

Guidelines: Writing Theses at WU’s International Accounting Group

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Introduction

These guidelines aim at providing you with the necessary support to start into your thesis project at the WU’s International Accounting Group. They contain both hints at where to find appropriate resources for your research as well as a style guide that addresses all the relevant aspects concerning formatting, quotations etc. Please note that you find a lot of basic information on your thesis here:

- concerning your **Bachelor’s thesis**: [CLICK HERE](#)
- concerning your **Master’s thesis**: [CLICK HERE](#)

These official documents are binding. The following guidelines provide additional guidance on the concrete procedural or formal requirements for your project; they do not, however, imply any requirements that would conflict with or even contradict the beforementioned official documents. So, we recommend you to study all of them with the same high degree of attention.

Resources

The more time you invest in finding appropriate resources for your thesis, the better and faster your work will progress. A sound literature review at the beginning of your project helps you understand the topic better, focus on the research questions and conclude your thesis with relevant implications.

The starting point of your research project should always be the **WU’s libraries**. You can retrieve all the relevant information through the resources provided on the libraries’ homepage: [CLICK HERE](#). The staff at the library offers free training sessions for your research as well as valuable guidelines on using the various search engines. We recommend you to have a closer look at all these offerings to increase the effectiveness of your endeavours. Although you find many physical resources, it is recommendable to start your research activities by looking at certain electronic databases. The following table lists the most important databases that you should consider:

Austria	Germany	International
LexisNexis online	Beck online	EBSCO Host
Lindeonline	nwb (not licensed)	Emerald
RDB	Springer	JSTOR
Verlag Österreich eLibrary	WISO	ProQuest
		ScienceDirect (Elsevier)
		Springer
		SSRN
		Taylor & Francis online
		Wiley

Further databases of high relevance for our field (containing various accounting standards) include:

- AFRAC – Austrian Financial Reporting and Auditing Committee (www.afrac.at)
- DRS – Deutsche Rechnungslegungs Standards
- eIFRS – Electronic International Financial Reporting Standards

- FASB Accounting Standards Codification
- KSW – Kammer der Steuerberater und Wirtschaftsprüfer (www.ksw.or.at)

You can find the **comprehensive list of databases** available at the WU here: [CLICK HERE](#). Please note: although you can access all of these databases via the WU's campus, for your convenience it is also possible to do your research and download papers from most of them via VPN clients: [CLICK HERE](#).

It is ok to consider any resource you find in the databases for use as long as they contribute to your work. However, especially concerning **teaching materials or newspaper articles**, this should be reviewed sceptically, as in most cases, these resources are deemed not appropriate for inclusion in a thesis. Of course, sometimes it is adequate to use newspaper articles, for example, to motivate the relevance of your research. In case of doubt, you can discuss this with your supervisor.

Journals, on the other hand, should be an essential part of your literature research. If your thesis focusses on normative aspects, e.g. the contents and impacts of new IFRS, you should refer to the following journals. These are the most relevant **IFRS-oriented journals** in German-speaking countries and fully available via the WU's databases:

Journal Title	Database
Die Wirtschaftsprüfung (WPg)	Beck online
Praxis der internationalen Rechnungslegung (PIR)	WISO
Zeitschrift für internationale Rechnungslegung (IRZ)	Linde online (preferably), Beck online
Zeitschrift für kapitalmarktorientierte und internationale Rechnungslegung (KoR)	WISO
Zeitschrift für Recht und Rechnungswesen (RWZ)	LexisNexis online

With regards to more internationally-oriented, research-focussed literature, you should consider papers published at least in the following **international top-journals** in the field of accounting:

Journal Title	Database
Accounting and Business Research (ABR)	Taylor & Francis online
Accounting, Auditing & Accountability Journal (AAAJ)	ScienceDirect
Accounting, Organizations and Society (AOS)	ScienceDirect
The Accounting Review (TAR)	EBSCO Host
Auditing: A Journal of Theory and Practice (AJTP)	ProQuest, EBSCO
Critical Perspectives on Accounting (CPA)	ScienceDirect
European Accounting Review (EAR)	EBSCO Host
Contemporary Accounting Research (CAR)	ProQuest
Journal of Accounting and Economics (JAE)	ScienceDirect
Journal of Accounting Research (JAR)	Wiley, JSTOR
Journal of Business Finance & Accounting (JBFA)	EBSCO Host

This, of course, is just a small excerpt of journals available in our fields of research. For more comprehensive **lists of renowned journals**, please refer to lists such as the following; they also give an indication of the relative importance of different publications in terms of scientific standards (the higher a journal is rated by the following institutions, the higher the papers' quality is to be considered – and the better for your thesis if you can build upon them in your work):

- VHB's JOURQUAL Rating: [CLICK HERE](#)
- Scimago Journal & Country Rank: [CLICK HERE](#)
- WU's Star Journal List: [CLICK HERE](#)

If you have to find a certain journal in the databases, we recommend to use the WU's **search engine for electronic journals**: [CLICK HERE](#). In those very rare cases where you cannot find access to an important resource, you should consider the following two options:

- Document Delivery Service (for articles etc.): [CLICK HERE](#)
- Inter-Library Loans (for books): [CLICK HERE](#)

Besides journals, also books can play a very important role for many analyses – especially if the focus of the thesis lies on (new) regulations and their interpretations. E.g. if you discuss the content of and relevant questions associated with certain IFRS. The following table shows the most important **legal commentaries** that are available; if relevant, you should refer to all of them:

Book	Data base
Beck'sches IFRS-Handbuch	Beck online
Haufe IFRS-Kommentar	print only
Internationales Bilanzrecht (Thiele et al.)	print only
Rechnungslegung nach IFRS (Baetge et al.)	print only
Rechnungslegung nach Internationalen Standards (Adler et al.)	print only

If you need guidance on literature in **more specific fields**, e.g. the relevant books and journals for accounting based on national GAAP in Austria or Germany, your supervisor will gladly provide you additional materials.

Furthermore, most often ("Big-4-")auditors or other institutions publish **manuals or guidelines** on certain topics such as new accounting standards (free of charge) online which are also appropriate resources for theses.

Google – and especially scholar.google.com – can also be helpful. However, please note that in general you should be careful with regards to using online resources. Depending on your project, they might be more or less appropriate. However, as a rule of thumb, resources such as the following should **never (!) be quoted** for your thesis (please note that this is a non-exhaustive list):

- Gabler Wirtschaftslexikon
- lasplus
- investopedia
- wikipedia

Except for the case of very rare circumstances, the same also applies for **blogs, newsletters etc.**

Style guide

For Bachelor's theses, a **page limit** of max. 35 pages in total applies. Master's theses, in contrast, should not be any longer than 70 pages. However, only content pages count (i.e. pages with Arabic numerals up to – but not including – the list of references) based on the rules for formatting as described in the following paragraph.

These are the basic rules for **formatting**:

- Font: Times New Roman (12 point)
- Margins: 2.5 cm on the left and right, 2 cm each for top and bottom
- Paragraphs for chapters: double-spaced, first line indented 0.5 cm except for the first paragraph after section titles, widow and orphan protection on (required), no hyphenation (recommended); full-justified.

Your thesis should contain the following elements:

- Title page and statutory declaration (“Eidesstattliche Erklärung”)
- Abstract (0.5 to 1 page) including keywords
- Table of contents
- List of illustrations/tables/formulae ... (as appropriate)
- List of abbreviations
- Main text, comprising as a minimum:
 - Introduction (including problem statement, research question(s), methods, structure of the thesis)
 - Main content
 - Discussion and conclusion
- List of references
- Appendices (if relevant)

The **abstract** should state briefly the problem statement, the research question(s), the most important results of your research and the major conclusions drawn. The abstract is presented separately from the thesis, so it must be able to stand alone. For this reason, uncommon abbreviations or references should be avoided, only if essential, then cite the author(s) and year(s).

Page numbers start with Arabic numerals on the first page of the main text (usually the introduction). Prior to that, use Roman numerals.

Every chapter of the main text (only!) should be **numbered** in consecutive Arabic numerals: 1., 1.1, 1.1.1 etc. Headings should be in bold; do not go beyond four levels of headings, if possible. First level chapters always start on a new page (use page breaks). Finally, keep in mind two logical rules:

- There is never a single subsection in a section, i.e. in section 1 there is always at least section 1.1 and 1.2. If you think about including only subsection 1.1 in section 1, subsection 1.1 will be section 1.
- Only write your contents on the lowest level of heading, i.e. under 1.1 and not under 1 directly, as long as you do not restrict yourself to a mere overview on the following contents in the lower levels of headings.

Use **either American or British spelling style** consistently (!) throughout the thesis. Use the active voice where possible.

Use **non-discriminatory language** whenever it is possible and not detrimental to the legibility of the text. In cases of doubt, e.g. employ gender clauses.

Before finishing, use the **spelling checker**. Add technical words to its dictionary.

Use **double quotation marks** exclusively throughout your thesis, except where “a quotation is ‘within’ a quotation”. Long quotations (i.e. quotations in excess of three lines) should be indented and set off from the regular text, with the source of quotation added at the end.

Use **abbreviations** only scarcely. All abbreviations should be followed by a full stop (“e.g.”, “p.”, “etc.” ...). Note that this typically does not apply for acronyms (e.g. IFRS, US-GAAP).

Illustrations and tables require a label and a reference. In case the illustration or table is your creation, note this by “own illustration” or “own table”. All tables and figures must fit within the required margins. If some don’t, you will have to rotate them or place them on landscape-oriented pages.

References (in the text, for illustrations and tables, in the reference list) should be made based on the rules of APA Style. You can find an overview here: [CLICK HERE](#). If applicable, give the relevant pages in your quotes, unless you want to cite the book/study/... in its entirety; if available, use “Randzahlen” (recitals, “rec.”) instead. Both direct and indirect quotes are welcome; however, make use of direct quotes only sparsely, depending on the nature of your work and the purpose of the quotation; in most cases, it is preferably to use your own words. In case of direct quotations, no special indication is required (e.g. “vgl.” – “cf.”). Further practical advice:

- Separate references by different authors with a semi-colon.
- Groups of references should be listed first chronologically, starting with the newest resource first, and then alphabetically, e.g. (Novotny-Farkas, 2018; Baumüller, 2017; Bornemann, 2017; Novotny-Farkas, 1981).

The **list of references** at the end of your work compiles all relevant resources quoted from in the course of your work. Neither leave out resources nor list resources which were not employed in the body of your work. The list is to be sorted in alphabetical order of author’s surnames, then chronologically. Do not use any sub-headlines such as “books”, “articles” etc. as they make it difficult to find the information for certain quotes from your thesis’ text in the list.

If there is more than one **appendix**, they should be identified as A, B, etc. Furthermore, include a separate list of appendices at their beginning. Formulae and equations in appendices should be given separate numbering: Eq. (A.1), Eq. (A.2), etc.; in a subsequent appendix, Eq. (B.1) and so on. The same applies for tables and figures in appendices: Table A.1; Fig. A.1, etc.

Plagiarism

Everyone studying or working at the WU is expected to maintain **academic integrity and high ethical standards** in the process of writing academic papers. All Bachelor’s and Master’s theses written at the WU are thus subjected to mandatory plagiarism detection using detection software.

The **directive** issued by the Vice-Rector for Academic Programs and Student Affairs provides the legal basis for dealing with all cases of (suspected) plagiarism and ghostwriting at the WU. It forms part of WU’s anti-plagiarism initiative and defines the appropriate legal consequences that apply in such cases: [CLICK HERE](#).

Further readings

We recommend to familiarize yourself with the specific tasks and challenges of scientific writing. We are aware that this might take some time; but experience shows that it pays off both in terms of quality and efficiency of your work. To do so, you should refer to these guidelines and approach your supervisor with questions you might have. Furthermore, we recommend referring to literature such as the following:

- Ebster, C., & Stalzer, L. (2017). *Wissenschaftliches Arbeiten für Wirtschafts- und Sozialwissenschaftler* (5th ed.). Vienna: Facultas UTB.
- Eco, U. (2010). *Wie man eine wissenschaftliche Abschlussarbeit schreibt* (13th ed.). Vienna: Facultas UTB.
- Karmasin, M., & Ribing, R. (2017). *Die Gestaltung wissenschaftlicher Arbeiten*. (9th ed.). Vienna: Facultas UTB.
- Skern, T. (2011). *Writing Scientific English* (2nd ed.). Vienna: Facultas UTB.

Finally ...

Before finishing your thesis, check again whether you meet all the (formal) requirements set forth in this document. Otherwise, your work cannot be graded.

In cases of doubt, or if a concrete problem is **not covered by these guidelines**, keep in mind that almost everything is possible as long as you do it in a comprehensible and consistent, i.e. uniform way. And of course, you can also ask your supervisor for additional support (please just focus on material issues as their working days are already quite long).

And despite all these rules and regulations that sometimes can be quite intimidating (as we all know), also **do not forget**:

“The beautiful part of writing is that you don't have to get it right the first time, unlike, say, a brain surgeon.” (Robert Cormier)

So – good luck and also enjoy your interesting project!