

Appendix
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**REQUIREMENTS FOR STUDENT PAPERS AT TALTECH
SCHOOL OF BUSINESS AND GOVERNANCE**

Tallinn 2022

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1. TYPES OF STUDENT PAPERS AND THEIR COMPILATION REQUIREMENTS

1.1. Types of student papers

The current guideline specifies requirements for the following student papers:

- essay;
- report;
- other written works compiled during the course;
- internship report;
- graduation thesis.

An **essay** is a free-form academic development of thought on a freely chosen or pre-assigned topic compiled during a course. As a rule, the student does not have a supervisor for writing an essay. Creative thinking and presentation of the author's personal opinions are important.

A **report** is a concise overview of a pre-assigned/chosen problem or topic compiled during a course. A report is based mainly on written sources and the aim is to summarise the materials the student has read in his/her own words. As a rule, the student does not have a supervisor for writing a report.

Other written works compiled during the course include different written works prepared by students during the course, such as problem-solving, reports, projects, business plans, etc. As a rule, the student does not have a supervisor for preparing those works.

The **internship report** is a written overview of internship activities compiled according to the study programme's internship instruction.

The **graduation thesis** is an independent research paper required for graduation and written by the student under a supervisor's guidance. The aims and learning outcomes of the graduation thesis are specified in the study programme. The graduation thesis submitted for defence by the student shall clearly demonstrate the achievement of learning outcomes of the graduation thesis specified in the study programme. If the content or formatting of the graduation thesis submitted for the defence fails to sufficiently demonstrate the fulfilment of learning outcomes, the Chairman of the Defence Committee has the right not to permit a thesis to be defended due to its non-compliance with the requirements set out in this guideline. **Graduation theses may be formatted as a monograph or an article** (as a rule, the latter can be used in the case of Masters' theses).

A **graduation thesis formatted as a monograph** focuses either on a broader academic (theoretical and/or empirical) problem or on solving a specific problem (case) in a field of activity/organisation/institution. As a rule, in the case of both problem types, the graduation thesis

shall contain a theoretical and/or literature overview component as well as an empirical component. Both shall be formatted as specified in this guideline.

If the problem analysed is related to a conflict, a situation requiring change or improvement, then the thesis shall contain a detailed description of the process leading up to the solution as well as proposed solutions. Structuring the body of the thesis and determining the weights of its parts shall be based on the topic and aim of the thesis.

A **graduation thesis formatted as an article** shall be based on an article that:

1. has been accepted for publication in a scientific journal, but has not yet been published;
2. has been published in a scientific journal no more than two years before the defence date;
or
3. has not yet been accepted for publication, but is deemed ready for submission to a selected scientific journal by the thesis supervisor. Articles not accepted for publication shall not be presented as a graduation thesis by students of the HAJB, HAJM and TASM study programme.

The supervisor shall approve, prior to the start of graduation thesis writing, its formatting as an article. An article must meet the following requirements:

1. The only or the first author shall be the student.
2. The minimum length of the article is **7,000 words** including the list of references.
3. The number and level of references used in an article shall match the requirements set for a monograph type of graduation thesis.
4. The article shall be written in a manner and level that allows the student to fulfil the learning outcomes of the graduation thesis stipulated in the study programme.

For defence the article type graduation thesis shall be formatted according to the following principles:

1. The graduation thesis is formatted on the basis of formatting requirements (including reference requirements) of the scientific journal to which the article has been submitted or is planned to be submitted.
2. If the article has not been published or accepted for publication, the student shall submit to the Defence Committee a separate file containing the Guide for Authors of that journal, in addition to the graduation thesis. If the article has not yet been published but has been accepted for publication, the student shall submit with the graduation thesis the letter of acceptance (e-mail).
3. The graduation thesis contains the article's full text formatted exactly as required by the journal, including the title, authors, and other components of the article. That shall be preceded by a title page, abstract, as well as an introduction. It is followed by a conclusion in the language of the study programme if it differed from the language of the article. The title page, abstract, introduction, and conclusion added to the article shall be formatted as set out in this guideline for a graduation thesis formatted as a monograph. In comparison to the graduation thesis formatted as a monograph, the introduction should start with a separate paragraph which explains that the graduation thesis is formatted as an article. Thereafter, the journal in which the article has been published or is expected to be published shall be presented. In the case of co-authored articles, the student's contribution to the article shall be explained.

The following sub-chapters explain in detail the language, length, source, structural and ethical requirements for a graduation thesis formatted as a monograph as well as an article.

1.2. Language, length and source requirements for student papers

As a rule, student papers shall be written in the language of the study programme or of the specific course. The graduation thesis shall be written in the language of the study programme or in English. Students of the main speciality “Estonian Public and Private Law” in the HAJB and HAJM study programme may write their graduation thesis in Estonian.

Table 1 contains the length and field-specific source requirements of all previously defined student papers. It shall be considered that the word count of papers shall fit into the prescribed word limits.

Table 1. Length and field-specific source requirements for student papers by type

Type	Credit points (ECTS)	Length in words from the introduction to the end of the conclusion		Minimum number of field-specific sources	Incl. Minimum number of scientific sources
		in Estonian	in English		
Essay	-	The teacher determines in the extended syllabus of the course			
Report	-	The teacher determines in the extended syllabus of the course			
Internship report	-	determined in the study programme’s internship instruction			
Professional higher education thesis	12 or 15	6 000–9 000	-	15	5
Bachelor’s thesis for all study programmes, excl. HAJB and HAAB	6, 8, 9 or 12	6 000–9 000	8 000–12 000	20	10
HAJB and HAAB programme Bachelor’s thesis	6, 8, 9 or 12	6 000–9 000	8 000–12 000	20	20
Master’s thesis for all study programmes excl. HAJM, MAEM, TAAM, TARM, TATM, TVTM programme	24 or 30	10 000–12 000	12 000–15 000	30	30
MAEM, TAAM, TARM, TATM, TVTM programme Master’s thesis	24 or 30	10 000–12 000	12 000–15 000	30	20
HAJM programme Master’s thesis	28 or 30	15 000–20 000	17 000–20 000	30	30

Field-specific sources for all programmes are:

- **Scientific sources**, including:
 1. Scholarly articles (classified as 1.1, 1.2 and 3.1 according to ETIS), which have been published in **peer-reviewed scientific journals or books/collections published by academic publishers** (e.g., international academic publishers like Wiley, Pearson, Oxford University Press, Cambridge University Press, McGraw-Hill, Prentice-Hall, Hogrefe, Routledge, Kogan Page, Elgar, etc.).
 2. Field-specific books, authored by internationally recognized scientists or experts and published by internationally recognized academic publishers (see: ETIS <https://www.etis.ee/Portal/Classifiers/Index>).
 3. Also, articles published in the journal *Juridica* or books published by AS Juura for **HAJB and HAJM** programmes.
- Other field-specific sources, including:

- **Policy analytical documents, analyses and other publications of international organisations** (e.g. working papers, discussion papers or others published by the World Bank, OECD, European Commission, Eurofound, WHO, IMF, central banks, etc.). **White Papers** that are authoritative reports or guides also fall into this category. Regardless of possibly being based on original research, the aim is to promote a position or a point of view of a group. In research White Papers are often called grey literature due to commercial publishing and lack of peer review process.
- **Normative documents** relevant for solving a specific research question (e.g. in the field of accounting laws, their drafts, guides of the Accounting Standards Board, standards, etc.).

Sources which do not correspond to the abovementioned criteria of field-specific sources, like textbooks, and handbooks, shall be avoided. Printed media (e.g. articles in journal Economist, daily newspapers and magazines), blogs, lecture notes, presentation slides, sources from unknown authors, Wikipedia, etc. are not considered field-specific sources. The best places for finding scientific sources are library databases. TalTech’s library Moodle course “How to find literature and cite sources” also helps to find scientific literature: <https://moodle.taltech.ee/course/view.php?id=5013>

The length requirements are broad and field-specific source definitions are differentiated by fields. When in doubt, the student shall consult with their supervisor or teacher of the course and shall take into account their remarks regarding the length and/or source count and quality. When justified and authorised by the teacher or supervisor, justified deviations from the previously described requirements are possible. The use of alternative approaches to the requirements for student papers must be justified in the introduction.

1.3. Structure of student papers

Table 2 presents the required components of student papers in their order of appearance.

Table 2. Required components of student papers by type in order of their presentation

Component	Essay	Report	Internship report	Graduation thesis as a monograph	Graduation thesis as an article
Title page	X	X	X	X	X
Table of contents		X	X	X	V
Abstract				X	X
List of abbreviations and/or symbols		V	V	V	V
Introduction		X	X	X	X
Body of the paper (chapters)	X	X	X	X	X
Conclusion		X	X	X	X*
Summary in a foreign language				X	
List of references	V	X	V	X	
Appendices		V	V	V	V
Non-exclusive licence as an appendix				X	X

Remarks: X – required component, V – component included if needed, * - conclusion written in the language of the study programme, if different from the language of the article.

The formatting of the title page, table of contents, list of abbreviations and/or symbols and list of references is described in detail in the current guideline chapters 2 and 3.

The **abstract** is an overview of the document written in the present tense. Abstract shall:

- be written in the same language as the thesis itself;
- briefly present the aim, methods as well as the main results and conclusions;
- depending on the specifics of the study programme, include either a research problem, a question or a hypothesis;
- be easy to read (clear wording, short sentences);
- be understandable to a broader readership and be presentable on a stand-alone basis.

The abstract shall not contain figures or tables. At the end of the abstract 3 to 5 keywords are presented on a separate line to characterise the contents of the thesis. The abstract (excluding title and keywords) may be up to 250 words long (regardless of the language of the thesis) and with the keywords must fit on one A4 page.

The **introduction** shall provide an overview of the following:

- reasons for selecting the topic, including topicality and novelty;
- the research problem;
- the paper's aim;
- at least one of the following three – research question(s), research tasks, hypothesis(es);
- research method(s) and data (research object) used;
- an overview of the paper's structure (3 to 5 sentences on each chapter of the work's body).

The introduction may draw attention to important circumstances that emerged while compiling the paper. For example, data problems or restrictions, factors influencing the selection of methods, etc. If the author would like to mention or thank those who contributed to the finalisation of the paper, this may be done in the last section of the introduction. **In case the graduation thesis does not meet some of the requirements stipulated in this document** and the supervisor has approved it, then it needs to be justified at the end of an introduction. If the citation approach used does not meet the requirements, then the end of an introduction should clarify which software solution was used. As a rule, the introduction shall account for approximately 5% of the paper's length – in the case of the graduation theses, the introduction shall be 2 to 3 pages.

As a rule, the **body of the paper** (except for papers of HAJB and HAJM study programme students¹) contains three important components:

- The theoretical and/or empirical background of the research – presents the main terms linked to the research problem, theoretical standpoints and/or empirical research results. In the case of graduation theses, it is important to link different authors' opinions, and provide their comparison, synthesis, as well as contradistinction (only paraphrasing is insufficient).
- Methodological part – the research object is introduced and the research methods are described as well as their selection justified. If the research is quantitative and hypotheses are tested or econometric modelling is used, then descriptive statistics are also presented.
- The analysis of the empirical part, including results, discussion, conclusions, proposals/recommendations. Only aggregated extracts of econometric and statistical

¹ In papers of HAJB and HAJM study programme students, the body of the work explains and analyses the research problem which shall be clearly and aimfully structured and shall include argued standpoints that have been grounded on trustworthy facts, court decisions, legal norms and theories. The focus must be directed toward problem-solving and responding to the hypothesis(es) to fulfil the work's aim. The work's problems must be addressed in a logical order and in connection with the work's parts. It must be ensured that the subject treatment does not exceed the presented problem's framework.

analyses will be included in the results, and raw extracts of the corresponding software packages will be included in the work as an electronic appendix (see requirements for annexes).

The structuring of the student paper into sub-chapters and establishing the different weights for the body's components shall follow the field's standard practice and/or specifics of the paper. When in doubt, then depending on the type of the paper, the teacher or supervisor should be consulted. It is important to ensure that the content of body chapters and their sub-chapters is connected and logically presented so that sub-chapters are not unduly disproportionate.

The **conclusion** presents:

- once more the aim of the paper;
- briefly the paper's main results (including results of hypotheses tests);
- the conclusions, assessments and proposals systematised as points or propositions;
- the applicability of conclusions and proposals, as well as possible further research possibilities.

As a rule, the conclusion is 5 to 10% of the student paper's length, in the case of graduation theses 2 to 3 pages. As a rule, the conclusion shall not contain references to other authors nor present standpoints and conclusions that have not been covered in the paper's previous parts. The introduction and conclusion jointly should give the reader, who has not read the body of the paper, an overview of the covered problems, solution process and main results of the paper.

The **foreign language summary** is a summary written in Estonian which shall **only be presented in graduation theses of Estonian language study programmes** as well as theses of legal study programmes HAJB and HAJM main speciality "Estonian public and private law". This provides a brief overview of the entire thesis, which means it is a synthesis of what is written in the introduction and conclusion. The foreign language summary contains an overview of:

- the research problem and aim;
- the research question(s), research tasks or hypothesis(es);
- the theoretical background (if was present);
- used research method(s) and data;
- the results and conclusions.

As a rule, the foreign language summary is 2 to 3 pages.

When formatting the foreign language summary, the title KOKKUVÕTE is written in bold 16-point capital letters (preceded by a 72-point space and followed by a 24-point space). The next line is the title of the thesis in Estonian (in bold 12-point capital letters, followed by 18-point space) and one line below is the author's name (12-point font, followed by 18-point space). All lines are left-aligned.

KOKKUVÕTE

HINNA ROLL TARBIJAKÄITUMISES

Tiina Kask

Text....

The non-exclusive licence is part of the graduation thesis with which the student grants permission to reproduce the thesis and to make it available to the public. The non-exclusive licence (see Appendix 4) shall be submitted in the same file with the electronic version of the graduation thesis (file in PDF format) and it is a pre-condition for allowing the author of the thesis to the defence. The non-exclusive licence does not have to be signed.

1.4. Ethical requirements

While conducting scientific research (and compiling any type of student paper), ethical principles shall be followed:

- valuing other author's ideas, thoughts and achievements by referencing them correctly;
- conducting research properly and skilfully so that research results would be adequate and non-detrimental to participants.

One of the most important scientific quality criteria is the correct referencing of other author's data, texts and quotes. The reader must have an opportunity to use the reference to find the original source from where the text or thought was taken, in order to check its accuracy or read further on the matter. Using other's work (including that author's own previous work) without referencing the original source, is considered **plagiarism**. Plagiarism may not be intentional but might arise due to poor referencing skills. However, both intentional and unintentional plagiarism constitute a violation of academic practice. The nature and avoidance of plagiarism are discussed in detail in **Chapter 3.1**.

The following ethical principles shall be followed when conducting quantitative and qualitative research:

- **Obtaining permission for using the data** – If the research uses data collected in another research, then permission shall be obtained from the **data collector**. Such permission is not required if the database is public, e.g. Statistics Estonia database (although referencing the data source is still required). If the research is to be carried out in an organisation, permission shall be obtained from the **organisation's representative** even if the student is employed by the organisation or has done an internship there, whereby access was obtained to the organisation's documents or other data used internally by the organisation. The student may observe the activities of his employer or place of internship for research purposes and use the obtained data in the research, but even then, it is ethical to inform the organisation's representative of such activity.
- **Publication of the research must not cause harm or discomfort to participants** – For example, during in-depth interviews, a closer relationship could be built between the investigator and the subject and as a result, the subject might reveal to the investigator some private information that the subject may later regret. At the request of the subject, the data confidentiality/privacy must be ensured (e.g. business secrets or state secrets) and access granted only to authorised persons (e.g. Defence Committee members). Third persons must turn to the subject to obtain access to the research data. The investigator must completely avoid commenting on interviewed subjects to third persons.
- **Maintaining anonymity** – The names of research participants are not revealed, except for officials (experts) who do not convey their personal opinion but their official standpoint. In other cases, the name of the research participant or interviewee can be revealed only in case of a prior agreement (preferably written). If the research presents, as examples,

extracts from interviews and the subjects are not experts, the subjects may be identified by a number (e.g. subject number 5) or the quoted subject may be given a pseudonym. The interview quotes/extracts must also be made entirely anonymous, meaning there are no references to the interviewed person. Locations and personal references are described using agreed symbols or other descriptions, e.g. X, small enterprise, large city.

- **Participation in research shall be voluntary** – All subjects have the right not to participate in research or reconsider their participation in the course of the research process. Their decision shall be respected.

Research participants should be given the opportunity to familiarise themselves with the research results, for example by telling them where and when they can find the research results.

2. FORMATTING REQUIREMENTS FOR STUDENT PAPERS

The following presents the requirements for formatting student papers. It must be taken into consideration that **this guideline does not follow the formatting requirements of student papers**. Students are advised to use the separate student paper template in Word, which can be retrieved from the school's website and is based on the formatting requirements of the given guideline.

2.1. General formatting requirements

When formatting student papers, the formatting of its elements should be the same throughout the paper. The following is a list presenting general formatting requirements:

- White paper in A4 (210×297 mm) format is used with one-sided printing (except for the title page, which is printed on both sides).
- Page margins are set as follows: top and bottom 2.5 cm, left side 3.0 cm and right side 1.5 cm.
- All pages are numbered starting with the title page. Page numbers are displayed from the first page of the table of contents. The title page is considered in the numbering; however, no page numbers are displayed on the title page and its reverse side. Numbers are centred and displayed 1.5 cm from the bottom edge of the page using 12-point Times New Roman font.
- The main text is written with 12-point Times New Roman font using line spacing 1.5. As an exception, footnotes² shall be written with a 10-point font and line spacing 1.0 and in appendices, tables and figures 11-point font may be used (except for their titles and captions).
- As a rule, **bold or italics** should not be used in the text. As an exception, text and terms in a foreign language (e.g. *ad hominem*), as well as foreign country's court decision names, **must be** in italics. Important isolated words within the text **may be** highlighted with bold letters.
- Text is written using a block style where there is an additional space (one empty line) between paragraphs. **Indentation is not used** to mark the start of a new paragraph.
- Text blocks are justified, while expanded character spacing and excessive gaps are not allowed – where necessary hyphenation can be used. Hyphenation is not permitted in the papers of HAJB and HAJM study programme students. A single line must not be left on a separate page (in Word use the orphan control option).

Chapters or other independent parts (table of contents, introduction, etc.) of the paper shall start on a new page. Sub-chapters shall start on the same page on which the previous (sub-)chapter ended. If there is space for less than two lines of text under the new sub-chapter, the new sub-

² Footnotes are to be extensively used only in papers of legal study programme (HAJB and HAJM) students. In exceptional cases, footnotes may be used in papers of students from other fields to specify something in the text.

chapter starts on a new page. A sub-chapter shall not begin or end with a table, figure, formula or a list. Headings in student papers shall follow the principles outlined in Table 3.

Table 3. Formatting rules for different heading levels

Document part	Specifications
1st level heading	<ul style="list-style-type: none"> • Starts on a new page, preceded by a space of 72 points and followed by a space of 24 points. • Headings in the body are numbered with Arabic numbers (1., 2., etc.), other headings (e.g. introduction, conclusion, etc.) should not be numbered. • Text – bold, capital letters, 16-point font, left-aligned.
2nd level heading	<ul style="list-style-type: none"> • Starts on the same page on which the previous (sub-)chapter ended, preceded by a space of 36 points and followed by a space of 18 points. • Numbered with Arabic numbers (1.1., 1.2., etc.). • Text – bold, lowercase letters, 14-point font, left-aligned.
3rd level heading	<ul style="list-style-type: none"> • Starts on the same page on which the previous (sub-)chapter ended, preceded by a space of 18 points and followed by a space of 12 points. • Numbered with Arabic numbers (1.1.1., 1.1.2., etc.). • Text – bold, lowercase letters, 12-point font, left-aligned.
4th level heading (permitted only in papers of HAJB and HAJM study programme students)	<ul style="list-style-type: none"> • Starts on the same page on which the previous (sub-)chapter ended, preceded by a space of 18 points and followed by a space of 12 points. • Numbered with Arabic numbers (1.1.1.1., 1.1.1.2., etc.). • Text – italics, lowercase letters, 12-point font, left-aligned.
5th level heading (permitted only in papers of HAJB and HAJM study programme students)	<ul style="list-style-type: none"> • Starts on the same page on which the previous (sub-)chapter ended, preceded by a space of 18 points and followed by a space of 12 points. • Numbered with Arabic numbers (1.1.1.1.1., 1.1.1.1.2., etc.). • Text – italics, lowercase letters, 12-point font, left-aligned.

All headings start with a capital letter. As a rule, headings do not contain hyphenation or abbreviations nor do titles end with a period. Introductory text can be added between different headings if it does not develop the topic.

Completed student papers shall be submitted as follows:

- Written works compiled during the course – either on paper or electronically, as specified in the extended syllabus of the course.
- Internship report – electronically as pdf, as specified in the study programme’s internship instruction or by the supervisor.
- Graduation thesis – an electronic version in pdf format.

Deadlines for submitting student papers are established, depending on the type of the paper, in the extended syllabus, study programme’s internship instruction or in the School’s Academic Deadlines.

2.2. Language use, abbreviations and numbers in the text

2.2.1. General language use

The linguistic and stylistic correctness of the student paper is important. When writing in English, the student shall choose whether to use British or American English. The selected approach shall be used consistently throughout the paper. Papers shall be written in precise and clear language. Academic vocabulary shall be used. The use of slang, journalistic, populist, common as well as poetic phrases shall be avoided. (Overly) emotional adjectives should also be avoided when describing phenomena or processes. **Papers written in a non-native language must be proofread before their submission.**

Student papers shall be written using generally recognised and established terminology. Where terms are in parallel use, the main term must be selected and used throughout the document. New terms may be used if the field lacks the appropriate term or the student finds the new term more suitable to the content. If a previously used term is deemed inappropriate and a new one is proposed, reasonable argumentation for its use must be provided.

It is important to follow English orthography and grammar when writing text. Numerous typing and spelling errors make the text difficult to follow and reduce its value.

Preference should be given to indicative speech and impersonal verbs (e.g. *the paper considers/analyses/investigates/evaluates* or *has considered/analysed*, etc.). As a rule, in student papers, the person doing the writing is referenced to as the “author” e.g. “The standpoint of the current paper’s author is that...”, “The author does not agree...”, “The author supports...”.

2.2.2. Abbreviations

Before the first use of any abbreviation in the text, the abbreviation must be defined through its complete spelling by placing the abbreviation in round brackets after the complete terms. E.g. gross domestic product (GDP), Organisation for Economic Co-operation and Development (OECD). If the abbreviation is in common use and not spelt out in full (e.g. USA, UN, WTO, etc.) or in the case of standard abbreviations (e.g. p., etc., *et al.*), then the abbreviation does not require an explanation. Abbreviations of Estonian legislation are found in the electronic version of the Riigi Teataja, which is accessible at <https://www.riigiteataja.ee/lyhendid.html>. All abbreviations and terms used must remain the same throughout the paper.

In both American and British English, if initial letters are used to represent words (acronyms), no full stop/period after the word is needed (e.g. Aids, NATO). In American English, however, it is common to use a full stop/period as an alternative style for certain abbreviations (initialisms): USA or U.S.A., US or U.S. If an abbreviation consists of the first and last letters of a word (contractions), the American rule is to include a full/stop period in the end: Mr., Dr., St. The British norm, however, is not to use a period at the end: Mr, Dr, St. If the abbreviation only consists of the first part of a word, then you should put a period at the end: Wed. (Wednesday), Dec. (December). Do not use an abbreviation that can easily be avoided. Contractions of more than one word (e.g. shouldn’t, didn’t, they’ve) shall not be used in student papers.

If the paper includes over 20 less-known abbreviations and/or symbols and each of them occurs 3 to 5 times, then the student paper must include a list of abbreviations and/or symbols before the

introduction. Standard abbreviations and symbols are excluded from the list. The following principles are considered when formatting the list of abbreviations and/or symbols:

- abbreviations and symbols are listed in alphabetical order (in case of symbols Latin letters before Greek letters, capital letters before lowercase letters);
- each abbreviation and symbol is on a separate line;
- text – 12-point font, left-aligned, 1.5 line spacing.

2.2.3. Numbers

In ordinary language, it is recommended to write the numbers from one to ten (1 to 10) out in full and the remaining numbers using numerals.

Eight companies
235 enterprises

If the text contains many numbers or there are many small and large numbers close to each other, they should all be written using numerals.

Piret has worked for 6 years in primary school and 19 years in high school – she has a total of 25 years of teaching experience.

In mathematical, statistical and finance texts, all numbers should be written using numerals.

If a measurement unit or symbol follows a number, then it is written using numerals with a space between the following measurement units. As exceptions, no space is used with degrees, percentages as well as coordinate minutes or seconds. When marking legal documents, then § or appropriate symbol is used and there is a space between that and the number after it.

The room's length is 4 m, width 3 m and height 2.4 m.
The price for a litre of milk was 55 cents.
The daily average temperature is +15°C.
8%;
The main entrance of TalTech School of Business and Governance has the coordinates 59°23'48.96" and 24°40'11.15".
§ 5; in § 7 to 12; in § 16 and 20; § 24 s. 4 ss. 1; § 24, 4) (1).

The number and the following measurement unit must be on the same line. If necessary, a non-breaking space must be used which is achieved with the combination *Ctrl+Shift+Space*.

Numbers with five or more digits are grouped in threes starting from the end.

In the year 2021, the company had a turnover of 27,682,189 Euros.

Round numbers (100, 1000, etc.) are usually written as words; numerals are used if the number needs to be accentuated.

A couple of hundred people participated in the protest meeting.
100 test participants filled out the questionnaire.

In the text and tables, the use of numbers with more than 3–4 digits should be avoided. Large numbers should be displayed in a combined form where a small numeral is written followed by the magnitude in words. The given recommendation is not compulsory if the exact number is important and appropriate (for example, given numbers are used in the calculations that follow).

As of the beginning of the year, there are 1.33 million inhabitants in Estonia.
There were 52,650 inhabitants in 2021 which is 20% more than a year earlier.

Percentages are usually displayed with one decimal point, coefficients and ratios with up to three decimal points. Monetary indicators that are displayed very precisely (prices, tariffs, etc.) use two decimal points. Exceptions include monetary indicators where even greater precision is required (e.g. fuel costs are presented with three decimal points, mobile charges with four decimal points).

The average price was determined to be 2.75 €/kg.
The correlation coefficient was 0.487 (or 0.49).
The chosen package has a call charge of € 0.0071 per minute.
The price of diesel fuel was 1.294 €/l.

The symbols –, + and ± must not have a space before the number that follows. It must be taken into consideration that the minus sign, hyphen and dash have different lengths (and grammatically different meanings): the minus sign has a middle length (–) which is equal to the size of a plus sign (+); hyphens are short (-) and the dash is long (—). It is admissible to use a medium-length line for the dash (—).

“Up to” is represented with a medium-long line or three dots with no spaces preceding or following the symbol. The chosen version should be used throughout the paper.

2–3 hours had passed.
The estimated surface area is 60...70 ha.

Ordinal numbers are usually written in Arabic numbers followed by letters indicating that the number is ordinal. Still, in some cases, ordinal Roman numbers can also be used with no similar letters.

Estonian Republic’s 104th anniversary; in 2022; in the 21st century; 4th part
Karl XII; IV part; in the XXI century

Numerical data shall be presented using the same style throughout the paper.

2.3. Title page

The title page is the first page of the student paper and is written in the same language as the paper itself. It shall contain all elements in the order outlined in Table 4. Each element is on a separate line. Abbreviations and hyphenation shall not be used on the title page. **Appendices 1 and 2 contain a title page example.**

Table 4. Title page elements and their formatting

Title page element	Specifications
Name of the university	Capital letters, 12-point font, centred, line spacing 1.5
Name of the school (in whose course the paper is written or whose faculty member supervises the paper)	Lowercase letters, 12-point font, centred, line spacing 1.5
Author's first and last name	At 2/3 page level, lowercase letters, 12-point font, centred, line spacing 1.5
Title of the paper	Capital letters, bold 16-point font, centred, line spacing 1.5
Type of student paper (Bachelor's thesis, Master's thesis, research paper, essay, etc.)	Lowercase letters, 12-point font, centred, line spacing 1.5
Name of the student's study programme to which the name of the student's specialisation is added only if the programme has several main specialities or the only speciality has a name different from the programme	Lowercase letters, 12-point font, centred, line spacing 1.5
Supervisor's first and last name as well as degree (if the paper had a supervisor)	At 1/3 of the distance between study programme name and defence year, lowercase letters, 12-point font, right-aligned
Co-supervisor's and/or consultant's first and last name (if used)	Lowercase letters, 12-point font, right-aligned, line spacing 1.5
Paper's defence location (city) and year	On the last line of the page, lowercase letters, 12-point font, centred

The reverse side of the title page includes the author's declaration. An example of the **reverse side of the title page** is presented in Appendix 2 and it shall contain **the number of words** from the introduction to the end of the conclusion.

2.4. Table of contents

Generally, a table of contents shall be added to all written student papers that are **longer than 5 pages** or with a subdivided structure. The table of contents lists all components of the paper as of the starting page using the same headings and page numbers as in the document itself. The table of contents shall not list the title page and the table of contents itself, yet all appendices with titles are to be included. The following principles shall be considered when formatting the table of contents:

- **First-level headings** – capital letters, 12-point Times New Roman font, left-aligned, line spacing 1.0; paragraph spacing after 5 points.
- **Second and lower-level headings** – lowercase letters, 12-point Times New Roman font, left-aligned with indentation (each level with an additional indent from the previous level), line spacing 1.0, paragraph spacing after 5 points.
- If the heading does not fit on one line, the part that goes on the next line must be aligned with the start of the text in the first line.

The table of contents of the given guideline provides an example following the abovementioned principles.

2.5. Body of the student paper

Aspects concerning the formatting of ordinary text in the body of the student paper were covered in Sub-chapter 2.1. The current sub-chapter focuses on lists, tables, figures and formulas.

2.5.1. Lists

Lists are used for structuring the text and improving visual traceability. Lists are identified with Arabic numbers (1.; 2.; 3. ...), small letters (a); b); c); d) ...), dashes or dots. Lists are formatted with 1.5 line spacing throughout.

If a list consists of single words or phrases, they are written one after the other separated with a comma. The order may be identified with numbers or letters followed by a round bracket. Numeration is usually used in lists if the order of components is of importance.

Public servants include officials, auxiliary staff members and non-permanent staff members.
Public servants include: 1) officials, 2) auxiliary staff members, 3) non-permanent staff members.
Public servants include: a) officials, b) auxiliary staff members, c) non-permanent staff members.

If the list includes longer phrases or sentences, each point may be started on a new line.

A good introduction fulfils four conditions:
1) attracts the reader's interest;
2) indicates to the reader how the author plans to treat the subject;
3) opens the author's main idea;
4) is brief.

Under other circumstances, numbers may be replaced by dots or dashes (–).

Municipal government is built on the following principles:

- making independent and final decisions concerning and for organising local life;
- guaranteeing that everybody's legal rights and freedoms within the municipality and city are respected;
- following legislation while fulfilling responsibilities and obligations, etc.

Multi-sentence list elements are always presented vertically with each element beginning with a capital letter and ending with a period.

To achieve the aim, the following tasks were established:

1. Providing an overview of emotions based on literature. The emotional satisfaction factors of employees and customers are analysed for that. Additionally, connections between them are considered.

2. Conducting empirical research in which employees' satisfaction with their work is investigated. Satisfaction is evaluated using the previously mentioned questionnaire.
3. Analysing the emotional satisfaction of employees as well as comparing emotional satisfaction of employees and customers. The main focus is on comparing the results.

2.5.2. Tables

Tables are used to present data systematically and for providing a better overview. As a rule, raw data tables (data gathered by the author or published by other authors) as well as large tables calculated or compiled during the work, are presented as a separate appendix. Students of HAJB and HAJM study programmes shall present all tables longer than 5 rows as appendices.

Every table has a title, that begins with the word "Table" which is followed by the number of the table, a full stop, and a heading capturing its contents, object and period. If all numeric data in the table uses the same measuring unit, then the measuring unit is added in brackets to the end of the heading. All tables in the paper are numbered with Arabic numbers throughout the document (simple numeration) or according to chapters (compound numeration). E.g. "Table 1." or "Table 3.4." whereby the latter expresses that the table is the fourth table within chapter three.

The following requirements shall be followed when formatting tables:

- Table titles are left-aligned, paragraph spacing before and after 18 points. The title font size is 12 points and the title does not end with a period.
- The symbols, numbers and text entered in the table have either a font size of 12 or 11 points and line spacing is 1.0.
- **The table is aligned to the left of the page, column headings are centred.**
- Column and row headings begin with a capital letter and sub-column headings with a lowercase letter. If data is presented in different measurement units, then the measurement unit is added in brackets after the column or row heading or separated from the heading with a comma.
- As a rule, table columns are not numbered. Using Arabic numbers to count columns is only necessary if specific columns are referred to or the column heading indicates how a result was achieved (e.g. column 2 x column 3).
- **Text in tables is left-aligned and numbers right-aligned** so that the decimal points are aligned. Numeric data is always presented with the same level of accuracy throughout the column.
- Blank table cells are not permitted. If no data is available, a mid-size dash (–) is entered; if the data is unknown, it is represented by three periods (...); if the data exists but is very small, then zero is entered following the accuracy level of the column.
- The table is followed by a source reference with a 12-point font and 1.0 line spacing. The source reference begins with the word "Source" followed by a colon and a reference formatted according to the referencing system used in the document. If the table is compiled using data from other sources but contains the author's calculations or if the table contains data from several sources, then an explanatory phrase is added after the colon, e.g. "author's calculations based on data from Appendix 3".
- Notes below the table are permitted using a 12-point font and line spacing 1.0.
- Source references or notes are followed by an 18-point space.

The following is an example of possible table formatting.

Table 1. Table heading including contents, object, period (measuring unit)

	Capital letter			
Capital letter	lowercase letter	lowercase letter	lowercase letter	lowercase letter
Capital letter	123.45	123	–	789
Capital letter	0.00	0	456	...

Source: Family name (2020, 27); author’s calculations

Notes:

1. First note on table contents. If the note is longer and does not fit on one line, the text is placed on the next line so that the note numbering is separable from the text.
2. Second note on table contents which is shorter and fits on one line.

Table data must be linked with the text. All tables in the paper shall be referenced in the document and, as a rule, before their occurrence. To avoid splitting the table, it must be relocated and the space used for continuing the text. As a rule, **splitting tables is only permitted in appendices**. In the case of split tables, the table header is repeated at the top of each page. The table must be placed on the page so that it can be read without turning the document. In exceptional cases, the document may be rotated 90° clockwise (the table title is then aligned with the binding edge).

2.5.3. Figures

Figures are all illustrations contained in the document including diagrams, graphs, geographical maps, projects, sketches, plans, drawings, schemes, photos, etc. When preparing figures, it must be considered that:

- the information depicted on it would be clearly distinguishable and easy to follow;
- appropriate figure types would be used and graphs should avoid distortions (e.g. using 3D effects, non-zero y-axis);
- as a rule, figures taken from other sources shall be recreated by the author (where possible, cut and paste solutions should be avoided);
- text on figures taken from non-English sources should be translated into English.

Every figure has a caption, which shall be located below the figure. The caption begins with the word “Figure” followed by its number, full stop and a concise descriptive heading. All figures shall be numbered similarly to tables, e.g. “Figure 1.” or “Figure 1.2.”.

Figures shall be formatted according to the following requirements:

- The figure caption is left-aligned, paragraph spacing before and after 18 points. The caption font size is 12 points and the caption does not end with a period.
- The symbols, numbers and text on the figure have a font size of either 12 or 11 points.
- **The figure is aligned to the left of the page.**
- The figures may be framed.
- If the figure has been created using spreadsheet software, then the often automatically added figure title shall be removed manually.
- If the figure contains numeric axes, then the figure shall also display their labels.
- The figure caption is followed by the source reference with a 12-point font and 1.0 line spacing. The source reference begins with the word “Source” followed by a colon and a reference formatted according to the referencing system used in the document. If the figure

is based on data from other sources but contains the author’s calculations, or if the figure contains data from several sources, then an explanatory phrase is added after the colon, e.g. “author’s calculations based on data from Appendix 3”.

- The source reference of the figure is followed by an 18-point space.

The following is an example of possible figure formatting.

Point *A* in the following figure (see Figure 1) shows the situation where the production quantity *q* ensures a minimal marginal cost *PK'*.

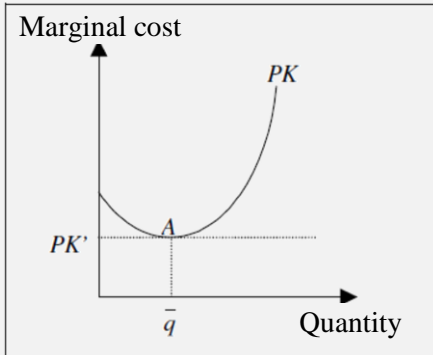


Figure 1. Marginal cost curve with the classical production function
Source: Arrak (1998, 27)

Symbols used on the figure must be explained on the figure or in the text by the figure. All figures and the information that can be obtained from them shall be sufficiently explained in the text. If it is necessary to add notes to the figure, these shall be formatted following table note requirements.

The following figure (see Figure 2) presents the distribution of sales revenue by companies.

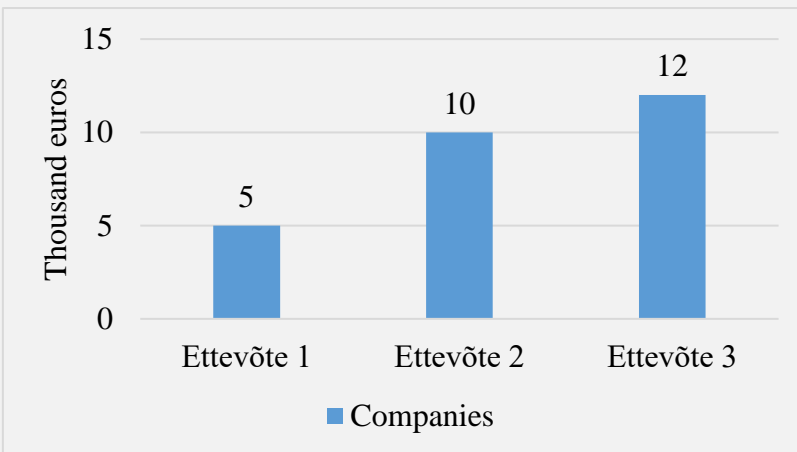


Figure 2. Company’s sales revenue
Source: Created by the author based on Appendix 10.

All figures shall be referenced in the document and, as a rule, before their occurrence. If the figure shifts to the next page, the space should be used for continuing the text.

2.5.4. Formulas and equations

Important formulas within the paper are written separately with explanations and if the paper contains more than one formula, they are numbered with Arabic numbers. In the case of many formulas, similarly to tables and figures, the use of compound numeration is permitted (e.g. formula 2.3 would represent the third formula in chapter two). Simple mathematical expressions do not have to be presented.

As a rule, formulas are written using equation editors included in the word processing software. Formulas are written on a separate line, left-aligned. Single letters and symbols used in the formula are written in italics in the text. If possible, formulas use common symbols. Correct mathematical symbols must be used (for example * is not a multiplication sign). A formula is not followed by punctuation; however, the formula number shall be added to the right edge of the same line in brackets. On the next line symbols used for the first time are defined (line spacing 1.0) beginning with the word “where”.

$$b = \frac{Y - na}{X} \quad (1)$$

where

a – fixed costs,
 b – variable cost rate,
 n – number of periods,
 X – volume,
 Y – total cost.

It is important to follow a unified formula writing style throughout the paper.

In case of regression equation:

$$\mathbf{Profitability}_i = a + b_1 \mathbf{Size}_i + b_2 \mathbf{Age}_i + \varepsilon_i \quad (2)$$

where

$\mathbf{Profitability}_i$ – company i return on equity or return on assets,
 \mathbf{Size}_i – company i total assets in millions of euros,
 \mathbf{Age}_i – company i age in years since the foundation,
 ε_i – residual term.

2.6. Appendices

Appendices are used for including materials relevant to fulfilling the paper’s aims, however, their presence in the text is not directly necessary or the materials are sizeable (e.g. raw data, large tables, questionnaires, software-generated reports, interview transcripts, etc.). In papers of HAJB and HAJM study programme students, where necessary, appendices include also the sizeable drafts of legislation that are discussed in the paper.

In the case of **sizeable materials**, with a **length greater than three pages** when formatted as an appendix **or that are irrelevant in the context of the main content**, the author may opt to make the material **accessible electronically** (using, for example, Dropbox, Google Docs, etc.) instead

of including them as an appendix. The source link of such materials must be included in the list of references and that fact shall be mentioned in the chapter connected to the electronic supplement. **In the case of written work by a Bachelor's student using econometric or statistical analysis,** all raw extracts generated by the econometric or statistical software (including those shorter than three pages) must be included in the electronic appendix. All such extracts will be placed in a single Word file (referring at the beginning of each extract to the table to which the particular extract relates), and a link to the electronic location of this appendix will be included in the list of sources used and in the methodology chapter of the work. **For written papers at a Master's level,** the inclusion of raw extracts generated by econometric or statistical software is not required, however, if the author wishes to add them, these shall be placed in an electronic appendix formatted as in the case of Bachelor's student.

All appendices shall be referenced in the text and the appendices shall be sequenced in the order of their mentioning. The following shall be considered when formatting appendices:

- Appendices begin at the end of the paper with the first-level heading "APPENDICES" which may be placed on the same page as the first appendix (in such cases the page does not begin with a 72-point space).
- Every appendix starts on a new page and its heading is presented as a second-level heading in the format "Appendix 1. Heading".
- All appendices shall be numbered, have a heading and be included in the table of contents.
- If the appendix spans several pages, starting on the second page in the upper right edge an appropriate remark is added (e.g. Appendix 1 continued). The remark is not present in the table of contents.

If the appendices include tables or figures then, as a rule, each of them is formatted as a separate appendix and the table or figure does not have a separate heading (the heading of the appendix is the title of the table or figure).

The last appendix in the graduation thesis is the non-exclusive licence (see Appendix 4).

3. REFERENCING IN STUDENT PAPERS

3.1. Requirements for referencing

All standpoints, quotes, numerical data, formulas, figures, illustrations, etc. of other authors or data taken from other sources, including material taken from the author's own previous works, shall be referenced in the student paper. Ignoring the given principle is considered **plagiarism**. If it becomes apparent that a student has presented others' works or parts thereof under his/her own name without proper referencing, then the student has violated academic practice. Violations of academic practice may cause the student paper to be graded with a mark of "0", in the case of graduation thesis, prohibition from defence and in the case of all student papers, as additional punishment, a Dean's letter of reprimand or exmatriculation. Both intentional and unintentional plagiarism are punishable. Therefore, it is important that students know how to reference properly. The following thoroughly explains referencing principles and the sub-chapter ends with the most important forms of plagiarism (referencing errors to avoid).

The same citation style shall be used throughout the student paper. **Parenthetical referencing** (author-year system) **is used at TalTech School of Business and Governance**, i.e. the cited text is followed in round brackets by the author's name (when unavailable the title's first word(s)), year and, where necessary, the source page number(s) separated by a comma. Specific instructions for referencing and compiling the list of references are based on the APA style and are presented in the sub-chapters 3.2 and 3.3. Instead of the parenthetical referencing principles provided in the given guideline, it is permissible to use the APA style provided by reference management software (e.g. Mendeley, Zotero, MS Word). These programmes allow to add references to the work and easily create a list of used sources from these references according to a selected style. If the APA style in the chosen software differs from the one presented in this document, the student indicates at the end of the introduction the referencing solution of which software was used. The chosen referencing style shall be followed consistently throughout the paper. Parenthetical referencing does not rule out the use of footnotes where necessary (see p. 12).

In papers of HAJB and HAJM study programme, students only footnote style referencing shall be used. The reference number is superscripted at the end of the text being referenced using sequential Arabic numbers throughout the document. The bibliographic record with page reference is presented as a footnote with a 10-point font at the bottom of the page separated from the remaining text with a line. Sub-chapters 3.4. and 3.5. provide more precise guidelines for the given referencing style.

Works of other authors may be added or "borrowed" in two ways:

- 1) quote or a direct "loan";
- 2) paraphrase or using a rewritten explanation.

A quote is the exact repetition of another author's claim, which shall be presented in quotation marks. A quote shall match the original completely – wording, orthography, punctuation as well as emphasis (e.g. use of italics, expanded character spacing, underlining). A translated quote shall

be as exact a replica of the original as possible and, if necessary, provide a reference to the translator (if not translated by the author).³ If deemed necessary for the sake of clarity or precision, the original of the translated quote may be added as a footnote. If some words are omitted from the quote, these shall be marked with three periods (...). If the quote is augmented with additional explanations, these shall be placed in square brackets []. The reference is placed immediately after the ending quotation marks regardless if these are at the end or in the middle of the sentence. Two examples of a quote follow. The first is based on parenthetical referencing and the second on footnote style referencing.

“A team needs to be a well-balanced group, in which the abilities, tendencies, skills, knowledge and experience of each individual are matched in the best possible way. ... [Compatible team as] The whole should provide more than the sum of its parts.” (Üksväärav, 2010, pp. 208-209)

“A team needs to be a well-balanced group, in which the abilities, tendencies, skills, knowledge and experience of each individual are matched in the best possible way. ... [Compatible team as] The whole should provide more than the sum of its parts”¹

¹ Üksväärav, R. (2010). *Organisation and an individual*. TEA Publishers, pp. 208-209.

Quotes are usually used if the example is especially pronounced, interesting and colourful. Quotes are left-aligned and if longer than 3 lines, start from a separate paragraph. Shorter quotes are presented within the text. Quotes shall not be overused. For example, a 10-page document shall not contain more than 2–3 short quotes. Joining quotes from different sources (without the author’s contribution) is not permitted. As an exception, studies based on interviews can contain more quotes from interviews to illustrate the author’s conclusions.

Paraphrasing is presenting another author’s or source’s content in free format (in one’s own words). A paraphrase does not present the other author’s work word for word, but the thought is reworded appropriately (in a summarising, commenting form). No quotation marks shall be used in a paraphrase; however, the source must be referred to. A paraphrase must clearly show the thoughts belonging to the other author and from where the author’s own comments begin. **A paraphrase that forms a complete sub-chapter or several consecutive paragraphs referring to only one source is not permitted.** Also, the situation where several authors’ thoughts are used but the part of one or the other author is disproportionately large needs to be avoided. Two examples of paraphrase follow. The first is based on parenthetical referencing and the second on footnote style referencing.

The practice of mediation can be traced back in history as one of the oldest forms on record of conflict resolution (Laurence & Hyde, 1984–1985; Hietanen-Kunwald, 2013, p. 73).

The practice of mediation can be traced back in history as one of the oldest forms on record of conflict resolution.¹

³ The reference to the translator is added after the reference: in parenthetical referencing within the brackets and with footnotes to the end of the reference below the line.

¹ Laurence, M., & Hyde, Jr. (1984–1985). Mediation. Ch.6, *Juvenile & Fam. Ct. J.*, 57-72. p. 58; Hietanen-Kunwald, P. (2013). “Sovittelun oikeudellistumine – Eurooppalaisen sovitteludirektiivin sovittelukäsite”. *Oikeus* 42(1), 71–91, p. 75.

The following referencing principles shall be followed:

- **All sources that the author has actually used shall be referenced.** This means that the author has found the source, examined its content and used it. Also, all sources referenced in the text shall be listed in the list of references and all items in the list of references shall be referenced in the text.
- **In-text referencing is not required in the case of common facts, data, or opinions** that are known to most people and are accessible in encyclopaedias, dictionaries, etc. For example: “Estonia’s reindpendence brought about big changes in the state organisation.” Sources shall be referenced if the claims are disputable or the matter is subject to interpretation.
- In the case of written materials, the **original source shall be referenced.** If the sentences and thoughts are not available through the original source, they may be referenced through another source. Such references shall contain the original source as well as the source used for referencing, example (Serra, 1963, as cited in Kattel, 2007, p. 4).

In the case of parenthetical referencing, a **page number or a range of page numbers** is added if info (e.g. term, theory, definition, data, list, quote, etc.) comes from a source of great volume (e.g. book, collection, article, etc.) and from a certain place within this source, to allow the reader to find the referenced info. **If a generalisation of an article is presented, then it is not necessary to add a page number to the reference.**

Incorrect formatting of quotes or paraphrases may lead to the following types of plagiarism:

- **Verbatim (word for word) plagiarism** – the text of another author is used word for word without quotation marks. In such a case, it is not possible to differentiate the author’s contribution from those of others.
- **Cutting and pasting from the Internet**– information derived from the web is not adequately referenced or the used sources are absent from the list of references. It should also be considered that in contrast to written documents web sources are not peer-reviewed.
- **Inadequate paraphrase** – the work of others is used by altering only a few words or their order and the original source is not clearly acknowledged. In such a case impression is left that the argument belongs to the author when in reality it does not.
- **Inaccurate referencing** – referencing does not follow referencing formats, the list of references contains sources which were not used or if the reference is not from the original source, the source through which the reference was made is not mentioned.
- **Failure to acknowledge assistance** – assistance received from external sources, other students (except for the supervisor) is not mentioned.
- **Presenting material prepared by others as one’s own** – the student submits a paper written by someone else as their own. Even if the activity takes place with the knowledge of the other party, the activity is prohibited.
- **Auto-plagiarism** – the student presents for evaluation their own paper, which has already been submitted for the same course or some other course. To avoid it, the earlier papers by the author shall also be correctly referenced.

3.2. In-text referencing examples

The current sub-chapter presents examples of in-text references for written student papers at TalTech School of Business and Governance except for papers of HAJB and HAJM programme students. Referencing requirements for papers of HAJB and HAJM programme students are presented in Sub-chapter 3.4.

The **location** of the parenthetical **reference** is established according to what the reference concerns.

In the case of a **word**, the reference shall be added within the sentence after the single word:

Using open coding (Gibbs, 2018) for data analysis means being guided by data rather than existing theories.

The Estonian 2015 survey (Valk, 2018, p. 5) shows that for 8 in 10 students getting an allowance, it did not impact their working at the time of studies.

In the case of a **single sentence**, the reference shall be added to the end of the sentence before the closing punctuation mark:

Qualitative data analysis is multi-layered and involves data description, categorisation and forming of analytical codes (Gibbs, 2018).

The Estonian 2015 survey shows that for 8 in 10 students getting an allowance, it did not impact their working at the time of studies (Valk, 2018, p. 5).

In the case of several sentences, the reference shall be added after the punctuation mark that ends the quote or paraphrase. The closing bracket of the reference is not followed by a period:

“The nature of an organisation is more than a collection of norms and regulations. It determines the grounds for what is allowed and what is not allowed within an organisation.” (Üksvärv, 2010, p. 27)

In the case of a **section**, the reference shall be located after the punctuation mark that closes the section.

In the case of a **list**, the reference shall be located before the colon that starts the list. If possible also mark the number or numbers of the pages from where the list is taken from

The cyclicalness of inventory investments can be evaluated if the following inventory groups are considered (Nurkse, 1952):

- 1) raw materials of domestic origin;
- 2) raw materials of foreign origin or purchased through long-term contracts;
- 3) unfinished goods;
- 4) finished goods produced based on specific orders;
- 5) perishable agricultural goods;
- 6) durable agricultural goods with supply-dependent inventory;
- 7) durable agricultural goods with demand-dependent inventory;

8) durable non-agricultural goods with a demand-dependent inventory.

Based on the nature of an organisation, it is possible to differentiate between four types: (Üksvärav, 2010, p. 27):

- 1) targeted to power,
- 2) targeted to a role,
- 3) targeted to an assignment,
- 4) targeted to a person.

If the referenced author's name is apparent from the text, the reference shall not repeat the author's name and the reference is then, as a rule, included in the sentence itself:

Read (2019) has described the strategies for developing academic writing.

When **referencing several sources at the same time**, the references shall be displayed in the same round brackets using semicolons for separation. The location of the reference itself depends upon whether the reference concerns a word, sentence, section or list:

In contrast to regulatory and cultural-cognitive institutions, normative institutions (Scott, 2008; Powell, 2007; Bruton *et al.*, 2010) include values and norms on the basis of which social rules are formed.

Normative institutions include values and norms on the basis of which social rules are formed (Scott, 2008; Powell, 2007; Bruton *et al.*, 2010).

If an entire work is being referenced (for example an article or web document), then the reference shall not include a page number:

While compiling student works, many books may be of assistance, including "Studying at the University" (McMillan & Weyers, 2011).

If a specific section of work is being referenced (for example quotes, terms), then the reference shall include the source page or page range from where the text was taken:

Using a mind map helps to systematise and organise ideas when writing academic texts (Read, 2019, p. 28-29).

The development of the Finnish economy in the years 1860–1965 has received thorough treatment by Riitta Hjerpe and Erkki Pihkala (Suomen ..., 1991, pp. 21–46).

If the reference is to a source **with two authors**, then both names shall be marked in the reference:

Indirect expenses are typically fixed costs (Haldma & Karu, 1999, p. 51).

In the case of **three or more authors**, the reference shall contain the first author's name followed by the abbreviation *et al.*:

Plagiarism is often expressed as incomplete referencing (Hirsijärvi *et al.*, 2005).

Referencing **works** by the **same author**, the references shall be arranged chronologically; **works published in the same year** are appended with *a, b, c*, etc.;

The mathematics teachers have remembered Jakob Tülk during their days in 1978 (Printits, 1978) and in 1993 in Pärnu (Printits, 1993a, 1993b) ...

If the authors have the same family name, the reference shall be formatted as in the case of different surnames:

A statement of changes in equity is an accounting report that records changes in the company's equity capital during the reporting period (Alver & Alver, 2009).

If references to the same source follow each other and there have been no references to other authors between them, then the repeated reference is sufficient using the word *Ibid.* (especially if the references are on the same page) with the addition of page number, if necessary:

An organisation that puts power first, tries to control its external environment, and there is also a strict hierarchy within the organisation (Üksvärav, 2010, p. 27). This type of organisation is contrasted with a people-oriented organisation. In the latter, friendly relations prevail between the members of the organisation and decisions are taken by consensus (*Ibid.*, p. 33).

If the **referenced work is without an author** (though it might have an editor and/or compiler), the reference shall begin with the title's first word or words, sometimes with an organisation's name followed by three dots, year and page number:

Between 2012 and 2014, Estonia's entrepreneurial activity indicator has shown a downward trend (Estonian Development Fund, 2015, p. 9)

The last year's profit decreased according to the report (SEBE AS ..., 2021).

The event in Kaali was the reason why Saaremaa became one of the most visited pilgrimage destinations in the Christian world in the 13th-14th century (Kaali ..., 2021).

Web-based sources shall be referenced similarly to other sources. The reference shall contain the author, the beginning of the title or the name of the organisation, followed by the publication year or if unavailable the year of source use and page number if possible. The Internet address is not a part of the reference.

Slogans in manifests become absurd because ... (Arrak, 2012).

Kaali Manor was built on the back of the Kaali meteorite crater in the mid-16th century (Kaali ..., 2021).

The top 10 causes of death accounted for 55% of global deaths in 2019 (World Health Organisation, 2018).

E-databases shall be referenced using the data publisher's name and table number, code or the name's first words.

In 2016, the Estonian housing price index was 169.34 (Statistics Estonia, table IA028).

In 2016, the Belgian housing price index was 109.94 (Eurostat, table house price...).

References to **encyclopaedias and dictionaries** shall include the work's title or its abbreviation, publishing year and page number are replaced with the referenced keyword preceded with *sub* or *s.v.* (in Latin *sub verbo* = word below):

All kinds of information appears and remains (is stored in memory) in principle as text (EE 1996 *sub* administration) or (EE 1996 *s.v.* administration).

If a **verbal message, interview, e-mail, etc.** is referenced, then the reference shall contain the person's name from whom the information was received:

... (Kask, 2018).

References to **legal and normative acts** shall contain the abbreviated act name, in case of EU legislation the issuing institution and number, paragraph and where possible point:

The Universities Act provides the procedure for the establishment, merger, division, and termination of the activities of universities, the bases for the activities, limits of autonomy and principles of management of universities, the forms of and conditions for acquiring higher education, the legal status of the assets of universities, the procedure for financing universities, the basic rights and obligations of teaching staff and students, and state supervision over the activities of universities. (ÜKS §1)

The Individual Labour Dispute Resolution Act provides the procedure and conditions for the resolution of an individual labour dispute between an employee and an employer (ITVS §1).

The EU member states are obligated to establish on their territory natural habitat types and the habitats of species to further the development of the Natura 2000 network (EC directive 92/43/EEC art 3).

In the main part of the student paper, the name of the law is written in lower case within a sentence.

It is important to ensure that referencing is uniform throughout the paper.

Please see APA Style. [Reference examples](#).

Also TalTech Library, [guidelines for the preparation of written assignments](#).

3.3. Formatting the list of references

The current sub-chapter presents the requirements for formatting the list of references in all student papers at TalTech School of Business and Governance. Additional requirements, which the students of HAJB and HAJM study programmes shall follow in their graduation theses, are explained in Sub-chapter 3.5.

The list of references includes **all sources referenced in the paper, both field-specific and others**. While preparing the list, the following requirements shall be followed:

- Entries shall be left-aligned and the second and subsequent lines of an entry shall be indented 1.5 cm.
- The line spacing within an entry is 1.0 and a blank line shall be left between entries.
- First sources in Latin letters shall be recorded and then sources in Slavic letters.
- Sources shall be entered in alphabetical order by the author's last name or in its absence by the title's first word(s) or organisation's name. In the case of sources with several authors, the names shall be listed in the same order as on the source's title page. It is important to ensure that parenthetical referencing (by author, title or organisation) is followed in the same form in the list of sources used (otherwise the sources cannot be found).
- If several sources by the same author are used, they shall be listed in chronological order.
- The bibliographic entry is compiled in the source language using the traditional abbreviations of the foreign language. The editor is marked language-dependent, for example in Estonian (Toim.), in English (Ed.), in German (Hrsg.).
- When including the source page numbers, the **abbreviations p. or pp. shall be omitted** (e.g. in the case of an article published in a journal). However, in the case of an article which is published in a collection or a book, they are used to refer to the page range of the article.

Depending on the paper's peculiarities and the length of the list of references, the list may contain subtitles (which are not listed in the table of contents) so that books, scientific articles, legislation, court decisions, archive materials, etc. form separate lists. Bibliographic entries must ensure that the source can be checked and identified based on the entry.

3.3.1. Books

The bibliographic entry for an authored book shall contain the following data:

- 1) author's family name(s) and initial(s);
- 2) publishing year – in round brackets (if there is more than one source by the same author from the same year, the year is augmented with letters *a, b, c*, etc. and if the year is missing, it is indicated with "*s.a.*" (*sine anno*));
- 3) book title and subtitle (if existent on the title page, separated by a colon) – in italics;
- 4) reprint number (if existent; in Arabic numbers with the abbreviation "ed." or "2nd ed.");
- 5) volume number (if present; written as in the book);
- 6) publishing location and publisher (publishing company separated with a colon) – if the publishing location is missing, it is expressed as "*s.l.*" (*sine loco*);
- 7) Digital object identifier (DOI) if available.

The following data shall be presented for books with an author:

Author, A. A. (year). *Book title: Subtitle.* (x reprint). Volume no. Publisher. DOI (if available)

Alver, J., & Alver, L. (2011a). *Majandusarvestus ja rahandus: leksikon*. I, A-L. Deebet.

Alver, J., & Alver, L. (2011b). *Majandusarvestus ja rahandus: leksikon*. II, M-Y. Deebet.

Brealey, R. A., Myers, S. C., & Allen, F. (2016). *Principles of Corporate Finance*. (12th ed.) McGraw-Hill Education.

Creswell, J. W. (2013). *Qualitative inquiry and research design: Choosing among five approaches*. Sage Publications.

Aasma, A., & Levin, A. (2015). *Majandusmatematika ülesannete kogu*. Argo.

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>

Svendsen, S., & Løber, L. (2020). *The big picture/Academic writing: The one-hour guide* (3rd digital ed.). Hans Reitzel Forlag. <https://thebigpicture-academicwriting.digi.hansreitzel.dk/>

If the book does not have an author, however, the title page or its reverse side indicates the name(s) of an editor and/or compiler, then the entry shall begin with editors/compiler. It shall be followed by the appropriate abbreviation “Ed.,” “Eds.” or “Comp.,” “Comps.” and publishing year in brackets. After that, the book title, publisher and DOI (if available) are presented. In this case, it is important to refer to the source by the editor also in the text, so that in-text references could be found in the list of references.

Editor. E. (Ed.). (year). *Book title: subtitle*. Publisher. DOI (if available)

Varblane, & U., Ukrainski, K. (Eds.). (2004). *Competitiveness of Estonian Wood Industry*. TÜ Kirjastus.

Breznitz, S. M., & Etkowitz, H. (Eds.). (2016). *University Technology Transfer: The Globalization of Academic Innovation*. Taylor & Francis Group.

Torino, G. C., Rivera, D. P., Capodilupo, C. M., Nadal, K. L., & Sue, D. W. (Eds.). (2019). *Microaggression theory: Influence and implications*. John Wiley & Sons. <https://doi.org/10.1002/9781119466642>

In the case of books without an author and editor, the entry shall begin with the book title and publication year with the remaining data presented as previously described. Also within the text, the reference to it must begin with the first word or words of the title.

Production and use of biogas: handbook. (2009). Association of Estonian Farmers.

Books without an author or editor are usually reference books, handbooks or dictionaries. Their bibliographic entry may begin with the established abbreviations used in the text for creating parenthetical references (e.g. EE8).

EE8 = Estonian Encyclopaedia. (1995). Vol. 8. Eesti Entsüklopeediakirjastus.

If the book is accessible free of charge in the electronic environment, the bibliographic entry shall resemble that of a written book.

Sirkel, R., Uiboleht, K., Teder, J., & Nikitina-Kalamäe, M. (Comps.). (2008) *From an idea to successful enterprise: study material*. Haridus- ja teadusministeerium.

3.3.2. Articles

The article entry shall, irrespective to whether it is on paper or taken from an electronic database, consist of the following parts:

- 1) article author's name or names and initial(s);
- 2) publishing year – in round brackets;
- 3) article title;
- 4) name of the collection, journal or newspaper – in italics;
- 5) in case of a collection, series name and/or number, for journals number and newspapers publishing date;
- 6) in case of a collection the editor's or compiler's name (if existent) together with the appropriate abbreviation“(Ed.)”,“(Eds.)” or“(Comp.)”,“(Comps.)”;
- 7) in case of a collection, publishing location and publisher (the publishing house; separated with a colon);
- 8) the referenced article page range.

In the case of an article published in a **journal**, the following data shall be presented:

Author, A. A. (year). Article title. *Journal name*, journal volume(issue), page range. DOI (if available).

Alver, L., Alver, J., Sundgaard, E., & Thomsen, J. (2010). Challenges for the Estonian Accounting Staff. *Journal of International Scientific Publications: Economy & Business*, 4, 129–138.

Domberger, S., & Hall, C. (1996). Contracting for Public Services: A Review of Antipodean Experience. *Public Administration*, 74(3), 129–147.

Wahl, M. F. (2008). Governance and Ownership: Theoretical Framework of Research. *Working Papers in Economics*, 25, 149–162.

Joamets, K., & Solarte Vasquez, M. C. (2019). Current Challenges of Family Mediation in Estonia. *Journal of Contemporary European Studies*, 26(4), 1–12.

Grady, J. S., Her, M., Moreno, G., Perez, C., & Yelinek, J. (2019). Emotions in storybooks: A comparison of storybooks that represent ethnic and racial groups in the United States. *Psychology of Popular Media Culture*, 8(3), 207–217.
<https://doi.org/10.1037/ppm0000185>

If the journal uses article number instead of the page range, the page range in the entry will be replaced by the article number as follows:

Nnadi, M. I., Sorwar, G., Eskandari, R., & Chiezma, A. (2021). Political connections and seasoned equity offerings. *Journal of Banking & Finance*, 133, Article106312.
<https://doi.org/10.1016/j.jbankfin.2021.106312>

The entry of an article published in a **collection or book** shall be presented as:

Author, A. A. (year). Article title. In E. E. Editor (Ed.), *Series name* (page range). Publisher. DOI (if available).

- Drechsler, W. (1997). Avalik haldus kui riigiteadus. W., Drechsler, R., Kattel, I., Palgi, I., Tallo (toim), *Avaliku halduse alused. Valimik Euroopa esseid* (pp. 11–22). Tartu Ülikooli Kirjastus.
- Etzkowitz, H. (2014). The Second Academic Revolution: The Rise of the Entrepreneurial University and Impetuses to Firm Foundation. In T. J. Allen, & R. P. O’Shea (Eds.), *Building Technology Transfer within Research Universities: An Entrepreneurial Approach* (pp. 12–32). Cambridge University Press.
- Karo, E., Kattel, R., & Cepilovs, A. (2017). Can Smart Specialization and Entrepreneurial Discovery Be Organized by the Government? Lessons from Central and Eastern Europe. In S. Radosevic, A. Curaj, L. Andreescu, R. Gheorgiou, & I. Wade (Eds.), *Advances in the Theory and Practice of Smart Specialization* (pp. 269–292). Academic Press.
- Joamets, K., & Grünberg E. (2017). Estonian Family and Inheritance Law. In T. Kerikmäe, K. Joamets, J. Pleps, A. Rodina, T. Berkmanas, & E. Gruodyté (Eds.), *The Law of the Baltic States* (pp. 136–148). Springer Nature.
- Aron, L., Botella, M., & Lubart, T. (2019). Culinary arts: Talent and their development. In R. F. Subotnik, P. Olszewski-Kubilius, & F. C. Worrell (Eds.), *The psychology of high performance: Developing human potential into domain-specific talent* (pp. 345–359). American Psychological Association. <https://doi.org/10.1037/0000120-016>

A **reference book article** entry shall be presented in the same way as an article in a collection.

- Erelt, T. (toim). Transliteerima. (1999) *Eesti keele sõnaraamat*. Eesti Keele Instituut, 819.
- Merriam-Webster. (n.d.). Semantics. In Merriam-Webster.com dictionary. Retrieved January 4, 2020, from <https://www.merriam-webster.com/dictionary/semantics>
- American Psychological Association. (n.d.). Just-world hypothesis. In APA dictionary of psychology. Retrieved January 18, 2020, from <https://dictionary.apa.org/just-world-hypothesis>

A **newspaper** article entry shall contain, in addition to the article data, the newspaper name, date, number and page number.

Author, A. A. (year, date). Article title. Newspaper name, page number. Date of use. Web page (if taken from a website)

- Jakobson, I. (2014, June 28) Ehitajate autahvel lihtsustab hangetel osalemist. *Äripäev*, 2.
- Karnau, A. (2007, January 26). Töösturite idee leiab vastuseisu. *Postimees*, 9.
- Dainton, J. (1994, June 26). The World: Intervening with Elan and No Regrets. *New York Times*, 6.
- Schultz, S. (2005, December 28). Calls made to strengthen state energy policies. *The Country Today*, 1A, 2A.
- Carey, B. (2019, March 22). Can we get better at forgetting? The New York Times. Retrieved March 20, 2022, from <https://www.nytimes.com/2019/03/22/health/memory-forgetting-psychology.html>.

Conference and seminar materials shall be referenced as follows:

Author, A. A. (year). Article title. E., Editor (Ed.), Collection name, Conference issue name, place and date (page range). Publisher. Publishing location. DOI (if available)

Armstrong, D. B., Fogarty, G. J., & Dingsdag, D. (2007). Scales Measuring Characteristics of Small Business Information Systems. In M. Toleman, A. Cater-Steel, D. Roberts (Eds.), *Proceedings of Research, relevance and rigour: 18th Australasian Conference on Information Systems*, 5–7 December, Toowoomba (163–171). University of Southern Queensland, Toowoomba, Australia.

Ulst, E. (2003). Kohaliku omavalitsuse missioon liitumisel Euroopa Liiduga *XI Teadus- ja koolituskonverents „Eesti majanduspoliitika teel Euroopa Liitu“*, 26.–28.06. 2003, Tartu – Värsk (492–500). Berlin Verlag, Arno Spitz GmbH, Mattimar OÜ.

Duckworth, A. L., Quirk, A., Gallop, R., Hoyle, R. H., Kelly, D. R., & Matthews, M. D. (2019). Cognitive and noncognitive predictors of success. *Proceedings of the National Academy of Sciences, USA*, 116(47), 23499–23504. <https://doi.org/10.1073/pnas.1910510116>

When referencing to **working papers**, the following information shall be presented:

Lalinsky, T., & Meriküll, J. (2018). The effect of the single currency on exports: Comparative firm-level evidence. *Eesti Panga Toimetised*, No. 10.

Sila, U., & Dugain, V. (2019). Income poverty in Australia: Evidence from the HILDA survey. *OECD Economics Department Working Papers*, No. 1539. Paris: OECD Publishing.

3.3.3. Normative documents

In case of references to legislation, the entry shall include the act's name, if necessary, the organisation that passed the act, official publishing location. More specific formatting requirements by types of normative documents are provided below.

Estonian legislation

The Riigi Teataja entry is referenced based on the wording, which was in effect at the time of writing. If legislation, which has expired or will come into force in the future, is used, then the reference is made to that wording.

Regulation of the minimum wage corresponding to a specific unit of time. RT I, 18.12.2018, 7.
Employments Contract Act. RT I 2009, 5, 35.

If the text of the legislation lacks a publication date, the first mentioning of the legislation and date of current wording is presented in the reference.

ATS RT I, 1995, 16, 228, 15.09.2010.

If the abbreviation of the legislation is referenced, then the abbreviation shall be taken from the official Riigi Teataja abbreviation list <https://www.riigiteataja.ee/lyhendid.html> (in case of

Estonian language and legislation published in the Riigi Teataja). In the case of legislation published in the Riigi Teataja, the publication notice provides the publication location.

KarS RT I, 05.07.2013, 10.

KarS RT I, 05.07.2013, 10, § 5.

Foreign country legislation

If foreign country legislation is used, then the original source shall be preferred. The reference should be to the legislation in the original language, not to a translation. The name of the legislation in the original language is used and the entry format is taken from the state that published the legislation:

Autoverolaki 29.12.1994/1482.

If the legislation is not written in Latin letters, then the name of the legislation shall be written either as transcribed (example *insolvenční zákon*) or as translated into English. If the English translation is used, then the reference shall be to the English language source.

Draft legislation

Draft legislation that is electronically accessible shall be referenced similarly to an Internet source. Draft legislation which is not accessible on the Internet shall be referenced similarly to a printed matter.

XXX draft explanation. 2020.

European Union legislation

European Union primary legislation is referenced without the footnote – the publishing location is not indicated.

In accordance with the European Union Functioning Treaty Article 8... .

European Union secondary legislation and international legal sources are referenced in the document's language, which includes the name of the organisation that passed the legislation, document type and title, publication data, date, publication location and the article being referenced. Instructions on how to reference European Union legislation are available here: <http://publications.europa.eu/code/et/et-10000.htm>

Commission Regulation (EC) No 971/2005 of 24 June 2005 establishing the standard import values for determining the entry price of certain fruit and vegetables, OJ L 165, 25.6.2005, p 1–2 25.06.2005, art 1, p 1.

Euroopa Parlamendi ja nõukogu 29. aprilli 2004. aasta direktiiv 2004/38/EÜ, mis käsitleb Euroopa Liidu kodanike ja nende pereliikmete õigust liikuda ja elada vabalt

liikmesriikide territooriumil ning millega muudetakse määrust (EMÜ) nr 1612/68 ja tunnistatakse kehtetuks direktiivid 64/221/EMÜ, 68/360/EMÜ, 72/194/EMÜ, 73/148/EMÜ, 75/34/EMÜ, 75/35/EMÜ, 90/364/EMÜ, 90/365/EMÜ ja 93/96/EMÜ, ELT L 158, 30.4.2004, art 5 p 1.

Euroopa Keskpanga otsus (EL) 2015/656, 4. veebruar 2015, tingimuste kohta, mille kohaselt krediitiasutused võivad kajastada vahe- või aastakasumit esimese taseme põhiomavahendites kooskõlas määruse (EL) nr 575/2013 artikli 26 lõikega 2 (EKP/2015/4), ELT L 107/76, 25.4.2015, art 2 p 3.

Court decisions

Reference to the court decision includes the court name, including panel abbreviation that made the decision, and the court case number. The names of proceeding parties and the name of the case shall not be mentioned. The decision date is marked if it is part of the analysis of the work. If the court decision is not public or is not accessible from public sources, then the data on the decision's location shall be provided. If the decision references a specific point, then this must be recorded too.

RKÜKo 3–4–1–33–09, p 3.

TlnRnKo 2–16–128989.

In case of a European Union court decision, the decision date, case name, number and publishing location shall be recorded. If reference is made to a specific decision point, this shall also be included.

Court decision, 12.7.2005, Schempp, C–403/03, EU:C:2005:446, point 19.

Instructions on how to reference court decisions are available here: https://curia.europa.eu/jcms/jcms/P_125997/ and <http://publications.europa.eu/code/et/et-250903.htm>.

In case of decisions made by the European Court of Human Rights, the names of parties, decision number or application number, court name and year shall be presented. If a specific paragraph of the decision is referenced, then this shall also be added.

Campbell v. Ireland, no. 45678/98, § 24, ECHR 1999–II.

Instructions on how to reference European Court of Human Rights decisions are available here: http://www.echr.coe.int/Documents/Note_citation_ENG.pdf.

Referencing a foreign country's court decision follows the referencing principles that apply in the foreign country. If it is impossible to obtain an overview of such principles, then in the case of continental European countries, the court name, decision number, date and publication location (usually a reference to a web source) are shown. In the case of common law countries, the names of parties are also added in italics.

Korkein Hallinto-Oikeus, KHO:2009:83, 29.9.2009.

3.3.4. Other sources⁴

Bibliographic entries of electronic sources shall follow the same principles as entries of printed sources plus adding information on accessibility and the use date.

In the case of **web materials**:

Author, A. A. (year). Title. Retrieved, the date, from http://....

Organisation. (year). Title. Retrieved, the date, from http://....

Title. (year). Retrieved, the date, from http://....

Palo, M. (2007). *Avaliku teenuse kvaliteedist infoühiskonnas*. Retrieved March 20, 2008, from <http://www.riso.ee/et/pub/2007it/?mn=5&prnt=2>

iENVI: Cooperation is key in climate action (2017). Ministry of Finance. Retrieved June 17, 2017, from <https://www.eu2017.ee/news/press-releases/ienvi-cooperation-key-climate-action>

U.S. Census Bureau. (n.d.). *U.S. and world population clock*. U.S. Department of Commerce. Retrieved January 9, 2020, from <https://www.census.gov/popclock/>

National Institute of Mental Health. (2018, July). *Anxiety disorders*. U.S. Department of Health and Human Services, National Institutes of Health. Retrieved March 23, 2022, from <https://www.nimh.nih.gov/health/topics/anxiety-disorders/index.shtml>

Oil painting. (2019, December 8). Wikipedia. Retrieved March 20, 2022, from https://en.wikipedia.org/w/index.php?title=Oil_painting&oldid=929802398

Toner, K. (2020, September 24). *When Covid-19 hit, he turned his newspaper route into a lifeline for senior citizens*. CNN. Retrieved March 15, 2022, from <https://www.cnn.com/2020/06/04/us/coronavirus-newspaper-deliveryman-groceries-senior-citizens-cnnheroes-trnd/index.html>

Jackson, M. O., Leyton-Brown, K., & Shoham, Y. (n.d.). *Game theory* [MOOC]. Coursera. Retrieved March 21, 2022, from <https://www.coursera.org/learn/game-theory-1>

Goodwin, J. (2019, September). *The best part of attending the American Psychological Association's 2019 Convention in Chicago this year was having the opportunity to* [Image attached] [Post]. LinkedIn. Retrieved March 10, 2021, from https://www.linkedin.com/posts/jongoodwin3_apa2019-activity-6569581103441682432-CN98

In the case of a **blog post**, similarly to an article in a journal, the entry shall include: the author and/or the organisation, date of the post, title, date of use, website:

The World Bank. Adeniran, D. (2019, April 10) *National Youth Service Corps and the future of Nigeria's digital economy*. Retrieved March 20, 2022, from <https://blogs.worldbank.org/youth-transforming-africa/national-youth-service-corps-and-future-nigeria-s-digital-economy>

⁴ In graduation theses of HAJB and HAJM study programme “other sources” are used as defined in 3.5.

Põldoja, H. (2012, June 2). Kursuse kokkuvõte. Retrieved March 22, 2022, from <http://oppematerjalid.wordpress.com/2012/06/02/kursuse-kokkuvote/>

Ouellette, J. (2019, November 15). Physicists capture first footage of quantum knots unraveling in superfluid. *Ars Technica*. Retrieved March 14, 2020, from <https://arstechnica.com/science/2019/11/study-you-can-tie-a-quantum-knot-in-a-superfluid-but-it-will-soon-untie-itself/>

In the case of a **DVD, video or movie** the entry shall additionally include the type of the source [DVD], [Video] and for videos and movies the role of authors in ordinary brackets.

Zeitsprung Pictures GmbH, G5fiction, (Producers), Dommenget, O. (Director). (2016). *Adidas Vs. Puma: The Brother's Feud* [DVD]. Germany.

Cuddy, A. (2012, June). *Your body language may shape who you are* [Video]. TED Conferences. Retrieved March 2, 2020, from https://www.ted.com/talks/amy_cuddy_your_body_language_may_shape_who_you_are

In the case of web databases (EUROSTAT, Statistics Estonia, etc.) the entry includes the data publisher, in round brackets the publishing or data renewal year, table number and name, database name, where the table belongs (if existent), source type [Online] or [E-database], web address as well as use date.

Eesti Statistikaamet (2018). IT011: haldustarkvara kasutavad ettevõtted tegevusala (EMTAK 2008) ja tööga hõivatud isikute arvu järgi [E-database]. Retrieved April 20, 2021, from <http://www.pub.stat.ee>

OECD (2008). Social Expenditures aggregates. OECD Social Expenditure Statistics (database) [Online]. Retrieved May 17, 2020, from <http://www.oecd-ilibrary.org>

United Nations Statistics Division. (2008). Gender Info 2007. Retrieved June 3, 2019, from <http://data.un.org/Data.aspx?d=GenderStat&f=inID%3a12>

Eurostat. (2019). Community Innovation Survey CIS-2018. Retrieved March 4, 2022, from <http://ec.europa.eu/eurostat/web/science-technology-innovation/data/database>

In the case of **interviews**, the list of references shall include the following data:

Subject name, if necessary job title. If possible, interview title. Interviewers name. Interview recording format (transcript, voice recording, video recording, e-mail). Interviewing location. Interview date.

Head of Department of the Ministry of Economic Affairs and Communications. Author's interview. Voice recording. April 1, 2011.

Noop, T., A. Le Coq CEO. On the History of Brewery. Author's interview. Transcript. Tartu. May 25, 2014.

Former employee of the police force. Author's phone interview. Notes of the interviewer. March 15, 2012.

Priske, M. Department of the Ministry of Economic Affairs and Communications Chancellor. Author's interview. Notes of the interviewer. May 1, 2012.

(Conference) presentations, poster references:

Leclerc, C. M., Hess, T. M. (2005, August 20). *Age differences in processing of affectively primed information*. Poster, 113th Annual Convention of the American Psychological Association, Washington, DC.

Evans, A. C., Jr., Garbarino, J., Bocanegra, E., Kinscherff, R. T., & Márquez-Greene, N. (2019, August 8–11). *Gun violence: An event on the power of community* [Conference presentation]. APA 2019 Convention, Chicago, IL, United States. Retrieved March 20, 2022, from <https://convention.apa.org/2019-video>

When referencing **archival materials**, the bibliographic entry shall include the archival unit title and date, where possible the author. The given data shall be followed by the archive data: archive name, collection, inventory and reference number and sheet or page number.

Plan of the city of Tartu and its surroundings. M 1:8400. Compiled based on 1901–1902 and 1920 measurements L. Jakobson. – Ajalooarhiiv. EAA.2072.9.756.

EAA, f 250, n 3, t 15, l 24.

Eesti Ajalooarhiiv, f 250, nim 3, t 15, 24.

The bibliographic entry of used **reports, documents**, etc. shall include the document and company name, if possible issuing time (year or date), document type, etc.

Salvest AS Annual Report 2013.

OÜ Jaekaubandus Internal Code of Accounting 2009.

The bibliographic reference for a **graduation thesis** shall include the author's name, year, work title, in round brackets work type, higher education institution and sub-unit names as well as defence location.

Ahonen, A. (2021). The Effect of Tax Cuts and Jobs Act on Tax Rates and Profitability [Bachelor's thesis, Tallinn University of Technology]. TalTech Library Digital Collection <https://digikogu.taltech.ee/en/Item/0c61cd81-c14b-4288-8d42-5ef4facbf778>

Shahin, A. (2021). Mental health and work attitude of people in the IT sector after the first wave of COVID-19 in Bangalore [Master's thesis, Tallinn University of Technology]. TalTech Library Digital Collection <https://digikogu.taltech.ee/et/Item/f8747511-b56d-4bfe-9214-7406c5afa5f4>

When referencing a **letter**, the bibliographic entry shall include company name/person's name, if necessary, job title, letter's date and number.

Ministry of Environment letter March 14, 2014 No. 3–5/214.

Tõnu Loodus, Ministry of Finance, Adviser, e-mail March 14, 2014.

In the case of **maps**, the map name and scale, date, specific notes as well as material location shall be recorded.

Estonian topographic map 1:42 000. (1894–1896). St-Petersburg, sheets 3–45, 4–46, 5–44, 5–45, 6–44, 7–43, 7–44, 8–44, 8–46. Map at Estonian Central Library.

Estonian topographic map M 1:126 000, 1871.

Please see APA Style. Reference examples. <https://apastyle.apa.org/style-grammar-guidelines/references/examples>

3.4. Footnote style referencing requirements for papers of HAJB and HAJM programme students

Student papers in the law field shall use **footnote style referencing**. The references are identified with numbers. The referencing system must be continuous throughout the paper – gaps and duplication are not permitted. When a source is referenced in a footnote for the first time, the complete bibliographic record is provided in the footnote, thereafter abbreviation is used. If only one specific work from an author is used, from the second footnote onwards, the source may be referenced only with the author’s family name. If an author or source already referenced in the paper, is used again, the Latin reference *supra* is used which means “above”. The footnote includes the author/source, the words *supra nota*, reference to the source as well as the page number.

If the source of the previous reference is immediately used again, then the abbreviation *Ibid.* (same) is used. The use of the abbreviation *Ib.* is not allowed. The abbreviation *Ibid.* may be used as the first reference on a new page if the source referenced is the last one on the previous page.

If the same author’s works are used, then the author’s name is followed by publication year.

Eliot (2004), *supra nota* 3, p. 141.

Ibid., p. 7.

Ibid. (means that the page is the same as for the previous *ibid.* abbreviation)

Footnotes are indicated with source page accuracy, unless the source is referenced more generally.

The superscript number for the footnote may be at the end of the word if the reference is connected with that exact word.

If the footnote references several sources, then the sources shall be separated with a semicolon “;”.

If the text references a source which references another source (i.e., the original source), then there is a double reference as the author of the work has not read the original source. The reference must be added to both sources using the word “referenced in”.

Harvy claims that, et²

² Harvy, X.(2013). Research book. YO Publishing, 4 referenced in Owen (Owen, K. (2012). What is research? YO Publishing, p. 35).

If the original source is not accessible for reading the referenced text, then the list of references shall not include the given original source. The original source is only recorded in the reference. In the case of double referencing, the author may also use the original source and reference only the original.

Edge numbers are not referenced, only the page number is recorded. If the source does not have page numbers, then referencing edge numbers is allowed (e.g. court decision points).

The footnote entry and the entry in the list of references must conform to the requirements set in Chapter 3.3.

If the footnote must include references to several provisions of a law, they shall be referenced as follows:

KKS governs the question similarly¹

¹See § 3, 5 and 7.

If a European Union regulation or directive or other legal act name is mentioned in the text, then the footnote only mentions the publication location and date.

Considering directive 2010/30/EU /.../(directive name)¹

¹OJ L 153, 18.06.2010.

Unpublished sources are referenced according to the source type requirements. The source characteristic/type (e.g. Master's thesis, research results, internal use, etc.) are recorded in the reference as well as the source's location (e.g. private collection).

¹ Talmar, A. (2008). Implementation of International Humanitarian Law within a State [Master's thesis, University of Tartu, Department of Law], p. 78.

3.5. Special requirements for formatting the list of references in papers of HAJB and HAJM programme students

The following additional requirements for formatting the list of references are only used in papers to be defended at the Department of Law. All principles for the list of references entries outlined in Chapter 3.3 are valid.

The list of references is the complete list of all used sources, which are logically systematised and numbered. Separate lists must be made for the following source categories in the following order:

- scientific books⁵;
- scientific articles;
- Estonian legislation;
- EU and international legislation;
- other countries' legislation;
- Estonian court decisions;
- other court decisions;
- other sources⁶.

The following principles govern the list of references in papers of the legal field:

- All categories must have a unified numeric source order and alphabetical order.
- Sources listed separately in the list are ordered alphabetically, except for legislation and court decisions. If the author's name includes "de" or "van", etc., then this is part of the name and in the list of references, the family name starts accordingly with the first letter as in "de", "van", etc.
- Legislation is a category sorted alphabetically. The list presents the full name and publication location of the legislation.
- Court decisions are presented either chronologically or numerically.
- Foreign language sources must be written in their original language including the author's name and source publication location. If non-Latin letters are used in the source, where possible these should be transcribed into Latin letters. If a transcription is not possible, then an English translation should be used and the source data in the original language should be recorded in brackets.
- Pages used in the work, are not included in the list of references. Page numbers are included in the list of references only for articles, which have starting and ending page numbers.

⁵ Those books are included in the 20 sources for a Bachelor's thesis and 30 sources for a Master's thesis.

⁶ Encompasses all other sources which do not suit previously defined categories.

APPENDICES

Appendix 1. An example of the title page of the student paper

TALLINN UNIVERSITY OF TECHNOLOGY

School of Business and Governance

John Smith

COMPANY COMPETITIVENESS ANALYSIS

Bachelor's thesis

Programme xxxx, specialisation xxxx

Supervisor: Villem Vaarikas, PhD

Co-supervisor: Mari Maasik, MA

Tallinn 2022

Appendix 2. An example of the reverse side of the title page of the student paper

I hereby declare that I have compiled the thesis/paper independently and all works, important standpoints and data by other authors have been properly referenced and the same paper has not been previously presented for grading.

The document length is words from the introduction to the end of the conclusion.

John Smith

(date)

Appendix 3. An example of student paper text formatting

1. FIRST LEVEL HEADING

Text xxxx xxxxx xxxxx xxxxx xxxxx xxxxxxxxxxxxxxxx xxxxx xxxx xxxx xxxxx xxxx xxxx xxxxxxx
xxxx xxxx xxxxx xxxxx xxxxx xxxxx xxxxxxxxxxxxxxxx xxxxx xxxx xxxx. xxxxx xxxx xxxx
xxxxxxxxxxxxx xxxxx xxxxx xxxxx xxxxxxxxxxxxxxxx xxxxx xxxx xxxx xxxxx xxxx xxxx
xxxxxxxxxxxxx xxxxx xxxxx xxxxx xxxxx xxxxx xxxxxxxxxxxxxxxx xxxxx xxxx xxxx xxxxx xxxx xxx
xxxxx.

Text continues xxxxx xxxxx xxxxx xxxxx xxxxxxxxxxxxxxxx xxxxx xxxx xxxx xxxxx xxxx xxxx
xxxxxxxx xxxx xxxx xxxxx xxxxx xxxxx xxxxx xxxxxxxxxxxxxxxx xxxxx xxxx xxxx. xxxxx xxxx xxxx
xxxxxxxx xxxxx xxxxx xxxxx xxxxx.

1.1. Second level heading

Text xxxx xxxxx xxxxx xxxxx xxxxx xxxxxxxxxxxxxxxx xxxxx xxxx xxxxx xxxx xxxxxxx xxxx xxxx
xxxxxx xxxxx xxxxx xxxxx xxxxxxxxxxxxxxxx xxxxx xxxx xxxx. xxxxx xxxx xxxx xxxxxxx xxxxx
xxxxxx xxxxx xxxxx xxxxxxxxxxxxxxxx xxxxx xxxx xxxx xxxxx xxxx xxxx xxxxxxxxxxxxxxxx xxxxxxx
xxxxxx xxxxx xxxxx xxxxx xxxxxxxxxxxxxxxx xxxxx xxxx xxxx xxxxx xxxx xxxx.

Text continues xxxxx xxxxx xxxxx xxxxx xxxxxxxxxxxxxxxx xxxxx xxxx xxxx xxxxx xxxx xxxx
xxxxxxxx xxxx xxxx xxxxx xxxxx xxxxx xxxxx xxxxxxxxxxxxxxxx xxxxx xxxx xxxx. xxxxx xxxx xxxx
xxxxxxxx xxxxx xxxxx xxxxx xxxxx.

Appendix 4. Non-exclusive licence

A non-exclusive licence for reproduction and publication of a graduation thesis¹⁷

I _____ (*author's name*)

1. Grant Tallinn University of Technology free licence (non-exclusive licence) for my thesis

(*title of the graduation thesis*)

supervised by _____,
(*supervisor's name*)

1.1 to be reproduced for the purposes of preservation and electronic publication of the graduation thesis, incl. to be entered in the digital collection of the library of Tallinn University of Technology until expiry of the term of copyright;

1.2 to be published via the web of Tallinn University of Technology, incl. to be entered in the digital collection of the library of Tallinn University of Technology until expiry of the term of copyright.

2. I am aware that the author also retains the rights specified in clause 1 of the non-exclusive licence.

3. I confirm that granting the non-exclusive licence does not infringe other persons' intellectual property rights, the rights arising from the Personal Data Protection Act or rights arising from other legislation.

_____ (date)

¹⁷ The non-exclusive licence is not valid during the validity of access restriction indicated in the student's application for restriction on access to the graduation thesis that has been signed by the school's dean, except in case of the university's right to reproduce the thesis for preservation purposes only. If a graduation thesis is based on the joint creative activity of two or more persons and the co-author(s) has/have not granted, by the set deadline, the student defending his/her graduation thesis consent to reproduce and publish the graduation thesis in compliance with clauses 1.1 and 1.2 of the non-exclusive licence, the non-exclusive license shall not be valid for the period.