

# GUIDELINES FOR SCIENTIFIC WRITING

At the chairs of Prof. Dr. Christoph Spengel and Prof. Dr. Philipp Dörrenberg - valid  
for Seminar, Bachelor and Master Theses written in English language

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## 1. Preliminary Notes

These guidelines intend to give you some hints on how to write a thesis. They particularly point out minimal formal requirements for the assessment of every scientific paper. Paying close attention to these guidelines ensures conformity with the expected formal requirements of a thesis and supports the transfer of knowledge intended by scientific papers.

In occurrence of any special problems, which may be unregulated in these guidelines, such problems shall be resolved on the grounds of the common scientific goal to reach a distinct, consistent and clear transfer of knowledge.

Should the chairs' guidelines deviate from other requirements given by the main administration office, the own guidelines of the chairs overrule those of the main office.

Appropriate sources for planning and writing scientific papers:

- Theisen, M. R., 2017. Wissenschaftliches Arbeiten: erfolgreich bei Bachelor- und Masterarbeit. Verlag Franz Vahlen, München.
- Tips for scientific research (view homepage of the chairs Spengel and Dörrenberg)

## 2. Format Specifications

### 2.1. Number of Copies

For either supervising chair, the author must hand in **two** copies of Bachelor and Master Theses and **one** copy of Seminar Papers at the secretary's office of the chairs of Prof. Spengel or Prof. Dörrenberg by noon of the last day of the assigned writing period. The delivery of the paper is to be documented. It is possible to deliver the paper via mail, however, the proof of correct and punctual delivery at the post office must then be brought forward by the author. The post stamp determines the exact time of delivery.

All papers may also be sent in electronically as pdf document via e-mail to the supervisor. Additionally, all electronically used sources must be handed in as pdf document (scanning and uploading printed sources, such as books, is not necessary). This only applies to sources which cannot be accessed by the usual channels or which may be changed over time (e.g. online articles of newspapers). Details on how the electronically used sources have to be handed in shall be coordinated individually with the supervisor.

### *2.2. Binding*

Master Theses must be handed in with hardcover and binding. Bachelor Theses and seminar papers have to be stapled on the top left corner.

### *2.3. Type of Paper*

The author shall use white DIN A4 paper with writing only on one side.

### *2.4. Margin Width*

On the left side of each paper a margin of 5 cm width must be left open and 1.5 cm on the right side. The margin at the top of the paper must be 2.5 cm and 1.5 cm at the bottom (page number excluded).

### *2.5. Font, Font Size, Line spacing, Orthography*

The paper is expected to be written with a word processing program (e.g. Word or [Latex](#)) with a line spacing of 1.5. Font size 12 and font Times New Roman in black is required. Furthermore, full justification (“Blocksatz”) and automatic hyphenation must be applied to the text. Colorful design of the paper is prohibited.

Two times the regular line spacing should be left between paragraphs. Headings should be accentuated appropriate to their importance by leaving more space between the heading and the paragraph.

To avoid unintended line breaks a protected space (Ctrl+Shift+Space) may prove as helpful. Incorrect hyphenation can be adjusted by using manual hyphenation (Ctrl + hyphen).

When page breaks occur, it is imperative to ensure that headings never stand alone at the bottom of a page with the corresponding text starting on the next page. Also, paragraphs at the bottom of a page must have at least two rows left written on the same page.

The rules of orthography, grammar and punctuation must be obeyed at all times.

### *2.6. Number of Pages*

The number of pages contributing to the pure text part of the paper should follow these restrictions:

- Master Thesis: 50 pages
- Bachelor Thesis: 20 pages
- Seminar paper: 15 pages

Exceeding or falling short of these restrictions by up to 10% will not be penalized.

### *2.7 Structure*

The following structure for scientific papers is recommended:

1. Blank Cover Sheet
2. Title Page (see attachments 1-4, depending on the chair and the type of thesis)
3. Table of Contents
4. Index of Tables and Graphs (if applicable)
5. Index of Abbreviations
6. Text
7. Possible Appendix
8. Bibliography
9. Affidavit (view attachment 5)
10. Blank Cover Sheet

Aside from the blank cover sheets all other pages must be numbered. The Table of Contents and Index of Tables and Abbreviations are numbered by using **Roman** numbers. However, the number is not displayed at the Title Page. Numbering the pages using **Arabic** numbers starts at the first text page and ends at the Affidavit. The page numbers can be displayed either in the header or in the footer.

### *2.8 Specifics for Students of Mannheim Business School*

Students of the Mannheim Business School must follow the specific requirements written by the Management Council of MBS which especially apply to the formal delivery of the research paper and its maximum page number.

## **3. Introduction and Conclusion**

Formal comments regarding the subject, goal and methodical structure of the paper should be placed in an introducing paragraph.

The conclusion of the paper should be headlined with a title that clarifies whether the author intends to give a summary of his/her results, a short explanation of his/her hypotheses or an outlook on further unresolved problems.

## **4. Arrangement and Table of Contents**

### *4.1. General*

The table of contents shows the order and position of each headline in the work paper with its corresponding page number. The listed headlines must match the used headlines in the text.

### *4.2. Content*

The arrangement of headlines is a part of the work paper and shows to what extent the topic has been understood. It represents the logic structure of the text and gives a first impression of the content of the paper. The arrangement is thus the result of intensive research on the own problem

set. Therefore, it should be different from the arrangement of other sources in order to accentuate the own choice of topics.

#### 4.3. Form

A logic strain of thought can be shown by a formal and meaningful structure. Topics that have the same importance in the arrangement must have an equal importance in content as well and result from a common, superordinate question (e.g. 2.1.1. and 2.1.4. both seek to solve problem 2.1.). When using subcategories in the arrangement, one must remember that one subcategory is always followed by the next subcategory and therefore may never stand alone on one level (e.g. 1.1. must be followed by 1.2.)

The classification of arrangement categories should be done with Arabic numbers:

2. ...

2.1. ...

2.1.1. ...

2.1.2. ...

2.1.2.1. ...

A well-organized use of subcategories by indenting each level of subcategory facilitates the reading activity. Too many subcategories, however, may lead to a dispersal of many different, unfinished thoughts. This can be avoided by a final critical review of your arrangement after finishing the text body of the paper.

## 5. Abbreviations

In the main text body abbreviations should be used as little as possible. Only commonly used abbreviations are accepted (such as e.g., etc., cf.). Unaccepted are abbreviations out of pure comfort (BA instead of Business Administration). Abbreviations that are common in the field of research are also accepted. However, they must be introduced in the text first and then be listed in the Index of Abbreviations.



If symbols are used, every symbol must be used very consistently for the exact same purpose. Symbols that are used in a different way in other sources must be adapted in the own writing so that the consistency of the own symbols remains. Only in direct quotations is the use of inconsistent symbols allowed.

In Addition, abbreviations for institutions and journals (ex. EU) must be enlisted in the Index of Abbreviations.

## 6. Citation

### 6.1. Format

The citation generally follows the Author-Year-System in the footnotes of the text (not in the text itself). For each citation the relevant page(s) must be cited as well. If a quote refers to more than one page, both the first and the last page have to be stated. For citations in the footnotes the following format is to be used:

Surname of the author, year, page number

In case of two authors both surnames are connected with “&”. In case of three or more authors only the name of the first author should be mentioned followed by the abbreviation “et al.”. If multiple sources from the same author and the same year are used, the sources must be differentiated by adding a letter to the year the source was published in. The added letter must be incorporated in the bibliography as well.

#### Examples:

Spengel, 2017a, p. 550.

Dörrenberg et al., 2017.

Hanlon & Heitzman, 2010, p. 152-154.

Bärsch et al., 2017, p. 1677.

The following examples may be helpful when citing in research papers. Whenever sources are being cited that are not explicitly listed in the following examples the author must still consistently employ the Author-Year-System.

**Journal articles and Working Paper:**

Surname of the author, year, page of the citation.

**Examples:**

Dörrenberg & Schmitz, 2015, S. 5-8.

Pomeranz, 2015, p. 2539–2569.

**Comments on legislation:**

Surname of the commentator, year, act and section, note.

**Examples:**

Drenseck, 2016, Sec. 9 of the German Income Tax Act, Note 50.

Winkeljohann & Lewe, 2018, Sec. 238 of the German Commercial Code, Note 17.

**Administrative instructions:**

Name of the institution, year, note.

**Examples:**

German Federal Ministry of Finance, 2008, Note 5.

**Announcement and Reports of European Institutions and Other International Institutions:**

Name of the institution, year, page number.

**Example:**

European Commission, 2016, p. 16.

OECD, 2020, p.12.

**Sources of Law:**

Citations in the text do not require any footnotes. The used edition of the respective act must be listed in the bibliography and the abbreviation of the law must be listed in the index of abbreviations.

**EU Directives and Regulations:**

Name of the Directive / Regulation with its file number and date, page number.

**Example:**

EU Directive 2013/36/EU as of 26. 06. 2013, p. L 176/338.

**Verdicts:**

Court, year, file number, note.

**Example:**

ECJ, 2007, C-292/04, Note. 36.

**Internet sources:**

Surname, URL (date accessed).

**Example:**

FAZ Finanzen, <http://www.faz.net/aktuell/wirtschaft/waehrungsfonds-chefin-handelssystem-droht-zerrissen-zu-werden-15537067.html> (11. 04. 2018).

Handelsblatt, <http://www.handelsblatt.com/finanzen/steuern-recht/recht/entscheid-zu-steuern-auf-ebay-inhaber-von-ebay-konto-muss-anfallende-steuern-zahlen-egal-wer-es-nutzt/21144612.html> (11. 04. 2018).

This refers only to information found on websites. Such sources may only be used if the information is not yet available in any other citable form (e.g., as print newspapers / journals or downloadable pdf document). Internet sources are not included in the bibliography.

### *6.2. Direct Quotation*

Every citation must be verifiable. Perfect citation techniques are an expression of scientific discretion and honesty. Foreign intellectual property that is used in the research paper must be marked as such. This is done by adding an elevated number at the end of the sentence. At the bottom of the page the footnote is completed by adding the correct citation to the corresponding number.

Direct quotes are started and ended with inverted commas. They should be only used in rare cases. Direct quotation requires the exact same wording as in the original source.

Personal additions to the original source are possible by using parentheses and adding [Author's comment] to clearly identify the change. Highlighted words should be kept highlighted when cited directly.

A direct quote should not be more than two to three sentences long. If a longer quote is inevitable it should be written in an own paragraph, indented and with a line spacing of 1.

Direct quotes in German or French do not need to be translated. Other languages, however, should be translated and cited with the corresponding translator.

### *6.3. Indirect Quotation*

An indirect quotation occurs whenever the author employs a thought or result of another author's work (without using the exact same wording). Simply changing the sentence structure equals a direct quotation and should be avoided. The length of an indirect quotation must be clearly marked. It can thus be necessary to start an indirect quote with an introductory sentence (e.g. "The following description is based on Jacobs...").

The citation of indirect quotes also follows the system described in 6.1. Indirect quotes do **not** start with "See" or "Cf."

When using tables or figures within the text the citation starts with "Source:...". Figures and numbers that were not extracted from literature but through own research (e.g. in an interview) must also be cited with "Source: own research".

Quotes within another quote are started with an apostrophe ('...').

Generally, one must cite the primary source. Only if the primary source is unavailable one can cite a source out of the secondary literature. Secondary literature is marked by using "cited after..." in the footnote of the citation.

It must be verified that no quote is taken out of content and could be misunderstood in a way that was not intended by the original author.

### *6.4. Footnotes*

The footnote must be used immediately after the word (if the citation refers to that specific word) or at the end of the sentence (if it refers to the entire sentence).

Citations and comments by the author can be incorporated in the footnote section of each page. Footnotes must be written in complete sentences (i.e. starting with a capital letter and closing with a "."). A fine line on each page separates the text body from the footnote section. The footnotes must be numbered and have a line spacing of 1. The footnotes are counted continuously from the first page of the main text to the last page. Footnotes have to be written in font size 10.

It is common to cite multiple sources in one footnote if the author has used different literature for one thought. These multiples sources should be listed chronologically (oldest first) and separated by a semicolon. If a quote refers to several pages of a source, this has to be indicated in the footnote (e.g. "p. 11-13").

## 7. Bibliography

### 7.1. Content

Every source that was mentioned in a footnote must be listed in the bibliography as well. Sources that were read but ultimately were not used for any citation cannot be included in the final bibliography. The entries in the bibliography should be formatted with a hanging indent.

The following sources must be listed in the bibliography:

#### a) Monographs:

Surname, abbreviated first name, year. Title, publisher, location.

#### Examples:

Watts, R.L., Zimmermann, J.L., 2002. Positive Accounting Theory. Prentice-Hall, Upper Saddle River, NJ.

Endres, D., Spengel, C. (Eds.), 2015. International Company Taxation and Tax Planning. Kluwer Law International, Alphen aan den Rijn.

#### b) Scientific Journals and Articles for Regularly Published Collected Editions:

Surname, abbreviated first name, year. Title of article. Title of journal and volume (issue), page number.

#### Examples:

Hanlon, M., Heitzman, S., 2010. A review of tax research. Journal of Accounting and Economics 50 (2-3), p. 127–178.

Dörrenberg, P., Peichl, A., Sieglösch, S., 2017. The elasticity of taxable income in the presence of deduction possibilities. Journal of Public Economics 151, p. 41-55.

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Bärsch, S.-E., Olbert, M. Spengel, C., 2017. Internationale Unternehmensbesteuerung in den USA nach den Reformplänen der US-Regierung. Der Betrieb, p. 1676-1680.

**c) Working Papers:**

Surname, abbreviated first name, year. Title of paper. Series and number of the paper or alternatively “Working Paper” (month and year of the cited version), reference.

**Examples:**

Evers, M., Meier, I., Spengel, C., 2016. Country-by-Country Reporting: Tension between Transparency and Tax Planning, ZEW Discussion Paper, Nr. 17-008 (November 2016), available at <http://ftp.zew.de/pub/zew-docs/dp/dp17008.pdf> (11. 04. 2018).

Deméré, P., 2018. Is Tax Return Information Useful to Equity Investors?, Working Paper (Januar 2018), available at [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3110199](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3110199) (11. 04. 2018).

**d) Articles in Collected Editions:**

Surname, abbreviated first name, year. Title of article. In: Surname of editor, abbreviated first name of editor. Title of collected edition. Publisher, location, page number.

**Example:**

Kothari, S. P., & Warner, J.B., 2007. Econometrics of Event Studies. In: Eckbo, B. E. (Eds.). Handbook of Corporate Finance: Empirical Corporate Finance Volume 1. North-Holland, Amsterdam, p. 3-36.

**e) Comments on Legislature:**

Surname of commentator, abbreviated first name of commentator, year. In: Surname of Editor, abbreviated first name of editor, Title of Comment. Publisher, act and section.

**Example:**

Winkeljohann, N., Lewe, S., 2018. In: Grottel, B., Schmidt, S., Schubert, WJ., Winkeljohann, N. (Eds). Beck'scher Bilanz-Kommentar. C.H. Beck, München, Sec. 238 of the German Commercial Code.

**f) Sources of Law:**

Title of act / Directive / Regulation, reference.

**Example:**

Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC, Official Journal of the European Union, p. L 176/338-436.

**g) Administrative Instruction:**

Name of Institution, year. Name of instruction with date, case/file number, reference.

**Example:**

German Federal Ministry of Finance, 2008. Circular as of 4. 7. 2008, IV C 7 - S 2742-a/07/10001, BStBl I, p. 718-722.

**h) Announcements of European Institutions and Other International Institutions:**

Name of the institution, year. Title. Case/file number, reference.

**Examples:**

European Commission, 2016. Proposal for a Directive of the European Parliament and of the Council amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches, COM(2016)198, available at <https://ec.europa.eu/transparency/regdoc/rep/1/2016/DE/1-2016-198-DE-F1-1.PDF> (2. 3. 2018).

OECD, 2013. Action Plan on Base Erosion and Profit Shifting, available at <http://dx.doi.org/10.1787/9789264202719-en> (11. 4. 2018).

**i) Verdicts:**

Court, year. Judgement of [date], case/file number, reference.

**Example:**

ECJ, 2007. Judgement of 6. 3. 2007, C-292/04, ECR I-1835.

**Internet sources** must only be cited in the footnotes but **not** in the bibliography. This also applies to references to information from the “IBFD Tax Research Platform”.

**Example:**

IBFD, Corporate Taxation, Country Analysis Belgium, section 1.2.3 (version 1 October 2018).

## 7.2. Arrangement

All sources must be listed alphabetically referring to the author’s name or listed as “no Author”. Multiple sources by the same author should be listed by the year they were published. Sources with the same author and same year of publishing should be differentiated by adding a letter to the year (corresponding to the citation in the footnotes).

The bibliography should be divided into the following subcategories:

- **Scientific literature** (contains monographs, journal articles, comments in collected editions, working papers, comments on legislature)
- **Sources of law, administrative instructions, and announcements**, (contains acts, EU Directives and Regulations, administrative announcements and reports)
- **Verdicts** (contains verdicts and ruling of national and international courts)

## 8. Employment of Tables, Graphs and Others

Tables, graphs etc. must possess a clear description of their content. The spatial, temporal and factual aspects of the depicted content must be clearly separated. Used symbols in any depiction must be explained in respect to the employed table or graph. This is especially important for comments added by the author. The source of every depiction, table, graph or any other visualizations must be cited in a caption underneath the illustration. The source is to be marked with the word "Source".

All illustrations should include a meaningful title. Notes, if any, are listed below the illustration and above the source citation.

Generally, tables, charts and similar items can be included in the main body of the paper or in the appendix. If they are included in the text, they count to the number of pages. However, tables and graphs in the appendix do not count to the number of pages.

Tables or graphs that are embedded within the text must be explicitly referred to in the text. Alternatively, tables and graphs can be placed in the attachment section and simply mentioned in a footnote of the text. Illustrations that are neither referenced immediately in the text or in a footnote will not be taken into account when grading the paper.

Every illustration must be numbered. The numbered tables shall be listed with their corresponding page number in the Index of Tables and Graphs. This index should be placed on the page after the Table of Contents. This applies to tables and graphs in the text as well as in the appendix.



**Examples:****Table 4:** Effective average tax rates of corporations in 5 EU countries von 1995 to 2001 (in percent)

	1995	1996	1997	1998	1999	2000	2001
France	37,7	37,7	39,9	39,9	39,7	38,9	30,3
Germany	38,2	38,2	38,2	36,8	32,8	32,8	30,1
Ireland	6,6	6,6	7,4	7,4	8,3	8,3	8,3
Netherlands	23,7	23,7	23,7	23,7	23,7	23,7	23,7
United Kingdom	21,5	21,5	21,5	19,7	21,0	21,0	21,0

Source: Jacobs & Spengel, 2002, S. 117.

**Table 2:** DiD Regressions: Effects of treatments on tax base

	(I)	(II)
Letter x 2013	1175.239 (2003.513)	1175.239 (2010.759)
Visit x 2013	1861.440 (2207.443)	1861.440 (2215.427)
Letter Treat	1563.302 (2996.443)	3417.208 (2757.402)
Visit Treat	930.263 (2997.982)	3358.661 (3289.533)
Treat Jahr 2013	170.030 (1344.378)	170.030 (1349.240)
Arbeitnehmer		3070.735*** (503.532)
Niederlassungen		-166.763 (2120.598)
Konstante	9087.007*** (2027.152)	653.808 (3360.892)
N	284	284
R2	0.004	0.221

Notes: Difference-in-differences regressions based on equation 1. Standard errors in parentheses clustered on the firm level. Estimates are based on a sample of 142 firms and two periods (years 2012 and 2013). Significant levels are \* < 0:10, \*\* < 0:05, \*\*\* < 0:01. Dependent variable: Tax base (in EUR). Independent variables of interest are the interactions of the treatment-group indicators with the post-treatment-year dummy. Coefficients of interest are relative to the omitted control group. Firms in the letter treatment received a treatment letter by post. Firms in visit treatment were handed over the same treatment letter in person. Year 2013 observations are post treatment. Specifications (II) include control variables for number of employees and number of branches.

Source: Dörrenberg & Schmitz, 2015, p. 14.

Appendix 1: Cover Page for Bachelor-, Master-Thesis and Seminar Paper at the Chair of Prof. Spengel

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(title)

Bachelor-Thesis/Master-Thesis/ Seminar Paper

Presented to the

Chair of International Taxation

Prof. Dr. Christoph Spengel

Supervisor: Name of Supervisor

HWS 2022

Mannheim, .....

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x. Fachsemester

Matrikel-Nr.: 1234567

Appendix 2: Cover Page of Bachelor-, Master- Thesis and Seminar Paper at the Chair of Prof. Dörrenberg

.....  
(title)

Bachelor-Thesis/ Master-Thesis/ Seminar Paper

Presented to the  
Chair of Business Administration and Taxation

Prof. Dr. Philipp Dörrenberg

Supervisor: Name of Supervisor

HWS 2022

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Appendix 3: Text of Affidavit

**Text of Affidavit**

I hereby guarantee that this thesis was written by my own and that I received no further aid from third parties. Furthermore, I declare that neither this work nor parts of it have been submitted by myself or others as proof of performance yet. All intellectual property of others is clearly cited as such. All secondary literature and other sources are certified and listed in the bibliography. The same applies for graphic illustrations, pictures and all internet sources.

I agree that my work may be electronically saved and sent anonymized to be checked for plagiarism. I am aware that this thesis cannot be graded if this declaration is not signed.

Mannheim, .....

.....

(Signature)