

Guidelines for theses

at the Accounting and Reporting group

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1 Introduction

The following instructions provide an overview of basic requirements regarding the content and formal design of theses (master theses, bachelor theses and term paper) at the Accounting and Reporting group at WU. During the writing process, the students are supervised by the chair and the assistants of the group.

The group addresses current research questions in the field of accounting, with a focus on sustainability reporting. Students independently work on a topic within this thematic area.

2 Process – From application to submission

2.1 Bachelor thesis

2.1.1 Application and Topic Assignment

The application procedure for bachelor theses is organized through the department respectively through the Learn-Club “Themenvergabe Bachelorarbeiten der Spezialisierung/SBWL International Accounting & Controlling und Sustainability Reporting”.

To be eligible for the bachelor thesis assignment, students must have completed either Course I to III of the **specialization “Sustainability Reporting”** or Course I to III of the **SBWL “International Accounting & Controlling”**. The grades achieved in these courses will be considered when assigning thesis spots.

In the Learn-Club, you will receive an overview of the bachelor thesis topics available. Then you must select four topics that you particularly like and two topics you do not want to be assigned to.

Wherever possible (though not guaranteed), you will be assigned a topic from your four preferences. However, you will never receive the deselected topics (even if you end up not being assigned any topic).

2.1.2 Supervision

Following the assignment of students and topics, a kick-off meeting is scheduled in November resp. March. During this meeting, the requirements for the bachelor’s thesis are outlined. The meeting includes detailed discussions on the process, structure of the thesis, and formal guidelines.

From this point onwards, the following deadlines apply:

- **1st milestone** after 2 months: Submission of a table of contents and a detailed research concept (research method section)
- **2nd milestone** after 4 months: Submission of preliminary results
- **3rd milestone** after 6 months: Submission of the complete bachelor thesis

These dates are **deadlines that must be met**. Students must send all submissions to their supervisor. In case of questions or uncertainties, students can contact their supervisor at any time.

2.1.3 Submission

The bachelor thesis must be completed within 6 months of the topic assignment and is submitted electronically as a PDF document via Learn. Further information on this can be found [here](#).

Students must send all data (Excel, Word, etc.) by e-mail to their supervisor.

2.2 Master thesis

2.2.1 Application

Students from the Master of Finance and Accounting have the opportunity to write their Master thesis at the Accounting and Reporting group. The assignment is handled by the "Institute for Finance, Banking, and Insurance".

2.2.2 Supervision

During the Master Thesis Seminar, you will present the progress of your work and receive feedback. You can then incorporate the suggestions from this feedback into your Master thesis. In addition, students can contact their supervisor at any time if they have further questions.

2.2.3 Submission

The Master thesis must be completed within 6 months of the topic assignment and is submitted electronically as a PDF document via Learn. When picking up your graduation documents, one hardcover copy must be handed in to the Examinations Office. Further information on this can be found [here](#).

In addition to the submission of the PDF document via Learn, a USB flash drive must be submitted to the Accounting and Reporting group within five days.

The following documents must be saved on the USB flash drive: The Master thesis as a Word and PDF file, the literature used in the thesis (if available electronically) as well as all data and calculations used. All files and documents are to be stored in folders in a structured way. Name the Master thesis as follows:

"Last Name_First Name.docx" and "Last Name_First Name.pdf".

To hand in the USB flash drive, you can contact dominik.jobst@wu.ac.at or use the post box in building AD, 1st floor (Accounting and Reporting Group).

3 Content requirements

3.1 Structure

The thesis contains the following parts in the order listed:

- Title page

[Click](#) here to access the title page for term papers and case studies.

[Click](#) here to access the title page for bachelor theses.

[Click](#) here to access the title page for master theses.

- Declaration of authorship

The declaration of authorship is included in the provided title page. Please insert the date and sign the declaration.

- Abstract

The abstract should capture the interest of the reader. It should summarize the contents of the thesis in a concise form and should present the importance and topicality of the subject. The length of the abstract should not exceed 250 words and should contain no footnotes and no abbreviations.

- Table of contents
- List of figures, tables and abbreviations (if necessary)
- Main text

The main text of a scientific work consists of three parts: Introduction, main part and conclusion. The **introduction** states the problem definition, objective, and structure of the thesis. Accordingly, the introduction should include references to the respective sections. It introduces the topic and comprises limitations of the thesis. The **main part** comprises the own theoretical and practical contribution. Besides theoretical principles it could also contain case studies, concepts, empirical investigations and analyses, critical reviews or comparisons. The **conclusion** summarizes the thesis. It should contain no references to individual sections and instead should comprise derived conclusions, limitations of the thesis and an outlook for future research.

- List of references

Further information regarding the list of references can be found under 4.3.

- Declaration on the use of artificial intelligence (if necessary)

Further information regarding this declaration can be found under 4.4.

- List of reports (if necessary)

Reports, such as business reports, (non-)financial reports and sustainability reports, should be presented chronologically. The company name, year of publication and fiscal year are to be included in the list of reports. If the report is available online, the entire link and access date should be stated.

- Appendix (if necessary)

The appendix includes supplementary material and information, which supports the reader in understanding the thesis, but which may interfere with the reading flow. Easily accessible information is not presented in the appendix, but is referred to by means of citations. For instance, mathematical evidence or questionnaires should be put in the appendix. The main part should then reference to the materials available in the appendix.

3.2 Length of the thesis

The text length is not a criterion for the quality of the thesis. Instead, the content and the critical engagement with the topic are more decisive. A precise writing style improves the quality of the scientific work. Regarding the scope, the following approximate lengths apply:

- Bachelor theses text length: 30-40 pages
- Master theses text length: 40-60 pages
- Term papers: scope is communicated individually

The length refers to the main text. Title page, table of contents, abstract, appendix, references and other tables are not included.

3.3 Further requirements

Adherence to the topic and limitations

The topics described in the assignment, as well as any topic announced in a title, must be addressed without digressions in the corresponding paragraph or section.

Completeness

The described topic must be treated comprehensively, i.e. in sufficient depth. Any limitations must be explained. Basic requirements for any academic work include the logical structure of the argument, the correct application of methods and the consistency and coherence of conclusions.

Declaration of statements

The origin of any statement made in the thesis must be clearly declared. Personal findings and conclusions must be logically justified. Statements from third parties must be cited with references. Overall, proficient and critical engagement with the academic literature should be evident.

Structure

The structure of the thesis should be clear to allow the readership to follow the author's train of thoughts ("red thread"). In addition to the main treatment of the topic, the thesis also includes an introduction and a conclusion (summary, critical assessment, outlook).

Language

The thesis must be objective, which means it should be written in a neutral, impersonal style with appropriate academic language. Colloquial language is to be avoided and correct spelling and punctuation are essential prerequisites. The thesis must be written in a reasonable scientific writing style in German or English. BBE students must write their thesis in English.

Literature

There is a correlation between the quality of the thesis and the quality and extent of the literature used. In addition to standard works, new academic publications, scientific studies, and articles

published in peer-reviewed journals are to be considered. For fundamental theoretical approaches, original sources must be used.

Personal contribution

The student's own contribution should be evident in the work, for example, through original elaborations, data collection, empirical investigation or empirical analyses. The own contribution is among others a decisive factor for grading.

4 Formal requirements

4.1 Formatting

Margins

Margins top	3.0 cm
Margins bottom	2.5 cm
Margins left side	2.5 cm
Margins right side	2.5 cm

Font:

Font style	Times New Roman (Arial)
Font size	Main text Footnotes Figure captions Table captions
	12pt (10pt) 10pt (8pt) 10pt (8pt) 10pt (8pt)
Alignment	Main text Footnotes
	Justified text with logical hyphenation Left-aligned

Line spacing

Main text	1.5
Footnotes	1

Headings font size

Level 1	16pt (bold)
Level 2	14pt (bold)
Subsequent levels	12pt (bold)

Section numbering and page numbers:

Section numbering main text 1/1.1/1.1.1

Page numbers: Arabic numerals

4.2 Reference style

4.2.1 Writing in German

The guidelines for theses submissions in German can be found on our homepage in the German guidelines.

4.2.2 Writing in English

Indirect quotes (Harvard Style):

If the thesis is written in English, references are inserted in the text by placing the name of the author(s), year of publication and page number in parentheses at the appropriate place. In general, references are placed at the end of the sentence before the punctuation mark.

Example: In addition, particularly managers lobby for an exclusion of less controllable earnings components from net income, because they do not want to be held responsible for such performance items (Biddle/Choi, 2006).

Direct quotes (Harvard Style):

Direct citations must be placed in quotation marks. If the quotation is a full sentence, the original punctuation mark is to be included. If only a part of the sentence is cited, the punctuation mark is to be omitted. Question marks and exclamation marks are to be included as the meaning of the sentence might otherwise be changed.

Example: Both income components are often viewed similarly in nature as “transitory items with little ability to predict future cash flow and minimal implications for company value” (Jones/Smith, 2011, p. 2047).

Note: If a different citation style is used, it must be ensured that citations are **consistent** and **comprehensible**.

4.3 Reference list

The reference list includes all references cited in the text arranged alphabetically (name of authors). The reference list is not to be sorted by type of text; the sorting of the examples listed below is only done for clarity reasons. More than one reference from the same author(s), should be arranged chronologically. If one reference spans over more than one line, please ensure that subsequent lines are indented (hanging indent at 0,5cm). Line spacing should be inserted between references and every reference ends with a dot. If references include three or more authors, only the first author's name followed by "et al." is shown in the footnote. However, in the reference list, all authors must be fully listed, and the individual authors are separated by semicolon.

Example: Reference to a monography

Meyer, Conrad (2012). *Accounting – Ein Leitfaden für das Verständnis von Finanzberichten*. EXPERTsuisse.

Laine, M., Tregidga, H. & Unerman, J. (2021). *Sustainability Accounting and Accountability* (3. Aufl.). Routledge.

Examples: Reference to a journal publication

Biddle, G.; Choi, Jong-Hag (2006). Is Comprehensive Income Useful? *Journal of Contemporary Accounting & Economics* 2(1): 1-32.

Matten, D.; Moon, J. (2008). "Implicit" and "explicit" CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review* 33(2): 404-424.

Example: Reference to a working paper:

Hummel, K.; Jobst, D. (2023). The EU Non-Financial Reporting Directive and Loan Costs: Insights from Syndicated Loans. Working Paper. <https://ssrn.com/abstract=4641046>

Example: Reference to a collected volume:

Roszkowska-Menkes, M. (2020). Greenwashing. In S. Idowu, R. Schmidpeter, N. Capaldi, L. Zu, M. Del Baldo & R. Abreu (Ed.), *Encyclopedia of Sustainable Management* (1–6). Springer International Publishing.

4.4 Use of artificial intelligence

The use of artificial intelligence (such as ChatGPT, Gemini etc.) in your thesis is exclusively allowed for text editing and must be explicitly declared *and* documented. Text editing includes the correction of grammatical, spelling and punctuation errors as well as the revision of formulations with the aim of making the text more fluent, precise, clear and comprehensible or shortening text. The declaration is made in a separate section after the bibliography and has to include the disclosure of the chat history. Further information can be found under the following links:

- ChatGPT: [ChatGPT Shared Links FAQ](#)
- Gemini: [Share your Gemini chats](#)

The full responsibility for the academic integrity of the submitted text lies with the author of the thesis. In particular, the requirements outlined in section 4.2 also apply in the case of the use of artificial intelligence.

Example of declaration:

ChatGPT-4 was used to edit the following text sections as part of the Bachelor/Master thesis:

Section 2.1.1: <https://chatgpt.com/share/725ba112-7d9e-4681-ab6b-dd496b5aa697>

Section 3.1: <https://chatgpt.com/share/3b08629f-1b9b-40c4-a019-e31010c8b79b>

4.5 Abbreviation list

Define all terms for which abbreviations are used in the abbreviation list. The first time a term is used in the text, it should be spelled out followed by the abbreviation mentioned within brackets. Then the abbreviation should be used subsequently throughout the text.

Example: International Financial Reporting Standards (IFRS) are leading worldwide.

4.6 Further Rules and notes

- Paragraphs can be separated by blank spaces or inserted spaces. Please consider layout and page count. A paragraph consisting of only one sentence is not permitted.
- In general, terms and phrases are not written in bold or in italics to highlight them. However, terms in foreign language can be written in italics. If the original text of a direct citation is written in italics, the formatting has to be kept in the citation.

- Between first level headings and second level headings there is no text (for example (between 1. and 1.1 or between 1.1 and 1.1.1)).
- All formal requirements should be applied uniformly and consistently.
- Gender-neutral wording is to be used.
- Every thesis is subject to a mandatory plagiarism test and an AI detection software.

A work is plagiarized if texts, contents, or ideas produced by someone else are passed off as own work. This is the case especially when parts of texts, theories, hypotheses, findings, or data are incorporated into a work verbatim or in paraphrased or translated form without identifying these elements as quotations and referencing the original sources and authors (§ 51 [2] item 31 of the Universities Act 2002 [Universitätsgesetz, UG]). Reusing material from previously submitted and graded or published texts without indicating it as a citation is also considered plagiarism (self-plagiarism).

Students are considered to have committed academic fraud if they use unauthorized aids, if they pass off texts written by a third party as their own in a written paper or in an exam (ghost-writing), or if they present fabricated or falsified data or findings (cf. § 51 [2] item 32 of the Universities Act 2002).

Consequences include among others failing grade of the thesis and revocation of the academic degree. In addition, civil claims and criminal consequences are possible.

You can find WU's Directive on Plagiarism [here](#) (available in German only).

5 Concluding remarks

The following questions provide support for formal and content-related criteria:

Structure

- Is the thesis logically structured? Is there a clear “red thread”?
- Is there a balanced representation of theoretical, empirical and practical parts (with the weighting depending on the topic)?
- Is the length of the text appropriately distributed across the subtopics?
- Is the initial objective consistently pursued? Is it achieved? If not, is this justified? Are the results of the work summarized in a conclusion??
- Are the solutions developed based on a theoretical foundation?

Literature

- Is the thesis based on relevant literature?
- Are original sources incorporated for fundamental theoretical approaches?
- Was the timeliness of the literature considered in its selection?

Visual impression and readability

- Are spacing, formatting, font type etc. consistent and appropriate? Do they comply with the requirements?
- Does the work guide the reader effectively?
- Are the findings presented clearly? Are complex issues explained by means of illustrations or visual aids?

Language

- Are the statements clear and formulated in an appropriate style?
- Is grammar, spelling, and punctuation correct?
- Does the language meet the academic standard required for scholarly work?

Reference style and reference list

- Are citations error-free and consistent?
- Is the reference list error-free and consistent? Do the in-text citations match the references in the reference list?
- Are indirect citations written in the author's own words?

6 Note on publication requests

It has been brought to our attention by various parties that external publishers have recently been contacting students with the offer to publish their theses. In this context, we would like to point out that the decision to publish the thesis externally is reserved for the Accounting and Reporting group. If you have any questions, please contact Karina Bauernhofer (karina.bauernhofer@wu.ac.at) at any time.

We wish you good luck for writing your thesis!
