

Thesis – Introduction to Scientific Writing

Chair for Accounting,
especially Management Control

Structure

1

How does the process of writing a thesis look like?

2

How should I structure my thesis?

3

How do I search for literature?

4

How do I conduct an empirical analysis?

5

What does a good thesis look like?

6

Further important information

Disclaimer

Attention!

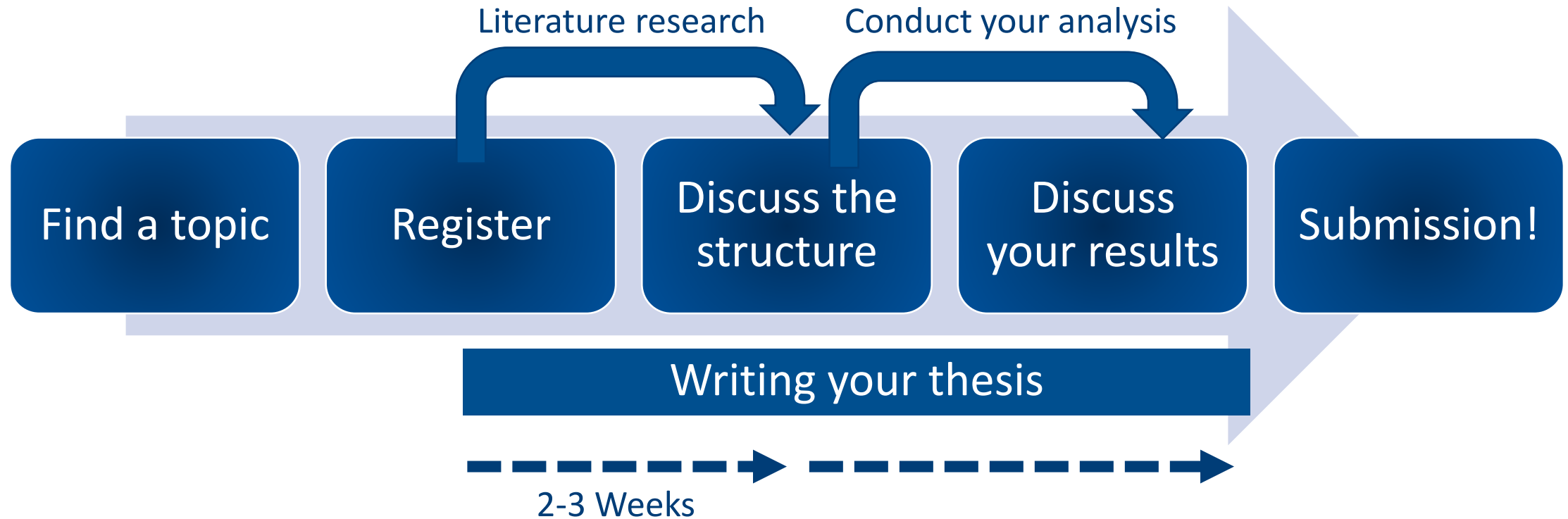
Before we start, please be advised that this presentation is not a complete guide to writing your thesis. It only supplements official information from the examination office and our chair's website. Its purpose is to ease the process of writing your thesis, without replacing the need for a full review of all relevant material. Please note that in any case of discrepancy, the official guidelines and documents provided by the examination office take precedence over the information contained in this presentation.



Structure

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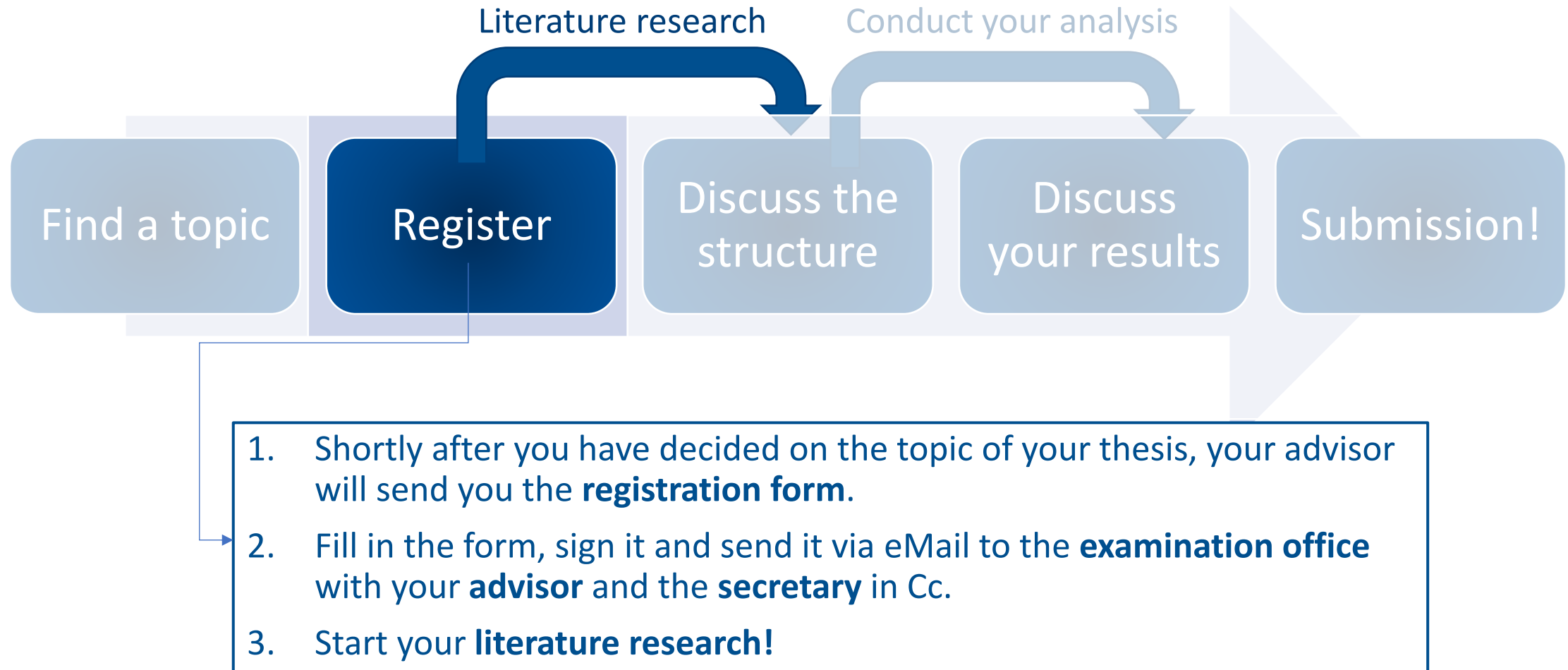
How does the process of writing a thesis look like?



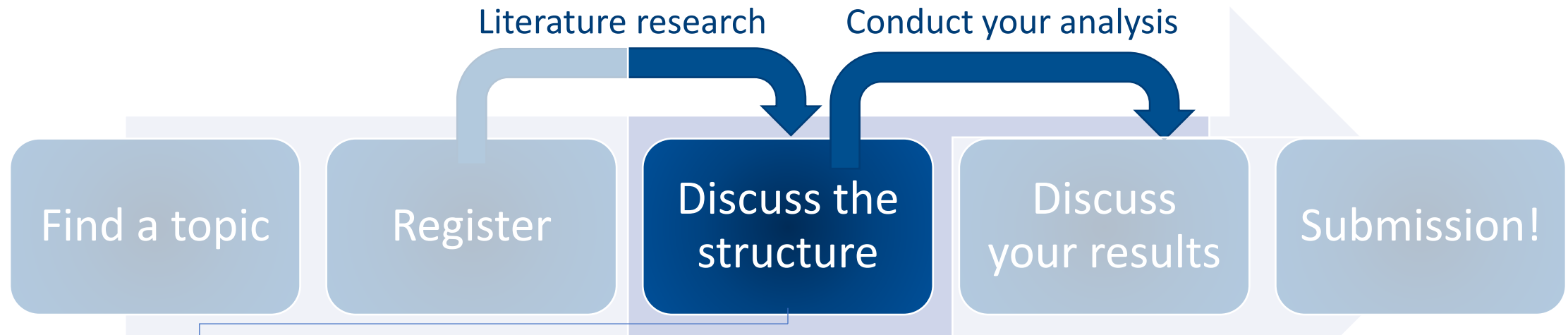
How does the process of writing a thesis look like?



How does the process of writing a thesis look like?

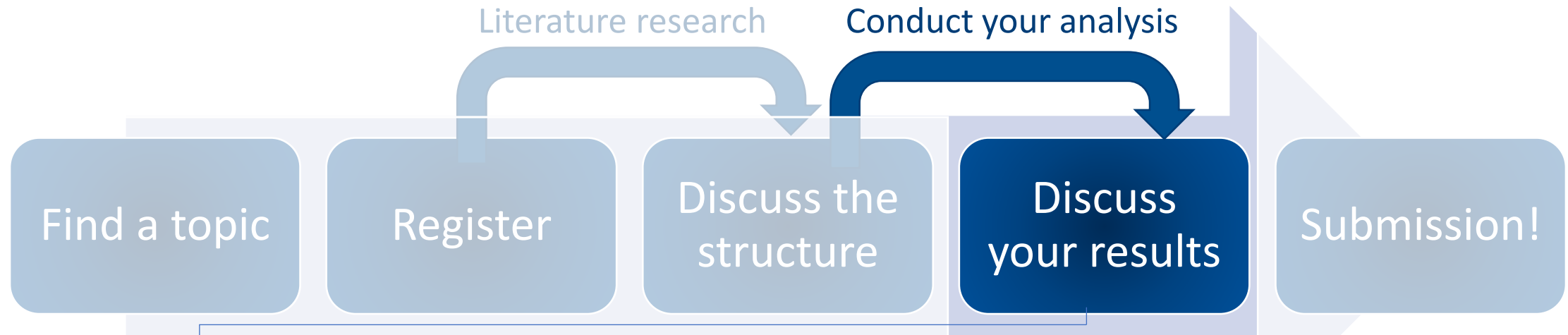


How does the process of writing a thesis look like?



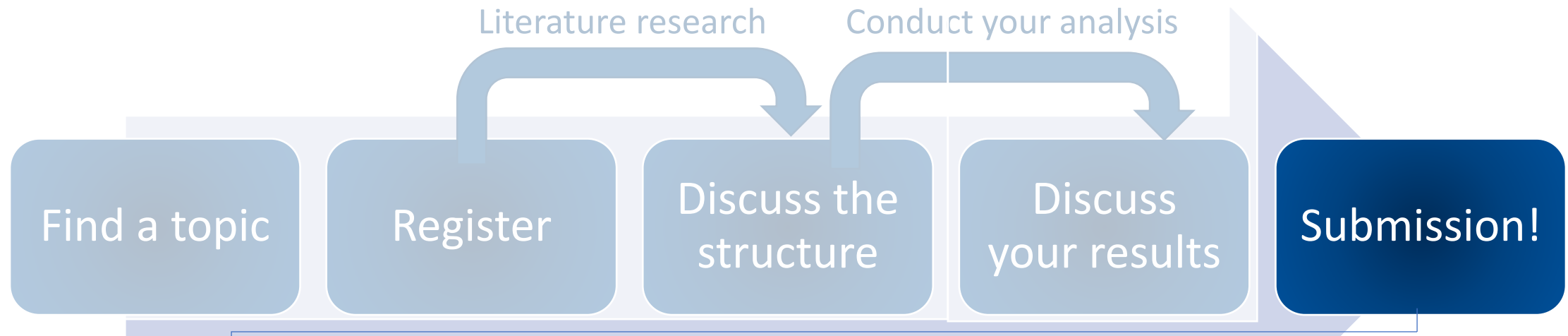
1. When you are confident that you have gained a good overview of the relevant literature, outline the structure of your thesis and discuss it with us.
2. Make sure that, from your structure, it is visible what you plan to do and how. Use concise and self-explanatory titles. Add a short sentence describing the content.
3. Meet with your advisor, discuss and adjust your structure.

How does the process of writing a thesis look like?



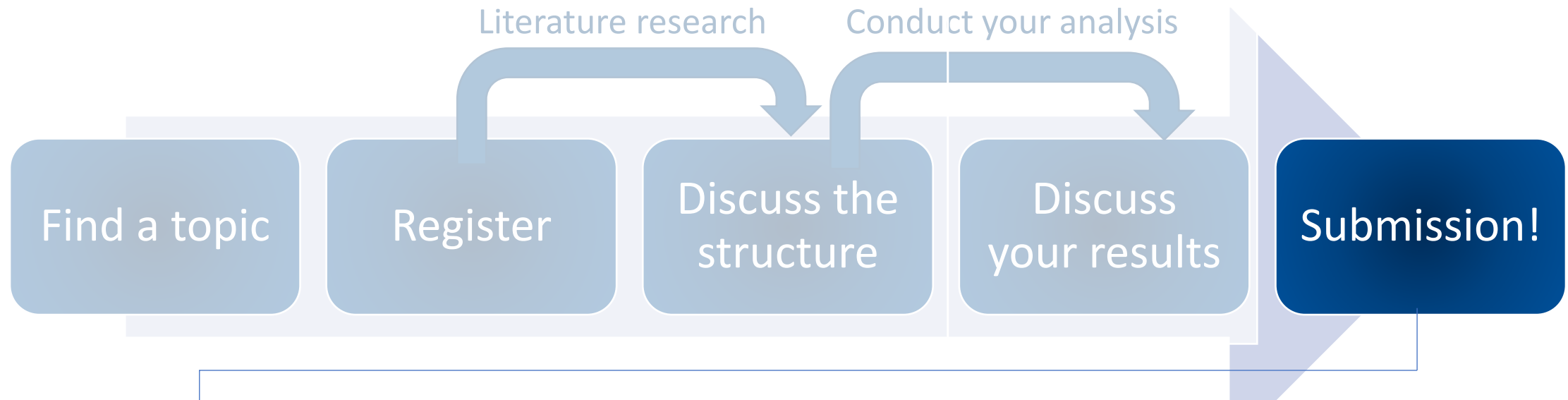
1. For further questions that arise in the process, you may always contact your advisor via **eMail**.
2. Nevertheless, *if an eMail is not sufficient*, you can ask for another appointment with your advisor. (You can discuss your results, discuss an improved structure or ask other questions.)
3. Typically, after you have your first results, meet with your advisor and discuss your progress.

How does the process of writing a thesis look like?



1. When you finish writing, it is time to submit. Be careful to abide by the current submission rules of the examination office. **Only the submission in the examination office is official!**
2. Please also consider **additional submission requirements** of our Chair. You can find them in the Academic Writing Guidelines. [\(see here\)](#)
3. Use the appropriate front page, **do not change any part of your title** and remember to put your supervisor (Prof Bormann) on the title page.

How does the process of writing a thesis look like?



Additionally, theses need to be uploaded by the student to **turnitin**.

A thesis can only be submitted once! Thus, please be careful to upload the final version of your thesis.

Structure

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How should I structure my thesis?

Introduction

Main Body

Conclusion

How should I structure my thesis?

Introduction

1. Include an introduction to your topic, your precisely formulated research question but also a short overview of what you did and summary of main findings.
2. For examples, please have a look at the introductions of scientific papers.

How should I structure my thesis?

Introduction

It shouldn't include:

- Definitions
- Assumptions
- Tables
- Figures
- formulas
- or content that will be built upon later

How should I structure my thesis?

Main Body

1. The Main Body of the text is where you answer the research question (RQ) you posed in the introduction.

2. It can have several subsections, each of which represent a step in your answer to your RQ. Now is the time to show your work in graphs, tables or literature overviews.

How should I structure my thesis?

Main Body

1. Foundations:

- Definitions
- Literature Overview
- Contextualization into prior research
- Basic theoretical considerations
- (Optional) Hypothesis

2. Main analysis:

- Problem-oriented approach
- Logical structure
- Discussion of research approach (e.g. variable measurement)
- Discussion of Methodology and Results
- Critical Appreciation

How should I structure my thesis?

Main Body

Support reading comprehension:

1. Briefly explain terms (at first mention)
2. Logical Structure: Move from general to specific
3. Pay attention to internal logic (in sentences, paragraphs, argument chains, red thread)
4. Make premises explicit (including implicit ones!)
5. Use a differentiated approach: show alternatives, make distinctions (footnotes)
6. Justify your own approach
7. Address potential questions

How should I structure my thesis?

Conclusion

1. Highlight the purpose of your thesis, main arguments, key correlations, and significant results.
2. Assess the relevance of your findings.
3. Provide a critical appraisal of your work and suggest areas for further research.
4. Present the core message of your work

How should I structure my thesis?

Conclusion

Do not:

- Use bullet points
- State new hypotheses
- Discuss new evidence

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How do I search for literature?

**What is
appropriate
literature?**

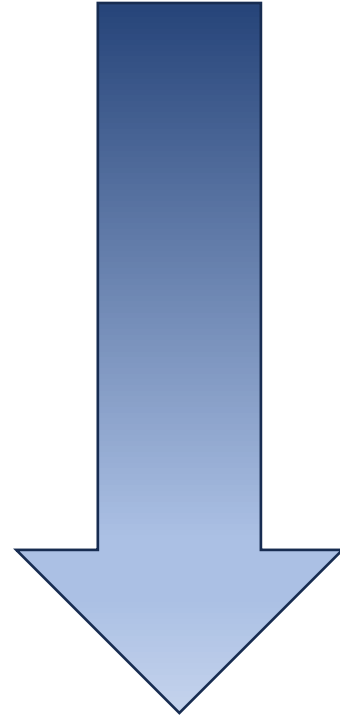
**How can I find
literature?**

**Where can I
access
literature?**

Other Tools

How do I search for literature?

**What is
appropriate
literature?**



Types of Sources

- ☐ Peer-Reviewed Journal Articles
- ☐ Conference Proceedings
- ☐ Books/Monographs
- ☐ Working Papers
- ☐ News Articles
- ☐ Government and Policy Documents
- ☐ Industry Reports

How do I search for literature?

What is
appropriate
literature?

Liste der Fachzeitschriften in VHB-JOURQUAL3

1. **VHB-JOURQUAL** is a journal ranking system created by the German Academic Association for Business Research, evaluating journals in business and economics on a scale from A+ (top) to D. ([see here](#))
2. **Focused Literature Review:** Guides students in narrowing down their search to the most relevant and respected journals, saving time and improving the quality of their literature review.
3. **A-B:** Focus on articles in journals with A and B rankings, if available.
4. **Relevance:** The overall VHB ranking also is divided into subject-specific rankings, indicating particular relevance for your research area. ([see here](#))

How do I search for literature?

**What is
appropriate
literature?**

Liste der Fachzeitschriften in VHB-JOURQUAL3

Some of the top Business & Economics Journals:

- Journal of Accounting Research
- Journal of Accounting and Economics
- The Accounting Review
- Management Science
- Review of Accounting Studies
- Contemporary Accounting Research
- Journal of Management Accounting Research
- Journal of Finance
- Review of Financial Studies
- Journal of Financial Economics

How do I search for literature?

How can I find
literature?



Google Scholar is an easy-to-use tool to **look for relevant literature.**

How do I search for literature?

How can I find literature?

Google Scholar

Mandatory CSR and **sustainability reporting**: Economic analysis and literature review Q1 A FT50 +

HB Christensen, L Hail, C Leuz - Review of accounting studies, 2021 - Springer

... of a requirement for CSR and **sustainability reporting** for US firms, including effects in capital
... and **sustainability reporting** standards as well as two approaches to **sustainability reporting** ...

☆ Save  Cite Cited by 896 Related articles All 15 versions  no code implementation

It enables students not only to find literature, but also find **related sources** that have cited a specific source.

How do I search for literature?

How can I find literature?

Google Scholar

Mandatory CSR and sustainability reporting: Economic analysis and literature review

☐ Search within citing articles

And it even enables us to search only among articles that have cited another relevant source.

How do I search for literature?

How can I find literature?

Google Scholar

Sources

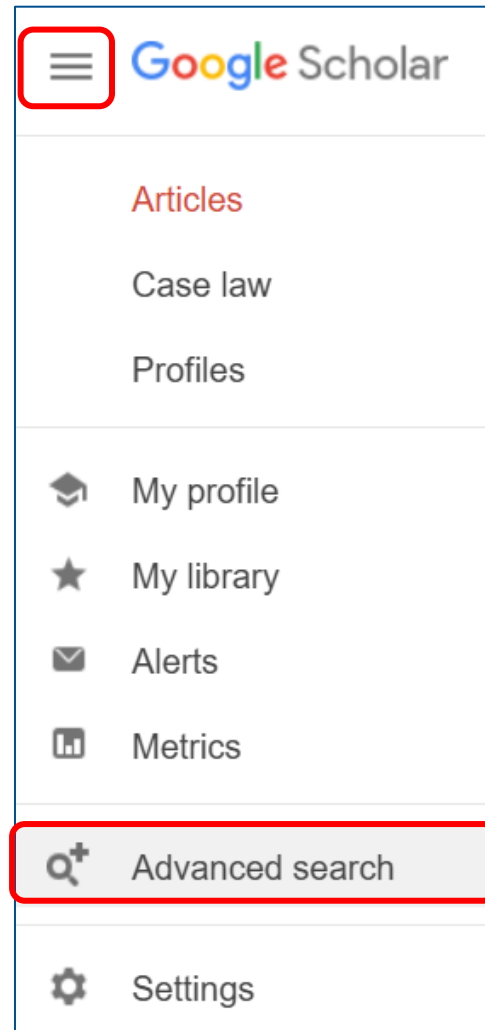
Mandatory CSR and **sustainability reporting**: Economic analysis and literature review Q1 A FT50 +
[HB Christensen](#), [L Hail](#), [C Leuz](#) - Review of accounting studies, 2021 - Springer
... of a requirement for CSR and **sustainability reporting** for US firms, including effects in capital
... and **sustainability reporting** standards as well as two approaches to **sustainability reporting** ...
☆ Save ⓘ Cite **Cited by 896** Related articles All 15 versions ⓘ no code implementation

Cited by

This allows us, from just one relevant source, to identify a network of adjacent papers through using its **sources** that came **before** and **citations** it received from other articles **after**.

How do I search for literature?

How can I find literature?



A screenshot of the Google Scholar Advanced search interface. The title "Advanced search" is at the top right. The interface is divided into two columns. The left column contains search criteria: "Find articles with all of the words", "with the exact phrase", "with at least one of the words", "without the words", "where my words occur", "Return articles authored by", "Return articles published in", and "Return articles dated between". The right column contains input fields and options for each criterion. For "where my words occur", there are two radio button options: "anywhere in the article" (selected) and "in the title of the article". Examples are provided for the author, publication, and date fields.

Finally, the advanced search option of Google Scholar allows you to restrict results to certain journals, dates or more precise search terms.

How do I search for literature?

Where can I
access
literature?

Google Scholar



Often papers are directly accessible via Google Scholar, especially when you access the site through VPN or from the university network.

How do I search for literature?

Where can I access literature?

Besides Google Scholar, there are several university resources to access papers:

- The university library (<https://www.ub.uni-frankfurt.de/>)
- Databases of the university library (e.g. SSRN, EconLit, Wiso, JSTOR)

These can often be used when logged into the university network (VPN).

How do I search for literature?

How can I find
literature?



SSRN (Social Science Research Network) is a repository for the early publication of scholarly research across a wide range of disciplines, with a strong focus on economics, finance, and accounting. It hosts a vast collection of working papers, providing early access to research before it undergoes formal peer review.

How do I search for literature?

How can I find literature?

SSRN

On SSRN, you have additional access to further quality metrics, like views, Downloads or Rank to identify high-quality working papers.

Reporting Regulation and Corporate Innovation

LawFin Working Paper No. 8

84 Pages • Posted: 17 Sep 2019 • Last revised: 29 Aug 2024

[Matthias Breuer](#)

Columbia University - Columbia Business School, Accounting, Business Law & Taxation

[Christian Leuz](#)

University of Chicago - Booth School of Business; National Bureau of Economic Research (NBER); Centre for Economic Policy Research (CEPR); European Corporate Governance Institute (ECGI); Leibniz Institute SAFE; CESifo Research Network; Center for Financial Studies (CFS)

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 [There are 3 versions of this paper](#)

Date Written: August 26, 2020

Paper statistics

| DOWNLOADS | ABSTRACT VIEWS | RANK |
|-----------|----------------|--------|
| 1,837 | 7,161 | 11,750 |

9 Citations

102 References

How do I search for literature?

How can I find literature?



WISO offers a comprehensive German-language collection of literature references and full texts related to economics and social sciences. Thousands of German and international publications are analyzed, with citations, keywords, and summaries provided. Additionally, millions of full texts are available. Access to this resource is available to students via the Goethe University VPN.

How do I search for literature?

Other Tools

Many **third-party tools** can be very helpful when doing literature research. It is important to note we do not have any affiliation with any of these.
Here is a selection of some:

How do I search for literature?

Other Tools



Citavi is a reference management software that organizes research sources and generates citations. It also includes tools for task management and knowledge organization.

A **Citavi** license is available through the university ([see here](#)).

How do I search for literature?

Other Tools



Rapid Journal Quality Check

is a Chrome add-on that integrates with Google Scholar to quickly show the relevance of academic journals based on rankings (e.g. VHB). It eases your literature research by giving you a quick overview of journal quality in Google scholar.

How do I search for literature?

Other Tools



Connected Papers is a web-based tool that helps researchers explore related academic papers by visualizing connections between them. It generates a graph of relevant papers based on an initial paper, aiding in literature reviews and discovering influential works.

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Further important information

How do I conduct an empirical analysis?

Where can I get data from?

What do I need to look out for when conducting my analysis?

How do I conduct an empirical analysis?

Where can I get data from?

SAFE Data Room

In the SAFE Data Room, we provide an extensive collection of economic and financial market data for researchers and students. An overview of the databases and the information they contain can be found [here](#).

The data room is supported by the House of Finance Foundation and the Friedrich Flick Funding Foundation. It is accessible to students through the Data Room Scheduler ([here](#)).

How do I conduct an empirical analysis?

Where can I get data from?

Examples (SAFE Data Room)

wrds WHARTON RESEARCH
DATA SERVICES

Wharton Research Data Services (WRDS) is a comprehensive data management platform that provides access to a vast range of financial, economic, and business data, along with seamless integration to several other major databases like **CRSP**, **Compustat**, and others. Besides an easy-to-use user interface it can also be helpful in linking data from several sources. (linking tables)

How do I conduct an empirical analysis?

Where can I get data from?

Examples (SAFE Data Room)



Compustat is a financial database that provides detailed **fundamental data** on **publicly traded companies**, including income statements, balance sheets, cash flow statements, and key financial ratios.

How do I conduct an empirical analysis?

Where can I get data from?

Examples (SAFE Data Room)

wrds
Compustat

Execucomp

Compustat Execucomp is an important subdataset of Compustat. It provides detailed information on **executive compensation** for U.S. publicly traded companies. It includes data on **salaries, bonuses, stock options, and other forms of compensation** for key executives, along with targets and performance metrics.

How do I conduct an empirical analysis?

Where can I get data from?

Examples (SAFE Data Room)

wrds WHARTON RESEARCH
DATA SERVICES


BUREAU VAN DIJK
A Moody's Analytics Company

Orbis, from **Bureau van Dijk**, is a comprehensive global database that provides detailed information on **private and public companies** across the world. It covers a vast array of data points, including financials, ownership structures, M&A activity, patents, and corporate hierarchies and has a strong database on **European companies**.

How do I conduct an empirical analysis?

Where can I get data from?

Examples (SAFE Data Room)

Bloomberg

Bloomberg is a global financial services platform that provides real-time data, news, and analytics for financial markets, offering extensive coverage of stocks, bonds, commodities, and other asset classes.

How do I conduct an empirical analysis?

Where can I get data from?

Kaggle and other third-party data providers

If nothing can be found in the SAFE data room, there are many third-party providers that could have data on the topic of your interest. Some examples can be Kaggle ([see here](#)) or for example or the UCI repository ([see here](#)).

How do I conduct an empirical analysis?

Where can I get data from?

Own Research

Besides existing databases you are always welcome to gather data on your own through surveys, online experiments, financial or other supplementary statements.

How do I conduct an empirical analysis?

Tools

When conducting your empirical analysis you are free to use any tools that are available to you. Whether that is Python, Stata, R or Excel.

For many of those tools you will find various tutorials online freely accessible. For example, as a university student you have access to many courses for free on Coursera ([here](#)).

What do I need to look out for when conducting my analysis?

How do I conduct an empirical analysis?

Replication

The most important thing when conducting your empirical analysis is the replicability of your results.

This means every step of the analysis should be clearly documented and we should be able to replicate your results using only the data and code you provide.

What do I need to look out for when conducting my analysis?

How do I conduct an empirical analysis?

Submission

If you conduct an empirical analysis, please make sure to submit your data and code together with your thesis (on a stick *and* via eMail).

What do I need to look out for when conducting my analysis?

Structure

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What does a good thesis look like?



Red Thread



Own Contribution

What does a good thesis look like?



Red Thread

A good thesis has a clear red thread. This means that each part of the thesis is a clear step towards the answer of the initially asked research question. Arguments build upon each other and generally move from general ones to more specific.

What does a good thesis look like?

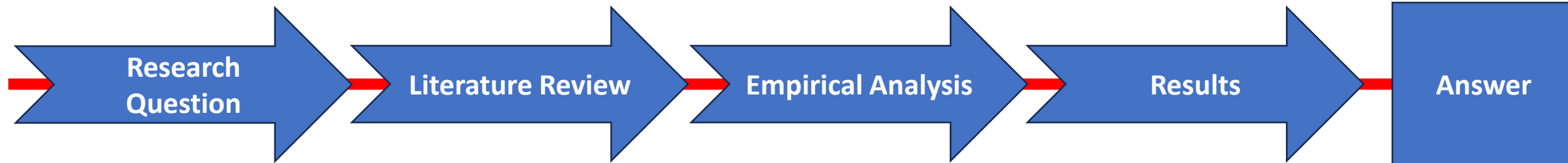
Insufficient Red Thread

An example for an insufficient red thread, can be the extensive discussion of topics that are not relevant for your RQ. E.g. Extensively discussing the history of econometric methods before using a machine learning algorithm.



Good Red Thread

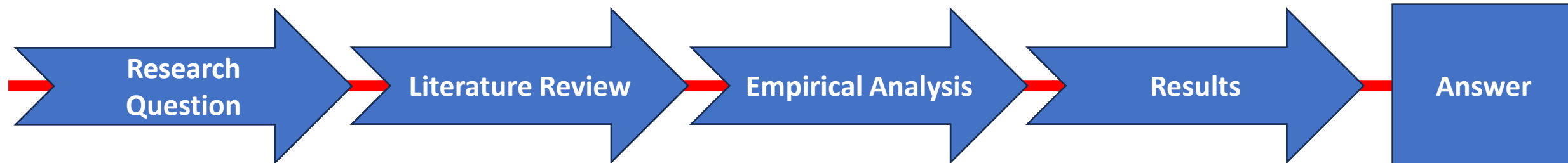
An example for a good red thread, can be the inclusion of findings from the literature review in the empirical analysis. Clearly informing decisions in one section from another. For a good red thread it is vital that your sections directly build upon each other.



What does a good thesis look like?

Good Red Thread – How do I create it? Examples

1. Use terms and definitions consistently throughout the thesis
2. Proceed step by step
3. Group connected and coherent thoughts/statements/literature reviews in paragraphs
4. Include transitions (between chapters, sections, paragraphs, ideas)
5. Show cross-references (to your own work/literature)
6. Clarify conclusions and connections
7. Ensure that statements are consistent with each other
8. Inform your empirical methods from your literature review
9. Do not extensively discuss topics that do not help you answer your research question



What does a good thesis look like?

Own Contribution

An integral part of a thesis is your own contribution to the literature.

What is the additional value of your work to the existing body of knowledge?



Own Contribution

What does a good thesis look like?



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Further important information – Academic Writing Guidelines

Other important information can be found in the download section of our chair. The Academic Writing Guidelines contain information on formatting, citation format and page ranges.

Before you write an eMail, please have a look into the Academic Writing Guidelines and read them thoroughly top to bottom! Many other questions are answered there.

Rechnungswesen

Fachbereich › Home › Rechnungswesen › Studium › Downloads

Abteilung
Rechnungswesen

Startseite

Aktuelles

Team

Studium

Downloads

Here you can find forms and information sheets chair:

- Formvorschriften (Deutsch)
- Academic Writing Guidelines (English)
- Statutory Declaration
- Plagiarism Check Consent Form

Further important information – Formal Requirements

Formatting requirements
can be found in the
Academic Writing
Guidelines. Here are the
most essential:

Number of Pages and Font:

- Seminar papers: 20 pages (13-15 text pages).
- Bachelor theses: 30 text pages ($\pm 10\%$).
- Master theses:
 - 24 credit points: 50 text pages ($\pm 5\%$)
 - 15 credit points: 35 text pages ($\pm 5\%$)
- Text pages include content from the introduction to the conclusion, excluding lists and appendices.
- Font: Times New Roman, 12 pt for text, 10 pt for footnotes, full justification, hyphenation recommended

Further important information – Formal Requirements

Formatting requirements
can be found in the
Academic Writing
Guidelines. Here are the
most essential:

Page Margins, Line Spacing, and Page Numbering:

- Line spacing: 1.5 for text, single for footnotes.
- Margins: Left: 6 cm, Right: 1 cm, Top: 3 cm, Bottom: 2 cm (page numbers can be higher/lower).
- Page numbering:
 - Roman numerals for table of contents and lists (starting with Roman numeral three).
 - Arabic numerals begin on the first text page with number one, numbered consecutively

Further important information

Before you write an eMail, if your question is one that is generally relevant for all students, please consider asking your question on the OLAT Forum. Here, over time, we will gather all general questions to create a FAQ section.

- Management Control Thesis
- Einschreibung
- Kursinhalt
- Mitteilungen
- Materialien (Download)
- Videos
- Forum

Further important information

How to communicate with advisors:

Please consider that your advisors are busy too. Thus, here are some rules to keep communication efficient:

1. Please make sure before you write an eMail, that you have searched for the answer in these **slides**, the **Academic Writing Guidelines** and the **OLAT Forum**.
2. When you make an appointment with your advisor, please come **well-prepared** and **send your questions and documents beforehand** via eMail.
3. When writing an eMail or requesting an appointment, please wait at least **three working days** before writing a second eMail. If after that time your advisor hasn't answered, feel free to remind them about your question.

Good Luck!

We hope these tips were helpful to you and wish you good luck in your research!