General information about writing a master thesis

This document intends to help students that are considering to write 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 accounting. You should have profound understanding of financial accounting, either under national accounting standards (e.g. German HGB) or International Financial Reporting Standards (IFRS). Empirical research means analysing data. Since the thesis contains a substantial empirical part you should have good knowledge of standard statistical procedures. Moreover, you should have good knowledge of Microsoft Excel and/or statistical programs like Stata, SPSS or SAS. Please note that theses in our team can only be written in English.

Formal application procedure

The thesis is normally written during the 4th semester of the study’s programme and has to be completed within 6 months.

At the Faculty of Business Administration and Economics theses are allocated through a central web-based system. If you want to apply for writing your thesis with Prof. Kosi and her team, you will have to do it via this central system. More detailed information as well as deadlines about the procedure can be found here. This information is only available in German. If you are not a native speaker and need some help, please send an email to abschlussarbeiten@wiwi.upb.de or contact Martha Haggarty (martha.haggarty@uni-paderborn.de).

When applying via the central system, you will indicate your preferences. The system will consider the preferences to the best possible extent and allocate students to professors. If you will be allocated to our team, we will contact you via email within 4-6 weeks.

Important: The aim of the central web-based procedure is to make sure that every student will get an opportunity to write the thesis with one of the professors but it does not replace the official registration for the thesis!

Assignment of a topic

Once students are 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 state their preferences for the topics and we will then assign a topic for each student. Our webpage offers some information about past topics. If a student has his/her own idea for a thesis, he/she should prepare a research proposal and discuss it with us. If the topic is suitable, the student can write the thesis on this topic. It is recommended to start the 6-month writing process right after an introductory meeting. A later starting date during the semester can be
agreed with the supervisor. In the introductory meeting organisational requirements and basics of academic writing will be given.

**Important:** Before the introductory meeting, you will have to officially register for your thesis via Paul. You can find a guideline for the registration [here](#). Please take the application form (Zulassungsformular) to the introductory meeting. For further reference on rules set by the University of Paderborn regarding the thesis see the exam regulations of your study’s program.

**Writing process**

After the introductory meeting, you should spend six months independently working on your thesis. In the second month, we will organise a colloquium where students will present their progress until this point and their plans for the remaining time. The presentation, including a short discussion, will take about 40 minutes. It will not be graded but it represents a great opportunity to get feedback on current progress and discuss any remaining issues. After the colloquium, students will have time to finalise the thesis. Within the 6-month period students can arrange meetings with the assigned supervisor and discuss any open issues about the thesis. The thesis should be no longer than 12,000 words (the count includes the text from introduction to the end of the conclusion) and is expected to be submitted on time.

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