



FACULTAT D'ECONOMIA i EMPRESA
Universitat Rovira i Virgili



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Guide to preparing and writing Master's Theses at the Faculty of Business and Economics

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1. PRESENTATION

1.1. Aim

The present Guide to Preparing and Writing the Master's Thesis (MT) is intended for students studying on the different university master's courses taught at the Faculty of Business and Economics (FEE), these being the Master in Entrepreneurship and Innovation, Master in Business Administration and Master in International Markets.

The Guide has three specific aims:

- To inform about the different key processes that guide the planning of the MT.
- To provide guidance and basic recommendations for preparing and writing the MT.
- To inform students about different aspects related to the supervision, tutoring and evaluation of the MT.

1.2. Concept behind the Master's Thesis

Royal Decree 822/2021, of 28 September, which establishes the organization of university courses and their quality assurance procedure, states that students must successfully complete the MT in order to obtain the corresponding master's degree.

The MT is intended to be an overarching subject that involves and brings together all of the competences associated with the master's degree course. Therefore, its purpose is to help students consolidate and demonstrate their acquisition of the set of competencies included in the [Verification Document of the master's degree](#).

Successful completion of the MT requires the student to design, implement and publicly defend before an examination panel a research project (if they have opted to pursue the research track) or a professionally oriented project (if they have opted to pursue the professional track) in the area of specialization of the master's degree. In doing so, the student demonstrates their acquisition of the competencies, knowledge and skills of the subjects studied in the master's degree. The MT is carried out under the supervision and guidance of a tutor.

1.3. Useful links relating to the MT process

The following is a list of reference documents and web pages related to the MT subject of the master's degree courses taught at the FEE, which students are recommended to consult:

- [FEE website - information about the MT](#)

This website contains links to the MT Regulations of the FEE, to the present Guide to Preparing and Writing Master's Theses and to other related URV regulations.

- Master's Degree Course Guides:
 - [Course Guide for the Master's Degree in Entrepreneurship and Innovation](#)
 - [Course Guide for the Master's Degree in Business Management](#)
 - [Course Guide for the Master's Degree in International Markets](#)

The Master's Degree Course Guides include important information relating to the preparation and completion of the MT. In particular, they contain:

- the academic calendar of the master's course
- the competences of the master's course
- the course guide for the MT subject

- [Process PR-FEE-020 Administration of the Master's Thesis, of the Internal Quality Assurance System of the FEE:](#)
- [Documentation for the URV's Institutional Repository](#)

Additionally, the student can contact the MT coordinator regarding any questions or queries:

- [MT Coordinator of the Master's Degree in Entrepreneurship and Innovation](#)
- [MT Coordinator for the Master's Degree in Business Management](#)
- [MT Coordinator of the Master's Degree in International Markets](#)

2. MT PROCEDURE

2.1. Registering for the MT

Students can register for the MT together with the other subjects on the master's degree, **although they cannot** register for the MT during the extraordinary registration period in February.

2.2. Exam sessions of the MT

There are two exam sessions for the MT of the FEE, one in June and one in September. Students may not apply for an additional exam session for the MT.

- **First exam session: June**

The first exam session is scheduled in the academic calendar for June. However, the student may apply for the **date of the exam session to be brought forward**, provided that they do so within the period established in the URV's Regulations governing Registration for Bachelor's and Master's Degrees.

The procedure and deadline for this process can be found on the URV website under the section [administrative procedures](#). Any applications submitted will be resolved after the deadline. If the student's application to bring forward the date of the exam session is granted, the student cannot ask for the decision to be reversed.

- **Second exam session: September**

Students who have not passed or have not presented the MT in the first exam session (either in January or June) may present their MT in the second exam session, which is scheduled in the academic calendar for September.

It is not possible to bring forward to June the second exam session scheduled for September.

The periods for the defence of MT during each exam session are published in the academic calendar of the master's degree.

2.3. Proposing for a topic and tutor for the MT

The student must submit a proposal regarding the topic of their MT and their preferences regarding the tutor that they wish to be assigned. To do so they must use the MT Topic and Tutor Application Form (see annex 1), which can be found in the Moodle space of the MT. In the same space, the MT coordinator will provide information about the procedure and the deadline for submitting the proposal.

If the student does not submit their proposal for an MT topic and tutor within the established deadline, it will be understood that they no longer intend to prepare an MT.

The MT coordinator will review the proposals. If the student's proposal is accepted, they will be definitively assigned their desired tutor and topic for the MT. If the student's proposed tutor and/or topic is/are not accepted, the MT coordinator will meet with the student to submit a new proposal. If the student does not propose a tutor, the coordinator will assign one.

Once the application has been accepted, the student must contact their tutor. Although the tutor can make suggestions to the student regarding the topic of the MT, the final decision must be taken by the student.

The MT can also be done within the [URV Learning-Service programme](#) (APS) following the requirements set by the program.

The MT may be prepared at the URV or at a collaborating institution. In cases where the student prepares the MT at a collaborating entity, the student will have two tutors: one assigned by the FEE and one assigned by the collaborating entity. This situation will require the URV and the collaborating entity to sign an agreement using the either template agreement provided by the URV or a template agreement agreed upon by the parties.

A confidentiality agreement will be necessary in cases where an MT contains data, information or material that is restricted or subject to industrial and/or commercial confidentiality. The confidentiality agreement must be in a format agreed on and signed by all parties involved, namely the entity or person who is considered the owner of the confidential information, the student, the MT coordinator and the MT tutors. The student must ask the MT coordinator to process this Confidentiality Agreement. You can consult different models of Confidentiality Agreements at the [Institutional Repository of the URV](#)

3. PREPARATION OF THE MT

The MT is an individual assignment. If the subject matter and/or methodology justifies it, exceptionally, the MT coordinator may authorize groups of a maximum of two students to collectively prepare an MT.

The MT may be written in Catalan, Spanish or English and must be defended in the same language in which it was written. In cases where the master's degree is taught entirely in English, then students must also prepare and defend their MTs in English.

During the preparation and writing of the MT, it is advisable for the tutor and the student to hold several meetings. The student is primarily responsible for arranging these meetings.

3.1. Structure of the MT

The general structure of the MT is as follows:

- Cover page
- Index
- Title, summary and key words
- Introduction
- Main body of the MT:
 - Theoretical framework, literature review and/or explanation of important concepts
 - Methodology
 - Analysis and discussion of results
- Conclusions
- Bibliographic references
- Annexes

3.1.1. Cover page

The cover page must include the following information:

- Student's full name
- Title of the MT
- The description "Master's Thesis"
- Name of the Master's Degree
- Logo of the FEE of the URV
- Month and year of submission of the MT

The student must not include the name of their MT tutor in the MT document.

3.1.2. Index

The Index must set out the structure of the MT. It must therefore state all of the sections and subsections into which the MT is divided.

The Index must provide page numbering for the sections and subsections in the MT. Additionally, if necessary, the Index may be accompanied by an index of tables and an index of graphs (also with page numbering).

3.1.3. Title, abstract and key words

On a separate page from the Index, the student must provide the title, the abstract (maximum 300 words) and the key words that clearly identify the topic of the MT.

3.1.4. Introduction

In the Introduction, the student must state the relevance of the question that they address in the MT on a theoretical and/or practical level.

They must contextualize the topic in order to situate the reader in relation to the problem or issue dealt with in the MT.

The Introduction must also describe the study's objectives and the techniques or methodology that will be used to achieve them.

3.1.5. Main body of the MT

- *Theoretical framework, literature review and/or explanation of important concepts*

In the main body of the MT, the student must present the theoretical/formal aspects of the problem to be studied. The student should aim to describe the state of the question addressed in the MT and explain the existing theories and/or empirical evidence that have been produced to date (at least the main ones directly related to the student's MT).

Students pursuing the professional track must make clear the relevance and practical application of the topic discussed in their MTs.

- *Methodology*

The student must describe in detail the methodology used in their MT.

- *Analysis and discussion of results*

In this section, the student must analyse and discuss the results of the study.

3.1.6. Conclusions

In this section, the student must present the conclusions they have drawn from the previous analysis in an orderly and coherent manner, presenting his or her arguments in relation to the objectives of the MT and the results obtained.

The student must: a) synthesize the results of the work, bearing in mind that the conclusions should not represent their personal opinions, but rather should be a final evaluation of the results they have obtained and of what they have achieved with the

research carried out; b) review the main ideas in the MT, with the aim of explaining the results obtained, providing new points of view and their own reflections on the results, and c) propose future avenues of research on the basis of the reflections made (in the case of research track MTs), or propose how the main research findings can be applied in a future or existing business context (in the case of professional track MTs).

3.1.7. Bibliographic references

The student must conclude the MT by providing bibliographical references for all the materials they have used, especially those cited throughout the MT, including all books, scientific articles, technical reports, etc. The references must be correctly written following the APA style.

The student may use the [Mendeley bibliographic reference manager](#):

The bibliographical references must be a single list and should not contain subsections such as bibliography, webography, etc.

Bibliographical references must be arranged alphabetically by author and in the following formats (APA style):

- **Books:**
Cañibano, L. (1990). *Contabilidad: Análisis contable de la realidad económica*. Madrid: Pirámide.
- **Articles:**
Benjamin, J.J. and Brenner, V.C. (1974). "Perceptions of Journal Quality". *The Accounting Review*, 99: 360-362.
- **Conference papers and presentations:**
Needles, B.E. (1995). "A profile, Annotated Bibliography and Index of International Accounting Research: 1965-1990". Paper presented at the *18th Annual Conference of the European Accounting Association*, May, pp. 10-12.
- **Reports:**
Pina, V., and Torres, L. (1999). "Análisis de la Información Externa, Financiera y de Gestión de las Administraciones Públicas". Madrid: Instituto de Contabilidad y Auditoría de Cuentas.

References to the same author and same year will appear differentiated by a letter placed after the date (for example, 2000a, 2000b...). These letter will be assigned in the chronological order in which the references were published. If this is not known, the alphabetical order of the works cited will be followed.

For more information on how to write bibliographical references in the APA style, and for different document formats (including those from the Internet), please consult:

- [APA official website](#)
- [Com citar documents \(CRAI-URV\)](#)

Citations of bibliographical references in the text of the MT must include the name of the author(s) and the year of publication, for example: (Blake, 1992), Blake (1992) or (Blake et al., 1992). When parts of other works are quoted verbatim, the student must use quotation marks and include the author, year and page of the document where the quotation is found.

3.1.8. Annexes

Following the bibliographical references, the student may incorporate annexes as complementary documentation provided that they facilitate understanding of the MT.

The annexes must be numbered and referred to by their number in the body of the MT (for example: see Annex 3). The annexes must also have page numbers and be preceded by an index.

3.2. Formatting and style of the MT

The following section offers some general guidelines on how to format and style their MT. The guidelines are indicative only; that is, the student will not be penalized if they decide not follow. However, if the student chooses a different format and style, they must ensure that they are applied consistently throughout the entire MT.

The following recommendations are given:

- Font: Arial.
- Font size: 11 point.
- Line spacing: 1.5 lines.
- Top and bottom margin: 2.5 cm.
- Left and right margin: 3 cm.
- Alignment: Justified.
- Footnotes: different font from the main text, 9 point, single line spacing and justified.
- Titles and subtitles of sections and subsections: in black and numbered consecutively. They must be included in the index of the work.
- The text must be written clearly and in short sentences.

The following are stylistic requirements:

- The document must be paginated.
- All Tables and Charts must be numbered in order and include a brief title.
- The same font must be used in all tables and graphics.
- Italics must be used for sentences or phrases in the text that are in a language different from the one in which the text is written.

3.3. Plagiarism

As stated in the [Diccionari de l'Enciclopèdia Catalana](#) (online), plagiarism is "the act of publishing or passing off as one's own the literary, scientific or artistic work of another", and also "part of another's work inserted in one's own without indicating the source".

According to the [URV guide for preventing, detecting and handling plagiarism in teaching \(student guide\)](#) (2017, online), "plagiarism is considered to be any action whereby students pretend to be the originators of works, ideas, concepts, information, data, arguments, etc. from other sources, and whereby students pretend that works or parts of works that have been presented previously are original."

Students are recommended to consult this guide which states the different aspects that are considered plagiarism at the URV, and offers indications and recommendations on

how to avoid plagiarism in the preparation of the MT. This same guide can be consulted in the Moodle space of the MT. In particular, students must be aware that not citing the ideas of other authors in the text of the work counts as plagiarism.

The [Regulations governing master's theses at the FEE](#) (online) state that total or partial plagiarism in a MT will, among other possible consequences, lead to the student being awarded the grade of Fail (zero) for the MT. In addition, due to the seriousness of the infraction, the Faculty may seek a resolution from the rector to initiate a disciplinary proceeding.

The URV's virtual campus (Moodle) incorporates the URKUND tool, which is able to detect any coincidences in works submitted.

It should be clarified that the student's original ideas, conclusions and reflections are not considered plagiarism, even though they have arrived at them after reading works and documents by other authors. Therefore, in order to avoid plagiarism, students must ensure that they give their citations and bibliographical references in accordance with the indications given in this Guide.

4. PRESENTATION AND DEFENCE OF THE MT

4.1. Presentation and defence of the MT

The calendar and instructions for completing the MT will be provided in the Moodle space of the MT during each exam session.

The following documents must be presented in the Moodle space of the MT within the period established for each exam session:

- 1) The MT document file in pdf format
- 2) The document "[Authorization to enter documents into the Institutional Repository of the URV](#)", duly completed and signed. In the case of MTs prepared and written by two students, each student must complete and sign this authorization document. This template document will also be available in the Moodle space of the MT
- 3) The document "[Requirements for entering data from the MT in the Institutional Repository of the URV](#)", duly completed. A template of this document will be available in the Moodle space of the MT.

In the case of confidential MTs, the student must also complete:

- 4) A public version or summary of the work, in pdf format, that omits the contents that cannot be made public.
- 5) The confidentiality agreement duly signed by all parties.

The student must also send the MT document in pdf format to their tutor.

4.2. MT defence

Before the student presents the MT, the tutor must write to the MT coordinator, with the student in copy, to inform them that the student has been authorized to award and defend the MT.

The student must defend the MT in person and in public (unless their MT is subject to a confidentiality agreement).

The MT must be defended in the same language in which it is written.

The student will have a maximum time of 20 minutes to defend the MT (30 minutes for MTs presented by two students).

The members of the examination panel will ask any questions they consider appropriate, which the student must answer in a clear, brief and concise manner.

The date, time and specific room of the MT defence will be published in the Moodle space of the MT.

Students are recommended to prepare for and practice their defence of the MT and should pay particular attention to the aspects that will be evaluated (see section 5 of this Guide).

5. EVALUATION OF THE MT

Once the MT has been prepared and written, it is evaluated. This evaluation is an opportunity for the student to demonstrate the skills and competencies that they are expected to have acquired during the master's degree programme.

The MT must meet a set of requirements in order to be evaluated:

- It must deal with a topic that is original and that has been thought of by the student.
- The topic and content of the MT must be related to and within scope of the master's degree and its subjects.
- The formatting, style, writing and structure of the MT must comply with the standards established in these guidelines.

The MT will be evaluated by an examination panel in accordance with the weightings and criteria established by the Master's Academic Committee, which are specified in the Course Guide for the MT. These criteria are the same regardless of the language used to write the MT.

The MT examination panel will consist of a president, a member and a secretary, who are all preferably teachers on the master's degree, who are linked to the Department of Business Management and/or the Department of Economics of the URV and who have not been tutors of the student whose MT is to be evaluated. However, in exceptional cases, professors from other departments of the URV and from other Spanish and foreign universities may be invited to sit on the examination panel. The examination panel will award a single unanimous grade (it must be agreed upon by all three members of the board). The grade awarded by the panel is weighted as follows:

- Oral presentation: **30%**
- Content: **70%**

The panel will have the MT Evaluation Document (Annex 2 and 3 of this guide) which details this weighting and the evaluation criteria for both research MTs and professional MTs.

The grade is always awarded individually to each student, even when the MT has been produced by two students. As mentioned above, total or partial plagiarism in the preparation of the MT will lead to, among other possible consequences, the grade of Fail (zero) being awarded for the MT.

The grade awarded to the student for their MT will be notified to them in their academic transcript no later than the final date for recording MT grades established in the academic calendar.

Students who do not agree with the grade awarded by the examination panel may submit a complaint to the president, which will be resolved in accordance with the

procedure established in the URV's Academic Regulations for Bachelor's and Master's Degrees.

6. INSTITUTIONAL REPOSITORY

The [Mandate of the URV Governing Council \(approved on 18/12/2013\) to promote open access](#) to university scientific production establishes that "URV students should make their bachelor's/master's thesis available in the institutional repository of the University".

After all the MTs have been evaluated in each exam session, the Learning and Research Resources Centre (CRAI) will deposit the work in the institutional repository of the URV. According to the URV's Academic Regulations for Bachelor's and Master's Degrees, MTs that are awarded a grade equal to or higher than 8 will be visible and freely available for teaching, research or personal study.



ANNEXES

Annex 1. MT Topic and Tutor Application

**PROPOSAL FOR A TOPIC AND TUTOR FOR THE MT
YEAR _____**

STUDENT'S FULL NAME:
EMAIL:
MASTER'S DEGREE:
DATE:

Topic and tutor proposal

PROVISIONAL TITLE OF THE MT:			
AREA/S:			
TRACK:	Professional		Research
TUTOR/S:			
ABSTRACT (150-200 words maximum):			

Acceptance of the tutor

NAME OF TUTOR/S:
DEPARTMENT:
SIGNATURE OF THE TUTOR/S:

Annex 2. Evaluation document for professional track MTs

MT EVALUATION DOCUMENT (Professional Track)

MASTER'S DEGREE:				
ACADEMIC YEAR:				
EXAM SESSION	January/February		June	September
DATE OF DEFENCE:				
STUDENT'S FULL NAME:				
TITLE OF THE MT:				
EXAM PANEL	President:			
	Secretary:			
	Member:			

EVALUATION

APPLICABILITY AND JUSTIFICATION OF THE MT (20%)	
Applicability of the MT in a real economic-business context Clarity in the formulation of the objective and/or question addressed by the MT Definition of the objective and justification Use of critical thinking Relevance, originality and innovation	
APPLICATION OF THE CONTENTS OF THE MASTER'S DEGREE (20%)	
Explanation of the theories on which the work is based and relevance to the contents of the master's programme Synthesis and relation of the contents of the master's degree with the question analysed in the paper	
METHODOLOGY AND ANALYSIS (20%)	
Suitability of the methodology for the problem analysed Description of the methods used Interpretation of data and results Coherence of the conclusions drawn Economic and business implications of results	
FORMAT AND STYLE (10%)	
Clear and ordered structure Clear and formally correct presentation Up-to-date and appropriate bibliographic references	
Evaluation of the content of the MT (70%)	
DEFENCE OF THE MT (30%)	
Communication and transmission of information Clarity of the materials presented Answers to questions and queries	
Evaluation of the MT defence (oral presentation) (30%)	
FINAL GRADE	
OBSERVATIONS: (on the reverse)	

SIGNATURES OF EXAM PANEL MEMBERS

President:	Secretary:	Member:
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OBSERVATIONS:

Annex 3. Evaluation document for research track MTs

MT EVALUATION DOCUMENT (Research Track)

MASTER'S DEGREE:				
ACADEMIC YEAR:				
EXAM SESSION	January/February		June	September
DATE OF DEFENCE:				
STUDENT'S FULL NAME:				
TITLE OF THE MT:				
EXAM PANEL	President:			
	Secretary:			
	Member:			

EVALUATION

DEFINITION AND JUSTIFICATION OF THE RESEARCH OBJECTIVE/QUESTION (20%)	
Clarity in the formulation of the objective and/or the question Definition of the objective and justification Identification of the gap in the body of knowledge that the MT intends to cover Contribution to theoretical progress	
LITERATURE REVIEW AND PREPARATION OF THE THEORETICAL FRAMEWORK (20%)	
Explanation of the theories on which the work is based Depth and development of the theoretical framework Synthesis and relationship with the question analysed in the paper	
METHODOLOGY AND ANALYSIS OF RESULTS (20%)	
Justification and suitability of the methodology used to analyse the problem Description of the methods used Analysis of results Interpretation of data and results Coherence of the conclusions drawn Implications of the results	
FORMAT AND STYLE (10%)	
Clear and ordered structure Clear and formally correct presentation Up-to-date and appropriate bibliographic references	
Evaluation of the content of the MT (70%)	
DEFENCE OF THE MT (30%)	
Communication and transmission of information Clarity of the materials presented Answers to questions and queries	
Evaluation of the MT defence (oral presentation) (30%)	
FINAL GRADE	
OBSERVATIONS: (on reverse)	

SIGNATURES OF EXAM PANEL MEMBERS

President:	Secretary:	Member:
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OBSERVATIONS: