

Guidelines for Seminar Papers and Final Papers (BA/MA Theses) at the Chair of Public Finance

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1 General Requirements

1.1 Supervision

If you have any questions during your writing process or if you get stuck, please contact your supervisor right away. He or she will try to help you, and asking your supervisor about a problem will not affect your grade negatively. While we strongly recommend having your thesis or seminar paper proofread, your supervisor will not provide this service for you (neither for the full thesis or paper nor for parts of it).

1.2 Scope of the Paper

	Seminar Papers		Final Papers	
	BA	MSc	BA	MSc
Time Limit	8 weeks ^a	8 weeks ^{ab}	8 weeks	4 months
Page Count	12 (+/- 10%)	10 (+/-10 %)	25(+/-10%)	45 (+/- 10%)

^a One week break in between for writing a referee report.

^b The time limit may be different for the replication seminar. Please check the rules for your specific seminar.

Table 1: Overview of Time and Page Limits

The page count refers to the body of the paper (including the introduction and conclusion). The title page, bibliography, and appendix (if approved by the supervisor) do not count toward the page count.

1.3 Handing In

For **seminar papers**, please hand in your seminar paper as a PDF file by uploading it in the specified area of the Moodle course of the seminar. You do

not have to hand in printed copies of your seminar papers. Please upload **two versions** of the PDF: the regular paper and a second copy that contains no personal data, i.e., no name, no student id, no address,¹

For **final papers**, the rules are different for Bachelor and Master students:

- To submit your **Bachelor's thesis**, please email your thesis as a PDF file to your supervisor and to the Departmental Examinations Office (“Prüfungsamt”).
- To submit your **Master's thesis**, please submit one printed and bound copy of your thesis to the Departmental Examinations Office (“Prüfungsamt”) and email your thesis as a PDF file to your supervisor and to the Departmental Examinations Office. The department requires that you use a permanent binding (e.g. perfect binding, “Klebebindung”) for the printed copy of your Master's thesis. It must not be possible to add or remove pages.

1.4 How to Write: Your Own Language, Your Own Understanding

- Write only what you understand yourself!
- Use your own words to reflect the thoughts of other authors! Do not just copy things! Quotes should not replace own explanations, at most they can be used to illustrate them. You will fail the seminar or your final paper if you plagiarize!
- The work must be written so that the reader can understand the reasoning without reading the relevant articles. A good paper always has a section that establishes a theoretical background and a section that applies this background to your particular topic. Use the former to show that you are able to handle models (from the literature), to interpret them correctly, and to utilize them for your own work. If there is more than one study about the problem, it is very likely that these studies differ in some aspects. A lot can be learned from the differences between such studies. Try to understand and explain them:

¹ For the **mini seminar paper**, which is part of the exam of the course Approaches to Economic Science, you do not need to hand in the second anonymized version. In this case, please email the regular version as a PDF file, as indicated in the course instructions.

- Do papers with different approaches arrive at different results? Which differences between the approaches could be responsible?
- What are the relative strengths and weaknesses of different papers? Which problems of an old paper did a newer paper manage to solve?
- Most importantly: It is always better to be deep than broad. Try to focus on a specific problem and explain in detail how one thing causes another. Try not to include additional material as long as you have not explained all relevant arguments fully. If you think of any reasons why readers may not believe an argument, make sure to mention – and try to discuss – all of these reasons, before you move on.

1.5 Readers

Your work targets advanced economics students. Assume that readers know the usual technical terms.

1.6 Tools of an Economist

Show that you know how to use the tools of an economist. A good paper contains all of the following elements. Please talk to your supervisor if you plan to omit one or more of these elements.

- **Formal models:** Make sure that all steps of your calculations can be traced. Be sure to work out the **economic intuition** of a model in your explanations.
- Mathematics is not an end in itself. It is only a tool to explain economic reasoning.
- **Diagrams** can be useful to support your arguments. Do not forget to explain them. Diagrams should always be clear. If it is possible, draw them in your word processor or with a separate computer program instead of including a bad-quality scan. If your diagram is based on a diagram in another source, cite that source in the caption of the diagram.
- **Tables** help the reader to compare things along different criteria. If you want to reuse tables from other papers, do not copy them as images! Instead, reproduce the relevant portions of each table in your own paper

and apply the same consistent format to all of your tables. If you are uncertain about which portions of a table to reproduce, ask your supervisor for advice! Again, do not forget to cite the source of the table in the caption.

- **Examples** can increase the reader's understanding.
- Support your theoretical arguments with **empirical data** where it is possible!
- Don't forget to show the **policy implications** of your arguments.

2 Citations and Bibliography

Any use of foreign intellectual property has to be labelled as such!

The **author-date system of the Chicago Manual of Style** is the de facto standard for citations in economics. Please use it in your paper. A citation consists of two elements: First, a reference is labeled by giving the name of the author(s) and the year of publication, e.g., Eckhard Janeba et al. (2013). As suggested by the Chicago Manual of Style, you should use the last name of the first author followed by the abbreviation **et al.** for in-text citations in case there are **four or more** authors. Second, details about each reference are provided in the reference list. A detailed explanation of how to cite and how to format the reference list is available online:

<http://library.williams.edu/citing/styles/chicago2.php>

If you refer to the main results of another work, it is not necessary to use page numbers. However, if you refer to something more specific, you should always provide a page number. Readers should be able to find the information to which you are referring.

Often, it is best to embed citations in your prose, e.g. 'Hans-Werner Sinn (2003) argues that systems competition may lead to the reappearance of market failure because national governments disregard welfare in foreign countries.' or 'Empirical findings by Kenneth R. Ahern et al. (2012) support this theoretical result.'

Sometimes it is more convenient to describe an argument or claim and append the citation in parentheses: 'Tax competition can reduce overall welfare (George

R. Zodrow; Hans-Werner Sinn).’ or ‘The actual direction of the effect depends on the elasticity of the tax base Marko Köthenbürger (2002), 402.’

Quotations are less common. Use them only, if the phrasing of the thought in the original is relevant or well-known. This is rarely the case and is usually reserved for all-time classics, e.g. ‘ “[T]he distinguishing mark of the firm is the supersession of the price mechanism.” (R. H. Coase, 389)’

Sometimes some up-to-date motivation for your paper requires citing an online source such as web pages or blog posts. Those sources should be part of your reference list containing the authors’ last and first names, the year it was last modified, “page/ post title”, website/ blog title, the accessed year, month, and day as well as the URL. If there is no personal author start bibliography entry with the page title.

It is not necessary to stick to the guidelines of the Chicago Manual of Style at all cost. For example, if you cannot find an appropriate way to cite a rarely used type of reference (e.g. a newspaper article or a doctoral dissertation), try to **use good judgement and stick to the criteria of consistency and unambiguousness**: Consistency requires that all references of the same type should be formatted identically. Unambiguousness requires that the reader should be able to quickly find the reference based on the information in your reference list. Please provide functioning links or DOIs for sources that you have found online. Beware of link rot: it is your responsibility to make sure the source is actually online by the time you submit your paper!

Your reference list must only contain works which you cite in the text and, vice versa, all works that you cite in the text must appear in the reference list. Some journals use article numbering instead of page numbering. In this case, please cite the article number in place of the page numbers in the reference list, e.g. as in Philipp Lergetporer et al. (2020).

3 Elements of the Work

A paper consists of the following elements:

- Cover page
- Table of contents
- Similar tables if necessary, e.g. a table of symbols

- Introduction
- Main body
- Summary and conclusions
- Bibliography
- Sworn declaration (only for final papers)

An appendix is not allowed for seminar papers. Decide whether something is important enough to be presented in the main text. If it is not, refer the reader to another source or omit the material completely. If you want to add an appendix to your final paper, please ask your supervisor about it.

3.1 Cover Page

The cover page contains information about **the seminar and the author of the work**.

3.1.1 Information about the Paper

- University, faculty, chair, professor
- Title of the seminar (not for final papers)
- Semester (not for final papers)
- Title of the paper
- Due date
- Name of supervisor

3.1.2 Information about the Author

- Name
- Semester number (see 1.3)
- Course of study (+ study profile)

- Matriculation number (see 1.3)
- Address (see 1.3)

3.2 Table of Contents and similar Tables

- Your paper should include a table of contents.
- A table of symbols is helpful if you use many symbols.
- Tables of tables, abbreviations, and figures are usually not necessary.

3.3 Introduction

Your introduction is very important. Use it to do the following things:

- Motivate your topic: Why should the reader be interested? Are there current developments that make the topic relevant? What is the larger context of the topic?
- Clarify the research question: Which issues are discussed and which are omitted in the paper?
- Outline related literature and explain how you chose it!
- Briefly summarize your results!
- Outline the structure of the rest of the text and explain why this structure is suitable to answer your research question!

4 Formal Requirements

Formal aspects of your paper will enter into the grading process.

4.1 Expression, Orthography, and Grammar

The paper must be written in clear German (Bachelor students if not otherwise agreed with your supervisor) or English (Master students). Pay attention to spelling and punctuation! Make sure to have your work proofread by somebody else. Avoid designations like ‘I’ or ‘we’ and use the passive voice instead.

4.2 Graphics, Tables, and Formulae

- **Numbering:** Figures, tables and formulae should be numbered consecutively.
- **Captions:** Each table and each figure should have its own caption.
- **Sources** of tables and figures have to be specified.

4.3 Page Layout

Please note that we require a slightly different page layout than other chairs. You should use the following list as a checklist for the final proofreading of your paper. In seminars, simply following this list will also earn you a good grade on your formalities test.

- Page dimensions: A4 (Be careful, your word processor may use “US letter” by default.)
- Margins: left 2.3cm, right 4.6cm, upper 3.3cm, lower 6.6cm (If inches are your default measure in Microsoft Word or LibreOffice, you can simply enter the lengths followed by “cm” and they will automatically be converted to inches.)
- Font face: Use a 12pt serif font (e.g. Times New Roman, Liberation Serif, Cambria) for the text. Use larger fonts for headings and 10pt for footnotes. For headings, you are free to choose between a serif and a non-serif (e.g. Arial, Liberation Sans, Calibri) font.
- Line spacing: Use single (1.0) line spacing. (Be careful with Microsoft Word, it uses 1.1 by default.)
- Paragraph style: Please use paragraphs to separate different building blocks of your text and “to give the reader a ‘break’ ” from time to time. As a rough guideline, a full page of text should never have less than two paragraphs, but most paragraphs have more than two sentences. Separate paragraphs with a bit of vertical space (e.g. 8pt). Do not use “second-order” paragraphs that lack vertical space and are only delineated by a line break.

- Use justified text (“Blocksatz”) and make sure to switch on automatic hyphenation (“Silbentrennung”).
- Page numbering: Pages should be numbered. Page numbering should start (with the number 1) on the first page of your introduction. The pages before the introduction do not have to be numbered.
- Numbering of sections and subsections: All your sections, subsections, etc. should be numbered.

References

- Ahern, Kenneth R., and Amy K. Dittmar. “The Changing of the Boards: The Impact on Firm Valuation of Mandated Female Board Representation”. *The Quarterly Journal of Economics* 127, no. 1 (2012): 137–197. ISSN: 00335533, 15314650, visited on 02/23/2026. <http://www.jstor.org/stable/41337208>.
- Coase, R. H. “The Nature of the Firm”. *Economica* 4, no. 16 (Nov. 1937): 386–405. ISSN: 1468-0335. <https://doi.org/10.1111/j.1468-0335.1937.tb00002.x>.
- Janeba, Eckhard, and Steffen Osterloh. “Tax and the city — A theory of local tax competition”. *Journal of Public Economics* 106 (Oct. 2013): 89–100. ISSN: 0047-2727. <https://doi.org/10.1016/j.jpubeco.2013.07.004>.
- Köthenbürger, Marko. “Tax Competition and Fiscal Equalization”. *International Tax and Public Finance* 9, no. 4 (Aug. 2002): 391–408. ISSN: 1573-6970. <https://doi.org/10.1023/a:1016511918510>.
- Lergetporer, Philipp, Katharina Werner, and Ludger Woessmann. “Educational inequality and public policy preferences: Evidence from representative survey experiments”. *Journal of Public Economics* 188 (Aug. 2020): 104226. ISSN: 0047-2727. <https://doi.org/10.1016/j.jpubeco.2020.104226>.
- Sinn, Hans-Werner. *The New Systems Competition: YRJÖ Jahnsson Lectures*. Wiley, Jan. 2003. ISBN: 9780470774175. <https://doi.org/10.1002/9780470774175>.
- Zodrow, George R. “Tax Competition and Tax Coordination in the European Union”. *International Tax and Public Finance* 10, no. 6 (Nov. 2003): 651–671. ISSN: 1573-6970. <https://doi.org/10.1023/a:1026377819946>.