

Guidelines for Academic Writing

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I General Remarks

The guidelines following in section II are **mandatory** for the compilation of scientific work at the Chair of Accounting & Capital Markets. Thereby the most current version of the guidelines that are available on the website of the Chair has to be applied. Failure to adhere to these guidelines may result in being awarded the grade “not sufficient” (5.0).

You can use the recommendations and examples in section III and IV as guidance. Deviations from the recommendations in section III are allowed – the chosen rule must however (1) be used consistently and (2) satisfy academic requirements (especially with respect to the identifiability of references). If both of these requirements are not met, this may also result in the grade “not sufficient” (5.0).

In principle, a Master’s or Bachelor’s thesis differs from a seminar thesis by its length and the inclusion/exclusion of a cover- and back page, a binding as well as a declaration of academic honesty. Further help regarding the implementation of these formal guidelines in MS Word can be found in publications such as “Doing your dissertation with Microsoft® Word: A comprehensive guide to using Microsoft® Word for academic writing Updated for Microsoft® Word 2007 & Microsoft Word® 2010” by Jacques Raubenheimer (Tulsa, 2013).

Indispensable for the preparation of an academic paper is the independent and active literature research. Therefore, you may use the variety of publicly available literature databases in the university network and the university library which regularly offers open access to the full text versions of journal articles. Starting your research by means of a general internet search (e.g. Google) is not recommended.

Two copies of the Master’s and Bachelor’s theses, as well as seminar papers, have to be handed in at the chair before the respective deadline. Every thesis/seminar paper has to be submitted to the respective supervisor as a Word document via email. Furthermore, **all references** have to be handed in at the chair in electronic form (e.g. via a USB thumb drive).

Please consider that guidelines for academic writing may differ between chairs.

II Guidelines

1 Fundamental Guidelines

- Master's and Bachelor's theses must meet the requirements of the current version of the respective examination regulations. Seminar theses should also be in line with these regulations.
- Content and structure of the thesis have to be logical, i.e., consistent and clear.
- In a scientific study program, learning scientific work techniques is a key part of the training. Deficient form adherence cannot be compensated by good content – when it comes to academic work, **form and content both come as a unit**.
- Overriding principle is the truth and honesty of the elaborations. Correct citations are thereby indispensable – otherwise it may create the impression that those thoughts are original and made up by the author of the thesis.
- Current rules for orthography, grammar and punctuation have to be applied within the whole thesis. If the rules allow more than one way of writing, make sure that you use this rule consistently throughout your work. Direct citations that adhere to old spelling standards form an exception.
- **Only** if it is not explicitly regulated by these guidelines you may refer to the explanations in Kate L. Turabian's current version of „A Manual for Writers of Research Papers, Theses, and Dissertations“ – if you don't find the rule neither in these guidelines nor in the mentioned book, you may ask your supervisor for advice.
- The following order applies to the formal components of an academic thesis:
 1. Empty cover page (only for Master's and Bachelor's theses)
 2. Title page [see Appendix 1]
 3. Table of Contents [see Appendix 2]
 4. List of Figures (if necessary)
 5. List of Tables (if necessary)
 6. List of Symbols (if necessary)
 7. List of Abbreviations (if necessary)
 8. Main section (includes the introduction, main part and conclusion)
 9. References
 10. List of Case Laws (if applicable)

11. List of Laws and Rules (if applicable)
12. List of Official Publications (if applicable)
13. Appendix (if applicable)
14. Declaration of Authorship [see Appendix 3]
15. Empty page (only for Master's and Bachelor's theses)

2 Formatting Guidelines

- **Number of pages of the main text** (from introduction to conclusion) should not exceed:

- Bachelor seminar: 12 pages
- Bachelor theses: 20 pages
- Master seminar: 15 pages
- Master theses: 50 pages

The page count refers to pure text – graphs, tables etc. are not counted towards the page count.

- **Margins and thesis layout:** For all types of thesis, you should use white paper in DIN A4, which is only printed on one side. The formatting of the pages has to be identical throughout the thesis. Please adjust your thesis layout to the following margins (excl. cover page – see sample):

- Left margin: 5 cm
- Right margin: 1 cm
- Upper margin: 3 cm
- Lower margin: 2 cm

- **Font type:** Only and throughout the whole paper: Times New Roman

- **Font size:**

- Main text: 12 points
- Footnotes: 10 points
- Tables and graphs: 10-12 points
- Cover page: flexible

- **Line spacing:**

- Main text: 1,5-lines
- Footnotes: 1,0-lines

- **Paragraphs:** To highlight the beginning of a new paragraph or chapter, a **line break of 6 points** (before or after) is required. Indenting the new line is not sufficient.
- **Line alignment:** Format as justified text.
- **Headings:** Headings are supposed to be formatted in the same font size as the main text – they can be highlighted in bold or italics. There should be no blank row inserted between the header and the main text but a 6 point line break.
- **Highlighting:** Terms in foreign languages are to be highlighted in italics. Avoid underlining, b l o c k e d and all extravagant formats as well as *double formatting*.
- **Page number:** Page numbers are to be integrated in the header. Besides the empty cover page and back page as well as the title page all pages have to be numbered. Pages preceding the main sections (i.e., table of contents, list of tables, etc.) are to be numbered using Roman numerals while the remaining pages (i.e., the text part of the paper) should be numbered using Arabic numerals.
- **Hyphenation:** To improve the readability of the justified text, please use hyphenation. If you use the automatic hyphenation in MS Word, please check the single divisions manually to avoid mistakes.
- **Binding:**
 - Bachelor and Master thesis: Paperback binding
 - Seminar Papers: Staple the upper left corner

3 Table of Contents

Main part of a scientific thesis is the table of contents (see appendix 2) where the central theme of the thesis has to become apparent. Fundamentally, choose a structure that starts with general issues and continues with the details. For a better overview, it is recommended to refrain from using subchapters of subchapters (of ...). For a Master's thesis a structure with 4 to 5 main sections should be sufficient. Main points should have the same hierarchical level. Both numeric as well as alphanumeric classifications with Roman, Arabic as well as both upper- and lower-case characters are possible.

4 Introduction, Main Part and Conclusion

From experience, students fail to put enough effort into the writing of the introduction and conclusion compared to the main body. Although both sections do not comprise a large number of

pages, they have a special relevance for the structure and the content of your thesis and can be subdivided into “1.1 Problem Formulation” and „1.2 Course of Investigation“. Often you may refrain from this formal sub-division if the text contains the following components:

The introduction of the research idea should cover the basic situation and problems and emphasize their relevance and extent. In this context, reference can be made to topics not covered (in detail) in the thesis. It also includes structuring the key problem into sub-problems and showing ways in which these issues can be analyzed. Nevertheless, it should not include any results. Finally, the aim of the paper needs to be pointed out. The course of investigation is to be kept as brief as possible and should inform the reader how the author intends to proceed with investigating the problem of interest.

An abstract is – unless explicitly asked for by your supervisor – not part of your thesis or seminar paper.

In the main part of your thesis which normally consists of two or more sections, the research question is investigated. Thereby it is important to stick to a consistent argumentation (“golden thread”), i.e., a clear and concise story, throughout the overall structure as well as within sections and subsections.

The conclusion should efficiently summarize the main results of your paper. The focus is not on mentioning all aspects that you discussed, but on weighting the results according to their relevance. Any need for quotations in this section is evidence for material deficits in the previous parts of your text. The conclusion can alternatively take the form of a structured summary based on the hypotheses discussed in the paper and contain an outlook on future research if appropriate. As rule of thumb, a Master’s thesis with 50 pages should not state more than 10 hypotheses, a shorter scientific work correspondingly less.

Overall, the introduction and conclusion should allow a reader (who is familiar with the topic) to understand the content of the thesis and its main results.

5 Citation – Avoiding Plagiarism

Proper referencing is a sign of scientific honesty and thorough work. The use of other persons’ ideas and thoughts needs to be marked as such, by using direct or indirect citations. Each reference

needs to be traceable using the list of references. Bear in mind that it is not the aim of academic work to create a complete string of direct citations. In general, indirect citations should be used.

Direct citations should begin and end with quotation marks. They literally require accuracy – remarks of the author or optical modifications have to be evident. For example: Within the direct citation: [comment by the author], [emphasis added] or [emphasis in original]. Omissions have to be marked via continuous points [...] and citations within a direct citation are equipped with an apostrophe before and after (i.e., ‘...’). The source reference (in the footnote) of direct citations doesn’t include “Cf. ...”.

Indirect citations are present if you use the general thought or idea of another author. The scope of the citation has to be clearly recognizable. The source reference (in the footnote) has to start with “Cf. ...”. In case of other sources as tables, figures, etc. the source reference starts with: “Source: ...”. If a table, figure, etc. is adapted in the context of a scientific work, the source reference has to be complemented with “On the basis of ...”.

The end of a citation has to be marked with a superscript in reference to the footnote. If the deployed intellectual property is referred to the whole sentence/clause the footnote superscript has to be set after the full stop/comma/semicolon. In the case of direct citations, the footnote superscript has to follow immediately after the second quotation mark. If the direct citation only consists of separate parts of sentences, the footnote superscript can also be placed before the full stop. The same applies if a single term is deployed – then the footnote superscript follows directly without a space after the second quotation mark.

Footnotes have to be numbered consecutively, that means page by page or section by section numbering is not allowed. The numbers have to be included in the footnotes and the footnotes have to be separated from the main text by a line. Footnotes have to be included on the same page as the corresponding citation in the main text. A page break of the footnote text on the next page is not allowed.

The citation has to originate in general from the original text and not from secondary literature. Only if the original text is not accessible (despite best efforts), it is allowed to cite a source reference from the secondary literature. After stating the original text in the bibliography the

secondary literature is also recorded in the bibliography with “cited from ...” or “op. cit. ...”. Proceed accordingly in the footnotes.

The requirement to cite the original text especially applies for the citation of regulations from accounting standards. For example: Provided that the regulations for the write-offs of financial assets due to IFRS/IAS are stated, not the journal articles or textbooks have to be cited as source but the corresponding text passages in IAS 39 – and namely the exact paragraph (i.e. IAS 39.16(a)(ii)).

Distorting omissions or citations taken out of context are to be avoided. For all citations, you need to indicate the beginning and ending page. If you e.g. cite more than one page, a citation “p. 15ff.” is not allowed because it is not evident whether you refer to pages 15 to 17 or pages 15 to 22. You are allowed to use “p. 15f.” for citing two consecutive pages. Proceed accordingly for references from laws and accounting standards (i.e. IAS 39.15-37).

6 Citability of Internet Content

The scientific citability of internet content is questionable. However, given the fact that for different reasons some information are only accessible via the internet (e.g. work reports, working papers), it is necessary to use it as a medium. Since fundamentally not the medium but only the information content is relevant, the following rules apply:

- You must **only** use information from the internet if that information are not already published in a citable printed version (Books, Journals, etc.) or if they are only very difficult to obtain.
- Source references have to be **identifiable unambiguously**.
- The cited sources from the internet have to be submitted as electronic files.

7 Writing Style

As the importance of style, orthography, punctuation, syntax and typography are often underestimated, please be aware of the following general rules:

- Main thoughts should be stated in the main clause, less important ones in the sub-clause.
- Avoid long sentences.

- As a rule, a single sentence does not justify the use of a new paragraph.
- Avoid unnecessary and imprecise expressions and inaccurate descriptions.
- Abbreviations and foreign words should only be used sparingly.
- Comparatives without reference points are pointless.
- Abbreviations out of personal convenience are not allowed.
- Avoid spelling, printing and punctuation mistakes – e.g. be aware that some old versions MS Word support wrong hyphenations (Hint: Check again manually!)

III References – Examples

1 Footnotes

The style of the footnotes has to be consistent. Between the number of the footnote and its text, it is advisable to use a tabulator to ensure a consistent alignment. Please use the short citation reference in the footnote text. This reference only includes the last name of the author, the year of publication (in brackets) and the page(s) of the passage. Only in the bibliography you have to name the whole source. Every footnote has to be finished with a full stop.

If a publication is written by more than three authors, it is sufficient to only name the first author and use the addition “et al.”. If you cite more than one source of one author or a group of authors from the same year, you have to add a letter at the end of the publication year:

⁹ Cf. Pellens et al. (2008), p. 123.

¹⁰ Cf. Pellens et al. (2008a), p. 279.

The added letter has also to be considered in the bibliography:

Pellens, Bernhard et al. (2008): Internationale Rechnungslegung, 7th Edition, Stuttgart 2008.

Pellens, Bernhard et al. (2008a): Fair Value-Bilanzierung und Ergebnisspaltung, in: Wagner, Franz W./Schildbach, Thomas/Schneider, Dieter (ed.): Private und öffentliche Rechnungslegung, Festschrift für Hannes Streim, Wiesbaden 2008, p. 279–295.

For the different types of sources, please use the following short citation references:

Literature sources	Cf. Wagenhofer/Ewert (2007), p. 125–126.
Legal sources	Cf. BGH of 15 April 1987, VIII ZR 97/86, p. 353.
Pronouncements of standard setters:	Cf. IAS 39.16(a)(ii). Cf. IDW RS HFA 22, item 14.
Commentaries:	Cf. Hommel (2002), § 249 HGB, points 201–226.
Official publications:	Cf. BT Drucksache 13/7141, p. 10–11.

2 Bibliography

2.1 Subject and Content

In the bibliography you shall list all indirect and direct sources that you have used in the main text in alphabetical and increasing chronological order. Read through, but not cited literature is **not** part of the bibliography. Between the single literature references, i.e., the different paragraphs, a space of 6 points (before or after) is to be used.

2.2 Monographs

Last name, first name (of the author, no statement of the academic degree) (publication year): full title of the publication, volume (the 1st volume is not mentioned), place of publication (if there is more than one, it is sufficient to add “et al.” to the first one) with year of publication.

Coenberg, Adolf Gerhard (2005): Jahresabschluss und Jahresabschlussanalyse, 20th Edition, Landsberg am Lech 2005.

2.3 Articles in Compilations, Commentaries and Loose-leaf-collections

Last name, first name (publication year): title of article, in: last name of editor, first name of editor (if there are more than 3, it is sufficient to only name the first one and then use the addition “et al.”) (ed.): title of compilation, volume, edition, place of publication with publication year, pages.

Böcking, Hans-Joachim (1994): Anpassungsverpflichtungen und Rückstellungsbildung, in: Herzig, Norbert (ed.): Bilanzierung von Umweltlasten und Umweltschutzverpflichtungen, Cologne 1994, p. 124–146.

The citation of commentaries or compendiums is in principal identical with the citation of compilations. If the editors are not identifiable, please use the following citation style:

Adler, Hans/Düring, Walther/Schmaltz, Kurt (1995): Rechnungslegung und Prüfung der Unternehmen. Kommentar zum HGB, AktG, GmbHG, PubliG nach den Vorschriften

des Bilanzrichtlinien-Gesetzes, Volume 1, 6th Edition, Stuttgart 1995.

If the editors are identifiable, use the following citation style:

Winkeljohann, Norbert/Taetzner, Tobias (2006): Commentary to § 280 HGB, in: Ellrott, Helmut et al. (ed.): Beck'scher Bilanz-Kommentar, 6th Edition, Munich 2006.

The same applies for loose-leaf-collections. Additionally, loose-leaf-collections have to be labelled separately and complemented by the status (as of: month year). If evident the status of the cited article has to be stated as well.

Adler, Hans/Düring, Walther/Schmaltz, Kurt (2006): Rechnungslegung nach Internationalen Standards, Commentary, edited by Hans-Friedrich Gelhausen et al., Stuttgart: Loose-leaf-collection, as of: December 2006, paragraph 5: Währungsumrechnung.

Baetge, Jörg/Hayn, Sven/Ströher, Thomas (2006): IFRS 3: Business Combinations (as of: 30-09-2006), in: Baetge, Jörg et al. (ed.): Rechnungslegung nach IFRS, Commentary based on the German Accounting Law, 2nd Edition, Stuttgart: Loose-leaf-collection, as of: June 2007.

2.4 Articles in Journals

Last name, first name (publication year): title of article, in: title of journal, volume number (publication year), issue number (only if the pages of the volume are not numbered consecutively), pages.

Demski, Joel S. (1973): The General Impossibility of Normative Accounting Standards, in: The Accounting Review, Vol. 48 (1973), p. 718–723.

Laux, Helmut (1972): Anreizsysteme bei unsicheren Erwartungen, in: Zeitschrift für betriebswirtschaftliche Forschung, 24th Edition (1972), p. 784–803.

2.5 Articles in Newspapers

The citation from articles in newspapers can be helpful in particular cases but should be limited to a required minimum.

Nixon, Simon (2009): Making Bank Losses Vanish, in: The New York Times, 01.04.2009, p. 1.

Often the author cannot be determined. In those cases, you should use “anonymous”.

Anonymous (2010): Fingers in the dike, in: The Economist, 13.02.2010.

2.6 Internet Sources

Last name, first name (publication year): title of article, Internet: <http://.....>, as of: [dd-mm-yyyy], date of enquiry: [dd-mm-yyyy], pages (if applicable). To avoid inappropriately large gaps in the typography, internet paths should be separated manually at a suitable position without a hyphen and be continued in the next line.

European Commission (2005): Structures of the taxation systems in the European Union.
Data 1995-2003, Internet:
http://www.eu.int/commm/taxation_customs/taxation/gen_info/economic_analysis/tax_structures/index.en.htm, as of: 10.01.2006, date of enquiry: 01.01.2014

2.7 Working/Research Papers

Last name, first name (publication year): title of article (incl. subtitle), in: last name, first name of editor or institution (ed.): title of working paper series, number, as of: month year.

Leuz, Christian (2000): IAS versus US GAAP: A "New Market" Based Comparison, in: Johann Wolfgang Goethe-Universität Frankfurt/Fachbereich Wirtschaftswissenschaften (ed.): Working Paper Series: Finance and Accounting, no. 48, as of: January 2000.

If the cited working paper is only available in the internet, the internet path has to be stated as well (see 2.6 Internet Sources).

Richter, Frank/Herrmann, Volker (2002): Pricing with Performance-Controlled Multiples, Institute for Mergers & Acquisitions, University Witten/Herdecke, Draft Version, April 2001, Internet: <http://www.beispiel.de/beispiel.pdf>, date of enquiry: 01.01.2014, p. 1–35.

If single details are not available, please consult your respective supervisor.

2.8 Applicable Laws

Applicable laws (e.g. Directive 2013/34/EU) are not cited in the footnotes as source reference, but are quoted in the text itself. However, they have to be listed in the List of Acts, Administrative Orders and Administrative Regulations and, if applicable also in the list of abbreviations.

2.9 Pronouncements of Standard Setters

Pronouncements of standards bodies (e.g. IASB, FASB, DSR, IDW) are cited normally in the main text by naming the corresponding notes (e.g. IAS 18.5, IDW PS 200.5-10). However, especially with longer elaborations which are referred to several notes and paragraphs of a pronouncement, it is common and permitted to cite the pronouncement by naming the corresponding notes in the footnote as source reference (see examples of footnotes in part 1).

In any case the pronouncements have to be listed in the List of Acts, Administrative Orders and Administrative Regulations (see part 4) or possibly in a separate list (e.g. Pronouncements of Standard Setters). Thereby the pronouncements should not be cited as an internet source if they are available in a published version.

3 List of Acts, Administrative Orders and Administrative Regulations

All referenced laws and pronouncements of standards bodies have to be listed in a List of Acts, Administrative Orders and Administrative Regulations.

WpHG (2008): Gesetz über den Wertpapierhandel (Wertpapierhandelsgesetz – WpHG) as of 09-09-1998 (BGBl. I p. 2708), last changed by Art. 35 JahressteuerG 2009 as of 19-12-2008

(BGBl. I p. 2794).

Alternatively, you may create a separate list for the pronouncements of standards bodies. This is recommendable if you cite both already approved pronouncements as well as drafts and other publications of the standards bodies (e.g. project descriptions, discussion papers, etc.).

Pronouncements of standard setters should thereby always be based on the official compilation of the standard setters. If this is a so-called loose-leaf-collection this has to be indicated in the source reference. You may refrain from the statement of the corresponding supplement – it is sufficient to name the month and the year of the last supplement.

IASB: International Financial Reporting Standards (IFRS) including International Accounting Standards (IAS) and Interpretations as of 1 January 2008, London 2008.

IDW: IDW-Prüfungsstandards, IDW Stellungnahmen zur Rechnungslegung, Volume I, Düsseldorf: Loose-leaf-collection (as of: March 2007).

Alternatively, it is allowed to list the used pronouncements separately. This is advisable if you use a separate list of pronouncement of standard setters and cite next to the standards also further pronouncements of the standard setters. Thereby you should indicate the current status of the used pronouncements.

IASB (2008): International Accounting Standard 39: Financial Instruments: Recognition and Measurement, London (as of: January 2008).

IASB (2002): Exposure Draft of Proposed Amendments to IAS 39 Financial Instruments: Recognition and Measurement, London (June 2002).

IDW (2008): IDW Stellungnahme zur Rechnungslegung: Zur einheitlichen oder getrennten handelsrechtlichen Bilanzierung strukturierter Finanzinstrumente (IDW RS HFA 22), as of: 02.09.2008, in: IDW Fachnachrichten, o.J. (2008), p. 455–459.

4 List of Official Regulations

Official regulations are normally stated in a separate list. However, if you only have a few sources you may integrate them in the bibliography for simplifying reasons. In any case, the source reference should contain the number of the regulation, the publication date, the official term and the respective pages.

European Union: Regulation no. 1606/2002 of the European Parliament and the European Council of the 19 July 2002 corresponding to the application of the International Accounting Standards (IAS-Regulation), in: Abl EG L 243 as of 11.09.2002, p. 1–4.

IV Appendix

1. Cover Page for Master's, Bachelor's and Seminar Theses

[Thesis Title]

[Type of Thesis: Master's/Bachelor's/Seminar Thesis]

Supervisor:

Prof. Dr. Holger Daske

Chair of Accounting & Capital Markets

University of Mannheim

Submitted by:

John Jones

Sample Street 1

68161 Mannheim

Phone: 0123 / 456789

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Field of study: Business Administration

8th Semester

Matriculation Number: 1234567

Mannheim, [Date of Submission]

2. Table of Contents Example

Table of Contents for „Goodwill Impairment Testing According to IAS 36 & SFAS 142“

Table of Contents	
List of Figures	IV
List of Abbreviations	V
1 Introduction	1
1.1 Problem Formulation	1
1.2 Course of Investigation	1
2 Conceptual Framework	2
2.1 Amortisation of Goodwill	2
2.2 Impairment-only Approach	2
3 Creating Cash-generating Units and Reporting Units	3
3.1 Definition	3
3.2 Allocation of Assets and Liabilities	3
3.3 Allocation of Goodwill	3
3.3.1 The Approach – An Overview	3
3.3.2 Particular Problems	3
4 Determining the Initial Values for the Impairment Test	4
4.1 Determining the Recoverable Amount of a Cash-Generating Unit	4
4.1.1 Basics	4
4.1.2 Fair Value Less Cost to Sell	4
4.1.3 Value in Use	4
4.1.4 Determining the Fair Value of a Reporting Unit under SFAS 142 ..	4

4.2 Determining the Book Value of a Cash-Generating Unit	4
4.3 Reevaluating Assets and Liabilities of a Reporting Unit under SFAS 242	4
5 Identification and Treatment of Impairment Losses.....	5
5.1 Implementing Impairment-Tests	5
5.1.1 One-step Impairment Test under IAS 36	5
5.1.2 Two-step Impairment Test under SFAS 142	5
5.2 Treatment of Impairment Losses	5
5.3 Critical Evaluation	5
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3. Declaration of Academic Honesty

Declaration of Academic Honesty

I assert that this paper was written by me personally and that I was not assisted in any way by someone else. Furthermore, I assert that this paper or parts thereof have not been submitted elsewhere, neither by me nor by others. When I consulted print or electronic sources and publications to draw upon the writings or thoughts of others, I cited these sources. All secondary literature and additional sources have been acknowledged and are listed in the bibliography. The same is true for graphs, pictures, and all internet sources. Moreover, I consent that my paper may be screened and saved electronically and anonymously in order to be checked for plagiarism. I am aware that my paper may not be graded if I refuse to agree to these conditions.

Mannheim, [Date]

[Signature]