



## A General Guideline for Academic Writing at MIAT/IUB (Guidelines)

The guidelines at hand are a translation of the German Guidelines for Academic Writing at the Münster Institute of Accounting and Taxation. Please note that the guidelines contain specific instructions for academic writing that are mandatory for seminar papers as well as Bachelor and Master Thesis in Germany and may therefore differ from English or international guidelines.

In this guideline, you will find instructions for the preparation of a seminar paper or a Bachelor or Master Thesis. Please read the guidelines carefully to become familiar with the formal and content-related requirements of a scientific paper at the Münster Institute of Accounting and Taxation (MIAT)/Institut für Unternehmensrechnung und –besteuerung (IUB).

### 1. Objectives of a Scientific Paper

- Provide a systematic overview of the assigned topic.
- Problem-oriented working on the respective topic.
- Presentation of the problem.
- Review of existing literature.
- Critical analysis and appraisal of various problem solving proposals.
- Remember that the paper is targeting a competent reader.

### 2. Structure of a Scientific Paper

1. Front page
2. Table of Contents
3. List of Figures and/or Tables
4. List of Abbreviations
5. Text parts

- Introduction/Presentation of the Paper
- Fundamentals: Problem description and literature review
- Analysis and results: Depending on the topic this contains an appraisal/evaluation/(tax) planning considerations
- Closing / Conclusion

*Main part of the paper*

6. Appendix
  - Calculations, additional texts
  - Excursus
  - Illustrations, tables, extensive examples
7. Bibliography/References
8. If necessary, further indices e.g.,
  - List of EC/EU Law/Legislation
  - List of Bills and Standards
  - List of Jurisdiction
  - List of Administrative Instructions
  - List of Legal Materials
9. Affidavit\* (not for seminar papers, not a part of the table of contents!)
10. Declaration for the plagiarism check (not a part of the table of contents!) →  
Template available at the examination office (PAM)

\*For the **affidavit**, the following text may be used:

“I hereby assure that the Bachelor/Master Thesis at hand [“topic of the thesis”] was written independently and without any external help and that all parts literally adopted from other authors as well as parts that are very close to the line of thought of other authors are denoted accordingly and are cited as literary source.

Place, Date \_\_\_\_\_ Signature: \_\_\_\_\_”

### 3. Structure of an Academic Paper

#### General remarks:

- Pay attention to the topic and its differentiation from other content!
- The structure of the paper must show a common thread. It should be logical, consistent and non-repetitive.
- At least half a page should be written per section (or heading).
- An overly extensive structure of the paper must be avoided!
- The thematic division and subdivision into chapters should reflect the thematic focus of the paper, i.e. the main part rather than the fundamental part should have a more extensive subdivision.
- “In for a penny, in for a pound.”: A subordinate chapter cannot stand alone.
  - False: 1, 2, **2.1**, 3, 4, 4.1, 4.2
  - Right: 1, 2, 3, 4, **4.1**, **4.2**

- The pages in each chapter should be balanced (does not apply to the ratio of the main chapters to one another):
  - False: 1 5 pages, 2 **10 pages**, 3 ½ page
  - Right: 1 5 pages, 2 5 pages, 3 5 ½ pages
- It is important to set thematic priorities correctly. Do not spend too much time with introductory comments and basics/fundamentals, but rather predominantly deal with the actual topic and the problem of the paper/thesis.
- Headings should encompass the content as far as possible. Try to avoid headings such as "Introduction", "Problem", "Main Part" or "Conclusion".
- The structure of empirical papers is relatively strict. With all other work, e.g. normative, you have more leeway.

### General Elements of a Paper Outline (can vary in individual cases!):

#### 1. Introduction

- Introduction to the problem.
- Current reference of the topic.
- Deliberate limitation of the topic and reasons for it!
- Development of the objective.
- Explanation of own research contribution.
- Presentation of the selected research method.
- Short presentation of the course of investigation without repeating the table of contents!

#### 2. Basics/Fundamentals: Problem description and literature review

- Keep very brief! Your reader is competent in the respective topic!
- Detailed elaboration of the problem.
- Literature review (a comprehensive review of the literature is not required for seminar papers, but is usually important for empirical papers).
- Regardless of whether or not your work has a separate "Literature Review" section, you need to process and cite the relevant literature concerning your topic in your own paper.
- Explanation of necessary theoretical foundations, concepts or theories required for the main part.
- If necessary: Development of analysis criteria.

Note: Experience shows that usually lots of literature can be found for this part. This is why the basic/fundamental part of the paper is

usually too long. Hence, it should be critically reviewed and shortened in the process of finalising the paper. It usually offers the biggest potential for reduction!

*Note:* The first two chapters (i.e. introduction and basics/fundamentals) should not exceed 1/3 of the total number of pages!

### 3. Analysis and results of the study

- Core chapter of your paper.
- Structured work on the paper's problem.
- Critical analysis and solution of the problem.
- Keep thematic consistency and follow the common thread.
- The paper must have a justified focus (needs to be set out in the introduction already).
- **IMPORTANT:** Your own considerations have to be included in this part! Your potential contribution must appear here.
- In any case, conclusions and results from the analysis have to be presented in this section. This does not solely happen in the conclusion!

*Note:* If there is a need for reducing the length of the paper, students often wrongly tend to shorten the main part, instead of the basic/fundamental part. Do not shorten your own examination performance (independent analysis and critical appraisal)!

### 4. Conclusion

- Together with the introduction, this constitutes the paper's framework.
- It is not only a summary of the paper! Do not solely repeat the foregoing parts!
- Answer the paper's questions and problems raised in the introduction with using your main analysis.
- Conclusion of the previous analysis.
- Development of results.
- The conclusion often also offers a brief outlook on future developments.

*Note:* In addition to the main part, the conclusion is the most important part of the work. Students often forget to answer the paper's questions or it is simply left out. Your paper has no result then! You should not try to reduce the word count in the conclusion part if your paper exceeds the maximum length! Nevertheless, you must avoid repetitions.

## 4. Formal Requirements

### Layout

- Maximum length of the paper (text part only):
  - Master thesis: approx. 50 **pages**
  - Bachelor thesis: max. 7.000 **words\***
  - Seminar papers: 12-15 **pages (unless something different is stated in the specific course)**

The maximum amount of pages also applies if pages remain partially blank within the paper.

\*The specified word limit includes the main text (i.e. from the introduction to conclusion), including the footnotes (check the box "Include textboxes, footnotes and endnotes" in Word). For reasons of comparability, individual agreements regarding an extension of the maximum length is not possible. Consequently, there is also **no** percentage tolerance etc.

- Font:
  - Font: Times New Roman
  - In the text: Font size 12
  - In the footnotes: Font size 10
  - Captions: Font size 10
- Line spacing:
  - In the text: 1.5
  - In the footnotes: 1.0
- Margins:
  - Left: 6.0 cm (cover page and preceding directories/registries up to the beginning of the text part: 4.0 cm)
  - Right: 1.5 cm
  - Above: 2.5 cm
  - Below: 2.0 cm
- Layout:
  - Use justified text format
  - Hyphenation
  - Distance before new paragraph: 10pt
  - No blank line after heading is required
  - New main chapters should always begin on a new page (does not apply to seminar papers!)
- If necessary for the understanding of the paper, tables and graphics must be integrated into the text. This does not increase the allowed total amount/length of the paper/thesis!

- Online sources have to be submitted on a USB flash drive or send to the supervisor via e-mail.
- Submission of Bachelor/Master thesis:
  - Official submission via the [Thesis-Uploader of the examination office](#) .
  - Send PDF and Word file of the thesis via email to your supervisor and to the secretariat (iub@wiwi.uni-muenster.de).
  - The submission of a hard copy is not required!
- Submission of the seminar paper:
  - Simple written, bound copy.
  - No spiral binding, adhesive binding is recommended!
  - Send PDF and Word file of the paper via email to your supervisor.

### Front page

- Indicate the university, faculty, chair/institute
- Name 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
- Do not use a logo of the university, faculty, or institute on the cover page, since it is your work and not an official publication by the University of Münster!

### Table of Contents

- Paper outline with the corresponding page numbers
- Scope (see also 2. *Structure of a Scientific Paper*):
  - Preceding directories (without numbering, but with the corresponding page numbers)
    - List of Figures
    - List of Tables
    - List of Abbreviations
    - List of Symbols
  - Text part with numerical order [or alphanumeric order]:

1		A.	
2		B.	
	2.1		I.
	2.2		II.
	2.3		III.
3		C.	
	3.1		I.
	3.2		II.
	3.2.1		1.
	3.2.2		2.
	3.3		III.

4		D.	
	4.1		I.
	4.2		II.
5		E.	

- Following directories (without numbering)

- Appendix
- Bibliography/References
- List of EC/EU Law/Legislation
- List of Bills and Standards
- List of Jurisdiction
- List of Administrative Instructions
- List of Legal Materials

*Note:* There is no full stop after the last number if you use numerical order!

### Table of Contents, List of Figures/Tables/Abbreviations/Symbols

- Page numbers: Roman numerals
- Placement: Before the text part
- The list of abbreviations contains **all** abbreviations used in the paper!
- A List of Symbols is required in particular for empirical papers and must contain the symbols used. In normative/conceptual papers it is usually not necessary to create a symbol directory if the only symbols used are e.g. "§", "%", or "€".
- Abbreviations for your own convenience (e.g. "KapG" for "Kapitalgesellschaft") or self-invented abbreviations (e.g. "TB" for "Thesaurierungsbegünstigung") must not be used! They must not be included in the List of Abbreviations either.
- Figures and tables must be listed with their corresponding number, title and page number.

### Text part

- Page numbers: Arabic numerals
- Headings in the text must match those in the table of contents.
- Text between the parent and subordinate heading is possible, if it makes sense. However, in this case, the intermediate text should not be overly extensive.
- Figures and tables are part of the text. An explicit reference to each figure/table has to be made in the text.

- Expression:
  - Precise and understandable.
  - Use technical language.
  - No colloquial language.
  - No poetic sayings.
  - No exaggerations.
  - Short sentences.
  - Avoid the personal pronoun “I”.
  - Literal quotations only in exceptional cases!
- Strictly comply with spelling and punctuation!
- **Plagiarism necessarily leads to a fail! No exceptions!**
- **You must indicate all foreign thoughts, i.e. thoughts that came from another source or author, by using references/footnotes! The same applies to thoughts that are very close to the original ones.**

#### Appendix

- Page numbers: Arabic numerals (continue the page numbers of the text part)
- Appendices are to be numbered.
- You have to make an explicit reference to every part of the appendix in the text!
- Only use appendices, which are necessary for a deeper understanding of the paper/thesis.
- The paper/thesis needs to be comprehensible without any appendices.
- Do not use the appendix as a manipulation margin for the maximum length of the paper/thesis!

#### Bibliography

- Page numbers: Arabic numerals (continue the page numbers of the text part or the appendix)
- Must contain all sources, which are quoted directly or indirectly in the text part.
- Order the references according to the alphabetical order of the authors.
- Clear inference to the source must be possible.
- An appropriate analysis and appraisal of the literature is critical for the overall quality of the paper/thesis. This concerns both quantitative and qualitative aspects of the literature.



Captions

- All figures and tables must be labelled.
- They should be numbered consecutively.
- The caption starts with “Fig. No. :” or “Tab. No. :”, respectively.
- Captions have to be placed below the figure/table in font size 10.
- The titles of the figures/tables have to be listed in the List of Figures/Tables with their corresponding page number in the text.
- Figures and tables in the appendix must also 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.
- Examples:
  - In the text: Fig. 1: Development of the tax revenue in Germany
  - In the Appendix: App. Fig. 1: Audit scheme for commercial real estates
- Figures and tables should be cited with clear reference (in the footnote to the respective caption):
  - Unmodified adoption of a figure/table from a source must be labelled as "Citation in short citation style"
  - Development of a figure/table in reference to another source must be labelled as "Fig./Tab. in reference to: citation in short citation style"
  - The development of your own figure/table has to be labelled with "Source: Own Figure/Table"

**5. Citation**

- **No plagiarism! All foreign thoughts, i.e. thoughts from other authors, are to be marked as such!**
- **Any statement that contains foreign thoughts requires a complete reference/footnote on its own. Simplifications such as "cf. ref. 1" or "ibid" are not allowed. It is usually not sufficient to put only one footnote at the end of a paragraph.**
- **Use exact (direct) quotes only in very rare circumstances.**
- **Each quote must be verifiable using the bibliography!**
- **Your work will be checked with a plagiarism software.**

Direct Citation

- Direct quotations begin and end with quotation marks.
- Supplementary notes by the author must be recognisable as such (e.g. [ed. note]).

- Accentuations in the original paper should be recited in the quotation or clarified by explanations (e.g. [partially highlighted in the original]).
- Omissions are indicated by consecutive dots, i.e. [...].
- Any references to a direct quotation is without "Cf.".

### Indirect Citation

- Conveying the general sense of another's thoughts.
- Use your own words!
- Foreign thoughts must be distinguished from your own ideas.
- References to sources for indirect quotations begin with "Cf.".
- References to figures, tables, etc. begin with "Source: ...".

### Footnotes

- The source(s) of each quote is (are) to be included in a footnote. A footnote can thus contain several sources, which need to be separated by a semicolon. Nevertheless, in the case of several sources, there is only one "Cf." at the beginning of the footnote unless there is a separate introduction to the source such as "for further reference".
- Footnotes are placed at the end of the direct/indirect quotation.
- Footnotes that refer to a distinct sentence part or phrase need to be placed after the punctuation mark (".", ",",").
- Footnotes that refer to a specific term or expression are to be placed immediately after it.
- Sequential numbering of footnotes.
- Separate the footnotes from the text part at the end of each page with a short line.
- Each footnote ends with a dot. If the footnote ends, e.g., with "pp. 215 f.", no second dot is required at the end of the footnote.
- Use the **short citation style**, i.e. indicate:
  - Last name of the author, abbreviated first name
    - Emphasise the name by using italics or small capitals.
    - Multiple authors are separated by "/".
    - If a source has more than three authors, only the first author is mentioned, and the other authors are referred to as "et al.".
    - If the author is not known, use "N.U." (name unknown) instead
  - Short title of the source
    - You should select appropriate short titles for sources with long titles. Hence, this is not required for titles, which are already rather short.

- The short titles must unambiguously refer to a certain source.
- The short titles must be included in the bibliography as well.
- Publication year of the source.
- Page number(s)
  - One page: p. 15
  - For two consecutive pages: pp. 15 f.
  - For more than two consecutive pages: pp. 15-19
  - Writing “pp. 15 ff.” is not allowed, as it is too imprecise!

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

### Articles in Journals

#### Footnote:

Cf. NAME, INITIAL OF FIRST NAME, Short Title, Year, Page.

#### *Example:*

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

#### *Example with several sources in a footnote:*

Cf. SCHEFFLER, W., Bilanzrechtsmodernisierungsgesetz, 2009, p. 47; HERZIG, N./BRIESEMEISTER, S., Einheitsbilanz, 2009, p. 1. Cf. for further reference GRÜTZNER, D., Gewinnermittlungsvorschriften, 2009, pp. 481-485. Cf. for a different view ORTMANN-BABEL, M./BOLIK, A./GAGEUR, P., Auswirkungen, 2008, p. 32.

#### Bibliography:

NAME, FIRST NAME (of the author, no academic titles), title of the article, in: title of the journal (abbreviated, if applicable), year of publication, issue no. (only, if the pages of a volume are not consecutively numbered), first and last number of pages or columns of the article (short title, if applicable).

#### *Example:*

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

## **Monograph**

### Footnote:

Cf. NAME, INITIAL OF FIRST NAME, Short Title, Year, Page.

### *Example:*

Cf. ROSE, G./WATRIN, C., Ertragsteuern, 2009, p. 7.

### Bibliography:

NAME, FIRST NAME (of the author, no academic titles), title of the work (possibly with subtitles), edition (the 1<sup>st</sup> edition is not to be mentioned), place of publication (if there are more than two places of publication, it is sufficient to mention only the first one) with year of publication (short title, if applicable).

### *Example:*

ROSE, GERD/WATRIN, CHRISTOPH, Ertragsteuern – Einkommensteuer Körperschaftsteuer Gewerbesteuer, 19<sup>th</sup> edition, Berlin 2009 (Ertragsteuern).

## **Articles in Compilations**

### Footnote:

Cf. NAME, INITIAL OF FIRST NAME, Short Title, Year, Page.

### *Example:*

See WATRIN, C./POTT, C., Einfachheit, 2008, pp. 440-442.

### Bibliography:

NAME, FIRST NAME (of the author, no academic titles), title of the article, in: Title of the compilation, edited by name(s), first name(s) of editor(s), volume, edition, place of publication with year of publication, first and last pages or number of columns (short title, if applicable).

### *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, edited by vom Brocke, Jan/Becker, Jörg, München 2008, pp. 437-448 (Einfachheit).

**Commentaries (on bills, acts, legislation etc.)/Manuals**Footnote:

Cf. NAME, INITIAL OF FIRST NAME, in: Short Title, §, marginal number/number beside text/page.\*

*\*Note: When using commentaries on bills etc., you only have to indicate the paragraph and the marginal number/number beside text (uniform designation!). An (additional) page number is not required.*

*Example:*

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

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

Bibliography:

NAME, FIRST NAME (of the author, no academic titles), title, in: Commentary, edited by Name(s), first name(s) of editor(s), edition, place of publication with year of publication\* (short title, if applicable).

*\*Note: For loose-leaf commentaries, instead of the edition and the place of publication with the corresponding year, the last supplementary delivery of the specific section must be indicated.*

*Example:*

WACKER, ROLAND, § 16 EStG, Veräußerung des Betriebs, in: Schmidt Einkommensteuergesetz Kommentar, edited by Weber-Grellet, Heinrich, 35<sup>th</sup> edition, München 2016 (Schmidt).

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

*Note:* In consultation with the supervisor, it may be sufficient to list only the commentary as a complete work in the bibliography, even if several authors are cited from it.

*Note:* Commentaries and journals usually have recommended abbreviations, (e.g. DStR for “Deutsches Steuerrecht (journal)” or H/H/R for “Hermann/Heuer/Raupach (commentary)”). These abbreviations can be found in the relevant literature or in the commentary/manual itself. These abbreviations should be used and included in the list of abbreviations.

## **Bills/Acts/Legislation/Standards**

Bills/acts etc. and (accounting) standards should generally be cited within the text. A reference to paragraphs/sections in footnotes may also be allowed in certain cases. Citation should be as uniform as possible.

### In the text:

#### *Examples:*

§ 6b para. 1 sent. 2 no. 1 EStG / Sec. 6b para. 1 sent. 2 no. 1 EStG / Sec. 6b (1) sent. 2 no. 1 EStG.

IAS 12.14

### Footnote:

#### *Examples:*

Cf. § 4h para. 2 sent. 1 lit. c) sent. 15 EStG.

Cf. IAS 12.14.

### List of Bills and Standards:

Bill/Act (abbreviation), in the version of the date, source with page, last amendment with corresponding source.

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

#### *Examples:*

Income Tax Act (EStG) as amended on 08<sup>th</sup> October 2009, BGBl. I p. 3366, rectified BGBl. I 2009 p. 3962, last amended by article 1 of the act from 24<sup>th</sup> February 2016, BGBl. I 2016, p. 310.

International Accounting Standard (IAS) 12 as amended by the IASB in the year 2000, last amended on 19.01.2016.\*

*\*Note: After consultation with the supervisor, it may be possible to cite the IAS/IFRS as one complete work.*

## **Jurisdiction**

In case of judgments of the BFH (Bundesfinanzhof – Federal Fiscal Court), the reference number and the date of the judgement need to be cited. The source is usually the collection of the decisions of the Bundesfinanzhof (BFHE) or the “Bundessteuerblatt” (BStBl) with the respective pages. An additional source (e.g. other scientific journals) may be cited, if necessary. Judgments of other courts should be quoted by indicating the substitute source. The judgements are listed in the List of Jurisdiction and should be sorted according to the respective courts (decreasing importance of the courts) and sorted by date of publication (in ascending order of actuality).

### Footnote:

Cf. COURT, Verdict from Date, reference number, page.

Example:

Cf. FG MÜNSTER, Verdict from 12<sup>th</sup> June 1990, X 5791/89 G, p. 1807.

### List of Jurisdiction:

Court, Verdict/Enactment from Date, reference number, in: source with year, pages.

*Example:*

BFH, Verdict from 27<sup>th</sup> November 2001, VIII R 36/00, BStBl. II 2002, pp. 731-733.

FG MÜNSTER, Verdict from 12<sup>nd</sup> June 1990, X 5791/89 G, in: BB 1990, pp. 1806 f.

## **Administrative instructions**

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

### Footnote:

Cf. BMF letter from Date, marginal number.

*Example:*

Cf. BMF letter from 4<sup>th</sup> July 2008, no. 16.

### List of Administrative Instructions:

BMF, letter from date, reference number, in: Source with year, pages.

*Example:*

BMF, letter of 4<sup>th</sup> July 2008, IV C 7 - S 2745 - a / 08/10001, in: BStBl. I 2008, p. 736.

### **Legislative materials**

Official printed documents (in particular printed papers from the German Bundestag or Bundesrat) are added to the list of legal materials, stating the number of the printed document and the page(s).

Footnote:

*Example:*

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

List of Legal Materials:

*Example:*

GERMAN BUNDESTAG, printed paper 10/4268 from 18<sup>th</sup> November 1985, pp. 86-150 (BT-Drs. 10/4268).

### **Online Sources**

- Only quote in exceptional cases!
- No student homepages.
- No documents from courses at university etc.
- No seminar papers, theses etc.
- General citation requirements apply also for online sources!

Footnotes:

Cf. NAME, INITIAL OF FIRST NAME, short title of source, year of publication, domain of the source.

*Example:*

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



**Bibliography:**

NAME, FIRST NAME, title of the page, year of publication, URL (Internet address, which directly leads to the quoted section), retrieved on date and time of the page (if necessary short title).

*Example:*

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

**Working Paper**

Working papers are research papers that have not been published in any journal yet, but which can be accessed at scientific networks, in particular at SSRN (Social Science Research Network).

**Footnote:**

Cf. NAME, INITIAL OF FIRST NAME, Short Title, Year, Page.

*Example:*

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

**Bibliography:**

NAME, FIRST NAME, title of the working paper, Working Paper, year of publication, pages, available at: URL, date, time (short title, if applicable).

*Example:*

DECHOW, PATRICIA/GE, WEILI/SCHRAND, CATHERINE, Understanding Earnings Quality: A Review of the Proxies, Their Determinants and Their Consequences, Working Paper, 2010, pp. 1-164, available at: [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1485858](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1485858), 15.11.2017, 3:05 pm (Understanding Earnings Quality).

**6. Libraries**

Institute for Accounting and Taxation (IUB), Room J 383
Institute for Taxation (Prof. Dr. Englisch), in the Jurisprudential Seminar I (library)
Civil Law Library, Room J 310
Jurisprudential Seminar (RWS)
Departmental library (FB) → mostly economic literature
Central Library (ULB) → various scientific and general literature

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

## 7. Databases

Database	Link
WISO-NET (Access only via the university network)	<a href="https://www.wiso-net.de/dosearch">https://www.wiso-net.de/dosearch</a>
Beck-online (Access only via the university network)	<a href="https://beck-online.beck.de/Home">https://beck-online.beck.de/Home</a>
KUSELIT (Access only via the university network)	<a href="https://www.kuselit.de/7/Kuselit%20Online">https://www.kuselit.de/7/Kuselit%20Online</a>
Federal Ministry of Finance (BMF)	<a href="http://www.bundesfinanzministerium.de/Web/EN/">http://www.bundesfinanzministerium.de/Web/EN/</a>
Electronic Journals at ULB	ULB → E-Journals

## 8. Literature on Taxation

### Jurisdiction

Bundessteuerblatt (BStBl.)	IUB and FB
Entscheidungen der Finanzgerichte (EFG) (Decisions of the Fiscal Courts)	IUB and FB
Sammlung der amtlich nicht veröffentlichten Entscheidungen des BFH (BFH/NV) (not officially published verdicts and enactments of the Federal Fiscal Court)	Journal: FB, Database on CD at IUB

### Selected standard references (all available at the Institute)

Author	Title
Birk	Steuerrecht
Deutsches wissenschaftliches Institut der Steuerberater e.V.	Steuerberater-Handbuch
Jacobs	Internationale Unternehmensbesteuerung
Jacobs	Unternehmensbesteuerung
Kirchhof	Einkommensteuergesetz-Kompaktkommentar
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, u.a.	Die Personengesellschaft im Steuerrecht

**Selected loose-leaf collection (all available at the Institute)**

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: Gewerbesteuer
Littmann/Bitz/Hellwig: Das Einkommensteuerrecht, Kommentar
Tipke/Kruse: Kommentar zur AO und FGO

**Selected Journals (\*only current edition, older editions are available at the FB)**

<b>Journal</b>	<b>Location</b>
Accounting & Business Research	IUB*
Accounting Organisations & Society	IUB*
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. für Steuerrecht
Deutsche Steuer-Zeitung (DStZ)	IUB*
Deutsches Steuerrecht (DStR)	IUB*
Die Aktiengesellschaft (AG)	Zivilr. Sem.
IDW-Fachnachrichten (IDW-FN)	IUB*; FB
Die Information über Steuer und Wirtschaft (INF)	Inst. f. Steuerrecht
Erbfolgebesteuerung (ErbBStg)	UB
Erbschaftsteuerberater (ErbStB)	IUB*
Ertragssteuerberater (EStB)	IUB
Europäisches Wirtschaft- und Steuerrecht (EWS)	Inst. f. Steuerrecht
Finanzbetrieb (FB)	FB
Finanz-Rundschau (FR)	FB
Gestaltende Steuerberatung (GestStB)	UB
GmbH-Rundschau (GmbHR)	Inst. f. Steuerrecht, RS
international tax review (intertax)	Internet über Seiten der UB
Internationale Wirtschaftsbriefe (IWB)	UB, Inst. f. Steuerrecht
Internationales Steuerrecht (IStR)	IUB*
Journal of Accounting & Economics	IUB*
Journal of Accounting & Public Policy	IUB*
Journal of Accounting Research	IUB*

Journal of Accounting, Auditing & Finance	IUB*
Kölner Steuerdialog (KÖSDI)	IUB, Inst. f. Steuerrecht
Kapitalmarktorientierte Rechnungslegung (KoR)	IUB*
Neue Wirtschaftsbriefe (NWB)	FB; UB
Praxis der internationalen Rechnungslegung (PiR)	UB
Steuer & Studium (SteuerStud)	Inst. f. Steuerrecht
Steuer und Wirtschaft (StuW)	FB; Inst. f. Steuerrecht
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. f. Steuerrecht
Zeitschrift für Betriebswirtschaft (ZfB)	FB
Zeitschrift für betriebswirtschaftliche Forschung und Praxis (Zfbf)	FB
Zeitschrift für Corporate Governance (ZCG)	IUB*

Only the current year of the following journals are collected and available at the Institute. By the year-end, the complete volume is brought to the FB.

<b>Signature</b>	<b>Journal</b>	<b>Publication</b>
Al a 69	Der AO-Steuerberater	m
Al b 12	Der Betrieb	w
Al b 12 a	Status Recht: Beilage zu Der Betrieb	m
Al b 13	Betriebs-Berater	w
Al d 10	Deutsches Steuerrecht: DStR	w
Al d 10 a	Deutsches Steuerrecht:DStR-Entscheidungsdienst	2 x m
Al d 11	Deutsche Steuer-Zeitung: DStZ	2 x m
Al e 37	Der Erbschaft-Steuerberater	m
Al e 38	Der Ertragsteuerberater: EStB	m
Al f 33	Finanz-Betrieb	m
Al f 33 a	KOR	m
Al f 33 c	Bewertungs-Praktiker	q
Al i 49	IdW-Fachnachrichten	m
Al i 55	Internationales Steuerrecht: IStR	2 x m
Al k 19	Kölner Steuerdialog	m
Al k 26	Der Konzern	m
Al r 35	RWZ aktuell : Recht & Rechnungswesen	m
Al s 42	Steuern und Bilanzen: STuB	2 x m
Al s 42 a	Praxis der internationalen Rechnungslegung: PIR	m
Al s 48	Die Steuerberatung	m
Al u 1	Umsatzsteuer-Rundschau	m
Al u 13	Umsatzsteuer- u. Verkehrsteuer-Recht: UVR	m
Al u 14	Die Unternehmensbesteuerung	m

Al w 14	Die Wirtschaftsprüfung + Suppl. + SH	2 x m
Al z 46	Zeitschrift f. Erbrecht u. Vermögensnachfolge	m
Al z 50	IRZ: Zeitschrift für Internationale Rechnungslegung	m
Al z 51	Zeitschrift für Corporate Governance	m

Frequency of publication: w = weekly, m = monthly, q = quarterly