



General information about writing a master thesis

This document intends to help students that consider writing their thesis in the area of Financial Accounting and Auditing with their decision.

Who should write his/her thesis with us?

If you are interested in writing your thesis with us, you should have a strong interest in empirical research in corporate reporting and/or financial accounting. You should be interested in how companies prepare and disclose financial or sustainability information, how this information is used by stakeholders and how it effects their decisions.

To successfully complete your thesis, we recommend that you have a good understanding of financial accounting, either under national accounting standards (e.g. German HGB) or International Financial Reporting Standards (IFRS). You should also have a good knowledge of corporate reporting and be familiar with recent developments of sustainability reporting. Empirical research involves the analysis of data. Since the thesis contains a substantial empirical part you should have a good knowledge of standard statistical methods. We recommend that you are familiar with Microsoft Excel and/or statistical software such as Stata, SPSS or SAS.

Please note that theses in our team are written in English.

Formal application procedure

The thesis is normally written during the 4th semester of the study program and has to be completed within six months.

At the Faculty of Business Administration and Economics, theses are allocated through a central web-based system. If you would like to apply to write your thesis with Prof. Kosi and her team, you must do so via this central system. More detailed information and deadlines can be found [here](#). If you need further help, please send an email to abschlussarbeiten@wiwi.upb.de or contact Ms Annette Steffens (annette.steffens@uni-paderborn.de).

When you apply via the central system, you indicate your preferences. The system will take these preferences into account as best it can and allocate students to professors. If you are allocated to our team, we will contact you by email within 4-6 weeks.

Important: The central web-based procedure is designed to ensure that every student has the opportunity to write the thesis with one of the professors, but it does not replace the official registration for the thesis!

Assignment of topics

Once the students have been assigned to our team and before the start of the 6-month period, we will announce a list of potential topics. Students will be asked to indicate their preferences for topics and we will then assign a topic to each student. Our webpage provides some examples of possible topics. If a student has their own idea for a thesis, they should prepare a research proposal and discuss it with us. If the topic is suitable, the student can write a thesis on it. The 6-month period for writing the thesis starts soon after an introductory meeting. During the meeting, we will finalise the topic distribution and inform you about any organisational requirements and the basics of academic writing. All students usually start writing their thesis at the same date. A later starting date during the semester can be agreed with the supervisor upon individual request.

Important: You must officially register for your thesis via Paul. You can find a registration guide [here](#). Please hand in the registration form ("Zulassungsformular") shortly after the introductory meeting. For further information on the rules set by the Paderborn University regarding the thesis, please refer to the examination regulations of your study program.

Writing process

After the introductory meeting, you should spend six months working independently on your thesis. There will be two presentations where students will present their progress, have the opportunity to ask questions and receive feedback. The first presentation will be scheduled after four to six weeks and will last approximately 10 minutes. The second presentation will be scheduled three to four weeks before the submission deadline and will last approximately 20 minutes. The presentations are not graded, but they are a great opportunity to get feedback on current progress and to discuss any questions. After the final presentation, students have time to finalise the thesis. During the 6-month period, students can arrange meetings with their assigned supervisor to discuss any additional questions about the thesis. The thesis should be no longer than 12,000 words (including the main text from introduction to conclusion) and is expected to be submitted on time.

For more information on how to write a thesis, please see further guidelines on our webpage

Qualified participation ("Studienleistung")

If your master thesis is worth 30 ECTS you have to complete the so-called qualified participation ("Studienleistung"). The type and scope of the assignment for the qualified participation will be announced via *Panda* after the registration of your thesis. The assignment is graded as pass or fail. Passing the assignment is a mandatory condition for the successful completion of the master thesis.