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Guidelines for term papers, bachelor and master theses

1 Introduction

1.1 Preliminary remarks

An important element of your studies is the composition of term papers, bachelor and master theses, in which you are expected to demonstrate your competence in doing scientific work (e.g. using a research method).

The present guidelines are meant give you help in writing a scholarly piece of work. They contain both **recommendations** on how to find relevant literature and **suggestions** on how to structure your work, on the correct use of abbreviations and symbols, on how to quote the work of others and on how to put together a bibliography. To illustrate all this, you will find at the end of this leaflet an example of how to handle the essential elements of a scientific piece of work. You can get further help from the brief list of books and articles listed in the bibliography.

For the production of bachelor and master theses, the **bachelor colloquium** and the **masters forum** are offered at the time when you are engaged on your own work. Once your **bachelor thesis** has been accepted, there will be a **30-minute oral examination** with your two examiners.

Important: Every student has to prepare and discuss an exposé (3-5 pages) with his/her first reviewer before official registration of the bachelor or master thesis. The exposé should contain the following topics: working title, topic and demarcation, research method, theory, relevant literature, motivation, time table and a draft version of the list of contents.

1.2 How to find relevant literature

In what follows, some important sources for your literature research are listed:

Online Library Catalogues:	alphabetical (author/title) catalogues, subject catalogues, for example the comprehensive catalogue of Lüneburg University Library (http://katalog.leuphana.gbv.de/DB=1/LNG=DU/).
Important:	Please make sure to include research literature. Please use primarily journals devoted to international research , which can be found in the categories A+ to C of the VHB Publication Media Rating 2024 (https://www.vhbonline.org/en/services/vhb-rating-2024/area-ratings). Research topics from the areas of accounting, auditing & corporate Governance refer to the commissions Accounting, Banking & Finance, Business Taxation, and Sustainability Management .

2 Structure of scientific texts

2.1 Title page

The title page should contain in the order listed below:

- (a) Leuphana University of Lüneburg
- (b) in the case of BA theses, the name of the student's major; in the case of MA theses, his/her course name
- (c) title of the paper/thesis
- (d) type of written work (term paper or thesis)
- (e) the candidate's family and first names, his/her matriculation number, current email and postal addresses
- (f) names of the first and second examiners; in the case of term papers, the relevant professor's name
- (g) date of submission
- (h) where necessary, a privacy clause restricting access for third parties.

2.2 Structure of scientific texts

Your paper or thesis should start with a cover page. Next comes the **table of contents**, a **list of abbreviations** (and possibly **of symbols**), which is followed by the substantial main body of the text, an **appendix** separated from it by a cover page, and finally a **bibliography**. If your work contains more than three tables or figures, you should include a list of tables/figures after the table of contents.

Scientific papers and theses should have a balanced and carefully thought out structure, which avoids content overlaps. They should be divided into chapters, sections and sub-sections in such a way that each main aspect is split into at least **two subsidiary points** that between them cover the content of the main aspect. Further, they should consist of c. 3 main chapters (not counting introduction and conclusion). The **use of the (in)definite article** in chapter and section headings is to be avoided wherever possible.

Example: ~~The~~ Relevance of goodwill impairments

You should always start on the lowest structural level.

Example:

2 Corporate governance

2.1 Theoretical foundation

2.1.1 Principal Agent Theory

With regard to New Institutional Economics, the Principal Agent Theory is concerned with ...

At the beginning of the paper or thesis is to be put the **table of contents** which lists the page numbers of the individual parts of the text. Make sure to use identical headings as well as page numbers in both continuous text and table of contents. To make life easier, the use of a **WORD style sheet** is strongly recommended. The individual sections of the paper/thesis should be introduced by the respective headings using **decimal numbering** (1, 1.1, 1.1.1 etc.) but the table of contents, the lists of figures and abbreviations and the appendix are not part of the consecutive numbering. There is **no full stop** after the last decimal place (see above). Finally, in contrast to the lists of abbreviations, symbols, tables and figures, the table of contents itself is not part of the table of contents.

2.3 Formatting requirements

Your study should be written in English using a word processing program. As font, **Times New Roman** with the **font size 12 pt** and a **justified setting** must be chosen. For line spacing, a distance of **one and a half line spacing** must be selected. There must be a distance of an **additional one and a half lines** between paragraphs.

Each **A4-size sheet** must include a left margin of about **4 cm**, and a right margin of about **2.5 cm**. Other formatting should follow the default settings of your text processing software (for example, Word). **Bachelor and master theses** should run to **10,000 words**. **Term papers and theses must be written in English language.**

Submission details: term papers and theses [if you write an empirical paper or thesis: also all raw data files and stata outputs] are sent as **pdf files via email** to your reviewer within the set deadline. **Theses** must be additionally uploaded on myCampus.

2.4 Numbering of pages, tables and figures

Your work starts with a **cover page** which is not to be numbered. **Roman** numbering starts with the table of contents (for example, I, II), continues with the **list of abbreviations** (III, IV...), a possible **list of symbols** (V), the **appendix** (VI, VII...), and the bibliography (VIII, IX...). An unnumbered **cover page is to be inserted before** the appendix. Consecutive **Arabic** numbering is to be used for the **text pages**. Cross references within your work or to the appendix are to be made using exact page numbers.

Separate, consecutive numbering is to be used for figures and tables. This information should be placed directly below the figure or table. Figures should in addition carry a title.

Example: Figure 1: Development of financial reporting according

2.5 Abbreviations and symbols

Abbreviations are to be explained in an alphabetical **list of abbreviations**. Reference to it should be made by listing the Roman page number at the top of the table of contents. Abbreviations must be **unambiguous**.

All symbols and abbreviations must be explained at the place where they are **first** introduced. In addition, they must be collected in an **abbreviations and symbols list**. Furthermore, it is recommended to use the symbols introduced in the classes in which term papers and BA and MA theses originate. Abbreviations should not be used as far as possible in the **legends of tables and figures**.

The items in the lists of abbreviations and symbols should be arranged in strict alphabetical order. Small letters precede capital ones; letters with subscript indices precede letters with superscript ones, and sorting within these letters is again alphabetical.

2.6 Bibliography

A bibliography must be included of the literature referred to in the paper or thesis; see section 2.2. on where to place it. Additional titles that are not documented by reference to their sources need to be separately identified. If you used written or oral communications from experts, you should list the **names and addresses** of the respective informants at the end of the bibliography. **Do not subdivide** the references. You can find an example bibliography on the last page of this leaflet. While there is an absolute need to list **omnibus acts** (e.g., BilMoG, BilRUG) in the bibliography, this is **not** necessary in the case of **general acts** (e.g., Stock Corporation Act).

In what follows, the **most important details and special rules** for various types of sources will be listed.

1) MONOGRAPHS:

Name of author (no titles or degrees), **first name(s)** (abbreviated), **year of publication** in brackets, **title and sub-title of book** (the latter to be separated by a full stop from the title), **edition** (starting with the **second**, using the abbreviation “edn” without any further information (such as *substantially enlarged and rewritten*), **date and place** of publication.

In the case of more than three authors or places of publication, these are to be separated by “,” or through “et al.” for **et alii** (Latin for “and others”). It is not necessary to list the **publisher**.

Example:

Ronen, J., Yaari, V., 2008. Earnings management: emerging insights in theory, practice, and research., New York.

(2) ARTICLES IN SCIENTIFIC JOURNALS

The following information must be given for scientific articles in this order: **author(s)**; the article’s **title and sub-title**; **name of the journal**; **year**, and the **page numbers** of the article.

Example:

Shrieves, R.E., Dahl, D., 2003. Discretionary accounting and the behavior of Japanese banks under financial duress. Journal of Banking and Finance 27, 1219–1243.

(3) TABLES AND FIGURES

Tables and figures are to be **produced by the author**, i.e. you should **not use scanned data**. Sources for figures and tables should be placed directly **after the titles in round brackets**. Figures and tables are to be consecutively numbered and given a short title. In cases where figures and tables are taken over from other references, this should be indicated in the following fashion:

Example: Figure 1: Important reform efforts in corporate governance (Andrews, 2006,4).

The figures you use must be checkable even if they are part of general knowledge (e.g., population figures or country sizes). If you use, process or re-arrange figures from a great number of different sources, you must at least list all these sources at the beginning of the respective paragraph, also indicating the way you have processed them, if exact reference to each individual figure proves impossible.

(4) INTERNET SOURCES

The correct procedure for quoting **internet sources** is to list the exact internet page together with the download date and the page numbers of the manuscript.

Example:

International Integrated Reporting Council, 2013. *The International <IR> framework*, <http://www.theiirc.org/wp-content/uploads/2013/12/13-12-08-THE-INTERNATIONAL-IR-FRAMEWORK-2-1.pdf> (30.11.2018).

2.7 Appendix

When the integration of some materials into the main part of your study is problematic, although they appear necessary for the understanding of the text (e.g., detailed calculations or large-size illustrations, which would make the text difficult to take in), then you should resort to an **appendix**, which is to be separated from your study by a cover page (see the present leaflet). Reference to it is to be made from a passage in the body of the text by listing the precise (Roman) page number of the appendix. If you transfer figures and tables to the appendix, you must indicate this clearly in the main body of the text.

3 Citing in scientific work

3.1 Quotes in continuous text

3.1.1 General comments

In scientific texts views, original thoughts or other statement relevant to the topic have to be verified by **quotes** if they have already been presented elsewhere. In these cases it is not enough to give just any quote for the purpose of supporting the view of the writer but the original quote, if at all possible, which means mostly the author who came up with the quote for the first time. In order to underpin this view, further quotes may then be presented, also by other authors, in which case the subsequent quotes should be given in chronological order.

The opinions of other authors may be **paraphrased** (indicating the source and citing the source) or cited **literally** (indicating the source, citing the source **and** in quotation marks). Verbatim quotes are only advisable when the exact wording is important or if the author's words lend themselves particularly aptly. The rule is that the text enclosed in quotation marks is to be given verbatim including any punctuation marks. **Exceptions** are only permitted as follows:

- (1) Should the beginning of a sentence be quoted in a way that it does not appear at the beginning in the running text, then the first word is to begin with a **small letter** unless the word in question starts with a capital letter anyway; the same applies in the reverse case, i.e. the first word of a quote will be capitalized at the beginning of a sentence even if the same word does not start with a capital letter in the original.

- (2) Emphases, spacings, italics etc. do not have to be copied into a quotation; however, one should include the note “emphases in the original quote have been omitted”. If, conversely, parts of the quote are being emphasized which are not emphasized in the original, this should be indicated by the note “emphases not part of the original quote”. The formulation “emphasis or emphases by the author” is ambiguous and therefore to be avoided.
- (3) Any punctuation marks at the end of the quote must not be included if **not correct** in the running text.
- (4) For quotes within quotes use simple quotation marks (‘...’).

3.1.2 Source(s) of quotations

Only original sources are an acceptable basis for a quotation; further, the latest edition of a monograph etc. should be used. Occasionally it might be relevant to quote from older editions (e.g., in historical literature reviews). Only if the original source is not available either from your local library or through inter-library loan, an older edition or a secondary source may exceptionally be used.

3.1.3 Additions and omissions

Occasionally it may be necessary to improve the clarity of a quotation by additional comments to the original text. Such insertions are to be put in brackets and marked as “author’s note”. If parts of the original text are omitted in the quote, this is to be indicated by three dots enclosed in brackets [...].

3.2 Source citation

3.2.1 Indication of sources (source reference)

American style of citation: Source references are given in brackets directly after the relevant quote.

3.2.2 Form of cited source

American style citation: Corporate governance represents an increased research topic (Bebchuk, 2017, 4).

3.2.3 Citation format

In this section general rules for citing from a book are listed. You are advised to use the so-called **short citation style**. Other rules for citations such as punctuation and other not explicitly mentioned points are explained by the following examples. Every title is treated as follows: **Name** (without first names), **year**, **page**. Even where a source is mentioned **for the first time** in a text the short citation style is to be used. Several, non-related sources are to be separated by a semicolon. Sorting of the bibliography will be according to the short citation forms. With identical authors, the year of publication is used as a sorting criterion.

Example: Jensen and Meckling, 1976.

With several titles by the same author in the same year, these are to be indicated by **small letters**: Example: Myer, 2012a; Myer, 2012b.

With several authors, no more than the first three are listed in the **short form**. For more than three authors use "et al."

In referencing, the pages quoted are to be given **precisely**, for example like this "26-27" or 26-38".

The indication "ff." for sources which consist of more than two consecutive pages is indeterminate and therefore not acceptable.

Repeated quotes: In cases where the same source is quoted **twice** on the same page following each other, the second short-form citation can be shortened to "ibid" and the page number.

When using several sources in one quote it is not necessary to follow a specific order (alphabetical or chronological). One should, however, see to it that primary sources and basic work related to the topics treated should be listed **first** (e.g., citation of Jensen and Meckling, 1976 for the principal agent theory).

When the quote relates to the entire sentence, the quote is to be placed after the punctuation mark. If the reference is made only to certain words or parts of the sentence, then this is where the quote is to be placed.

3.3 Additional comments

As we are dealing with academic work, expressions from popular science should be avoided. The same applies to the use of direct speech (e.g., the use of "I" or "in my view" or fillers like the indefinite pronoun "one"). You are advised to give your work to two persons for correction so that spelling mistakes and grammatical errors as well as any incoherent passages can be identified. Sufficient time should be planned for the **introduction** and the **summary** since those act as "calling cards" of the entire paper.

Sample table of contents

Abstract

1. Introduction
2. Theoretical foundation, literature review and hypotheses
 - 2.1. Principal Agent Theory
 - 2.2. Literature review
 - 2.3. Hypotheses
3. Empirical analysis
 - 3.1. Sample selection and variables
 - 3.2. Regression models
 - 3.3. Descriptive statistics
 - 3.4. Correlation analysis
 - 3.5. Regression analysis
 - 3.6. Robustness checks
4. Discussion, limitations and research recommendations
5. Summary and outlook

Appendix

References

Leuphana University of Lüneburg
Major Business Administration (Bachelor)/
Management & Sustainable Accounting and Finance (Master)

**The link between ESG performance and integrated
reporting quality – an empirical analysis**

Bachelor/Master thesis

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First reviewer: Prof. Dr. Patrick Velte

Second reviewer: Prof. Dr. Maxi Leuphi

Submission date: 30.11.2021

Appendix: Useful literature for your seminar-, bachelor-, and master thesis

How to write a literature review

- Barczak, G. (2017). Writing a Review Article. *Journal of Product Innovation Management*, 34, 120-121.
- Bodolica, V. and Spraggon, M. 2018. An end-to-end process of writing and publishing influential literature review articles. Do's and don't's. *Management Decision*.
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Dealing with endogeneity in archival research

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