

Estonian Business School

**FORMATTING OF STUDENT PAPERS IN
ESTONIAN BUSINESS SCHOOL**

Style Guide

Tallinn 2021

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INTRODUCTION

Writing is a creative exercise. However, current style manual supports your academic work by giving you guidelines about the formatting of written works in Estonian Business School (from now on EBS). The aim of all written works in EBS is to contribute to the existing body of knowledge in your particular field of study. All written works including research projects are exhibiting critical writing and reading skills. All written works of EBS aim at academic integrity, contribution to the literature or empirical body of knowledge, focus to the reader, and applicability either as policy implications or strategic guidelines to businesses.

Thus, we suggest all the students independently from curriculum or level of academic competences to follow the instructions presented in this style manual. Also, it has to be added that formatting guidelines are not formal codes of conduct such as laws but they are rather institutional norms that help to create mutual understanding and respect toward the reader and authors of previous research. Enjoy the writing, so we can enjoy reading it.

1. GENERAL NOTES AND FORMATTING

In case of a shorter written work which are less than 10 pages (e.g. homework, reports, etc.), only the title page¹, the main body of the text, the reference list and appendices (if applicable) are presented. In case a lecturer prefers to have the written work formatted differently, (s)he will point it out in the syllabus of the respective subject or in the instructions for the specific written work.

1.1. Formatting principles

1.1.1. Margins

On the left side of the page, a margin of 38 mm is provided. Margins of 25 mm must be provided on all the other sides. 1st level headings start on a new page with a margin of 50 mm from the top. 2nd and 3rd level headings start on the current page and in case they start on a new page, top margin is 25 mm. A new heading should not start on the current page if two or less lines fit the page under the new heading. Justified text body is to be used throughout the work (see e.g. Appendices 7 and 8).

1.1.2. Fonts and headings

Unless stated otherwise, *Times New Roman* font style is used throughout the written work, line spacing 1,5, paragraph spacing 0 pt *before* and 12 pt *after*. For **Table of contents** use Times New Roman 12, line spacing 1,5. For **the main body of the text** use also Times New Roman 12, line spacing 1,5. For all **footnotes, tables and figures as well as their headings** use Times New Roman 10, line spacing 1,0 (*single*). For **reference list** use *Times New Roman* 12 line spacing 1,0 (*single*). **To highlight a part of a text**, use **bold**. For words in foreign language, equations and symbols, use *italics*.

For **1st level headings** use Times New Roman 16, **bold** and centred (see e.g. Appendix 7). Headings are numbered using Arabic numbers. For **2nd level headings** use Times New Roman 14, **bold**, and aligned to the left (see e.g. Appendix 7). For **3rd level**

¹ In case the written work has 2 or more authors, their names are presented on title page either on the same line or under each other in alphabetical order of surnames.

headings use Times New Roman 12, **bold**, and aligned to the left (see e.g. Appendix 7). Do not use full stops at the end of any headings.

1.1.3. Indentations and line spacing

Indentations occur in EBS written works only in case of longer **quotes** (4 or more lines). These quotes are formatted using Times New Roman 11, line spacing 1,0 (*single*), indent of 1 Tab on the left; justified. Leave a blank line before and after the citation. For example:

As taken-for-granted, culturally-embedded understandings, they specify and justify social arrangements and behaviors, both formal and informal. Institutions can thus be usefully viewed as performance scripts that provide “stable designs for chronically repeated activity sequences,” deviations from which are counteracted by sanctions or are costly in some manner (Jepperson, 1991, p. 145).

Do not use a blank line to separate paragraphs in text. Instead, simply press *enter* to start a new paragraph. Use one blank line between a 1st, a 2nd, and 3rd level heading and the body text which follows the heading. A 1st level heading starts on a new page and has a 50 mm margin. Leave 1 blank line between the 2nd and the 3rd level heading and the preceding body text.

1.1.4. Page numbers

The numeration of pages starts from the title page but the showing of page numbers itself starts on the following page with 2 (*verso* title page). Do not show page number on title page. Page numbers appear at the bottom of the page and are centred. Arabic numbers are used for page numeration, font *Times New Roman 12*.

1.1.5. Equations and symbols

All equations and symbols appear in Times New Roman 12, *italic*. For example:

The time spent in the bank t_s can be calculated as $t_s = t_l + t_h$, where t_l is the waiting time and t_h is the service time.

In case of short formulas (3 variables or less) the explanation is embedded in the text (see example above). For longer formulas (4 or more variables), the formula must be centred and explanation is given in tabulated form (see example below).

The average number of customers in the single phase multiple channel service system is given by (Markland 1998, p. 897)

$$\bar{n}_i = \frac{\lambda \mu \left(\frac{\lambda}{\mu} \right)^M}{(M-1)!(M\mu - \lambda)^2} P_0 \quad , \quad (15)$$

where λ – arrivals per unit of time, customers per hour;

μ – services per unit of time, customers per hour;

M – number of channels;

P_0 – probability that there is zero customer in the queuing system.

Formulas, which are quoted in the paper, must be numerated consistently using Arabic numerals throughout the paper. The number of the formula is placed to the right edge of the same line with the formula in parentheses. Only the formulas on separate lines are enumerated. When quoting a concrete formula in the text, the number of the formula is given in parentheses

1.1.6. Tables and figures

For tables and figures use *Times New Roman 10*, line spacing 1,0 (*single*), centred. For table and figure headings use *Times New Roman 10*, line spacing 1,0 (*single*), aligned to left. Every table and figure must have a heading, source and a note “Composed by the author based on...” above it.

All the tables must be numbered throughout the paper (simple numeration) using Arabic numerals.

Tables which are larger than half a page should be included in Appendices. Tables which are larger than one A4 must be continued on the next page. To facilitate the

reading of the tables, the continued table must also have headings for rows and columns. If needed, horizontal layout (*landscape*) may be used.

All information on tables/figures must be presented in the language of the written work.

Tables and figures may be multi-coloured, but differentiation between different elements on the table/figure must be ensured. This also applies to situations where the printed version of the written work appear in black-and-white.

If needed, figures may be stretched, but the proportions on the figure must remain unchanged.

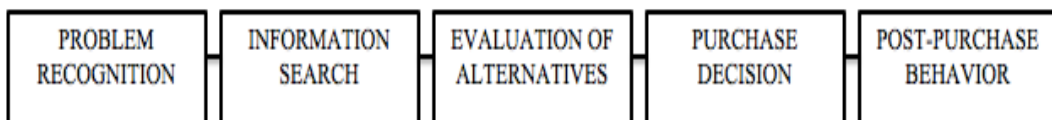
For example:

Table 1. Table heading, unit of measure. Source: Composed by the author based on <http://gatekeeper.stat.ee:800/>

Text	Text	Text
Text	Text	Text

For example:

Figure 1. Five stage model. Source: Composed by the author based on Kotler, et al., 2012, p. 271.



1.2. Types of final theses and traditional structure

A **bachelor thesis** is between 30-40 pages (from introduction to conclusions) and uses at least 20 academic sources of which at least 10 are peer-reviewed research papers. A **master's thesis** is between 40-60 pages without appendices and uses at least 40 academic sources of which at least 20 are peer-reviewed research papers.

In case the **bachelor thesis** utilizes **interviews as data collection method**, transcribing the interviews for final thesis is voluntary. However audio files of the recorded

interviews must be presented to the defence committee in case the latter requires so. The writer of a **master's thesis** must transcribe all interviews. The transcripts must be presented to the defence committee in case the latter requires so.

The following is a traditional structure of a final thesis:

- Title page
- Acknowledgements (if applicable)
- Table of contents
- List of tables (if applicable and if 5 or more tables)
- List of figures (if applicable and if 5 or more figures)
- List of abbreviations (if applicable and if 5 or more abbreviations)
- Abstract (only for master's thesis)
- Introduction
- Theoretical framework
- Materials and methods
- Results and discussion
- Conclusions
- Bibliography or Reference list
- Appendices (if applicable)

Printing the thesis: the title page and *verso* title page are printed as two-sided, i.e. these 2 pages appear on the same sheet of paper; all other pages are printed as one-sided.

2. FORMATTING IN-TEXT REFERENCES

2.1. References to works with and without authors

In case you refer to a work **in general**

Giocalone and Thompson (2006) claim that ...

NB! If a sentence/paragraph ends with a reference (see example below), full stop appears at the end of the reference (not before it).

Neoliberal changes have left the universities and their funders with the dilemma of whether they should facilitate wisdom or produce utility (Gibbs, 2001).

In case you refer to a **specific part in a work**

Varman, Saha and Skálén (2011, p. 1164) claim that ...

Some graduates today fail to develop a critical academic perspective and suppress social concerns (Varman, Saha and Skálén, 2011, p. 1164).

In case you refer to **two or more authors**,

Brown (2010) and Wang (2011) both confirm that...

Earlier research (Jones, 1967; Browne, 1975; Smith, 1980) concentrated on.....

In case a work has **two authors**,

White and Brown (2009) discovered in their latest research that...

According to their latest research (White and Brown, 2009)...

In case a work has **three or more authors**, refer to them as (Stein, Mondial and First, 2016) the first time you mention them and from the second time on only Stein et al., 2016). For example

First time mentioned:

Later research (Stein, Mondial and Firth, 2012) show that...

From there on:

Stein, et al. (2012) discovered that...

Recently, scientists (Stein, et al., 2012) have discovered that...

In case you refer to **several works of the same author in different years**,

... and also confirmed by Patton (1999; 2002), who suggests that...

In case you refer to **several works of the same author in the same year**,

... as confirmed by Patton (1999a), who suggests that ..., but then Patton (1999b) claims that...

In case you refer to an **anonymous work**,

Marketing strategy (Anon., 2001)...

In case you refer to a **work with no date**,

Smith (n.d.) proved that...

In case a **quote** makes up a whole sentence or is part of a sentence, it is indented by 1 Tab on the left, justified on the right. Use *Times New Roman* 11, line spacing 1,0 (*single*) and leave one blank line before and after the quotation. For example:

This kind of education would restore the business schools' rightful place among universities as relevant social institutions who educate not only specialists who implement yesterday's or at best today's knowledge but also intellectuals who work to the advantage of the future and with their socially critical faculties to serve as mirrors to society (James, 2015, p. 43).

In case you refer to a **secondary source**² (referring to an author via the work of another author),

² In case you refer to a secondary source, the reference which you must present on the reference list is the one which you have used/read for writing your written work. In the example provided for secondary source above, you must present a full reference for Bassett (2016) on the reference list.

Research recently carried out by Hammond (2012 cited in Bassett, 2016, p. 56) shows that...

NB! Secondary source quotation is acceptable only in exceptional cases if the original is inaccessible or written in a less common language. On no account is it acceptable to refer directly to the inaccessible work.

In case you refer to a **dictionary**,

(publisher, year), e.g. (Chambers, 2010)

In case you refer to **web pages/homepages**,

Recent research on this topic (BBC, 2009) indicate that...

In case you refer to an **interview**,

In his interview, Ahren (1999) noted that...

In case you refer to Estonian **legal acts**,

Local Government Organisation Act also regulates the functions and competence of local authority.

According to the Commercial Code § 161 lg 2 the payments shall not be made to shareholders from legal reserve.

In case you refer to the same author several times, do not use “*ibid.*”, “*opt. cit.*”, “*loc. cit.*” or the like. Instead, always use the name of the author.

3. FORMATTING THE REFERENCE LIST

Each entry on the reference list must be cited in your text. Likewise, each source you cite in the paper must appear on your reference list. Sources are listed in alphabetical order and appear in the form of one complete reference list, i.e. do not divide/categorize the sources into books, journal articles, web pages, etc. Do not enumerate sources on the reference list. Use *Times New Roman* 12 line spacing 1,0 (*single*) paragraph spacing 0 pt *before* and 12 pt *after*. Do not use a blank line to separate entries on the reference list. Instead, simply press *enter* to start a new entry. The reference list must be justified, except for long hyperlinks which are aligned to left (see example for web pages/homepages below).

3.1. Books and collections

All books (incl. e-books) used in the written work must be presented as follows:

Author, initial(s). Year. *Title: Subtitle*. Repeat edition (if applicable). Place of publication: Publisher.

Some more specific examples:

Books with one author:

Redman, P. 2006. *Good essay writing: a social sciences guide*. 3rd ed. London: Open University in assoc. with Sage.

Baron, D.P. 2008. *Business and the organisation*. Chester: Pearson.

Books with multiple authors:

Adams, R.J., Weiss, T.D. and Coatie, J.J. 2010. *The World Health Organisation, its history and impact*. London: Perseus.

Different books by the same author in the same year:

Soros, G. 1966a. *The road to serfdom*. Chicago: University of Chicago Press.

Soros, G. 1966b. *Beyond the road to serfdom*. Chicago: University of Chicago Press.

Chapter in a book:

Author(s) of the article. Year. Title of article: Subtitle. In: name(s) of editor(s), ed(s). *Title of the book*. Place of publishing: Publisher, page numbers of the article.

Krosnick, J.A. and Presser, D. 2010. Questionnaire design. In: J.D. Wright and P.V. Marsden, eds. *Handbook of survey research*. West Yorkshire: Emerald Group, pp. 263–313.

E-books:

Author(s) of the book. Year. *Title of book*. (e-book) Place of publishing: Publisher. Available at: webpage (Accessed day month year³).

Fishman, R. 2005. *The rise and fall of suburbia*. (e-book) Chester: Castle Press. Available at: <https://ebs.ee/en/library/e-catalogue> (Accessed 12 May 2017).

Cookson, J. and Church, S. 2007. *Leisure and the tourist*. (e-book) Wallingford: ABS Publishers. Available at: <http://books.google.com> (Accessed 9 June 2017).

Books with no author:

Title (in italics). Year. Edition (only include if not the first edition). Place of publication: Publisher.

Medicine in old age. 1985. 2nd ed. London: British Medical Association.

Books with organization as an author:

American Psychological Association. 2009. *Publication manual of the American Psychological Association*. 6th ed. Washington, DC: Author.

3.2. Other sources

Journal articles:

Author(s). Year. Title of article: Subtitle. *Name of Journal*, volume(issue), pp. start and end page number of article.

Brady, M.K. and Cronin, J.J. 2001. Customer orientation: Effects on customer service perceptions and outcome behaviors. *Journal of Service Research*, 3(2), pp. 241-251.

Conference articles:

Author(s). Year. Full title of conference paper. In: followed by editor or name of organisation, *Full title of conference: Subtitle*. Location. Date. Place of publication: Publisher.

³ “Day month year“ when the author of the written work accessed the e-book.

Brown, J. 2005. Evaluating surveys for transparent governance. In: UNDESA (United Nations Department of Economic and Social Affairs), *6th Global forum in reinventing government: Towards participatory and transparent governance*. Seoul, Republic of Korea, 24-27 May 2005. New York: United Nations.

Newspaper articles:

Slapper, G. 2005. Corporate manslaughter: New issues for lawyers. *The Times*, 3. September, p. 4b.

Wolf, M. 2002. The price of the falling dollar. *Financial Times*, 26 June, p. 13.

Sources in foreign language⁴:

Ishikawa, K. 1981. *TQC towa Nanika?* Nipponteki Hinshitsu Kanri (What is total quality control? The Japanese way). Tokyo: Juse.

Dissertations and final theses:

Pihlak, Ü. 2012. Change management in Indian organizations compared to Chinese and Estonian organizations. PhD. Estonian Business School.

Dictionaries:

Autor(s) (if applicable). Year. *Title of dictionary*. Place of publication: Publisher.

or

Title of dictionary. Year. Place of publication: Publisher.

Chambers paperback dictionary thesaurus. 2010. London: Chambers Harpers Publishers Ltd.

Reports and documents:

Autor/Organisation. Year. *Title of the report*. Place of publication: Publisher.

Department of Health. 2001. *National service framework for older people*. London: Department of Health.

Web pages/homepages:

In case of a long hyperlink, align to the left.

Organisation/author. Year of compiling webpage. *Title of document*. Name of organisation (webpage/homepage) web link (Accessed day month year).

⁴ Do not translate if source is in English or Estonian.

Anglia Ruskin University. 2015. *Guide to the Harvard style referencing*. Anglia Ruskin University (homepage) <https://libweb.anglia.ac.uk/referencing/harvard.htm> (Accessed 28 August 2017).

Interviews:

Interview in media:

Name of interviewee. Year of conducting the interview. *Title of interview (or topic of interview)*. Interviewed by (first name surname of the interviewer). (media type) Name of media channel, date of broadcasting, exact time of broadcasting.

Ahern, B. 1999. *Interview on Morning Ireland*. Interviewed by John Boyd. (radio) RTE Radio 1, 15 February 1999, 08:30.

Interview conducted for purpose of written work:

Name of interviewee. Year of conducting the interview. *Title of interview (or topic of interview)*. Interviewed by (First name Surname of the interviewer). Place of interview, date.

Talis, N. 2018. *Interview on defence sector value chain*. Interviewed by Sigrid Nõmm. Kentmanni 99, 02 February 2018.

Lecture notes:

Tall, R. Ed. 2018. Principles of management. Lecture notes. Estonian Business School.

Electronic reports and documents:

In case of a long hyperlink, align to the left.

Department of Health, 2001. *National service framework for older people*. (pdf)
London: Department of Health.
http://www.dh.gov.uk/prod_consum_dh/groups/dh_digitalassets/@dh/@en/document/digitalasset/dh_4071283.pdf (Accessed 12 September 2011)

European Union documents:

The name of the Institution where the document originates (e.g. Commission) Form (eg Directive or Decision) Year/Legislation number/ Initials of Institution followed by the date it was passed if known, followed by the title, all in italics.

Council Directive 2001/29 /EC of 22 May 2001 on the harmonisation of certain aspects of copyright and related rights in the information society.

Standards:

Standard indicator and number: Year of issue. Name of standard. Place of publication: Publisher.

SFS 5342: 1992. Kirjallisuusviitteiden laatimine. Helsinki: Suomen Standardisoimisliitto.

Patents:

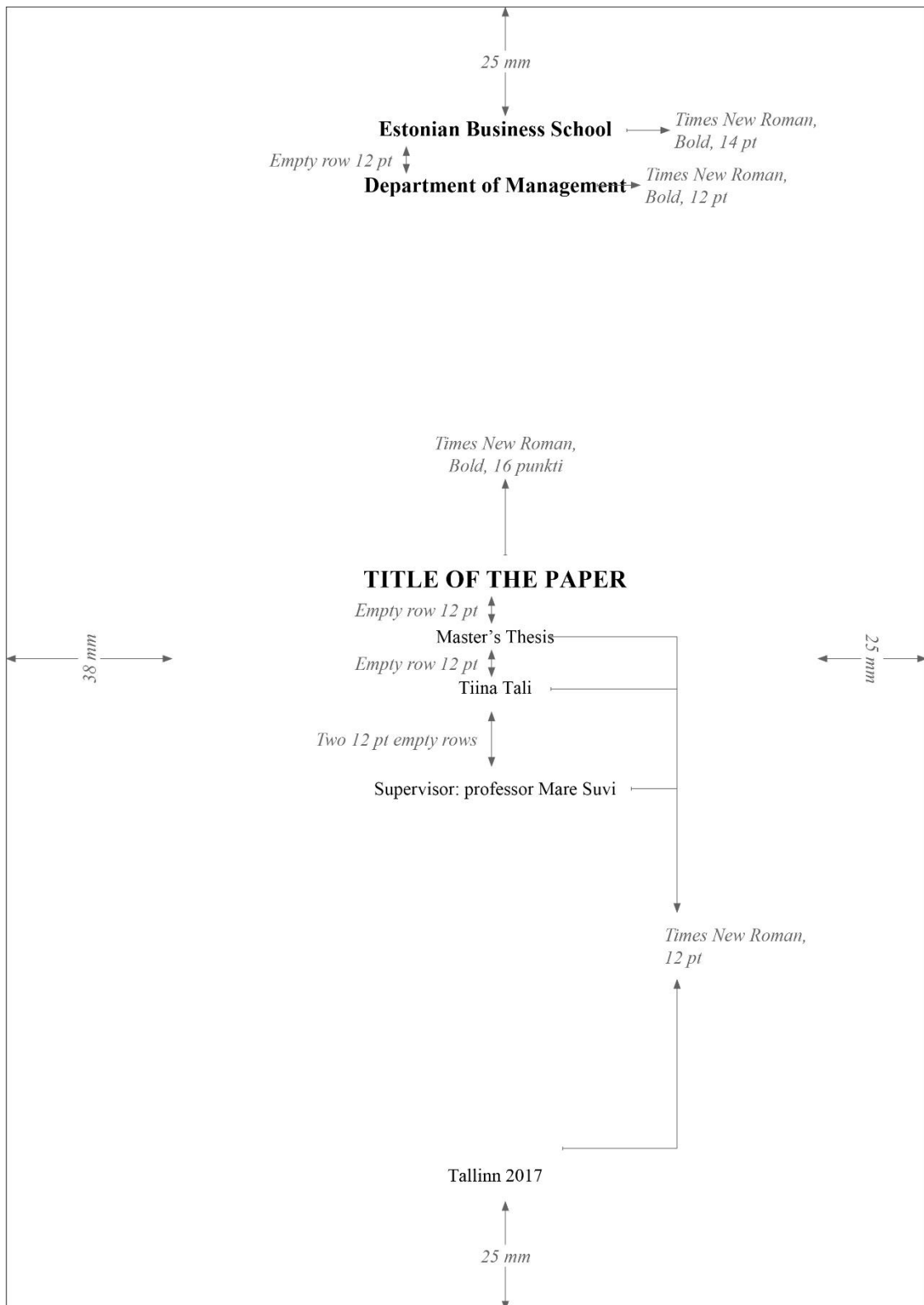
Patent entries contain the following information:

Inventor name, Initials., Assignee., Year. *Patent name*. Place of issue. Patent number.

Graham, C.P., Fonti, L. and Martinez, A.M., American Sugar Co., 1972. *Tableting sugar and compositions containing it*. U.S. Pat. 3,642,535.

APPENDICES

Appendix 1. Sample title page of written work



Appendix 2. Sample *verso* title page

I herewith declare that I have written the (type of written work) independently. References have been indicated for all the publications, claims, opinions and different sources by other authors.

April 22, 2017

...../T. Tali/

Appendix 3. Sample table of contents

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Appendix 4. Sample list of figures

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Appendix 5. Sample list of abbreviations

LIST OF ABBREVIATIONS

ANOVA	analysis of variance
AP	accounts payable
AR	accounts receivable
n.d.	no date
n.p.	no place
NI	net income
NS	net sales
sec.	section
TA	total assets
TCL	total current liabilities

Appendix 6. Sample abstract (only in master's thesis)

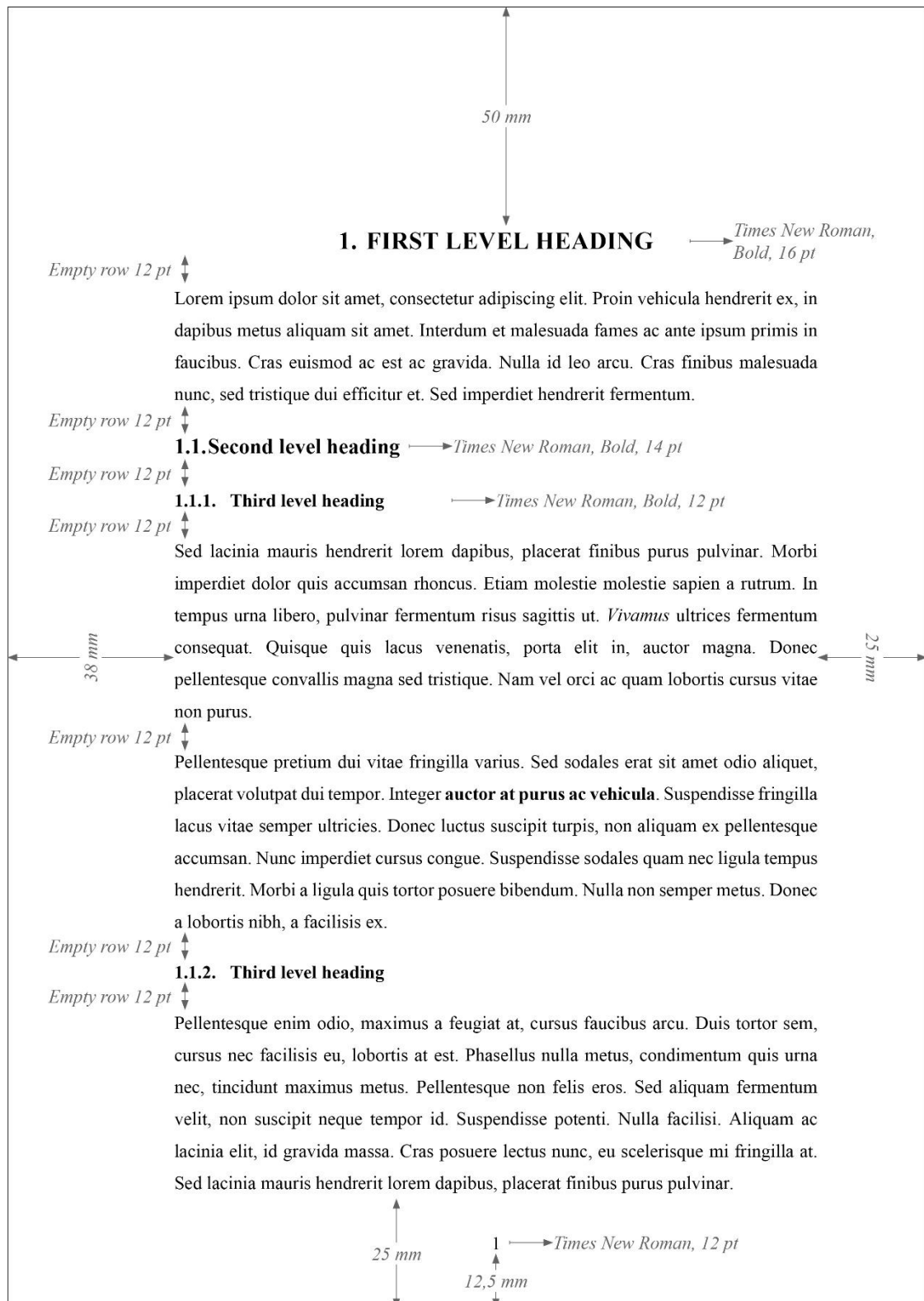
ABSTRACT

White, J. Title of work. Master's Thesis, Estonian Business School, Tallinn 2004, 62 pages, 12 figures, 16 tables, 44 references, in English.

COST, COST TRACING, COST ALLOCATION, COST MANAGEMENT

Abstract is a brief summary of a master's thesis which enables to present it in databases. Depending on the language of the abstract, it is between 200-250 words (more words when work is in English), includes ni figures, tables or graphs. The abstract is made up of...

Appendix 7. Sample page with 1st level heading in written work



Appendix 8. Sample page without 1st level heading in written work

The diagram shows a page layout with the following elements and dimensions:

- A vertical dimension of 25 mm is indicated above the second-level heading.
- The second-level heading is **1.2. Second level heading**.
- Two paragraphs of text follow, separated by a vertical dimension of 38 mm on the left side.
- The third-level heading is **1.2.1. Third level heading**.
- Two more paragraphs of text follow, with a vertical dimension of 25 mm between the third-level heading and the first paragraph, and a vertical dimension of 12,5 mm between the two paragraphs. A small vertical dimension of 2 mm is also indicated between the two paragraphs.
- A horizontal dimension of 25 mm is indicated on the right side of the page.

25 mm

1.2. Second level heading

Nulla in ligula est. Sed in lectus et elit luctus ullamcorper. Morbi aliquam sed augue id consectetur. Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia Curae; Praesent dictum tristique sagittis. Curabitur ut neque eget ex ultrices scelerisque eu sit amet lectus. Nullam finibus dapibus cursus. Duis facilisis consectetur sapien, vitae molestie lectus mattis vel. Phasellus ut vulputate urna, id molestie felis. Sed hendrerit aliquet justo sit amet semper. Praesent bibendum odio nibh, at finibus odio porttitor vitae.

Nunc dolor risus, eleifend nec imperdiet eu, cursus maximus ex. Fusce elementum mi sit amet turpis efficitur scelerisque. Nam non mollis ipsum. Nam nec suscipit mauris. Nullam at erat eu risus vestibulum dapibus. Etiam accumsan dignissim augue, quis pharetra ante lobortis et. Curabitur vitae iaculis mi. Ut iaculis eleifend convallis. Nullam condimentum rutrum imperdiet. Nulla a varius dolor, eget pulvinar metus. In a est tortor. Nulla quis pellentesque dolor. Nulla laoreet ex tellus. Quisque feugiat odio lacus, ornare congue nunc imperdiet vel. Nulla facilisi. Maecenas bibendum neque a est tempor facilisis.

38 mm

1.2.1. Third level heading

Duis efficitur mi nisl. Vestibulum leo magna, ultricies tristique laoreet ac, ultrices iaculis lorem. Suspendisse in egestas tortor, in sagittis libero. Nam malesuada tempor nibh, mollis tempor ante euismod at. Nulla facilisi. Donec feugiat velit ultricies tortor rutrum luctus. Aenean ut nibh sodales, egestas purus ut, congue diam. Fusce pretium diam quis dictum consectetur. Cras eget risus eros. Integer suscipit tortor in consequat pharetra. Nullam consectetur, nisi quis lacinia rhoncus, dolor ligula viverra augue, vel maximus sem ligula vel neque. Integer quis velit nulla. Orci varius natoque penatibus et magnis dis parturient montes, nascetur ridiculus mus.

Quisque sed tortor et lectus auctor dapibus nec et lectus. Nulla efficitur quam sed lectus semper, in blandit felis pretium. Proin pretium enim lacus, ac mattis nibh ultricies porttitor. Suspendisse potenti. Pellentesque metus enim, consequat at felis in, pretium scelerisque tellus. Aliquam sit amet augue lobortis, rutrum sem vitae, pulvinar quam. Morbi nec laoreet metus. Sed facilisis ipsum in eleifend accumsan. Morbi facilisis eu nisi vitae venenatis. In suscipit est tortor, ut tristique massa imperdiet non.

25 mm

2

12,5 mm