

Academic Writing 1 for Accounting, Economics & Psychology

Session 7: Conclusion, List of References and Appendix

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Agenda

- 1 Conclusion
- 2 Citations and List of References
- 3 Appendix

After the Main Part

- ① Conclusion
- ② List of references
- ③ Appendix
- ④ (Online Appendix)

This is also the correct ordering. In working papers, the online appendix usually goes at the end of the paper and is not separated. Most papers only get an online appendix during the revision process.

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What to Say in the Conclusion

- Give a very short summary of your entire paper. Short and sweet – do not restate all of your findings!
 - ▶ It should be different from the abstract/intro.
 - ▶ Try to tell a story.
- What conclusions can we draw from the research?
- What are the implications of your findings for policy makers and other researchers interested in your topic?
- What are the limitations of what a reader should conclude from your findings?
- Maybe discuss possible extensions of your paper.
 - ▶ Be careful. A reviewer might get ideas.
 - ▶ Don't look there for inspiration. Either the authors are working on them themselves, or they are so difficult to execute that the authors of the papers you're reading didn't think it was worth exploring them.

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Motivation



Source: www.spiegel.de/politik/ausland/comeback-nach-plagiatsaffaere-guttenberg-wird-vordenker-a-788969.html



Source: www.spiegel.de/lebenundlernen/job/plagiatsaffaere-von-annette-schavan-doktorarbeit-im-lebenslauf-a-983488.html

Why Citing and Referencing is Important

Definition of Plagiarism

Plagiarism is a failure to cite sources of words or ideas that are not your own. It is theft of intellectual property.

- When you use ideas or words from other publications in your paper, you have to document the source of this information.
- Sound citing and referencing is an essential part of academic writing.
- Plagiarism may have serious consequences, no matter whether it was done on purpose or happened accidentally.

Typology of Plagiarism

Type	Explanation
Complete plagiarism	Transfer of an entire text without reference
Self-plagiarism	Transfer of passages from already published own works without reference
Structure plagiarism	Own formulation, but identical structure and line of argumentation
Translation plagiarism	Translated passages from other's work are used without reference
Collage technique	Copying fragments from different sources and assembling them to a new text without citing the components
Concealment	Marginal modifications of sentences without reference
Wrong paraphrasing	Paraphrasing without precise referencing
Pawn sacrifice	Referencing small parts of copied thoughts and taking over other thoughts from the same source without reference

Source: based on Greiner und Olbrisch (2013)

A Positive Perspective on Citing

Citing other publications

- allows to substantiate your own theses,
- allows to link your own thoughts to an existing basis,
- allows to criticize existing research.

Harvard Style

- Harvard Citation Style is most common in accounting/econ.

Examples:

- Focus on the author (author, year **stated in the text**)
 - ▶ Boadway et al. (1998) discuss an alternative approach.
 - ▶ Feldstein (1976) finds in a pioneering study that ...
 - ▶ Whinston (1983, p. 16) shows that ...
- Focus on the information (author, year **stated in brackets**)
 - ▶ ... (see Wolff 2010).
 - ▶ ... (cf. McLelland 2002).

→ Often: prefer the first option!

What is a List of References?

- Complete presentation of all relevant information (all authors, complete title, year of publication, if applicable edition, volume number of the journal, pages, ...).
 - ▶ Publications should be presented alphabetically by author.
 - ▶ If several publications by the same author(s) are referenced, they appear chronologically (start with the oldest).
 - ▶ Should an author have more publications within the same year, they should be distinguished by appending letters (e.g. Slemrod, 2006a, and Slemrod, 2006b).
- The list of references has to contain **all** references included in your paper.
- References not included in the text may not be included in the list of references.

List of References

- Be very careful and consistent!

List of References

- Be very careful and consistent!
 - ▶ Is the capitalization consistent?
 - ▶ Country names etc. capitalized?
 - ▶ Do you have issue numbers for all (or no) papers?
 - ▶ - or – between page numbers?
 - ▶ Spelling of author names? Including special characters?
- Is it easy to find all references (esp. working papers)? Do all links work?
- Check whether working papers have been published.

Exercise

Find all 15 inconsistencies in the following list of references.

- Arulampalam, W., M.P. Devereux and G. Maffini (2012): The direct incidence of corporate income tax on wages. *European Economic Review*, 56 (6), 1038-1054.
- Devereux, M.P. (2008). Taxation of outbound direct investment: economic principles and tax policy considerations, *Oxford Review of Economic Policy*. 24(4), 698-719.
- M.P. Devereux and S. Loretz, (2013), What do we know about corporate tax competition? *National Tax Journal*, 66(3), 745–773.
- Devereux, M.P., Vella, J. (2014): Are we heading towards a corporate tax system fit for the 21st century? *Fiscal Studies*, 35(4), pp. 449-475.
- Haufler, A. and Staehler, F. (2013): Tax competition in a simple model: how larger markets reduce profit taxes. *International Economic Review*, vol. 54(2), 665-692.
- Zodrow, G.R. (2010): "Capital mobility and capital tax competition." *National Tax Journal*, 63(4), 865-81.

Exercise: Solution

- Arulampalam, W., M.P. Devereux and G. Maffini (2012): The direct incidence of corporate income tax on wages. *European Economic Review*, 56 (6), 1038-1054.
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- Zodrow, G.R. (2010): Capital mobility and capital tax competition. *National Tax Journal*, 63(4), 865-881.

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Appendix

- Each appendix needs to be referenced explicitly in main text.
- Appendices should be in the same order as they are mentioned in the main text.
- Can be separated into appendices for “print” publication and “online” only.
- Also appendices should not be too long—nobody wants to referee a 80-page pdf!