

Guidelines for Academic Writing

- February 2021-

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I Introduction

These guidelines shall provide guidance for all written work supervised at this Chair, including master theses, bachelor theses and seminar papers. In principal, the formal structure of master theses, bachelor theses and seminar papers only differs as regards length, number of cover pages, statutory declaration and the binding.

The following principles must be strictly followed:

- (1) Situations not dealt with in this guideline have to be managed in accordance with the purpose and intention of this guideline and the principles listed below. In any case in which such a situation arises, the respective supervisor should be consulted. It is the purpose and intention of this guideline to specify the formal criteria for master theses, bachelor theses and seminar papers. This is the only way to meet the aim of consistency and clarity as well as to provide information on the writing of academic papers.
- (2) The overriding principles are truth and honesty of the student's performance. The purpose of referencing in written work is to acknowledge the intellectual property of others and thus to avoid the possibility of the author using another writer's ideas or observations and presenting them as his/her own (plagiarism). All students writing academic papers are expected to be especially vigilant in this regard. The Chair reserves the right to compare the content of each academic paper with work previously published in paper or electronically. Please note that plagiarism may not only lead to assignment failure but also serious formal proceedings according to the university's academic regulations.
- (3) The skill set to write academic papers is a vital part of any academic education. In the field of accounting and auditing (also in practice), the predominant working technique entails a demonstration of a balanced and elaborate literature research with a range of sources as well as balanced and particular footnotes. A general quantification of the number of references is very difficult; but the number of references should in any case be substantially higher than the basic literature (potentially provided by the supervisor).
- (4) A lack of formal structure may not be compensated by a good content, because in the case of academic papers formal structure and content form an inseparable unit. Content and formal structure has to be logical, meaning clear and consistent, and refer to the exact wording of the question/title.

(5) In the case of a bachelor thesis or master thesis, the examination regulations of the university have to be strictly followed. Seminar papers should refer to these regulations.

(6) Every academic paper should have the following structure (if the respective sections are required):

1. Empty cover sheet (only in bachelor theses and master theses)
2. Title page [*see attachment I*]
3. Table of contents [*see attachment II*]
4. Index of graphs
5. Index of tables
6. List of abbreviations
7. Remarks on the topic (with an introduction [presentation of the problem] up front and a conclusion at the end)
8. Appendices (only in consultation with the respective supervisor)
9. List of references for quoted literature
10. List of references for quoted court rulings
11. List of references for quoted official printed forms
12. List of references for quoted laws
13. Empty sheet (only in bachelor theses and master theses)

(7) The following formal requirements are to be complied with:

- Bachelor- und master theses are to be bound with a single soft cover (glue binding). All other academic papers are to be stapled at the left top corner.
- Master theses have a scope (including introduction and conclusion – see no. 7 of the structure above) – of 45 pages +/- 10 %, bachelor theses have a scope of 30 pages +/- 10 % and seminar papers have a scope of 12 pages.
- The left margin of the page should be 5 cm, the right margin 1.5 cm, the top margin 2.5 cm and the bottom margin 3 cm.

The page number is to be placed in the middle of the bottom margin. All papers should be written with a line spacing of 1.5 (exception: multi-line headings, long quotations and list of references, these should be set in single line spacing).

The Times New Roman typeface is to be used with a font size of 12 pt for the text. Normal character spacing (no narrow font), full justification and hyphenation are to be used. The spacing between paragraphs and before and after headings is 6 pt.

Footnotes are written with single line spacing. The font – Times New Roman typeface, full justification and hyphenation – should be the same as that used for the text and should have a font size of 10 pt. The text of the footnotes is indented and every footnote ends with a dot.

All papers are to be printed one-sided on DIN A4 paper.

- Every academic paper has to have a list of abbreviations. The formal structure of the list of abbreviations is as follows: In the left column the abbreviation in alphabetical order and in the right column the respective meaning. A dictionary can be of help with regards to the alphabetical order. The first time abbreviations are used, they should be placed in parentheses after the full name. Later references need simply use the abbreviation.

Established abbreviations of journal titles, that are used in the list of references, need to be included in the list of abbreviations. If the full title does not indicate that it is a journal, this information must be added in brackets (e. g.: AiE Accounting in Europe (Journal)).

- An index of graphs and tables is necessary, if – in consultation with the respective supervisor – used in the text or appendix. Tables, figures and graphs, should be numbered within the text and have a title.
- German words or other foreign terms that have not been fully absorbed into English are written in italics. If in doubt, consult a dictionary.

II Structure of academic papers

(1) The structure of an academic paper (table of contents) has to precede the academic paper. The main thread of the paper has to be “visible” in the table of contents; in principal the structuring principle of “from general to specific” has to be followed.

(2) In the interest of clarity, too many detailed levels are to be avoided. All main structure points should be on the same hierarchical level. An outline level requires at least two sub-points, otherwise the higher outline level must be used.

(3) The table of contents should be listed on a new page of the paper and the heading of the first level is numbered using an upper case roman numeral (I, II, III, ...). The heading of the second level is numbered sequentially using Arabic numerals (1, 2, 3 ...). The heading of the third to the fifth level are numbered using lower case letters (a, b); aa, bb); aaa); bbb), ...). From the sixth level on, the headings are numbered using a lower case roman numeral (i, ii, ...). When setting the table of contents, the main section (first level) should appear against the left-hand margin. Sub-sections (second level etc.) should be one tab space to the right. Dot leaders should be used between the entry and page number to improve the clarity of the paper. For further information see attachment II.

(4) All headings use the same font size (12 pt). The headings of the first and second level are bold, the headings of the third level are in italics and all other headings are neither bold nor in italics. The format of the headings must be retained in the text.

(5) A table of contents without page numbers is not complete. Besides the empty cover page and the title page, all pages are to be numbered. No. 3 to No. 6 and No. 8 to No. 12 of the structure above (I. 6) are sequentially numbered using a roman numeral (I, II, III), No. 7 is numbered sequentially using Arabic numerals (1, 2, 3 ...). For further information see attachment II.

(6) The writing of the main text (body) starts at the lowest level of the structure. The information in the body should be presented in a logical sequence. Remarks on the structuring of the paper, a section or sub-section are part of the introduction or are obvious from the table of contents without further remarks.

III Introduction and conclusion

(1) Introduction (presentation of the problem) and conclusion allow the informed reader to recognise the content and the main points or findings of the paper. Experience has shown that students do not pay enough attention to neither introduction, nor conclusion in relation to the main part (body).

(2) The introduction identifies the issues at hand as such and makes the importance and scope of the issues clear to the reader. Relevant literature is already to be quoted at this point. Attention is to be drawn to the interdependence of the issues dealt with and other issues which are not or only marginally dealt with in the paper. This includes the naming of limitations concerning the scope of the paper. The decomposition of an issue in sub-problems and the reference on how the sub-problems can be discussed most appropriately to bring them closer to a solution is also part of the introduction. However, the introduction should not anticipate the main points or findings. Furthermore, the introduction should entail the scope of the paper and therefore summarize what the paper covers, how information is presented. It is important not to reproduce the table of contents but provide an overview of what will be done. In the case of master theses, the introduction should be four to five pages, in the case of bachelor theses, three pages and in the case of a seminar paper, one to two pages.

(3) The conclusions should essentially summarise the main points or findings of the paper. In this final presentation of the main points and findings, emphasis is placed on diversified weighting rather than completeness. If the main points and findings have contributed to an academic solution in the main part, the use of footnotes in the conclusion is not necessary. Instead, the use of footnotes in the conclusion indicates substantial deficiencies in the main part. The main points or findings can be presented in a different order than in the main part if this facilitates the discussion of the proposition (theses). All propositions (theses) are numbered.

In the case of master theses, eight to ten propositions are provided on two to three pages, in the case of bachelor theses, six to eight propositions are provided on one and a half to two pages and in the case of a seminar paper, four to five propositions are to be provided on one page.

IV Referencing

1. General remarks

(1) Impeccable referencing is a sign of academic diligence and honesty.

Using another writer's ideas and observation (intellectual property) has to be indicated as such, irrespective of whether direct or indirect referencing is used. Students must reference any ideas or data that are not their own. Every quotation needs to allow readers to find the original source using the list of references. Academic writing is not to string together one direct quotation after the other. Analogous quotations are the general rule. Direct quotations should only be used if the meaning of the quotation cannot be expressed terser in one's own words. In general, a quotation is made from the original source and not from secondary literature. Only if the original source is (after enormous effort) not available, the quotation may be made based on secondary literature. After the original source has been named, the secondary literature source is included in the list of reference with "cit. op. ...". The same principle is applied in the footnotes. No quotation is to be taken out of its context. Remarks distorting the meaning are inadmissible.

(2) Direct quotation means that another writer's work is quoted word for word. Whether a phrase, sentence or paragraph, the quote must be enclosed in quotation marks. Remarks of the author or visual changes have to be indicated using square brackets (e.g. in a direct quotation: [remark of author], in the footnote [emphasis added].) Emphasis in the original source is to be included in the quotation or explained (e.g. in the footnote: [i. O. partly emphasis added]). Omissions are indicated through continuous dots [...]. In the footnotes indirect quotations are referenced using "Cf.". Direct quotations are referenced directly (without "Cf."). Indirect quotations are used to paraphrase or summarise the ideas or data obtained from another writer. The scope of the quotation needs to be recognisable without any doubt. Quotations within a quote must be enclosed in single quotation marks ('...').

(3) Each direct or indirect quotation is followed by an Arabic suspended number. All footnotes are numbered continuously, numbering footnotes by section or page is not allowed. Footnotes are separated from the text by a visual horizontal line. The footnote is included on the page on which the respective quotation ends. Therefore, the footnote ends on the same page as the respective quotation it refers to.

(4) All quotations are referenced with the specific page number of the source. If more than one page is referenced, the specific scope of the pages referenced is given (e.g. pp. 15–17, not p. 15 et sqq.). The first and the last page are connected via a hyphen-minus (e.g. pp. 8–11, not pp. 8-11). If two consecutive pages are referenced, the following reference method is also allowed “p. 15 et seq.” The same rules apply to the referencing of points.

(5) Academic journals often have recommended and established abbreviations, which may be used (e. g. JAR for “Journal of Accounting Research”) if the abbreviation is listed in the list of abbreviations. Abbreviations made up by the student/author are not allowed.

(6) Only the first author, editor or place of publication followed by “et al.” is given in the case of three or more authors, editors or places of publication. If done so once, the same format needs to be maintained throughout the paper.

(7) In the list of references all sources are listed in alphabetical order based on author’s surnames. Multiple references to the same author should be listed in chronological order. All sources, whether quoted directly or indirectly, are to be listed. Several references to the same author in the same year are accompanied by an additional letter, depending on the order of citation in the text (e. g. Wüstemann/Wüstemann (2010a)). Literature that is only read but not cited in the text is not included in the list of references. There is no predefined format for the list of references. The format must be clearly arranged so that a source can be found easily.

2. Details for referencing and for list of quoted literature

a) Article in journal

In the footnotes:

Author's surname (year of publication), referenced page number.

Where there are two authors, the names are separated by „/“.

In rare cases in which the author of an article cannot be identified, the article is referenced with “Author not named” instead of the author's surname. If the author is not a person but an institution, then the name of the institution is used instead of the author's name.

Examples:

Grossi/Soverchia (2011), pp. 526–530.

Daske (2006), p. 329.

Author not named (1982), p. 1146.

In the list of references:

Author' surname, Author's first name, Author's initial of second name (year of publication):
Title of publication, in: (abbreviation of) journal, volume number, first and last page number, referenced page number.

Examples:

Grossi, Giuseppe/Soverchia, Michaela (2011): European Commission Adoption of IPSAS to Reform Financial Reporting, in: Abacus, vol. 47, pp. 525–552.

Daske, Holger (2006): Economic Benefits of Adopting IFRS or US-GAAP – Have the Expected Cost of Equity Capital Really Decreased?, in: JBFA, vol. 33, pp. 329–373.

Author not named (1982): The Fraud-on-the-Market Theory, in: Harvard L. Rev., vol. 95, pp. 1143–1161.

b) Monograph

In the footnotes

Monographs require the same format as journal articles.

Examples:

Beaver (1998), S. 40.

Moxter (1986), p. 20.

In the list of references:

Author's surname, Author's first name (year of publication): Title of publication, edition (not if there's only one edition), place of publication.

Edition is abbreviated to "edn.".

Examples:

Beaver, William H. (1998): Financial Reporting – An Accounting Revolution, 3rd edn., Englewood Cliffs, NJ.

Moxter, Adolf (1986): Bilanzlehre Bd. 2: Einführung in das neue Bilanzrecht, 3rd edn., Wiesbaden.

c) Articles in collected editions

In the footnotes:

Articles in collected editions require the same format as journal articles.

Examples:

Euler (1997), p. 174.

Leuz/Wüstemann (2004), p. 459.

In the list of references:

Author's surname, Author's first name (year of publication): Title of publication, in: title of the collected edition, editor's initials and surname of editor (ed. or eds.), number of edition (only if more than one edition), place of publication, first and last page number.

The abbreviation ed. is used to indicate one editor, and eds. is used to indicate more than one editor.

Examples:

Euler, Roland (1997): Bilanzrechtstheorie und internationale Rechnungslegung, in: Handelsbilanzen und Steuerbilanzen – Festschrift zum 70. Geburtstag von H. Beisse, hrsg. v. W. D. Budde u. a., Düsseldorf, S. 171–188.

Leuz, Christian/Wüstemann, Jens (2004): The Role of Accounting in the German Financial System, in: The German Financial System, J. P. Krahnen/R. H. Schmidt (eds.), Oxford, pp. 450–481.

d) Working Paper

In the footnotes:

Working papers require the same format as journal articles.

Example:

Wüstemann/Wüstemann (2012), p. 12.

In the list of references:

Author's surname, Author's first name (year of draft publication): Title of working paper, "Working Paper", university of author(s).

Example:

Wüstemann, Jens/Wüstemann, Sonja (2012): Substance and Form – An Interdisciplinary Analysis, Working Paper, University of Mannheim/Goethe-University Frankfurt am Main

e) Commentary/Handbook if author is not available

In the footnotes:

Editor (year of publication): referenced section/paragraph/chapter, page number or reference point.

Examples:

Adler, Düring and Schmaltz (1995), § 252 HGB, para. 86.

Ernst & Young (2012), Chapter 1: International GAAP, p. 30.

In the list of references:

Editor (year of publication): Title of the commentary, referenced section/paragraph/chapter, by author of the referenced section/paragraph/chapter, edition/volume (only if more than one edition/volume), place of publication.

Examples:

Adler, Düring and Schmaltz (1995): Rechnungslegung und Prüfung der Unternehmen (vol.1), § 252 HGB, by K.-H. Forster et al., 6th edn., Stuttgart.

Ernst & Young (2012): International GAAP 2012, Chapter 1: International GAAP, by M. Beyersdorff et al., Chichester.

f) Commentary/Handbook if author is available

In the footnotes:

Author (year of publication), referenced section/paragraph/chapter, page number or reference paragraph.

Examples:

Gelhausen (2006), Section E, para. 244.

Winkeljohann/Schellhorn (2006), Section 264 HGB, para 20.

In the list of references:

Author (year of publication): Title of the commentary/handbook, referenced section/paragraph/chapter, in: name of commentary/handbook, editor (ed./eds.), edition/volume (only if more than one edition/volume), place of publication.

Examples:

Gelhausen, Hans F. (2006): Erläuterungen zu den für alle Kaufleute geltenden Vorschriften zum Jahresabschluss, Section E, in: WP-Handbuch (vol. I), IDW (ed.), vol. 13, Düsseldorf.

Winkeljohann, Norbert/Schellhorn, Mathias (2006): (Part-)Commentary of Section 264 HGB, in: Beck'scher Bilanz-Kommentar, Ellrott et al. (eds.), vol. 6, Munich.

g) Electronic references

Information from the internet should only be used, if the information has not (yet) been published in printed form (book, article in journal etc.). Referencing electronically available journal articles and books follow the above rules for articles (a) and monographs (b).

In the footnotes.

Internet sources and other electronic references require the same format as journal articles.

Example:

Wilson/Crowe (2007), p. 1.

In the list of references:

The address of the website must be included, followed by “viewed” and the date of the viewing.

Example:

Wilson, Lauren/Crowe, David (2007): Acting on Productivity Commission pay per drive plan not a priority, The Weekend Australian, 13 March 2014, available online at <http://www.theaustralian.com.au/national-affairs/acting-on-productivity-commission-pay-per-drive-plan-not-a-priority-jamie-briggs/story-fn59niix-1226853562319> (viewed 13 March 2014).

In cases in which comment letters for a standard or an exposure draft of the IASB or the IFRIC are cited, the first reference source of a comment letter has to include the link under which all other comment letters for the standard/exposure draft are available. Any further reference source that relate to the same standard/exposure draft do not need to include the link. In case of a high number of comment letters, it might be appropriate – in consultation with the respective supervisor – to use a separate list of references for quoted comment letters.

Example for first reference source of a comment letter and further reference source relating to same standard/exposure draft:

Conseil National de la Comptabilité: D12–D14 Comment Letter, Paris 2005.

All cited D12–D14 Comment Letters are available online at <http://www.iasb.org/Current+Projects/IFRIC+Projects/IFRIC+12+Service+Concession+Arrangements/D12+Service+Concession+Arrangements/Comment+Letters/Comment+Letters.htm> (viewed 19 May 2007).

IDW: D12–D14 Comment Letter.

h) Pronouncements of German and international standard setters

Pronouncements of international standard setters are included in the list of quoted literature, if not legitimized by means of an official legal act. With regards to the IFRS, this applies particularly to all standards and interpretations not yet endorsed into European Law as well as for the Basis for Conclusions. If IFRS standards have been revised or amended, it has to be specified in the list of references. The same applies to pronouncements made by the International Federation of Accountants (IFAC) and for the IFRS Framework, which are cited in the footnote. Different versions of the IFRS Framework are indicated in brackets after the respective publication in the list of references and cited as such.

Examples for German standard setters are the standards and instructions of the Institut der Wirtschaftsprüfer in Deutschland e.V. [Institute of Public Auditors in Germany] (IDW PS, IDW IPS, IDW RS, IDW S, IDW PH, IDW RH). These standards and instructions are officially announced by publication in the following journals: “Die Wirtschaftsprüfung” (WPg) and „IDW-Fachnachrichten” (IDW-FN). Due to consistency, one of the two journals should be chosen and maintained throughout the academic paper. Other pronouncements made by the Institute of Public Auditors in Germany require the same referencing format as journal articles.

Pronouncements of the Deutschen Rechnungslegungs Standards Committee (Accounting Standards Committee of Germany) also qualify as standards. The source used for referencing is the Bundesanzeiger (Federal Gazette).

In the footnotes:

Examples:

IFRS 17.9.

IDW PH 9.302.1.

CF (2010), QC1.

In the list of references:

Examples:

IASB (2017): IFRS 17 Insurance Contracts, London (cited as IFRS 17).

IDW: Prüfungshinweis: Bestätigungen Dritter bei Kredit- und Finanzdienstleistungsinstituten (IDW PH 9.302.1), in: IDW-FN 2006, S. 212–215.

IASB (2010): Conceptual Framework for Financial Reporting, London (cited as CF (2010)).

3. Details for other list of references

a) References for quoted court rulings

Court rulings made by the *Bundesfinanzhof* (Federal Fiscal Court) or by other supreme courts are referenced with their file number and the respective date of ruling. The primary source to be used for court rulings made by the Federal Fiscal Court is the *Bundessteuerblatt* (Federal Tax Gazette), including the referenced page numbers. If the court ruling has not (yet) been published officially, a secondary source (e. g. BFH/NV, Der Betrieb, BetriebsBerater, BeckRS etc.) should be used.

In the footnotes:

Court (date of publication), cited page number.

Examples:

Federal Fiscal Court (1987), p. 849.

Finance Court Münster (1990), p. 1806.

In the list of references:

Examples:

Ruling by the Federal Fiscal Court on 19 May 1987 VIII R 327/83, in: Federal Tax Gazette II 1987, pp. 848–850.

Ruling by the Finance Court Münster on 12 June 1990 X 5791/89 G, in: BB 1990, vol. 45, pp. 1806–1807.

b) References for quoted official printed forms

In the footnotes:

Examples:

Bundestag printed document 13/741, p. 5.

European Parliament and Council Regulation (EU) No 1176/2011, p. 40.

In the list of references:

Examples:

Bundestag printed document (Drucksache des Deutschen Bundestages) 13/7141 from 6 March 1997: Entwurf eines Gesetzes zur Verbesserung der Wettbewerbsfähigkeit deutscher Konzerne an internationalen Kapitalmärkten und zur Erleichterung der Aufnahme von Gesellschafterdarlehen (Kapitalaufnahmeerleichterungsgesetz – KapAEG), pp. 1–14.

European Parliament and Council Regulation (EU) No 1176/2011 of 16 November 2011 on the prevention and correction of macroeconomic imbalances, in: OJL 306, 23 November 2011.

c) References for quoted laws

Within the framework of existing legislation, the referenced section (§) is enclosed in brackets after the quoted regulation without “Cf.”. The IFRS are legitimized if enacted in an implementing Regulation under the endorsement procedure of the European Law. The IFRS are quoted as law if legitimized.

Examples:

“[...], profits are recognized once they are realized” (Section 252 para. 1 no. 4 of the HGB).

Application guidance that accompany IFRS shall assist companies in the application of requirements (IAS 8.9).

List of references:

Examples:

German Commercial Code - Deutsches Handelsgesetzbuch (HGB), in the version of the publication of 10 May 1897 (Reichs Law Gazette I, p. 219) last amended by Art. 2 Para. 39 of the Act of 22 December 2011 (Federal Law Gazette I, p. 10).

IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, in: Verordnung (EG) Nr. 1126/2008 vom 03. 11. 2008 (ABl EU Nr. L 320 S. 1, 34); zuletzt geändert durch Verordnung (EU) 2019/2104 vom 29.11.2019 (ABl L Nr. 318 S. 74).

V Remarks concerning the style of the academic paper

Style, spelling, grammar, punctuation, syntax and typefaces of academic papers are often underestimated with regard to their contribution to a successful outcome. The following remarks shall therefore provide guidance and it is strongly recommended to follow them:

- Main ideas should be in the main clause and not in the sub-ordinate clause. Sub-ordinate clauses are for ideas not as important.
- Long convoluted sentences should be avoided.
- Meaningless expressions (e. g. really, a bit, sort of etc.) and word duplications (e. g. female police woman) are to be avoided.
- Foreign words should be used sparingly. Abbreviations such as “et al.” are allowed; other abbreviations (e. g. FV for Fair Value) and contraptions resulting from two abbreviated words are to be avoided (e. g. don’t, can’t). In cases of doubt, full words should be used.
- Numbers below and including twelve are written as words (in the main text/body).
- The use of comparatives without a comparable figure is meaningless.
- Please do not forget: Spelling, printing and punctuation mistakes are to be avoided.

Attachment I: Sample for title page

Title of the paper

Master thesis/Bachelor thesis/Seminar paper

Supervisor:

Prof. Dr. Sonja Wüstemann
Chair of Accounting and Management Control
European University Viadrina Frankfurt (Oder)

Presented by:

Max Example
Example Street 1
1234 Example town
Max.example@euv.de
Matriculation number: 1234
Graduate semester: [semester enrolled]

Frankfurt (Oder), date of submission

Attachment II: Sample for table of contents

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