

# Guidelines for editing scientific papers

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## 1 General Note

This guideline is intended to serve as a basis for your scientific work by providing information on guidelines and procedures as well as preparation, editing, and submission. With regard to individual preferences, however, we leave it up to you to deviate from the suggested processing instructions **if this makes sense**. In this case, a uniquely chosen method (citation, highlighting, headings, etc...) is to be applied throughout the entire work. It is also your responsibility to choose your own procedure and to apply it **consistently** to subjects for which you do not find a guideline. It is up to you to decide whether and in which form you want to use gendering in your scientific work. With the consent of the supervisor, the academic paper can also be written in English. If the thesis is written in English, it must include a summary in German.

## 2 Procedure (excl. Master thesis)

- After the assignment of the topics and after the reading-in phase, the exact research question is to be determined by you independently. This is also to be presented during the exposé lectures (see below).
- The research question is of greater importance in order to ...
  - ... keep the overview of the work.
  - ... give the work a read thread.
  - ... achieve the necessary distance to the literature.
- Examples of questions:
  - Review theses:
    - „Corporate tax reform stimulates investment“,
    - „Lease financing is fiscally preferred“
  - Take a stand between opposing statements:
    - „Income vs. consumption as tax base?“
  - Determine the extent of a tax bias:
    - „Impact of a tax scheme on investment, legal form and financing“

### 3 Text processing programm

You should familiarize yourself with a powerful text processing program (recommended: MS Word). Functions you will need are in particular:

- Automatic table of content
- Automatic footnotes
- Automatic header and footer
- Automatic page numbering
- Formula editor
- Automatic numbering of formulas, figures, tables
- Work with section breaks (e.g. for different page numbering)
- Use tab stops instead of several spaces after the other
- Use page breaks (instead of multiple blank lines)
- Use style sheets (The “Standard“ style sheet is the basis for all others and should never be changed, therefore the general text part should not be written in the “Standard” paragraph style sheet. Otherwise you cannot change it by varying the paragraph style)
- Dynamic references to pages, figures, tables and formulas

It is often necessary to make your own calculations. MS Excel is usually recommended here, or STATA for more sophisticated statistical analyses.

If you do not yet have sufficient knowledge of MS Word and/or MS Excel, you can take advantage of the courses offered by the Rechenzentrum, which are free of charge for students. The knowledge imparted there in the basic courses is a prerequisite for the professional processing of a scientific paper. For more information, visit <https://vhbonline.org/wissenschaftliche-kommissionen/betriebswirtschaftliche-steuerlehre-steu/vhb-rating-2024-steu>

## 4 Finding literature

- [www.GBV.de](http://www.GBV.de) (also keyword search via titles of articles in journals)
- Databases of the university library (WiSo, Legios, ...)
- Google Scholar (<http://scholar.google.de/>)
- Extract from scientific journals:
  - Betriebswirtschaftliche Forschung und Praxis (BFuP)
  - Die Betriebswirtschaft (DBW)
  - Zeitschrift für betriebswirtschaftliche Forschung (ZfbF)
  - Zeitschrift für Betriebswirtschaft (ZfB)
  - Steuer und Wirtschaft (StuW)
- Excerpt of practitioner literature“:
  - Der Betrieb (DB)
  - Betriebs-Berater (BB)
  - Finanzbetrieb (FB)
  - Deutsches Steuerrecht (DStR)
  - Neue Wirtschafts-Briefe (NWB)
- Detailed literature review: Hundsdoerfer, Jochen; Kiesewetter, Dirk; Sureth, Caren (2008): Forschungsergebnisse in der Betriebswirtschaftlichen Steuerlehre – Eine Bestandsaufnahme, in: Zeitschrift für Betriebswirtschaft, Vol. 78, No. 1, pp. 61–139.
- View literature cited in essays.
- Publications at [www.arqus.info](http://www.arqus.info)
- Publications at NBER (National Bureau of Economic Research, <http://www.nber.org/>)
- Publications at SSRN (Social Science Research Network, <http://www.ssrn.com/>)
- The university library offers courses on literature research, which can even be used to earn ECTS credits.

You can make an initial assessment of the scientific quality of journal articles, for example, by using the VHB Jourquals, which classifies scientific journals into categories from A to D. For further guidance, please visit <https://vhbonline.org/wissenschaftliche-kommissionen/betriebswirtschaftliche-steuerlehre-steu/vhb-rating-2024-steu>.

## 5 Use of ChatGPT

The ChatGPT AI may be used for research. However, it is important to familiarize yourself with the program's weaknesses and possible risks before using it.

If you decide to use ChatGPT, the following points should be considered:

- The entire communication with the AI is to be logged in a **separate Word file**.
- This protocol is to be handed in digitally on the data carrier (e.g. USB-stick).
- If necessary, this protocol is to be referred to in the footnotes. This is done as follows:
  - Footnotes (incl. page and line): Cf. protocol ChatGPT (2023), p. XX, line yy.
  - Bibliography: no inclusion required.
  - Of course, relevant passages of the protocol may also be included in the body text (does not count as part of the page count, if supplementary to the text). In this case, the protocol must also be cited by footnote.
- The protocol can be provided with personal comments (e.g. to create structure, to mark irrelevant/relevant passages). Personal comments are to be indicated by *italics*.

**Note:** The AI is basically used for research purposes. In this context, the generated texts can serve to supplement and deepen findings from the other literature. If the generated texts are not marked (see above), an attempt to deceive is assumed.

## 6 Preperation of the work

### 6.1 Page count

The respective limitation of the number of pages refers to the continuous text pages of the paper. This must always be observed. Exceeding or falling below this limit should be discussed with the respective supervisor in advance.

- **Bachelor seminar:** 10 – 15 pages
- **Bachelor thesis:** 22 – 30 pages
- **Master seminar:** 22 – 30 pages
- **Master thesis:** 60 – 80 pages

Note: The number of pages is based on the *Times New Roman* font. If you decide to use a different font, the page count must be adjusted accordingly.

### 6.2 Structure

Sequence	Page numbers
Title page	none
Table of contents List of abbreviations List of symbols (possibly) List of figures (possibly) List of tables (possibly)	I, II... (roman numerals)
Text Appendix (possibly) Bibliography	1,2... (arabic numerals)
(signed) declaration of authenticity	none

### 6.3 Formatting

- Page layout
  - Page margin left: 3 cm
  - Page margin right: 2 cm
  - Page margin top: 3 cm
  - Page margin bottom: 2 cm
- Font: Times New Roman
- Chapter headings
  - 1st level: Font size 16 pt, bold
  - 2nd level: Font size 14 pt, bold
  - 3rd level: Font size 12 pt, bold
- Text: Font size 12 pt, justified
- Indexes: Font size 12 pt
- Footnotes: Font size 10 pt, justified; all footnotes end with a closing punctuation mark.
- Page numbers: Font size 12 pt, right end of page
- Line spacing: 1.5 lines
- Header: Subject of paper,  
Font size 10 pt or 12 pt,  
to be separated by a hyphen

## 6.4 Title page template



Free scientific thesis for obtaining the academic degree of a  
Bachelor of Science (B.Sc.) / Master of Science (M.Sc.) with the topic:

**[Topic]**

at the Julius-Maximilians-University Würzburg  
Faculty of Economics  
Chair of Business Administration  
and Business Taxation

**Chair holder:** Prof. Dr. Dirk Kiesewetter

**Supervisor:** (name of supervisor)

**Submitted by:** (name of author)

**Matriculation number:** (matriculation number)

**Date of submission:** (date)

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or in case of a **seminar paper** as follows:

[Title of seminar]

[semester, e.g. summer semester 2023] seminar paper with the topic:



## 7 Indexes

### 7.1 List of abbreviations

Standardized abbreviations are to be used according to the information in the Duden and do not have to be included in the list of abbreviations. “Proprietary” abbreviations that are commonly used in the technical literature may also be used. It is mandatory to explain them in a list of abbreviations. In the text, abbreviations are usually introduced by writing them out the first time they are used and placing the abbreviation used behind them in brackets. This is not necessary for standardized abbreviations.

### 7.2 List of figures and tables

- Tables and figures must be labeled and numbered and listed in a separate list (list of tables or list of figures).
- Labeling in the text:
  - Table: tabel [table number]: [table designation]<sup>Footnote</sup>  
[Footnote:] Source:
  - Figure [figure number]: [figure designation]<sup>Footnote</sup>  
[Footnote:] Source:
- Citation depends on the source:
  - Table/figure is taken from another source:  
Source: author’s last name (year), p. X.
  - Table/figure is taken (slightly modified) from another source:  
Source: modified taken from author’s last name (year), p. X.
  - Table/figure is self-generated:  
Source: Own illustration.
  - Table/figur self-created and data self-collected:  
Source: Own survey and own presentation.
- Influence of tables/figures on the number of pages.
  - **Tables/figures supplementing the text** do not contain entirely new information, but serve to illustrate or aid understanding.  
→ Not to be taken into account when determining the number of pages

- **Text-substituting tables/figures** contain new, relevant information that do not appear in this form in the text.
  - Are to be taken into account when determining the number of pages.

## 7.3 Bibliography

### 7.3.1 General references

- Includes all sources cited in the paper in alphabetical order.
- If several sources of one author are used, they are to be listed in ascending order according to the year of publication. If the year of publication is identical, the different works of one author are marked with a, b, c, ... [e.g. Müller (2015a), Müller (2015b)].
- If a work has more than three authors, the first author is named with the addition „et al.“ (= „et alii“) and the work is classified under the name of the named author.
- The title of a journal may be abbreviated if the abbreviation is common in scientific writing and is explained in the list of abbreviations.
- Subtitles of publications as well as series of publications and their editors must be listed if the source is not sufficiently identified without this information.
- The cited sources of case law (e.g. BFH rulings) and administrative directives (e.g. BMF letters) must always be listed in a separate list after the bibliography and, if the source is the same, must also be arranged chronologically.
- All entries in the bibliography end with a punctuation mark.
- If you decide to use an individual citation style, it is absolutely necessary to choose a uniform, attractive and usual formatting (e.g. according to the Citavi format styles).
- Special attention should be paid to the bibliography (and also to the citation) because it symbolizes the careful handling of the already published works on the topic.

### 7.3.2 Bibliography information (with examples)

#### **Journal articles:**

HAEGERT, LUTZ (2002): Keine signifikante Beeinträchtigung der Investitionsbereitschaft durch neue AfA-Tabellen, in: Betriebsberater, No. 12, pp. 615–621.

HUNSDOERFER, JOCHEN; KIESEWETTER, DIRK; SURETH, CAREN (2008): Forschungsergebnisse in der Betriebswirtschaftlichen Steuerlehre – Eine Bestandsaufnahme, in: Zeitschrift für Betriebswirtschaft, Vol. 78, No. 1, pp. 61–139.

#### **Monograph:**

TIPKE, KLAUS; LANG, JOACHIM (2002): Steuerrecht, 17th edition, Cologne.

#### **Contribution to anthology:**

WAGNER, FRANZ W. (2005): Besteuerung, in: Bitz, Michael; Domsch, Michel; Ewert, Ralf; Wagner, Franz W. (Hrsg.): Vahlens Kompendium der Betriebswirtschaftslehre, Vol. 2, 5th Edition, pp. 407–477.

- If several contributions are cited from an anthology, each contribution should be listed individually.

#### **Internet article:**

WELLISCH, DIETMAR (2002): Altersvorsorge durch Vermögensaufbau – ist die deutsche Sparförderung geeignet?, available at: [http://www.reformmonitor.org/pdf-documents/Sparfoerderung\\_1.pdf](http://www.reformmonitor.org/pdf-documents/Sparfoerderung_1.pdf), information retrieved on: 12.04.2002.

#### **Law commentary:**

HEUERMANN, BERND; BRANDIS, PETER (Hrsg.) (2015): Blümich – EStG, KStG, GewStG – Kommentar, Loseblatt, state 128. Supplementary delivery, Munich.

- If several contributions by different authors are cited from the same commentary, each contribution must be listed individually, e.g.:

REDDIG, JENS (2019): § 5 EStG, in: Kirchhof, Paul; Seer, Roman (Hrsg.): Einkommensteuergesetz (EStG): Kommentar, 18th edition, Cologne.

## 7.4 List of case law, administrative instructions and legal regulations

It is advisable to list a separate index at the end of the bibliography for the cited sources of case law if several of these sources are cited in the paper.

### Example of BFH judgement:

BFH-ruling of 06.04.1993, BStBl II 1993, pp. 825–827.

### Beispiel für BMF-Schreiben:

BMF-letter of 10.07.2015, IV C 6 – S. 2144/07/10003, BStBl I 2015, p. 544.

## 8 Citation method

### 8.1 General notes

- Quotations are those passages in the paper which have been taken verbatim or in spirit. They are to be identified as such, as the thoughts of others are not to be passed off as one's own.
- Basically, the original source (not secondary citations) is to be referred to.
- All quotations – whether verbatim or in spirit – are marked at their end with a reference to the corresponding footnote, in which the sources are indicated. The reference is made by superscript numbers. („text<sup>Footnote</sup>)
- References to laws, guidelines and references can also be integrated into the continuous text.
- Literal quotes are to be taken **literally** and marked with quotation marks. Omissions are marked by three dots, insertions by the citing party by square brackets.
- Quotations in the sense of the original text are put into words of their own.
- If the quotation originates from two consecutive pages, „f.“ may be placed after the first page. If the quotation extends over several pages, either the first or last pages should be indicated (e.g. 19-25) or „ff.“ should be used.
- Cf. *Chapter 5, p. 4* for the regulations on citations and marking of text outputs of the Artificial Intelligence ChatGPT.

## 8.2 Footnotes

- Each footnote begins with capitalization and ends with a punctuation mark.
- Footnotes may also contain references or explanations that do not belong directly in the text but are of interest at the relevant point. However, the footnotes are in no way intended to accommodate additional text.

## 8.3 Citation in footnotes

### Literal citation

- Last name of author(s) (year), p. X.
- Use „et al.“ for three or more authors: Autor et al. (year), p. X.

### Quotation in sense

- Cf. autor's surname (year), p. X.
- From three authors analogous to above.

### Citation from secondary source (avoid)

- Cited by author's last name (year), p. X.

### Legal source

- (Cf.) Judgement of the (court) of (date), (year), p. X.
- An abbreviated citation may also suffice (e.g. BFH-U. of. 19.06.1997, p. 808)

### Law commentary

- (Cf.) author's surname (year), in: surname of the editors (ed.): § X law abbreviation, Rn. Y.

### Statute/Guidelines/Notes:

- Does not need to be cited by footnote but may be cited in the text.
- § X subsection Y sentence Z law abbreviation

## 9 Submission

- **Note:** The examination office requires that the final title of a scientific paper corresponds **exactly** to the original title of the application (also with regard to commas, spaces, etc.) A change of title may only take place after consultation with the respective supervisor.

- **Bachelor's thesis:**

From the summer semester onwards, the Bachelor's thesis must be submitted to the examination office in digital form **only**.

Bachelor's theses must be submitted to the Examination Office in a simple **digital version** on a data carrier (e.g. 1 x CD or USB stick), which contains the entire thesis and files relevant for the preparation (e.g. Excel tables), saved in a common format (.doc, docx., .pdf) in due time. In addition, a printed and hand-signed assurance of performance must be submitted to the examination office (the assurance of performance must also be included in the digitally submitted bachelor's thesis).

- **Master's thesis:**

Master's theses must be submitted to the Examinations Office by the deadline in printed form as well as on a data carrier (CD, USB stick) containing the entire thesis and files relevant to its preparation (e.g. Excel tables) saved in a common format (.doc, docx., .pdf). **Perfect binding** must be used. The following numbers of copies and electronic storage media must be submitted:

**3 x** written copies, **2 x** on an electronic storage medium.

- **Bachelor's and master's seminar paper:**

The seminar paper and the files relevant for its preparation (e.g. Excel tables) are to be sent in digital form (by e-mail) to the supervisor of the paper in due time in a common format (.doc, docx., .pdf).

## **10 Declaration of Authenticity**

The current Declaration of Authenticity must be used. This can be found at: <https://www.uni-wuerzburg.de/studium/pruefungsamt/antragsformulare/>.

## 11 Bachelor seminar

### 11.1 General information

The seminar is an examination with 5 ECTS credits in the elective area. It consists of three parts: the exposé presentation (cf. 11.3), the seminar paper (cf. 11.2) and the final presentation (cf. 11.4). If you wish to participate in the seminar, which is strongly recommended, please register for the exam in WueStudy. The title of the course is “Seminar: Betriebswirtschaftliche Steuerlehre”, the course number is 323268.

Submission: The seminar paper and the relevant files (e.g. Excel tables) must be sent digitally (by mail) to the supervisor of the paper in a common format (.doc, docx., .pdf) by the deadline.

### 11.2 Seminar paper

The above-mentioned formal requirements must be adhered to accordingly. The seminar paper has a length of **10 to a maximum of 15 pages** (cf. 6.1). The processing time is **four** weeks and begins with the exposé presentation.

### 11.3 Exposé presentation

- The presentation should provide an overview of the structure of the thesis and should include the following components:
  - Explanation of the research question
  - Preliminary outline
  - Preliminary bibliography
- Framework and format:
  - Send the presentation slides as a presentation-ready file (e.g. PowerPoint, pdf, Canva) on the day before the final presentations; in addition, a handout must be prepared for the supervisors, summarizing the content of the presentation on a maximum of two A4 pages (black and white; print on front and back)
  - Slide layout: format 16:9; use page numbers
  - Duration is approximately **5 minutes**



## 11.4 Final presentation

- Within the scope of the seminar, a final presentation must be given. This will take place after the seminar paper has been submitted. The presentation should present the content and the results of the seminar paper.
- General conditions and form:
  - Send the presentation slides as a presentation-ready file (e.g. PowerPoint, pdf, Canva) on the day before the final presentations; in addition, a handout must be prepared for the supervisors, summarizing the content of the presentation on a maximum of two A4 pages (black and white; print on front and back)
  - Slide layout: format 16:9; use page numbers
  - Duration: **10 minutes** (please adhere to this, practice the presentation before!)
  - Finally, the contents of the presentation are discussed for approx. 10 minutes

## 12 Master seminar

### 12.1 General information

The seminar is an examination with 5 ECTS credits in the “Seminars” section. It consists of three parts: the exposé presentation (cf. 11.3), the seminar paper (cf. 11.2) and the final presentation (cf. 11.4). If you wish to participate in the seminar, please register for the exam in WueStudy. The title of the course is “Ausgewählte Probleme/Themen der Betriebswirtschaftlichen Steuerlehre”, the course number is 10559130.

Submission: The seminar paper and the relevant files (e.g. Excel tables) must be sent digitally (by mail) to the supervisor of the paper in a common format (.doc, docx., .pdf) by the deadline.

### 12.2 Seminar paper

The above mentioned formal requirements must be adhered to accordingly. The seminar paper has a length of **22 to a maximum of 30 pages** (cf. 6.1). The processing time is **eight** weeks and begins with the exposé presentation.

### 12.3 Exposé presentation

- The presentation should provide an overview of the structure of the thesis and should include the following components:
  - Explanation of the research question
  - Preliminary outline
  - Preliminary bibliography
- Framework and format:
  - Send the presentation slides as a presentation-ready file (e.g. PowerPoint, pdf, Canva) on the day before the final presentations; in addition, a handout must be prepared for the supervisors, summarizing the content of the presentation on a maximum of two A4 pages (black and white; print on front and back)
  - Slide layout: format 16:9; use page numbers
  - Duration is approximately **5 minutes**

## 12.4 Final presentation

- Within the scope of the seminar, a final presentation must be given. This will take place after the seminar paper has been submitted. The presentation should present the content and the results of the seminar paper.
- General conditions and form:
  - Send the presentation slides as a presentation-ready file (e.g. PowerPoint, pdf, Canva) on the day before the final presentations; in addition, a handout must be prepared for the supervisors, summarizing the content of the presentation on a maximum of two A4 pages (black and white; print on front and back)
  - Slide layout: format 16:9; use page numbers
  - Duration: **20 minutes** (please adhere to this, practice the presentation before!)
  - Finally, the contents of the presentation are discussed for approx. 10 minutes