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**Iluta Arbidāne, Iveta Mietule, Rasa Jodienė, Rūta
Jurgelionienė, Rūta Puidokaitė-Savickienė**

**METHODOLOGICAL FINAL THESES
PREPARATION GUIDE FOR THE JOINT
HOSPITALITY MANAGEMENT STUDY
PROGRAMME**

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1. GENERAL PROVISIONS

The methodological final theses preparation guide (hereinafter referred to as "the Guide") stipulates requirements and recommendations for the preparation, defence and assessment of the final theses of the joint Hospitality Management study programme and are based on "Methodological Requirements for Preparation of Self-study Written Assignments and the Final Theses", "The Order for Development, Presentation, Defence and Assessment of the Final Theses at Utena University of Applied Sciences" of Utena University of Applied Sciences (hereinafter referred to as "Utena UAS") and "Methodological Guidelines for Elaboration and Defence of Research Papers at Rezekne Academy of Technologies (hereinafter referred to as "RAT").

Final theses is the student's self-study that shows the student's ability to link separate subjects, organize theoretical knowledge, apply research skills in specific circumstances, expose the level of student learning outcomes achieved and is prepared after the student has accounted for all the subjects, modules and professional practices in the study program. The volume of the final theses is 50-60 pages.

The author is responsible for the quality of the final theses' accuracy, of data and estimates, formatting and timely submitting the final theses according to the schedule.

The supervisor's tasks are:

- to consult in preparation of the initial and final plan, working out the structure of the final theses;
- to facilitate students' creative approach in elaboration of the final theses;
- to assist in defining the direction and methods of the research;
- to examine the list of chosen literature/references and other sources and to recommend additional literature sources/references, if necessary;
- to examine and evaluate the final theses in general, providing written recommendations for prevention of shortcomings;

- to sign the final theses, confirming that the final theses was developed in line with the requirements of the methodological guidelines making sure the content corresponds to the topic;
- to further best final theses for publication, presentation at conferences, to ensure its public accessibility for wider society.

In the course of development of the final theses the author cooperates with the appointed supervisor.

2. STAGES OF PREPARATION OF THE FINAL THESES AND THEIR DESCRIPTION

Successful elaboration of the final theses consists of several consecutive stages:

- Selection and approval of the topic;
- Elaboration and design of the final theses;
- Submission and defence of the final theses.

2.1. Selection and approval of the topic

Final theses topic: student chooses theses topic him/herself or it may be proposed by the theses supervisor or professional activity practice tutor. Student offering his/her own topic must justify the reasons for the choice and agree with the theses supervisor. Subject of the theses must cover issues that are relevant to Lithuania, Latvia, European Union and other markets or specific hospitality business activities, focus on modern science, technology, business development prospects and meet the study area direction. The subject has to be appropriate to carry out extensive analysis, and make efficient management decisions or recommendations, on the basis of theoretical knowledge and skills. Final theses can be linked to the final practice placement.

Successful elaboration of the final theses is possible, if the student considers the following criteria:

- the topic is attractive for the student;
- the topic is relevant;
- the topic corresponds to the requirements of the study programme;

- the topic is related to further student ' s scientific or professional work.

Formulation of the topic of the final theses must be short and concise; it must reflect the problem to be solved.

The final theses are prepared individually, in consultation with the theses advisor and supervisor.

The final theses preparation is approved by the Deans' orders, where student's chosen topic and appointed theses supervisor are approved. The topic of the theses and/or the supervisor may be changed in agreement with the head of the department and chair of the Study Programme Committee. Change procedures and deadlines are determined by the department. Substitution is formalized by the orders of the Deans of both institutions. The topics of the final theses are discussed in the meeting of Business and Management department and approved by the Deans ' Orders of both institutions not later than ten working days after the start of the final professional activity practice placement.

The next stage is drawing up the work plan and agreeing it with the supervisor. The work plan gives the possibility to organise collection of scientific literature purposefully, present investigations, legislation, statistical and other information on the topic to be reviewed in the final theses. The more information is studied, the more successfully the student will be able to draw up the plan of the final theses, to indicate the aim of the research, its tasks and to define the hypotheses.

The supervisor, the reviewer and/or advisor (if necessary) may be a teacher of Utena UAS, Rezekne Academy of Technologies or any other higher education institution or a professional of a respective area having not lower than Master's qualifying degree and/or practical experience in the field.

2.1. Structure of the the Final Thesis

The Guide defines the following structure of the final theses:

- 1) title page;
- 2) abstract in English language;
- 3) list of abbreviations (if there are any in the text and they need explanation);

- 4) introduction;
- 5) main body of the final theses;
- 6) conclusions and suggestions;
- 7) list of references;
- 8) summaries in the English, and mother tongue of the student;
- 9) appendices (if necessary);
- 10) Declaration of Honor.

The structure of the final theses should be discussed with the supervisor.

2.2. Content of the Final Theses

This subchapter characterises each part of the structure of the the final theses.

2.2.1. Title page

The title page must contain the following information:

- 1) the names of the universities and faculties, department and title of the study programme;
- 2) the author 's name, surname, the full and precise name of the study programme, signature;
- 3) position of the supervisor, consultant (if any) and the reviewer(s), their scientific or academic degree, name and surname, signature;
- 4) at the bottom of the page – the place and year of defence.

2.2.2. Abstract (in English)

The abstract gives general overview of the final theses. In the abstract the author mentions the topic of the final theses, the research problem, the aim of the final theses and gives a short description of the content of the final theses. This data is followed by the information about the number of pages, illustrations, tables, appendices, the number of used literature and other sources. At the end of the abstract, 4-8 keywords characterising the topic of the final theses are given. The text of the abstract should not contain more than 3000 symbols. The abstract is placed before the table of contents and is not mentioned into the table of contents.

2.2.3. List of abbreviations, signs and terms

If the author uses specific abbreviations, acronyms, there must be an alphabetical list of abbreviations used. Abbreviations, symbols and specific terms on the list must be written in a column with an abbreviation on the left, and its detailed explanation on the right. Generally used abbreviations (etc., e.g., i.e.), standard abbreviations (EUR, ISBN), short names of units of measurement (m, g, h) should not be included into the list. If the number of used abbreviations and terms is fewer than 5, they should be explained in the text. When an abbreviation is mentioned in the text for the first time, the author should enclose "hereinafter" in parentheses and the abbreviation. *For example:* the European Regional Development Fund (hereinafter – ERDF).

The list of abbreviations, symbols and terms is placed after the table of contents; it is numbered and is inserted into the table of contents with the corresponding page number.

2.2.4. Table of contents

Chapters and subchapters are numbered with Arabic numerals, the appendices (if any) are numbered separately also with Arabic numerals, giving the full heading of each appendix. In pages of appendices, the numbering of previous pages is continued.

2.2.5. Introduction

The Introduction is an introductory text of the final theses, giving general information about its origin, content or structure. Therefore the Introduction should contain the following information:

- 1) novelty and relevance of the topic;
- 2) problem of the research;
- 3) object of the research;
- 4) aim of the research;
- 5) objectives of the research;
- 6) hypotheses;
- 7) methods of the research;
- 8) theoretical part;
- 9) empirical part of the research;
- 10) period of the research;

- 11) description of the structure of the final theses, reflecting its theoretical and practical significance;
- 12) limitation of the topic (if necessary).

The novelty and relevance of the topic, problem of the research. Novelty and relevance of the topic is grounded on theoretical conclusions, general description of the real situation and problem is given in the view of the problem-solving and insufficient investigation of the actual study field. Importance of the final theses problem is described taking into account general study field tasks in an organisation, in the sector or in the state in general. Insufficient representation of problem solutions in the specific literature should be described, as well as shortcomings and drawbacks in the economic practice, legislation, etc., the author should indicate the issues, which are not completely solved and what direction the author is planning to focus his research on. The statistical data used by the author should be relevant and not older than 5 years. Novelty of the research reflects relations, facts that have not been examined yet. For instance, the author finds influence on a feature of the object, discovers qualitative changes in the structure of the investigated object, shows possibilities of stimulation the development process, etc.

The object of the final theses is a process or a phenomenon, causing a problem situation, which was chosen for the research.

The subject of the research is an aspect, expression, feature, etc., defined by the object, which actually contains a problem of the study direction.

Research object and subject are two degrees of problem specification, with the subject being more specified than the object.

The author defines the **aim of the final theses** on the basis of the relevance of the research and definition of the problem. Formulation of the aim must be concise, answering the questions: what will be examined? What needs to be achieved? How will it be examined?

The objectives of the final theses define solutions for achieving the aims of the theses. The tasks are definite methodological activities, which depend on the aim of the final theses and display the process of its achievement and the process of research into the specific problem.

The nature of the final theses is related to collection and processing of information, choosing **methods of the research** in order to get reliable results. Various research methods of data collection and processing can be used.

The **theoretical part** gives information about the main groups of literature or other sources that were used for the development of the final theses. Literature sources may include manuals, scientific research, standards and regula of the European Union, the Republic of Lithuania, the Republic of Latvia, and other states, general and special study literature, statistical data, periodicals, unpublished information, author's specific surveys, experiments.

The **empirical part of the research** is the place where the concrete research is done.

The **period of the research** is the period of time, during which the examination of the specific area or research has been carried out, and which makes it possible to draw conclusions and to advance appropriate suggestions.

Description of the structure of the final theses, reflecting its theoretical and practical significance. In the introduction, the author provides information about the structure of the final theses, describing each chapter in brief (1-2 sentences).

Limitation of the topic refers only to broadly defined types of research and the reason for their limitation is to establish framework for concrete research.

2.2.6. Main body of the final theses

The main body of the final theses should be written in accordance with the objects of the the final theses, structuring it in chapters and subchapters. The main body must contain at least three chapters (if there are no subchapters) or two chapters with subchapters. A subchapter cannot consist only of one subchapter. The author writes a subchapter, if it contains at least two pages.

The main body of the final theses must contain results of theoretical research, data summary, analysis and interpretation, formulation of discovered interrelations written in the logical order.

In the final theses, the same data should not be repeated in the text, illustrations and tables – the author chooses one of the ways for displaying the information (*for example*, statistical data of the definite period is summarised in tables or in figures). Measurement and estimate results must be presented in the International System of Units (SI).

The author should avoid indifferent, uncritical, inert, purposeless description in the final theses. When analysing other authors' works, unjustified and vulgar critique is not permitted, it is necessary to observe scientific work standards, international and national copyright; plagiarism (representation of other author's work as one's own original work) is not admissible. If the fact of plagiarism is discovered, the final theses are annulled and the student must choose another topic for the final theses.

The analysis and statements must be justified. The author should avoid declarative statements, artificial euphonic phrases. Personal point of view must be represented in the final theses in accordance with the style of the scientific language.

The content of the main part of the the final theses is divided into the part of the **theoretical/scientific research** and the **empirical/practical part**. In the the final theses, the author should observe proportions of the theoretical/scientific research part (not less than 35% of the final theses) and the empirical/ practical part (not less than 50% of the final theses).

In the **theoretical/scientific research part of final theses**, the author summarises terms of the research, gives an overview of examination of theoretical literature, findings and analysis of the problem.

In the **empirical/practical part**, on the basis of examination of the resources, the student should describe the empirical research, which comprises the summary of the methodology and data analysis, evaluation of practical usage possibilities of the research results.

Each chapter ends with **generalisation and suggestions** (if it is possible to make any suggestions after the research done in the chapter), summarising the most important information and switching to the next chapter.

2.2.7. Conclusions and suggestions

In this part of the final theses, the student evaluates results of the research and formulates the findings, conclusions, theoretical results, discovered relations, the level and the essence of achievement of the aim. In the final theses, it is necessary to prove the practical/scientific novelty of accomplished results and in all types of papers the student must prove practical significance of the results. Instead of generally known statements the **conclusions** must include the information that was obtained during the research (theoretical data, practical results).

The student defines **suggestions** related to continuation of the theoretical research, its direction and practical/applied realisation of the research results. Suggestions must be concrete, corresponding to the investigated problem and resulting from the conclusions. It is desirable that the suggestions would be related to specific objects and environment. In every recommendation/suggestion the student must provide answers to the questions: **Who will do it (the addressee)? What will be done? How will it be done? What will it result in?**

The conclusions and suggestions should be numbered separately with Arabic numerals. The conclusions and suggestions should be between 2-4 pages long.

2.2.8. Summary

In the summary, the relevance, the problem, the object, the aim, the objectives, research methods and justification of their application, the most important conclusions of the final theses and practical significance and application are described. The summary should contain 3-4 keywords defining the essence of the final theses. The summaries of the final theses must contain 2-4 page long summary in the English language and, a mother tongue of the student.

2.2.9. List of References

The final theses must contain a reference section, where the list of sources and literature used is given. The reference section includes:

- theoretical literature,
- reference books,

- other information sources (documents, statistical data, etc.) and literature.

The literature and sources should be referred to in their original language.

It is advised to divide the sources and literature in the following groups:

- 1) government documents, regulas of the European Union, the Republic of Lithuania, the Republic of Latvia and other countries;
- 2) other published information (books, articles, regulations, etc.);
- 3) unpublished information.

Within each group, the sources should be written in the alphabetical order; first comes the list of literature in Roman letters, it is followed by the list of literature in Cyrillic letters. If the author uses more than one reference by the same author, they should be organized in the reference list alphabetically by the title of the article or chapter. If several works of the same author are dated with the same year, small letters in the alphabetical order are added. The format of the list must meet the requirements of the bibliography list (*see section 3.5*).

In the text, there must be notes to every literature item and other source mentioned in the reference list. Notes are used, if:

- 1) there is a citation in the text;
- 2) in the text, there is other authors' numerical material, tables, illustrations, formulae;
- 3) other person's view or dictum;
- 4) a source, scientific research or article is mentioned.

If other authors' works are used and there is no reference in the text, it is considered that the author claims these texts as his own. Thus intellectual property rights and academic ethics norms are infringed, plagiarism is created. Notes should be made in the joint system with the reference list (*see section 3.4*).

2.2.10. Appendices

In the **Appendices**, the author should insert all additional materials (tables, illustrations, documents, etc.), which are necessary for justifying the author's of the final theses' progress and results, as well as to explain the conclusions and author's point of view in detail. The appendices

may include survey forms, numerical data, tables, figures from other sources, a template of a questionnaire, analytical estimates, instructions, statutes, methodological guidelines, etc.

It is necessary to take into account that only those materials should be added as appendices, which are relevant to the essence of the final theses. It is not allowed to attach full texts of laws, official regulas, published methodological materials, and published materials. This kind of sources should be indicated in the reference list.

The appendices are not included into the total number of pages of the final theses, they must be indicated in the basic part of the final theses. Each appendix must have a heading.

2.2.11. Declaration of Honour

This declaration is necessary for the final theses and is placed at the end of the final theses. It is not included into the total number of pages, it is not numbered, and it is not indicated in the table of contents.

3. FORMAT OF THE FINAL THESES

The format of the final theses is designed in accordance with requirements of this Guide, technical parameters, technical format regulations, layout of visual information (tables, illustrations, formulae and appendices), formatting of notes, as well as rules of compiling the reference list.

3.1. General theses formatting requirements

General theses formatting requirements are:

- the content of the final theses must correspond to the research topic;
- appropriate technical formatting is observed in the final theses;
- the final theses contains correct and exact references;
- conclusions and suggestions derive from the content of the final theses;
- there are no misprints or grammar mistakes in the final theses;
- the final theses is written using the academic style.

The main features of the academic language style:

- The text is created according to the standards of the English language.
- In the texts, verbs are used in passive voice in the indicative mood, in the 3rd person or in the subjunctive mood (in order to neutralise the author's opinion and to express it indirectly).
- There are citations and precise references in the text. Citations are used from the original document (if possible), mentioning the author's surname in the original language in parentheses (in italics).
- Precise terminology is used.
- Explanation works are used, visual information is added to the text: formulae, tables, illustrations, appendices, etc.

3.2. Technical specifications of the final theses format and main provisions of the technical formatting

The final theses must be typed, by observing the following requirements:

- Paper must be typed on one side of A4 format (210 x 297 mm) white page;

- top and bottom margins are 20 mm wide; the left margin is 30 mm wide and the right margin is 20 mm wide;
- the text must be 1.5 line spaced; the text must be justified from both sides;
- every new paragraph should be indented 2.2 cm from the left margin;
- the text should be typed in 12-point *Times New Roman* font.

Pagination is done with Arabic numerals placed at the bottom, centred. The page number on the first page (title page) of the final theses is not displayed, but the Title page is included into the total number of pages. All pages of the body text, pages with tables, illustrations and appendices must be numbered in one consecutive numbering sequence.

The chapters must be numbered with Arabic numerals. Subchapters must be numbered within each chapter. Numbers of subchapters consist of the number of the chapter and the order number of the subchapter, separated with a dot, for example, "1.3." (the third subchapter of the first chapter). Points within subchapters are numbered with Arabic numerals. Numbers of points consist of the number of the chapter, the number of the subchapter and the number of the point, separated with a dot, for example, "3.1.2" (the second point of the first subchapter of the third chapter).

Chapters, subchapters and points must have headings corresponding to the content. Headings are placed in accordance with the texts; they must be centred, typed in capital bold 16-point fonts. Subchapter headings must be typed with lower-case letters (except for the first letter), the paragraph must be indented from the left margin; the font size is 14 points. There is no full stop at the end of the heading and the headings should not be underlined. Between the heading and the body text the author should use double spacing. Each chapter should start on a new page, subchapters and points being placed further in the text on the same page. Between the body text of the previous subchapter or point and the next title there must be double spacing. The author should not type the heading on the previous page and the text on the next one. Chapter, subchapter and point headings must correspond to the headings in the table of contents.

Use of origin, explanations. In order to highlight a thought, to mark out a feature, interrelation or a conclusion, the author may use the Italic or Bold fonts. The *Italic fonts* are usually used for

writing people's original names. *For example:* M.G.Kendels (*M.G.Kendall*). The **Bold fonts** are usually used for highlighting words or phrases.

Use of the non-breaking space is important, when the text is automatically justified, placing the text in the random order. Sometimes a number or an initial remains on a higher line, while the explaining phrase or the surname is moved to the next line. In order to prevent such text separation, the author should use the non-breaking space (*Ctrl+Shift+Space*). Typical cases for use of the non-breaking space include the following:

- ordinal numeral, when is it followed by an explaining word or a phrase. *For example:* 2. Chapter, 3.4. Point of 2 Chapter, etc.;
- initials, followed by the surname: *M. Andžāne, K. G. Jungs, T. Ivanauskas*;
- abbreviations, if they are conceptually connected: *i.e., e.g.*

3.3. Format of figures, tables, formulae and appendices

In order to make numeral information of the Paper more legible, it is advisable to use tables. Illustrations used in the Paper (graphs, photos, diagrams, cartograms, etc.) are called figures. Figures and tables may be placed in the text (original or compiled by the author) or in the appendices. It is reasonable to annex tables and figures, which are more than one page long, as well as materials containing adopted data and texts illustrating the author's statements (forms, extracts from documents). It is advisable to create tables to be put in one page in the reading direction or rotating the Paper 90° clockwise.

Tables and figures should be placed immediately after they are mentioned in the text. Under each table or figure there must be evaluation of the information in the text, but the author should not retell the figures mentioned in the tables or illustrations.

Tables are numbered with Arabic numerals within each chapter. The number should be typed above the table title and right-aligned. The title of the table should answer the questions: what? Where? When?; the title should be centred and placed under the number of the table. The title is not underlined and there is no full stop at the end of it.

Measurement units are typed under the title of the table in a separate line in parentheses. If there are various units, they are mentioned by the name of the corresponding indicator, separating it with a comma. It is advisable to avoid large numbers in tables. It is better to use shortened numbers, *for example*, EUR 1,500 thousand or EUR 1.5 million are preferable to EUR 1,500,000. For reflecting one phenomenon the author should use the same number of digits after the comma. The numbers expressed with the same measurement unit, are placed on the right side in the table.

The content of the table is placed in cells. In the first row there must be headings for all columns. The heading of the column starts with a capital letter, headings of sub-columns, which are a continuation of the heading, are written with lower-case letters. Columns are numbered, if they are divided into several pages. The columns are also numbered, if in the text, there is a reference to a column or data in it. Tables with a single column or a row are not usually created. If the table is transferred to the next page, first, the author should write the number of the table, then "Continued", then the numbering of the table columns is repeated.

For example:

The author summarised data about expenditure of the gross domestic product (Table 1).

Table 1

Expenditure of the gross domestic product in the Republic of Latvia in 2011-2013, actual prices (author's compiled)
(million euro)

Types of expenditure	2011	2012	2013	Changes in comparison with the previous year	
				2012	2013
1	2	3	4	5	6
Household final consumption expenditure	12,676.4	13,491.6	14,375.8	815.2	884.2
Creation of the gross capital	4,930.7	5,728.7	5,806.3	798.0	77.6

Table 1. Continued

1	2	3	4	5	6
Export of goods and services	11,738.4	13,418.0	13,799.9	1,679.6	381.9
Import of goods and services (minus)	12,749.0	14,391.2	14,536.4	1,642.2	145.2
Total:	20,297.4	22,043.0	23,221.9	1,745.6	1,178.9

As it is seen in Table 1, the gross domestic product is increasing every year, but its expenditure for state administration institutions in 2013 decreased by 19.6 million EUR in comparison with 2012. It is also significant that rate of growth for capital creation, export and import has come down.

Figures should be numbered with Arabic numerals within each chapter. The number of the figure consists of order number of the figure, for example, "Figure 1". The figure must have the appropriate title answering the questions: what/who? Where? When? The title should be centred and placed under the figure after the number. The title should not be underlined, there is no full stop after it.

For example:

According to Pine & Gilmore (1999), experience is the next step in the market (Figure 1).

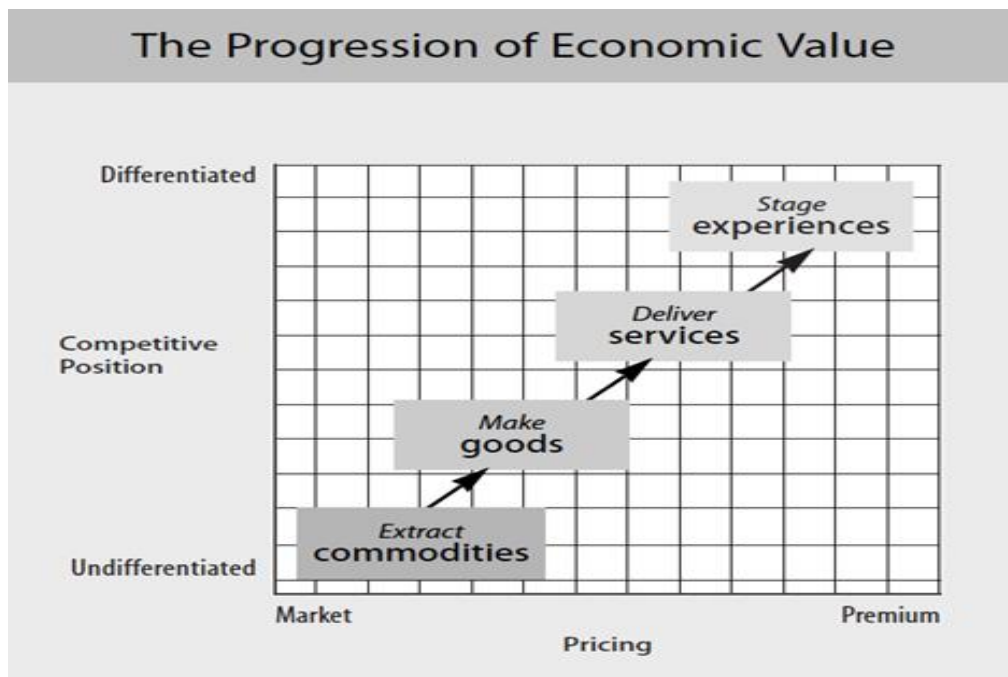


Figure 1. Progression of economic value (Pine & Gilmore, 1999)

The authors conclude that consumers desire experiences, more than products or even services.

For example:

The author summarises information about respondents' advice on goods promotion activities by "Eco Fabrika, Ltd" (Figure 2).

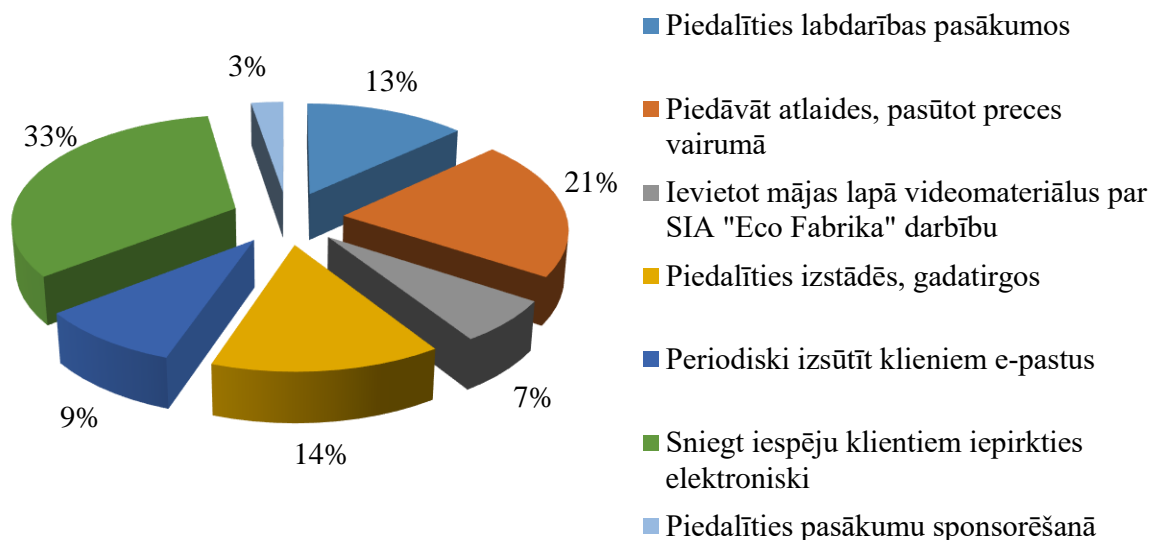


Figure 2. **Division of respondents' answers to the question "What goods promotion activities would you recommend "Eco Fabrika, Ltd" to apply in their work in order to address customers more efficiently?"** (author's compiled)

As you can see in Figure 2 the largest part of the respondents recommend "Eco Fabrika, Ltd" to offer internet shopping possibilities for their customers and to offer a discount if someone purchases goods wholesale (21%).

It is advisable to apply *MS Equation software* for typing **formulae**. Formulae should be centred in a separate line. The number of the formula is enclosed in parentheses in the same line on the right; the number consists of the order number of the formula in this chapter, *for example*, (8) – the eighth formula in the chapter. In explanation of the formula the author should indicate measurement unit of each symbol, separating it with a comma. The symbol and the measurement unit of the same indicator must not be changed within the final theses. When the author refers to a formula, its number should be enclosed in parentheses. *For example*, with help of formula (1) it is possible to calculate... If using formulae from other sources, proper citation should be made. If the formula is author deduced, the phrase "author deduced" is used in parentheses.

For example:

Balance (operative) profit or loss is calculated by the following formula:

$$P = P_1. + P_2. + P_3. , \quad (1)$$

P – balance profit, EUR,

P_{1.} – sale profit, EUR,

P₂. – other profit, EUR,

P₃. – profit not related to commercial activity, EUR.

Appendices are numbered with Arabic numerals in the sequence of their usage. Each appendix should have a number in the top right corner and the word *Appendix*, for example, "Appendix 2". On the next line the title of the appendix follows in the centre of the page. Every new appendix starts with a new page. It is possible to divide the appendix text into subchapters or sections numbering them within the appendix with Arabic numerals, for example, "Appendix 1.2" (second section of Appendix 1). Figures, tables in the appendices should be numbered with Arabic numerals within each appendix, for example, "Figure A.1.1" (first figure of the first Appendix), "Table A.3.2" (the second table of the third appendix). The choice of appendices must be justified; there must be references to them in the body text of the final theses.

3.4. Format of references and notes

Reference is description of the information source giving necessary data about the source. It must be sufficient to make it possible to identify the source and to find it. The **list of references** is an index of references to information sources used.

Reference notes are made as a common system with the list of bibliographic references according to requirements of the international APA style (*American Psychological Association*).

The author may use:

- footnotes;
- the author-date-page system.

Footnotes are used, when the references are placed at the foot of the corresponding page. These notes are numbered separately, starting with 1 in every next page. In the body text, after a citation or a statement the author should write a reference number in the superscript.

For example, Ph. Kotler characterises eight steps to be followed in order to develop an efficient marketing communication programme.

If in one page the same reference is repeated, in the first note the complete bibliographic description is given, and next time it is substituted with the word "Ibidem" and the corresponding page number.

The author-date-page system is used, when the citation or thought author's surname is enclosed in parentheses (it also can be a collective author or editor, compiler), as well as the date (year of publication, page number). *For example*, (Škapars, 2004, page 36).

If in one reference several pages are indicated, there should be a dash between the first and the final pages, but if the pages do not follow each other, a comma is put. *For example*, pages 4 – 6 or pages 7, 23.

Numeral information, which was acquired from any organisation's unpublished materials in a form of various data, estimates or tables, also must have a reference, mentioning the source of the data.

If any author is cited, the citation must be exact. It is inadmissible to extract a phrase or its part and to draw any conclusions on its basis. If a part of a long citation is skipped, this part is substituted by two dots (..). If a foreign research is cited, it must be translated and the translation author must be indicated (if the translation is done by the author, the phrase "author's translated" should be inserted followed by author's initials).

Citations may be displayed in the form of direct speech. In this case the citation starts with a capital letter and is put in quotes. If the final theses does not contain any exact citation, but only paraphrasing of other authors' thoughts and ideas, they should not be written in quotes.

3.5. Requirements to the list of references

When writing the reference section of the literature and sources used, every source mentioned in the final thesis should have an entry. The literature data is written on the basis of the title page (not the cover page) of the edition. The scheme of the list of references entries depends on the type of edition.

1. In description of **laws and regulations** it is necessary to list:

Title of the document (Date). Author of the document, type of the document, number.

For example:

Euro ieviešanas kārtības likums (2013.,15.febr.). Latvijas Republikas likums. <http://likumi.lv/doc.php?id=25474>, sk. 27.09.2014.

Oficiālo publikāciju noteikumi (2013.,29.janv.). Latvijas Republikas Ministru kabineta noteikumi Nr. 65. <http://likumi.lv/doc.php?id=254491>, sk. 27.09.2014.

2. Requirements to formatting of published information:

• In description of **books** (monographs, manuals, textbooks, etc.) the following information must be indicated:

Author 's surname, initial. (Year). *Title of the book*. Place of publication: publisher. Total number of pages.

For example:

Goša, Z. (2003). *Statistika*. Rīga: SIA "Izglītības solī". 334 lpp.

Bruce, B., Hovard, L. (2012). *Qualitative research methods for the social sciences*. (8th ed.). Boston: Pearson. 429 p.

If the book has two or three authors, the surnames are indicated in the same order as it is done in the book, separating them with a comma.

For example,

Arhipova, I., Bāliņa, S. (2003). *Statistika ekonomikā. Risinājumi ar SPSS un Microsoft Excel: mācību līdzeklis*. Rīga: Datorzinību centrs. 349 lpp.

If the book has more than three authors, it is allowed to indicate the first author or two first authors followed by "et al. ".

For example,

Grandāne, M. u.c. (2004). *Finanšu grāmatvedība: mācību līdzeklis*. Rīga: RaKa. 169 lpp.

• Description of **an article in a book** should be written as follows:

Author 's surname, initial. (Year). Title of the article. Author (editor) of the book. *Title of the book*. Place: Published, article page.

Kantāne, I. (2011.). Mazo un vidējo uzņēmumu konkurētspēja. I. Revina, I. Vorončuka (red.). *Latvijas Universitātes raksti. Ekonomika. Vadības zinātne.* (766.sēj.). Rīga: Latvijas Universitāte, 227. - 236. lpp.

Gaveika, A. (2013). Latvijas gaisa telpas robežkontroles institucionālā kompetence. *Latgales tautsaimniecības pētījumi. Sociālo zinātņu žurnāls Nr.1(5)*. Rēzekne: RA Izdevniecība, 84.-96.lpp.

- In the index to an **article from periodicals** (a magazine, newspaper) the following information is indicated:

Author 's surname, initial. (Date). Title of the article. *Title, number of the magazine*, article page.

For example:

Mihejenkova, J. (2013., febr.). Patiesās vērtības noteikšana. Problēmas un risinājumi. *Bilance*, 2, 32.-34.lpp.

Zunde, K. (2014., 29.sept.). Biznesu gremdē laika vilšana. *Diena*, 186, 8.lpp.

- In the description of the **material published on-line** the following data must be indicated:

Author 's surname, initial. (Date). *Title of the article*. Exact internet address, date of the visit.

If the material published on-line does not have a title it should be substituted with the first words of the text followed by three dots "...". The description may be completed with such additional elements: edition, publication place, publication year and date of refresh.

Andria, D. (2011). The Effects of Tax Evasion on the Choice between Personal and Corporate Income Taxation. *Public Finance Review*, vol.39, No. 5, 682 – 711. Retrieved on September 23, 2014, from <http://pfr.sagepub.com/content/39/5/682.refs.html>

Weidenfeld, A. (2013). Tourism and cross border regional innovation systems. *Annals of Tourism Research*, Vol. 42, 191–213. Retrieved on November, 10, 2014 from <http://www.sciencedirect.com/science/article/pii/S016073831300008X>

Shiraldi, M. A. (2001). *The post-traumatic stress disorder sourcebook: A guide to healing, recovery, and growth* [Adobe Digital Edition version]. doi:10.1036/0071393722

Thomas, N. (Ed.). (2002). *Perspectives on the community college: A journey of discovery*. [Monograph]. Retrieved on September 5, 2014 from <http://erick.edu.gov>

Mileiko, E. (2013.,13.sept.). *Kā veido un starp dalībvalstīm sadala ES budžetu*. <http://lvportals.lv/skaidrojumi.php?id=257759>, sk. 29.09.2014.

LR Ekonomikas ministrija (2012., jūnijs). *Ziņojums par Latvijas tautsaimniecības attīstību*. Rīga: LR Ekonomikas ministrija.139 lpp. http://www.em.gov.lv/images/modules/items/2012_jun.pdf, 29.09.2014.

Haka, J. (2014., 8.okt.). *Reprezentācijas un ziedojumu izdevumi. Tiesu prakse*. <http://www.ifinances.lv/lat/tiesibas?doc=5612>, sk. 10.11.2014.

Skrodere, I. (2014., 24.janv.). *Ārkārtas dividendes: zemūdens akmeņi un lamatas neuzmanīgajiem*. <http://www.ifinances.lv/lat/vadiba?doc=5036>, sk. 10.11.2014.

Ekonomika.lv (2015). *Pērn par 0,4% palielinājušās būvniecības izmaksas*. <http://www.ekonomika.lv/pern-par-04-palielinajusas-buvniecibas-izmaksas/>, sk.29.01.2015.

3. In the description of unpublished materials the following data should be listed:

Author's name. (Year of date). *Title of the material*.

For example:

Akciju sabiedrība "LADA" (2013.). *Gada pārskats*.

Lecture notes of *PowerPoint* presentations

Author 's surname, initial (year). *Title of the presentation*. [lecture or *PowerPoint* presentation].

Internet address.

Example:

Puzule, A. (2014). *Aplikšanas ar nodokļiem teorētiskie aspekti*. [Power Point prezentācija]. <http://ekursi2.ru.lv/course/view.php?id=420>, sk. 03.01.2015.

4. SUBMISSION AND DEFENCE OF THE FINAL THESES

4.1. Submission of the final theses

The student submits the completed **Final Theses** to the supervisor for reviewing not later than 15 days before the planned defence. The supervisor certifies with the signature that the final theses meets the requirements and accepts it for defence. Within the indicated time, but not later than 15 days before the planned defence, the student submits 2 originals of the final theses (at least one of them should be hardbound) signed by the student, supervisor and consultant (if any) on the title page for registration by the relevant department. The final theses should be recorded on a CD, which is submitted together with the printed versions of the final theses. The electronic version of the final theses should be converted to PDF (*Portable document format*) and recorded to a disc, annexed to the final theses. The file name of the digital copy should contain the title of the study programme, student's surname, name and the year of the defence, *for example*, Hospitality_Management_Surname_Name_2017. The file name should not contain macrons or palatalization marks.

After the submission, the final theses are uploaded to eLABA (Utena UAS) and LAIS Plag (RAT) systems for plagiarism.

After the submission, the final theses are given to the reviewer(s). The student has a right to read the reviewer's report not later than 2 days before the defence.

After the defence, the hardbound final theses remains at the institution, the second copy is for the student; the electronic version is archived in the database of RAT and Utena UAS.

4.2. Final Theses defence and evaluation

The defence of the final theses is the final stage, when student's input to the development of the final theses and defending competences are evaluated.

4.2.1. Defence

No later than 25 days before the submission of the final theses, a **preliminary defence session in the department** is organised. Its aim is to see if the final theses is ready for the final defence in the Qualifying Committee. The author of the final theses is given up to 10 minutes to describe the aim, object, subject, theoretical basis, and hypotheses of the research and to present the course of development and practical part of the final theses.

Corresponding study direction teachers usually take part in the preliminary defence session (usually these are supervisors). Closing the preliminary defence session, the level of theses ' is characterised for finalising the presented theses.

The Final Theses defence in the Qualifying Committee is organised at an open meeting of the formed committee; the candidates are informed not **later than 2 months** before the defence. The working dates of the committee are announced at the preliminary defence session.

Agenda of the Final Theses defence:

1. Author 's presentation (up to 10 minutes) about the aim, hypotheses of the research, the independent research, the obtained results, main conclusions and suggestions. The presentation is supplemented with handouts (if necessary).
2. The secretary of the committee reads the reviewer 's report and the student answers the reviewer 's questions.
3. Committee members ' and other participants ' questions. The author should answer the question immediately after it was asked.
4. The secretary of the committee reads the supervisor 's report: the final conclusion from the report in case of Utena UAS and the final assessment in case of RAT.

After the presentation of all the final theses, the chairperson of the committee announces a break in the meeting and informs about the restart of its work. During the break, a closed session of the committee is held, when the committee members assess the final theses (10 point system).

After the closed session is over, the results of the defence are announced.

If the final theses have not been developed or submitted in due time with no justifying reason, the student (the author) is expelled from the students' list following the Dean's provision and Rector's order.

If the final theses receive a negative mark, the student is allowed to submit an application to the Rector asking to be allowed to develop and defend the final theses repeatedly but not earlier than in a year and not later than in 3 years' after the termination of studies, by paying the set fee following the order of fee payment. The application regarding repeated defence of the final theses shall be submitted by a student before 1 November and not later than the end of the autumn semester.

4.2.2. Evaluation of the Final Theses

These are the Final Theses evaluation criteria:

1. Choice of the topic, accuracy in formulation and logic of the structure:

- relevance of the research problem, justification of the choice;
- conciseness and exactness in formulation of the problem;
- exactness in formulation of introduction elements (aim, tasks, hypotheses, subject and object);
- logic of the structure and relevance of the research problem.

2. Theoretical basis:

- applicability of the chosen theory/ theories, their consequent usage in the research;
- characterisation and analysis of the problem research level (previous investigations in the field are examined and analysed);
- ability to combine theoretical ideas with the practical part of the research;
- correct and critical reflection of theoretical conceptions;
- knowledge about the newest research, its application in the the final theses.

3. Methodology:

- relevance of the chosen methodology to the problems;
- justification of the research strategy and methods;
- ability to apply the chosen methods for data collection, procession and analysis;
- observing ethical principles, reflecting other scientists ' achievements;

- quality of the annexed material, its relevance to the methodology used.

4. Results and conclusions:

- ability to analyse, evaluate, draw conclusions, using empirical research data;
- ability to apply critical thinking in evaluation of the results and to substantiate the opinion with arguments;
- originality of the conclusions and suggestions;
- practical significance of the conclusions and suggestions.

5. Relevance of the scientific research to the criteria:

- number of pages;
- accurate use of notes and references;
- observation of technical formatting requirements;
- use of illustrative material in the text and proper formatting;
- use of correct scientific language style in the research.

6. Defence competences and ability to present the research:

- quality of handouts;
- pithiness, logic of the presentation;
- precise and reasoned replies to questions;
- promptitude in presentation.

The supervisor submits the completed Report to the department where the study programme is implemented.

The reviewer submits the Assessment Form to the department where the study programme is implemented.

The final theses Assessment Form is filled in by the members of the committee during the defence.

5. OBSERVANCE OF ACADEMIC ETHICS AND COPYRIGHT

When developing the final theses, the issue of observance of academic ethics and intellectual property rights becomes important. The institution expects the student to be academically honest, observing scientific ethics, copyright and intellectual property rights requirements stipulated by legislation and the regulations of RAT and Utena UAS.

In the context of the final theses, the gravest breach of the scientific ethics is related to the following offences of the principles of academic honesty in scientific activity:

- falsification or forgery of research results or data;
- non-observance of anonymity and confidentiality in relation to people involved in the research;
- use of other people's collected information, databases, published and unpublished research without proper reference;
- plagiarism of some parts of the research. Plagiarism is claiming other author's work or its part (including separate phrases, sentences and ideas) as one's own, usage without a proper permission or reference, publication under one's own name or pseudonym.

If plagiarism is discovered in the final theses, depending on the gravity of the copyright offence:

- evaluation may be lower;
- the student may be asked to develop another final theses (choosing another topic) and may be warned by the administration of RAT and Utena UAS about possible expulsion.

6. THE FINAL THESES ASSESSMENT APPEAL

According to the Regulation "Regulation on Study Course Exams and Tests at RAT" approved by the Senate of Rezekne Higher Education Institution on 08.05.2012 and "The Order for the Development, Presentation, Defence and Evaluation of the Final Theses at Utena University of Applied Sciences" approved by the Academic Board of Utena UAS on 31.05.2016 by its resolution No AT-40, the student has a right to submit an appeal regarding the assessment of the Final Theses or its procedures addressed to the Faculty Dean (RAT) or the Rector (Utena UAS) no later than at 12.00 p.m. on the next day after the announcement of the results (in case of RAT) or within 2 working days after the announcement of the results (in case of Utena UAS). The Dean of the Faculty/the Rector of UAS summons an appeal commission consisting of three people, including a lecturer of the study course profile corresponding to the study direction of the final theses. The appeal commission considers the student's appeal no longer than 7 days and submits a written explanation and decision on assessment to the Dean/the Rector. The Dean/the Rector informs the student about the commission's decision. The student is informed about it in a written form. If the student is not satisfied with the Appeal Commission's decision, the appeal can be submitted to the Academic Court of Arbitration of RAT or the Academic Board of Utena UAS.

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