

General Guidelines for Academic Writing

(Version: October 2025)

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(You can get to each section immediately by clicking on the titles above)

Important:

If you write your seminar paper or master thesis in German, the “Leitfaden zur Anfertigung wissenschaftlicher Arbeiten in deutscher Sprache“ has to be used.

I. Structure

- Front Page [for an example see Appendix 1]
- Table of Contents [for an example see Appendix 2]
- List of Tables (if needed)
- List of Figures (if needed)
- List of Symbols (if needed)
- List of Abbreviations
- Main Text with numerical order:

1. Introduction

- Motivation of the topic
- Elaboration of the research gap
- Question you are trying to address (stating the hypothesis to be tested directly is a good way to do this). Why should we care about this question?
- State whether you are testing a model, evaluating a program or a change in policy, and what data you are using
- Explain your results briefly and how your findings differ from previous work and what the implications of these findings are
- If your analysis is inconclusive be upfront about this and very briefly state why
- Explanation of your contribution(s)
- Short presentation of the course of investigation

2. Prior literature and hypotheses development

- Different subsections can be used (2.1, 2.2, 2.3, ...)
- Structured presentation of relevant prior literature
- First section should discuss previous research that is directly relevant to your seminar paper/master thesis
- The review needs not only to be topical, but can include research that employs the same methods you are using, analyzes a similar model, uses the same dataset, etc.
- Second section should discuss how your approach is different from what has been done before
- Explanation of necessary theoretical foundations, concepts or theories required for the main part
- Development of all hypotheses based on prior literature
- In the case of a normative paper, it is not necessary to describe the literature research process.

3. Sample selection and research design

- Different subsections can be used (3.1, 3.2, 3.3, ...)
- Detailed description of the research design and its relevant variables
- Reasons for the inclusion of specific control variables
- Why is this the correct specification for the question you wish to address? Was it derived from theory and has it been used in previous empirical work?
- Description of the name and source of the data you are using and the period it covers
- Description of the sample selection procedure (including a table showing the sample selection process)
- Describe whether you have a panel, cross section or time series, what the unit of observation is
- Discuss assumptions you are making and be explicit about which assumptions may be driving the results
- Discuss how the results are sensitive to changes in parameters

4. Results and robustness tests

- Different subsections can be used (4.1, 4.2, 4.3, ...)
- Descriptive statistics and univariate tests (including tables and figures, if useful)
- Tables with means and standard deviations for the variables you will be using in the analysis (dependent variables, independent variables and controls)
- Presentation and description of the main findings
- Critical discussion of the results in relation to results of other studies and the proposed hypotheses
- Interpret the magnitude of your parameter estimates in an economically meaningful way
- Discuss whether the parameter estimates are statistically significant. If you don't get significance, why?
- Presentation and discussion of robustness/sensitivity tests

5. Conclusion

- Summary of findings
- Presentation of limitations
- Suggestions for future research/extensions
- Implication of results

▪ Appendix

- Variable Definitions
- Calculations
- Digressions

- Tables, Figures, extensive examples
- The appendix is not to be subdivided
- References
- Affidavit (also necessary for seminar papers)

II. Formal requirements

- Word limits
 - Seminar reports: 5,000 words including footnotes (Master)
 - Bachelor thesis: **40 pages** including footnotes
 - Master thesis: **15,000 words** including footnotes
 - The above-mentioned limits should not be exceeded. It may fall below a maximum of 10%
 - The limitations refer to the main text. All pages before (e.g., Table of Contents, List of Tables) and after the main text (e.g., Appendix, References) are not included
- Margins
 - Left: 4 cm
 - Right: 2 cm
 - Above: 3 cm
 - Below: 2 cm
- Font and Size
 - Font: Calibri
 - Main Text: 12 pt.
 - Footnotes: 10 pt.
 - Exceptions for the cover page [for an example see Appendix 1]
- Line spacing
 - Main text: 1.5 spacing
 - Footnotes: single (1.0) spacing
 - Paragraphs should be structured and should not be too long
 - Every paragraph consists of at least two sentences
 - No blank lines after headlines, not even before the following bullet point
- Text format and hyphenation
 - Justified text format
 - Automatic hyphenation
- Paragraphs
 - No blank lines between two paragraphs
 - Spacing before a new paragraph: 10 pt.
- Page number

- Pages preceding main text (Table of Contents, List of Tables, List of Figures, List of Symbols, and List of Abbreviations): roman numerals
- All other pages: arabic numerals
- Page numbers are to be integrated into the footer
- Abbreviations
 - The list of abbreviations has to contain **all** abbreviations used in the academic work (abbreviations used on the cover sheet should also be included)
 - Prevalent abbreviations which are used in the literature can be used, abbreviations for your own convenience or self-invented abbreviations are not allowed
 - No so-called "lazy abbreviations" are to be used (no e.g., no resp.,...)
 - Abbreviations should be defined at first mention and used consistently thereafter
- Accentuations
 - Technical terms and terms in foreign languages can be highlighted in *italic type*
 - Other formatting techniques are not allowed
- Headings
 - Need to be printed in the same size (12 pt.) as the main text and can only be printed in **bold** or *italic* type
 - No blank lines between headings and the beginning of a paragraph
 - First and second level of headings are printed in **bold** type, afterwards *italic* type is applied
 - Do not use more than three levels of headings
 - Example:
 - 3.**
 - 3.1**
 - 3.1.1*
 - 3.1.2*
 - 3.1.3*
- Captions
 - All figures and tables must be labelled
 - Captions have to be placed below the figure or table in font size 10
 - For each table and figure, please supply a caption (title) explaining the components of the table/figure
 - Identify any previously published material by giving the original source in the form of a reference at the end of the table/figure caption
 - Titles of the figures and tables have to be listed in the list of figures/tables with their corresponding page number

- Tables and figures should be numbered consecutively
- Figures and tables in the appendix must be labelled and included in the list of figures/tables. They must be separately numbered and marked as part of the appendix. The caption starts with “App. Fig. No.:
- Figure/Table captions begin with the term Fig./Tab. in **bold** type, followed by the figure/table number, also in **bold** type
- No punctuation is to be included after the number; no punctuation is to be placed at the end of the caption
- Figures and tables should be cited with clear reference if they are not created by yourself
- Essential figures and tables are part of the main text and should not be moved to the appendix. Do not use the appendix to circumvent the maximum length of your paper!
- Continuative figures or tables (to present additional information) can be included in the appendix
- Footnotes
 - Footnotes can be used to give additional information, which may include the citation of a reference included in the reference list. Footnotes should not consist solely of a reference citation, and they should never include the bibliographic details of a reference. They should also not contain any figures or tables
- Appendix
 - Appendices are to be numbered
 - Only use appendices, which are necessary for a deeper understanding of the topic. The main text must be comprehensible without the appendix
 - You have to make explicit references to every part of the appendix in the main text
- Binding
 - DIN A4, printed one-sided
 - Normal printing paper (80g/m²) has to be used.
 - Hardcover is not allowed
 - The title page can be printed on the cover, but has to be printed on the first paper page again
- Literature
 - At least two references per page on average. For example, a master thesis of 50 pages has to include at least 100 references
 - The majority of references are used in the Literature Review

- The quality of references is crucial. The ranking of journals can be used as guiding principle (see for example <https://www.vhbonline.org/services/vhb-rating-2024/teiltratings>).
- Use online sources in exceptional cases only! They have to be handed in separately (as PDF via email).
- Information on the front page
 - Indicate the university, faculty and chair
 - Name of the professor and the supervising research assistant
 - Type of the paper (seminar paper, Bachelor/Master thesis)
 - Topic of the paper
 - First and last name, address, telephone number, email address, date of birth and matriculation number
 - Course of studies

III. Structure

- The structure of your paper has to be agreed on with your supervising research assistant
- Text between headings of different indenture levels (e.g. 2.1 → 2.1.1) is not allowed
- At least half a page should be written per section
- Headings in the text and the table of contents must match. This means that each bullet point must also be included in the table of contents.
- An overly extensive structure of the seminar paper/master thesis should be avoided
- Avoid structures that are too detailed. Rather make sure that the reader can easily follow your way of thinking. The literature review should only contain content which is relevant to understand your analysis
- No additional blank lines may be inserted before a new chapter heading (e.g. 2., 2.1 or 2.1.1). Manual page breaks are also inadmissible. The text should continue seamlessly.
- Paper-style is applied in all empirical works

IV. Quotations and bibliography

- All foreign thoughts, i.e. thoughts from other authors, are marked as such!
- Any statement that contains foreign thoughts requires a complete reference on its own.
- A footnote should appear after at least every second sentence that contains ideas from another source. Consequently, several consecutive sentences should not be taken from the same source.

- If two consecutive sentences come from the same source, it is usually sufficient to place a single quote at the end of the last sentence that applies to all relevant sentences. Consequently, the same source should not be cited unnecessarily several times in succession. Please note that this does not apply to literal quotations. Here, a new quote is mandatory. However, you should avoid using this form of citation (see next bullet point) Use direct quotes only in very rare circumstances.
- Each quote must be verifiable using the bibliography.
- In general, only primary literature should be cited. Should the original text be inaccessible after great efforts, the use of secondary literature is possible in consultation with the supervisor. In this case, the primary source must be cited first and then the secondary source marked with "cited from...".
- Place the reference at the end of the direct/indirect quotation in parentheses (not in a footnote!).
- As a general rule, footnotes should be placed after the period if the external ideas refer to a sentence. In the case of half sentences, the footnote should be placed after the semicolon or comma. In the case of direct quotations, the footnote is to be placed immediately after the closing quotation mark.
- Footnotes must be separated from the text by a line.
- The citation style at the end of a quotation indicates the last name of the author, the year of publication, and the exact page numbers. Multiple authors are separated by a comma and an "and" is used before the last author mentioned. If a source has more than three authors, only the first author is mentioned, and the other authors are referred to as "et al."
- All footnotes must be formatted in accordance with the format specifications. This also applies to the indentation of the footnote text.
- Page references have to be made precisely, i.e. "ff." is not allowed. Instead, the exact pages are used (e.g. pp. 15-18).
- The uniform use of "f." for the citation of two consecutive pages is permitted.
- If there are multiple references by one author (or team of authors) in the same year, a letter has to be added at the end of the year (e.g., 2023a, 2023b).
- Paragraphs must be stated exactly and precisely, an imprecise statement will lead to deductions in the assessment depending on the measure.
- Multiple references are separated by a semicolon.
- References have to be stated precisely in the bibliography. Reference list entries should be alphabetized by the last names of the first author of each work.
- Figures and tables must first be labeled (e.g. "Figure 1: Title of figure"). The source information follows in the next line. For the source citation of tables and figures, the source reference begins with "Source: ...". If the figure, table, etc. is changed, "Source: In reference to ..." should be used. Self-created illustrations are to be marked with the addition "Source: own representation".

Examples of references in the text:

Type of source	Example reference
Books	(Brähler and Krenzin, 2020, p. 20 f.)
Collections	(Gimeno Sandig et al., 2006, p. 146)
Journals	(Gleason, Kieback, Thomsen, and Watrin, 2021, pp. 1047-1049)
Commentaries	(Wacker, R., § 16 EStG, Rz. 5)
Working Paper	(Gleason, Rahmen, and Stice, 2023, p. 10)
Internet source	(Dore, 2023, https://www.cnbc.com/2023/02/14/heres-the-average-tax-refund-through-feb-3-according-to-the-irs.html)
Case law	(FG Münster, ruling of June 12, 1990, X 5791/89 G, p. 1807)
Accounting Standards	IAS 12.14
Policies and Directives	(EU Directive 2013/36/EU of 26. 06. 2013, p. L 176/338)
Statements by the European Community institutions and other international institutions (e.g. OECD)	(European Commission, 2016, p. 16)
Manuals, Rulings and Administrative instructions	(BMF letter of 04.07.2008, para. 16) (IRS Revenue Ruling 2021-10, 2021-14 IRB 1017)

Corresponding declarations in the bibliography:

Type of source	Example bibliography
Books	Brähler, Gernot/Krenzin, Andreas (2020). Umwandlungssteuerrecht. 11th Edition. Wiesbaden.
Collections	Gimeno Sandig, Alberto/ Labadie, Gaston J./Saris, Willem/Mendoza Mayordomo, Xavier (2006). Internal factors of family business performance: an integrated theoretical model, in: Poutziouris, Panikkos Zata et al. (Hrsg.): Handbook of Research on Family Business, Bodmin, 145–164.

Journals	Gleason, Cristi/Kieback, Sascha/Thomsen, Martin/Watrin, Christoph (2021). Monitoring or payroll maximization? What happens when workers enter the boardroom? in: <i>Review of Accounting Studies</i> , 26(3), pp. 1046-1087.
Commentaries	Wacker, Roland (2016). § 16 EstG, Veräußerung des Betriebs, in: Schmidt Einkommensteuergesetz Kommentar, ed. Weber-Grellet, Heinrich, 25th edition, Munich.
Working Paper	Gleason, Cristi/Rahman, Nafis/Stice, Derrald (2023). <i>The contagion effect of accounting restatements on strategic alliance partners</i> . Working Paper, available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4344356 , retrieved on 12.02.2023.
Internet source	Dore, Kate (2023). <i>The IRS has issued nearly 8 million tax refunds. Here's the average payment</i> . https://www.cnbc.com/2023/02/14/heres-the-average-tax-refund-through-feb-3-according-to-the-irs.html , retrieved on 15.02.2023.
Case law	FG Münster (1990), judgment of June 12, 1990, X 5791/89 G, in: BetriebsBerater, pp. 1806-1807.
Accounting Standards	International Accounting Standard (IAS) 12 as amended by the IASB in the year 2000, last amended on 12.02.2021.
Policies and Directives	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.
Statements by the European Community institutions and other international institutions (e.g. OECD)	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://www.europarl.europa.eu/RegData/docs_autres_institutions/commission_europeenne/com/2016/0198/COM_COM(2016)0198_EN.pdf , retrieved on 12.02.2023.
Manuals, Rulings and Administrative instructions	BMF (2008). Letter dated 04.07.2008, IV C 7 - S 2745 - a/08/10001, in: BStBl. I 2008, p. 736. Internal Revenue Service (2021). Revenue Ruling 2021-10, 2021-14 IRB 1017, available at: https://www.irs.gov , retrieved on 12.02.2023.

Citations that go beyond the examples should be based as closely as possible on the guidelines and should be uniform.

V. Use of Artificial Intelligence (AI) in Theses

According to the current Framework Examination Regulations (RPO), the use of Artificial Intelligence (AI) in academic work is no longer entirely prohibited. Within our department, however, the following rules apply: Texts must not be written or edited using AI tools (e.g. ChatGPT, Gemini, DeepL Write, etc.). The writing and formulation of the thesis must be carried out entirely by the student. Checks for AI-generated text will be conducted using appropriate detection software.

The use of AI tools is permitted only for: Translating individual text passages, and creating figures, sketches, or graphics. In these cases, the use of AI must be clearly indicated and properly referenced, including the specific tool, version, and date of use. This also applies to generative AI applications (e.g. ChatGPT, DALL·E, Midjourney, DeepL, Google Translate, etc.).

Example of proper citation:

Figure 3: Schematic representation of communication processes on board (created with DALL·E, prompt: "Schematic visualization of telemedical communication on a naval ship," October 15, 2025).

Translation: The original German text was translated into English using DeepL (version 2025.1, accessed on October 15, 2025).

Any unacknowledged or insufficiently referenced use of AI constitutes attempted deception and may result in the thesis being graded as "failed."

VI. Affidavit

- Two bound copies of the thesis must be submitted to the Examinations Office by the deadline.
- In addition, an electronic version must be enclosed with the thesis - exclusively on a recordable data carrier such as a CD or DVD. This is used to check for plagiarism. Other digital formats (e.g. USB sticks or e-mail transmission) are generally not permitted.
- Every academic paper (including a seminar paper) must contain an affidavit on the last page. This declares that the work was written independently and that only the sources and aids specified were used

- The binding wording of this declaration is issued by the examination office together with the topic of the thesis. Care must be taken to ensure that this text is copied verbatim and in full.

VII. Process

- The topic will be discussed with the supervising research assistant in advance
- Afterwards, students need to send the filled out and signed form of registration (https://pafak3.wiwi.uni-siegen.de/info/wp-content/uploads/Studiengang/Allgemein/Anmeldung-zur-Abschlussarbeit_1.pdf) to their supervising research assistant
- The form will be filled out and signed, before students receive it back
- Students must send the form to the examination office within two weeks after the professor signed the document
- The examination office will send an official email to the student including the topic and date of submission

VIII. Appendix

1 Sample title page

University of Siegen

Faculty III - Business Administration, Information Systems and Business Law

Chair of Business Administration, in particular Corporate Taxation

Examiner: Prof. Dr. Martin Thomsen

Supervisor: [Supervising research assistant, academic degree]

[Type of work (Seminar paper, Bachelor/Master thesis)]

[Topic of the work]

Presented by: [Name]

[Street]

[City]

Date of birth: [Date of birth]

Telephone number: [Telephone number]

Email address: [Email address]

Matriculation number: [Matriculation number]

Field of study: [Field/Course of studies]

Siegen, [Submission date]

2 Sample table of contents

List of tables	I
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Important:

The table of contents shown is only an example. The individual points of the table of contents must be adapted individually to the topic of the paper.