Guidelines for Writing Theses & Seminar Papers

Supply Networks and Services

Institute for Transport and Logistics Management

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1   Introduction

The following guidelines provide an overview of the basic requirements for the formal design of theses (master's theses, bachelor's theses, and seminar papers) at the Supply Networks and Services at WU. During the work process, content-related supervision is provided by the supervisors from the Institute for Transport and Logistics Management.

2   Content Requirements

2.1   Structure

The thesis should include the following elements in the specified order:

- Cover Page
- Statutory Declaration

  The academic work must include a statutory declaration. This is already provided on the pre-defined cover page. Please enter the date and sign the declaration.

- Abstract

  The abstract should capture the reader's interest in the work. It summarizes the core of the thesis in a few words and should particularly highlight the significance and relevance of the topic. The abstract should not exceed 250 words and should not contain abbreviations or footnotes.

- Table of Contents
- List of Figures, Tables, and Abbreviations (if applicable)
- Main Text

  The main text of an academic paper generally consists of three sections: introduction, main body, and conclusion. The **introduction** includes the research question or problem statement, the objective, and the structure of the thesis. It should also provide references to the various chapters. The content should include a brief introduction and delineation of the topic. The **main body** encompasses the original theoretical or practical contribution. This may include, for example, theoretical foundations, case studies, concepts, empirical research, analyses, critical evaluations, comparisons, etc. The **conclusion** summarizes the thesis "as a whole" in a final statement. It should not reference specific chapters but rather derive conclusions and provide an outlook. Additionally, the limitations of the work should be addressed.

- Reference List

  Further information on the reference list can be found under section 5.3.

- Declaration on the Use of Artificial Intelligence (if applicable)

  Further information can be found under section 5.4

- List of Company Reports (if applicable)

  All company reports, such as annual, financial, or sustainability reports, should be listed chronologically in the list of company reports. The company name, year of publication, and fiscal year should be provided. If the report is available online, a complete link and the retrieval date should be provided, like referencing online sources.

- Appendix (if applicable)

  The appendix contains supplementary materials and information that may be necessary for understanding the thesis but would interrupt the flow of reading if included in the main text. Easily accessible information for the reader should not be included in the appendix but referenced using citations. The appendix may include mathematical proofs, questionnaires used, or full transcripts of interviews. The main text should reference the contents included in the appendix.

2.2   Scope of the Thesis

The number of pages is not a criterion for the quality of a thesis. The content and the level of engagement with the topic are more important. A "concise" and precise writing style enhances the value of an academic work. The following guidelines apply to the scope:

- Bachelor´s thesis: 35-40 pages of main text

- Seminar papers: 15-20 pages of main text

All guidelines regarding the scope refer to the main text and exclude the cover page, abstract, tables of contents, reference list, and any other lists or appendices.

2.3   Additional Requirements

Topic Fidelity and Delimitation

The topics described in the assignment and those announced in a title must be addressed in the corresponding section or chapter without digression.

Completeness

The announced topic must be covered thoroughly and in sufficient depth. Any limitations must

be justified. Basic requirements for any academic work include logical argumentation, correct application of methods, and consistent conclusions.

Declaration of Statements

The source of statements made in the thesis must be clearly indicated. Own findings and conclusions should be logically justified, and third-party statements must be cited properly. The competent and critical handling of academic texts should be evident throughout.

Structure

The thesis should be clearly structured so that readers can follow the student's line of thought ("red thread"). In addition to the actual discussion of the topic, the thesis should include an introduction and a concluding section (e.g., summary, critical evaluation, outlook).

Language

Academic works must be objective. They should be written in an objective, impersonal style with appropriate academic language. Colloquial language should be avoided. Correct spelling and punctuation are essential. The thesis should be written clearly and with stylistic accuracy in either German or English.

Literature

There is a relationship between the quality of a thesis and the quality and extent of the literature used. In addition to standard works, recent academic publications, scientific studies, and articles from professional journals (so-called "peer-reviewed journals") should be considered. Original sources should be used for fundamental theoretical approaches.

Original Contribution

The thesis should demonstrate the student's own contribution, for example, through their own analyses, data collection, investigations, or evaluations. The student's own critical work significantly influences the overall assessment, alongside other factors.

3 Formal Requirements

3.1 Formatting

Page Margin Spacing:

Top margin	3.0 cm
Bottom margin	2.5 cm
Left margin	2.5 cm
Right margin	2.5 cm

Font:

Font type		Times New Roman (Arial)
Font size	Main text	12pt (10pt)
	Footnotes	10pt (8pt)
	Figure captions	10pt (8pt)
	Table captions	10pt (8pt)
Alignment	Main text	Justified with appropriate hyphenation
	Footnotes	Left-aligned

Line Spacing:

Main text	1.5
Footnotes	1

Heading Font Sizes:

Level 1	16pt (bold)
Level 2	14pt (bold)
Subsequent levels	12pt (bold)

Chapter Numbering and Page Numbers:

Outline structure for the main text: 1/1.1/1.1.1

Page numbers: Arabic numerals

3.2 Citing in the Text

Indirect Citations (Harvard Style):

For works written in English Harvard citation style is used. In this case, the source reference is inserted directly in the running text, specifying the author's name, year of publication, and page number in parentheses at the appropriate place. The citation is usually placed at the end of the sentence, before the final punctuation mark.

Example: In addition, particularly managers lobby for an exclusion of less controllable earnings components from net income, because they do not want to be held responsible for such performance items (Biddle/Choi, 2006).

Direct Citations (Harvard Style):

Direct quotations should be enclosed in quotation marks. If the quotation forms a complete sentence, the punctuation at the end of the sentence is included; otherwise, it is omitted. Question marks or exclamation points at the end of a sentence should always be included to avoid changing the meaning of the quotation.

Example: Both income components are often viewed similarly in nature as "transitory items with little ability to predict future cash flow and minimal implications for company value" (Jones/Smith, 2011, p. 2047).

Note: If you deviate from the described citation style and follow different rules, it is important that you maintain **consistency** and **clarity** throughout your work.

3.3 References

The bibliography should list all cited sources in alphabetical order by the authors' names. Different types of sources are not categorized separately; the separation in the following examples is only for clarity. If multiple works by the same author are cited, they should be arranged chronologically. If a work is displayed over multiple lines, the subsequent lines should be indented (hanging indent of 0.5 cm). A space should be included between each reference, and each reference should end with a period. For works with more than three authors, only the first name followed by "et al." is listed in the footnotes, but all authors must be fully listed in the bibliography. Individual authors should be separated by semicolons.

Example for citing monographs:

Meyer, Conrad (2012). *Accounting – Ein Leitfaden für das Verständnis von Finanzberichten*. EXPERTsuisse.

Laine, M.; Tregidga, H.; Unerman, J. (2021). *Sustainability Accounting and Accountability* (3. Aufl.). Routledge.

Example for citing journal articles:

Biddle, G.; Choi, Jong-Hag (2006). Is comprehensive income useful? *Journal of Contemporary Accounting & Economics 2*(1), 1-32.

Matten, D.; Moon, J. (2008). "Implicit" and "explicit" CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review 33*(2), 404-424.

Example for citing working papers:

Hummel, K.; Jobst, D. (2023). The EU Non-Financial Reporting Directive and Loan Costs: Insights from Syndicated Loans. Working Paper. https://ssrn.com/abstract=4641046

Example for citing an anthology:

Roszkowska-Menkes, M. (2020). Greenwashing. In S. Idowu, R. Schmidpeter, N. Capaldi, L. Zu, M. Del Baldo & R. Abreu (Ed.), *Encyclopedia of Sustainable Management* (1–6). Springer International Publishing.

3.4 Use of Artificial Intelligence

The use of artificial intelligence (such as ChatGPT, Gemini, etc.) in the preparation of a thesis is only permitted for editing the text and must be explicitly declared *and* documented. This includes correcting grammar and spelling errors, punctuation mistakes, and refining wording to make the text more fluent, precise, clear, and concise. The declaration is to be included in a separate section after the bibliography, where the chat history must be disclosed. The full responsibility for the scientific quality of the submitted text lies with the author of the thesis.

Example Declaration:

ChatGPT-4 was used for editing the following sections of the bachelor's/master's thesis:

Section 2.1.1: https://chatgpt.com/share/61d70fe3-4ee8-4271-a419-3279719bd46b
Section 3.1: https://chatgpt.com/share/61d70fe3-4ee8-4271-a419-3279719bd46b

3.5 Abbreviations List

Terms for which an abbreviation is used must be written out when first mentioned - except for the abbreviations contained in the DUDEN dictionary. The abbreviation is written in brackets after this. The abbreviation must be given for all subsequent mentions. All abbreviations used must be recorded in the list of abbreviations.

Example:
Small and medium enterprises (SMEs) are globally representing industry's backbone.

3.6 Additional Rules and Notes

- Paragraphs can be separated by a blank line or inserted space. Layout and page length should be considered. A single sentence does not constitute a paragraph.

- The options "bold" and "italic" should generally not be used for emphasis. Foreign language expressions may be italicized. Italics in verbatim quotations should be retained as such.

- All formalities should be applied consistently throughout the entire thesis.

- Double quotation marks should be used exclusively throughout your thesis, except where "a quotation is 'within' a quotation". Long quotations (i.e. quotations more than three lines) should be indented and set off from the regular text, with the source of quotation added at the end.

- Every academic work is checked using software for plagiarism and AI usage.

  A work is plagiarized if texts, contents, or ideas produced by someone else are passed off as own work. This is the case especially when parts of texts, theories, hypotheses, findings, or data are incorporated into a work verbatim or in paraphrased or translated form without identifying these elements as quotations and referencing the original sources and authors (§ 51 [2] item 31 of the Universities Act 2002 [Universitätsgesetz, UG]).Reusing material from previously submitted and graded or published texts without indicating it as a citation is also considered plagiarism (self-plagiarism).

  Students are considered to have committed academic fraud if they use unauthorized aids, if they pass off texts written by a third party as their own in a written paper or in an exam (ghost-writing), or if they present fabricated or falsified data or findings (cf. § 51 [2] item 32 of the Universities Act 2002).

  Consequences include among others failing grade of the thesis and revocation of the academic degree. In addition, civil claims and criminal consequences are possible.

4 Further readings

We recommend familiarizing 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 the 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 Sozial- wissenschaftler (5th ed.). Vienna: Facultas UTB.
- Eco, U. (2020). Wie man eine wissenschaftliche Abschlussarbeit schreibt (14th ed.). Vienna: Facultas UTB.
- Karmasin, M., & Ribing, R. (2019). Die Gestaltung wissenschaftlicher Arbeiten. (10th ed.). Vienna: Facultas UTB.
- Skern, T. (2019). Writing Scientific English (3rd ed.). Vienna: Facultas UTB.

5 Conclusion

The following control questions may help to ensure that the content and formal criteria are met:

<u>Structure and Organization</u>

- Is the thesis logically structured? Is there a clear thread?
- Are theory, empirical findings, and practical considerations balanced (depending on the topic)?
- Is the content appropriately distributed across the different sections?
- Does the thesis consistently pursue its stated objectives? Are the objectives met? If not, is this justified? Are the findings summarized in a conclusion?
- Were the solutions developed on a theoretical basis?

<u>Literature</u>

- Is the thesis based on relevant literature? Were any foreign-language sources consulted?
- Were original sources used for fundamental theoretical approaches?
- Was the literature selection up to date?

<u>Appearance and Readability</u>

- Are spacing, formatting, font choices, etc., consistent and appropriate?
- Does the thesis guide the reader effectively?
- Are the results presented clearly? Are complex issues explained with the help of illustrations?

<u>Language</u>

- Are the statements clear and in an appropriate style?
- Is the grammar, spelling, and punctuation, correct?
- Does the language meet the standard of academic work?

<u>Citation and References</u>

- Was citing done consistently and correctly?
- Are the references consistent, and correct? Do citations match the references?
- Are indirect citations formulated independently?

We wish you success in completing your thesis!