main body.” The introductory and concluding chapters may be titled “Introduction” and “Conclusion”/“Closing Remarks”/etc., but a substantive heading is still possible.
- For empirical work, the structure is relatively strictly defined. Orientation is provided by the standard literature. For all other work, you have more freedom.

General Elements of an Outline:

(Deviations may be made in individual cases!)

1. Introduction

- Introduction to the problem statement.
- Current relevance of the topic.
- Deliberate delimitation of the topic and justification for it!
- Development of the research question or objective.
- Explanation of the personal research contribution.
- Presentation of the chosen method.
- A presentation of the course of the investigation is not mandatory.

2. Fundamentals: Problem Description and Literature Overview

- Concise and precise! You are writing for the knowledgeable reader!
- Detailed elaboration of the problem statement or research question.
- Literature overview (a comprehensive literature overview is usually not required for seminar papers, but is usually more important for empirical work).
- Regardless of whether your paper has a separate “Literature Overview” section or not, you must in any case incorporate and cite the relevant literature on your topic in your paper.
- Explanation of the theoretical foundations, concepts, or theories required for the main part.
- If applicable, development of analysis criteria.
- For empirical work, the derivation of hypotheses is also common.

Note: Since experience shows that much literature can be found for this part, the fundamentals section usually turns out to be too long. It should be shortened very critically at the end of the work. It generally offers the greatest potential for shortening!

Note: Introduction and fundamentals together should not exceed 1/3 of the page length!

3. Analysis and Results of the Investigation

- Core of the paper.
- Structured processing of the problem statement.
- Critical analysis and solution of the problem.
- Maintenance of substantive consistency or pursuit of a “common thread.”
- Justified prioritization (to be presented in the introduction as well).
- For empirical work, the data basis must be presented (including descriptive statistics).

- **IMPORTANT:** Own considerations must also be incorporated here! This is where the potential personal contribution lies. For empirical work, the personal contribution typically results from the analyses performed, e.g., the regressions carried out to test the hypotheses.
- Conclusions and results of the analysis must be presented in any case. This does not only happen in the conclusion!

Note: When shortening is needed, the main part is predominantly, but wrongly, shortened! Do not shorten your examination performance (independent analysis and critical evaluation)!

4. Conclusion/Summary

- Together with the introduction, it forms the framework of the paper.
- Not just a summary of the paper! Not just repetition!
- Answering the questions and problems raised in the introduction using the analysis performed in the main part.
- Conclusion of the preceding analysis.
- Development of results.
- If applicable, showing limitations of one's own results (for empirical work).
- An outlook on future developments or on issues that have not yet been investigated is often useful here.

Note: Along with the main part, the conclusion is the most important component of the paper. Often, answering the questions is forgotten or simply omitted. The paper then has no result! Space limitations must not be an excuse to skimp here! Nevertheless, repetitions must be avoided.

4. Formal Requirements

Layout

- Length (referring to the main text):
 - Master's theses: 48-50 **pages**
 - Bachelor's theses: max. 7,000 **words**
 - Seminar papers: 12-15 **pages (unless otherwise specified in the specific course)**

The page count also applies if pages in the paper remain partially empty.

The specified page and word limits include the main text (i.e., from introduction to conclusion) **including footnotes** (for determining the word limit in Word, the box "Include textboxes, footnotes and endnotes" must be checked). For reasons of comparability, individual agreements regarding an extension of the length are not possible. Consequently, there is **no** tolerance, for example, in percentage terms.

- Font:
 - Font type: Times New Roman
 - In the text (+ headings): Font size 12
 - In footnotes: Font size 10
 - Captions: Font size 10
- Line spacing:
 - In the text: 1.5
 - In footnotes: single
- Margins:
 - Left: 6 cm (cover page and preceding lists until the beginning of the main text: 4 cm)
 - Right: 1.5 cm
 - Top: 2.5 cm
 - Bottom: 2 cm
- Layout:
 - Justified
 - Hyphenation
 - Space before a new paragraph: 10 pt
 - Headings always in bold
 - No blank line after a heading or at the end of a chapter
 - New page for each new main chapter (does not apply to seminar papers!)
- Tables and graphics are to be integrated into the text, provided they are necessary for understanding the paper. This does not increase the permissible total length of the paper! For empirical work, the central tables and graphics should be shown in the main text and any additional tests (e.g., robustness tests that are not central to answering the research question) should be moved to the appendix. All graphics and tables used (including those from the appendix) must be referenced in the text.
- Transcripts of interviews, materials distributed to participants in experiments, questionnaires, etc., are to be included in the appendix.
- Subheadings that are not part of the table of contents and are merely intended to separate individual paragraphs from one another should be avoided.
- Emphasizing individual words within a paragraph through, for example, bold or italic type should be used sparingly, if at all.
- Online sources must be sent to the supervisor in a single .zip file via email. For empirical work, the entire code used (e.g., .do or .py files) must also be sent to the supervisor.
- Submission of the bachelor's/master's thesis:

- The submission of final theses takes place exclusively digitally via the PAM Thesis Uploader: <https://www.wiwi.uni-muenster.de/pam/de/thesis-uploader>
- The .pdf and .doc/.docx file of the paper must also be sent via email to the supervisor and to the secretariat (iub@wiwi.uni-muenster.de).
- A print copy of the paper is not to be submitted.
- Submission of the seminar paper:
 - Please note the requirements of the respective course
 - A print copy of the paper is not to be submitted.

Title Page

- University, faculty, chair **information**
- Supervising professor and staff member
- Designation of the paper (seminar paper, bachelor's thesis, master's thesis)
- Topic of the paper
- First and last name, address, telephone number, email address, date of birth, and matriculation number of the candidate
- A university, faculty, or chair **logo** does **not** belong on the cover page, as this is your paper, not a publication of the University of Münster!

Table of Contents

- Outline with page numbers
- Regarding the scope (see also 2. *Structure of an Academic Paper*):
 - Preceding lists (without numbering, but with page numbers)
 - List of figures
 - List of tables
 - List of abbreviations
 - List of symbols
 - Main text with alphanumeric or numeric ordering
 - Following lists (without numbering)
 - List of appendices
 - Bibliography
 - List of EC/EU legal sources
 - List of laws and standards
 - List of case law
 - List of administrative instructions
 - List of legislative materials

Note: In alphanumeric ordering of the main text, no period follows the last number (i.e., “3.1” instead of “3.1.”).

Table of Contents, Lists of Figures, Tables, Abbreviations, Symbols

- Page numbers: Roman numerals (the numbering begins on the page after the title page as page I)
- Placement: before the main text
- The list of abbreviations contains all abbreviations used
- A list of symbols is particularly required for empirical work and must in this case contain the symbols used. For normative/conceptual work, it is usually not necessary to create a list of symbols if the only symbols used are, for example, “§”, “%”, or “€”.
- Abbreviations for convenience (e.g., “KapG” for “Kapitalgesellschaft”) or self-invented abbreviations (e.g., “TB” for “Thesaurierungsbegünstigung”) may not be used!
- Figures and tables must be listed with their corresponding numbering, their title, and the page reference.

Main Text

- Page numbers: Arabic numerals (numbering begins with the introduction on p. 1)
- Headings in the text must match those in the table of contents.
- Figures and tables belong to the text (unless they have been included in the appendix). Each figure and table must be explicitly referenced in the text.
- Style:
 - Precise and understandable.
 - Use of technical terminology.
 - No colloquial language.
 - No poetic phrases.
 - No exaggerations.
 - Short sentences.
 - Avoid the “I” form.
 - Direct quotations only in exceptional cases!
- Spelling and punctuation must be strictly observed!
- **Plagiarism inevitably leads to failure!**
- **All foreign thoughts must be marked with references/footnotes!**

Appendix

- Page numbers: Arabic numerals (continuation of the main text)
- Appendices are to be numbered according to the Latin alphabet (“Appendix A”, “Appendix B”, ...).
- Each component of the appendix must be explicitly referenced in the text!

- Appendices should only be created if they are necessary for a deeper understanding of the paper.
- The paper must also be understandable without the appendix.
- The appendix may not be misused as room for manipulating the page count.

Bibliography

- Page numbers: Arabic numerals (continuation of the appendix or main text)
- All directly or indirectly cited sources of the paper.
- Ordering according to the alphabetical order of the first-named author.
- Unambiguous identification of the source must be possible.
- A literature evaluation that is appropriate to the topic of the paper and differentiated is decisive for the overall quality of the paper. This concerns the selection of literature in both quantitative and qualitative terms.
- As a rule of thumb for careful literature evaluation, an average of 2-3 (1.5-2) sources per page applies for a normative-conceptual (empirical) paper. A normatively processed master's thesis of 50 pages should therefore usually contain 100-150 sources. Depending on the specific topic, exceptions are possible in individual cases.

Captions

- Figures and tables must be captioned.
- They are to be numbered consecutively.
- Captions are to be introduced with "Fig. No.:" or "Tab. No.:".
- Captions are placed below the figure or table in font size 10.
- Titles of figures and tables are to be listed in the list of figures and the list of tables with their page reference in the text.
- Figures and tables in the appendix must also be captioned and included in the list of figures and the list of tables.
 - They are to be numbered separately and marked as being in the appendix.
 - Captions are to be introduced with "App. Fig. No.:" or "App. Tab. No.:".
- Examples:
 - In the text: Fig. 1: Development of tax revenue in Germany
 - In the appendix: App. Fig. 1: Examination scheme for commercial real estate trading
- Figures and tables must be provided with source information (in the footnote to the respective caption):
 - Mark the adoption of a figure or table from a source with "Source information in short-title citation"
 - Mark the development of a figure or table based on a template with "Fig./Tab. adapted from: *Source information in short-title citation*"

- Mark the development of your own figure or table with “Source: Own presentation”

5. Citation Style

- No plagiarism! All foreign thoughts must be documented with sources!
- Every statement containing foreign thoughts requires its own complete source citation. Formulations such as “cf. here and in the following”, “op. cit.”, or “ibid.” are not to be used. As a rule, it is not sufficient to simply place a footnote at the end of a paragraph. Footnotes are used sentence by sentence.
- Use direct quotations very sparingly!
- Every citation must be verifiable using the bibliography!
- Your paper will be checked with plagiarism software.

Direct Quotations

- Direct quotations begin and end with quotation marks.
- Remarks by the author are to be marked (e.g., [author’s note]).
- Emphases in the original are to be reproduced in the quotation or clarified by explanations (e.g., [partially emphasized in the original]).
- Omissions are marked by consecutive dots [...].
- Source references for direct quotations are made without “Cf.”.

Indirect Quotations

- Adoption of another person’s thoughts in substance.
- Reproduction in your own words!
- Foreign thoughts must be distinguishable from your own.
- Source references for indirect quotations begin with “Cf.”.
- Source references for tables, figures, etc. begin with “Source: ...”.
- If, in an indirect quotation, the statement of the cited person is reproduced in indirect speech, the subjunctive must (with few exceptions) be used. As a rule, this is Subjunctive I. Subjunctive II is then usually used as a substitute form if the indicative and Subjunctive I are identical. Indirect speech is not a synonym for an indirect quotation!

Footnotes

- The source(s) for each citation is (are) to be included in a footnote. A footnote can thus contain several sources, which are to be separated by semicolons. In the case of several sources, “Cf.” still appears only once at the beginning of the footnote, unless a separate introduction of the source such as “with further references” follows.
- Footnotes are placed at the end of the citation.

- Footnotes referring to a sentence or part of a sentence are to be placed after the punctuation mark (“.” or “,”).
- Footnotes referring to a specific term or expression are to be placed immediately after it.
- Consecutive numbering of footnotes.
- Separation of the footnotes from the main text at the end of each page with a short line.
- Each footnote ends with a period. If the footnote ends with, for example, “p. 215 f.”, a second period is not required to end the footnote.
- Application of the **short citation style**, i.e., specification of:
 - Last name of the author, abbreviated first name
 - Emphasis of the author by italics or small capitals.
 - Several authors are separated by “/”.
 - If there are more than three authors, only the first author is named and the other authors are referred to with “et al.”
 - If the author is unknown, indication as “n.a.” (no author)
 - Short title of the source
 - Assigned by yourself for sources with long titles. Accordingly not required for short titles.
 - Unambiguous assignment of the short titles.
 - Recording of the short titles in the bibliography as well.
 - Year of the source
 - Page number(s)
 - One page number: p. 15
 - Two consecutive pages: p. 15 f.
 - More than two consecutive pages: p. 15-19
 - No p. 15 ff., as this information is too imprecise!

The following examples serve as guidelines for the correct citation of the corresponding types of sources:

Articles

Footnote:

Cf. LAST NAME, ABBREVIATED FIRST NAME (or “n.a.”), Short title, Year, Page.

Example:

Cf. WATRIN, C./ULLMANN, R./WITTKOWSKI, A., Modelltheoretische Überlegungen, 2008, p. 557.

Example with several sources in one footnote:

Cf. SCHEFFLER, W., Bilanzrechtsmodernisierungsgesetz, 2009, p. 47; HERZIG, N./BRIESEMESTER, S., Einheitsbilanz, 2009, p. 1. Cf. also, with further references, GRÜTZNER, D., Gewinnermittlungsvorschriften, 2009, p. 481-485. For a contrary view, cf. ORTMANN-BABEL, M./BOLIK, A./GAGEUR, P., Auswirkungen, 2008, p. 32.

(with further references: in German “m.w.N.”; for a contrary view, cf.: in German “a.A. vgl.”)

Bibliography:

LAST NAME, FIRST NAME (of the author or “n.a.”; no titles or academic degrees), Title of the article, in: Title of the journal (possibly abbreviated), Year of publication, Issue no. (**only** if the pages of a volume are not numbered consecutively), first and last page or column number of the article (possibly short title).

Example:

WATRIN, CHRISTOPH/ULLMANN, ROBERT/WITTKOWSKI, ANSAS, Modelltheoretische Überlegungen zur Reform der deutschen Konzernbesteuerung, in: Ubg, 2008, p. 557-565 (Modelltheoretische Überlegungen).

Monographs**Footnote:**

Cf. LAST NAME, ABBREVIATED FIRST NAME (or “n.a.”), Short title, Year, Pages.

Example:

Cf. ROSE, G./WATRIN, C., Ertragsteuern, 2017, p. 7.

Bibliography:

LAST NAME, FIRST NAME (of the author or “n.a.”; no titles or academic degrees), Title of the work (possibly with subtitle), Edition (the 1st edition is not mentioned), Place of publication (if there are more than two, it is sufficient to name only the first with “et al.”) with year of publication (possibly short title).

Example:

ROSE, GERD/WATRIN, CHRISTOPH, Ertragsteuern – Einkommensteuer Körperschaftsteuer Gewerbesteuer, 19th ed., Berlin 2009 (Ertragsteuern).

Contributions in Anthologies

Footnote:

Cf. LAST NAME, ABBREVIATED FIRST NAME (or “n.a.”), Short title, Year, Pages.

Example:

Cf. WATRIN, C./POTT, C., Einfachheit, 2008, p. 440-442.

Bibliography:

LAST NAME, FIRST NAME (of the author or “n.a.”; no titles or academic degrees), Title of the article, in: Title of the anthology, ed. by Last name, First name of the editor, Volume, Edition, Place of publication with year of publication, first and last page or column number (possibly short title).

Example:

WATRIN, CHRISTOPH/POTT, CHRISTIANE, Einfachheit versus Komplexität von Rechnungslegungsinformationen: Empirische Befunde, in: Einfachheit in Wirtschaftsinformatik und Controlling, Festschrift für Heinz Lothar Grob zum 65. Geburtstag, ed. by vom Brocke, Jan/Becker, Jörg, München 2008, p. 437-448 (Einfachheit).

Commentaries/Handbooks

Footnote:

Cf. LAST NAME, ABBREVIATED FIRST NAME (or “n.a.”), in: Short title, §, marg. no./text no./page.*

**Note: For legal commentaries, only the section (§) and the marginal number/text number (uniform naming!) are indicated. An (additional) page reference is not required.*

Example:

Cf. WACKER, R., in: Schmidt, § 16 EStG, marg. no. 5.

Cf. RONDORF, H.-D., in: S/W/R, § 2a UStG, marg. no. 28.

Bibliography:

LAST NAME, FIRST NAME (of the author or “n.a.”; no titles or academic degrees), Title, in: Commentary, ed. by Last name, First name of the editor(s), Edition, Place of publication with year* (possibly short title).

**Note: For loose-leaf collections, the most recent supplement for the specific entry is to be stated instead of the edition and the place of publication with year.*

Example:

WACKER, ROLAND, § 16 EStG, Veräußerung des Betriebs, in: Schmidt Einkommensteuergesetz Kommentar, ed. by Weber-Grellet, Heinrich, 35th ed., München 2016 (Schmidt).

RONDORF, HANS-DIETER, § 2a UStG, Fahrzeuglieferer, in: Umsatzsteuergesetz Kommentar, ed. by Schwarz, Roger/Widmann, Werner/Radeisen, Rolf-Rüdiger, 194th suppl., July 2017 (S/W/R).

Note: There are standard and recommended abbreviations for commentaries and journals (e.g., DStR for Deutsches Steuerrecht or H/H/R for Hermann/Heuer/Raupach). These abbreviations can be found in the relevant specialized literature or in the works themselves. These abbreviations should be used and included in the list of abbreviations.

Laws

Laws and (accounting) standards should generally be cited in the text. A reference to sections in footnotes is, however, also permitted under certain circumstances. An approach that is as uniform as possible should be pursued.

Main text:*Examples:*

§ 6b Para. 1 Sentence 2 No. 1 EStG

IAS 12.14

Footnote:*Examples:*

Cf. § 4h Para. 2 Sentence 1 Lit. c) Sentence 15 EStG.

Cf. IAS 12.14.

List of Laws and Standards:

Law (abbreviation), in the version of [date], source page, last amendment with source.

Standard (abbreviation), publisher and year of the latest version, last amendment.

Examples:

Einkommensteuergesetz (EStG), in the version promulgated on October 8, 2009, BGBl. I p. 3366, corrected in BGBl. I 2009 p. 3962, last amended by Art. 1 of the Act of February 24, 2016, BGBl. I 2016, p. 310.

International Accounting Standard (IAS) 12, in the version issued by the IASB in 2000, last amended on January 19, 2016.*

**Note: After consulting with your supervisor, it may be possible to cite the IAS/IFRS as a single work.*

Case Law

For BFH judgments, the collection of decisions of the Federal Fiscal Court (BFHE) or the Federal Tax Gazette (BStBl) with the cited pages must generally be indicated as the source in addition to the case number and the date of the judgment. Another source (Der Betrieb, Betriebs-Berater or similar) can additionally be indicated. Judgments of other courts are cited by indicating the substitute source. In the list of case law, the judgments are to be sorted by court (in descending order of importance of the courts) and by date of publication (in ascending order).

Footnote:

Cf. Court, J./O./D. of [date], case no., page.

Example:

Cf. FG MÜNSTER, J. of June 12, 1990, X 5791/89 G, p. 1807.

List of Case Law:

Court, Judgment/Order/Decision of [date] – case no., in: Source year, pages.

Example:

BFH, Judgment of November 27, 2001, VIII R 36/00, BStBl. II 2002, p. 731-733.

FG MÜNSTER, Judgment of June 12, 1990, X 5791/89 G, in: BB 1990, p. 1806 f.

Legal Sources of the European Community/European Union

Legal sources of the EC/EU are understood to be, in particular, directives and regulations issued by the European Union or one of its predecessor institutions.

Footnote:*Example:*

Cf. Directive 2021/2101/EU, p. 5.

List of EC/EU Legal Sources:*Example:*

Directive 2021/2101/EU of the European Parliament and of the Council of November 24, 2021 amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches, in: Official Journal of the EU No. L 429, p. 1.

Administrative Instructions

Administrative instructions include, in particular, the guidelines and decrees of the Federal Ministry of Finance (e.g., tax guidelines, BMF letters).

Footnote:

Cf. BMF letter of [date], para.

Example:

Cf. BMF letter of July 4, 2008, para. 16.

List of Administrative Instructions:

BMF, letter of [date], file no., in: Source with year, pages.

Example:

BMF, letter of July 4, 2008, IV C 7 – S 2745 – a/08/10001, in: BStBl. I 2008, p. 736.

Legislative Materials

Official printed papers (especially Bundestag or Bundesrat printed papers) are included in the list of legislative materials with the number of the printed paper and the page(s).

Footnote:

Example:

Cf. BT-Drs. 10/4268, p. 90.

List of Legislative Materials:

Example:

DEUTSCHER BUNDESTAG, Drucksache 10/4268 of November 18, 1985, p. 86-150 (BT-Drs. 10/4268).

Online Sources

- Cite only in exceptional cases!
- No student homepages.
- No course materials.
- No term papers.
- The general requirements for the citability of sources still apply!

Footnotes:

Cf. LAST NAME, ABBREVIATED FIRST NAME (or “n.a.”), Short title of the source, Year of publication (or “n.d.”), Domain of the source.

Example:

Cf. RIEDEL, D., Mantelkäufe, 2017, <http://www.handelsblatt.com>.

Bibliography:

LAST NAME, FIRST NAME (if it cannot be determined, “n.a.” is to be used as an exception), Title of the page, Year of publication (if available from the source; otherwise “n.d.”), URL (web address that leads directly to the cited passage), accessed on: date, time (possibly short title).

Example:

RIEDEL, DONATA, Mantelkäufe – Ein schwieriges Verbot, 2017, <http://www.handelsblatt.com/politik/deutschland/mantelkaeufo-ein-schwieriges-verbot/19794366.html>, accessed on May 17, 2016, 5:50 p.m. (Mantelkäufe).

Working Papers

Working papers are articles that have not yet been published in a journal but can be viewed on scientific networks, in particular SSRN (Social Science Research Network).

Footnotes:

Cf. LAST NAME, ABBREVIATED FIRST NAME (or “n.a.”), Short title, Year, Page.

Example:

Cf. DECHOW, P./GE, W./SCHRAND, C., Understanding Earnings Quality, 2010, p. 10.

Bibliography:

LAST NAME, FIRST NAME (of the author or “n.a.”; no titles or academic degrees), Title of the working paper, Working Paper, Year of publication, first and last page or column number of the working paper, available at: URL, date, time (possibly short title).

Example:

DECHOW, PATRICIA/GE, WEILI/SCHRAND, CATHERINE, Understanding Earnings Quality: A Review of the Proxies, Their Determinants and Their Consequences, Working Paper, 2010, p. 1-164, available at: http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1485858, May 17, 2016, 5:50 p.m. (Understanding Earnings Quality).

6. Libraries

Reference collection (Handapparat), Institute of Accounting and Taxation (IUB), Room J 383
Institute for Tax Law (Prof. Dr. Englisch), in the Legal Studies Seminar I
Civil Law Library (ZB), Room J 310
Legal Studies Seminar (RWS)
Department Library (FB)
University and State Library (ULB)

The opening hours can be found on the websites of the respective library.

7. Databases/Internet

Database	Link
<u>Empirical Work</u>	
Information on access to archive data for empirical work (incl. instructions for the application)	https://www.wiwi.uni-muenster.de/ivv/dienste/wirtschaftsdatenbanken
Research of empirical articles	https://scholar.google.de/
Research of (especially empirical) working papers	https://www.ssrn.com/index.cfm/en/
<u>Normative-Conceptual Work</u>	
WISO-NET (access only via the university network)	https://www.wiso-net.de/dosearch
Beck-online (access only via the university network)	https://beck-online.beck.de/Home
Juris (access only via the university network)	https://www.juris.de/r3/search
Federal Ministry of Finance	http://www.bundesfinanzministerium.de
Electronic Journal Library of the ULB	ULB → E-Journals

For additional databases, particularly in the fields of economics and law, see: *ULB → Search → Subject Databases → Databases – Subject Overview → Economics/Law*

8. Literature on Tax Law

Case Law

Federal Tax Gazette (BStBl.)	IUB and FB; partly online (at https://www.bstbl.de/)
Decisions of the Fiscal Courts (EFG)	IUB and FB
Collection of officially unpublished decisions of the BFH (BFH/NV)	FB

Selected Standard Works

Author	Title
Birk	Steuerrecht
Deutsches wissenschaftliches Institut der Steuerberater e.V.	Steuerberater-Handbuch
Jacobs	Internationale Unternehmensbesteuerung
Jacobs	Unternehmensbesteuerung
Kirchhof	Einkommensteuergesetz-Kompaktcommentar
Scheffler	Besteuerung von Unternehmen, Bd. I und II
Schmidt	Einkommensteuergesetz-Kommentar
Rose/Watrin (Betrieb-und-Steuer-Reihe)	Ertragsteuern, Umsatzsteuer, Erbschaftsteuer, Abgabenordnung, Internationales Steuerrecht
Tipke/Lang	Steuerrecht
Weber-Grellet	Bilanzsteuerrecht
Zimmermann et al.	Die Personengesellschaft im Steuerrecht

Selected Loose-Leaf Collections

Blümich, Einkommensteuergesetz – Kommentar
Bordewin/Brandt, EStG-Kommentar
Debatin/Wassermeyer: Doppelbesteuerungsabkommen
Dötsch/Eversberg/Jost/Witt: Die Körperschaftsteuer
Hermann/Heuer/Raupach: Einkommensteuer und Körperschaftsteuer-Kommentar
Kirchhof/Söhn: Einkommensteuergesetz-Kommentar
Lenski/Steinberg: Gewerbesteuergesetz
Littmann/Bitz/Hellwig: Das Einkommensteuerrecht, Kommentar
Tipke/Kruse: Kommentar zur AO und FGO

Selected Journals

The IUB's reference collection always contains only the current volume. Older volumes are located in the Department Library (FB).

Journal	Location
Betriebs-Berater (BB)	IUB*
Buchführung-Bilanz-Kostenrechnung (BBK)	FB; UB
Der AO-Berater	IUB*
Der Betrieb (DB)	IUB*; FB
Die Aktiengesellschaft (AG)	ZB, UB
Die Betriebswirtschaft (DBW)	FB
Der Konzern	IUB*
Der Steuerberater (StB)	Inst. for Tax Law
Deutsche Steuer-Zeitung (DStZ)	IUB*
Deutsches Steuerrecht (DStR)	IUB*
Die Aktiengesellschaft (AG)	Civil Law Sem.
IDW-Fachnachrichten (IDW-FN)	IUB*; FB
Die Information über Steuer und Wirtschaft (INF)	Inst. for Tax Law
Erbfolgebesteuerung (ErbBStg)	UB
Erbschaftsteuerberater (ErbStB)	IUB*
Ertragssteuerberater (EStB)	IUB
Europäisches Wirtschafts- und Steuerrecht (EWS)	Inst. for Tax Law
Finanzbetrieb (FB)	FB
Finanz-Rundschau (FR)	FB
Gestaltende Steuerberatung (GestStB)	UB
GmbH-Rundschau (GmbH-R)	Inst. for Tax Law, RS
international tax review (intertax)	Online via the UB website
Internationale Wirtschaftsbriefe (IWB)	UB, Inst. for Tax Law
Internationales Steuerrecht (IStR)	IUB*
Kölner Steuerdialog (KÖSDI)	IUB, Inst. for Tax Law
Kapitalmarktorientierte Rechnungslegung (KoR)	IUB*
Neue Wirtschaftsbriefe (NWB)	FB; UB
Praxis der internationalen Rechnungslegung (PiR)	UB
Steuer & Studium (SteuerStud)	Inst. for Tax Law
Steuer und Wirtschaft (StuW)	FB; Inst. for Tax Law
Steuern und Bilanzen (StuB)	IUB*
Die Wirtschaftsprüfung (WPg)	IUB*; FB
Die Unternehmensbesteuerung (Ubg)	IUB*
Umsatzsteuerrundschau (UR)	IUB*
Zeitschrift für Erbrecht und Vermögensnachfolge (ZEV)	IUB*, Inst. for Tax Law
Zeitschrift für Betriebswirtschaft (ZfB)	FB
Zeitschrift für betriebswirtschaftliche Forschung und Praxis (Zfbf)	FB
Zeitschrift für Corporate Governance (ZCG)	IUB*

9. Literature on Empirical Research (Accounting and Taxation)

To assess the quality of academic papers, it is usually advisable to look at the journal in which the respective paper is published. It is advisable to orient oneself to an existing journal ranking, e.g., [VHB-JOURQUAL 3](#) or [VHB-JOURQUAL 4](#).

The citation of working papers is also permissible. Here, one must independently ensure that the articles meet the usual scientific standards and are qualitatively reliable. To assess their quality, it may be helpful to consult the publication history of the authors of the article.

The following journals are generally particularly recommended for empirical work in the areas of Accounting and Taxation:

Journal	Ranking	Link
Accounting and Business Research (ABR)	B	Link
Accounting Organization and Society (AOS)	A+	Link
Auditing: A Journal of Practice & Theory (AJPT)	A	Link
Contemporary Accounting Research (CAR)	A+ / A	Link
European Accounting Review (EAR)	A	Link
Journal of Accounting & Economics (JAE)	A+	Link
Journal of Accounting and Public Policy (JAPP)	B	Link
Journal of Accounting Research (JAR)	A+	Link
Journal of Business Ethics (JBE)	A	Link
Journal of Business Finance and Accounting (JBFA)	B	Link
Journal of Financial Economics (JFE)	A+	Link
Journal of Financial Reporting (JFR)	B	Link
Journal of the American Taxation Association (JATA)	B	Link
Management Science (MS)	A+	Link
National Tax Journal (NTJ)	A	Link
Review of Accounting Studies (RAST)	A	Link
Review of Financial Studies (RFS)	A+	Link
The Accounting Review (TAR)	A+	Link
The Journal of Finance (JF)	A+	Link

Many of the above journals should be directly accessible via the university network (or VPN). When searching for articles via, for example, Google Scholar, many of the articles searched for are then directly available. If this is not the case, it is advisable to use the EBSCOhost database, to which the university provides access. It is also possible to re-search the availability of journals via [KatalogPlus](#) of the ULB.