



OTTO VON GUERICKE
UNIVERSITÄT
MAGDEBURG



FACULTY OF ECONOMICS
AND MANAGEMENT

CHAIR IN ACCOUNTING AND CONTROL

PROF. DR. BARBARA SCHÖNDUBE-PIRCHEGGER

Guidelines for Academic Writing

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1 Recommended literature

The following (German) literature can be used for assistance when writing a seminar paper, a bachelor's thesis or a master's thesis:

Theisen, Manuel R. (2008): *Wissenschaftliches Arbeiten*, 14th edition, WiSt Taschenbücher, Verlag Vahlen, Munich.

Brink, Alfred (2005): *Anfertigung wissenschaftlicher Arbeiten*, 2nd edition, Oldenbourg Verlag, Munich/Vienna.

Krämer, Walter (1999): *Wie schreibe ich eine Seminar- oder Examensarbeit?*, Campus Sachbuch, Frankfurt/New York.

2 Content

- The starting point for dealing with the subject is a short description of the topic or problem.
- The thesis should only include passages which are directly related to the topic or problem.
- Concise and precise explanations are preferred to long descriptions.
- All statements and claims need to be justified.
- It is not sufficient to only present arguments taken from the literature without own comments. Rather, a critical assessment is required.
- The reasoning should be logical, comprehensible, and coherent. Writing in extremely long sentences, logical flaws, and holes in arguments need to be avoided. The reader should always be able to follow the line of reasoning. Therefore, it might be helpful to include short summaries and outlooks in the text, and to give reasons for the chosen approach.
- As a general rule, any illustrations and tables need to be included in the text. However, if they only represent supplementary information, they will be best placed in an appendix. Likewise, extensive mathematical derivations need to be placed in the appendix and only the result should be given in the text.

3 Formal standards

- Font: The font used must either be Times New Roman in font size 12 or Calibri in size 11. Footnotes are always written in font size 10.
- Alignment: In general, the text should be formatted using justification and a line spacing of 1.5. Footnotes only have single line spacing.
- Margins (paper size A4): The top, bottom and right-hand margins are 2.5 cm each; the left-hand margin is 3 cm for bachelor's theses and 5 cm for master's theses.
- Length: The number of pages should not exceed a limit of 30 pages for bachelor's theses and 60 pages for master's theses.
- The page numbers appear at the bottom center of the page.
- A new chapter always needs to start on a new page.
- The numbering of the chapters and paragraphs can be either numeric or alphanumeric. In either case, it must be followed consistently.
- Footnotes should be numbered consecutively.

4 List of references

Monographs and textbooks:

Author's last name, author's initials, year of publication, title of work, edition, location of publication.

Example: Sutton, T. (2004): Corporate Financial Accounting and Reporting, 2nd Edition, Glasgow.

University papers:

Author's last name, author's initials, year of publication, title of work, type of paper, university.

Example: Artioli, G. (1985): Structural Studies of the Water Molecules and Hydrogen Bonding in Zeolites, Ph.D. diss., University of Chicago.

Articles in Journals:

Author's last name, author's initials, year of publication, title of article, title of journal, issue number/volume number, page numbers of the article.

Example: Dillon, R. D. and Nash, J. F. (1978): The True Relevance of Relevant Costs, The Accounting Review, Vol. 53, pp. 11-17.

Essays in an edited book:

Author's last name, author initials, year of publication, title of article, in: editor's last name, editor's initials (Ed.): title of book, location of publication, page numbers of the article.

Example: O'Neil, J. M., and Egan, J. (1992): Men's and women's gender role journeys: Metaphor for healing, transition, and transformation., in: Wainrib, B. R. (Ed.), Gender issues across the life cycle, New York, pp. 107-123.

Electronic sources:

Author's last name, author's initials, year of publication, title of article, title of journal, issue number/volume number (if available), <http://> web address, date of retrieval.

Example: Dowd, K. (1999): The Extreme Value Approach to VaR - An Introduction (1), Financial Engineering News, No. 11 (August), <http://www.fenews.com/fen11/extreme.html> (July 6, 2007).

Quoting should be done consistently throughout the paper. Footnotes are written as follows:

Example: See Marusev/Pfingsten (1993), p. 362.

5 Papers prepared in cooperation with a company

It is possible to write a thesis in cooperation with a company, but this requires prior arrangement with the Chair of Accounting and Control. The rules applying to those papers are the same that apply to all other theses as well. This means:

- In principle, the time limit for the preparation and submission of the thesis will not be extended, and it is not possible to obtain approval for writing a project thesis before the subject is agreed upon.
- The precise subject will not be determined by the student or the cooperating enterprise but by the Chair of Accounting and Control.
- The grading of the thesis will be based on the scientific evaluation standards of the Chair of Accounting and Control.

6 Submission of the thesis

Two bound copies of the paper must be submitted to the Examination Office. These copies must include a statutory declaration stating that the thesis submitted for consideration was completed independently and without forbidden help by third parties.