

## Writing Academic Papers

- Guidelines -

In addition to the general guidelines issued by the Examination Office of the School of Business & Economics at Philipps University of Marburg regarding the preparation of academic papers, the following guidelines specify the specific requirements for seminar papers, project papers, bachelor's theses, and master's theses at the Chair of Financial Accounting. Please note that different rules may apply in individual cases for case study seminars (Master's program) and special courses.

### A. Formal Aspects

- a) Academic papers must be typed on DIN A4 paper with 1½-line spacing, using standard or copy paper, respectively. The main text and page numbers must be set in 12-point **"Times New Roman"** font. Footnotes are set with 1-line spacing in 10-point font and also in "Times New Roman." The main text and footnotes must be **justified**. Each page must be printed on the front side only.
- b) All pages of a thesis - with the exception of the title page - must be numbered consecutively. The main text should be numbered using Arabic numerals. Roman numerals should be used for tables of contents and appendices. Each new chapter - but not individual subheadings - should begin on a new page. This also applies to the tables of contents.
- c) The table of contents and - where applicable - lists of figures, tables, appendices, abbreviations, and symbols are placed at the beginning of the document; the bibliography - following any appendices - is placed after the main text.

The **basic structure** of a paper is therefore as follows:

- Title page,
- Table of Contents,
- List of Figures, Tables, and Appendices,
- List of Abbreviations and Symbols,
- Text body,
- Appendices and attachments, if any,

- Bibliography,
- Statement of Authorship (Integrity).

#### 1. Title page

- The title page must include - in addition to the topic of the paper - the name of the chair, the author's name and address, the degree program (including the semester), and the submission date. For seminar papers, the student ID number must also be included.

#### 2. Table of Contents

- It is recommended to use a numerical outline structure. Outline items (and sub-items) do not stand alone; that is, each outline item must include at least two "units" at the same level.
- The first section (1 Introduction) should be divided into 1.1 Research Question (or Topic under Investigation) and 1.2 Structure of the Paper. The main body of all papers concludes with a separate "Conclusion and Outlook" section.

#### 3. List of Abbreviations and Symbols

- All abbreviations and symbols used must be listed alphabetically in the relevant index.

#### 4. Appendices and attachments

- Figures and tables are intended solely to illustrate a point visually; therefore, even when figures and tables are included in the appendix, explanatory or clarifying notes in the main text are essential.
- Figures and tables must always be numbered and accompanied by a source citation, regardless of their placement in the appendix. For figures or tables created by the author, use the following notation: "... (Source: Author's own figure)."

## 5. Bibliography

- The bibliography is an alphabetical list of all sources cited in the text. It should not be divided into individual genres.
- The bibliography should include only those sources that were cited in the footnotes. Sources that were read but not cited do not belong in the bibliography.

- **Books:** Each book should be included in the bibliography using the following format, with all bibliographic information:

Last name, first name(s) (year of publication): Title – Subtitle, Volume, Edition (if not the first), Place(s) of publication Year of publication.

- For up to 3 authors: Last name, First name(s)/Last name, First name(s)/Last name, First name(s) ...
  - If there are three or more authors: List the first author followed by “et al.” (Last name, First name(s) et al. ...).
- **Collected works and commemorative volumes:** In these cases, additional information about the publishers must be provided:

Last name, first name(s) [of the author] (year of publication): Title of the article or entry, in: Last name(s), first name(s) [of the editor or editorial team] (eds.): Title - Subtitle, Volume, Edition (if not the first), Place(s) of Publication, Year of Publication, first and last page (column) or page range.

- **Articles in magazines and newspapers:** Articles in journals and newspapers should be cited as follows:

Last name, first name(s) (year of publication): Title of the article, in: Journal, volume (year), first and last pages.

- **Internet:** For online sources, in addition to the date of access, the link where the source can be found must also be provided:

Last name, first name(s) (Year of publication): Title, available online at URL: {full URL} [Accessed on [date]]

#### 6. Statement of Authorship (Integrity)

- The Statement of Authorship concludes the seminar paper, project, bachelor's thesis, or master's thesis, and its wording follows the guidelines of the respective degree program.

#### d) Citations:

- **Any ideas** taken from other authors - whether **quoted verbatim or paraphrased** - must be **identified as quotations** within the text.
- Each footnote ends with a period.
- A consistent approach should be maintained for citing sources in footnotes. The short citation method is recommended.
- Translations must be identified as such, and the corresponding original text must be cited in a footnote.
- When citing from secondary sources, the original source must be cited first in the footnote, followed by the notation: ...cited from... Such citations should be kept to a minimum.
- If more than one page is cited, only the first of two consecutive pages should be listed and marked with the abbreviation "f." If multiple consecutive pages are cited, the abbreviation "ff." should be used.
- If multiple sources from the same author and the same year are cited, they should be numbered sequentially using lowercase letters in both the bibliography and the footnotes.

#### 1. Direct quotation

A direct or verbatim quotation must be placed in quotation marks. When using a direct quotation, it must be reproduced exactly, word for word. The

corresponding footnote begins with the author's last name, without any introductory remarks.

*Direct quotation:* Author (Year of publication): Page(s).

## 2. Indirect quotation

A paraphrase or indirect quotation must be indicated by a footnote marked "See". All cited materials must be supported by references.

*Indirect quotation:* See author (year of publication): page(s).

- e) For papers to be written in the Financial Accounting/Business Taxation major, **minimum and maximum length** requirements are strictly enforced. Seminar papers must be 12–15 pages in length. For bachelor's theses, a maximum of 25–30 text pages is permitted. Master's theses typically range from 50 to 60 pages, although individual arrangements may be made depending on the complexity of the topic.
- f) Seminar papers and project assignments must be bound (using binding strips, not ring binders!!!) and submitted in a single copy, ready for photocopying.

Two hard copies of bachelor's and master's theses must be submitted to the Examination Office of the School of Business & Economics. In addition, candidates are asked to submit all theses in Word and/or PDF format.

To ensure that the work can be compared, the guidelines must be followed in every case. Deviations from these guidelines may negatively affect the assessment.

## B. Grading

### 1. Seminar Papers

The primary purpose of the seminar paper is to teach students how to conduct academic research and writing. In the context of seminar papers, students are expected to organize (structure) and present assigned topics using independent literature reviews and/or small-scale data collection. A literature-based seminar

paper should provide an overview of the topic and the current state of research on it. Originality in the sense of contributing one's own ideas is not required for seminar papers; however, a thorough and careful review of the literature based on original sources is expected. The grading of the papers takes into account the ability to

- organize the given topic on your own,
- ensure that the designs are consistent and comply with the specifications,
- handle the relevant literature with care and to conduct data collection meticulously, as well as
- present the assigned topic in a pedagogically sound manner.

## **2. Bachelor's and Master's Theses**

In the chair's view, bachelor's and master's theses are, in principle, independent scholarly works, taking into account the respective level of education. This view is reflected in particular in the grading. Bachelor's and Master's theses are awarded good or very good grades only if, assuming formal accuracy, the work demonstrates recognizable independence. In the case of Bachelor's theses, this can be achieved, for example, through an innovative structuring of the topic, independent (well-founded) assessments, and/or a small-scale independent data collection and analysis. In master's theses, originality can be demonstrated in particular through an empirically grounded analysis and/or the identification of new theoretical aspects. Purely literature-based works without a recognizable original contribution to the body of thought will result in grade deductions. Gross formal inaccuracies, significant breaks in logic, and errors in content also result in grade deductions. The use of others' ideas without proper citation does not align with the nature of an academic paper and leads to an unsatisfactory grade.