WIRTSCHAFTS UNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

Guidelines for theses

at the Accounting and Reporting group

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DEPARTMENT OF FINANCE ACCOUNTING AND STATISTICS

Institute for Accounting and Auditing
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Table of Contents

1 Introduction 3

2 Application 3

2.1 Bachelor thesis 3

2.2 Master thesis 3

3 Content requirements 3

3.1 Structure 3

3.2 Length of the thesis 5

3.3 Further requirements 5

4 Formal requirements 7

4.1 Formatting 7

4.2 Reference style 8

4.3 List of references 9

4.4 Abbreviation list 10

4.5 Further Rules and notes 10

5 Concluding remarks 11

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 supported by the chair and the assistants of the group. Specifically, the structure of the thesis is discussed in an initial meeting.

The group focuses on current research questions in the field of accounting with a particular focus on sustainability reporting and accounting. Students work independently on a research question in this area.

2 Application

2.1 Bachelor thesis

The application procedure for bachelor theses is coordinated by the department. Here you can register for the topics allocation.

2.2 Master thesis

Twice a year (before Christmas break and before summer break), the Institute for Accounting & Auditing sends out a list of topics via email to students in the 2nd 3rd and 4th semester of their studies. The students can sign up for one of the topics. The allocation of topics is based on the preferences of the students and is coordinated by the program director.

3 Content requirements

3.1 Structure

The thesis contains the following parts:

- 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.

- Statutory declaration

  All theses need to contain a statutory 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
- Further tables (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 review, comparisons, etc. 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.

- References

  Information regarding the bibliography are provided in 4.3.

- List of reports (if necessary)

  Reports, such as annual 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

Rigor

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 rigor, consistency of 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 part, 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 expressions. 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	12pt (10pt)
	Footnotes	10pt (8pt)
	Figure captions	10pt (8pt)
	Table captions	10pt (8pt)
Alignment	Main text	Justified text with logical hyphenation
	Footnotes	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

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 Citation

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.

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 Citation (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 List of references

The list of references 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. 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 monograph

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.
- There is no text between first level headings and second level headings (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 especially the case 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 main topic?
- 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 foreign-language 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 comply with 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?

We wish you all the best for writing your thesis!