

FRIEDRICH-ALEXANDER-UNIVERSITY ERLANGEN-NUERNBERG  
FACULTY OF BUSINESS, ECONOMICS, AND LAW  
CHAIR OF PUBLIC FINANCE  
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## GUIDE TO WRITING MASTER'S THESES

Nuernberg, August 31, 2018

### Contact

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# 1 Procedure

## 1.1 Suggestions and Requirements

There are no special requirements for writing a master's thesis at our chair, but we recommend visiting some public economics courses that are offered by the Chair and also taking part in one of our seminars. It is recommended to write the master's thesis in the 4th semester.

## 1.2 Contact

If you are interested in writing a master's thesis at the chair, please contact one of the chair members by e-mail. Give the following information:

- Name
- Matriculation number
- E-mail address
- Degree course and degree
- Semester number
- Completed modules at our chair including your grade
- Latest transcript of records (from MeinCampus)
- Topic request (own topic suggestion or rough idea)
- Desired start of processing

After submitting your application, you will receive feedback from the chair within two weeks and an invitation to a preliminary discussion.

## 1.3 Personal Meeting

In the course of the conversation, the own topic suggestion or the proposed topic is concretised with a chair employee. This includes the exchange of information about the further course of action, possible literature / content, the structure of the research work, and your open questions. If it is an empirical work, relevant data sources will also be discussed. You should have in-depth knowledge of empirical methods for an empirical work.

## 1.4 Registration and Editing

Upon receipt of the exact topic and official registration at the examination office, the processing time begins (from this time: 6 months processing time). The scope of a master's thesis is 50-60 pages.

## 1.5 Seminar

The seminar for the master's thesis is held in the form of an oral presentation of about 25 minutes at the chair, before the submission of the thesis (after about  $\frac{2}{3}$  of the editing time).

## 1.6 Submission of the Master's Thesis at the Examinations Office

Master theses are to be handed in printed twice on DIN A4 paper as well as a pdf document (on CD or USB stick) at the examination office. All web pages used, which are cited in the work, are to be handed in as html documents.

# 2 Formal aspects

## 2.1 Choosing the right computer program

For editing a scientific paper, several word processing programs are available. At this point we would like to talk about the work with Word, because this is probably the most used program for the preparation of theses etc.

Word has a wide range of features that can automate certain things and save you a lot of work. Unfortunately, in the past we still had the experience that some students did not know helpful functions or at least did not use them. The formatting of the work, among other things, often leaves something to be desired.

Helpful functions that make your work much easier are, for example:

- Automatic table of contents
- Automatic page numbering
- Word styles

There are a lot of introductions in the creation of scientific papers with Word. Just look in the OPAC of the University Library for relevant books or on the Internet for introductions.

Another tip, that makes it easier for you to create the bibliography, is to use the software „Citavi “ which automatically creates an alphabetical bibliography based on the books you have added to the database of the program. This saves typing. More information and free download at [http://www.rrze.uni-erlangen.de/dienste/software /private use/](http://www.rrze.uni-erlangen.de/dienste/software/private%20use/)

## 2.2 Structure of the work

### 2.2.1 Structuring of the document

This guideline can serve as a template for structuring the entire document. In general, a scientific paper consists of the following items (listed in the order in which they follow one another):

**Front page** A sample title page can be found in the appendix of the guideline. The title page should also include your complete contact details, so that your supervisor can also contact you by phone. The title page is the first page of your work, therefore it actually carries the page number I (Roman!), But this is not printed on the front page!

**Table of contents** The purpose of the table of contents is to give the reader an overview of the entire document and to look up the page numbers of individual chapters. The table of contents lists all the directories (Roman page numbering), the outline (Arabic page numbering), the bibliography, and (if applicable) the appendix (both Arabic page numbering) of your work.

**Table of figures** The table of figures contains the „title“ of all the pictures that you have inserted in your work (example: Real development of the German gross domestic product 2000 - 2011). Illustrations are, for example, graphs or statistical graphics. In order for the reader to be able to find the illustrations in your work, you should also quote the number of the page on which the figure can be found in the document.

**Table directory** If, for example, your work contains tables in which you present estimation or calculation results, these must be listed in a separate table of contents with page numbers. The entry in the table directory should again match the „title“ (the label) of the table. By reading the table list it should be clear which information/results are contained in the individual tables listed (example: calculation of the maximum allowable net borrowing for the year 2012).

**Symbol index** The symbol index is only necessary for purely theoretical work. It contains all the symbols and variable abbreviations used in the work, including their definition.

**List of abbreviations** The list of abbreviations should allow the reader to look up the abbreviations used in your work. The list of abbreviations should only

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list those abbreviations that are unusual. A clue as to whether an abbreviation is uncommon: if an abbreviation is found in the dictionary, it can be assumed to be customary (such as e.g. for "for example"). But do you know for example what the abbreviation ITR means? ITR stands for „implicit tax rate“. If you use abbreviations like these, you should definitely include them in the list of abbreviations of your work, even if you explain in detail in one place in the text what the abbreviation means. See the list of abbreviations as a service to the reader, which allows him to quickly look up used abbreviations. Generally a short note on abbreviations. Use these sparingly. „Laziness abbreviations“, which you may have thought up yourself, do not make a good impression on the reader and are a sign of poor writing and working style.

**Text of the work** The „body“ of your scientific work begins with the introduction. From the introduction, all other pages are numbered Arabic, beginning with page 1 from which you need to keep in mind the page count.

**Bibliography** The bibliography contains all the sources cited in your paper. Remember to list data sources as well. Depending on which citation style you choose (common are American Psychological Association (APA), Modern Language Citation (MLA), Chicago or Harvard), all entries should be consistently quoted in the chosen style, e.g. if you have decided to print the authors' first names unabbreviated, it will not make a good impression if a few author first names are listed abbreviated in the bibliography. Also important is the alphabetic sorting on the first letter of the surname of the author, with several authors it depends on the surname of the first named author. Citation programs such as Citavi can automatically output the bibliography according to the desired citation style.

**Appendix** The appendix is not a necessary part of scientific papers. Basically, it is advisable to fill the appendix only "sparingly" and not as "scraps" for everything that you do not want to put into the main part of the work or might not fit in there properly. So what belongs in the appendix? For example, tables of detailed descriptive statistics of all variables used for empirical analysis, detailed (page-long) formula deductions or arguments. Not in the appendix belong for example, tables with calculation results that you explicitly refer to in the body text. Also, tables with estimation results that are at the core of your work should be included in the body of the work, not just "attachments".

### 2.2.2 Formatting the body text

The font size in the body text should be 12pt. Headings should be adjusted accordingly and fat formatted. Footnotes are to be indicated with the font size 10pt. Arial or Times New Roman should be chosen as the font. The text should

be 1.5 times line spacing. The text should be formatted in block form. Please note the following margins: 2.5 cm margin (top, bottom and left) and 4 cm correction margin on the right.

Starting with the first page of the text, each page should be numbered with Arabic numerals. All preceding directories should be numbered with Roman numerals. The title page does not have a page number, the content directory is page II.

To emphasize essential aspects of the work, you can print individual expressions and comments in italics. However, it should be borne in mind that this may significantly affect the flow of reading, so this should only be used to emphasize meaningful words or passages. German expressions that can not be translated into English should always be printed in italics. Paragraphs are used to identify individual reading units that contain a single thesis and argumentation structure. Indents can mark up enumerations or also substantial contents of the text. (Important) equations are numbered consecutively - in brackets - and should be removed from the running text.

# A Cover Page Template

Friedrich-Alexander-University Erlangen-Nürnberg  
Rechts- und Wirtschaftswissenschaftliche Fakultät  
Lehrstuhl für Volkswirtschaftslehre,  
insb. Finanzwissenschaft  
Professor Dr. Thiess Büttner

## Title of the Thesis

**Master Thesis**  
to obtain the academic degree  
(cite the future academic title here)

Nuernberg, August 31, 2018

**Supervisor:**

Name of the supervisor

**Author:**

Name of author

Street and house number

Postal code and city

Tel.: ...

E-mail address

Matriculation number

Number of semesters

## **B Affidavit submission**

### **Affidavit submission**

I declare that I have done the above work independently and without outside help and that I have not used any other means than those listed in the attached list. All passages taken literally or by analogy from publications or other sources are identified as such. Information from relevant sources can be provided upon request.

Nuernberg, August 31, 2018