

Guidelines for Academic Writing

- Last update: March 2019 -

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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. The version published on the Chair's website at the time of submission is authoritative. Non-observance of these guidelines may result in the grade "not sufficient" (5.0).

You can use the recommendations and examples in section III and IV as guidance for the design of footnotes and glossaries. In addition, the Appendix (Section IV) contains some sample designs. Deviations from the recommendations in section III are allowed. However, the chosen rules must firstly be applied consistently, that is, uniformly, and secondly satisfy academic requirements, especially with respect to the identifiability of references. Non-observance of these requirements may also result in the grade "not sufficient" (5.0).

In principle, Master, Bachelor and Seminar Theses differ in their length and the inclusion/exclusion of a cover- and back page, a binding and a declaration of academic honesty.

An independent and active literature research is indispensable for the preparation of an academic paper. You may therefore use the variety of literature databases available via our university's library, which offers you access to digital and hard copy versions of journal articles and books. We do not recommend starting your research by means of a general internet search (e.g. Google).

Students are required to submit two hard copies of their Master's, Bachelor's, or seminar thesis at the chair before the respective deadline. In addition, every thesis has to be sent to the respective supervisor as a Word and PDF document via email. Furthermore, all references have to be handed in at the chair in electronic form (e.g. via a USB thumb drive or a Dropbox link).

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. Non-observance of the Chair's writing guidelines cannot be compensated by good content – when it comes to academic work, form and content are an inseparable unit.
- The overriding principle of scientific work is the truth and honesty of the elaborations. Correct citations are indispensable – in case of missing citations, the reader will (incorrectly) conclude that statements in the Theses are original, own ideas and thoughts of the author.
- Current rules for orthography, grammar and punctuation have to be applied throughout the thesis. If the rules allow for more than one way of writing, make sure that you use this rule consistently throughout your work. Exceptions include direct citations that adhere to old spelling and punctuation rules.
- 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, the main part and the 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 Academic Honesty [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
- **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 consistent throughout the thesis. The following margins (excl. cover page – see sample) have to be used:
 - 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
- **Line break:** To highlight the beginning of a new paragraph or chapter, a line break of 6 points (before or after) is required. Do not indent the first line of a paragraph.
- **Line alignment:** Format the main text, the footnotes and the bibliography as justified text.
- **Headings:** Headings have to be formatted in the same font size as the main text – they can be highlighted in bold or italics. There should be a 6 point line break inserted between the header and the main text (not a blank row).

- **Highlighting:** Terms in foreign languages have 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 have 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 justified text, you may use hyphenation. If you use the automatic hyphenation in MS Word, please check the hyphenations manually to avoid mistakes.
- **Binding:**
 - Bachelor and Master thesis: Paperback binding
 - Seminar Papers: Staple the upper left corner

3 Table of Contents

A major 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, a well-structured academic paper starts with general issues and continues with the more specific subjects. 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. Structural elements of the same relevance should have the same hierarchical level. Students should use a numeric classification (see example in appendix 2).

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 part of their thesis. Although both sections do not include 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 subdivision if the text contains the following components:

The introduction outlines the aim of the thesis and the motivation for addressing the particular research question. The introduction should therefore describe the basic situation and problems and emphasize their relevance and extent. In this context, you can refer to topics not covered (in detail) in the thesis. The introduction also divides the key problem into sub-problems and shows ways in which these issues can be analyzed. However, it should not include any results yet. The course of investigation should be outlined as

briefly as possible and should inform the reader how the author intends to proceed with investigating the problem of interest. You don't have to write an abstract – unless you have been explicitly asked to do so by your supervisor.

The main part of your thesis usually consists of two or more sections in which the research question is investigated. Throughout the overall paper as well as within sections and subsections, it is important to stick to a consistent argumentation ("golden thread"), i.e., a clear and concise story.

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 deficits in the previous parts of your text. Depending on the topic and the approach chosen to solve the problem, the final part can be designed as a "conclusion" or as a "theses summary" and may also contain an outlook on future research if appropriate. When creating a "theses summary", the individual theses must be separated from each other by paragraphs. In principle, ten theses should not be exceeded for a 50-page Master's thesis; correspondingly less for shorter scientific theses. 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 methodology

Proper referencing is a sign of scientific honesty and thorough work. The use of other persons' ideas and thoughts has 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, however, that it is not the aim of academic work to create a complete string of direct citations. In general, the use of indirect citations should be the norm.

Regardless of whether you are using direct or indirect citations, the start and end page of the source must be indicated, which means that you always have to indicate the exact number of page(s) of the paper to which you are referring. If you cite more than one page, a citation "15 ff." 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. If you use this method, you have to uniformly use it throughout your thesis. You should proceed accordingly for references from laws and accounting standards (i.e. IAS 39.15-37).

Direct citations begin and end with quotation marks. The reference has to follow immediately after the second quotation mark. Direct citations literally require accuracy – remarks of the author or optical modifications have to be made evident by using squared brackets within the direct citation to highlight modifications (such as omissions, which are indicated by using [...]) or by adding "emphasis added" or

“original emphasis” at the end of the source reference. Citations within a direct citation are marked with an apostrophe at the beginning and end of the citation (i.e., ‘...’). Finally, you must not omit parts of a statement that result in the distortion of its meaning or cite out of context.

“First, it is not clear that uniform financial reporting *quality*, requires uniform accounting *rules*” (Ball, 2006, p. 7; original emphasis).

“The adoption of IFRS in over 100 countries a decade ago was a *once in a lifetime* systems innovation” (Ball, 2016, p. 567; emphasis added).

“The adoption of IFRS [...] was a once in a lifetime systems innovation” (Ball, 2016, p. 567).

Indirect citations: If you use different words to express a thought or idea of another author, you cite the author indirectly. The scope of the citation has to be clear. To indicate that only one part of the sentence builds on the thoughts and ideas of another author, you should set the reference directly after this part within the sentence.

Even though the SEC emphasized the importance of the FASB’s political independence (SEC, 2008, 5 and 150), U.S. Congressmen pressed for timely changes of the accounting standards (U.S. Congress, 2009, 4).

In case of **other sources** such as tables, figures, etc., the reference starts with: “Source: ...”. If a table, figure, etc. is adapted in the context of a scientific work, the reference has to be complemented with “Source: On the basis of ...”.

In general, the citation has to originate 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. ...”.

In the 1950s, professional UK accountants believed that “historical cost should continue to be the basis on which annual accounts should be prepared” (ICAEW, 1952 cit. op. Georgiou and Jack, 2011, p. 315).

The requirement to cite the original text especially applies for the citation of regulations from accounting standards. For example, if you refer to the regulations for the write-offs of financial assets due to IFRS/IAS, you should not refer to the journal articles or textbooks as source but to the corresponding text passages in IAS 39 – and the exact paragraph (e.g. IAS 39.16(a)(ii)).

6 Citability of Internet Sources

The scientific citability of internet sources is questionable. However, for different reasons some information are only accessible via the internet (e.g. reports, working papers) and it is therefore often necessary to use this medium. When using internet sources, consider the following rules:

- You must only use information from the internet if that information has not already been published in a citable printed version (Books, Journals, etc.) or if those 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 Remarks on the writing style

The importance of style, orthography, punctuation, syntax and typography is often underestimated. Please be aware of the following general recommendations:

- Main thoughts should be stated in the main clause, less important ones in the sub-clause.
- Avoid long sentences. Very lengthy sentences impair the readability.
- In general, a single sentence does not justify the use of a new paragraph.
- Do not use unnecessary ('the female girl', 'the US-Senator of California'...) and imprecise (i. e. 'tremendous', 'unbelievable', 'terrible'...) expressions or fillers ('actually', 'basically') and do not make inaccurate descriptions.
- Abbreviations and foreign words should be used parsimoniously. Do not use abbreviations out of personal convenience.
- Comparatives without reference points are pointless.
- Last but not least: Avoid formatting, spelling, hyphenation and punctuation mistakes.

III References – Examples

1 References

After each direct and indirect citations you have to name the author's last name, the publication year and the page number (or range) to which you are referring. Only in the bibliography, you have to name the whole source. If a publication has two authors, use "and" between the first author's and the second author's name. If a publication has more than two authors, it is sufficient to name the first author and use the addition "et al." (et alii). 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. The added letter has also to be considered in the bibliography:

Citation style within the text:

(Kaya und Pillhofer, 2013, p. 275)

(Hail et al., 2010a, p. 360)

(Hail et al., 2010b, pp. 575-577)

Citation style within the bibliography:

Kaya, D., & Pillhofer, J. A. (2013). Potential Adoption of IFRS by the United States: A Critical View. *Accounting Horizons*, 27(2), 271-299.

Hail, L., Leuz, C., & Wysocki, P. (2010a). Global Accounting Convergence and the Potential Adoption of IFRS by the US (Part I): Conceptual Underpinnings and Economic Analysis. *Accounting Horizons*, 24(3), 355-394.

Hail, L., Leuz, C., & Wysocki, P. (2010b). Global Accounting Convergence and the Potential Adoption of IFRS by the US (Part II): Political Factors and Future Scenarios for US Accounting Standards. *Accounting Horizons*, 24(4), 567-588.

When using internet sources, the style of referencing differs for pdf-sources and html-sources. In case of pdf-documents, you should name its author. Html-sources should be referred to by using a footnote. Html-sources are not part of the bibliography.

Citation style of an internet source within the text (pdf-document):

To get an impression of the U.S. opinion on its IFRS initiative, the SEC also organized two roundtable meetings (SEC, 2007a, 2007b).

Citation style of an internet source in the bibliography (pdf-document):

SEC (2007a). Roundtable on IFRS in the U.S. Markets, Internet: <https://www.sec.gov/spotlight/ifrsroadmap/ifrsround121307-transcript.pdf>, as of: 13.12.2007, accessed on: 15.11.2018, pp. 1-142.

SEC (2007b). Roundtable - Practical Issues Surrounding the Use of IFRS in the U.S. in Recent Years and its Potential Expanded Use in Future Years, Internet: <http://www.sec.gov/spotlight/ifrsroadmap/ifrsround121707-transcript.pdf>, as of: 17.12.2007, accessed on: 15.11.2018, S. 1-145.

Citation style of an internet source within the text (html-document):

The SEC regularly asks its constituents for comments on proposed rules or concept releases that are supposed to inform the SEC on the need for future rulemaking.¹

¹ See <https://www.sec.gov/rules/proposed.shtml> and <https://www.sec.gov/rules/concept.shtml> respectively. Accessed on 15.11.2018.

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

- Legal sources (BGH of 15 April 1987, VIII ZR 97/86, p. 353)
- Commentaries (Hommel, 2002, § 249 HGB, points 201–226)
- Promulgations of standard setters (IAS 39.16(a)(ii))
(IDW RS HFA 22, item 14)
- Official publications (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 (exception: html-internet sources, see paragraph III.1). Literature that you have only read, but not cited, 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 letter of the first name (of the author, no statement of the academic degree) (publication year). Full title of the publication, edition (the 1st edition is not mentioned), place of publication (if there is more than one, it is sufficient to add “et al.” to the first one).

Clikeman, P.M. (2013). Called to Account: Financial Frauds that Shaped the Accounting Profession, 2 nd ed., New York.
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2.3 Articles in Compilations, Commentaries and Loose-leaf-collections

Last name, first letter of the 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 (if applicable), edition, place of publication, pages.

Hampel, C.E., Lawrence, T.B. & Tracey, P. (2017). Institutional Work: Taking Stock and Making It Matter, in: Greenwood, R., Oliver, C., Lawrence, T.B. & Meyer, R.E. (Eds.), The Sage Handbook of Organizational Institutionalism, 2 nd ed., London et al., pp. 558–590.

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

Adler, H., Düring, W. & Schmaltz, K. (1995). Rechnungslegung und Prüfung der Unternehmen. Kommentar zum HGB, AktG, GmbHG, PublG nach den Vorschriften des Bilanzrichtlinien-Gesetzes, volume 1, 6 th ed., Stuttgart.

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

Winkeljohann, N. & Taetzner, T. (2006). Kommentar zu § 280 HGB, in: Ellrott, H. et al. (Eds.): Beck'scher Bilanz-Kommentar, 6. ed., Munich.

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, H., Düring, W. & Schmaltz, K. (2006). Rechnungslegung nach Internationalen Standards, Kommentar, bearb. von H. Gelhausen et al., Stuttgart: Loseblattsammlung, as of: December 2006, Section 5: Währungsumrechnung.

Baetge, J., Hayn, S. & Ströher, T. (2006). IFRS 3: Unternehmenszusammenschlüsse (Business Combinations) (as of: 30.09.2006), in: Baetge, J. et al. (Eds.): Rechnungslegung nach IFRS, Kommentar auf der Grundlage des deutschen Bilanzrechts, 2. ed., Stuttgart: Loseblattsammlung, as of: June 2007.

2.4 Articles in Journals

Last name, first letter of the first name (publication year). Title of article, *title of journal*, volume number (issue number), pages.

Demski, J. S. (1973). The General Impossibility of Normative Accounting Standards. *The Accounting Review*, 48(4), 718-723.

Laux, H. (1972). Anreizsysteme bei unsicheren Erwartungen. *Zeitschrift für betriebswirtschaftliche Forschung*, 24. Jg., 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. In some cases, the author may not be identifiable. In those cases, you should refer to "anonymous".

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

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

2.6 Internet Sources

Last name, first letter of the first name (publication year). title of article, Internet: <http://.....>, as of: [dd.mm.yyyy], accessed on: [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. Html-sources are not part of the bibliography. See paragraph III.1.

SEC (2007). Roundtable on IFRS in the U.S. Markets, Internet: <https://www.sec.gov/spotlight/ifrsroadmap/ifrsround121307-transcript.pdf>, as of: 13.12.2007, accessed on: 15.11.2018, pp. 1-142.

2.7 Working/Research Papers

Last name, first letter of the 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, C. (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). Carefully check for the availability of a published version of the working paper as it might be that the working paper is still available online while already being published in a journal. See for example:

Adrian, T. & Shin, H. S. (2008). Liquidity and financial cycles. Internet: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1165583, as of: 22.07.2008, accessed on: 15.11.2018.

Adrian, T., & Shin, H. S. (2010). Liquidity and Leverage. *Journal of Financial Intermediation*, 19(3), 418-437.

[You should cite the second „version“, as this is the published version of the article]

2.8 Applicable Laws

Applicable laws (e.g. Directive 2013/34/EU) 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 standard setting bodies (e.g. IASB, FASB, DSR, IDW) 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). The pronouncements should not be cited as an internet source if there exists a published version.

3 Case Law

Case law should be referenced by naming the Court's name, the year of the decision, the parties involved, the case number, the date of the decision and the (internet) source from which you retrieved the material.

U.S. Court of Appeals (2011). Business Roundtable and Chamber of Commerce of the United States of America, Petitioners v. Securities and Exchange Commission, Respondent. Case-No. 10-1305, decided on 22.07.2011. Retrieved from: <https://cases.justia.com/federal/appellate-courts/cadc/10-1305/10-1305-1320103-2011-07-22.pdf?ts=1411134683>.

4 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. 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.). You should always cite the standard setter's official version of its promulgations. If this is a so-called loose-leaf-collection this has to be indicated in the bibliography. In this case, it is not necessary to specify the respective supplementary delivery; it is sufficient to specify the month and year of the last supplementary delivery.

IASB (2018). International Financial Reporting Standards as issued at 1 January 2018, London 2018.

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

Alternatively, you can list standard setters' pronouncements separately. This is advisable if you not only cite the standards but also further pronouncements of the standard setters. In this case, you should indicate the status of the pronouncements (as of: month and year).

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

IASB (2008b). Reclassification of Financial Assets: Amendments to IAS 39 and IFRS 7, London (as of: October 2008).

IASB (2009). International Accounting Standard 39: Financial Instruments: Recognition and Measurement, London (as of: January 2009).

5 List of Official Regulations

Official regulations should normally be included in a separate list. However, if you only have only 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, pp. 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 Business Administration,
Accounting & Capital Markets

University of Mannheim

Submitted by:

John Jones
Sample Street 1
68161 Mannheim
Phone: 0123 / 456789
E-Mail: jjones@mail.uni-mannheim.de
Field of study: Business Administration
6th Semester
Matriculation Number: 1234567

Mannheim, [Date of Submission]

2. Table of Contents Example (Bachelor thesis)

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
2 Conceptual Framework	2
2.1 Amortisation of Goodwill	2
2.2 Impairment-only Approach	4
3 Creating Cash-generating Units and Reporting Units	4
3.1 Definition	4
3.2 Allocation of Assets and Liabilities	5
3.3 Allocation of Goodwill	6
3.3.1 The Approach – An Overview	6
3.3.2 Goodwill Allocation Methods	7
3.3.2 Special Problems	8
4 Determining the Initial Values for the Impairment Test	9
4.1 Determining the Recoverable Amount of a Cash-Generating Unit	9
4.1.1 Basics	9
4.1.2 Fair Value Less Cost to Sell	9
4.1.3 Value in Use	10
4.1.4 Determining the Fair Value of a Reporting Unit under SFAS 142 ..	11

4.2 Determining the Book Value of a Cash-Generating Unit	12
4.3 Reevaluating Assets and Liabilities of a Reporting Unit under SFAS 242	13
5 Identification and Treatment of Impairment Losses.....	15
5.1 Implementing Impairment-Tests	15
5.1.1 One-step Impairment Test under IAS 36	15
5.1.2 Two-step Impairment Test under SFAS 142	16
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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]