

# Guidelines for Writing Academic Papers

(as of March 19, 2026)

*Note: When preparing final theses, the general requirements of the respective examination regulations, including the BAMA-O, as well as the submission formalities of the Examination Office of the University of Potsdam must be observed. For further information, please refer to our homepage as well as the websites of the Dean's Office and the Examination Office.*

## 1. General information

- Length of a seminar paper: **15–20 pages**, including tables and figures
- Length of a bachelor's thesis: **25–30 pages**, including tables and figures
- Length of a master's thesis: **55–65 pages**, including tables and figures
- Font and size: **Times New Roman, 12 pt**; *headings and footnotes are not subject to this requirement!*
- Line spacing: **1,5**
- Page margins:
  - Top margin: **3,0 cm**
  - Bottom margin: **2.0 cm**
  - Left margin: **4,0 cm**
  - Right margin: **3,0 cm**

*Submission is carried out in accordance with the requirements of the chair or the Examination Office, usually via Moodle (seminar papers) or PULS (final theses).*

## 2. Elements and Structure of an Academic Paper

- Title page
- Table of contents
- List of figures (if applicable)
- List of tables (if applicable)
- List of abbreviations (if applicable)
- Main text
- Appendix (if applicable)
- References
- Declaration of originality

### 3. Elements of the Title Page

- Name of the university, faculty/department, and chair
- Title of the paper
- Type of paper (seminar paper, bachelor's thesis, master's thesis, etc.), the course in which the paper was written, and the name of the supervisor
- Name, address, and student ID number of the author
- Date of submission

### 4. Design of the Table of Contents

- The table of contents includes all headings that follow it, including the list of figures, list of tables, list of abbreviations, appendix, references, and (optionally) the declaration of originality.
- Each heading is assigned the corresponding page number.
- Up to the beginning of the main text, pages are numbered using Roman numerals, starting with page II on the table of contents page, page III for the list of figures, etc.
- From the first page of the main text onwards, the paper is numbered consecutively (until the end) using Arabic numerals, starting with page 1.
- If the declaration of originality is listed in the table of contents, it is assigned the final page number in the Arabic numbering sequence. If it is not listed, the final Arabic page number is assigned to the last page of the references.
- Headings in the text follow a decimal classification system with a **maximum of three levels**.
- The headings and page numbers in the table of contents must correspond exactly to those in the text.
- An example table of contents (the footer must display page II) is shown on the next page.

# Inhaltsverzeichnis

Abbildungsverzeichnis . . . . .	III
Tabellenverzeichnis . . . . .	III
<b>1 Einleitung . . . . .</b>	<b>1</b>
<b>2 Deskriptive Analysen . . . . .</b>	<b>3</b>
2.1 Einkommensteuer in Deutschland . . . . .	3
2.2 Betrachtung der Spitzenverdiener . . . . .	7
<b>3 Optimalsteuertheorie . . . . .</b>	<b>8</b>
3.1 Herleitung einer Optimalsteuerformel . . . . .	8
3.2 ETI-Literatur . . . . .	12
<b>4 Wohlfahrtskanäle der Besteuerung . . . . .</b>	<b>15</b>
4.1 Finanzielle Externalitäten . . . . .	15
4.2 Migration . . . . .	25
4.3 Rent-Seeking . . . . .	26
4.4 Altruismus und Besteuerung . . . . .	27
4.5 Weitere Auswirkungen der Besteuerung . . . . .	30
4.6 Ordnungspolitische Einwände . . . . .	31
<b>5 Zusammenfassung . . . . .</b>	<b>32</b>
<b>Appendix . . . . .</b>	<b>35</b>
Grafiken . . . . .	35
Tabellen . . . . .	37
<b>Literatur . . . . .</b>	<b>39</b>

## 5. Design of the Other Lists

- The list of tables and the list of figures do not contain the tables or figures themselves, but merely refer to the corresponding elements in the text along with their respective page numbers.
- Tables and figures are listed chronologically according to their order in the text, including their full titles and page numbers.
- A list of abbreviations placed before the main text must explain all abbreviations that are not included in the latest edition of the *Duden*.
- The use of abbreviations should be limited, as they may impair readability and comprehensibility (especially in shorter papers).
- The use of self-defined abbreviations should be kept to a minimum.

- An example of a list of figures and tables (where the elements in the text are additionally numbered) is provided in the next figure.

## Abbildungsverzeichnis

1	Individueller Einkommensteuertarif für Deutschland und ausgewählte Jahre . . . . .	4
2	Anteil am BIP vor Steuern in % nach Perzentilen in Deutschland	7
A.1	Spitzensteuersätze im Vergleich . . . . .	35
A.2	Nettoeinkommensverteilung in Deutschland 1991 und 2016 . . .	35
A.3	Lafferkurven im Vergleich . . . . .	36

## Tabellenverzeichnis

1	Steueraufkommen maximierende Spitzensteuersätze für eine Auswahl von Ländern . . . . .	11
A.1	Vorgeschlagene Spitzensteuersätze Wahl 2021 . . . . .	37
A.2	Auswahl von Steuergrundlagen . . . . .	37
A.3	Bestimmung der Einkommensteuer im weiteren Sinn . . . . .	38
A.4	Auswahl verschiedener Abzugsmöglichkeiten . . . . .	38

## 6. Citations

- Direct quotations are enclosed in double quotation marks (“ ”).
- Omissions are indicated by parentheses and ellipses (...).
- Additions for clarification or syntactic adjustment are placed in square brackets [ ] (this is necessary where it is not clear from the quotation what a pronoun or similar refers to).
- Quotation marks within a quotation are indicated by single quotation marks (‘ ’).
- Any emphasis in the original quotation (italics, underlining, bold, spaced lettering) must be retained.
- Own emphasis must be indicated by square brackets, e.g. [emphasis added].
- Longer quotations are indented and single-spaced; in this case, quotation marks are omitted, but full stops at the end of sentences remain.

- Paraphrased citations are indicated by (author name(s), year, p. xx) (the label “cf.” may be omitted, as the absence of quotation marks already identifies the citation as paraphrased).
- Pure source references are given in parentheses within the running text, e.g. (Adair, 2001, p. 16).
- All references must be verifiable using the reference list.
- For two authors in the text: (first author and second author, year), e.g. (Ahlfeldt and Maennig, 2010).
- For three or more authors: (first author et al., year), e.g. (Henderson et al., 2012).
- Citations can also be integrated into the sentence, which improves readability. For example: Ahlfeldt and Maennig (2010) argue that ...

## **8. Footnotes**

- Personal or factual remarks by the author that are not directly related to the main topic but provide additional informative value should be included as footnotes at the bottom of the page.
- Footnotes must not be misused to outsource explanations that are essential for understanding the main text. However, they may be used to elaborate on specific aspects without disrupting the flow of the text.

## **9. Appendix**

- The appendix contains figures and tables that provide the reader with a deeper understanding of the topic and the argument, but are not essential for understanding the main text.
- The appendix may be divided into categories (e.g. figures, tables).
- The most important figures and tables should be included in the main text.
- The length of the appendix must be appropriate to the overall scope of the paper.

## **10. Design of the Reference List**

- The reference list begins on a new page and includes all sources actually used in a clear, complete, and consistent manner.
- It is single-spaced.
- A blank line must be left between individual entries.
- Authors are listed in alphabetical order; multiple works by the same author are arranged chronologically.

- The reference list may be divided into categories (books, articles, working papers, internet sources). If the paper predominantly uses sources from academic journals, this subdivision may be omitted.
- A specific citation style must be chosen and applied consistently.
- The following section provides examples for different types of sources. These are not mandatory. In any case, the reference list will be assessed based on **consistency** and **completeness**.

#### Books:

Last name, first name (year), title, edition, place(s) of publication (max. 3): publisher. For example:

Adair, Turner (2001), *Just Capital: The Liberal Economy*, London: Macmillan.

#### Chapters or Articles in Edited Volumes:

Last name, first name (year), title of the chapter, in: name(s) of the editor(s) (ed./eds.), book title, edition, place(s) of publication: publisher, page numbers. For example:

Gerrard, B. (1992), *Beyond the Treatise: Continuity or Change*, in: Gerrard, B. & Hillard, J. (eds.), *The Philosophy and Economics of J.M. Keynes*, London: Elgar, pp. 15–20.

#### Journal articles:

Last name, first name (year), title of the article, journal title, volume (issue), page numbers. For example:

Arestis, P. & Sawyer, M. (1997), *How many cheers for the Tobin transaction tax?*, *Cambridge Journal of Economics*, 21, pp. 753–768.

European Central Bank (2001), *The informational content of composite indicators of the business cycle in the euro area*, *Monthly Bulletin*, November, pp. 45–57.

#### Working Papers:

Last name, first name (year), title of the paper, series. For example:

Langenmayr, D., Haufler, A. & Bauer, C. J. (2012), *Should Tax Policy Favor High- or Low-Productivity Firms?*, CESifo Working Paper No. 4034.

#### Internet sources:

Organization/author (year), title of the article, URL: full link (date of last access).

For example:

SPD (2011), *Progress and Justice: Economic Success, Sound Public Finances, and Social Cohesion*,

URL: <https://www.firmenpresse.de/pressinfo534689/fortschritt-und-gerechtigkeit-wirtschaftlicher-erfolg-solide-finanzen-und-sozialer-zusammenhalt.html> (last accessed on August 24, 2021).

## **11. Declaration of Originality**

- The declaration is mandatory and may be formulated as follows:
- “I hereby declare under oath that I have completed this paper independently; all ideas taken directly or indirectly from external sources have been clearly indicated as such. Any generative artificial intelligence (AI) tools used in the preparation of this work are fully listed in the appendix. This paper has not been submitted to any other examination authority and has not been published previously.  
  
Potsdam, date, signature”

## **12. Use of AI**

- Generative artificial intelligence (AI) may only be used within the scope permitted by the chair for your work. Permissible uses may include, for example, checking code for quantitative analyses or revising the language of individual sections. Please consult the chair regarding the applicable rules. All AI tools used for the paper must be fully documented in the appendix (e.g. by listing all prompts and responses). Please also note that generative AI may produce errors.

## **13. Further Recommendations (in German)**

Karmasin, M. & Ribing, R. (2007), Die Gestaltung wissenschaftlicher Arbeiten: ein Leitfaden für Haus- und Seminararbeiten, Magisterarbeiten, Diplomarbeiten und Dissertationen. WUV.

Esselborn-Krumbiegel, H. (2002), Von der Idee zum Text. Eine Anleitung zum wissenschaftlichen Schreiben. Utb.