



Institute of Accounting and Auditing
Guidelines for writing a Master's thesis

Version: November 2017

1. General information

1.1 Prerequisites

- You can write a Master's thesis at our institute if – and only if – you successfully completed the *Master's Thesis Seminar Accounting* (former name: *Accounting Research Seminar*).

1.2 Starting the Master's thesis

- You should contact a member of our institute about four weeks before you intend to start with your Master's thesis. We will then allocate a supervisor (typically one of our doctoral students) to you.
- The final research proposal that you developed and presented during the *Master's Thesis Seminar Accounting* is supposed to be the foundation of your Master's thesis. This proposal may need to be adjusted before you can start your Master's thesis (e.g., to incorporate comments raised during the seminar presentation and/or if more than six months passed since completion of the seminar). You can also write a new proposal from scratch if you prefer to switch to a different topic. In any case, your supervisor will guide you through this process.
- Your supervisor will schedule a kick-off meeting with the examiner (Prof. Gassen or Prof. Brüggemann) once she/he deems your proposal acceptable. During this meeting, we prepare the official registration of your Master's thesis. To prepare this process, you should get the registration form from the examination office, fill in your personal information and bring it to the kick-off meeting.

1.3 Working on the Master's thesis

- The guidance that you can expect while working on your Master's thesis depends on the topic but also on personal preferences. You should discuss this issue early on with your supervisor to avoid misunderstandings.
- Make sure that you follow the formal requirements outlined below.

1.4 Finishing the Master's thesis

- Late submission leads to the failure of the Master's thesis (grade: 5.0). Hence, make sure that you submit all required material on time and as specified by the regulations of the examination office.
- The submission should include hard copies of your thesis as well as a CD or flash drive with (i) an electronic version of your thesis, (ii) electronic copies of cited literature and (iii) all data and codes.
- You can expect your Master's thesis to be evaluated within eight weeks. The evaluation report on your Master's thesis will be available in the examination office upon request.

2. Plagiarism

You should never copy or closely paraphrase someone else's work without referencing. This is plagiarism and leads to the failure of the Master's thesis (grade: 5.0).

3. Formal requirements

3.1 Structure

- The Master's thesis should comprise (i) a cover page, (ii) a table of contents, (iii) an abstract, (iv) the main text, (v) a reference list, (vi) tables and figures, and (vii) the declaration of authorship (in this order).
- The cover page should include the title of the Master's thesis, the name and affiliation of the examiner as well as of your supervisor, your name and matriculation number, and the date the Master's thesis was submitted to the examination office.
- The abstract should appear on a separate page preceding the main text and provide a brief summary of the Master's thesis (research question, research design and main findings). The abstract should comprise about 100 words.
- The main text of the Master's thesis should not exceed 40 pages (80,000 characters without spaces). There is no general minimum requirement. The appropriate length of the main text – and of the Master's thesis in general – depends on the topic and the time frame. You should discuss this issue with your supervisor as early as possible.
- The reference list should contain a list of all works cited in the main text. It should not contain works that are not cited in the main text.

- Each table and figure should be presented on a separate page at the end of the Master's thesis. Tables and figures should be self-explanatory (i.e., the reader must be able to interpret their content without reading the main text). All tables and figures should be referred to and discussed in the main text.
- The Master's thesis finishes with a declaration of authorship. For details on this declaration, please contact the examination office.

3.2 Fonts, margins and page numbers

- The main text should be formatted in 12-point font (Times New Roman or similar type) with 1.5 line spacing. Footnotes should be formatted in 10-point font with single spacing. Indented quotations can also be single-spaced.
- Margins in the main text should be 6 cm from the left, 1.5 cm from the right, and 2 cm from the top and bottom of each page.
- You can use different font sizes and margins outside the main text if this enhances readability.
- All pages should be serially numbered beginning with the first page of the main text.

3.3 Citation style

- You can use any citation style that follows the author-year format. For the reference list, you can use any format that allows the reader to unambiguously identify the cited works. However, consistency is essential (i.e., apply the same format throughout the Master's thesis).
- For specific examples on how to cite, see the editorial policies of academic journals such as *The Accounting Review*.

3.4 Language

- If you decide to write your Master's thesis in German, sections 3.1 to 3.3 of this document do not apply. Please refer to our guidelines for Bachelor theses instead (*Hinweise zur Anfertigung von Bachelorarbeiten*).