

## GUIDANCE FOR WRITING THE MASTER THESIS IN FINANCIAL ACCOUNTING

### Professor Peter Fiechter

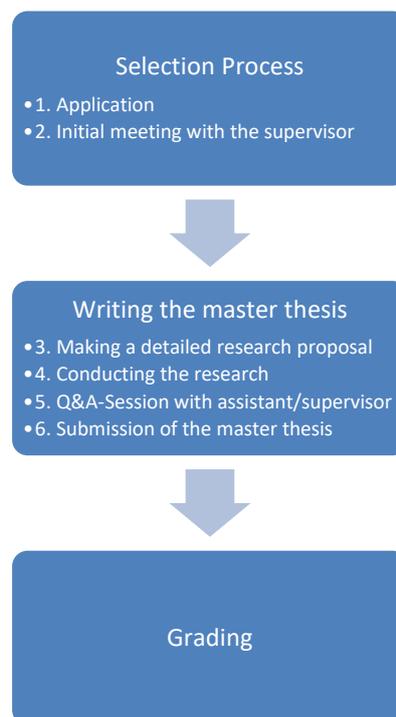
## 1. Introduction

The master thesis supervised by Professor Peter Fiechter consists of an empirically oriented research in the subject area of "Financial Accounting". Students have to (i) find a topic that has the potential to contribute to the existing literature, (ii) make detailed research proposal, and (iii) independently conduct the research project. The master thesis is similar to a working paper in U.S. English.

## 2. Procedure

### 2.1. Overview

The illustration below helps to facilitate the planning of your master thesis. The procedure is divided into the following steps:



### 2.2. Application

The writing of a master thesis supervised by Professor Peter Fiechter is only possible for selected candidates. An application must be submitted by using the official form provided on the web: <https://www.unine.ch/mscf/home/current-students/mscf-120-ects---research-option.html>

### 2.3. Initial Meeting

After successful application, the initial meeting of the student with the supervisor or the assistant in charge takes place. The objective of the initial meeting is to further define the research topic, set milestones (e.g., deadline for proposal), and discuss further questions.

## 2.4. Proposal

The proposal is the foundation of any scientific work and allows a targeted approach. The proposal must include the following points:

1. Short summary of the research plan
2. Research question and hypotheses
3. Data and methodology
4. Importance and impact of research project
5. Schedule and milestones
6. References

The proposal will be discussed with the supervisor or the assistant in charge.

## 2.5. Supervision

During the process of writing the thesis, students are given the opportunity to discuss their initial findings with the supervisor or the assistant in charge. Beside the initial meeting and the discussion of the proposal, there is only one additional meeting for each student. There will be no additional assistance (including questions by mail) unless, in rare circumstances, the student is unable to proceed with its work.

## 2.6. Submission of the master thesis

The master thesis should be delivered as follows:

- ✓ the master thesis is submitted in two hard copies;
- ✓ the master thesis is additionally submitted in electronic form (word and pdf); and
- ✓ the thesis' underlying data and calculations must be disclosed and submitted in electronic form.

At the end of the thesis, students should add the "Pledge of Honour" which declares that he/she has not plagiarized, nor committed any other kind of fraud. See, <https://www.unine.ch/mscf/home/current-students/mscf-120-ects---research-option.html>.

## 3. Language and Style

Please follow the Master Thesis Style Guidelines provided under: <https://www.unine.ch/mscf/home/current-students/mscf-120-ects---research-option.html>.

**Hint:** It is recommended to look at two or three recent papers from the journal "Journal of Financial Economics" as a guideline.

The work has to be written in comprehensible and stylistically confident English language (U.S. English). The book "Getting Published in International Journals: Writing Strategies for European Social Scientists" by Natalie Reid (<http://nataliereid.com>) is strongly recommended for reading.

## 4. Publication

The abstracts and introductions of high quality master theses will be published online on the website of the chair for Financial Accounting.