

Guidelines for theses

at the Accounting and Reporting group

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1 Introduction

The following instructions provide an overview of basic requirements regarding the content and formal design of theses (master theses, bachelor theses and term paper) at the group of Accounting and Reporting at WU. During the writing process, the students are assisted by content-related supervision provided by the chair and the assistants of the group. Especially, the structure of the thesis is discussed in an initial meeting.

The group focuses on current research questions in the field of accounting and financial/nonfinancial reporting. Students work independently on a research question in this area.

2 Application

2.1 Bachelor thesis

The application procedure for bachelor theses is organized centrally through the department. [Here](#) you can register for the topic allocation.

2.2 Master thesis

Students from the Master of Finance and Accounting have the opportunity to write their Master's thesis at the Department of Accounting and Reporting. The assignment is handled by the "Institute for Finance, Banking, and Insurance".

3 Content requirements

3.1 Structure

The thesis contains the following parts in the order listed:

- Title page

[Click](#) here to access the title page for term papers and case studies.

[Click](#) here to access the title page for bachelor theses.

[Click](#) here to access the title page for master theses.

- Sworn declaration
Theses should contain a sworn declaration, which is included in the provided title page. Please insert the date and sign the declaration.
- Abstract
The abstract should capture the interest of the reader. It should summarize the contents of the thesis in a concise form and should present the importance and topicality of the subject. The length of the abstract should not exceed 250 words and should contain no footnotes and no abbreviations.
- Table of contents
- List of figures, tables and abbreviations (if necessary)
- Main text
The main text of a scientific work consists of three parts: Introduction, main part and conclusion. The **introduction** states the problem definition, objective, and structure of the thesis. Accordingly, the introduction should include references to the respective sections. It introduces the topic and comprises limitations of the thesis. The **main part** comprises the own theoretical and practical contribution. Besides theoretical principles it could also contain case studies, concepts, empirical investigations and analyses, critical reviews or comparisons. The **conclusion** summarizes the thesis as a whole. It should contain no references to individual sections and instead should comprise derived conclusions and outlooks for future research as well as the limitations of the thesis.
- List of references
More information regarding the list of references can be found in 4.3.
- List of reports (if necessary)
Reports, such as business reports, (non-)financial reports and sustainability reports, should be presented chronologically. The company name, year of publication and fiscal year are to be included in the list of reports. If the report is available online, the entire link and access date should be stated.
- Appendix (if necessary)
The appendix includes supplementary material and information, which supports the reader in understanding the thesis, but which may interfere with the reading flow. Easily accessible information is not presented in the appendix, but is referred to by means of citations. For instance, mathematical evidence, questionnaires, and interview transcripts should be put in the appendix. The main part should then reference to the materials available in the appendix.

3.2 Length of the thesis

The text length is not a criteria for the quality of the thesis. Instead, the content and the critical engagement with the topic are more decisive. A precise writing style improves the value of the scientific work. Regarding the scope, the following approximate lengths apply:

- Bachelor theses text length: 30-40 pages
- Master theses text length: 40-60 pages
- Term papers: scope is communicated individually

The length refers to the main text. Title page, table of contents, abstract, appendix, references and other tables are not included.

3.3 Further requirements

Loyalty to the topic and limitations

All topics presented in the problem definition of the thesis as well as every topic announced by a title must be discussed in the respective paragraph or chapter without digressing to other topics.

Completeness

The announced topic is to be dealt with completely, i.e. with sufficient depth. Relevant limitations must be explained. Fundamental requirements of any scientific thesis are clear argumentation, correct application of methods and coherence of conclusion.

Declaration of statements

The origin of any statement made in the thesis must be clearly declared. Own findings and conclusions should be explained logically. Statements of third parties are to be cited. Overall, a proficient and critical use of scientific literature should be evident.

Structure

The structure of the thesis should be clear so that the reader can follow the author's flow of thoughts. In addition to the main treatment of the topic, the thesis also includes an introduction and a conclusion (critical review, outlook, final conclusion).

Language

The thesis must be objective, which means it should be written in a language style that is as objective and impersonal as possible and with use of appropriate scientific expression. Colloquial language is to be avoided and correct orthography and punctuation are fundamental

requirements. The thesis is to be written in a reasonable scientific writing style in German or English.

Literature

There is a connection between the quality of the thesis and the quality and extent of the used literature. Apart from core literature, new academic research publications, scientific studies and articles published in peer-reviewed journals are to be considered. Theoretical principles are expected to be provided from original sources.

Personal contribution

Students are expected to demonstrate their own contributions, for instance through written elaborations, data collection, empirical investigation or empirical analyses. The own contribution is among others a decisive factor for grading.

4 Formal requirements

4.1 Formatting

Margins

Margins top	3.0 cm
Margins bottom	2.5 cm
Margins left side	2.5 cm
Margins right side	2.5 cm

Font:

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

Line spacing

Main text	1.5
Footnotes	1

Headings font size

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

Section numbering and page numbers:

Section numbering main text 1/1.1/1.1.1

Page numbers: Arabic numerals

4.2 Reference style

4.2.1 Writing in German

Indirect quotes:

References should be cited in the text by means of footnotes (with consecutive, superscript Arabic numerals). The footnote should be placed on the respective page divided from the main text by a horizontal line. Footnotes must be numbered consecutively. If the citation refers to only one specific term, then the footnote should be placed directly after this word. However, if the citation refers to the previous sentence or sentences, then the footnote should be placed after the punctuation mark. Footnotes are to be initiated with „See“. If one text passage is covered by more than one source, all sources must be listed in the footnote and separated by semicolons.

Example: See Hummel/Schlick (2016), p. 467.

Example: See Hummel/Schlick (2016), p. 467; Cho/Patten (2007), p. 645.

Direct quotes:

Direct citations are to be enclosed by quotation marks. Directly after the citation, an indication to the footnote is added. The footnote starts with the surname of the author(s). In direct citations “See” is not used. Direct citations always have their own footnote.

Example: Hummel/Schlick (2016), p. 467.

4.2.2 Writing in English

Indirect quotes (Harvard Style):

If the thesis is written in English, the above-mentioned reference style may be replaced by the Harvard reference style, which means that references are inserted in the text by placing the

name of the author(s), year of publication and page number in parentheses at the appropriate place. In general, references are placed at the end of the sentence before the 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, p. 3).

Direct quotes (Harvard Style):

Direct citations must be placed in quotation marks. If the quotation is a full sentence, the original punctuation mark is to be included. If only a part of the sentence is cited, the punctuation mark is to be omitted. Question marks and exclamation marks are to be included as the meaning of the sentence might otherwise be changed.

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 a different citation style is used, it must be ensured that citations are consistent and comprehensible.

4.3 Reference list

The reference list includes all references cited in the text arranged alphabetically (name of authors). The reference list is not to be sorted by type of text and the sorting of the examples listed below is only done for clarity reasons. More than one reference from the same author(s), should be arranged chronologically. If one reference spans over more than one line, please ensure that subsequent lines are indented. Line spacing should be inserted between references and every reference ends with a dot. If references include three or more authors, only the first author’s name followed by “et al.” is shown in the footnote. However, in the reference list, all authors must be fully listed and the individual authors are separated by semicolon.

Example: Reference to a monography

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

Examples: Reference to a journal publication

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: Reference to a Working Paper:

Hummel, K.; Mittelbach-Hoermanseder, S.; Cho, C.; Matten, D. (2020). Corporate social responsibility disclosure: a topic-cased approach. <https://ssrn.com/abstract=3090976>

4.4 Abbreviation list

Define all terms for which abbreviations are used in the abbreviation list. The first time a term is used in the text, it should be spelled out followed by the abbreviation mentioned within brackets. Then the abbreviation should be used subsequently throughout the text.

Example:

International Financial Reporting Standards (IFRS) are leading worldwide.

4.5 Further Rules and notes

- Paragraphs can be separated by blank spaces or inserted spaces. Please consider layout and page count. A paragraph consisting of only one sentence is not permitted.
- In general, terms and phrases are not written in bold or in italics to highlight them. However, terms in foreign language can be written in italics. If the original text of a direct citation is written in italics, the formatting has to be kept in the citation.
- Between first level headings and second level headings there is no text (for example (between 1. and 1.1 or between 1.1 and 1.1.1)).
- All formal requirements should be applied uniformly and consistently.
- Gender-neutral wording is to be used.
- Every thesis is subject to a mandatory plagiarism test.

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.

You can find WU's Directive on Plagiarism [here](#).

5 Concluding remarks

The following control questions provide support for formal and content-related criteria:

Structure

- Is the structure of the thesis clear? Does the thesis have a clear central theme?
- Is there a balanced relationship between theoretical, empirical and practical parts (weighting depends on the topic)?
- Is the text length equally distributed among the subtopics?
- Is the objective of the thesis that has been presented in the beginning, pursued consistently? Has the objective been achieved? If not, is there an explanation why the objective has not been achieved? Are the results of the thesis summarized in the conclusion?
- Are the solutions based on theoretical foundations?

Literature

- Is the thesis based on relevant literature? Does the thesis contain foreignlanguage literature?
- Do theoretical principles include the original source?
- Has topicality been considered during the literature research?

Visual impression and readability

- Are spacing, formatting, font type etc. consistent and appropriate? Do they correspond to the requirements?
- Is the audience guided through the thesis?
- Are the findings demonstrated clearly? Have complex matters been explained by means of illustrations?

Language

- Are arguments formulated in a clear and appropriate writing style?
- Is grammar, orthography and punctuation correct?
- Is the writing style appropriate for a scientific thesis?

Reference style and reference list

- Are the citations uniform and correct?
- Is the reference list correct and uniform? Do the citations correspond to the reference list?
- Have the indirect citations been paraphrased appropriately?

6 Submission

6.1 Bachelor's thesis

In case of questions or uncertainties, students have the possibility to contact their supervisor at any time.

The Bachelor's thesis should be completed within 6 months of the topic assignment and is submitted electronically as a PDF document via Learn. Further information on this can be found [here](#). In addition, an accompanying USB stick must be handed in to the Department of Accounting and Reporting within five days of submission (see 6.3).

6.2 Master's thesis

During the Master Thesis Seminar, you will present the progress of your work and receive feedback. You can then incorporate the suggestions from this feedback into

your Master's thesis. In addition, students have the opportunity to contact their supervisor at any time if they have further questions.

The Master's thesis should be completed within 6 months of the topic assignment and is submitted electronically as a PDF document via Learn. When picking up your graduation documents, one hardcover copy must be handed in to the Examinations Office. Further information on this can be found [here](#). In addition, an accompanying USB stick must be handed in to the Department of Accounting and Reporting within five days of submission (see 6.3).

6.3 Submission of further documents

In addition to the submission of the PDF document via Learn, a USB stick must be submitted to the Accounting and Reporting Department within five days.

The following documents must be saved on the USB stick: The master's thesis as a Word and PDF file, the literature used in the thesis (if available electronically) as well as all data and calculations used. All files and documents are to be stored in folders in a structured way. Name the master thesis as follows:

"Last Name_First Name.docx" and "Last Name_First Name.pdf".

To hand in the USB stick, you can contact karina.bauernhofer@wu.ac.at or use the post box in building AD, 1st floor (Accounting and Reporting Group).

6.4 Note on publication requests

It has been brought to our attention by various parties that external publishers have recently been contacting students with the offer to publish their theses. In this context, we would like to point out that the decision to publish the thesis externally is reserved for the Department of Accounting and Reporting. If you have any questions, please contact Karina Bauernhofer (karina.bauernhofer@wu.ac.at) at any time.

We wish you good luck for writing your thesis!
