School of Business & Economics
Accounting & Finance – Chair of Financial Accounting
Prof. Dr. Sascha H. Mölls

Marburg University

Writing a Master's Thesis at the Chair of Financial Accounting

General Information:

The Chair primarily assigns (particularly empirical) research **topics** at the intersection of accounting and corporate governance, which may relate to both questions about the necessity of international accounting standards and specialized subject areas (such as management reports and segment reporting, CSR disclosure, or value-oriented “integrated reporting”). In addition, the program covers current tax issues, as well as quantitatively oriented topics in business valuation and credit risk modeling. The Chair consistently strives to foster collaboration among the respective researchers – for example, through regular meetings, forums, or a lively exchange of emails – by coordinating topics being worked on in parallel (“topic formats”). In light of the above considerations, while it is generally possible to choose your own topic in consultation with the members of the Chair, the topic must have a direct substantive connection to the Chair’s primary areas of work and research. Please also note the opportunities to write a master’s thesis in financial mathematics and business administration in collaboration with the ifG | Marburg Institute for Cooperative Studies.

To write a master’s thesis at the Chair of Financial Accounting, students must have taken and passed at least one **specialization module** in the “ Financial Accounting” track. Students interested in writing a tax-related master’s thesis must complete at least one module in the “Business Taxation” track (preferably as part of the advanced modules). Furthermore, students must have attended a seminar in the “Accounting & Finance” area (preferably at the Chair of Financial Accounting).

When writing a master’s thesis, students must follow the department’s **guidelines** for **academic writing**, which can be downloaded from the Chair’s website. Master’s theses are typically 50–60 pages in **length**, although individual arrangements may be made depending on the topic. **International students**, or students with **specific foreign language skills**, may choose a topic directly related to the relevant country. In this case, please contact the Chair before registration to discuss and agree on a topic.

When planning your master's thesis, you should definitely keep in mind that the topics are designed as **"full-time theses"** based on a six-month completion period and will be <u>supervised</u> and <u>evaluated</u> accordingly. Starting regular full-time employment during the thesis period, or taking on excessively time-consuming part-time work (e.g., as a working student), is not conducive to your "performance" and, based on experience, often leads to significant time-related and/or quality-related problems. Therefore, please do not take on too many other commitments at the same time! At the same time, we would like to point out the general possibility that the completion of theses may be financially supported by the Chair as part of individual research projects – and thus, depending on specific topics – potentially through employment as a student research assistant with a six-month contract (30 hours per month).

"Practice-oriented master's theses" are assigned only in collaboration with one of the Chair of Financial Accounting's partner organizations and are limited to a small number of cases. Please submit expressions of interest, specifying topic areas, along with your registration to the Chair of Financial Accounting. The Chair of Financial Accounting will then facilitate contact and coordinate specific topics with the industry partner.

<u>Registration Process:</u>

If you would like to write your master's thesis at the Chair of Financial Accounting in the upcoming semester, you must first register by September 15 for the following **winter semester** and by March 15 for the following **summer semester** by emailing the Chair's office (rlsek@wiwi. uni-marburg.de), specifying your field of study and areas of interest, and, if applicable, also indicate your interest in working as a student assistant while writing your thesis. A separate application for a master's thesis is not required! If, contrary to expectations, the number of applications significantly exceeds our supervision capacity, we will inform you directly and work with you to develop flexible solutions.

Within 5 days of registration, if possible, complete, sign, and submit the **application for approval** of the master's thesis (available for download on the Examination Office's website!), specifying the desired start date, for further processing. To ensure coordinated topic selection (see above), master's theses should, if possible, begin on uniform start dates. The following dates are scheduled as standard:

- Winter semester: October 1st or March 1st;
- Summer semester: April 1st or August 1st.

At the same time as the master's thesis is approved/registered with the Examination Office, a **meeting** is held with the members of the Chair to narrow down and finalize the specific topic to be addressed. The official **assignment** of the master's thesis **topic** is issued by the Chair's office on the agreed-upon date.

(Prof. Dr. Sascha H. Mölls) Marburg, June 2026