

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

Updated: September 2023

### 1 General information

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

After the topic assignment please get in touch with the staff member, who is responsible for the **supervision** of this topic to discuss the topic focus as well as other details. Once you have gained an overview of the topic at hand and structured your paper, you should make an appointment with your tutor to discuss it. Please submit a first rough draft of your outline for review before your discussion in due time (seminar papers and bachelor theses: about 1-2 weeks, master theses about 4 weeks after topic assignment).

For bachelor and master theses, we ask you to please supply your tutor with **an organized copy of the literature** you used after you have handed in your thesis for the duration of correction. By doing so, you enable a prompt review of your paper. The literature folder should be complemented with a bibliography which should also include the respective places as well as signatures of books not at hand.

Master theses can also be written as **empirical papers** in cooperation with business companies. In this case you must get the faculty's permission beforehand, though.

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 a buffer at the end to compensate unforeseen delays.

### 2 Notes on the design of content

- Please pay attention to the assigned topic and possible confinements regarding the content. Please use the outline discussion 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, an outlook on future developments.
- Please use a clear and concise syntax, which facilitate the comprehension of your arguments. Please avoid long, 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 manner 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: 1 spacing.
- The body text should be subdivided sufficiently through the use of paragraphs.
- The entire page space should be used.
- Figures and tables should be placed centrally in the body text 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 borders 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:** not more than 12 or 15 text pages. The page limit depends on the corresponding seminar and is listed in the seminar's documents.
  - **Master theses:** between 40 and 50 text pages.
  - **Bachelor theses:** between 20 and 25 text pages.
  - These parameters solely refer to the text content of the paper. Additionally, there should be a front page, table of contents, table of figures, tables, literature, list of applied standards/jurisdictions and abbreviation if applicable as well as an appendix if applicable. Figures and tables are considered to be text equivalents. For empirical papers the length of the paper may be extended if needed, but only in agreement with the tutor.

#### **A scientific paper contains the following:**

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

### **3.2 Front page**

The front page has to contain:

- The complete department and chair name, overseeing professor,
- "Title of paper" (seminar paper, bachelor thesis or master thesis) in the subject business administration
- Topic of paper
- Topic issuer and tutor
- Release date and closing date
- First and last name, date of birth, address, telephone number, email address, field of study, number of semesters and matriculation number of author.

There is a **style sheet** for the front page for seminar papers, bachelor and master theses available online for **download** on the website of the faculty in German as well as in English.

### 3.3 Structure and Table of Contents

The seminar paper, bachelor or master thesis must 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 directory, 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 are satisfactory). 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 that the last number is **not** followed by a full stop.

### 3.4 Tables of abbreviations, symbols, figures, and tables

The table of abbreviations, symbols, figures, and tables, respectively, obtains page numbers with Roman numbers und must be inserted on separate pages before the body text. The table of abbreviations and symbols must contain **all** used abbreviations and symbols (including abbreviations from the front page and bibliography). Abbreviations used out of convenience should not be employed (e.g., acct. instead of accounting). Abbreviations should be listed in alphabetical order. Figures and tables with their respective page number must be listed in a table of figures and/or tables.

### 3.5 Text section

The headlines in the text section must match the titles and headlines in the table of contents and other directories. 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.

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.

Figures and tables should be included in the text section and should be numbered consecutively and labeled 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 recognized by certain independence, too. Figures and tables should be optically separated from the body text by a small spacing. Larger tables, which would hinder the readability of the paper if included in the text and solely contain additional information, can be included in the appendix. The appendix should not be used as a scope of manipulation to influence 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 should be numbered with Arabic numbers continuing the page numbers of the body text.

### 3.7 Appendix

An appendix should only be included if it contributes to the general understanding of the paper, and it could not be integrated in form of tables and figures in the body text 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

A clear differentiation is required between your own and external work and thoughts. Sources must be indicated in an unambiguous form and have to be verifiable. You should always resort back to the original source.

When using literal rendition, the entire identity of the quote must be preserved. Verbatim quotes must be put in “double” quotation marks. Quotes within quotes should be indicated by ‘single’ quotation marks. Omissions must be indicated by full stops (...). Omissions should not change the original meaning of the quote, though. Insertion and accentuation of the author in a quote should be indicated using brackets [insertion, author’s note]. Accentuations of the original text (e.g., bold) must be adopted or must be marked accordingly.

If external thoughts are only reproduced analogously, quotation marks do not have to be used. Although it must be indicated that this section is not your own work using footnotes with the reference “cf.”. If the footnotes refer to an entire sentence, the footnote must be placed after the punctuation, otherwise it should directly follow after the 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 for the entire text. Each footnote is 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. to following description”. It is pointed out 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. Paragraphs and standards must be quoted in the footnote.

#### Example: footnote technique

“Disclosure of cost data may be a practice that offers powerful results primarily in long-term *hierarchical networks* since the members are able to benefit from joint cost reductions over time.”<sup>1</sup>

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

“The (...) intended regulations appreciate the management commentary reporting as a second pillar in accounting immensely.”<sup>3</sup>

The objectives of financial accounting are coordination and valuation.<sup>4</sup>

The respective sources should be listed in alphabetical order by surnames in the **bibliography** and sorted chronologically within the alphabetical order. Contribution without an author should be included with the byline “w/o a.”. Publications of one author, who is represented with multiple sources in one year, have to be

<sup>1</sup> Kajüter/Kulmala (2005), p. 199.

<sup>2</sup> Cf. Franz/Kajüter (2002a), pp. 4f.

<sup>3</sup> Kajüter (2004), p. 203.

<sup>4</sup> Cf. Pellens et al. (2014), pp. 6-8.

marked with the addition of a lowercase letter at the end of the year (e.g., 2002a). Internet sources must be included with their entire URL as well as the date of last access. Lexicons are not considered to be a scientific source. The language of the bibliography depends on the language of the thesis.

*Example: Bibliography*

**Barth, D. (2009):** Prognoseberichterstattung: Praxis, Determinanten und Kapitalmarktwirkungen bei deutschen börsennotierten Unternehmen, Dissertation University of Münster 2009, Frankfurt am Main 2009.

**DRSC (2023):** EU-Umwelttaxonomie: DRSC-Stellungnahme an die Europäische Kommission übermittelt, URL: <https://www.drsc.de/news/eu-umwelttaxonomie-drsc-sn/> (May 5, 2023).

**Franz, K.-P./Kajüter, P. (2002a):** Proaktives Kostenmanagement, in: Franz, K.-P./Kajüter, P. (eds.), Kostenmanagement, 2nd ed., Stuttgart 2002, 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 ed., Stuttgart 2002, pp. 569-585.

**Kajüter, P. (2004):** Der Lagebericht als Instrument einer kapitalmarktorientierten Rechnungslegung, in: Der Betrieb, vol. 57, no. 5, 2004, pp. 197-203.

**Kajüter, P./Kulmala, H. (2005):** Open-book accounting in networks. Potential achievements and reasons for failures, in: Management Accounting Research, vol. 16, no. 2, 2005, pp. 179-204.

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

## 5 Number and place of submitted copies

For **bachelor and master theses**, the digital version must be submitted via the "Thesis Uploader" web application. The "Thesis Uploader" is provided by the Münster School of Business and Economics (FB04) and can be accessed via the website of the examination office. The correct examiner and supervisor must be indicated when uploading the submission. The digital submission via "Thesis Uploader" includes the **thesis as PDF and Word file**. In addition, the literature folder and any empirical data used must be provided to the supervisor by e-mail or as hardcopy.

Furthermore, a **bound copy** must be handed in at the secretary's office of the Chair of International Accounting during office hours. Alternatively, the bound copy can be deposited in the deadline mailbox of the University of Münster (Schlossplatz 2, 48143 Münster), while being addressed to the supervisor and the Chair of International Accounting (Universitätsstr. 14-16, 48143 Münster).

For seminar papers, a **bound or stapled copy** is to be handed in at the secretary's office of the Chair of International Accounting (room J 392). In addition, an electronic version as a **PDF and Word file** must be submitted to the respective supervisor by e-mail or as hardcopy. The web application "Thesis Uploader" is not in use for seminar papers.

## 6 Declaration

The second last page of each seminar paper, bachelor or master thesis must contain a declaration to be signed single-handedly by the examination candidate with the following content:

## Declaration

I hereby declare in lieu of an oath that my seminar paper / bachelor thesis / master thesis “(please indicate correct type of thesis or paper and insert title here)” is my own work and that I have not used any sources other than those listed in the bibliography. Content from published or unpublished works that has been quoted directly or indirectly or paraphrased is indicated as such. The thesis has not been submitted in the same or similar form for any other academic award. The electronic version I have submitted is completely identical to the hard copy version submitted.

Münster, (insert date here)

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.

## 7 Notes on presentations of seminar papers

Once seminar papers are handed in and corrected by the tutor, they are usually presented and discussed. Please prepare presentation slides in accordance with your lecture, which should illustrate your main conclusions in a descriptive manner. The structure of the paper, the main arguments for your solution as well as the central findings should be assembled here. Expendabilities as well as open questions for a following discussion are desirable. Please abide by the time limitation for your presentation!

## 8 Exercise for scientific working

The faculty offers an exercise for the preparation of seminar papers, bachelor and master theses once a semester. On the basis of concrete 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 faculty website. As a preparation for writing a scientific paper the participation of the offered exercise is recommended.

## 9 Literature research

## 10 Further literature

**Brink, A. (2013):** Anfertigung wissenschaftlicher Arbeiten: Ein prozessorientierter Leitfaden zur Erstellung von Bachelor-, Master- und Diplomarbeiten, 4th ed., Berlin 2013.

**Corsten, H./Deppe, J. (2008):** Technik des wissenschaftlichen Arbeitens, 3rd ed., Munich 2008.

**Theisen, M.R. (2021):** Wissenschaftliches Arbeiten: Erfolgreich bei Bachelor- und Masterarbeit, 18th ed., Munich 2021.

**Good luck for the preparation of your paper!**