

Manual for writing a thesis/seminar paper at the Professorship Financial Accounting

Compulsory for seminar papers and theses starting on or after October 16th, 2025.

The following **formal requirements are mandatory**. Anything that is not covered by the manual is not regulated and, thus, common procedure may be applied.

Formatting of the paper

- Paper size: DIN A4 (one-side printed)
- Margins (Microsoft Word default setting):

Top	2,5
Bottom	2,0
Left	2,5
Right	2,5

- Line spacing (continuous text): 1,5 lines
- Line spacing (footnotes): 1,0 lines
- Font: Times New Roman
- Font size (continuous text): 12 pt
- Font size (Footnotes): 10 pt
- Text alignment: Justification

Components of the paper

	Numbering of the heading	Formatting of the page number
Front page	No numbering	No page number
Contents		Roman page numbers (I, II, III, IV etc.))
List of abbreviations		
List of figures		
List of tables		
Text	Numbering (starting with “1.”)	Arabic page numbers (1, 2, 3, 4 etc.)
Appendix		
References	No numbering	Roman page numbers (continuation)
Affirmation		

The main body of a thesis/seminar paper (from introduction to conclusion, including all necessary tables, figures, and footnotes, excluding any appendices) may not be shorter/longer than:

Thesis/Seminar paper	Number of pages
Seminar paper (Bachelor, one or two students)	12 +/- 1 pages
Seminar paper (Bachelor, more than two students)	At least 5 pages per student. E.g., 3 students = 15 +/- 1 pages, 4 students = 20 +/- 1 pages
Seminar paper (Master, one or two students)	15 +/- 1 pages
Seminar paper (Master, more than two students)	At least 6 pages per students. E.g., 3 students = 18 +/- 1 pages, 4 students = 24 +/- 1 pages
Bachelor thesis	20 +/- 1 page
Master thesis	30 +/- 2 pages
Project studies	As agreed with the supervisor

- All **seminar papers** must be **submitted** to the respective **supervisor only via Email**.
- All **bachelor or master theses** must be **uploaded** to the **Administration Portal** of the TUM School of Management (<https://portal.mgt.tum.de/de/>).
- To submit a **bachelor or master thesis**, please adhere to the TUM SoM submission requirements. All further information regarding the submission of final theses can be found in the information sheet in the download area of the Grade Management homepage in the context Final Thesis: <https://www.mgt.tum.de/download-center>. After registration, you will get a mail from TUM Grademanagement comprising all information.
- **Delayed** submission will automatically lead to an assessment with the **grade 5.0 (failed)**.
- **Important:** The writing of examination papers or parts of it with the help of AI-based aids, in particular ChatGPT or similar, has to be clearly marked and quoted in a footnote. The responsibility for the truthfulness of the generated information lies with the student.

For each submission, the following documents/datasets must be submitted

- Paper as word and pdf document
- **All** supplementary files (e.g., all excel sheets, Stata .dta and do-files, etc...)
- **All references as pdf documents**
- **Permission to view**, only required for **bachelor and master theses** (as extra PDF; <https://www.mgt.tum.de/download-center>)

Use of Artificial Intelligence (AI) in Theses

AI tools (e.g., ChatGPT) may be used to improve texts you have written; for example, by enhancing clarity or structure. However, it is not allowed to fully generate ideas or write substantial parts of the thesis using only AI tools.

All content from AI must be:

- Verified by the student
- Cited properly using original sources (AI tools themselves cannot be cited).

Students are fully responsible for every word in their thesis. Claiming that content was “generated by AI” does not remove this responsibility.

AI can support your work, but your thesis must clearly show your own academic contribution. If your work does not show independent academic contribution beyond AI assistance, it will be deemed inadequate.

Quotation

- References for all ideas taken from sources (sometimes several for a paragraph, at the latest at the end of a **paragraph**).
- Missing labelling of someone else’s work will be assessed with the grade 5.0 (failed).
- For quotations use **Endnote, Mendeley, or Citavi**. All software packages are available for free for TUM students.
- **Quotation style:** Use in-text citations (including **exact page numbers**) and use the citation style of [*The Accounting Review*](#).
- Footnotes are only intended for additional explanations or definitions.
- **Direct quotations** (literal adoption) have to be marked with quotation marks and should be used very sparingly (e.g., for definitions).
- **References to laws** (or similar documents) have priority to references of sources citing the law and have to be as detailed as possible. Include them in the list of references.

Tables and figures

- Tables and figures have to be numbered consecutively and need to be labeled (“Table 1: ABC”).
- Tables and figures are only included in the main text if they are directly relevant and thus referenced in the text. Complementary tables and figures shall be reported in the appendix.

Cover page

- The cover page must contain all the necessary information provided in the “[Information Sheet: Submitting your final thesis](#)”
- You can use the cover page provided [here](#).
- For seminar papers: please indicate the name of the course, the title of the seminar paper, as well as contact data for all authors.

Declaration of authorship

- **Only required** for bachelor and master theses
- Please, only use the following text:

Declaration of Authorship

I hereby declare that the thesis submitted is my own unaided work and that I have not used any sources and aids other than those specified in the thesis, this is particularly true for AI-generated support. All direct or indirect sources used are acknowledged as references. I am aware that the thesis in digital form can be examined for the use of unauthorized aid and to determine whether the thesis as a whole or parts incorporated in it may be deemed plagiarism. For the comparison of my work with existing sources I agree that it shall be entered in a database where it shall also remain after examination, to enable comparison with future theses submitted. Further rights of reproduction and usage, however, are not granted here. This paper was not previously presented to another examination board and has not been published.

Date, City

Signature

FAQ section:

When do I have to request a restriction notice (“Sperrvermerk”) on my thesis?	Only theses in cooperation with a partner/company that use sensitive data should request a restriction notice. In all other cases, please grant permission to view and/or quote from a thesis for academic purposes only.
Is there a colloquium or final presentation of a thesis?	No.
Is it possible to get feedback on a draft version of a text?	No. We do not read any texts prior to the final submission.

I have no figures; do I need to incorporate a list of figures too?

How long does it take to get a grade on my thesis?

How can I register my final thesis?

How much time do I have to finish/hand in my final thesis?

Do I have to know the final title of the thesis when registering?

For an empirical thesis, which statistical software program is preferred?

How can I access common data bases (e.g., WRDS)?

How does the alignment between the chair and the student work?

Do I have to prepare an abstract?

No, only necessary elements are required.

It may take up to two months. If you have a very compelling reason that you need it earlier, please contact the supervisor.

The registration is done by your supervisor. After successful registration you will receive a confirmation mail.

Bachelor thesis: 3 months; Master thesis: 6 months

No. Slight changes can still be made when submitting your final thesis. Please discuss that with the supervisor.

For simple descriptive statistics, we recommend to use Excel. For multivariate analyses, we recommend Stata. If you want to use another program (e.g. R or SPSS) please consult with your supervisor.

Please check <https://wiki.tum.de/pages/viewpage.action?spaceKey=databasesatsom&title=Database+at+TUM+SOM>

Please be aware that a final thesis is not a collaboration between you and your supervisor. It is an independent scientific work of a student. We just provide guidance and you decide when you need us for discussing important topics (structure, delimitation of the top, research design).

No, an abstract is optional. In case you wish to include one, make sure to familiarize yourself with how to write a proper abstract!