

## Detailed formal recommendations for preparation of diploma theses

### 1. The font:

- Text - Times New Roman CE,
- The titles of the chapters - 16 pt, embolden, centered,
- The titles of the subchapters - 14 pt, embolden, aligned to the left,
- The main text - 12 pt, left and right alignment, (justified text),
- The titles of the tables and charts, schemes, diagrams, graphs - 12 pt, embolden, justified text,
- Footnotes, sources under tables, diagrams, graphs – 10 pt, italics, left and right alignment (justified).

### 2. Format - A4, margins: top 2.5 cm, bottom 2.5 cm, left 3.5 cm, right 1.5 cm.

### 3. Line spacing - 1.5 of a line. The leading in front of the titles should be kept preserved.

### 4. Enumeration - Use periods (•) or Arabic numerals. In the case of multilevel enumeration, the following should be used:

- for two-level enumerating - Arabic numerals and letters,
- for three-level enumerating - Arabic numerals, letters and periods(•),
- for four-level counting - Roman numerals, Arabic numerals, letters and periods (•).

Keep in mind that:

- if the periods(•), Arabic numerals or letters ending in parentheses (e.g. 1) 2) ... a) b) ...) are used for the enumeration, then the point starts with a lowercase letter and ends with a comma, for example:

- material consumption,
- salaries,
- external services.

- if enumeration is done with Arabic numerals followed by a dot (eg 1.2., ..), this sentence starts with a capital letter and ends with a period, for example:

1. *The change in the cost structure mainly concerns the selling costs, which have increased from 6.4% to 8.1%.*

2. *The highest increase in dynamics was recorded in costs of sales, which increased by 29.9%.*

### 5. Table of contents: introduction, chapters and subchapters, ending, literature, other sources, list of tables, drawings, attachments. Numbering of chapters 1, 2, 3, ..., numbering of subchapters 1.1., 1.2., 2.1., 2.2 ... The division of the chapters into subchapters should be kept preserved. You should not divide a subchapter into sub-items and introduce sub-headings.

## Example:

### Table of contents

<b>Introduction</b> .....	<b>5</b>
<b>1. The title of the chapter</b> .....	<b>6</b>
1.1. The title of the subchapter .....	6
1.2. The title of the subchapter .....	9
1.3. The title of the subchapter .....	12
<b>2. The title of the chapter</b> .....	<b>19</b>
2.1. The title of the subchapter .....	19
2.2. The title of the subchapter .....	22
2.3. the title of subchapter .....	29
<b>3. ...</b>	
<b>The ending/Conclusions/Summary</b> .....	<b>72</b>
<b>Literature</b> .....	<b>74</b>
<b>Other sources</b> .....	
<b>List of tables</b> .....	<b>76</b>
<b>List of drawings</b> .....	<b>77</b>
<b>Attachments</b> .....	<b>79</b>

## 6. Literature

The list of literature (books, articles, reports) may only include items that were cited in the footnotes to the paper (citation or reference). Entries in the list of references should be listed alphabetically, according to the authors' surnames. An example of a literature list is as follows:

1. Kowalski J.: *Costsanalysis*. PWE, Warsaw 2018.
2. Młynarski J., Nowak J. and others: *Economic policy*. PWP, Lublin 2019.
3. Nowak A.: *Mountaintourism in: Tourism*, edited by. J. Kowalski, PWE, Warsaw 2016.
4. Pawlak W.: *Technologicalprogressinair transport in 2020*. "Transport" 2021, no 12

## 7. Other sources

Other sources include: legal provisions (laws, regulations, ordinances), internal materials of the audited entity, internet resources.

## 8. Annotations

Literature footnotes and digressions are placed at the bottom of the page (Times New Roman, size 10), numbered automatically with a line separating them from the main text. The rules for the spelling of footnotes are as follows:

a) in the case of an item quoted for the first time, the following should be provided: initial of the name and surname of the author, title of the work, publisher, place and year of publication, page. For example:

<sup>1</sup> J. Kowalski: Cost analysis in logistics. PWE, Warsaw 2015, p.28.

b) in the case of an item written by no more than four authors, the following should be provided: initials of the first and last names of the authors, title of the work, publisher, place and year of publication, page. For example:

<sup>2</sup> J. Kowalski, A. Nowak: Marketing.PWP, Warsaw 2018, p. 38.

c) in the case when there are more than four authors, an example of a footnote is as follows:

<sup>3</sup> J. Młynarski, J. Nowak and others: Economic policy.PWP, Lublin 2019, p. 27.

d) in the case of a collective work, the first name and surname of the author of the chapter are given first, followed by the title of the book, first name and surname of the editor, publisher, place and year of publication, page, for example:

<sup>4</sup> A. Nowak: Mountainturism,in: Turism,edited by J. Kowalski, PWE, Warsaw 2016, p. 17.

e) the following applies in the event of subsequent references to the same position:

<sup>5</sup> J. Kowalski: *Costsanalysis...*,itemquoted, p. 28.  
(the first two words of the titleat the maximum)

f) in the case of articles from journals, the following should be provided: author's initial and surname, title of the article, title of the journal in quotation marks and the year of publication, number of the journal and page, for example:

<sup>6</sup> W. Pawlak:*Technological progressin air transport in "Transport" 2021, no 12, p. 66.*

g) if an item is referenced consecutively, an example of a footnote is as follows:

<sup>7</sup> J. Kowalski: *Costsanalysis...*itemquoted, p. 28.

<sup>8</sup> Hereto, p. 29.

h) in the case of using the provisions of law (normative acts), the following should be provided: the type of the legal act (act, ordinance, ordinance), date of issue, title and number of the Journal of Laws and item). For example:

<sup>9</sup> *Act of September 29, 1994 on accounting*, consolidated text, Journal of Laws No. of 2002, No. 76, item. 694, as amended, art. 5.

i) in the event of subsequent references to legal provisions, the following rule shall apply:

<sup>10</sup> *Act of September 29, 1994 on accounting...*, item quoted, art. 3.

j) when citing a daily newspaper, the layout of the footnote is the same as for articles, for example:

<sup>11</sup> A. Nowak: *Further changes in taxes.*, „Rzeczpospolita” 2018, no 123, p. 4.

k) If internal audited materials are used, the footnote is as follows:

<sup>12</sup> *Balance sheet analysis in 2017-2020*, internal materials of the LOMEX company, copied typescript, Szczecin 2021, p. 12.

l) when using statistical yearbooks, an example of a footnote is as follows:

<sup>13</sup> *Statistical yearbook GUS*. Warsaw 2021, p. 40, table 25.

ł) in the case of using Internet resources, the (example) footnote is as follows:

<sup>14</sup> J. Kowalski, *Polemiki i dygresje*, <http://arch.historiaimedia.org/przypisy-w-pracy-naukowej/index.html> [access: 07.11.2021].

If the author of the text is not given on the page, the description should start with the title of the text.

<sup>15</sup> *Internet access in 2020*, [https://Eurostat.eu/data/internet\\_RAPORT\\_2316.pdf](https://Eurostat.eu/data/internet_RAPORT_2316.pdf) [access: 09.11.2021].

## **9. Tables, drawings, diagrams, charts**

a) it is necessary to precede the table / drawing / diagram / graph with a mention in the text with the number, for example:

text, text .....The cost classification criteria are presented in Table 1.4.

b) the tables, diagrams and graphs included in the work must have a title, which is illustrated by the following example:

**Table 4.1. Types of risk**

<b>Types of risk</b>	<b>The essence of risk</b>
Speculative risk	It is related to both the chance of making a profit and of suffering a loss. Speculative risks include new ventures and transferable securities.
Clean risk	It results from incurring losses in the future, for example: fire risk, risk of losing a court case.

*Source: own elaboration*

- c) 12 pt font, single spacing  
d) the source must be stated under each table, drawing, diagram or graph. If it is not the author's own work, then the type of source is defined according to the rules given for footnotes, for example:

Source: J. Kowalski: *Costsanalysis in logistics*.PWE, Warsaw 2018, p. 28.

e) tables, diagrams, charts should be numbered with a two-part symbol: the first indicates the chapter, the second - the order of the table, diagram, graph in the chapter.

## **10. Comments to the main text of the work**

- a) within a chapter, you cannot leave any blank spaces on the page and each subsequent chapter should be started from a new page,  
b) no dots can be placed after the titles of chapters, points, tables and diagrams,  
c) The text should be written impersonally, never in the first-person narrative,  
d) you cannot use abbreviations in the text, for example: i.e.,i.a., e.g., use full words,  
e) paragraph (indentation) - 1 cm.