



Institute of Accounting and Auditing
Guidelines for writing a Master's thesis

Version: August 2024

1. General information

1.1 Prerequisites

- You can write a Master's thesis at our institute if – and only if – you successfully completed the *Master's Thesis Seminar Accounting*.

1.2 Starting the Master's thesis

- You should contact a member of our institute about four weeks before you intend to start with your Master's thesis. We will then allocate a supervisor (typically one of our doctoral students) to you.
- The final research proposal that you developed and presented during the *Master's Thesis Seminar Accounting* is supposed to be the foundation of your Master's thesis. This proposal may need to be adjusted before you can start your Master's thesis (e.g., to incorporate comments raised during the seminar presentation and/or if more than six months passed since completion of the seminar). You can also write a new proposal from scratch if you prefer to switch to a different topic. In any case, your supervisor will guide you through this process.
- Your supervisor will schedule a kick-off meeting with the examiner (Prof. Brüggemann or Prof. Gassen) once she/he deems your proposal acceptable. During this meeting, we prepare the official registration of your Master's thesis. To prepare this process, you should get the registration form from the examination office, fill in your personal information and bring it to the kick-off meeting.

1.3 Working on the Master's thesis

1.3.1 General

- The guidance that you can expect while working on your Master's thesis depends on the topic but also on personal preferences. You should discuss this issue early on with your supervisor.
- Make sure that you follow the formal requirements outlined below.

- During the 90 days from the formal registration of your thesis until submission, you will have two formal meetings with your supervisor and the examiner: In the first meeting (typically about 3-4 weeks after registration), you discuss the outline of the thesis. In the second meeting (typically about 3-4 weeks before submission), you discuss the set of tables and figures of your thesis. For this, it is important that you prepare the tables and figures in the same way they will appear in the final work, meaning fully formatted and including any notes. Good tables and figures should be self-explanatory. Please submit the finished tables and figures as a single PDF file. Also, please send the material at least 24 hours before the meeting to both your supervisor and the examiner so that they can prepare accordingly. After each meeting, you will typically send notes of what was discussed to both your supervisor and the examiner to avoid misunderstandings. Please see the Appendix for a timeline.

1.3.2 Access to literature

- You have access to the prevalent Accounting, Economics and Finance journals via the HU library ([Primus Search](#)) and [Business Source Premier](#). For the latter, please note that you need to be in the HU network, e.g., via VPN.

1.3.3 Access to databases

- You have access to databases such as Capital IQ, Dafne and Thomson Reuters EIKON via [your LEQR account](#). Please apply for an account following the instructions on the website. For retrieving the data, you may find [these guides useful](#).
- You can also apply for a WRDS account, where you will have further access to databases such as Compustat, CRSP, Orbis and others. [Please register](#) with your HU email address, selecting Humboldt-Universität zu Berlin as your institution from the drop-down menu.

1.4 Finishing the Master's thesis

- Late submission leads to failing the Master's thesis (grade: 5.0). Hence, make sure that you submit all required material on time and as specified by the regulations of the examination office.

- The submission should include one hard copy of your thesis. Furthermore, please send an electronic version of the thesis in pdf format by e-mail to the examination office. The type of binding of the hard copy is up to you.
- Please additionally provide your supervisor with (i) electronic copies of the cited literature and (ii) all data and code. For this, you can use the [HU Box](#).
- You can expect your Master's thesis to be evaluated within eight weeks. The evaluation report on your Master's thesis will be available in the examination office upon request. Feel free to contact your supervisor or examiner in case you have questions regarding the evaluation report.

2. Plagiarism

You should never copy or closely paraphrase someone else's work without referencing. This is plagiarism and leads to failing the Master's thesis (grade: 5.0). To avoid plagiarism, use direct quotations rarely (e.g., only when somebody has said something so clearly and beautifully that you want to use the exact same words) and make sure that, besides providing the reference, each direct quote is indicated by special formatting and/or quotation marks around the quoted text. For indirect quotes please provide references according to your chosen citation style (see section 3.3) and indicate the extent of the quotation if need be. If anything of the above is unclear to you, please contact your supervisor and ask for clarification.

3. Use of artificial intelligence tools

You are allowed to use generative artificial intelligence tools (AI tools, e.g., ChatGPT), but you have full responsibility for the text and the analyses that it entails. This includes the responsibility for potential coding errors and cases of plagiarism (see above) that result from AI usage. Because of this, we strongly recommend that you carefully verify and edit every AI output prior to including it in your thesis. In addition, please note that you are not allowed to upload any commercially licensed or confidential data on AI platforms.

4. Formal requirements

4.1 Structure

- The Master's thesis should comprise (i) a cover page, (ii) a table of contents, (iii) an abstract, (iv) the main text, (v) a reference list, (vi) tables and figures, and (vii) the declaration of authorship (in this order).
- The cover page should include the title of the Master's thesis, the name and affiliation of the examiner, your name and matriculation number, and the date the Master's thesis was submitted to the examination office.
- The abstract should appear on a separate page preceding the main text and provide a brief summary of the Master's thesis (research question, research design and main findings). The abstract should comprise about 100 words.
- The main text of the Master's thesis should not exceed 40 pages. There is no minimum requirement. The appropriate length of the main text – and of the Master's thesis in general – depends on the topic and the time frame. You should discuss this issue with your supervisor as early as possible.
- The reference list should contain a list of all works cited in the main text. It should not contain works that are not cited in the main text. The reference list should be in alphabetical order and follow a common referencing style (see below in 3.3).
- Each table and figure should be presented on a separate page at the end of the Master's thesis. Tables and figures should be self-explanatory (i.e., the reader must be able to interpret their content without reading the main text). All tables and figures should be referred to and discussed in the main text.
- The Master's thesis finishes with a declaration of authorship. For details on this declaration, please contact the examination office.

4.2 Fonts, margins and page numbers

- The main text should be formatted in 12-point font (Times New Roman or similar type) with 1.5 line spacing and justified. Footnotes should be formatted in 10-point font with single spacing and are to be formulated as full sentences with a full-stop. Indented quotations can also be single-spaced.
- Margins in the main text should be 6 cm from the left, 1.5 cm from the right, and 2 cm from the top and bottom of each page.

- You can use different font sizes and margins outside the main text if this enhances readability.
- All pages should be serially numbered (Arabic numerals) beginning with the first page of the main text. Pages before the main text have Roman numerals.

4.3 Citation style

- You can use any citation style that follows the author-year format (for instance, Harvard or APA). For the reference list, you can use any format that allows the reader to unambiguously identify the cited works. However, consistency is essential (i.e., apply the same format throughout the Master's thesis).
- If you employ a citation manager, please ensure that there are no typos in the references and that you only cite the literature that appears in the text.
 - HU offers free [Endnote licenses](#) as well as [Citavi licenses](#) to students (for more information, please also see [HU Bibliothek Literaturverwaltung](#)).
- For specific examples on how to cite, see the editorial policies of academic journals, such as *The Accounting Review*.

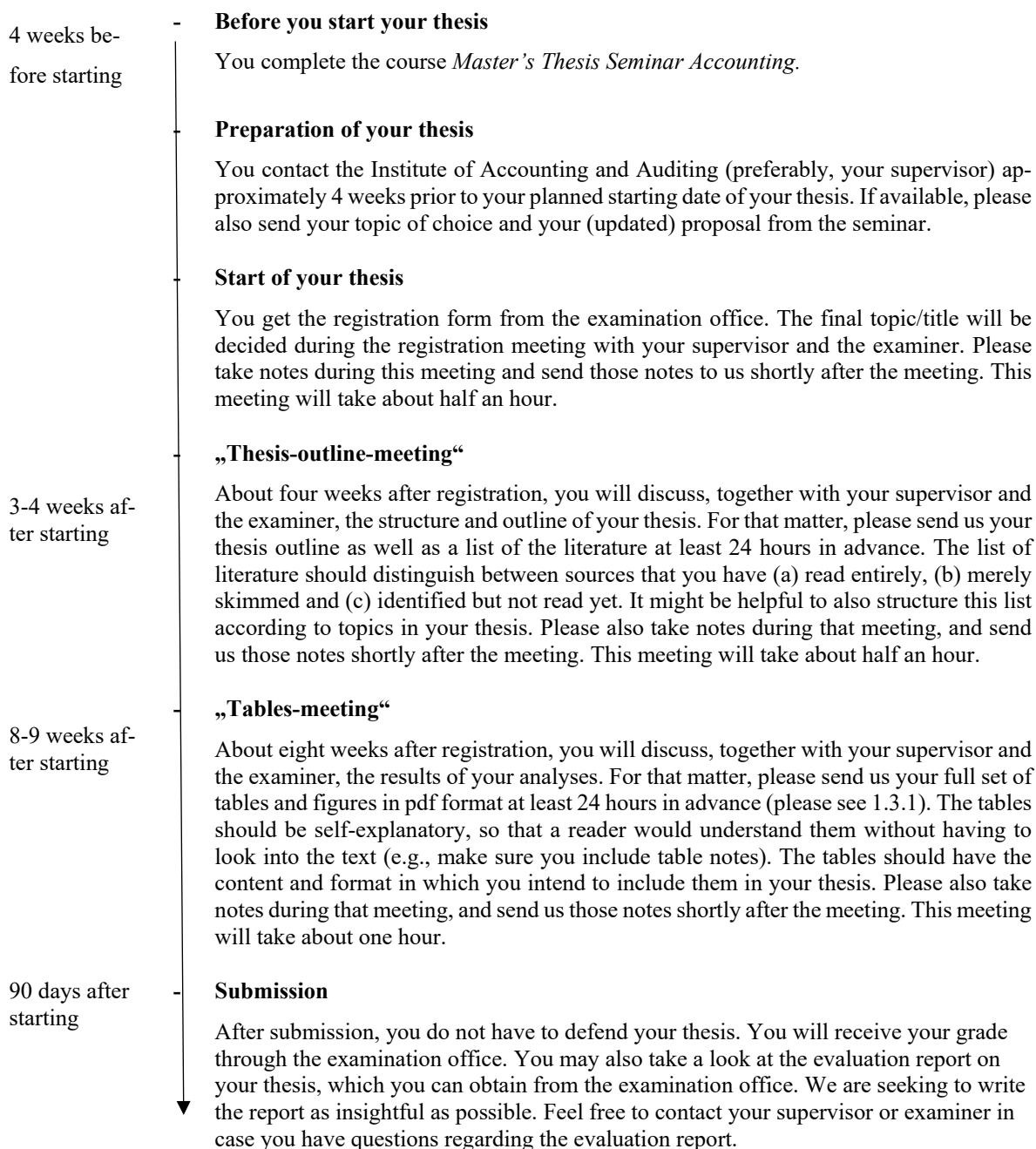
4.4 Language

- If you decide to write your Master's thesis in German, sections 3.1 to 3.3 of this document do not apply. Please refer to our guidelines for Bachelor's theses instead ([Hinweise für die Organisation und formale Anfertigung einer Bachelorarbeit](#)).

5. Appendix

A.1 Timeline of a thesis

This is a typical timeline of a thesis work – actual thesis work might deviate from this timeline. In case of questions, please contact your supervisor in a timely manner.



Contact during your thesis-process time

Feel free to contact your supervisor in case you have any questions while working on your thesis. Please be as precise as possible when asking a question. Even though many things can be answered via email, it might be more straightforward to book an appointment in order to avoid back-and-forth mailing chains.

If you want to book an appointment, please also indicate what you want to talk about, so that your supervisor can prepare accordingly. The number of appointments a student may take with their supervisor (additionally to the “outline-meeting” and the “tables-meeting”) usually does not exceed three appointments. In general, questions do not affect the grade negatively. In case the supervision becomes too intense or questions are within the scope of what you should, independently, develop in your thesis, your supervisor will let you know.