

Guidelines for Academic Writing

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1. General Remarks

(1) These guidelines shall give you a formal orientation for your thesis. The following principles have to be adhered to. In case any rule is unclear or a case is not regulated in here please find a consistent solution or consult your supervisor.

(2) Truthfulness and faithfulness are the basic principles of academic work. Moreover, consistency is a main aspect of accurate academic writing, which should be followed for all sections of your paper. Correct citation is therefore indispensable. The chair is authorized to screen your paper for misleading and unfaithful citation.

(3) A broad as well as in-depth analysis of existing literature is the indispensable foundation of any research in the field of accounting and auditing. Quality and quantity of citations and sources used indicate your capability of conducting academic research as well as the profoundness of your assessment. However, a general quantification of an adequate number of sources is neither possible nor appropriate. As content and form make up an inseparable unit, deficient form or style cannot be rectified by the content of your thesis.

(4) The following overall order must be complied with:

1. Blank cover page (only for diploma and master theses)
2. Title page (see Appendix I)
3. Table of contents (see Appendix III)
4. List of figures
5. List of tables
6. List of abbreviations
7. Main sections
8. Annex
9. References (and its subdivisions if appropriate)
10. Statutory declaration (in German language)
11. Blank page (only for diploma and master theses)

(5) The list of abbreviations needs to include all abbreviations used in the main text and – if applicable – in the footnotes. Abbreviations included in the title of a quoted source need to be listed as well. Please structure your list as a column on the left including the abbreviations in alphabetical order and a column on the right consisting of the meaning of the respective abbreviation.

(6) Two copies of your dissertation need to be handed in during office hours of the secretary. Additionally, the paper has to be sent to your supervisor as a searchable PDF document on the same day.

(7) Moreover, the formal requirements to be complied with are:

- Diploma theses and master theses are to be handed in with a soft cover and adhesive binding (single colored); all other theses should be stapled (upper left corner)
- Main sections include either between 65 and 70 pages (diploma and master theses), not more than 20 pages (bachelor theses) or not more than 15 pages (seminar theses)
- All pages besides the plain cover page and the title page (see above) need to be numbered using Arabic numerals for the main sections and sequential Roman numerals for all other parts of the thesis
- Widths of margins are 5 cm (left), 1.5 cm (right), 2.5 cm (top) and 3 cm (bottom)
- Line spacing is 1.5 except for multiline captures and longer quotations which should use single spacing
- The font to be used is Times New Roman, size 12 in the main text and (if applicable) size 10 in the footnotes; regular character spacing has to be used
- Justification and manual hyphenation needs to be applied
- All papers shall be printed one-sided on DIN A4 (standardized size of German paper)

2. Outline of Your Thesis

(1) Every thesis begins with an outline containing the main topics to be assessed in your analysis. You should begin with the more general aspects moving towards the specifics of the topic. Avoid a structure that is too complex as this will reduce the clarity of your outline and makes it more difficult for you to elaborate on the different aspects. All main points of the outline should be at an identical level of relevance.

(2) Headings and subheads in the table of contents as well as in the text are to be structured as follows:

- Arabic numerals followed by a period on the first level (**1., 2., 3., ...**)
- Arabic numerals on the second level including the number of the higher level and separated by a period (**1.1, 1.2, 1.3, ...**)

- From the third level Arabic numerals including all higher levels (Level 3: *1.1.1, 1.1.2, 1.1.3*; Level 4: *1.1.1.1, 1.1.1.2, 1.1.1.3*; Level 5: *1.1.1.2.1, 1.1.1.2.2, 1.1.1.2.3*)

(3) Headings and subheads need to have the following format:

- Headings and subheads of the first and the second level in bold letters
- Subheads from the third level onwards in italics
- Subheads on the fourth level plain (no means of emphasis is to be used)
- Headline style according to *The Chicago Manual of Style* for both headings and subheads:
 - Capitalize the first and last words and other major words (nouns, pronouns, verbs, adjectives, adverbs, some conjunctions)
 - Lowercase the articles *the, a* and *an*
 - Lowercase prepositions, except when they are stressed, used adverbially or adjectivally, used as conjunctions or are part of a Latin expression used adjectivally or adverbially
 - Lowercase the conjunctions *and, but, for, or, nor*
 - Lowercase the words *to* and *as*
 - Lowercase the second part of a species name

(4) Table titles need to have the following structure and format:

- Arabic numerals preceded by the word *Table* (*Table 1 Title, Table 2 Title*)
- Numerical order according to appearance in the text
- Double numeration in case of a high number of tables in the thesis (each table carries the number of the chapter and the table number (*Table 3.2*))
- Sentence style for tables according to *The Chicago Manual of Style*; only the first words and proper names are capitalized

(5) Illustration captions need to have the following structure and format:

- Arabic numerals preceded by *Fig.* (*Fig.1 Title, Fig. 2 Title*)
- All other rules follow the rules applied for tables

3. Introduction and Conclusion

(1) The introduction and the conclusion shall give the informed reader an idea of the main topics to be discussed as well as the most important conclusions of the discussion. 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.

(2) An abstract is – unless explicitly asked for by your supervisor – not part of your thesis.

(3) Your introduction needs to focus on naming the main aspects to be analyzed in your thesis, discussing how they will be analyzed and how the aspects are linked to each other. Relevant literature has already to be quoted in this section. Topics and aspects closely connected to yours should be mentioned here. The introduction should conclude with the structure of your analysis.

(4) The conclusion should sum up the main results of your research. The focus is not on mentioning all aspects discussed but on weighting the results as according to their relevance. A need for quotation in this section is evidence of material deficits in the previous parts of your text. A bachelor thesis and a seminar thesis ideally include four to five theses; a master thesis and a diploma thesis ideally include eight to ten main theses. These theses need to be numbered.

4. Citation – Avoiding Plagiarism

4.1 General Remarks on Plagiarism

(1) You must always set off direct quotes with quotation marks and refer to your original source. It is considered plagiarism if you copy part of the quotation without using quotation marks – even if you refer to the original source. You must also document the way an author develops a thought or an argument.

(2) It is considered plagiarism if you try to display someone else's opinion as your own. The same holds true for paraphrases. It is not enough just to change a few words. Neither is it enough to rearrange a few sentences. Both practices can be considered plagiarism. Altogether, you have to document another person's words, ideas and arguments as well as everything that is not common knowledge. Otherwise you may be committing plagiarism.

4.2 General Remarks on Correct Citation

(1) Please use the Internal Documentation style according to The *Chicago Manual of Style* for citation. When using the internal documentation style, sources are briefly cited in the text, usually in parentheses, providing the author's last name, the date of publication, and the page numbers. The short citations are amplified in a list of references where full bibliographic information is provided. Below (3. *Details and Examples of Citations and References*), you will find some common examples of materials cited in the Internal Documentation style as listed in the Chicago-Style Citation Quick Guide (http://www.chicagomanualofstyle.org/tools_citationguide.html). For numerous specific examples, see Chapters 16 and 17 of *The Chicago Manual of Style, 15th edition*.

(2) Correct citation requires you to name the exact section you want to quote. This means that all information about the page number needs to be specific (e.g. pp. 7-9 instead of pp. 7 et seq.).

4.2.1 Direct Quotation from the Original Work

If you want to make a direct quotation of the following phrase which was written by David Head, then in the text you would write:

“In both cases the message was unlikely to be lost on a people which had learnt from bitter experience just how precarious economic prosperity can be.” (Head 1992, p. 74)

4.2.2 Indirect Quotation (Paraphrase) from the Original Work

Instead of a direct quotation of the phrase above, you may want to use Head's ideas but in your own words, perhaps added to a broader concept you want to discuss. In this case, you would write (not using quotation marks):

Past experiences of the target consumers can make it more likely that they will notice messages of this kind, and Head (1992, p. 74) makes this case forcefully.

4.2.3 Direct Quotation from a Second Source Used in the Original Work

When quoting phrases that are included in a book but were originally written by another author, your in-text citation should be composed as follows:

“When individuals vote with their pocket-books they leave behind the rhetoric and mudslinging” (Ohmae, in Head 1992, p. 74).

However, direct quotations from a second source should be avoided and only used when the original work could – even after considerable efforts – not be accessed.

4.2.4 *Quotation Containing Irrelevant Material*

You can use an ellipsis (three evenly spaced periods) to show that you have omitted part of a quotation. You can use ellipses in the middle of a quotation or at the end. Do not use an ellipsis at the beginning of a sentence; just start with the material you wish to quote. If you omit more than one sentence, add a period before the ellipsis, to show that the omission occurred at the end of a sentence. Never omit material from a quotation to change its meaning deliberately. In addition, you should always make sure that a quotation makes grammatical sense after you have abbreviated it.

4.3 **Details and Examples of Citations and References**

(1) Below you will find several examples of different types of sources you might quote within your paper. Please note every sample will be shown as quoted in-text [T] as well as in the references [R]. The references contain all indirectly or directly quoted sources presented in alphabetical order. Literature that you have read but not quoted is not to be included in the references. The format of your references needs to be as well-arranged as possible in order to make it easy for the reader to find a quoted source.

(2) If a source is available in more than one format, you should cite the version you consulted. Please note that online sources which are analogous to print sources (such as articles published in online journals, magazines, or newspapers) should be cited similarly to their print counterparts but with the addition of a URL. In addition, please include the access date in parentheses at the end of the citation. For online or other electronic sources that do not have a direct print counterpart (such as documents from an institutional website), give as much information as you can in addition to the URL.

4.3.1 *Books*

One author:

T: (Doniger 1999, p. 65)

R: Doniger, Wendy. 1999. *Splitting the difference*. Chicago: University of Chicago Press.

Two or three authors:

T: (Cowlshaw and Dunbar 2000, pp. 104-7)

R: Cowlshaw, Guy, and Robin Dunbar. 2000. *Primate conservation biology*. Chicago: University of Chicago Press.

Four or more authors:

T: (Laumann et al. 1994, p. 262)

R: Laumann, Edward O., John H. Gagnon, Robert T. Michael, and Stuart Michaels. 1994. *The social organization of sexuality: Sexual practices in the United States*. Chicago: University of Chicago Press.

Editor, translator, or compiler instead of author:

T: (Lattimore 1951, pp. 911-92)

R: Lattimore, Richmond, trans. 1951. *The Iliad of Homer*. Chicago: University of Chicago Press.

Editor, translator, or compiler in addition to the author:

T: (Bonney 1995, p. 22)

R: Bonney, Ives. 1995. *New and selected poems*. Ed. John Naughton and Anthony Rudolf. Chicago: University of Chicago Press.

Chapter or other part of a book:

T: (Wiese 2006, p. 101 et seq.)

R: Wiese, Andrew. 2006. „The house I live in“: Race, class, and African American suburban dreams in the postwar United States. *In the new suburban history*, ed. Kevin M. Kruse and Thomas J. Sugrue, 99-119. Chicago: University of Chicago Press.

Preface, foreword, introduction, or similar part of a book:

T: (Rieger 1982, p. xx et seq.)

R: Rieger, James. 1982. Introduction to *Frankenstein*; or, *The modern Prometheus*, by Mary Wollstonecraft Shelley, xi-xxxvii. Chicago: University of Chicago Press.

4.3.2 Journal Articles

Article in a print journal:

T: (Smith 1998, p. 639)

R: Smith, John Maynard. 1998. The origin of altruism. *Nature* 393, 639-41.

Article in an online journal:

T: (Hlatky et al. 2002)

R: Hlatky, Mark A., Derek Boothroyd, Eric Bittinghoff, Penny Sharp, and Mary A. Whooley. 2002. Quality-of-life and depressive symptoms in postmenopausal women after receiving hormone therapy: Results from the Heart and Estrogen/Progestin Replacement Study (HERS) trial. *Journal of the American Medical Association* 287, no. 5 (February 6). <http://jama.ama-assn.org/issues/v287n5/rfull/joc10108.html#aainfo>. (accessed January 7, 2004).

4.3.3 Newspaper and Popular Magazine Articles

Newspaper articles may be cited in the running text (“As William Niederkorn noted in a *New York Times* article on June 20, 2002, ...”) instead of an in-text citation.

T: (Niederkorn 2002, p. 16)

R: Niederkorn, Williams S. 2002. A scholar recants on his „Shakespeare“ discovery. *New York Times*, June 20, Art section, Midwest edition.

T: (Martin 2002, p. 84)

R : Martin, Steve. 2002. Sports-interview shocker. *New Yorker*, May 6.

4.3.4 Theses and Dissertations

T: (Amundin 1991, pp. 22-29, 35)

R: Amundin, M. 1991. Click repetition rate patterns in communicative sounds from the harbour porpoise, *Phocoena phocoena*. PhD diss., Stockholm: Stockholm University.

4.3.5 Working Papers

T: (Ramanna 2011, p. 2)

R: Ramanna, Karthik. 2011. The international politics of IFRS harmonization. Working Paper, Cambridge: Harvard Business School. http://papers.ssrn.com/sol3/papers.cfm?abstract_id=990887. (accessed February 9, 2008).

4.3.6 Internet Sources

T: (EFRAG 2004, p. 5)

R: EFRAG. 2004. Adoption of IFRS 3 Business Combinations – Endorsement Letter. Brussels.

http://ec.europa.eu/internal_market/accounting/docs/ias/efrag/efrag-2004-06b-endorsement-letter_en.pdf. (accessed July 27, 2011).

4.3.7 Jurisdiction

T: (ECJ 1996, p. 3132)

R: ECJ. 1994. Judgment of the ECJ of June 27 1996 Case C 234/94 (Tomberger v. Wettern GmbH). *European Court reports 1996*, I-03133.

4.3.8 Further Official Documents

T: (Fourth Council Directive 1978, p. 13)

R: European Council. 1978. Fourth Council Directive of 25 July 1978 based on Article 54 (3) (g) of the Treaty on the annual accounts of certain types of companies (78/660/EEC). *Official Journal of the European Union No. L 222 of August 14, 1978*, 11-31.

4.3.9 Laws and Provisions

T: (IAS 8.21)

R: IAS 8. 2009. Accounting Policies, Changes in Accounting Estimates and Errors. Regulation (EC) No. 1126/2008 of the European Commission of December 3 2008. *Official Journal of the European Union No. L 320/1 of November 29, 2008*; last amended by Regulation (EC) No. 70/2009 of the European Commission of January 23 2009. *Official Journal of the European Union No. L 21/16, January 24, 2009*.

5. Further Remarks on Language and Style

(1) Non-native speakers need to get acquainted to the characteristics of English academic writing. Especially long sentences and an over-use of relative clauses, as very common in German, should be avoided. Students should also make themselves familiar with English grammar rules, in particular rules of comma placement. Correct grammar and punctuation are expected.

(2) Usage of a level of language as adequate for academic writing is presupposed. However, the overuse of complex, hardly used words is not encouraged. Here, international accounting journals can give guidance concerning the expected level of language.

Appendix A: Sample of Title Page

[Title of the Topic]

Bachelor Thesis/Seminar Thesis/Master Thesis/Diploma Thesis

Supervisor:

Prof. Dr. Jens Wüstemann
Chair of Business Administration, Accounting and Auditing
University of Mannheim

submitted by:

[A. Smith]
[Bismarckstraße 1]
[68159 Mannheim]
Phone: [Phone Number]
Email: [Email Address]
Matriculation Number: [0987654]
Year: [Number of Years/Semesters]

Mannheim, [Date of submission]

Appendix B: Sample of a Statutory Declaration (only this German version will be accepted)

Eidesstattliche Erklärung

Hiermit versichere ich, dass diese Abschlussarbeit von mir persönlich verfasst ist und dass ich keinerlei fremde Hilfe in Anspruch genommen habe. Ebenso versichere ich, dass diese Arbeit oder Teile daraus weder von mir selbst noch von anderen als Leistungsnachweise andernorts eingereicht wurden. Wörtliche oder sinngemäße Übernahmen aus anderen Schriften und Veröffentlichungen in gedruckter oder elektronischer Form sind gekennzeichnet. Sämtliche Sekundärliteratur und sonstige Quellen sind nachgewiesen und in der Bibliographie aufgeführt. Das Gleiche gilt für graphische Darstellungen und Bilder sowie für alle Internet-Quellen. Ich bin ferner damit einverstanden, dass meine Arbeit zum Zwecke eines Plagiatsabgleichs in elektronischer Form anonymisiert versendet und gespeichert werden kann. Mir ist bekannt, dass von der Korrektur der Arbeit abgesehen werden kann, wenn die Erklärung nicht erteilt wird.

Mannheim, [Date of submission]

[Signature]

Appendix C: Sample of Table of Contents

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