Guidelines for the Master's thesis

AIMS AND CONTENTS

The final dissertation marks the conclusion of the two-year Master's degree programme, therefore it requires specific extra care. The dissertation is written on a chosen topic which, however, needs to be in line with the degree programme aiming at proving the developed **ability to articulate arguments** accurately and professionally. A great level of autonomy is expected from the student both for the choice of the topic and for the drafting of the final document. However, the student will receive support from the supervisor.

The graduating student has to demonstrate they have acquired **analytical skills** and are familiar with the technical tools studied throughout the Master's degree programme. The student should be able to **investigate** a given economic-business phenomenon or a topic of significant theoretical and/or practical interest in a comprehensive and convincing manner.

In particular, independently of the chosen topic, the paper has always to be embedded in a theoretical context, driven upon a brief review of relevant academic literature. Furthermore, on the basis of the comparison with such theoretical models and literature review, the **results of the analysis need to be interpreted and explained**, highlighting common points, and clarifying the origin of any inconsistencies.

At the end, students have to submit a paper which needs to be **exhaustively analytical** on a given phenomenon, despite the required synthesis. Synthesis does not mean being incomplete, but rather to be concise through a clear language, linear reasoning and the ability to convince the reader of the accuracy of the results achieved.

It is possible to report or quote some passages from books or websites, provided they are properly quoted between inverted commas, and the source is clearly indicated. Otherwise, an **offence of plagiarism** is committed. Plagiarism is a censurable, unethical, and sanctioned practice. In case of plagiarism, the supervisor may consider the entire paper not valid. Finally, bear in mind that the use of anti-plagiarism software is becoming increasingly common (particularly Compilatio), which makes it possible to quickly ascertain the originality of a text or the presence of plagiarized parts.

AVAILABLE OPTIONS: PROS AND CONS

Papers can be of four different types:
- Literature review thesis: based on a review of the scientific or grey literature on a specific topic
- Experimental thesis: based on original data collection to answer a research question
- Internship-based thesis: based on the analysis of problems or situations emerged during the training experience within an organizational context
- Thesis based on an experience abroad: based on the analysis of problems or situations encountered through an international work or study experience

STRUCTURE

The thesis is usually organized in **chapters**, besides the introduction, conclusions, bibliography, and online resources. Each chapter may be subdivided into progressively numbered **sections** and **subsections** (e.g., the first subsection of the second section of the third chapter is numbered '3.2.1').

In the **introduction**, which is about a couple of pages long, the topic and its importance are introduced, and the contents of the subsequent chapters are briefly presented. If the dissertation deals with a business case, the company should be presented.

The **central part (body)** is the heart of the dissertation, and it should explain and investigate the chosen topic. It may include empirical and business case analyses. In the latter case, it is important to highlight the methodological aspects, even devoting a chapter to them, if necessary. The company(ies) being analysed should be described in detail in terms of their legal form, size, organizational structure, economic and financial performance, etc. The student should also explain how the information have been collected (through interviews, using databases, etc.).

The body may vary according to the type of thesis, and, except for literature review-based thesis, the following structure is suggested:

- theoretical chapter, aimed at analysing and reviewing the academic and grey reference literature
- empirical chapter, where research methodology and results are set out

In the **conclusions**, students can briefly recall the subject and its importance, critically summarising the content of the chapters. This part is very important as it sums up the entire project. It should summarise what has been done, why the result achieved is important, what methodology has been followed, what indications or suggestions we can draw and learn after reading the paper. In short, it should be the section where your work is clearly and synthetically emphasised and valued.

The **bibliography** and the **webography**, after the conclusions, list all the bibliographic and online sources used to write the thesis.

DOCUMENTS AND LITERATURE ANALYSIS

Since the dissertation has to be included in a theoretical framework, the supervisor may suggest a brief bibliography.

However, the student shall conduct additional bibliographical research by themselves, eventually taking the supervisor's suggestions as a starting point.

Please note that only academic sources, or in any case sources of proven scientific value, should be taken into consideration rather than grey literature, unless they are publications of prestigious institutions. The more you quote academic sources, the more value your paper will acquire. Valued sources may include:

- **articles published in academic journals**,
- **scientific working papers** (i.e., articles not (yet) published in academic journals and available online),
- **publications from prestigious** national or international **institutions**
- **scientific monographs and university textbooks**.

All these sources used to gain deeper knowledge about the theoretical context of the topic you wish to discuss, must find a match within your paper. This means that they must be quoted (directly in the text or in footnotes and, finally, in the final bibliography/webography). A specific section below is dedicated to quotations, as using others' work is possible, but it is necessary to carefully follow specific rules.

Here is a list of categories of possible sources:

- **Published academic articles**: these are papers published in academic journals (nationally or internationally) that innovate the literature from the theoretical or the empirical perspective through data analysis. Yet, a good part of the journals in which these articles are published are not accessible online for free. UNIBO, however, has subscriptions to many of these. To gain access, students have to use the university's computers or use the institutional wifi (Almawifi) by connecting from the university's property (library, classrooms, or study rooms) with their personal UNIBO credentials. The easiest way to search published academic papers using keywords is to use Google Scholar (https://scholar.google.it) or Elsevier Scopus (http://www.scopus.com). As an alternative to connecting from the university premises (Almawifi), students can also connect elsewhere (e.g. from home): Instructions are available on the UNIBO Library Portal (available at http://www.biblioteche.unibo.it/portale/strumenti/proxy).

- **Unpublished articles**: these are academic articles that have not been published by an academic journal yet. Nonetheless, many researchers make them available online. The best known website that collects these working papers (in the field of social sciences) is SSRN (http://www.ssrn.com). Many articles available on SSRN can be downloaded for free. It's good practice to check whether an article available on SSRN in its preliminary version has been published in an academic journal, meanwhile. In such an instance, (you may find it on Google Scholar), the published version is to be preferred.

- **Articles from national /international institutions**: These are articles published by institutions or research centres of renowned scientific national or international reputation. Some examples are supra-national organizations such as the European Commission or Parliament, the United Nations and their related agencies, the Organization for Economic Cooperation and Development (OECD), individual banks,

national central banks (e.g., Banca d'Italia), Stock Exchange (e.g., Italian Stock Exchange, Borsa Italiana), the World Bank, the International Monetary Fund, the Bank of International Settlements, etc. These institutions usually have a section of their websites dedicated to articles and papers that are often downloadable for free.

TEXT STYLE AND FORMATTING

In writing their thesis, students must follow the following rules:
- The document must be 40 to 120 pages long,
- Each page must be of 32 to 35 lines, each of 65-70 characters of the defined font (Times, Courier, Helvetica),
- Double-sided
- Tables and figures in UNI format (A4, A3)
- he container of the tables must be of adequate size (A3, corrected thickness)
- Text and style format: 12 points, line spacing 1.5

The titles of the sections should be written in bold type while the titles of the sub-sections should be written in italics.

In each paragraph, sentences have to be clear and concise: the use of subordinates above grade one is strongly discouraged. The use of a full stop is preferable to a semicolon. Furthermore, grammar correctness must be carefully revised.

Words in a language different from the one used to write the thesis should always be written in italics. Acronyms are not to be written in italics, even if they are of foreign origin. For foreign terms, however, always use italics and never use inverted commas. Foreign words should never be used unless there is no translation.

Numbered or bulleted lists must be consistent: each item should start with a capital letter and should end with a full stop.

In the same way, be consistent in formatting dates (e.g., 12/1/2003 or January 1st, 2003 or 1st January 2003), figures (e.g., $1million or 1 million dollars), acronyms (e.g., S.p. A. or S.p.a.), and use a full stop or a comma to separate decimals. .

Both tables and pictures must be numbered progressively and must bear a short title (e.g., "Table 1. Debt ratio of Italian companies" "). At the bottom of each table or picture the source must always be reported as well. (e.g., "Source: Italian Central Bank") or, in case of in case of data reprocessing "Source: our processing data from the Italian Central Bank").

Footnotes must also be numbered progressively. Since footnotes report information that is not considered relevant enough to be included in the main body, it is better to reduce their use to the minimum needed.

The final thesis is a strictly personal elaborate and does not belong to the University. Therefore, **it should not bear the logo of the University of Bologna**.

Such an indication is, however, only a suggestion as there are many redactional models. It is the responsibility of the supervisor, whenever a different redactional system is indicated, to make sure the thesis is drafted consistently.

GRAPHS AND TABLES

Graphs and tables created to report and describe a phenomenon should always be followed by a **brief self-explanatory note**. This means that it is not necessary to search through the main body for the description of the graph or table to understand its meaning.

In case of graphs, please make sure axes are nominated correctly. As for tables, please pay attention to the headlines used for rows and columns.

CITAZIONI QUOTATIONS

Quotations are a delicate issue since it is very easy to commit plagiarism. To correctly quote a source **use inverted commas** (or quotation marks) whenever a sentence (or part of a sentence) is reported identically to someone else's original work. It is advisable not to use this kind of quotation often. It is also suggested to use italics in this case. Furthermore, the page of the book, of the article, or of any other document the sentence comes from is to be reported.

Do not use the footnotes for bibliographic references, which must instead be inserted in the text of the thesis. The URL is to be included in the case of web pages.

In the case of articles, books, WP, etc., authors must be quoted, and they are to be quoted as follows: surname (year) of the work.

example an author: As Eco (2012) notes, it is necessary …

example two authors: Bianchi and Rossi (2020) argue that …

example of authors in number> 2: surname of the first author et al. (year), e.g., Bianchi et al. (1999).

ANY POSSIBLE APPENDIXES

The thesis may also contain Appendices after the bibliography: this is the potential final part of the thesis that could be useful especially in theses of an empirical nature, with data processing.

It is used to present the technical details of the procedures implemented to analyse data, or to provide additional tables and pictures, not fundamental, but useful for deepening any other aspect of the data

presented in the main text (for example, robustness, verification of further hypothesis, alternative methods of estimates).

BIBLIOGRAPHY AND WEBOGRAPHY

All **bibliography sources and websites** used and quoted in the text have to be reported in alphabetical order in their specific section. It is important to report all data that identify the publication: surname and first letter of the name of the author(s), year of publication, the title of the specific source and title of the book (if in a book), publishing house or name of the journal, volume and number of the journal, page number (in case of article or chapter of a book), website and date the website was last consulted (in case of online source).

These are some examples divided by type of source:

• In case of an **article from a journal**:

Zhang J., Yang X., Appelbaum D. (2015), Toward Effective Big Data Analysis in Continuous Auditing, Accounting Horizons, Vol. 29, No. 2, pp. 469-476. 5

•In case of a **book**:

Willcocks L., Venters W., Whitley E. (2014), Moving to the Cloud Cooperation: How to Face the Challenges and Harness the Potential of Cloud Computing, Palgrave, London.

• In case of a **chapter from a book**:

Bhimani A., Bromwich M. (2009), Management Accounting in a Digital and Global Economy, in Chapman C., Cooper D., Miller P. (Eds.), Accounting Organizations and Institutions: Essays in Honour of Anthony Hopwood, Oxford University Press, Oxford, pp. 85-111.

• In case of **online source**:

Silvestro R. (2016), Do you Know what Really Drives your Business's Performance?, MIT Sloan Management Review, Summer, pp. 1-10, accessed 14 July 2016 on http://sloanreview.mit.edu/article/do-you-know-what-really-drives-your-businesss-performance/.

• In case of a **paper presented at a conference**:

Brynjolfsson E., Hitt L., Kim H. (2011), Strength in Numbers: How Does Data-Driven Decision Making Affect Firm Performance, 9th Annual Industrial Organization Conference, April 22.

In the drafting of the **webography**, only the primary website has to be reported (e.g., "www.borsaitaliana.it") and not the URL of the specific page (e.g., "http://www.borsaitaliana.it/etf/etf/home.htm").

Further information about styles for the bibliography:

• (preferable) APA Citation Style (American Psychological Association) is used by Education, Psychology, and Sciences

- [MLA Citation Style](#) (Modern Language Association) style is used by the Humanities

- [Chicago/Turabian Citation Style](#) is generally used by Business, History, and the Fine Arts

How to write bibliographic references: https://pubsonline.informs.org/pb-assets/INFORMSReferencesStyle-1513283897320.pdf

PRACTICAL INFORMATION: EVALUATION

Thesis evaluations range from 0 to 5 points for a thesis without a co-supervisor, or from 0 to 7 if there is a second reader (contro-relatore) where:

- a second reader (contro-relatore) can be requested when the starting mark is below 106,

The request of a second reader (contro-relatore) is not necessary to achieve the highest mark whenever the graduating mark is above 106. The request of a second reader (contro-relatore) is left to the relator's discretion. The supervisor submits a request for a second reader as soon as the dissertation gets loaded into the system.

LA DISCUSSIONE DISCUSSION

The paper /document/thesis is to be presented efficiently since the time available for discussion is limited (maximum 10/15 minutes). It is suggested to carefully rehearse the presentation beforehand to ensure the time criterion is satisfied. Finally, it is suggested to prepare an additional topic in case the commission requires the candidate to add something significant.

Additional tips are:

- use the time available to present the original content of the thesis;

- avoid presenting concepts widely known;

- prepare/check carefully the quality and efficacy of the IT supports.