UNIVERSITY OF TARTU

Pärnu College

THESIS GUIDELINES

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INTRODUCTION

Students have to submit various papers during their period of study. These thesis guidelines (from now on Guidelines) contain requirements, instructions and recommendations for preparing, formulating and defending theses and other papers by students of UT Pärnu College. Most of the requirements, instructions and recommendations apply to all documents, including research papers and master theses.

When preparing and drawing up papers (from now on Theses), students have to adhere to the established requirements for academic writing:

- clear formulation of the research problem;
- choice of relevant methodology and empirical material to achieve the research goal;
- working through relevant literature and correct referencing of the works of other authors;
- presentation of findings by way of analysis and synthesis;
- the existence and clear demonstration of the author's contribution;
- logical structuring and correct formalisation of the paper.

Recommended literature and examples are presented in text boxes with a blue background. This differentiation is not allowed in students' papers.

These Guidelines consider the thesis guidelines of other units of the University of Tartu. The American Psychological Association Style Guide (APA) has been adopted as the basis for the referencing system for papers and dissertations prepared at UT Pärnu College with the one addition that in-text citations, and references should also include the page number or range from which the citation or reference is taken (American Psychological Association, 2020). For all other stylistic and mechanical aspects of preparing your manuscript, please follow the instructions below in this document.

1. WRITING A THESIS

1.1. Types of Papers

Students present papers of various length and content depending on their curriculum. Below are the guidelines for preparing essays, reports, research papers and master theses.

An essay is a scholarly text in an accessible format on a chosen or given theme, the main purpose of which is to express the author's views. Arguments need not be supported by references to sources, although the argumentation of opinions is required. If literature is used, it has to be referenced as required by the referencing rules for theses. The author's thoughts and opinions should form the bulk of the length of an essay. Lengthy quotes or summarising the work of other authors are not allowed. The length of an essay is free or determined by the lecturer or a relevant committee. A typical essay is 5–10 pages long. An essay has an introduction, an elaboration on the topic, and a conclusion.

A report is a scientific review of an issue or topic, mainly based on examining literature. The purpose of a report is to train a student to work with special literature and develop their expression skills. A report presents and compares the views of various authors. The report's author need not give their own opinions or conclusions unless otherwise required by the lecturer. The lecturer also determines the amount of literature to be examined and the report's length.

When writing a research paper, a student acquires the skills of formulating and defining a research problem and setting a clear research goal and related research questions. To that end, appropriate research methodology and empirical material are chosen, and, with the help of relevant literature, answers to the research questions are found, and the research findings are analysed and generalised.

When writing a master thesis, greater attention has to be paid to integrating theoretical and empirical approaches and the choice, use, and development of a relevant research methodology to answer the research questions. A master's thesis must demonstrate the student's contribution to researching the problem, developing the research methodology, and analysing and generalising the research findings. A completed master's thesis shows that the student has mastered academic language use and thesis writing skills.

The theoretical part of a master thesis must be at least 1/3 and not more than 1/2 of the main content of the thesis. As in all academic papers, the sources used and the thoughts of other authors must be correctly referenced. The content part of a master thesis is 40–60 pages, excluding appendices. Also, a research article can be submitted as a master's thesis (see Appendix 1).

In addition to the above, students are required to prepare various other papers during their study (case studies, projects, business plans, traineeship reports, etc.). These Guidelines will be helpful when writing such papers, while requirements for the scope and structure of the paper are presented in the subject syllabus.

1.2. Choice of Topic for a Thesis and Extended Plan

The chosen topic and content of a student's master's thesis are discussed with the supervisor. The procedural requirements and deadlines for selecting the topic are published on the website of UT Pärnu College (www.parnu.ut.ee). When selecting a topic, students are advised to consider the following:

- the relevance and originality of the topic;
- the concreteness and delineation of the topic;
- the possibility of developing the topic in further studies;
- the potential for obtaining literature and empirical information;
- the student's interests, abilities and resources;
- potential supervisors.

Preparing a thesis begins with reasoning the choice of topic, formulating the problem, setting the goal, formulating hypotheses and/or research questions and their corresponding research tasks in the extended plan of the thesis. The goal of the thesis is to give a clear idea of what the author wants to achieve due to their work. The goal expresses not merely an activity (to provide an overview, to study, to analyse, etc.) but the expected results of the activity.

An extended plan can be prepared following the specific-to-general or the general-to-specific approach. In the former case, the relevant keywords are listed. While listing the keywords, the basic points are logically systematised, and keywords with close meaning are grouped. As the work progresses, new topics can be added to the general thesis plan, while irrelevant or repetitive parts can be omitted. In the latter approach, the chapter structure of the thesis is defined first. The subdivisions that require exploring are then identified. As a rule, the initial extended plan is considerably developed in writing as new ideas and materials become available.

The extended plan should contain the following aspects:

- The thesis title should be concise and specific yet provide a clear picture of the nature of the research problem. Abbreviations are not used in titles except the names of organisations.
- The relevance of the topic and the wording of the research problem. The topic must be scientifically relevant and rely on sources which must be referenced. A brief overview of the topic is provided, first in the world and then in the chosen location. The research problem is presented as exactly as possible, and the importance of studying the problem is explained. The research problem may also be worded as a question to which an answer is sought in the thesis. Stating a problem is not the same as having a research question, and it does not yet focus on a specific company or location that will be the basis of the research (see Appendix 2).
- The goal of the thesis. This is worded clearly and logically. The goal must help to solve the research problem and pertain to the result, not the process (see Appendix 2).
- Hypotheses and/or research questions. Hypotheses and/or research questions (depending on the research methodology) are worded according to the problem and the goal. The phenomenon being studied and the knowledge sought, which are worded in the topic, must also be reflected in the problem, goal, hypotheses and/or research questions (see Appendix 2).
- The research tasks. The definition of the stages necessary to achieve the goal (see Appendix 2).

- The theoretical part. This specifies which theoretical approaches are relied on to develop the research problem and which primary literature sources are used.
- The empirical part. This provides an overview of the research methodology, research methods and their relationship to theory. This also describes the collection of data and the analysis methods.
- The structure of the thesis. The planned table of contents must be presented, preferably listed as chapters and subchapters.
- A list of references. This is a list of the primary relevant theoretical and empirical sources.

Consider the planned activities' schedule when preparing an extended plan (see Appendix 3). Reading literature and processing and analysing data are the most time-consuming activities. Leave sufficient time to formalise the dissertation.

1.3. Using Literature

The student's independent task is finding, reading and analysing the scientific literature required for the paper. These must not be based on the writings of only one author. The list of references must contain studies conducted by recognised researchers in the field. When choosing sources, their relevance in the present-day context must be assessed.

Textbooks and lecture notes must not be used as sources. If necessary, popular scientific materials and magazine articles can only be used in the empirical part. In some instances, if the topic and method of the thesis require the collection of data from the press coverage of various situations and cases, the use of journalistic materials is justified (e.g. for topics such as "Coverage of the provision of social services in Estonian newspapers" or "Companies as the victims of attacks by the press"). Online academic sources, electronic databases, and reference books may also be used. Statistical data used in the thesis must be supported by reliable data (e.g. European Statistics Office EUROSTAT, Estonian Statistical Office, Kantar Emor, etc.). It is practical to follow the table of contents and, at the same time, the lists of keywords and references at the end of the table of contents, which will help find information on terms or problems and literature.

Literature is thoroughly examined and analysed after preparing the extended plan. It is recommended to write summaries of the literature after a thorough examination. These abstracts should contain ideas, quotes, definitions, problem development, etc. The author's name and other data required in the reference section and bibliographic record should also be added. This also simplifies creating and referencing a bibliography.

1.4. Structure of the Thesis

The parts of the thesis are the table of contents, introduction, substantive content (in chapters), conclusion, references, appendices (as necessary), and summary in Estonian.

The introductory chapter has the following aims:

- To substantiate why a particular research topic was selected. The best way to do this is to provide arguments indicating the need for the research rather than appealing to the opinions of third parties or personal motives or interests. From the reasoning of the choice of topic arises the research problem, i.e. why the research is necessary and relevant.
- The description of the paper's goal: which issues are treated by the paper and why, what the student seeks to discover or resolve, and why the approach adopted is suitable. The goal must be achievable through the research and help to solve the research problem. The goal must be result-oriented, not process-oriented.
- To describe the hypotheses and/or research questions to achieve the goal.
    - A hypothesis is a testable scientific assumption arising from theory or experience, which is worded in the event of quantitative research. It is a guess at a possible solution to a research problem that the author attempts to prove through their research. A hypothesis must be simple and testable. It must be possible to conclude the proof of a hypothesis, and the hypothesis must not be so apparent that its result is known before conducting the research. Formulating a hypothesis requires collecting a considerable amount of data.
    - Research questions are worded for qualitative studies, and their answer must be concrete. The answer to research questions is to be found from the research, which helps achieve the thesis goal. The research question has to reflect the

organisation, location, target group or other aspect identified as the subject/object of the research.
    - In the event of a combined study, both hypotheses and research questions or only research questions are posed. Hypotheses and research questions must relate to each other. Sometimes, only research questions can be posed in quantitative studies instead of hypotheses.

  The topic, problem, goal, hypotheses and/or research questions must be consistent with each other.
- To briefly present the theoretical background issues, data and methods used. A brief overview of the research carried out in the given field and references to significant works and their outcomes (it is recommended that internationally recognised publications are referred to). The sources used, and the authors whose work has been used in the thesis must be referenced.
- To explain the constituent parts of the paper: what are the parts (sections, chapters) of the paper, and how do the overall aims necessitate them.

It is important to note that the introduction does not deal with solving research problems, nor is it overloaded with figures and statistical data. The author's motives for choosing the research topic also need not be explained. The thesis introduction is 2 to 3 pages.

The author may draw attention to those aspects that became evident in the paper's writing and could aid a complete understanding of the paper. Such aspects might be problems related to the reliability and availability of empirical data or people or institutions that assisted the author.

The main body sections should involve both a theoretical and an empirical part. The theoretical part synthesises the literature to present the main aspects and show relationships between previous research and the current paper. The proportion of the theoretical and empirical analysis depends on the topic and goals of the paper. A theoretical treatment of the issue has to be presented even when the main emphasis is on empirical research.

The empirical part should contain a description of the methodology, how the research is designed and implemented, the relevance of the particular methods, a correct interpretation of the results, and also a note on the categorisation or coding method and/or data processing software the author has used in the paper. The results section presents an overview of the collected data and their analysis. In the discussion section, the findings are related to the hypotheses and/or research questions and the views presented in the theoretical part. The discussion must show whether or not the hypotheses were proved and what answers were received to the research questions. The discussion highlights the similarities and differences between the author's findings and those presented in the literature and contains the reasoning, conclusions, and recommendations for further research.

Even though students are not expected to come forward with fundamental innovations, each thesis must clearly show the student's contribution to the treatment of the topic. This contribution may be evident through the contrast and comparison of different authors' opinions (theories), where the student presents their personal views and opinions, makes generalisations, conclusions or recommendations based on the literature studied, or provides an assessment of the opportunities for applying the theory or model in practice in a concrete set of conditions (based on concrete data) and so on. Students must avoid referring to only one author, praising the work highly or criticising it harshly; they should present arguments and counterarguments and analyse whether positive processes also contain negative issues (for instance, by showing potential negative results in other fields or over a more extended period).

The main body structure in chapters should be well balanced and avoid too many structural levels and long undivided portions of text involving large numbers of research issues. The lowest level subsection in a chapter should be at least one page long. Each level has at least two subchapters. Each chapter should end with a summary of the chapter. The sample table of contents in Appendix 4 presents one possible structure for a thesis.

The conclusion presents how the set goals were achieved and the main results and conclusions. The conclusion covers all parts of the paper (theory, methodology, results, suggestions, recommendations) equally, but a mechanical compilation of all previous sections must be avoided. Hypotheses and/or research questions in the introduction must be answered. Even a negative result is a result; for example, if the research showed that the chosen methodology did not provide an answer to the question, the conclusion should note what could have been done differently. The potential uses and developments of the findings are indicated at the end of the conclusion. The conclusion should not raise any new issues, nor is it allowed to present views or conclusions over matters not dealt with in the paper. Literature references are not included, and viewpoints or findings from other authors are not presented in this section. The student's contribution to the accomplishment of the aims of the paper should be clearly defined. The thesis conclusion should be about 2 to 3 pages.

An MA thesis must include a summary in Estonian. The summary gives a concise overview of the entire thesis and contains:
1) an exact translation of the thesis title;
2) why the topic is relevant;
3) the research problem, aims, hypotheses and/or research questions;
4) a brief overview of the theoretical part;
5) a description of the research methodology and methods;
6) an overview of the results, conclusions, solutions and suggestions.

The recommended length of the summary is 300–500 words. The summary presents a generalised and exhaustive review of the thesis to readers who do not speak the thesis's language.

1.5. Language

The language must be strictly scientific. Slang, journalistic, populist or poetic phrases should not be used in a research paper unless such use of language is central to the research topic. In addition, one should avoid (overly) emotional adjectives and adverbs when describing phenomena or processes (e.g. The economic situation is mysteriously excellent, Vivacious rise in prices, etc.).

Avoid excessive use of foreign language. The concept of a sentence should be translated, not just specific words. Keep in mind that sentence structure differs between languages. If there is no adequate equivalent for a term in a foreign language, or if one is unsure of their choice, enclosing the original term in brackets after the translated term in italics is recommended. Use of terms and symbols must be consistent throughout the text. The use of synonyms denoting the same scientific term must be avoided. It is recommended that terminology used in earlier sources be adopted consistently. If a previously used term is considered inadequate, its replacement must be explained. Foreign words that do not fit the language morphologically or phonetically must be in italics.

A term must be fully defined before using its abbreviation (e.g. *Gross domestic product* (GDP), *International Bank of Reconstruction and Development* (IBRD), etc.). The only exception is generally known abbreviations that are commonly used as such (e.g. the USA, UN, etc.). Abbreviations are typically not used in titles. Abbreviations must be used consistently throughout the text. Latin abbreviations contain full stops (e.g., ibid., et al., etc., vs.).

If there is an abundance of abbreviations, adding a complete list of the abbreviations and total definitions in a separate section after the table of contents is recommended. Abbreviations should be listed in alphabetical order in the left-hand column, and their meanings should be listed in the right-hand column.

The mood and form of writing must be constant throughout the paper. Using an impersonal style (e.g. was researched, was analysed, etc.) is recommended instead of a familiar direct style (e.g. *we studied, I explored, etc*.). It is recommended to use an indicative style because a conditional style (e.g. *Tried to research, Seems to cause, etc*.) may indicate that the author is not sure of their arguments.

Single-digit numbers are generally written out, and double-digit numbers and above are typically represented by their numerical characters (e.g. two points, eight days, 120 businesses, etc.). Years are presented numerically, not last year or this year. If possible, avoid using numbers with 3–4 significant digits in body text and tables (e.g. correlation coefficient $r = 0.346$, not $r = 0.345729315$). Short forms (e.g. 1.42 million) should be used when presenting large numbers.

Numbers followed by a unit of measurement or an abbreviation are written in numbers with one space between the number and the unit of measure (e.g. 4 euros, 5 cents, 18 kg, 14 per cent). As an exception, percentages and degrees have no space between the number and the symbol (e.g. growth rate 7.3%, incline 8°). When a range of values is presented, the unit of measurement follows the last number or precedes the range. An en dash may be used instead of the word "to" (e.g. 16 to 60 years or 16–60 years; in the years 1996–2002). The en dash (–) between numbers cannot be replaced with a hyphen (-), so do not use 1996-2002.

The text must not be overloaded with numbers. If a lot of numerical data has to be presented together, they should be shown in a table or figure, and the most critical aspects should be commented on in the text. The same numbers must not be used to compile a table and a figure.

Any linguistic or spelling errors are inadmissible. The author must repeatedly check the text, tables and figures. The meaning and spelling of foreign words and less used terms must be checked from special dictionaries; it is advisable to use spell-checking software (e.g. UK English or US English).

1.6. Cooperation between Student and Supervisor

Writing a dissertation is an independent task for a student. The supervisor or other lecturers should be consulted for problems or questions. The cooperation between the student and supervisor begins with the topic choice (the topic's relevance and content should be discussed with the supervisor). It ends with the defence of the thesis.

After examining the literature and collecting, systematising and processing the materials, the student presents an extended plan of the thesis to the supervisor. Possible obstacles and delays during the formalisation of the thesis should be considered when preparing the schedule. The supervisor points out errors and deficiencies in the thesis and weaknesses in the argumentation and structure, assesses the research methodology and terminology, and the style and language of the thesis. The supervisor is not the co-author or editor of the student's thesis; it is not the supervisor's duty to correct language or stylistic mistakes. The student is solely responsible for the data and views presented in the thesis. Considering feedback received from the supervisor (and seminar participants, if the initial version of the thesis is discussed in a seminar), the student develops the thesis and submits the final version of the thesis to the department by the deadline.

The thesis is submitted to the defence at the proposal of the supervisor. The supervisor does not have a duty to refine a thesis to receive the highest grade; furthermore, theses not complying with the required level are not allowed to be defended. In exceptional cases and by agreement with the programme manager, the supervisor and the student may withdraw from cooperation. Deficiencies that may mean that a thesis is not allowed to be defended:

- the thesis is inconsistent with its topic;
- the research problem, the goal of the thesis, the hypotheses and/or research questions have not been clearly presented or defined in the introduction;
- the thesis lacks academic structure or one of the required parts;
- the list of references is not appropriate (it must not rely on the main textbooks used in the subject syllabus, lecture notes, or materials solely in the Estonian language) or is insufficient for a thesis;
- sources have not been referenced;
- the form of the manuscript is materially out of line with the requirements of UT Pärnu College;
- the volume of the thesis is below the required minimum;
- the language of the thesis is not appropriate;
- the conclusion does not summarise what was done or indicate the findings and contribution of the author;
- the Estonian summary does not contain the required information on the thesis and is linguistically deficient;
- the thesis has not been prepared and submitted according to the applicable rules and deadlines;
- the thesis has been plagiarised.

A student has to inform the supervisor of any obstacles, changes in the posing of the problem, wording of the topic, etc. The deadlines and rules must be strictly followed in all stages of the work.

2. TECHNICAL REQUIREMENTS

2.1. General Requirements

Written papers compiled in the course of studies in programmes taught at UT Pärnu College shall be presented on the following pages according to the requirements of the instructions. Such papers shall be divided into sections in the following order:

- title page;
- signature page (master thesis);
- table of contents;
- introduction;
- the body of the paper/thesis set out in chapters (including an overview of the issue(s) based on a literature review; description of data, research methodology, objects and so on; results; discussion of results; analysis and conclusions);
- conclusion;
- references;
- appendices (as necessary);
- summary in Estonian language (master thesis);
- non-exclusive licence (master thesis).

This section covers the overall requirements for formatting the paper with recommendations on the use of computer and layout. This is followed by a description of how to design single parts (title page, table of contents, appendices and references), tables, formulas, figures, lists and appendices. All dissertations are maintained in the digital archive of the University of Tartu Library. Therefore, the author has to include in the bound final version a non-exclusive licence for the publication of the dissertation (see Appendix 5). Under exceptional circumstances, a restriction can be placed on the publication of the thesis (including in digital archives) for up to five years (see Appendix 6). For this, a written application is submitted, and a non-exclusive licence is added to the thesis (the application form and different versions of the non-exclusive licence can be found on the college website: https://parnu.ut.ee/en/completion-of-studies).

The following general requirements must be adhered to:

- Papers should be prepared using MS Word or a similar up-to-date word processing program with the page settings set to A4 (210 × 297 mm).
- Page margins (*Margins*) should be left blank, where the top and bottom margins should be 3 cm wide, the right-hand margin (*Right*) 2 cm and the left-hand margin (*Left*) 4 cm of blank space.
- The main body of the paper should use Times New Roman, 12 point and 1.5 line spacing.
- Text is divided into paragraphs using a fully *Justified* style, and the body font style should be changed so that spacing between paragraphs is 12 pt (*Spacing: Before 12 pt*). Do not indent paragraphs.
- Each main structural unit of the paper (table of contents, introduction, chapter, conclusion, references, summary in Estonian) should start on a new page, where the heading style is set so that spacing before the heading is 72 pt (*Spacing: Before 72 pt*).
- Hyphenation is used to avoid excessive gaps in the text. It is recommended to use the *Optional Hyphen* function (<*Ctrl*>+<−>), which shows the hyphen only if the word requires hyphenation.
- Page numbers of the paper should follow a uniform system, including all pages with tables and figures, references, and so on. The page number is centred at the bottom of the page. The title page and the signature page are included in the enumeration, but page numbers appear from the second page onwards. Page numbers are inserted automatically using *Insert → Page Numbers*.
- Block capitals (*All Caps*) are used for headings in the body of the paper (table of contents, introduction, chapter, conclusion, references, summary in Estonian – resümee), in *Arial Bold* size 16 points. It is recommended to use the styles *Heading 1* (16 pt), *Heading 2* (14 pt), *Heading 3* (12 pt) etc. for chapter headings. Words are not hyphenated in the headings, abbreviations are not used, and there is no full stop at the end of the heading. The headings are aligned to the left of the page (*Align Left*). The

space between the heading and the following text (or preceding text on the same page) is 12 points. Headings in the body of the paper (between Introduction and Conclusion) are numbered in a uniform system, described in the section for formatting the table of contents using *Heading Numbering*. Headings in Times New Roman Bold size 12 points are recommended for appendices.

- It is not advised to insert text between the heading and the first subheading.
- For lists, line spacing is 1.5; do not add space between paragraphs.
- It is not advised to begin or finish any parts of the paper with a list, figure, table or reference.

A master thesis is submitted electronically in PDF file format. On the signature page, the names of the supervisor and programme director are inserted (see Appendix 7), and the PDF file is digitally signed by the author and supervisor(s).

2.2. Title Page

The title page is the front page of the thesis, presenting information on the content of the thesis. The thesis title page (see Appendix 8) has to state the following:

- name of the university, college and department (where the student is studying);
- the author's first and last name;
- the title of the thesis;
- the nature of the paper (e.g. research, master thesis, etc.);
- the supervisor's name and degree;
- the place the paper was compiled (Pärnu) and the year.

The other academic paper title page (see Appendix 9) has to state the following:

- name of the university and college;
- the author's first and last name and the study group abbreviation;
- the title of the paper;
- the nature of the paper (e.g. essay, report, etc.);
- the course lecturer's name and degree;
- the place the paper was compiled (Pärnu) and the year.

Each element of the title page is on a separate line; the place of defence and the year are on the same line without a separating comma. Each line begins with a capital letter; full stops are not used at the end of lines. All the title page elements are aligned to the centre of the page and use 12 pt size (except the title). The first and last names of the author are positioned at a height of 2/3 of the page above the title. The title is in bold and uppercase letters with a 16–20 pt font size. Hyphenations and abbreviations are not allowed on the title page except for scientific degrees where appropriate. The supervisor's name is followed by their scientific degree in the abbreviated form: MA, MBA, MSc, PhD.

2.3. Table of Contents

List all thesis sections in the table of contents according to chapter title and page number. Only the main text sections will be enumerated (use Arabic numerals, e.g. 1.; 1.2.; 2.3.1., etc.). The headings must appear the same in the table of contents as in the text. All appendices are listed in the table of contents with their headings as second-level headings, preceded by the main heading "Appendices". A sample table of contents is presented in Appendix 4.

The lines of sub-headings are indented so that the indentation of the next level leaves the numbers of the previous level as a separate column. A dotted line follows the headings ending with the page number. The table of contents is generated automatically using the relevant computer function. This can be done when headers are defined by heading styles *(Heading 1*, *Heading 2*, ...). Headings must not be capitalised in the table of contents.

It is practical to create a table of contents while writing the thesis, as it provides links to sections of the text and thus facilitates navigation. The table of contents can be updated using the Update Field function or re-generated. An automatically generated table of contents must have *Times New Roman* font in 12 pt, line spacing 1.5 and paragraph spacing 0.

2.4. Tables, Figures, Formulas, Lists and Appendices

Tables make it possible to present numerical data systematically and comprehensively. All tables within the paper are numbered using Arabic numerals either throughout the paper or throughout a chapter in the case of more tables. For instance, use “Table 1” or “Table 3.4”; the latter stands for the fourth table in the third chapter. Figures and formulas should be numbered similarly.

Tables should have titles (captions) that are concise yet comprehensively describe the table’s contents. Captions are left aligned with the word Table and the number (both in *Bold*) followed by a space and the caption in 12 pt, line spacing 1.5. Word processing programs offer a *Caption* facility for this. Between the caption and the table, insert paragraph spacing of 12 pt.

Text and numbers in tables are written in 11 pt and 1.0 (*Single*) spacing. The data alignment and paragraph spacing should be appropriate to render the data accessible to view without taking too much space. The same data type is presented with the same number of decimal places. The table is centred (*Center*) on the page. Each column has a title, and it is also advisable for the first column to have a title. Avoid very general words in column names, such as ‘type’, ‘name’, and so on; for example, do not use ‘name of company’ but ‘Company’, or use ‘Indicator’ instead of ‘Name of indicator’. Columns are usually not numbered, but this is allowed when necessary; for example, when:

- there is an indication in the name of the column where its data initially came from (e.g. column 2 + column 3);
- there is a reference in the text to some columns.

If numeration is used, those columns without numerical data (e.g., ' Indicator’ or ‘Unit of measurement’) may be labelled with capital letters A, B, etc., and the rest numerated 1, 2, 3, etc.

The data presented in tables must be referred to in the body text, and the following is used:

- directly referring to a table (e.g. “Table 3 features ...”);
- indirectly referring to the table number at the end of the sentence in brackets (e.g. see Table 8).

The table should then be presented immediately after it is referred to in the body text and the content of the table is discussed. Suppose the author wishes to refer to a table somewhere earlier in the text (e.g. in the previous chapter). In that case, indirect referencing should include the page number where the table is located (e.g. see Table 11, p. ...). Tables within the text should be as clear and brief as possible and should not exceed one page. The table should be placed in the appendix if it is longer than one page.

If the table is based on published data, the source is referred to; if the data are collected or calculated by the author, this must also be stated (Example – Source: Eesti Statistika, 2001, p. 117. Author's calculations). Explanatory notes and references are added to the last line of the table, and the cell borders are made invisible. If a table has been generated based on data the author has collected and analysed; a separate reference should not be added below the table.

Table 1. The evaluation of cluster formation by classification results

Cluster case	Predicted group membership		
	Cluster 1 Socially active tourists	Cluster 2 Self-focused tourists	Total
Cluster 1 Socially active tourists	123 (100%)	0 (0%)	123 (100%)
Cluster 2 Self-focused tourists	13 (31%)	29 (69%)	42 (100%)

Note: 93.3% of the original grouped cases correctly classified; 92.1% of the cross-validated grouped cases correctly classified.
Source: Dimitrovski & Todorović, 2015, p. 262

Figures in this context stand for all kinds of illustrations, such as diagrams, graphs, geographical maps, drawings, charts or photographs. Each figure has a caption that briefly indicates its content. Captions are left justified. Figures should also be numbered similarly but separately from tables. The number of the figure is inserted before the caption and separated from it by a complete stop. The word "Figure" is used in bold type.

All symbols, numbers and words in the figure should be readable (recommended size 11 pt). Background colours are not used. The figure is centred (*Center*) on the page. If the subheading of a figure does not include a reference to a source, the author has compiled the figure, and a separate reference does not have to be added (see Figure 1, p. 23).

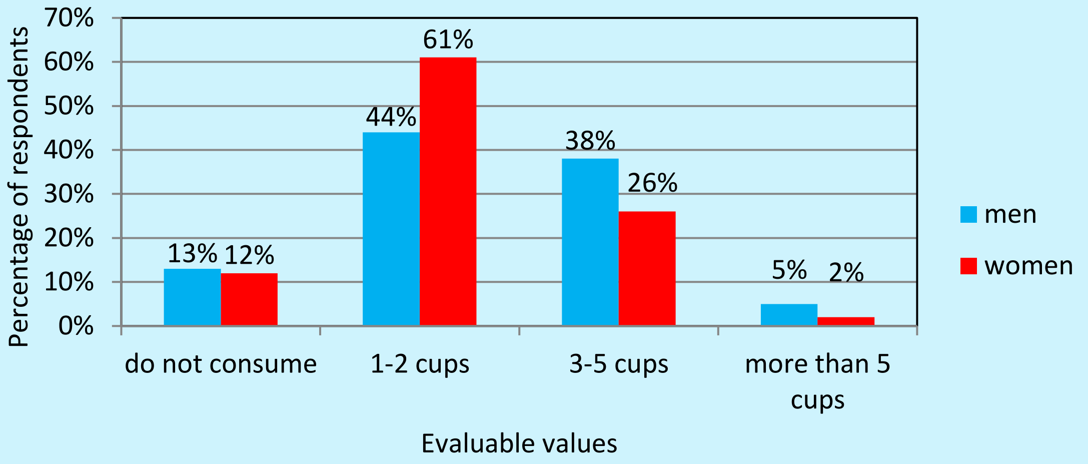

Figure 1. Volume of consumption of drinks per day in men and women

All figures must be referred to in the text and suitably placed in the text after the reference.

In Figure 1, the number of cups indicates the daily tea or coffee consumption.

Respondents preferred to consume water rather than tea or coffee during the day (see Figure 1).

When sources are used to design a figure, the source is referenced, and the relevant section of text is referenced under the figure.

Figure 1. An integrated media mix for influencer lists. Source: Hemann & Burbary, 2013, p.152

It is not allowed to copy figures from sources. Figures have to be designed by the author. Symbols and units of measure used in figures must be explained within the figure or text. Labels should be added to the axes if absolute values are presented. All tables and figures used in student papers must conform to formatting requirements, even if initially prepared outside the Microsoft Word environment.

Obtaining formulas and mathematical expressions must be explained. The source must be referred to if the formula is from published data. All symbols, numbers, and letters should be correctly located and consistent in the formula. Formulas and their symbols are italicised (*Italic*) in the text in 12 pt. Microsoft Equation in the Microsoft Office program should be used to insert relevant formulas. Formulas should be consistently written throughout the paper. Authors should avoid presenting definitions as formulas or formulas in text.

As a rule, single symbols and simple mathematical expressions are presented in the text and not transferred to a separate line. Expressions for equality and inequality are usually shown on a separate line. If there are several formulas in the paper, they should be numbered. The formula number is on the same line as the formula (right justified) in brackets.

Budget limits to consumption are expressed:

$$\sum_{i=1}^{n} p_i \cdot x_i \leq c \, , \tag{1}$$

where p_i – price of benefits (in euros),

x_i – amount of benefit (pcs),

n – number of benefits,

c – consumption budget (in euros) (Kaldaru, 1997, p. 28).

Formulas do not show units of measurement, which are presented in descriptions of symbols. Such a description begins with the word ‘where’ (no colon), and explanations are listed under each other for better readability. Each new formula only presents symbols that are new in the text.

Calculations are generally presented on a separate line, left justified, and not within the text. The equation editor is used with punctuation marks (including the order of operations in brackets). Calculations and formulas may not follow each other immediately but should be separated by explanations.

$$PMT = \frac{165\,000 - \dfrac{10\,000}{\left(1+\dfrac{9\%}{12}\right)^{12\cdot 5}}}{\dfrac{\left[1-\dfrac{1}{\left(1+\dfrac{9\%}{12}\right)^{12\cdot 5-1}}\right]}{\dfrac{9\%}{12}}+1} = 3\,268.$$

Where a list contains only single words and short phrases, items within the list may follow each other, separated by a comma and using lowercase. Semicolons are used if an item contains a comma or another punctuation mark.

If before monetary reform, inflation was primarily a result of large quantities of roubles in circulation, after the reform, the significant causes were:

1) an increase in the price of the real exchange rate through inflation, caused by the devaluation of the kroon during the reform;
2) an increase in the real exchange rate ensuring economic equilibrium accompanying an increase in productivity and (expected) income;
3) a relative price change, including a price rise in the closed sector.

If a list whose items are not capitalised and end with a semicolon contains a complete sentence, the sentence begins with a capital letter. A sentence can end in a semicolon if the list continues. Lists are presented without indentation (the left indentation is 0 cm).

Suppose an item in the list consists of two or more sentences; full stops replace brackets after the number. If an item contains a list of its own, the more general list uses numbers, and the subordinate list uses letters (with closing brackets).

To preview your printout:

1. Click the Print Preview button.
2. Move the cursor to the page symbol, which becomes a magnifier, and click to increase the size. The Zoom button can also be used.
3. Click again to open the entire page.
4. To print, click Print; click the Close button to exit.

Numbering is used in lists when their order or number is important, where a list is referred to in the text, or if list items consist of several sentences. In other cases, the order indication (numbers or letters) can be omitted or replaced by any other notation. Lists should be presented uniformly throughout the paper.

Lists may contain items that are complete sentences or phrases or have both. If these items are from one source, the reference is inserted after the last sentence dot or after the last phrase and then the dot. If the introductive sentence contains the source information, then the reference is not repeated at the end of the list.

Theory is a system of definitions, assumptions and hypotheses. Theories may be divided as follows:

1. Classifying theories explain economic reality through definitions of concepts.
2. Nomological theories aim to discover the internal rules of processes.
3. Decision theories handle certain ways of human behaviour. They can be subdivided:
   a) descriptive,
   b) prescriptive. (Kaldaru, 1997, pp. 11–12)

Theories may be divided as follows:

- classifying theories,
- nomological theories,
- decision theories (Kaldaru, 1997, pp. 11–12).

Kaldaru (1997, pp. 11–12) divided theories in three groups:

- classifying theories,
- nomological theories,
- decision theories.

Appendices should contain numerical data and other material used to accomplish the research tasks (questionnaires, voluminous tables). Appendices are numbered in the order they are referred to, indicating their number on the left of the page (e.g. Appendix 1), followed by the heading (all in bold, 12 pt). Should the appendix run to several pages, subsequent pages might be marked; for example, Appendix 1 continued. Appendices and their headings are shown in the table of contents as level 2 headings, and the title “Appendices” is shown before them at level 1. All appendices must be referred to in the paper. Students should avoid including appendices which are loosely related to the paper. Tables and figures in appendices need not be numbered separately, as each table or figure in this section should be an appendix; several small appendices may be fitted on one page. If a table is continued overleaf, the titles of the columns should be repeated or the columns numbered.

2.5. Plagiarism and in-text citations

All the sources used in the thesis are contained in the list of references at the end of the thesis, and all the listed sources must be referenced in the text (see Appendix 10). Generally recognised views need not be referenced. Quoting, paraphrasing and summarising are all acceptable techniques for including the work of others in a thesis. In addition, indirect referencing (e.g. referring to an author's work quoted in another source) may also be used, but only if the original source is unavailable.

Plagiarism is the presentation of the work of other authors or parts of such work as one's own or the extensive use of such work without a reference to the source. Some examples of how to avoid plagiarism are presented below.

The original sentence as presented in the source:
"First, those groups that do not pay income taxes, i.e. the unemployed, the inactive or the retired, generally see a smaller increase in their real incomes than the employed or self-employed."
Source: Ekins, P., Pollitt, H., Barton, J., & Blobel, D. (2011). The implications for households of environmental tax reform (ETR) in Europe. *Ecological Economics*, *70*(12), 2472–2485. https://doi.org/10.1016/j.ecolecon.2011.08.004

Plagiarism is:

- verbatim (word-for-word) quotation of the text, including translation, without a reference to the author;

Plagiarism:
First, those groups that do not pay income taxes, i.e. the unemployed, the inactive or the retired, generally see a smaller increase in their real incomes than the employed or self-employed.
Correct referencing:
Change in income is related to employment status, as it is more significant for employed or unemployed than for unemployed, inactive or retired (Ekins et al., 2011, p. 2481).

- verbatim (word-for-word) quotation of the text (quoting), including translation, with reference to the author, but quotation marks have not been used (fewer than 40 words);

Plagiarism:

First, those groups that do not pay income taxes, i.e. the unemployed, the inactive or the retired, generally see a smaller increase in their real incomes than the employed or self-employed (Ekins et al., 2011, p. 2481).

Correct reference:

"First, those groups that do not pay income taxes, i.e. the unemployed, the inactive or the retired, generally see a smaller increase in their real incomes than the employed or self-employed" (Ekins et al., 2011, p. 2481).

- paraphrasing with or without a reference, whereby the structure of the author's argument is followed closely; in other words, altering just a few words or changing their order. The main message of the original text needs to be re-worded using your own words;

Plagiarism:

These groups that do not pay income taxes like the unemployed, the inactive or the retired, generally see a smaller increase in their incomes than the employed or self-employed (Ekins et al., 2011, p. 2481).

Correct reference:

Change in income is related to employment status, as it is more significant for the employed or self-employed than for the unemployed, inactive or retired (Ekins et al., 2011, p. 2481).

- citation of references that you have not consulted. If you cannot gain access to a primary source, you must make it clear in your citation that your knowledge of the work has been derived from a secondary text (e.g. Groote research (2008, as cited in Smith, 2009, p. 296) …);
- material which has been written for you even with the consent of the person who has written it;
- not acknowledging all assistance which has contributed to the production of your work;

- autoplagiarism – earlier work by you that has already been published and is then submitted partially or in whole must have a correct reference.

See also:
University of Tartu. (2021). *Academic fraud*. https://ut.ee/en/content/academic-fraud

A quote must correspond precisely to the original for its wording, spelling and punctuation. A quote is presented in quotation marks. Omitted parts of sentences or words are replaced by an ellipsis. A reference is inserted after the quotation mark ending the quote, regardless of whether it is in the middle or at the end of a sentence. An in-text reference contains the author, year of publication and the page from which the quote originates. If a quote contains a reference, the relevant source has to be included in the list of references.

Hertzberg (2002) notes that "treating the Constitution as imperfect is not new," but because of Dahl's credentials, his "apostasy merits attention" (p. 85).

The overlapping nature of roles in palliative care is confusing here, whereby "medical needs are met by those in the medical disciplines; nonmedical needs may be addressed by anyone on the team" (Csikai & Chaitin, 2006, p. 112).

A quote containing more than 40 words is inserted as a separate indented paragraph. Quotation marks are not used, and space is left on the left side of the quote.

When information is presented from source materials, errors are likely to occur due to a lack of experience. Hirsjärvi et al. (2005) admit:

> Inexperienced authors often resort to changing or omitting only a few words in the text, i.e. often out of cowardice, or fear of distorting the information, they offer poorly processed source material that is close to a quote, but not a paraphrase. A writer should not be satisfied with such borrowing, which indicates an incomplete understanding of the matter. (p. 321)

When paraphrasing, the text of the source material is rendered in the author's own words. Quotation marks are not used. However, it is necessary to refer to the author, year of publication and page. If only single words are changed, and the source is correctly referenced, this is still plagiarism.

Hirsjärvi et al. (2005, p. 315) emphasise that an in-text reference must contain the page number when tables, figures and graphs from earlier sources are used.

Summarising is the summarised presentation of information from a source using the author's own words. There is no need to refer to a specific page in this case, so the author and year are sufficient. The reference includes the author and the year of publication.

An excellent guide to preparing a research paper is a compact handbook that includes instructions on conducting the research process (Hirsjärvi et al., 2005).

Indirect referencing means referencing through other authors. It is used only in exceptional cases if the original source is unavailable. The original source is referred to in the text, and the used source is added in brackets. The list of references only includes the source used.

In-text:
In Stobart's research (1961, as cited in Capellini, 2010, p. 7) ...
In reference list:
Capellini, S. (2010). *The Complete Spa Book for Massage Therapists*. Cengage Learning.

Footnotes may be used for explanations. An explanation is presented as a footnote at the bottom of the same page, separated by the main body of the text by a line using the *Footnote* function. (Footnotes are not used for references.) Footnotes are numbered continuously throughout the text.

Personal conversations, interviews and the like are examples of irretrievable material. The author's views are presented in the text. An in-text reference contains the method and time of receiving the information (e.g. K. Allik, e-mail, November 9, 2015; M. Must, oral interview, September 29, 2015). Such material is not included in the list of references.

Suppose the empirical part of the thesis uses quotes from interviews. The same rules used to format citations from the source material are applied. The interviewees should be kept anonymous and have codes assigned to them. In the analysis section, up to three quotes can be used on one page, and they must be used to illustrate elements of analysis (such as a figure), not replace them. The following examples are from the Stebner et al. (2017, p.5) published article:

- If a quote contains less than 40 words.

Owner D, who owns garden centre D, said, “Garden centres are used to being in the regular media.”

- If a quote contains more than 40 words.

Manager B also discussed an in-depth level of planning for advertising:

> I will plan out my marketing for next year. The majority of the marketing will get planned put for next year. It will include when I’m going to run ads, when we’re going to do this, when we’re going to do that.

- If some text is left out.

Manager B, general manager of Garden Centre B, mentioned, “We do a lot of radio advertising … we can run radio advertisements, and I can quantify how much I’ve spent on it because I have the bills to show for it.”

The reference contains the author’s surname. The initial or first name is necessary when multiple authors have the same surname (e.g. T. Tamm, 2008; V. Tamm, 1996). The initials are unnecessary if various authors with the same surname are in the same source (e.g. Chen & Chen, 2007).

If the summary consists of one sentence, the reference (author, year, page number) precedes the full stop at the end of the sentence.

Economics has been defined as the science that studies human behaviour as it depends on the discrepancy between our goal and the available resources (Vensel, 1979, p. 7).

When the summary consists of several sentences, the reference is after the full stop, ending the last sentence, and it must be clear that these sentences are from the cited source. Referring to the same source on more than two consecutive occasions is also not recommended.

In addition to the specificity of a product, which may influence the choice of location to produce the product, a product may have qualities that compel the company to choose a special distribution channel. For example, high-tech products may require pre- and post-sales service, which international distributors cannot provide, and therefore, the company has to choose a hierarchical entry method to enter the market. (Hollensen, 2001, p. 237)

When referring to multiple works by the same author, the author's name need not be repeated, but the years of publication are listed chronologically, separated by semicolons.

… (Fallick, 1993, p. 18; 1996, p. 24).

Where several works by the same author with the same year of publication have been used, the letters a, b, and c indicate them.

… (Tammik, 2001a, p. 23; 2001c, p. 62).

… (Fallick, n.d.-a, n.d.-b)

When referring to multiple sources, semicolons separate the references to different sources, and the sources are listed alphabetically. Table 1 presents various in-text citation examples.

… (Fallick, 1993, p. 18; Tammik, 2001a, p. 23)

Table 1. In-text citation styles

Author type	Citation in text	Parenthetical citation
One author	Livens (1991, p. 190) …	(Livens, 1991, p. 190)
Two authors	Belyayev ja Bulykina (2004, p. 30) …	(Belyayev & Bulykina, 2004, p. 30)
Three or more authors	Aasvee et al. (2012, p. 20) …	(Aasvee et al., 2012, p. 20)
Group author with abbreviation		
First citation	Workshop of European anthropologists (WEA, 1980, p. 520) …	(Workshop of European anthropologists [WEA], 1980, p. 520)
Subsequent citations	WEA (1980, p. 520)	(WEA, 1980, p. 520)
Group author without abbreviation	University of Pittsburgh (2018) …	(University of Pittsburgh, 2018)

Sometimes, multiple works have the same first authors. Citing these sources in the text, write as many names as needed to distinguish the references.

(Kapoor, Bloom, Montez, et al., 2017)
(Kapoor, Bloom, Zucker, et al., 2017)

When referring to online materials, the author or title and the year of publication are referred to. In-text references do not contain website addresses (URLs). If an organisation has a website and it is referred to in the text, but no material is used from it, the website should not be added to the list of references.

Kidspsych is a wonderful interactive website for children (http://www.kidspsych.org).

Suppose the year of publication and number of pages are known about online materials (such as PDF files). In that case, they are referenced like printed sources (the author, year of publication, page number). Where online sources have no publication date, the year is replaced in the reference by the abbreviation "n.d." (*no date*).

...... (Viin, 2005, p. 12).
….. (eXe Learning, n.d.)

The requirements for in-text referencing are provided in Appendix 10.

When using textbots (ChatGPT), attention must be paid to the reliability of the information received. If the information from the chatbot is used in student work, it should be referenced. The textbot is not a published source, but a communication with it.

The homework used ChatGPT (OpenAI, personal communication, 28.04.2023) to get ideas on how to improve customer service. ChatGPT is an AI-based text generator developed by OpenAI (2023).

List of references:

OpenAI. (2022). *ChatGPT* (December 20 release) [large language model]. https://chat.openai.com/

2.6. References

In the reference list, sources must be listed alphabetically; Latin sources should be presented first, and Cyrillic sources second. Use an ampersand before the final name when there are two to 20 authors. When there are 21 or more authors, include the first 19, insert an ellipsis, and then the last author's name (see Appendix 10).

All elements of a reference are presented in the same language as the publication, including abbreviations. The first line of a reference is not indented; the following lines are indented. The spacing between entries in the list of references is 0 pt; see the list of sources on page 36. If a web address is too long, sites such as bit.ly can be used to shorten it. Appendix 10 contains examples of in-text references and of describing the referenced sources. In all special cases, the student should consult the supervisor.

2.7. Summary

The Estonian summary begins with the Estonian word "Resümee" using the same font as the title of the main body of the thesis (bold *Arial*, 16 pt, capital letters, left aligned). It is followed by the translated title of the thesis using *Times New Roman*, non-bold, 12 pt, capitalised, and the author's first and surname under it (both centred), followed by the text in Estonian. Summary in Estonian language must contain 300–500 words.

RESÜMEE

HAAPSALU MEREMUDA JA SELLE KASUTAMINE RAVIMUDANA

Maarika Heinsalu

Haapsalu linn on ajalooliselt olnud tuntud ja hinnatud turistide poolt oma kaunite …

3. DEFENDING THE THESIS

A presentation is prepared for the defence. The presentation should not spend time on presenting views that are generally known. The student briefly explains the research problem and goal and presents the findings, generalisations, confirmation of hypotheses or answers to the research questions as appropriate, the conclusions and the author's suggestions that follow from the conclusions. The presentation should clearly indicate the student's contribution to solving the issues. The thesis and a written presentation may be used in the defence, but the student should avoid an expressionless text reading. The presentation has to be visualised with the help of slides (10–15), which may contain graphs, figures, and numerical data. The materials presented on slides should be easily visible (e.g., font size of 24 pt or more, light background, dark text), and information from sources cited.

Research papers are defended in front of a committee. The defence consists of a presentation by the student and of answering questions. The committee chairman may also appoint a reviewer from among fellow students or lecturers.

The reviewer's task is to objectively assess the paper based on this guide's substantive and formal criteria. The reviewer also presents their summarised assessment of the thesis as a whole. The reviewer considers the following aspects:

1) the relevance and delineation of the research topic;
2) the goal, hypotheses or research questions (their clarity, feasibility, etc.);
3) the structure of the thesis (integrity, balance, logic);
4) knowledge and adequacy of the literature used;
5) suitability of the chosen research methodology, the adequacy and reliability of the empirical material used;
6) the content of the thesis, the correctness of presentation and testing of the research hypotheses and arguments, and the relevance of the findings to the research goal, hypotheses or research questions;

7) the existence and level of the author's contribution;
8) generalisations and conclusions drawn from the research, possibilities for further analysis based on the findings;
9) correctness of the referencing and formatting;
10) linguistic correctness;
11) general impression of the thesis.

The reviewer submits a written report on the thesis to the relevant department by the specified deadline, following the example in Appendix 11.

A dissertation is defended according to the work schedule of the defence committee. Dissertations are reviewed by the reviewer appointed by the department head or programme manager. At the defence, the student makes a presentation, after which the reviewer presents their thesis assessment. Members of the defence committee and other participants in the public defence then ask questions. The student has to answer the questions and the reviewer's remarks correctly and precisely. Members of the defence committee and other participants in the defence may take the floor. At the end of the defence procedure, the student may deliver a final speech (thanks to the consultants, reviewer, etc.).

The dissertation is graded based on multiple components. When assessing a dissertation, the defence committee considers the substantive and formal aspects of the dissertation, the student's presentation, the reviewer's opinion, and answers to the questions and the review. Grading is based on the grading criteria established by UT Pärnu College (see Appendix 12). The result of the defence of a dissertation is announced after drafting the defence report.

REFERENCES

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Õunapuu, L. (2014). *Kvalitatiivne ja kvantitatiivne uurimisviis sotsiaalteadustes* [Qualitative and quantitative methods in social sciences.]. Tartu Ülikool. DSpace. http://hdl.handle.net/10062/36419

Appendix 1. Master's thesis in a research article format: specific supplementary instructions at UT Pärnu College. [1]

This guide provides advice on how to write a Master's thesis in the format of a research article, complementing the general article format specifications included in the Thesis Guidelines. It does not deal with formatting, as formatting requirements vary considerably between journals and publishers – e.g. footnotes or number references may be required (instead of the usual in-text citations in social sciences), as well as different variants of in-text citation and source citation (APA, Harvard, etc.). In addition, journals have differing expectations of length (usually 6,000–8,000 words, but some publications accept up to 5,000 words or require 10,000–15,000 words). The format of an article in a thesis may follow the formatting guidelines of a particular journal. Still, it is essential to follow the same style and formatting requirements throughout the thesis.

In addition to format and volume requirements, journals also have different expectations regarding the subject matter, focus, etc. of articles: for example, they may require or prefer only empirical articles, including either quantitative or qualitative research; on the other hand, there are scientific journals that only accept review articles or meta-analyses. Journals have defined their aims and scope, and editors carefully monitor this. The likely result of submitting an article to the wrong journal is rejection. Hence, the first suggestion is to **choose the right journal and write for that particular journal**. Of course, you should then adhere to the journal's formatting requirements and volume limits and try as much as possible to adapt to the journal's expectations – e.g. shift the focus, etc. but retain the core of your idea. The opposite approach is also possible – to do closet writing first and then, when the work is ready, see where to submit it. Having something "in the drawer" is good in an academic career. There may be an unexpected opportunity to submit it to a suitable conference or a special journal issue. Still, the article has to fit well with the publication's theme. **The choice of topic and the targeting of the article are essential**. Research journals and their editors expect articles to contain a novel

[1] This guide is based on the guidelines of the School of Economics and Business Administration of the University of Tartu (Vahter et al., 2021).

contribution to a topic of sufficient interest – in other words, to answer research questions that have not been answered yet or have been answered inadequately. Generating novel and interesting research questions, i.e. finding a good idea can be successful, but you must consider your possibilities. For example, in a quantitative study, the sample must be large enough to allow for generalisability; a small sample and limiting the study to Estonia (usually sufficient for a typical Master's thesis) may not be enough to get published in a scientific journal. Although in the case of a Master's thesis in the format of an article does not have an expectation of actual submission or acceptance (or publication) at the time of its defence. **The aim of a Master's thesis in the format of an article could be to produce a submission-ready article** that meets the requirements of the chosen (or generally accepted) journal and is accepted and submitted for peer review (i.e. not immediately rejected by the editor). Research journals have different expectations of the quality of their articles: the acceptance rate (the ratio of submitted to published articles) of the most influential journals (the impact factor is the main characteristic) is generally lower, i.e. publication is less likely and more complex. Considering a particular journal does not mean that you have to target the most influential journal. At the same time, predatory journals should be avoided, including many open-access journals, which operate on a "pay and you get published" basis. It is advisable to check the journal (e.g. https://predatoryreports.org). In the academic community, journals indexed in prestigious databases such as Scopus (www.scopus.com) and Web of Science (https://mjl.clarivate.com) are valued for publication. Preference could be given to journals indexed in these databases, but this is not required for a Master's thesis.

Typical Master's theses are empirical, usually (mostly) deductive, quantitative or qualitative, or a combination of these approaches. It is also appropriate for the format of the article – provided that the results contain something novel for the broader research community; **it is important to make clear how the author's article contributes to existing knowledge in the field under study (newness) and relates their contribution to existing knowledge in the area (problematising)**[2]. Newness may consist of using

[2] Read more in Locke, K., & Golden-Biddle, K. (1997). "Constructing Opportunities for Contribution: Structuring Intertextual Coherence and "Problematizing" in Organizational Studies" on how to construct novelty and problematising in a text and which expressions to use for this purpose.

recent data, innovative combinations of data and methodology, research question(s), etc. – in a word, anything that **fills a gap in existing knowledge**. Theoretical (conceptual) research or systematic literature review are possible but not recommended article types: they require in-depth exploration of the topic and reading and referencing of hundreds of relevant scientific texts. Choosing a conceptual or a review-article option for a Master's thesis could be too complex and a significant risk.

Finding a suitable topic and journal can be challenging for a Master's student. Finding a qualified supervisor(s) is essential to overcome these difficulties. In the case of the article format, (at least one) supervisor should have experience of publishing in a scientific journal and also of peer reviewing. The MA student should write the thesis article but it could be submitted to a journal with the co-author(s) of the supervisor(s). Articles submitted to scientific journals will undergo a pre-review process, which may involve 3–4 rounds and last for a year or more. This process consists of responding to criticisms from the reviewers and editor(s) and improving the article; at any stage, the article may be rejected. A rejected article may be submitted to another appropriate journal but **must not be submitted to multiple journals simultaneously** (research ethics). Suppose the postgraduate student is not interested in doctoral studies and an academic career. In that case, he/she may not be interested in going through the journal pre-review process, and even if interested, the help of the supervisor(s) is particularly needed at this stage.

The research article is expected to include:

- defining and delimiting the research topic, including the novelty;
- knowledge of the previously published scientific literature on the chosen topic, including a critical approach to the sources;
- identification of gaps in previous research (problematisation of existing knowledge);
- setting a precise aim and research questions/hypotheses/conclusions;
- finding/collecting appropriate data to achieve the aim and answer the research questions;
- choosing the appropriate research methodology and describing the research process;
- presenting and interpreting the results clearly and correctly, including linking them to theory and previous empirical research;
- presenting a meaningful, clear and well-structured text;

- oral presentation (defence).

The idea and the writing are essential, but the idea is even more important.

In the format of an article, a Master’s thesis must follow the general principles and requirements of the Thesis Guidelines, but the article's structure implies certain specificities.

A reasonable and logical structure is essential for any thesis. The article must convincingly convey the central contribution. A poorly structured paper is difficult to understand, makes a poor impression and does not have a credible impact. All parts of the article must support the achievement of the aim of the thesis and highlight the main findings.

Since most Master’s theses in the format of articles are empirical studies, the following is a typical structure:

- Abstract
- Introduction (i.e. the study aim, actuality, novelty, etc.)
- Literature review
- Methodology and data (may be combined in one or two separate chapters)
- Results and analysis
- Discussion, conclusions (at societal and/or organisational level)
- Limitations (methodological and substantive problems affecting interpretation and generalisation of results)
- Conclusion
- (Acknowledgements, declaration of interests)
- (Annexes)
- References

At the end of the thesis, there must be a non-exclusive licence to reproduce the thesis and make the thesis public.

The above is the commonly used so-called IMRaD (Introduction, Methods, Results, and Discussion) model, followed by most scientific journals, but scientific journals and publications often have their specificities. For example, Emerald journals require a structured abstract, while most journals require an unstructured text. Some journals require numbering of parts of the text, allowing 2–3 levels of articulation; some do not and allow only 1–2 levels. Thus, once a journal has been selected, it is strongly recommended to read some of the articles published in it (preferably the “most recent” ones), even if they are not directly needed in the article – this will give an idea of the style of the journal chosen. In the discussion, it is advisable (if at all justified!) to relate your results to some of the work(s) published in the journal(s) of your choice, which, of course, implies the need to cite them.

The **abstract** overviews the paper’s main contribution; it should be short and specific, as only 100–150 words are usually allowed. Describe what you have done and what you have found; do not discuss your topic or convey the views of other authors. The abstract provides an opportunity to highlight the novelty of your research. This part of the article will be read the most; it will determine whether the article is read, and if it is not, there is no hope of it ever being cited.

The **introduction** is the second most read part of an article. Usually, the introduction has several purposes:

- to convince the reader (including the journal editor and reviewers) of their interest in the topic;
- to give a brief overview of the scientific literature;
- to define a research gap: an interesting problem that has not been (sufficiently) addressed before;
- to explain how you will fill this gap: what your aim (and research questions/hypotheses/implications) and contribution are, what you have to add to the information already available;
- to justify your choice of data and methodology;
- to provide a summary of the results (which is standard in some academic publications but not all);
- to introduce the structure of future work.

Not all introductions follow these rules, so again, a suggestion – look at articles in the journal of your choice.

The **literature review** should summarise what has been done in the field, convince that the topic is interesting, and contain essential questions that still need to be answered or answered adequately. It often involves assessing the accuracy and completeness of the information available and pointing out what still needs to be investigated. In addition, it shows the author(s)' knowledge of what has been done in the field, familiarity with significant developments in the field, possible tensions between different schools of thought, etc. The literature review is not a list of individual results but a synthesis of previous studies, in which conclusions from the relevant literature must be drawn.

Summarising the literature does not imply referring to every work remotely related to the research topic. The choice of literature should follow the aim of the research; the reader should understand why the review addresses a particular issue and how it contributes to the purpose of the study. As a general rule, the review will start with the most important "classic" works and authors in the field of research and then move on to more recent studies that are more closely related to the aim. This way, the research is contextualised and placed within the existing literature. It is important to highlight the most influential studies (e.g. the number of citations or publication position) and the more recent works more closely related to the research question(s). Articles do not review generally accepted theories and models that are not directly used in the work – their place is in textbooks, not literature reviews.

The literature is not only reviewed – when discussing one's own (empirical) findings, they should be compared with those of other authors – this will more convincingly highlight the contribution to the existing scientific literature. Often (following a deductive approach), these sources are also mentioned in the literature review (i.e. they are not noted for the first time only when discussing the results and drawing conclusions); the introduction of inductivity may also reveal links with other literature. Noticing such links requires a wide reading.

The **data and methodology** must convince the reader of the appropriateness of the research methodology and explain it so that other researchers can replicate the results.

The rationale must be explained, which methods and data are best suited for achieving the aim, highlighting the main advantages and limitations of the methodology used.

The chosen methodology and data must be described in detail:

- For a **quantitative research** approach, describe the sample, the estimation procedures, the source of the dataset, the level of analysis (micro level (e.g. a company) or macro level (e.g. a country, a region), etc.). Discuss the limitations of your dataset (e.g. missing characteristics, non-random selection, a short sample period or a small number of observations, etc.). Identify the specificity of your dataset (e.g. does it cover only students living in the region or all people?), determine the characteristics to be used and devote sufficient space in the text to the most relevant characteristics. Provide the units of measurement of the characteristics and the main descriptive statistics (e.g. number of observations, mean); consider which statistics are most appropriate for the task. Presenting the methodology sufficiently is important to ensure the results are reproducible.
- In the case of a **qualitative research** approach, describe the path you have chosen and justify why it might be appropriate for your research problem. Describe the data collection process – e.g. the strategy for defining the sample. How many interviews were conducted? Where did they take place? How long did they last? Were they face-to-face or online? Describe how you will analyse the data, if and which data processing software (e.g. Atlas.ti, Nvivo) you will use, and how you will present the results – e.g. in the case of interviews, good coding tables to illustrate systematic logic.

The content and structure of the data and methodology section will depend on the specific field of research and the journal's (publisher's) practices – look for good examples and consult the supervisor.

In most studies the **results, discussion, and conclusion** are compiled in some format. The author's findings are presented in the results section, but their interpretation is avoided or superficial. In a sense, it is a text version of the tables. The most important results are in the discussion section, and evaluations and the author's interpretations are given. It is also the place to draw managerial, political, etc. conclusions and to justify how your results differ from those of others who have studied the topic before. The conclusion will briefly summarise the main findings (usually 1—2 pages). In shorter studies, these sections are often combined – sometimes analysing your results in the results chapter, incorporating a discussion and a conclusion.

How results are presented depends on the methodology used and the practices in the field. Again, consult your supervisor and look for good examples in your chosen journal! It is helpful to highlight the most critical results early: readers are busy and want to get to the bottom quickly. A common mistake is to list all the empirical models evaluated in the work – it is tedious to read and hard to follow. The results chapter should not be a detailed paraphrase of the analysis – focus on the relevant information and ensure that the main results are easy to find, follow and understand. In addition to statistical significance, it is always good to discuss economic importance – e.g. whether a typical change in the independent variable (e.g. standard deviation) is associated with an economically significant difference in the mean of the dependent variable.

Visualise the results of your survey. Figures (including tables) enliven the text and can be the most effective way of presenting the patterns in the data; moreover, figures (including tables) are more likely to be remembered and reproduced, often with adjustments and modifications that necessitate referencing the article.

Tables and figures should ideally be self-contained units from other parts of the work and contain all the necessary information to interpret them. Thus, include notes that convey information about the data used, the study period, the unit of analysis, and other relevant information. The independence of these (non-textual) elements varies between journals and disciplines, but it is common practice to number all tables, figures and equations. Each table should have a clear and simple title, and the figure should have a caption that exhaustively explains the element's content.

Most journals (publishers) have guidelines for formatting tables, figures and equations, which should be followed carefully. For example, when writing in a “drawer”, one could be guided by the APA style guide.

The conclusion should be short and clear. Concentrate on your main finding(s) and the novelty of your contribution; do not repeat all the results presented above. Clearly distinguish your statements from the facts and empirical results! Briefly outline your contribution to the literature in the field, the limitations of your study, and possible further developments, noting issues that future researchers should consider (e.g. describe data that should be used to improve the analysis). Briefly explain your findings' relevance to policymakers, organisations and other potential stakeholders.

Citations should be entirely correct and in line with the journal's requirements; use few citations and avoid long quotations; there should be a one-to-one correspondence between references and source citations.

Appendices should be of minor importance (e.g. full regression tables) as they are often not thoroughly read.

Finally, check that the title, the abstract, the introduction (including the aim, research questions, etc.), the results and the conclusion are consistent. You should also reference this in the conclusion if you emphasise something important in the introduction specific to your contribution and approach.

Until the defence, the student plays the leading role as the article's author; after the defence, the author and supervisor continue to work together – it is customary for the supervisor to co-author an article for submission to the journal.

Prepare the article for submission as a thesis.

In the format of an article, the thesis consists of four parts: title page, article text, appendices, and summary. A non-exclusive licence is added at the end. If the article is written in English, the summary is written in Estonian.

The title page and the signature page are formatted as shown in Annexes 7 and 8 – the article's title is written instead of the title of the thesis. The text of the article shall be typed on A4 paper, Times New Roman, 12 pt, 1.5 line spacing, spacing between paragraphs 12 pt (Spacing: Before 12 pt). Page margins should be left free, with 3 cm at the top and bottom, 2 cm at the right and 4 cm at the left. The pages of the text part of the article (including appendices) are numbered. The title page is not numbered or considered when adding page numbers. All tables, graphs, charts and figures shall be numbered and placed in the correct positions between paragraphs of text. For other formatting requirements, you may follow the specific journal's formatting requirements in the article's text.

Before submission, the text should be proofread and any typos corrected.

Good luck!

Appendix 2. Sample formulations for the problem, goal, hypothesis, research question and research tasks (only in the extended research plan) of a thesis

	Example 1	Example 2	Example 3
Problem	Department X of an accommodation establishment has developed employee turnover after a new middle manager took over.	How does the more efficient empowerment of (reception) employees increase their service capability?	How do tourism companies that are targeted to families with children plan their marketing abroad?
Goal	Identify the reasons of employee turnover in organisation X and offer suggestions to make personnel management more effective.	Present recommendations on possibilities to empower reception employees in company X in order to increase their service capability.	Present suggestions for South Estonian tourism companies that are focused on families with children on planning their marketing abroad.
Hypothesis		More effective empowerment of reception employees improves their service quality, self-confidence, motivation and sense of responsibility, thus, increasing their service capability.	
Research question	Which aspects affect the development of staff satisfaction in an organisation and contribute to developing a stable personnel?	How does the more effective empowerment of reception employees impact their service capability? or What possibilities are there to empower reception employees? (add the name of the company)?	How do South Estonian tourism companies that offer products and services to families with children plan their marketing for other countries? or How do South Estonian tourism companies market their products and services to families with children abroad?

Appendix 2 continued

	Example 1	Example 2 and 3
Research tasks	• identify the links between employee turnover and job satisfaction as well as the relevance and prerequisites of developing a stable personnel; • provide a comparative overview of the theories of measuring job motivation and satisfaction; • provide a synthesizing overview of the specifics and challenges of personnel management in the context of accommodation establishments; • provide an overview of the area, personnel management and problems of employee turnover of company X; • conduct a job satisfaction analysis in company X and analyse the results; draw conclusions from the job satisfaction analysis and make suggestions to decrease employee turnover in company X.	• compiling a literature review on the topic of marketing tourism services and products, …; • designing and conducting the research using the … method, in order to find out …; • analysing the results of the research; • drawing conclusions and presenting recommendations for improvement … (who they are targeted to and, if possible, which field do the recommendations relate to).

Appendix 3. Example of the extended plan of an MA thesis

Author's name

THE THESIS TITLE

Supervisor: ………………

EXTENDED PLAN OF MASTER THESIS

1. Relevance of the topic, the research problem

....

2. The aim, hypotheses and/or research questions and main research tasks

....

3. Theoretical background

....

4. Empirical part

....

5. Thesis structure

....

6. List of references

....

Date:

Appendix 4. Example of Table of Contents

TABLE OF CONTENTS

Appendix 5. Non-exclusive licence

Non-exclusive licence to reproduce the thesis and make the thesis public

I, ____,

(author's name)

1. grant the University of Tartu a free permit (non-exclusive licence) to reproduce, for the purpose of preservation, including for addition to the DSpace digital archives until expiry of the term of copyright, my thesis

   ____

   ____

   ____,

   (title of thesis)

   supervised by ____,

   (supervisor's name)

2. I grant the University of Tartu a permit to make the thesis specified in point 1 available to the public via the web environment of the University of Tartu, including via the DSpace digital archives, under the Creative Commons licence CC BY NC ND 4.0, which allows, by giving appropriate credit to the author, to reproduce, distribute the work and communicate it to the public, and prohibits the creation of derivative works and any commercial use of the work until the expiry of the term of copyright.
3. I am aware of the fact that the author retains these rights specified in points 1 and 2.
4. I confirm that granting the non-exclusive licence does not infringe other persons' intellectual property rights or rights arising from the personal data protection legislation.

author's name

dd/mm/yyyy

Appendix 6. Non-exclusive licence with restriction

Non-exclusive licence to reproduce the thesis and make the thesis public

I, ____,

(author's name)

1. grant the University of Tartu a free permit (non-exclusive licence) to reproduce, for the purpose of preservation, including for adding to the DSpace digital archives until the expiry of the term of copyright, my thesis

   ____

   ____

   ____,

   (title of thesis)

   supervised by ____,

   (supervisor's name)

2. I grant the University of Tartu the permit to make the thesis specified in point 1 available to the public via the web environment of the University of Tartu, including via the DSpace digital archives, under the Creative Commons licence CC BY NC ND 4.0, which allows, by giving appropriate credit to the author, to reproduce, distribute the work and communicate it to the public, and prohibits the creation of derivative works and any commercial use of the work from **dd/mm/yyyy** until the expiry of the term of copyright,
3. I am aware that the author retains the rights specified in points 1 and 2.
4. I confirm that granting the non-exclusive licence does not infringe other persons' intellectual property rights or rights arising from the personal data protection legislation.

author's name

dd/mm/yyyy

Appendix 7. Example of the signature page of a Master Thesis

Recommendation for permission to defend thesis (digitally signed)

supervisor's name

(digitally signed)

co-supervisor's name

Permission for public defence

The programme director, University of Tartu Pärnu College

(digitally signed)

programme director's name

This Master thesis has been compiled independently. All works by other authors used while compiling the thesis as well as principles and data from literary and other sources have been referred to.

(digitally signed)

author's name

Appendix 8. Example of a title page of MA thesis

UNIVERSITY OF TARTU

Pärnu College

Department of Tourism Studies

Elleriin Sillaots

INCREASING SPA ATTRACTIVENESS AMONG MEN: CASE OF ESTONIA

Master thesis

Supervisor: Melanie Kay Smith, PhD

Pärnu 2020

Appendix 9. Example of a title page of other academic paper (essay, report)

UNIVERSITY OF TARTU

Pärnu College

Mari Maasikas

WS-1

DAY SPA PACKAGES

Report

Supervisor: Melanie Kay Smith, PhD

Pärnu 2020

Appendix 10. Reference list and in-text citation in the APA style

Source	Reference list examples	In-text examples
Periodicals	Author, A. A., Author, B. B., & Author, C. C. (year). Title of article. *Title of periodical, volume number*(issue number), pp–pp. DOI or URL	
Journal article with DOI	Herbst-Damm, K. L., & Kulik, J. A. (2005). Volunteer support, marital status, and the survival times of terminally ill patients. *Health Psychology, 24*(2), 225–229. https://doi.org/10.1037/0278-6133.24.2.225	(Herbst-Damm & Kulik, 2005, p. 226)
Journal article without DOI, retrieved online	Sillick, T. J., & Schutte, N. S. (2006). Emotional intelligence and self-esteem mediate between perceived early parental love and adult happiness. *E-Journal of Applied Psychology, 2*(2), 38–48. http://pandora.nla.gov.au/pan/51365/20070816-0000/ojs.lib.swin.edu.au/index.php/ejap/article/view/71/100.html	(Sillick & Schutte, 2006, p. 40)
Journal article without DOI	Paivio, A. (1975). Perceptual comparisons through the mind's eye. *Memory & Cognition, 3*(6), 635–647.	(Paivio, 1975, p. 640)
21 or more authors	EFSA Panel on Nutrition, Novel Foods and Food Allergens (NDA), Castenmiller, J., de Henauw, S., Hirsch-Ernst, K. I., Kearney, J., Knutsen, H. K., Maciuk, A., Mangelsdorf, I., McArdle, H. J., Naska, A., Pelaez, C., Pentieva, K., Siani, A., Thies, F., Tsabouri, S., Vinceti, M., Bresson, J. L., Fewtrell, M., Kersting, M., … Turck, D. (2019). Appropriate age range for introduction of complementary feeding into an infant's diet. *EFSA Journal, 17*(9), Article e05780. https://doi.org/10.2903/j.efsa.2019.5780	(EFSA Panel on Nutrition, Novel Foods and Food Allergens [NDA] et al., 2019, p. 5)
Two to 20 authors	Schwartz, S. J., Weisskirch, R. S., Hurley, E. A., Zamboanga, B. L., Park, I. J. K., Kim, S. Y., Umaña-Taylor, A., Castillo, L. G., Brown, E., & Greene, A. D. (2010). Communalism, familism, and filial piety: Are they birds of a collectivist feather? *Cultural Diversity and Ethnic Minority Psychology, 16*(4), 548–560. http://dx.doi.org/10.1037/a0021370	(Schwartz et al., 2010, p. 550)
Article with an article number	Xu, Y., Lai, K. K., & Leung, W. K. J. (2020). A consensus-based decision model for assessing the health systems. *PLoS ONE, 15*(8), Article e0237892. https://doi.org/10.1371/journal.pone.0237892.	(Xu et al., 2020, p. 3)

Appendix 10 continued

Source	Reference list examples	In-text examples
Journal article, advance online publication	Bertella G. (2020). Re-thinking sustainability and food in tourism. *Annals of Tourism Research*, Article 103005. Advance online publication. https://doi.org/10.1016/j.annals.2020.103005	(Bertella, 2020)
Article, in press	Borghi, M, & Mariani, M. M. (in press). Service robots in online reviews: Online robotic discourse. *Annals of Tourism Research*. https://doi.org/10.1016/j.annals.2020.103036	(Borghi & Mariani, in press)
	Update your references close to the publication date of your work and refer to final versions of your sources.	
Journal article without DOI, title translated into English	Guimard, P., & Florin, A. (2007). Les évaluations des enseignants en grande section de maternelle sont-elles prédictives des difficultés de lecture au cours préparatoire? [Are teacher ratings in kindergarten predictive of reading difficulties in first grade?]. *Approche Neuropsychologique des Apprentissages chez l'Enfant*, *19*, 5–17.	(Guimard & Florin, 2007, p. 6)
Journal article with URL, title translated into English	Горегляд, В. П. (2017). Современный аудит: проблемы и перспективы [Current audit: problems and future]. *Деньги и Кредит*, (2), 6–13. https://www.cbr.ru/publ/MoneyAndCredit/goreglyad_02_17.pdf	(Горегляд, 2017, p. 7)
Special issue in a journal	Haney, C., & Wiener, B. L. (Eds.). (2004). Capital punishment in the United States [Special issue]. *Psychology, Public Policy, and Law, 10*(4).	(Haney & Wiener, 2004)
Special section in a journal	Greenfield, R, & Yan, Z. (Eds.). (2006). Children, adolescents, and the Internet [Special section]. *Developmental Psychology*, *42*(3), 391–458.	(Greenfield & Yan, 2006, p. 395)
Newspaper article		
Printed	Schwartz, J. (1993, September 30). Obesity affects economic, social status. *The Washington Post*, pp. A1, A4.	(Schwartz, 1993, p. A4)
Online	Brody, J. F. (2007, December 11). Mental reserves keep brain agile. *The New York Times*. https://www.nytimes.com/2007/12/11/health/11iht-11brod.8685746.html	(Brody, 2007)

Appendix 10 continued

Source	Reference list examples	In-text examples
Blog post	Rutledge, P. (2019, March 11). The upside of social media. *The Media Psychology Blog*. http://www.pamelarutledge.com/2019/03/11/the-upside-of-social-media	(Rutledge, 2019)
Books	Author, A. A. (year). *Title of work.* Publisher. DOI or URL Editor, A. A. (Ed.). (year). *Title of work.* Publisher. DOI or URL	
Single author	Jackson, L. M. (2019). *The psychology of prejudice: From attitudes to social action* (2nd ed.). American Psychological Association. https://doi.org/10.1037/0000168-000	(Jackson, 2019, p. 10)
Print version	Downie, R. S., Fyfe, C., & Tannahill, A. (1995). *Health promotion: models and values*. Oxford University Press.	(Downie et al., 1995, p. 10)
Editor	Kasdorf, W. E. (Ed.). (2003). *The Columbia guide to digital publishing*. Columbia University Press.	(Kasdorf, 2003, p. 10)
Non-English book, title translated into English	Терехов, А. А. (2001). *Аудит: перспективы развития* [Audit: development perspectives.]. Финансы и статистика.	(Терехов, 2001, p. 10)
Book chapter	Author, A., & Author, B. (year). Title of chapter. In A. Editor, B. Editor, & C. Editor (Eds.), *Title of book* (pp. xx–xx). Publisher. DOI or URL	
With DOI	Godfrey, K. (2006). The ‘developmental origins’ hypothesis: Epidemiology. In P. Gluckman & M. Hanson (Eds.), *Developmental origins of health and disease* (pp. 6–32). Cambridge University Press. http://dx.doi.org/10.1017/CBO9780511544699.003	(Godfrey, 2006, p. 14)
Without DOI, with URL	Harris, W. A. (2005). Developmental genetics. In B. Hopkins, R. G. Barr, G. F. Michel, & P. Rochat (Eds.), *The Cambridge encyclopedia of child development* (pp. 482–486). Cambridge University Press. https://khanahmadli.files.wordpress.com/2019/01/encyclopedia-of-child-development.pdf	(Harris, 2005, p. 485)
Print version	Haybron, D. M. (2008). Philosophy and the science of subjective well-being. In M. Eid & R. J. Larsen (Eds.), *The science of subjective well-being* (pp. 17–43). Guilford Press.	(Haybron, 2008, p. 20)

Appendix 10 continued

Source	Reference list examples	In-text examples
Book with shorten URL	Worell, J., & Goodheart, C. D. (2006). *Handbook of girls' and women's psychological health*. Oxford University Press. http://inx.lv/L1ba	(Worell & Goodheart, 2006, p. 40)
Reference book, dictionary		
Group author	Merriam-Webster. (n.d.). Major depressive disorder. In *Merriam-Webster.com dictionary*. Retrieved August 23, 2020, from https://www.merriam-webster.com/dictionary/major%20depressive%20disorder#medicalDictionary	(Merriam-Webster, n.d.)
One author	Brislin, R. W. (1984). Cross-cultural psychology. In R. J. Corsini (Ed.), *Encyclopedia of psychology* (Vol. 1, pp. 319–327). Wiley.	(Brislin, 1984, p. 320)
Technical and research reports	Author, A. (year). *Title of work* (Report No. xxx). Publisher. URL	
Report by organization	U.S. Department of Health and Human Services, National Institutes of Health, & National Heart, Lung, and Blood Institute. (2014). *Managing asthma: A guide for schools* (NIH Publication No. 14-2650). https://www.nhlbi.nih.gov/sites/default/files/publications/14-2650%20NACI_ManagingAsthma-508%20FINAL.pdf	(U.S. Department of Health and Human Services et al., 2014)
Report by individual authors at organization	Varblane, U., Nedozhogina, O., Espenberg, K., & Pruks, P. (2016). *Industrial relations in Estonia: recent developments and future challenges*. Centre for Applied Social Sciences (CASS) of the University of Tartu. https://skytte.ut.ee/sites/default/files/skytte/industrial_relations_in_estonia_0.pdf	(Varblane et al., 2016)
Annual report	World Health Organization. (2020). *Audited financial statements for the year ended 31 December 2019*. https://www.who.int/about/finances-accountability/reports/A73_25-en.pdf?ua=1	(World Health Organization, 2020)

Appendix 10 continued

Source	Reference list examples	In-text examples
Conference paper in Proceedings	Prayag, I. L., & Ramjee, R. (2009). The impact of Newcastle disease control on smallholder poultry production in Mauritius. In R. G. Alsers, P. B. Spadbrow, & M. P. Young (Eds.), *Village chickens, poverty alleviation and the sustainable control of Newcastle disease: Proceedings of an international conference held in Dar es Salaam, Tanzania, 5–7 October 2005* (pp. 132–134). Australian Centre for International Agricultural Research.	(Prayag & Ramjee, 2009)
	If proceedings are electronic, replace publisher to DOI or URL.	
	Katz, I., Gabayan, K., & Aghajan, H. (2007). A multi-touch surface using multiple cameras. In J. Blanc-Talon, W. Philips, D. Popescu, & P. Scheunders (Eds.), *Lecture Notes in Computer Science: Vol. 4678. Advanced Concepts for Intelligent Vision Systems* (pp. 97–108). Springer. http://dx.doi.org/10.1007/978-3-540-74607-2_9	(Katz et al., 2007, p. 100)
Doctoral dissertations and master's theses		
Only in print form	Harris, L. (2014). *Instructional leadership perceptions and practices of elementary school leaders* [Unpublished doctoral dissertation]. University of Virginia.	(Harris, 2014, p. 30)
Published, from database	Eljaste, K.-K. (2013). *Age management concept for wellness and spa sector* [Master thesis, University of Tartu Pärnu College]. DSpace. http://dspace.ut.ee/handle/10062/33223	(Eljaste, 2013, p. 30)
Unpublished manuscript	Yoo, J., Miyamoto, Y., Rigotti, A., & Ryff, C. (2016). *Linking positive affect to blood lipids: A cultural perspective* [Unpublished manuscript]. Department of Psychology, University of Wisconsin-Madison.	(Yoo et al., 2016)

Appendix 10 continued

Source	Reference list examples	In-text examples
Data set, statistics from website	Author, A. (year). *Title of data set* [Data set]. Publisher. DOI or URL Pew Research Center. (2018). *American trends panel Wave 26* [Data set]. https://www.pewsocialtrends.org/dataset/american-trends-panel-wave-26/ O'Donohue, W. (2017). *Content analysis of undergraduate psychology textbooks* (ICPSR 21600; Version V1) [Data set]. ICPSR. https://doi.org/10.3886/ICPSR36966.v1	 (Pew Research Center, 2018) (O'Donohue, 2017)
Photograph	Westinghouse Electric Corporation. (2009). *Lightning model* [Photograph]. http://photography.nationalgeographic.com/photography/photo-of-the-day/lightning-model-pod-best09/	(Westinghouse Electric Corporation, 2009)
Map	Lewis County Geographic Information Services. (2002). *Population density*, *2000 U.S. Census* [Map]. http://maps.lewiscountywa.gov/maps/Demographics/census-popdens_2000.pdf	(Lewis County Geographic Information Services, 2002)
Software	Borenstein, M., Hedges, L., Higgins, J., & Rothstein, H. (2014). *Comprehensive meta-analysis* (Version 3.3.070) [Computer software]. Biostat. http://www.meta-analysis.com/index.html	(Borenstein et al., 2014)
Statutes	Directive 2006/7/EC of the European Parliament and of the Council of 15 February 2006 concerning the management of bathing water quality and repealing Directive 76/160/EEC. (2006). *OJ L 64*, 4.3.2006, p. 37–51. http://data.europa.eu/eli/dir/2006/7/2014-01-01	(Directive 2006/7/EC…, 2006)
Personal communications (letters, memos, interviews, e-mails, etc.)	They are not included in the reference list.	(M. Must, personal communication, September 28, 2015) or M. Must (personal communication, September 28, 2015) or M. Must (e-mail, September 28, 2015)

Appendix 10 continued

Source	Reference list examples	In-text examples
Websites	Author, A. (date). *Title of document*. Site name. URL	
Webpage on a news website	Kennedy, L. (2020, August 26). *Staying home? These meal kit delivery services will keep you eating well*. CNN. https://us.cnn.com/2020/03/18/cnn-underscored/best-meal-delivery-service/index.html	(Kennedy, 2020)
Webpage on a website, group author	World Health Organization. (2018, March). *Questions and answers on immunization and vaccine safety*. https://www.who.int/mongolia/health-topics/vaccines/faq	(World Health Organization, 2018)
Webpage on a website, individual author	Steel, W. (2015, January 23). *Hints for web authors*. University of Mississippi. http://www.mcsr.olemiss.edu/~mudws/webhints.html	(Steel, 2015)
Webpage on a website, no date	Riscica, M. (n.d.). *Becoming an architect: what you need to know*. Young Architect. https://youngarchitect.com/becoming-an-architect/	(Riscica, n.d.)
Table – reproduced from another source – enter the reference directly under the table and in the reference list.	Include under the table: Source: Maslach & Leiter, 2008, p. 509. Include in the reference list: Maslach, C., & Leiter, M. (2008). Early predictors of job burnout and engagement. *Journal of Applied Psychology*, *93*(3), 498–512. https://doi.org/10.1037/0021-9010.93.3.498	As shown in Table 1 … or Maslach and Leiter (2008, Table 1, row 3) ...
Figure	Include under the figure: Figure 2. Figure title. Source: Stahl & Klauer, 2008, p. 573 Include in the reference list Stahl, C., & Klauer, K. C. (2008). A simplified conjoint recognition paradigm for the measurement of gist and verbatim memory. *Journal of Experimental Psychology: Learning, Memory and Cognition*, *34*(3), 570–586. https://doi.org/10.1037/0278-7393.34.3.570	(Stahl & Klauer, 2008, p. 573, Figure 2)

Appendix 10 continued

Source	Reference list examples	In-text examples
Authors citing other authors – secondary sources	Give the secondary source in the reference list.	Name the original work and give a citation for the secondary source.
Book	Smith, M. (2009). Regeneration of an historic spa town: A case study of spa in Belgium In M. Smith & L. Puczkó (Eds.), *Health and Wellness Tourism* (pp. 295–300). Mosby. Record the book that you actually used.	… (Groote, 2008, as cited in Smith, 2009, p. 296) or Groote's study (as cited in Smith, 2009, p. 296)
Journal article	Simon, A., Kafel, P., Nowicki, P., & Casadesus, M. (2015). The development of complaints handling standards in spa companies: a case study analysis in Spain. *International Journal for Quality Research*, *9*(4), 675–688. Record the article that you actually used.	Lam and Dale (1999, as cited in Simon et al., 2015, p. 676) or … (Lam & Dale, 1999, as cited in Simon et al., 2015, p. 676)

Source: American Psychological Association, 2020, pp. 316–352

Appendix 11. Reviewer opinion

REVIEWER OPINION/REVIEW

The student of the University of Tartu Pärnu College ....
and her/his Master thesis

....

1. Defining the research problem, setting and achieving the research goal

2. Theoretical approach (relevance of the literature, adequacy of theoretical overview)

3. Empirical approach (research methodology, data analysis, discussion, and conclusions)

4. Quality of wording, technical problems, referencing, language

5. Questions, comments, suggestions

Name of reviewer ....

/digitally signed/

Appendix 12. Grading criteria for dissertations at UT Pärnu College

Dissertations with the following shortcomings cannot be given a positive grade:

1. Failure to respect the attitudes and values expected of graduates of UT Pärnu College:
    - failure to submit the dissertation by the deadline;
    - failure to observe the main requirements of the Thesis Guidelines and prepare the thesis in a uniform style, not meet the volume requirements;
    - plagiarism;
    - the conclusions/recommendations of the thesis can be interpreted as invitations to actions inappropriate in the European cultural tradition.
2. Substantive shortcomings:
    - inconsistency between the title, research problem, goal, hypotheses and/or research questions, methods, structure and content;
    - the amount of and type of information sources used in the thesis are not adequate to form a sufficient theoretical basis for discussing the issue;
    - the thesis contains serious factual and/or methodological errors, including a sample that is not adequate/relevant for achieving the research goal;
    - the research findings have not been substantively analysed and interpreted;
    - the thesis contains language mistakes and its content is difficult to understand;
    - the author cannot present the content of the thesis and adequately answer questions at the defence.

Principles for the formation of a positive grades for a thesis:

- In the overall assessment of the individual criteria, greater weight is given to the statement and fulfilment of the research objective and the theoretical and empirical approach.
- Defence can have a significant impact on the overall mark.

Appendix 12 continued. Criteria for positive grades

1. Defining the research problem, setting and achieving the research goal*

Criterion	E	D	C	B	A
Defining the research problem and opening up its empirical context in an evidence-based way	The problem has been formulated, but its empirical context and evidence are poorly described.	The problem has been clearly identified. Its empirical context and evidence are satisfactorily described: some contextual sources are of doubtful reliability or missing; some context is not provided.	The problem, its empirical context and the evidence have been clearly identified: the sources are credible, and the context is open in various ways. There is some superficiality in the depth of interpretation and synthesis of sources and context.	The problem's empirical context and relevance have been exposed convincingly and evidence-based using reliable sources. The depth of synthesis of interpretation of sources and context is perfect.	The problem's empirical context and relevance have been exposed convincingly and evidence-based using reliable sources. The depth of synthesis of the interpretation of sources and context is excellent.
Wording and achievement of the research goal	The goal has been worded, but the problem has little linkage. The goal has been partially achieved. The suggestions/recommendations are partly in line with the goal of the thesis.	The goal has been worded clearly and linked to the problem. The goal has been partially achieved. The suggestions/recommendations made are satisfactorily in line with the goal of the thesis.	The goal has been worded clearly and understandably and associated with the problem. The goal has been achieved. The suggestions/recommendations are presented and well-aligned with the goal of the thesis.	The goal is relevant, clearly, comprehensibly worded and linked to the problem. The goal has been achieved, and its achievement is understandably demonstrated. The suggestions/recommendations made are identified and very well linked to the goal of the thesis.	The goal, worded unequivocally based on the problem, has been clearly presented. The goal has been achieved, and its achievement is clearly demonstrated. The suggestions/recommendations put forward are clearly stated and are closely linked to the goal of the thesis.

Criterion	**E**	**D**	**C**	**B**	**A**
Wording of hypotheses and/or research questions	Hypotheses and/or research questions have been worded and are in general accordance with the goal.	Hypotheses and/or research questions have been worded and associated with the goal.	Hypotheses and/or research questions have been worded correctly and associated with the goal.	Hypotheses and/or research questions have been worded correctly, understandably, and associated with the goal.	Hypotheses and/or research questions have been worded correctly and clearly; they are necessary, meaningful, and based on the goal.
Structure of the thesis	The thesis contains all the parts. The structure of the thesis makes it possible to follow the presentation of the problem and the course taken to achieve the goal.	The thesis structure is generally logical, while some parts are weakly linked to the problem.	The thesis structure is logical; all parts are associated with the topic.	The thesis structure is logical, with all parts related to the topic and in balance with each other.	The thesis structure is logical, with all the parts very well related to the topic and in a good balance. The parts form a whole.

* In the format of an article in a Master's thesis, the research problem, the relevance and the related formulation of the goal are based on previous research in the field under study.

2. Theoretical approach

Criterion	**E**	**D**	**C**	**B**	**A**
Relevance and up-to-dateness of the literature *	Literature sources are generally relevant, while most information sources are not from scientific literature and are/or not quite up-to-date.	Literature sources are generally relevant, but most are not from scientific sources and are/or not quite up-to-date.	Literature sources are relevant and up-to-date; the amount of scientific literature is sufficient.	Literature sources are relevant and up-to-date, presenting the latest information; the author has mostly used scientific literature.	The literature sources are representative, relevant, and up-to-date, presenting the latest information; the author relies on scientific literature.

Criterion	E	D	C	B	A
Adequacy of theoretical overview	There has been little analysis of the literature and no comparison of information from different sources. The theoretical review is mainly referential. The theoretical framework of the thesis provides minimal support for addressing the problem, conducting the study and presenting the results.	The theoretical part is mainly referential, with a few comparisons, summaries and generalisations. The theoretical framework of the thesis allows an acceptable theoretical basis for addressing the problem to be established.	The literature has been analysed and, to a lesser extent, synthesised and summarised. The thesis's theoretical framework supports well the study's conduct and the presentation of the results.	The literature has been sufficiently analysed and synthesised. The author's generalisations and conclusions are clearly stated. The thesis's theoretical framework supports the study's conduct and the presentation of the results very well.	Literary sources have been skilfully analysed and synthesised, and summaries have been made. Generalisations and conclusions are clearly stated and preferably illustrated with tables and/or figures of the author's creation.** The theoretical framework of the thesis provides excellent support for addressing the problem, conducting the study and presenting the results.

* In the article format, the literature review is based only on the scientific literature.

** For papers in the article format, visuals are not compulsory but should follow the practice of the journal of choice.

3. Empirical approach*

Criterion	E	D	C	B	A
Adequacy of the research methodology and justification of the choices made	Methodologically, there are important substantive shortcomings or question marks in the thesis.	Methodologically, the thesis is questionable, but this does not significantly affect the achievement of the goal.	Methodologically, the thesis is of good quality. The research methodology is clearly presented and justified	Methodologically, the thesis is of a very high standard, using a varied approach. The author's contribution to the study is significant.	Methodologically, the thesis is excellent, using a varied approach. The author's contribution to the study is remarkable.

	The research methodology is described in a superficial and/or insufficiently justified manner.	The research methodology is described with the necessary clarity.	based on literature sources.	The research methodology is clearly presented and very well grounded in the literature.	The research methodology is clearly presented and excellently argued based on the literature.
Purposefulness of the data used and quality of data analysis	The use of data to solve the problem has been modest. The analysis has significant methodological flaws, and the presentation of the results is superficial.	The use of data to solve the problem has been sufficient. There are some methodological flaws in the analysis, and the presentation of the results is unclear.	The use of data to solve the problem has been sufficient. The analysis is methodologically correct, and the results are presented generally.	The use of data to solve the problem has been sufficient. The analysis is methodologically correct, and the results are clear and comprehensive.	The use of data to solve the problem has been abundant. The analysis is methodologically correct, and the results are clear and informative.
Discuss and present conclusions and answers to research questions and/or hypotheses.	The discussion is superficial, the link to the theoretical part is weak, and it is rather a repetition of the results of the data analysis. The conclusions are general and weakly substantiated. Some answers to research questions and/or adequate proof of hypotheses are provided.	The discussion is superficial, the link to the theoretical part is satisfactory, and there is repetition of the results of the data analysis presented. Conclusions are rather general and weakly substantiated. Answers to research questions and/or adequate proof of hypotheses are provided.	The discussion is understandable; the results of the data analysis are generally linked to the theoretical part. Conclusions are clearly presented. Answers to the research questions and/or adequate proof of the hypotheses are provided, with some justification.	The discussion is thorough, the results of the data analysis are very well linked to the theoretical part, and clear conclusions have been reached. Comprehensive answers to the research questions and/or adequate proof of the hypotheses are provided, together with justification.	The results of the data analysis have been skilfully linked to the scientific literature and interpreted to reach novel conclusions. Limitations of the work are included, and options for further development are presented. Thorough and reasoned answers to the research questions and/or adequate proof of the hypotheses, together with justification, are provided.

* Theoretical theses in the article format will not be accommodated.

4. Written presentation

Criterion	E	D	C	B	A
Language use in the thesis	The text is generally understandable, with some mistakes in the use of terminology, and difficult to read. The thesis partly meets the requirements for academic language and style.	The presentation style is mainly consistent but only understandable in broad terms. There are mistakes in the use of terminology. The thesis generally meets the requirements for academic language and style.	The presentation style of the thesis is consistent, the text is understandable, and there are a few random mistakes. The thesis meets the requirements for academic language and style.	The text is linguistically understandable, the terminology is correct, and the wording is fluent. The thesis meets the requirements for good academic language and style.	The text is linguistically understandable, the terminology is correct and up-to-date, and the wording is fluent. The thesis fully meets the requirements for academic language and style.
Compliance of format *	The guidelines for the format have been generally followed, but the presentation style of the thesis is inconsistent.	The guidelines for the format have been generally followed, but some mistakes do not materially influence the quality of the thesis.	The format of the thesis meets the basic requirements; the few errors do not influence the quality or clarity of the thesis.	The format of the thesis meets the requirements and is consistent in its style.	The format of the thesis is exemplary and consistent in its style.
Compliance with referencing *	The requirements for in-text referencing and presentation of sources have been followed in most cases. The list of references does not contain all the authorities referred to in the text or vice versa.	The requirements for in-text referencing and presentation of sources have been followed in most cases. Some cited sources are missing in the reference list, or vice versa.	In-text referencing and presentation of sources meet the requirements. All sources used have been referred to/listed.	In-text referencing and presentation of sources are in good accordance with the requirements. All sources used have been referred to/listed.	In-text referencing and presentation of sources are in full accordance with the requirements. All sources used have been correctly referred to/listed.

* For Master's thesis in the article format, follow the requirements of the journal of your choice.

5. Defence

Criterion	E	D	C	B	A
Clarity of public presentation of the thesis	The presentation makes it possible to follow the content of the thesis but does not give an adequately clear overview of the findings.	The presentation gives an adequate overview of the thesis and its findings.	The presentation is well-structured and gives a good overview of the work and its results.	The presentation is very well structured, well presented and gives a meaningful overview of the results.	The presentation is excellently structured, visually and verbally presented, giving a meaningful overview of the results.
Answering the questions	The student has difficulties in answering most of the questions at the defence.	The student can give meaningful answers to most of the questions asked about the thesis.	The student can provide meaningful answers to all the questions asked about the thesis.	The student can provide comprehensive and meaningful answers to all the questions in the thesis.	The student can give reasoned responses to all the questions posed and can discuss academically with the reviewer and the committee.