

## Editing notes for papers

Papers (term papers, bachelor, master, diploma theses or papers for WiWiZ) at our chair must fulfill certain basic requirements. The following points are regarded as important criteria for the evaluation of a paper. Before handing in your paper, you should check, whether all points were considered enough.

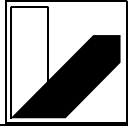
### General information

1. Basically it makes little sense to write a paper in subjects, whose topic one has not already acquired during the attendance at lectures and/or seminars. Therefore we expect from students, which want to write a paper at our chair, that they have already attended a course at our chair dealing with the topic of the paper.
2. A paper can be coached by an assistant or the professor. In case of interest you should send an informal inquiry at a potential supervisor by e-mail. Usually after choosing an advisor there is a conversation where possible topics, essential literary contributions and further steps are discussed. Be aware of the fact, that writing a paper is a kind of examination that must be achieved single-handed by the student. Therefore, the supervision is limited to general clarifications (and support at particular problems).
3. The point is not to describe a topic extensively but rather to elaborate a wise and focused problem statement and write what is most important to this. The problem statement should thus be broken down into few, consistent and answerable questions.
4. Important are accuracy in verbal expression and methodic precision.
5. Own opinion should be separated clearly from facts and logical deduction as well as from opinions of quoted authors.

### Scheme of structure

The structure of the paper should follow a scheme like this:

1. title page (see a sample in the attachment)
2. short summary of the paper (maximum a half page)
3. index (eventually list of abbreviations, tables and figures)
4. text of the paper (introduction, main part, final remarks)
5. list of literature
6. eventually attachments
7. statement under oath bindingly for bachelor, master and diploma theses and papers for WiWiZ (see a sample in the attachment)



## **Important aspects with regard to content**

### Introduction

1. Motivation for the problem statement and discussion on its relevance, integration of the topic in a bigger context and differentiation compared to other problems and questions.
2. Drafting of thematic structure.

### Main part

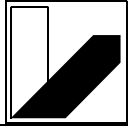
1. Explanation of the problem and drafting of the initial situation.
2. For empirical papers: presentation of the state of data, specific difficulties (availability, reliability and so on) and possible consequences for one's own work.
3. Presentation of and comment on single research steps and thereby won results; considering, using and quoting appropriate literature; consistency in the argumentation.
4. Consequently keep up the problem statement as well as the thematic structure across the whole main part (do not lose the thread).

### Final remarks

1. Summary of the most important results in brief statements.
2. Point to remaining questions.

## **Formal criteria**

1. In general, the author has certain liberties while choosing the formatting, nevertheless you should pay attention to the following points. Also a consistent and consequent formatting matters.
2. Exceeding long expositions should be avoided. The text part of a bachelor thesis (introduction, main part, final remarks) should have 25 to 35 pages. The text part of a paper for WiWiZ should comprise 25 to 30 pages. The point of reference for a master or diploma thesis is from 40 up to 60 pages. Term papers should not go beyond an extent of 10 pages (differences at single courses are possible).
3. Please use as a font Times New Roman, font size 12 pt and line interspace of 1.5 for the main text, for the foot notes also use Times New Roman with font size 10 pt and line interspace of 1.0.
4. The margins should be 2.5 cm at the top, 2 cm at the bottom, 4 cm at the left margin and 2 cm at the right margin.
5. When first using variables there has to be an explanation, what these represent.



6. Formulas and variables should have a consistent format, either cursive or not, same font size and so on.
7. Figures and tables should either be integrated in the text or put in the attachments. Please pay attention to readability of the figures and tables. Therefore it is reasonable to include only self-made figures and tables when possible (based on the original from the cited article, book, etc.) instead of just copying them into the document.
8. Data and charts should always (!) be provided with explicit references.
9. The paper ends with a list of literature. In the text you refer explicit to the used literature. Therefore please use the Anglo-Saxon way of citation. When you are insecure at the citation you can use the journal American Economic Review as a reference.
10. Index and list of literature must be checked on completeness and correctness.

#### **Special remarks for term papers**

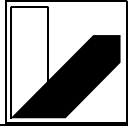
The paper should be submitted to the chair both as a hardcopy (in single copy) and in electronic form as a PDF-file per e-mail or by CD-ROM. You do not have to hand in a statement under oath.

#### **Special remarks for bachelor, master and diploma theses as well as papers for WiWiZ**

The paper must be handed in to the chair on the due date (!) in duplicate. It also has to be submitted to the chair identically in electronic form (by e-mail as a PDF-file or by CD-ROM). The maximum duration for editing for a bachelor, master or diploma thesis or paper for WiWiZ you can learn from your valid examination regulations. When the paper is not handed in on the due date, it will be evaluated with “not passed”.

#### **Attachments – 2 pages**

1. Title page (sample) for a master thesis (for a term paper, paper for WiWiZ, bachelor or diploma thesis please just replace master thesis by the suitable expression).
2. Statement under oath (sample).



# International tax competition and choice of location by multinational firms

**Master thesis**

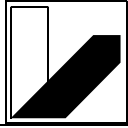
at the

**Chair of Economics II esp. International Macroeconomics and Trade**

**at University of Bayreuth**

**Prof. Dr. Hartmut Egger**

author:	Sabine Sample
degree program:	Economics
matriculation number:	1111111
postal address:	sample street 1 95447 Bayreuth
e-mail:	<a href="mailto:s.sample@stmail.uni-bayreuth.de">s.sample@stmail.uni-bayreuth.de</a>
deadline:	06.09.2013



### Statement under oath

I declare that I have authored this thesis/paper with the topic

“International tax competition and choice of location by multinational firms”

independently and have not used other than the declared aids. All material, which has been used either literally or by content from published or not published sources have I explicitly marked at each point by quoting the reference (also secondary literature).

This thesis/paper has not been submitted to any other examination board in the same or similar form and has also not been published yet.

Bayreuth, 06.09.2013

---

(signature)