

Guidelines

for Writing Seminar Papers or Bachelor/Master Theses at the Chair in Business Taxation

Otto-von-Guericke University Magdeburg

Faculty of Business and Economics

Chair in Business Taxation

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Content

The following document describes the guidelines for writing a scientific paper in English language at the Chair in Business Taxation, Otto-von-Guericke-University Magdeburg. These guidelines have to be considered for all English seminar papers, bachelor theses and master theses written at the Chair in Business Taxation. They are not relevant for papers written at other chairs. For papers in German language please consider the German version of these guidelines (“Richtlinien für das Verfassen von Seminararbeiten sowie von Bachelor- und Masterarbeiten am Lehrstuhl für Betriebswirtschaftliche Steuerlehre“), which are published on our website (<http://www.bwl3.ovgu.de/Lehre.html>). In addition, these guidelines contain recommendations for the scientific presentation of papers at the Chair in Business Taxation.

1. Guidelines for seminar papers and bachelor/master theses

1.1 Pages, processing time and presentation

1. Seminar papers:

The number of pages of a seminar paper depends on the seminar (bachelor, master, team work, further seminar tasks) but is usually below 15 pages (main text). We regard a deviation of up to 10 % as acceptable. In general, there is a final presentation at the end of the seminar. Detailed instructions are given at the beginning of each seminar.

2. Bachelor theses:

The processing time of a bachelor thesis amounts to 10 weeks including 2 weeks for reading and preparation of the research question. In certain exceptional cases (disease, data problems in empirical papers), the processing time can be extended by a maximum of up to four weeks (by the chairman of the examination board of the Faculty of Business and Economics). The bachelor thesis should be made of 30 pages. An interim presentation will typically not take place. However, there will be a final presentation at the end.

3. Master theses:

The processing time of a master thesis amounts to 22 weeks including 4 weeks for paper reading and preparation of the research question. In certain exceptional cases (disease, data problems in empirical papers), the processing time can be extended by a maximum of up to four weeks (by the chairman of the examination board of the Faculty of Business and Economics). The master thesis should be made up of 55 to 60 pages. An interim presentation and a final presentation will take place.

1.2 General recommendations

1.2.1 Paper structure

A scientific paper should include four main parts: introduction, description of fundamentals, analysis and conclusion. Fundamentals and analysis may also contain more than one chapter. That holds especially for bachelor and master theses.

The **introduction** presents the subject of the paper and discusses the research question and the approach. After reading the introduction, the reader should have a good understanding, what she or he will find in the following parts of the paper. Especially relevant is the presentation of the research question and the target of the paper. If the reader does not understand what question shall be addressed and how it will be answered, it becomes much more complicated to understand the following chapters and their implications for tax policy, business administration and research. Thus, after a short introduction into the overall subject (about one paragraph), the main part of the introduction should be a detailed discussion of the research question including references to the existing literature. Thereafter, the introduction should provide a brief overview of the methodology and the structure of the paper (what is done and how?). Similar to the other parts of the paper, the relevant literature has to be cited. There should be no statements without any proof (either provided by cited references or own findings) in the introduction or other parts of the paper.

Following the introduction, the paper should provide a concise review of relevant **basics and fundamentals** (tax law fundamentals, other legal aspects, theoretical basis for the analysis, a review of the findings of the existing literature, other fundamental aspects) for the analysis of the own research question. Depending on the paper type and volume (bachelor thesis, master thesis), this may require more than one chapter. This part should be as concise as possible and there should be clear focus on the research question. Annoying excursions and digressions should be avoided.

The target of the **analysis** is to provide the answer to the research question. This analytical part is based on the own work of the author and separated from the pure description in the fundamentals part. Depending on the paper type and volume (bachelor thesis, master thesis), this may require more than one chapter. The general approach and the research methodologies (calculations of tax burdens, theoretical modelling, empirical analysis, interviews with tax practitioners, analysis of the literature and other sources) should be documented. The argumentation of the author should be consistent and comprehensive considering potential weaknesses of the scientific approach as well as potential weaknesses of the literature. Thus, the author should not simply follow the arguments and findings of the literature without any criticism, but should consider the arguments of the literature for his or her own argumentation.

The **conclusion** summarizes the results of the paper, highlights the consequences of the analysis and provides avenues for further research in the same subject area. In addition, it might discuss potential limitations and implications of the methodology and the findings of the paper.

1.2.2 Literature

Before starting to write a paper, a detailed study of the relevant literature is inevitable. We recommend a balanced mix of various references such as journal articles and working papers, textbooks and monographs, and other sources (e.g. court decisions, instructions of the fiscal administration) that considers different aspects of the research question (e.g. economic theory, tax law, empirical literature). Of course, the optimal mix of literature sources depends on the research question of the paper. We recommend to use about one reference per page of the main text of the paper. All utilized literature sources should be cited in the text and documented in the references. Articles of the encyclopedia "Wikipedia" or comparable internet sources and home pages should typically not be cited as they are not regarded as quotable (except as a discussion starter or a gimmick). A documentation of typical literature sources used in business taxation is provided in section 1.6.3ff.

1.2.3 Data

If the paper refers to empirical data (e.g. tax statistics, business surveys), the author should always consider the integrity of the data provider. In addition, the author should refer to the original data source if possible. For that reason, we do not recommend the data platform statista (which can be regarded as a somewhat unstructured source for a lot of different data). Instead, we recommend to refer to the original data provider (e.g. the German Federal Statistical Office, Eurostat or the OECD). The data selection should fit well with theoretical and methodological considerations and should be discussed with the supervisor of the seminar paper or the bachelor/master thesis. A conscious dealing with potential errors and data problems, such as outliers etc., is recommended. If the paper relies on interviews (e.g. with tax advisers), the interviews should be documented and should be authorized by the interview partner.

1.2.4 Argumentation

The separation of the descriptive and the analytical part of any line of argumentation should be clear. Therefore, the descriptive part of the paper (basics and fundamentals) should be separate from the analytical part. Arguments of others should always be cited in the text.

1.3 Formal requirements

Consistency and paper writing: Authors have to use text editors, such as MS Word or LATEX considering the formal guidelines below. In a lot of formal questions, there exists no clear "correct" or "wrong" as formal requirements differ from each other in practice and the academia. For example, each scientific journal has own formal requirements for citations and formatting. Nevertheless, even if there exists some discretion in these issues, formal requirements have always to be handled in a consistent way. For example, if authors have decided for a specific formatting style for the headline of a chapter, that style has to be maintained for all chapters throughout the whole paper. The same holds for the citation style of a specific reference type (e.g. a journal article) or for the formatting of tables and figures.

Font size: The font used is typically Times New Roman with the font size 12. Footnotes are written using font size 10. Formatting options (such as font size, bold, italics) should be used

gently. Headlines have to be left-aligned and particularly highlighted (e.g., by a larger line spacing, a different font size, bold).

Formulas: Formulas are to be formatted left-aligned with consecutive numbering. If you rely on MS Word, we recommend to use the MS Word formula editor. Detailed derivations and interim results can be documented in the appendix, unless they are important and relevant for the argumentation. All variables must be clearly documented and explained, so that the reader can follow the argumentation. Variables have to be listed in the symbol directory including a concise definition.

Full justification: The text including the footnotes and appendices should be formatted in “full justification”.

Margin adjustments: For the margins, the default settings in MS Word can be adopted: The margin on the left and the right is 2.5 cm. The distance from the top is 2.0 cm, whereas it is 2.5 cm from the bottom of the page.

Numbering: Except for the title page and the statutory declaration (see below), all pages have to be numbered consecutively. The table of contents, list of figures, list of tables, symbol directory as well as the list of abbreviations should be numbered with Roman digits. The paging restarts with the first text page using Arabic digits and continues until the last page of the actual paper. The page numbers can be uniformly set at top-right of the header or on the bottom-middle or bottom-right, respectively, of the footer.

Plagiarism: Plagiarism in any case is forbidden and is punished with the grade “not passed”. In severe cases, we may also contact the examination board of the Faculty of Business and Economics to discuss further steps. Plagiarism is defined as the use of the ideas and contents of other without a citation of the original reference. In English papers, citations are typically included in the main text in brackets. Thus, if you use the thoughts or information of someone else, you should always cite the relevant reference. In addition, please abstain from copying other text sources. Instead, you should formulate your arguments in your own wording (even if your English might not be perfect).

Language: The paper must be uniformly written in English or German. If you use German as your language, please consider the German version of these guidelines (“Richtlinien für das Verfassen von Seminararbeiten sowie von Bachelor- und Masterarbeiten am Lehrstuhl für Betriebswirtschaftliche Steuerlehre”). If English is your language, you should also (mainly) refer to English papers as references.

Line spacing: The line spacing is 1.5. As for the footnotes single spacing is used.

Submission: Seminar papers can be submitted in a stapler/binder (one single issue is sufficient). Bachelor theses and master theses must be handled to the **examination office** (Prüfungsamt) of the Faculty of Business and Economics as a duplicate (two issues) as a hardcover. In addition (for seminar papers, bachelor theses and master theses), we need an **electronic version** of your work as electronic file using pdf-format to control for possible plagiarism and check all relevant files (including, excel spreadsheets or other files). Please note that you also have to **submit all of the cited references of your in electronic form** (e.g. CD). For precise information about

the modalities of the submission of bachelor theses and master theses please contact the examination office.

Typographic details: Dashes are illustrated by an "endash" such as "–". This form will also be used for negative numbers (e.g. –10.000). The thousands separator is the comma (1,000). Fraction numbers are denoted by a full stop (e.g. 3.8, 0.85%). Paragraphs (§) should not be stand-alone at the end of the row.

1.3.1 Formal structure

The following formal structure of the individual parts should be maintained in the paper.

- Title page (Roman numbering)
- Directories (Roman numbering)
 - (a) Table of Contents
 - (b) List of Figures
 - (c) List of Tables
 - (d) List of Abbreviations
 - (e) Symbol Directory
- Main text (Arabic numbering)
 - 1. Introduction
 - 2. Fundamentals (several chapters if useful)
 - 3. Analysis (several chapters if useful)
 - 4. Conclusion
- Appendix (Arabic numbering)
- References (Arabic numbering)
- Statutory declaration (Arabic numbering)

If there are less than 4 directory entries, a separate list is not required (except for the Table of the Contents and the References).

1.3.2 Hierarchy of texts

The text hierarchies should cover no more than 4 levels and should be divided as follows:

- 2 Chapter
- 2.1 Section
- 2.1.1 Subsection
- 2.1.1.1 Section under subsection

1.3.3 Citations and footnotes

In English scientific papers, footnotes are not used for citation (different from the German style). Thus, footnotes are only used in English papers for additional explanations and excursions that shall not be part of the argumentation of the main text (so-called "text footnotes"). You should consider these issues and not exaggerate the use of footnotes in your paper.

For citation, papers in English language (Anglo-American papers) rely on the so-called "Harvard-System" or the "author-year-scheme". Therefore, references have to be cited in brackets

directly within the text (Miller/Anderson 2016, 56). Page numbers have to be included by the abbreviation p. is not necessary (as it is not very common in English citations). For papers with more than three author, you may cite the reference by et al. (Johnson et al. 2023, 1189; Mayr et al. 2022, 114).

If used, text footnotes have to end with a full stop and have to be written in full sentences. For the position of a footnote in the text, the following applies: If the explanation that is provided within the text of the footnote refers to the statement of a finished sentence, the footnote must be set at the end of the sentence. In contrast, if the note is only related to a single term in a sentence, the footnote number should be directly inserted after the word in question. Footnotes are formatted as left-aligned. For multi-line footnotes, the second line of the footnote should be aligned as well. Thus, it should not be like this,

Lorem ipsum dolor sit amet, consetetur sadipscing elitr,¹ sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua.²

¹ Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua.

² At vero eos et accusam et justo duo dolores et ea rebum. Stet clita kasd gubergren, no sea takimata sanctus est Lorem ipsum dolor sit amet.

but like that:

Lorem ipsum dolor sit amet, consetetur sadipscing elitr,¹ sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua.²

¹ Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua.

² At vero eos et accusam et justo duo dolores et ea rebum. Stet clita kasd gubergren, no sea takimata sanctus est Lorem ipsum dolor sit amet.

If possible, the entire footnote should appear on the same page where the footnote is set in the text.

1.3.4 Abbreviations

Abbreviations should be used gently. Generally accepted and common abbreviations that are listed in the dictionary such as “etc.”, “see”, “USA”, “e.g.” do not need to be included in the list of abbreviations. All other abbreviations must be written out when used for the first time while the shortcut has to be added behind in brackets. The list of abbreviations includes a schedule of all the abbreviations used in alphabetical order and with their full form aside.

Example:

COGS *Cost of goods sold*

Fifo *First-in-first-out*

INV *Inventory*

IBFD *International Bureau of Fiscal Documentation*

OECD *Organisation of Economic Development and Cooperation*

1.3.5 Tables and figures

Tables and figures must be continuously numbered and marked with a title or a description that portrays the content of each table or figure. References have to be cited if the figures or ideas of others are adopted. Tables and figures that are relevant for the argumentation should be included in the main text. Additional tables and figures should be included in the appendix. However, the appendix should also not be considered as a ragbag of tables and figures that are not linked to the statements in the main text and can be regarded as unnecessary. The title/description should be above or below of the included table or figure. There should be a consistent style of table and figure descriptions.

Example:

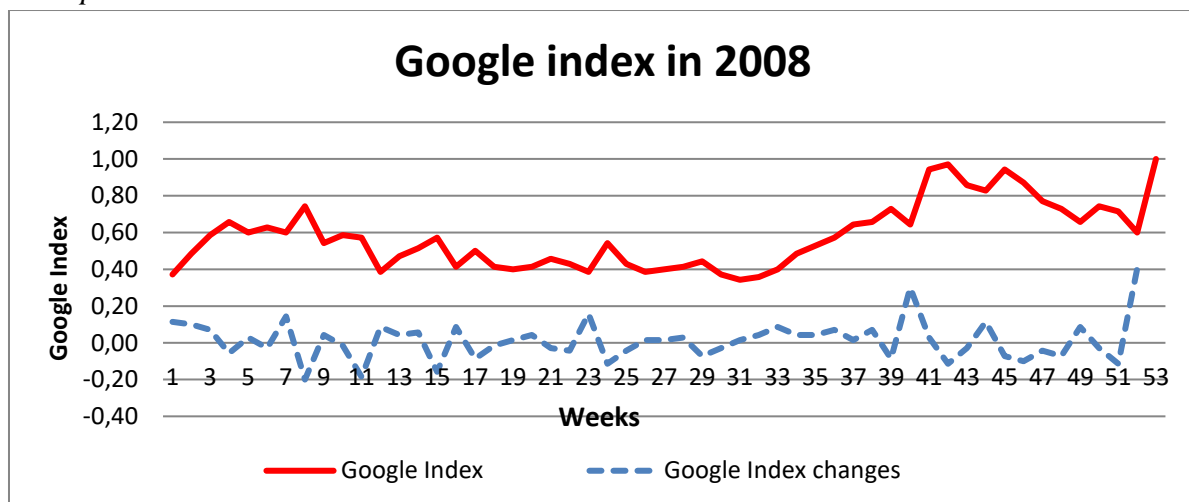


Figure 1: Google Trends analyses, year 2008

1.3.6 Directories

As already pointed out in the relevant sections, the lists of figures, tables, symbols and abbreviations are set in front of the actual work. The references are attached at the end of the paper, after the appendix. The lists of figures and tables contain the respective contents including the exact name and page number in the same order as they appear in the text. Contents of the lists of symbols and abbreviations as well as the references are sorted in alphabetical order.

1.3.7 Appendix

If there are figures, tables, mathematical derivations and additional descriptions not inserted in the text but listed in the appendix, these items shall be referred to in the text by a remark such as "see appendix A". In case of tables or figures listed in the appendix, a numbering of the embodiment in the same order as it is considered in the text is necessary. The appendix is provided with Arabic page numbers and is set immediately subsequent to the end of the main text, but previous to the references.

1.3.8 Statutory Declaration

All papers submitted to the examination office (bachelor theses and master theses) must include a dated and signed statutory declaration. A template of the statutory declaration can be downloaded from the homepage of the Examination Office.

1.4 Citations – The author-year-scheme

All adopted statements and thoughts have to be cited. In papers in English language, citation is provided in the main text in brackets. Of course, that does not mean to provide a citation (e.g. Johnson/Johnson 2012, 24) for each sentence. In general (if required), citations should be provided for each paragraph of a paper. In case of references to legal regulations it is also sufficient to provide the citation in the main text or in brackets. For example, one may write "(...) corresponding to § 1 German Income Tax Code (...)" instead of (§ 1 German Income Tax Code).

Citations of references are always in **short form**. It is sufficient to provide the family name(s) of the author(s), the publication year and the page number (without necessarily providing a p. for page number). A detailed documentation of the literature source is then included in the references. More than one author are usually separated by a slash (/). In case of more than two authors, you may also use the abbreviation et al. (Schneider et al. 2008, 21–24 instead of Schneider/Thomson/Wang 2008, 21–24). Different literature sources are separated by a semicolon (Miller 2010, 256–257; Tucker/Yadamov 2004, 34). If you are using references with identical author names and years, you may identify the different sources via letters after the publication year (Johnson 2023a, 20; Johnson 2023b, 127–129). As an alternative, you may also refer to the first letter of the prename of the authors if the authors are different persons (Johnson, T. 2023, 20; Johnson, M. 2023, 127–129).

Example:

We discuss the relevance of losses for the prediction of future firm performance with a focus on two aspects. Considering current losses, the empirical literature shows that negative performance outcomes are less persistent than positive performance outcomes (Hayn 1995, 125; Li 2011, 630). Especially transitory losses as defined by Joos and Plesko (2005, 847) have a tendency for “loss reversal” that means to result in positive future firm performance

If possible, you should refer to the original literature source. Only in exceptional cases (e.g. the primary literature source is not available), the original data source should be cited via a secondary literature source.

Example:

Evidence on this assumption is provided by an Australian investigation (see the results cited in Turner/Smith/Gurd 1998, 96, regarding the study of Evans/Tran-Nam/Walpole 1995, which is not available in Germany).

Direct quotes should be used very carefully and gently. They are only appropriate for concise formulations or basic statements or definitions. Usually, you should find your own words instead of referring to the formulations of existing research papers. In case of a direct quotation, the exact wording of the original including punctuation and possible errors have to be adopted and put into quotation marks. Changes to the original formulation in direct quotes must be made clear:

- Skipping of one word is marked with [...], of more than one word by [...].
- Own additions such as exclamation marks or verbs added to the quoted sentence have to be put in square brackets.
- Errors in the original are indicated with [sic].
- Notes of the author are also put in square brackets, however adding [Annotation:].
- Accentuations that are omitted or added must be pointed out in the footnotes.
- Quotations within a quotation are highlighted by an apostrophe.

Example:

Corresponding to Sandford et al. (1989, 10), tax compliance burdens can be defined as the “[...] costs incurred by taxpayers, or third parties such as businesses, in meeting the requirements laid upon them in complying with a given structure and level of tax.”

1.5 References

The full bibliographical information of all sources cited within the text has to be documented by the references of the paper. A complete reference covers all information that a reader might require in order to get access to the quoted source. Depending on the kind of source, the individual information can differ. Anyway, the basic structure is always similar.

Basically, it can be distinguished between literary sources and other sources. In the area of taxation mainly court decisions and administrative instructions are relevant as other sources, which are also known as legal sources. Unlike literary sources, judgments and administrative instructions are legally binding. That means they have direct legal consequences for taxpayers and are not only a statement of a tax expert. If only a small number of legal sources is used in the paper or thesis, authors can document these legal sources as part the general reference list (in alphabetical order). If the number of legal references is high, it may also be useful to provide a separate list of literary references and a separate list of legal references. In contrast to court decisions and administrative instructions, tax laws should not be listed as references. References should be ordered alphabetically. Ordering references by their type (e.g., journal articles or monographs) is irritating and a specific reference will be harder to find.

Some examples of how different types of sources are to be documented in the references are given below:

- **Literary sources:**

1. **Textbooks/Monographs:**

Last name, abbreviated first name, last name, abbreviated first name (year of publication), title, edition (if it is not the 1st edition, it shall be abbreviated as ed.), publisher, place of publication.

Example:

Brealey, R., Myers, S., Allen, F. (2021), Principles of corporate finance, 14th Ed., McGraw-Hill/Irwin, New York.

Specifications of the current edition are to be neglected (e.g. completely revised edition).

2. **Articles in journals:**

Last name, abbreviated first name, last name, abbreviated first name (year of publication), title of the article, title of the journal (in full), volume (issue no.), page(s) / publication number (online journals do not always have pages).

Some journals do not specify a volume. In this case, no volume (neither by self-dependent counting) is indicated in the references.

Examples:

Ackermann, H., Fochmann, M., Mihm, B. (2013), Biased effects of taxes and subsidies on portfolio choices, Economics Letters, Vol. 120, 23-26.

Eichfelder, S., Jacob, M., Schneider, K. (2023), Do tax incentives affect investment quality? *Journal of Corporate Finance*, Vol. 80, 102403.

3. **Articles in edited volumes:**

Last name, abbreviated first name, last name, abbreviated first name (year of publication), title of the article, last name, abbreviated first name, last name, abbreviated first name (ed.), title of the collection, publisher, place of publication, page(s).

Example:

Hassett, K.A., Hubbard, R.G., (2002), Tax policy and business investment, Auerbach, A., Feldstein, M. (ed.), *Handbook of public economics*, Vol. 3., Elsevier, Amsterdam, 1294-1343.

4. **Legal Commentaries:**

Legal comments provide a kind of working literature for tax practitioners and are particularly suitable for a high quality information on prevailing legal norms including the interpretation of tax regulations.

Last name, abbreviated first name, last name, abbreviated first name (year of publication), title, last name, abbreviated first name, last name, abbreviated first name (ed.), title of the comment, publisher, place of publication.

Example:

Langer, R. (2015), Art. 45 TFEU, Fuchs, M., Cornelissen, R. (ed.), *EU social security law: A commentary on EU regulations 883/2004 and 987/2009*, C.H. Beck, München.

5. **Working Papers / Discussion Papers:**

Working papers usually represent a precursor to a submission in a high-quality scientific journal. As far as a published (usually later) version in a journal exists, this version should be preferred.

Last name, abbreviated first name, last name, abbreviated first name (year), title, Working Paper number, Publishing institution (full), place / alternatively DOI address.

Examples:

Hundsdoerfer, J., Sielaff, C., Blaufus, K., Kiesewetter, D., Weimann, J. (2010), The influence of tax labeling and tax earmarking on the willingness to contribute: A conjoint analysis, arqus Working Paper 121, arqus, Berlin.

Knaisch, J., Poeschel, C. (2022), Corporate income taxes and wages: A meta-regression analysis, SSRN Working Paper 4032555, <http://dx.doi.org/10.2139/ssrn.4032555>.

6. **Newspaper and Media articles:**

Contributions to the daily press should only be used as source to a limited extent. Due to the limited tax-based and theoretical expertise of the press, they do not suit a research

of tax-based foundations and theoretical as well as empirical research results (unlike comments, tax journals and monographs).

Last name, abbreviated first name, last name, abbreviated first name (year of publication), title of the article, title of the newspaper (in full), date of issue, web address.

Example:

Bromwich, J.E. (2023), Bragg agreed to let ex-prosecutor testify about trump case in congress, New York Times, 21.04.2023, <https://www.nytimes.com/2023/04/21/nyregion/trump-bragg-jordan-pomerantz-lawsuit.html> (April 21, 2023).

7. Internet sources:

Internet sources should be paid attention to. A large number of information provided on the internet is not sufficient enough to serve as quotable source. Journal articles, monographs, discussion papers, etc., which have been researched on the internet, but in general are also available in different forms, do not constitute any online source.

Last name, abbreviated first name, last name, abbreviated first name (year of publication), title, web address (date of access).

Example:

U.S. Treasury (2023), The debt to the penny, <https://fiscaldata.treasury.gov/datasets/debt-to-the-penny/debt-to-the-penny> (April 12, 2023).

- **Legal sources:**

As already pointed out, sources of law are no literature in the actual meaning since they have legal binding force. Judgments represent legally binding decisions of one particular case that also characterize the concept of literature. Administrative instructions correspond to the legal concept of the financial administration thereby binding tax authorities in the individual case.

1. Judgments:

When quoting judgments courts are usually abbreviated. Regarding fiscal matters the financial courts (FG Berlin), the Bundesfinanzhof (BFH), the Federal Constitutional Court (FCC) as well as the European Court of Justice (ECJ) are meaningful. References are often journals, whereby the Federal Tax Gazette uses direct year specification instead of numbers of volume. Due to the brevity of judgments in general the indication of the first page of a judgment is common and enough. Reference may also be the internet.

Court (abbreviation), date of the judgment, ruling number, source of information.

Example:

BFH, judgment of January 29, 2009, VI R 56/07, Bundessteuerblatt II, 2010, p. 1067.

2. Administrative instructions:

On citing administrative instructions, administrations are abbreviated in some cases. In fiscal matters the Oberfinanzdirektion (OFD Magdeburg), the Ministry of Finance of countries (Ministry of Finance of Saxony-Anhalt) as well as the Federal Ministry of Finance (BMF) are important. References are often journals, whereby the Federal Tax Gazette uses direct year specification instead of numbers of volume. Regarding the number of pages, in general the indication of the first page of an administrative instruction is common and enough. Reference may also be the internet.

Authority (abbreviation if applicable), date and type of the administrative instruction, number, source of information.

Example:

OECD (2023), OECD transfer pricing guidelines for multinational enterprises and tax administrations 2022, OECD, Paris.

The names of the authors are always provided without academic titles. If the editor is named instead of the author, this must be clarified by adding "(ed.)" after the name. If the author of an article is unidentified, either the publishing institution will be provided as author or, if this does not seem as useful, the abbreviation "N.A." (= no author) can be used. In case of unknown date of publication, a remark such as "N.D." (= no date) is fine.

In general, you should use the latest edition of a book unless it is explicitly intended to use an older version. Within the list of references a sorted alphabetical arrangement of the sources (by the last name of the first author) has to be complied with. If there are several sources of one author published in the same year, letters will be added: Miller (2017a), Miller (2017b), Miller (2017c).

When sorting alphabetically, titles of nobility are not taken into account, e.g. "von Goethe" appears before "Knirsch".

1.6 Literature research

In the following, we present some information on literature research and the different types of literature in the field of business taxation. Usually you have access to the sources listed below via the university library of the Otto-von-Guericke-University.

1.6.1 Databases

As a student at the Otto-von-Guericke University Magdeburg you have access to a variety of electronic databases. Below you will find a selection of literature and legal databases.

Scientific economic literature:

- ✓ Business Source Premier
- ✓ EBSCO/EPNET

- ✓ EconLit
- ✓ ScienceDirect
- ✓ JSTOR

Jurisdiction and tax-based literature on German tax law (mostly in German language):

- ✓ Beck-online
- ✓ Juris
- ✓ NWB-Datenbank

1.6.2 Scientific journals

Scientific journals are addressed to scientists. Contributions to scientific journals are typically subject to a time-consuming review process (peer-review), which may take up to several years (if successful). The purpose of the review is the selection of outstanding contributions to research as well as the enhancement of scientific standards. The scientific and in parts philosophical discourse is not directed to the needs of tax practitioners, which are more interested in current tax developments (see also practitioner journals). Peer-reviewed scientific publications provide reputation and are therefore important factors of academic careers.

Regarding German scientific journals in economics and business administration, there is a trend towards publications in English language, which is the international language of the scientific discourse. The following journals are based in the German-speaking area (Germany, Austria and Switzerland), but usually published in English language.

- ✓ Schmalenbach Journal of Business Research
- ✓ Finanzarchiv / Public Finance Analysis
- ✓ German Economic Review
- ✓ Journal of Theoretical and Institutional Economics
- ✓ Review of Managerial Science
- ✓ Journal of Business Economics
- ✓ Schmollers Jahrbuch / Journal of Applied Social Sciences

In the field of business taxation, one can distinguish between general economic journals (e.g. “American Economic Review”, “Economic Journal”, Journal of the European Economic Association”), public finance journals (e.g. “National Tax Journal”, “Journal of Public Economics”), finance journals (e.g. “Journal of Finance”, “Review of Finance”, “Review of Financial Studies”) and accounting journals (e.g. “The Accounting Review”, “Contemporary Accounting Research”, “European Accounting Review”, “Journal of the American Taxation Association”). The selection below represents only a small fraction of all existing peer-reviewed journals in that area. Journals marked with A or even A+ are regarded as top journals in their area. By contrast, none of the German journals listed above is regarded as a leading international journal in tax or accounting research.

- ✓ ABACUS
- ✓ Accounting and Business Research
- ✓ Accounting, Organizations, and Society (A)
- ✓ American Economic Review (A+)

- ✓ Contemporary Accounting Research (A)
- ✓ Econometrica (A+)
- ✓ Economic Journal (A)
- ✓ Economics Letters
- ✓ European Accounting Review (A)
- ✓ European Economic Review (A)
- ✓ European Journal of Law and Economics
- ✓ International Tax and Public Finance
- ✓ Journal of Accounting, Auditing and Finance
- ✓ Journal of Accounting and Economics (A+)
- ✓ Journal of Accounting and Public Policy
- ✓ Journal of Accounting Research (A+)
- ✓ Journal of Behavioral Finance
- ✓ Journal of Business Finance & Accounting
- ✓ Journal of Economic Behavior & Organization (A)
- ✓ Journal of Economic Psychology
- ✓ Journal of Finance (A+)
- ✓ Journal of Financial Economics (A+)
- ✓ Journal of Public Economics (A)
- ✓ Journal of Political Economy (A+)
- ✓ Journal of the American Taxation Association
- ✓ Journal of the European Economic Association (A/A+)
- ✓ Management Science (A+)
- ✓ National Tax Journal (A)
- ✓ Public Finance Review
- ✓ Review of Accounting Studies (A)
- ✓ Review of Finance (A)
- ✓ Review of Economic Studies (A+)
- ✓ Review of Financial Studies (A+)
- ✓ The Accounting Review (A+)
- ✓ The Journal of Law and Economics
- ✓ World Tax Journal

1.6.3 Practitioner Journals

Practitioner journals are characterized by the fact that they are primarily addressed to tax and accounting practitioners like consultants, tax advisers and bookkeepers. They are typically published weekly or monthly, do not require time-consuming review processes and are focused on actual developments of the tax law. Thus, they are particularly relevant for legal issues. In the following, we also provide a brief list of journals for European and international tax regulations. For German practitioner journals see the German version of the guidelines.

- ✓ EC Tax Review
- ✓ European Taxation
- ✓ International Tax Review

1.6.4 Textbooks / Monographs

Textbooks and monographs may suit for obtaining a general overview of a subject. However, consider that the discourse of scientists and practitioners usually takes place in scientific and practitioner journals. Thus, your literature research should be most focused on journal articles instead of textbooks and monographs. Thereby, we provide a short list of relevant textbooks. For textbooks in German language see also the German version of the guidelines.

1. Brealey, R., Myers, S., Allen, F. (2021), Principles of corporate finance, 14th Ed., McGraw-Hill/Irwin, New York.
2. Mulligan, E., Oats, L. (2021), Principles of international taxation, 8th Ed., Bloomsbury Professional, Haywards Heath.
3. Ronen, J., Yaari, V. (2007), Earnings management: Emerging insights in theory, practice and research, Springer, Heidelberg/New York.
4. Erickson, M., Hanlon, M., Maydew, E., Shevlin, T. (2020), Taxes and business strategy: A planning approach, 6th Ed., Cambridge Business Publishers, Westmont LLC.
5. Schreiber, U. (2013), International company taxation: An introduction to the legal and economic principles, Springer, Berlin/Heidelberg.

1.6.5 Websites (date of access: March 24, 2023)

- ✓ Collection of German tax and other laws: <http://www.gesetze-im-internet.de/>
- ✓ European Commission, information on taxes and tax regulations: https://ec.europa.eu/taxation_customs/index_de
- ✓ German Federal Ministry of Finance (Bundesfinanzministerium BMF): <http://www.bundesfinanzministerium.de>
- ✓ German Federal Statistical Office (Statistisches Bundesamt): <https://www.destatis.de>
- ✓ Internal Revenue Service (US fiscal authorities IRS): <http://www.irs.gov>
- ✓ International Bureau of Fiscal Documentation: <http://www.ibfd.org>
- ✓ Organisation of Economic Development and Coordination (OECD), tax information: <http://www.oecd.org/tax/>

2. The scientific Presentation

In the following, we provide recommendations for the scientific presentation of the Chair in Business Taxation. Most of these recommendations are based on suggestions of Prof. Andreas Löffler (Freie Universität Berlin).

1. At the beginning of your presentation, you should clearly explain your research question. Make sure that everybody understands the target of your presentation before starting with the details. Do not think that is obvious for the audience what your presentation is all about (this is usually not the case). You may start with a short outline of your presentation if you like. However, such an outline will usually not be sufficient to explain your research question.
2. Starting from your research question, you should think about the focus of your presentation. What do you want to explain the audience? Is that the most interesting aspect? Why should they even listen to your presentation? It is not the target of the presentation to consider all the details of your paper (this is in most cases simply not possible). Thus, consider the most relevant aspects of your paper and set your focus on the research question and your analysis:
 - The main aspect of your paper could be an economic modelling approach. In this case, you should explain the model assumptions and your main formulas. However, it is not necessary to explain all mathematical details and standard methods (i. e. the derivation of first order conditions).
 - In your paper, you may critically discuss the economic literature (= literature review) and consider implications for your own research question. In this case, you should consider the most relevant contributions (= references) for your research question. You should think about the research methods and potential methodological and theoretical limitations of that literature (do not take everything as given).
 - The innovative point in your presentation can be the usage of an interesting data set that you are analyzing (including own surveys or interviews). In this case, the discussion of the database is very important and you should set the focus of your presentation on that aspect.
 - If the innovative point in your paper is the processing of a known problem with new methods (i. e. experiments, simulations etc.), you should give the audience more time to understand the new methods.

If you do not know what the interesting or innovative aspect in your paper is, your presentation can be boring because the audience has to become aware of why they should listen to your presentation. In this case, you should speak to your supervisor until you figure out the focus of your paper and your presentation.

3. Number your slides with an adequate font size, so that the audience can refer to your slide numbers in the discussion. Tables, formulas and figures should be numbered as well.

4. If symbols or variable definitions are used, you should clearly explain them. Do not expect the audience to know what XAE_t is. You should use, if possible, simple symbols or variable designations that are easy to understand. You should think of designations that might be self-explaining (like CF_t for cash flow). If possible, you may also use capitalized words (e.g. $PROFIT_t$ for the profit in t).
5. Do not overload your presentation with too many formulas. If you are not able to explain the difficult formulas, it can be useful to leave them out. Instead of a theoretical discussion of formulas you may also refer to simulations and present the results graphically. In a tax context, graphics may be very helpful to understand the impact of a certain variable (e.g. income, specific tax regulations) on the aggregate tax burden.
6. Point 5 also applies also for the usage of text in the presentation. If the font size on the slides is too small, it is not possible for the audience to read the text in your slides and simultaneously follow your presentation. Too detailed instructions on your slides may be irritating and should be avoided. That holds also for tables and figures. If tables become too large, they can be hard to understand.
7. Set your focus on the most relevant aspects and try not to explain all aspects in detail. Avoid excursions and references on additional subjects that might provoke “unwelcome” questions in the discussion.
8. Graphics and figures make the presentation slides less monotonous and are in a lot of cases easier to understand. However, you should also not exaggerate the use of graphical gimmicks and “playthings”.
9. Avoid the copy & paste of graphics and figures from internet sources if such graphics are hard to read or not convincing. Especially jpeg graphics (jpg) often get a “faded” or unattractive look if they are included in a MS powerpoint format. If this is the case, you should better leave them out.
10. Try to avoid thoughtlessly bulleting of all aspects on every slide of your presentation. It gives the impression of monotony. Avoid bulleting and enumerations for distinct aspects that are not connected to each other (i. e. apples, pears and tomatoes should not be enumerated as part of one list; you might have a list for fruit and one for vegetables for example). If there are several sentences, you do not always need to mark them with bullets, \Rightarrow or $*$.
11. The slides should not be like a tele prompter for the presenter, but rather help the audience to understand the presentation. For this purpose, the slides should give the audience brief information about relevant aspects, which cannot be described in the same way by the presenter (i.e., graphics, schemes etc.) or cannot be determined quickly by the audience (i.e., formulas). The slides should not be a simple reproduction of your talk.
12. There exists information, which cannot be satisfactorily presented on slides. For examples, tables with a lot of rows and columns can become very hard to understand (especially if the font size becomes too small). If such tables are necessary, you may provide handouts to your audience.

13. Your presentation slides do not need to include a detailed list of references to the literature (however, your paper should!). Usually, you will not find the time to present such a reference list. In addition, those references should be listed in your paper anyway. A slide with “Thanks for your attention” is not regarded as necessary. You may also express that verbally if you like.
14. Consider the time restrictions of your presentation. Therefore, focus on the most important aspects and do not exaggerate the number of presentation slides. From our perspective, you should need between one or two minutes per slide of your presentation.