



**VILNIUS UNIVERSITY
FACULTY OF ECONOMICS AND BUSINESS
ADMINISTRATION**

METHODOLOGICAL GUIDELINES FOR PREPARATION OF MASTER THESIS

**For Master degree students of the Faculty of Economics and
Business Administration**

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FOREWORD

The aim of the methodological guidelines for the preparation of the Master thesis of the Faculty of Economics and Business Administration of Vilnius University is to introduce the requirements for the scope, structure and design of the Master thesis (hereafter – MT) of the Faculty of Economics and Business Administration of Vilnius University (hereafter VU EVAF) to the students of Master degree programmes and to present the whole process - from the choice of the topic and the preparation of the structural parts of the MT to the technical presentation, defence and evaluation of the thesis. It is therefore advisable to read the requirements carefully from start to finish

MT is an essential element of the second cycle studies. It is a *systematic*, demanding and time-consuming *process* that begins at the start of the first semester and ends with its defence at the end of the studies. In order to achieve successful outcomes, it is important to work consistently and in accordance with the thesis preparation plan agreed upon, in advance, in close cooperation with the thesis supervisor, to progressively move on in line with the objective of the thesis and to develop the idea of the research by reviewing, analysing, and critically evaluating scientific literature; by creating the methodology for empirical research and examining and interpreting the data obtained on the basis of the research carried out. Master thesis is an original *scientific* work the content of which reflects the author's ability to intelligently and creatively integrate theoretical knowledge with empirical analytical skills by adding new ideas and insights to the research field.

These VU FEBA methodological guidelines for the preparation of Master thesis combine two previously existing documents: Dikčius, V., Kasnauskienė, G. (2023). Methodological requirements for Master thesis and VU FEBA Description of the procedure for the preparation, defence, assessment and storage of students' written academic papers, 2023.

VU FEBA methodological guidelines for Master thesis have been prepared based on the following documents: **the General Requirements for the Conduct of Studies**, approved by the Order of the Minister of Education and Science of the Republic of Lithuania No.V-1168 of 30 December 2016, amended by the Order of the Minister of Education and Science No.V-953 of 7 July 2023, **the Description of the Study Cycles**, approved by the Order of the Minister of Education and Science of the Republic of Lithuania No. V-1012, **the Description of Economics Study Field**, approved by Order No V-793 of the Minister of Education and Science of the Republic of Lithuania of 23 July 2015; **the Description of Finance Study Field**, approved by Order No V-1939 of the Minister of Education, Science and Sport of the Republic of Lithuania of 13 December 2022; **the Description of Accounting Study Field**, approved by Order No. V-99 of the Minister of Education, Science and Sport of the Republic of Lithuania of 30 January 2023; **the Description of Marketing Study Field**, approved by Order No. V-1861 of the Minister of Education, Science and Sport of the Republic of Lithuania of 11 October 2021; **the Description of Management Study Field**, approved by Order No. V-1776 of the Minister of Education, Science and Sport of the Republic of Lithuania of 30 September 2021; **the Description of Business Study Field**, approved by Order No V-1664 of 14 September 2021 of the Minister of Education, Science and Sport of the Republic of Lithuania; **the Description of Human Resource Management Study Field**, approved by Order No V-1923 of 21 October 2021 of the Minister of Education, Science and Sport of the Republic of Lithuania; **Vilnius University Study Regulations**, approved by the Resolution of VU Senate Commission No. SK-2012-12-8 of 21 June 2012; amended by the Resolution of VU Senate No. S-2018-5-2 of 22 May 2018; amended by the Resolution of VU Senate No. SPN-43 of 21 June 2022; amended by the Resolution of VU Senate No. SPN-37 of 21 May 2024; **the Regulations of Vilnius University Study Programmes**, approved by Resolution No. SK-2013-12-14 of Vilnius University Senate Commission of 24 October 2013; amended by Resolution No. SPN-42 of Vilnius University Senate of 21 June 2022; **the Description of the Procedures for the Preparation, Execution and Development of Study Programmes at Vilnius University**, approved by Resolution No SPN-58 of Vilnius University Senate of 18 October 2022; **the Code of Academic Ethics of Vilnius University**, by Resolution No. S-2018-4-4 of Vilnius University Senate of 17 April 2018; amended by Resolution No. SPN-54 of Vilnius University Senate of 21 October 2020, consolidated version since 16 April 2024; **the Regulations for the Preparation, Defence and Storage of Research Papers of Students Studying at Vilnius University**, approved by the Resolution of Vilnius University Senate No. S-2017-12-11 of 19 December 2017; amended by the Resolution of Vilnius University

Senate No. SPN-75 of 18 November 2020; amended by the Resolution of Vilnius University Senate No. SPN-44 since 21 May 2024; **the Description of the Procedure for the Administration of Research Papers in Vilnius University Study Information System**, approved by Order No. R-512 of 22 November 2017 of VU Vice-Rector for Studies; amended by Order No. R-457 of VU Vice-Rector for VU Studies of 8 November 2020; **the Regulations of the Dispute Resolution Commission of Core Academic Units of Vilnius University**, approved by the Resolution of the Senate of Vilnius University No. S-2014-10-2 of 4 December 2014, amended by the Resolution of the Senate of Vilnius University No. SPN-27 of 16 April 2019; **the Regulations of the Academic Ethics Commission of Core Academic Units of Vilnius University**, approved by the Resolution of the Senate of Vilnius University No. S-2018-4-4 of 17 April 2018, amended by the Resolution of the Senate of Vilnius University No. SPN-55 of 21 October 2020; **the Regulations of the Study Programme Committee of Vilnius University**, approved by the Resolution No. SK-2014-4-1 of Vilnius University Senate Commission of 6 March 2014, amended by the Resolution No S-2017-11-6 of Vilnius University Senate of 21 November 2017; **the Guidelines for the Use of Artificial Intelligence at Vilnius University**, approved by the Resolution No SPN-54 of Vilnius University Senate of 18 June 2024; American Psychological Association. (2020). **Publication Manual of the American Psychological Association** (7th ed.). Accessed on 6 June 2023. Internet access <https://apastyle.apa.org/>; ICC/ESOMAR. (2008). **International Code of Market and Social Research**. Accessed on 6 June 2019. Internet access <https://esomar.org/codes-and-guidelines>; **Shared "Dublin" Descriptors for the Bachelor's, Master's and Doctoral awards**. (2004). Accessed on 6 March 2019. Internet access https://www.uni-due.de/imperia/md/content/bologna/dublin_descriptors.pdf.

Study programme committee (hereafter SPC) may determine additional, study programme-related requirements for MT.

Terms and their abbreviations used in the text. Study programme committee – SPC, Vilnius University Study information system – VUSIS, Vilnius University Virtual learning environment – VLE, Electronic plagiarism detection system – EPAS, Master thesis – MT, Scientific research project – SRP, Lithuanian academic electronic library – eLaba. Contact thesis defence - when the defence takes place in a university classroom. Remote defence - when the defence is organised using the means of information communication technologies and all participants of the defence work remotely. Hybrid thesis defence - when the defence is organised using the means of information and communication technologies, but one or more of the participants of the defence are present in the university classroom, while other(s) is(are) participates remotely.

1. AIM OF MASTER THESIS AND SKILLS TO BE DEMONSTRATED

The Master thesis is an independent research study aimed at demonstrating the ability of master degree students to deal with current and important practical and/or scientific issues in a creative, comprehensive, explicit way by taking into account the restrictions triggered by information, time and other factors. The Master thesis must demonstrate student's ability to analyse the chosen topic, evaluate previous research work carried out by other scientists, independently study and conduct research, analyse the accumulated data, provide interpretations of the research results, clearly and reasonably formulate the research conclusions and recommendations. The Master thesis must be based on independent scientific research or applied research.

The knowledge and competences to be acquired in master degree studies are specified in Shared "Dublin" Descriptors (2004), the Descriptor of Study Cycles approved by the Minister of Education and Science of the Republic of Lithuania by Order No. V-1012 of 16 November, 2016. More specifically, the knowledge and competences to be developed are described in the

Description of the Study Field of Economics (Order of the Ministry of Education and Science of the Republic of Lithuania, No. V-793 of 23 July 2015), the Description of the Study Field of Finance of the Ministry of Education and Science of the Republic of Lithuania (Order No. V-817 of 23 July 2015), the Description of the Study Field of Accounting (Order of the Ministry of Education and Science, No V-818 of 23 July 2015), the Description of Management Study Field

(Order of the Minister of Education and Science of the Republic of Lithuania, No. V-1776 of 30 September 2021), the Description of Business Study Field (Order No. V-1664 of 14 September 2021), the Description of Human Resource Management Study Field (Order No. 1923 of 21 October 2021). According to these documents, master student should develop and demonstrate the following skills when writing their Master thesis:

1. Has acquired knowledge in fundamental and applied research, that results in the ability to develop and/or apply original ideas in a scientific research context;
2. Knows and applies the principles of social sciences in order to comprehensively and systematically understand and evaluate theoretical and professional phenomena in the fields of economics and/or management;
3. Knows the latest models as well as quantitative and/or qualitative methods of analysis and has the ability to apply them in scientific, applied and interdisciplinary research;
4. Is able to select, organise, analyse and critically evaluate information from a variety of sources, ensure confidentiality of information, formulate arguments and assumptions;
5. Is able to solve atypical complex tasks in a new and unfamiliar environment with access to only limited information, to implement innovative methods, harmonise interdisciplinary knowledge and social responsibility;
6. Is able to initiate, organise, independently conduct research, interpret results from national and international perspectives applying an interdisciplinary approach;
7. Is able to communicate effectively, fluently and persuasively with relevant professionals and other stakeholders in writing and orally, in at least one foreign language, and discuss relevant practice and theory issues, including presentation of ideas, issuing reports, consulting, and expert evaluation;

The Master thesis differs from a Bachelor thesis in both quantitative and qualitative indicators. First of all, Master thesis is larger in scope. However, the main difference is related to the qualitative parameters: knowledge of the investigated subject and research completeness. Under no circumstances can a Master thesis be purely descriptive and reviewable. MT is a *scientific* work, it must include more personal contribution, more novelty, originality. The intended scope of the Master thesis, excluding annexes, shall be **50-70 pages (120,000-160,000 characters without spaces).**

2. STRUCTURE OF MASTER THESIS

MT consists of the following components: title page, table of contents, list of tables, list of figures, list of abbreviations (if necessary), introduction, analysis of scientific literature, research methodology, analysis of empirical results, conclusions and suggestions, list of references, a summary in a foreign language (in Lithuanian, if a thesis is written in English and in English, if a thesis written in Lithuanian), annexes.

THE TITLE PAGE is intended to indicate the requisites of VU FEBA, the author and the Master thesis. The title page template is provided in **Annex 1**.

THE TABLE OF CONTENTS provides the structure of the work, i.e. chapters, subchapters and sections of MT are indicated. Numbering of chapters and subchapters shall be done in Arabic numerals. The table of contents includes numbers of the pages of the structural elements of the Master thesis. Summaries, lists of tables and figures, list of abbreviations (if needed), introduction, conclusions and suggestions, list of references and sources in the content are not numbered. A template for the table of contents is provided in **Annex 2**.

THE LIST OF TABLES, THE LIST OF FIGURES, THE LIST OF ABBREVIATIONS

The list of tables (table number and title), the list of figures (figure number and title) and, if needed, the list of abbreviations (glossary) are given after the contents. An alphabetical list of abbreviations is needed when specific terms or abbreviations are abundantly used in the Master thesis. A list of abbreviations is not required when the total number of abbreviations is less than 20 and each repeats itself less than three times in the text.

INTRODUCTION is an important element of the Master thesis and usually lacks appropriate attention. The introduction briefly and concretely describes the following features: the relevance of the topic; level of research of the topic analysed in the thesis; novelty of the Master thesis, problem of the Master thesis; purpose of the Master thesis, tasks; problem solving methods and theoretical and empirical methods applied, structure of the Master thesis; difficulties and limitations, if the author encountered them, while writing the Master thesis.

Relevance of the topic is the importance of the problem under examination in the thesis from a practical and theoretical point of view. From a practical point of view, important topics are related to the social problems of a present-day life which require scientific solutions. Theoretically relevant topics develop or create scientific theories, research methodologies, provide empirical data needed for science.

The level of exploration of the topic under analysis reveals what researchers have already done in addressing the topic chosen by the master student. Discussions on the topic are based on the work of other scholars and show the aspects in which the chosen topic has already been studied. All this information is presented in more detail in the analysis of scientific literature.

The novelty of the thesis is its contribution to science, which can be based on new data, scientific literature analysed or systematised on a new basis, a new research methodology developed, new problem-solving ways formulated.

The problem of the thesis raises a question that should be answered by the Master thesis.

The aim of the thesis must be consistent with the chosen topic of the Master thesis and relate to the problem of the Master thesis. The purpose of the Master thesis can be formulated using the verbs “reveal”, “evaluate”, “determine”.

The objectives of the thesis are the steps necessary to achieve the aim of the Master thesis. The objectives show how the aim will be achieved. Usually, to ‘reveal’ something, you need to systematise, isolate, define, compare, and so on. When formulating the tasks of the work, it is necessary to divide the

process of the achievement of the aim into stages, to consider what partial results will help to achieve the aim of the thesis.

The methods deployed by the Master thesis include methods used for the analysis of scientific literature as well as for conducting a research in the empirical part. They should be listed and their choice should be briefly justified.

The description of the structure of the thesis should explain the sequence of the sections of the thesis and the main issues discussed in them, indicating which section deals with which objective.

The scope of the introduction is 2-3 pages.

THE ANALYSIS OF SCIENTIFIC LITERATURE

The analysis of scientific literature presents the research material collected, analysed and systematised by the master student on the problem under consideration. This chapter should be based on material provided in scientific monographs, scholarly articles, or other scientific sources (textbooks or popular science publications are not recommended). The aim of the analysis of scientific literature is to create a theoretical basis for practical solution of the problem. The analysis of the scientific literature highlights the fundamental theoretical approaches that serve as the basis for the Master thesis, examines the studies of other authors on similar topics, systematises the opinions of various scholars, points out differences in previous research, and expresses a critical personal opinion with respect to one or another opinion or model. The reproduction and rephrasing of other sources should be avoided when writing the chapter, and citations should only be made if it is necessary to accurately convey another author's point of view. Master students should use the narrative analysis approach, and subchapters and sections should be concluded with a summary written by a master student.

The scope of this section is 20-25 pages.

THE EMPIRICAL RESEARCH METHODOLOGY

The empirical research methodology addresses three questions related to the analysis of a practical problem: What do you want to determine? How will this be investigated? Why is this method the most appropriate?

In order to answer the first question, the research methodology presents and describes in detail the purpose of the empirical research, the research model, formulates hypotheses or research questions, identifies the investigated variables, their reliability, relevance and relationship.

In the answer to the second question, the methods, techniques, procedures and tools used to collect the data, the specifics of their use and their relevance for the purpose of collecting the primary information necessary to achieve the aim of the Master thesis are presented. Where necessary, secondary sources of information shall be provided, their completeness and reliability assessed. The entire focus of the research shall also be justified and overviewed, and, where appropriate, it is necessary to justify the sample size selected, the respondents and their selection procedure described. The data analysis methods are also introduced in the research methodology.

The answer to the third question (Why is this method the most appropriate?) must be based on theoretical information describing the research methods and on the experience of other researchers in analysing similar problems.

The scope of the research methodology is 5-10 pages.

THE ANALYSIS OF EMPIRICAL RESULTS

The empirical results analysis chapter presents the most important empirical research results and the most significant information. Secondary data, qualitative research, surveys and observations are analysed, hypotheses are tested, various calculations are made, and statistical criteria are used to evaluate the relationships between variables. An important element of the analysis of the results is the interpretation and

applicability of the data obtained. Therefore, the results analysis chapter should integrate the results of the research carried out and other authors' research and link it with the theories presented in the Master thesis. Finally, master students must be able to relate their research results to the practice of organisations and provide problem solving decisions.

This chapter should consist of 20-25 pages.

It should be noted that it is by no means permissible to name the Master thesis chapters "Theoretical Part", "Practical Part", "Literature Review" and the like, because they must reflect the content of a particular chapter or subchapter.

CONCLUSIONS AND RECOMMENDATIONS

In this section of the thesis the original main conclusions and recommendations provided are provided, limitations of the research are mentioned, directions for further research are indicated. There are several ways of presenting the material, but in this section it is more convenient to present all the conclusions first, then all the recommendations. A rarer and more difficult way is to come to a conclusion and make a corresponding recommendation immediately after. Conclusions and recommendations should take the form of clear and carefully thought out statements. If the author feels that figures need to be given, they should be few and only the most important ones. The conclusions should be related to the aim and objectives of the Master thesis.

Conclusions and recommendations should comprise 2-4 pages.

LITERATURE AND REFERENCES

This part provides the descriptions of the literature and sources used, based on the standards of the document's bibliographic description: it describes the elements of the bibliographic references, defines the order in which they are presented, and describes how to transcribe and present information from the source. Note that only those sources that have been directly used in the Master thesis should be included here: quoted verbatim or describing the idea (secondary citation), or using the information contained therein (figures, models, pictures, etc.). It is recommended that the list of bibliographic references be compiled in accordance with the requirements of **APA (American Psychological Association)**¹. For a more detailed explanation of the source description, see Section 5.

SUMMARY IN ENGLISH AND LITHUANIAN

Summary is a short description or a synthesis of the Master thesis. The summary, outlined in a few short paragraphs in the third person, gives the reader a quick glance at the main aspects of the Master thesis. The Master thesis is briefly described, indicating the aim and objectives of the Master thesis; methods used for the Master thesis; the research carried out and the results obtained; the main conclusions; information on the publication or availability of the results of the Master thesis. A summary is provided on a separate page after the list of references and sources. The scope of a summary is 300-500 words. In the Master thesis two summaries have to be included, one in English and one in Lithuanian. The author of the paper is responsible for the linguistic accuracy of the foreign language. Summary templates are provided in **Annex 3** and **4**.

ANNEXES

Additional, non-essential material intended to further explain, illustrate the main points of the Master thesis (larger tables, illustrations, cartograms, etc.) is provided in annexes. The annexes usually contain a data collection instrument (questionnaires, interview instructions), formulas, some intermediate calculations,

¹ <https://apastyle.apa.org/>

data processing schemes and any other material that reflects the research process and results. Each annex must have a title. Annexes are numbered consecutively. The scope of annexes is unlimited.

3. CASES OF PLAGIARISM AND IN-TEXT REFERENCES

When writing a Master thesis, one has to rely on the thoughts of other authors. The experience of other authors in solving analogous problems may be presented already in the introduction of the Master thesis where it is necessary to specify what is already known in the topic under analysis. The analysis of the literature is largely based on the findings, conclusions, and insights of other authors. Finally, when developing the research methodology, the experience and interpretations of the results of other authors have to be used, often the results obtained have to be compared with the research findings obtained by other authors. You can include literature in your text by quoting, paraphrasing, citing, analysing, interpreting, disputing and evaluating it. Inappropriate quoting or conveying thoughts of other authors can be assessed as plagiarism.

Paragraph 19 of the Code of Academic Ethics of Vilnius University stipulates that “plagiarism is prohibited at the University”². Usually, different types of plagiarism can be distinguished.

- Plagiarism of authorship is the taking and presentation of another author’s work or its section as part of one’s own work (section), including literal or meaningful translation from a foreign language.
- Literal plagiarism occurs when an entire sentence, a significant phrase, or a paragraph is moved (written off) from another author’s work without proper reference to the source. Literal plagiarism also includes the literal or meaningful translation of a sentence, a significant phrase or a paragraph from a foreign language and its presentation without proper reference to the source.
- Plagiarism by changing the word or plagiarism by paraphrasing. If a sentence, a phrase or a paragraph is taken from another author’s work and one or more words are replaced but the source is not mentioned, is also considered as plagiarism. Plagiarism also includes work that (or a part of it) consists of paraphrased (by substituting one word for another) sentences, paragraphs, or paragraphs of other sources without specifying the authors and sources. This type of plagiarism is considered to be a situation where the abovementioned actions are performed by making a literal or meaningful translation from a foreign language.
- Incorrect citation - the text, tables or figures of the written work contain data without reference to the source (unless the data is collected by the author himself).
- Self-plagiarism refers to the reuse of large volumes of your own text without reference to the source. However, text written by a student in previous semesters as part of Scientific research project is not considered self-plagiarism.
- Compilation is another type of plagiarism where text is compiled, consisting of fragments copied from various sources, even when the text is quoting the sources correctly but without the original text.

Plagiarism also refers to situations where references to non-existent or incorrectly described sources are mentioned in the text when the text mentions the sources but they are not included in the list of references. A violation of the Principle of Academic Integrity shall also be detected if a knowingly erroneous source page or the date of visit to the website are indicated.

The Master thesis is considered a case of plagiarism if:

- Extracts from other authors’ texts that are literally or meaningfully transcribed or translated from other languages, without citing the source or citing the source, but without quoting (without quotation marks), the volume of which at least in one place of the Master thesis exceeds 600 characters, not including spaces;

² The Code of the Academic Ethics of Vilnius University, approved by VU Senate Order No. S-2018-4-4 of 17 April 2018, amended by the Order No. SPN-54 of 21 October 2020, consolidated version since 16 April 2024.

- Compiled extracts from other authors' (one or more) paraphrased text (individual words and sentences may be replaced, but retains the content of the foreign text), without specifying the original source, the volume of which at least in one place of the Master thesis exceeds 1,200 characters, not including spaces. The case where literal or meaningful translation from a foreign language is used is also considered plagiarism;
- The student's text, tables or figures contain data without reference to the source (unless the data are collected by the author himself);
- The total number of coincidences with other works as determined by a plagiarism detection programme or by a manual calculation is 15 percent or more, excluding coincidences which are not considered plagiarism, such as bibliography, properly indicated references, citations, general knowledge, etc.,
- The number of coincidences with a single source, as determined by a plagiarism detection programme or by a manual calculation, is 5 percent or more of the Master thesis excluding coincidences which are not considered as plagiarism, such as bibliography, properly indicated references, citations, general knowledge, etc.,
- The Master thesis was not prepared by the student, but was purchased, downloaded from the Internet or otherwise obtained from third parties (persons or artificial intelligence).

Plagiarism and the serious consequences associated with it can be avoided by properly referring to the literature source used. Master students of VU FEBA are encouraged to use the text referencing system offered by APA (The American Psychological Association). In the case of direct citation (literally quoting or translating material from another author), quotations in the text are enclosed in quotation marks, following the Lithuanian punctuation rules. At the end of the citation, a reference to the source used by the master student must be included and the cited page indicated. Quotations of no more than two or three sentences should be ingeniously inserted in the text, in the right place, **only occasionally and only when** the author's words are very important. In line with the **APA** style, direct citation should be limited to a maximum of 40 words per paragraph in quotation marks. Long quotations should be avoided, and a quotation of one paragraph and longer is already considered a case of plagiarism.

Secondary citation is a recitation of another author's thought for substantiating one's own thought (comparing research findings, conclusions, etc.) or to modify a model (diagram, graph, etc.). The secondary citation does not require special punctuation, but it is necessary to refer to the original. Reference to the original is made at the end of the sentence (when the whole sentence consists of another author's thoughts) or after a particular word or words (if they are "borrowed" from another author). Sometimes the author of the original thought becomes part of the master student's text, without the need for additional references.

Based on the **APA** standard, references should be indicated in the text as follows:

A) If the name (s) of the author (s) of the quoted text or thought does not become a natural part of the sentence, then, at the end of the sentence or after a significant word, the author's surname (the first name or the first letter of the name are not written) and the year of publishing are written in brackets, with a comma, for example, (Stoma, 2017), (Greetham, 2008), (Lukin, 2019).

When reference is made to the work of several authors, the reference is inserted alphabetically indicating the author's surname, year of publication, followed by a semicolon, then the surname of another author, year of publication, for example (Stoma, 2017; Petraitiene, 2004).

When a given source is written by two authors, the word "and" should be written between their surnames, and the surnames are presented in the same order as seen in the source, for example (Stoma and Petraitis, 2017).

When the source used is written by three to five authors, the first time the text is referenced, the surnames of all authors are written, followed by the "and", for example (Stoma, Mackeviciene & Antanaitis, 2017). Other times, a reference to the same source will include the first author's name and "et al", for example (Stoma et al., 2017).

When reference is made for works of six or more authors, the first author's name and "et al.", as well as the year of publishing, separated by a comma, should be used, for example (Stoma et al., 2017; Smith et al., 2013).

Based on the information provided by the organisation or institution, its name and year are indicated, for example, (United Nations, 2016). If there is a well-known abbreviation for the organisation in question, first include the full name of the organisation and its abbreviation in brackets, and then only the abbreviation, such as (UN, 2016).

If a source whose authors have the same surname is used, each surname is preceded by the first letter of the name, for example (P. Stoma, 2010; S. Stoma, 2018).

For works of the same author written in the same year, a, b, c, and so on are written in an alphabetical order next to the year. i.e., for example (Stoma, 2009a).

If an unpublished interpersonal communication (interviews with experts, e-mail message, telephone interview) is used in the text, the first letters of the name (s), surname and date are indicated, e.g. P. Stoma (interpersonal communication, 20 September 2016) spoke out against plagiarism. There is no need to include interpersonal communication in the list of references and sources.

B) If the surname (s) of the author (s) of the quoted text or thought becomes a natural part of the sentence, then the surname of the author is followed by the year of publishing in parentheses, for example, in research conducted by Stoma (2017) a relationship was also found..... If the author of the publication is not one, the indication is done in the same way as in the case of A described above.

In quoting, first, the author of the primary source is indicated in the text or in parentheses, followed by the surname and year of the secondary source, for example ... Mackeviciene, as quoted by Stoma (2017), states that ... It is noteworthy that in repeated quoting, a secondary source, i.e. a source read by the author is included in a list of references.

4. FORMATTING OF MASTER THESIS

It takes a lot of time and patience to format the Master thesis properly. Time can be saved if formatting is given due consideration right from the beginning of Master thesis preparation. Master thesis must be written using grammatically correct language. The material presented shall be divided into the required number of chapters and subchapters. The Master thesis formatting requirements are listed in the following table.

Table.

Formatting of Master Thesis

Formatting requirements	Description
Font	„Times New Roman Normal 12 pt“
Space between lines	1,5
Text alignment	Both right and left sides („justified“)
Margins	2.54 cm on the left, 2 cm on the right, top and bottom
Highlighting information	<i>Italic</i> , bold or <u>underline</u> text formatting; letter extension function
Beginning of a paragraph	By retracting the first line of a text within 1.27 cm from the left margin of the page (Paragraph / Indentation / left / by 1.27). The text shall not be retracted in the summary.
Page numbering	<ul style="list-style-type: none"> • Arabic numerals in the lower right corner of the page without dots or dashes; • Page numbers start from the introduction of Master thesis (page numbers are not written on the pages above the introduction of Master thesis, but counted); • The numbering is continuous with annexes included.
Numbering of structural parts	<ul style="list-style-type: none"> • Arabic numerals; • Each smaller part (subchapter, section) must have the number of the corresponding larger part, supplemented by an additional number, separated by a dot (for example 3.1; 3.1.1).
Writing of chapter titles, words Santrauka, Summary, Table of Contents, List of Tables, List of Figures, List of Abbreviations, Introduction, Conclusions and Recommendations, List of References, Annexes	<ul style="list-style-type: none"> • Bold, in capital letters, TIMES NEW ROMAN NORMAL 14 PT BOLD font; • Starting on a new page and writing one line below the beginning of the page field; • No punctuation marks are added at the end of chapter titles or other structural elements. • If there are more than one annex, it is advisable to start the annexes on a separate sheet headed "ANNEXES". All annexes are then arranged consecutively in numerical order (the numbers are indicated in the top corner of the page, in the right-hand margin (Annex 1, Annex 2, etc.).
Layout of chapter titles	<ul style="list-style-type: none"> • Chapter titles shall be written in the middle of the page; • Words in chapter titles cannot be subdivided; • Each Master thesis chapter begins with a new page and subchapters and sections – on the same page; • The title cannot be written on one page and the text started on another.

Beginning of writing subchapters	Immediately below the previous text, skipping one interval;
Writing subchapter titles	<ul style="list-style-type: none"> • Starting from the left side of the page, without retracting; • Times New Roman normal 12 pt bold font, small letters, starting with a capital letter; • No punctuation marks are added at the end of the subchapter titles.
Numbering and writing titles of tables	<ul style="list-style-type: none"> • The number is given according to the order of the table in the text; • The number is written in Arabic numerals and the space of one character is made before the word “table” is written in bold (e.g. Table 1); • It is written above the table header in the left corner; • If there is only one table in the text, only the word “Table” is written above the table heading on the left side of the page; • If the text contains several logically related tables, one after the other, the tables can be numbered by adding a letter to the number of the table (e.g. Table 1, Table 1a and Table 1b) to emphasize the continuity of the data contained therein; • The title of the table is written in <i>italics</i> (in small letters starting with a capital letter) above the table and is written starting from the left side of the page. All abbreviations should be explained in formatting the table; • It is recommended to refer to the number of the table while describing the data presented on it and avoid using such phrases as “in the table below (above)”; • It is recommended to use as few lines as possible when formatting tables; • Font „Times New Roman Normal 10 or 12 pt“; • Line spacing 1 or 1,5; • Care must be taken not to split the table. If necessary, the table may be moved to another page and the words “Continuation of Table 1” shall be written on the second page; • Below every table the title of its source must be indicated. If in the literature analysis part the table was designed by the thesis author, the reference has to be made to the literature or other sources that have been used for compiling the table, e.g. “Source: compiled by the author, based on Johnson, 2018; Petrikas, 2019; Jonaitis, 2020”. If the table is in the empirical research part of the thesis and refers to the information obtained within the company, such as the structure of the product range or the company's financial indicators, it should be indicated as follows: "Source: compiled by the author on the basis of internal data of the company „X”". While depicting the data of the current research, the source must be indicated as follows: “Source: compiled by the author based on the conducted research”; • The source must be indicated below the table, to the left of the margin; • The text only comments on the visual material (tables) and does not repeat the information in the tables. Do not begin or end a chapter or subchapter with a table. • An example of a table can be found in Annex 5. • More examples for compiling tables can be found here: https://apastyle.apa.org/style-grammar-guidelines/tables-figures/sample-tables • Tables cannot be scanned. They must be clearly readable, quite detailed and of the same language as the thesis. • The text below the table is indented by two lines.
Numbering and writing titles of figures	<ul style="list-style-type: none"> • The number is given according to the order of the figure in the text; • The number is written in Arabic numerals and the word “figure” is written in bold (one character spacing) (e.g. Figure 3); • The figure number is written above the figure title in the left. • Several logically related figures can be numerated as follows: Figure 1, Figure 1 a and Figure 1 b; • All graphic material (charts, graphs depicting statistical quantitative processes, drawings, schemes, photographs) are referred to as figures. It is an international norm, thus, other titles, such as “diagram”, “scheme”, etc. cannot be used. • The title should be written in the same font as the text, in small letters starting with the capital letter, in <i>Italic</i>, above the figure;

	<ul style="list-style-type: none"> • The title is written starting from the left side of the page. The title of the figure must clearly state the content of the figure. Below every figure the source of it must be clearly indicated, if necessary, including the page number. If the figure is compiled by the thesis author, the source must be indicated of the literature or other sources used for compiling the figure, e.g. "Source: compiled by the author based on Johnson, 2018; Petrikas, 2019; Jonaitis, 2020". If the figure is in the empirical research part and demonstrates the data gathered at a specific company, the source of the figure must be indicated as follows: "Source: compiled by the author, based on the internal data of company X". If a figure depicts the results of the thesis, the reference should be indicated as follows: "Source: compiled by the author based on the current research"; • Source is indicated below the figure on the right side of the page; • Figures (in two-dimensional space rather than three-dimensional space) are inserted into the text after the paragraph that refers to them or on the next page; • The text only comments on figures and does not repeat the information displayed on them. Do not begin or end a chapter or subchapter with a figure; • Figures cannot be scanned. They must be clearly readable, quite detailed and of the same language as the thesis; • An example of a figure can be found in Annex 5; • More examples for compiling the figures can be found here: https://apastyle.apa.org/style-grammar-guidelines/tables-figures/figures • The text below the figure is indented by two lines. It is recommended to refer to the number of the figure while describing the data presented on it and avoid using such phrases as "in the figure below (above)".
Writing footnotes	<ul style="list-style-type: none"> • If the author includes a footnote at the bottom of the page, the text in the footnote shall be single-spaced between the lines.
Writing and numbering of formulas	<ul style="list-style-type: none"> • Statistical symbols are written in <i>Italic</i>; • The numbering is continuous, in curly brackets, next to the formula on the right-hand side of the sheet.
Terms and abbreviations	<ul style="list-style-type: none"> • If there are specific terms in the work, these must be discussed in the text.; • The use of very common abbreviations (EU, WB, US, WTO, AB, etc.) in the text is acceptable, but less common names or terms that are repeated frequently in the text need to be explained, and may be abbreviated. The full title should be written first, with the abbreviation in parentheses, e.g. "<... > small and medium-sized enterprises (hereafter SMEs)" <...>. A publicly accepted or self-proposed abbreviations may be used in the text (except for the title of the topic, the table of contents, and the titles of chapters and subsections).
Literature and sources	<ul style="list-style-type: none"> • All lines, except the first one, are written over 1.27 cm (Paragraph/ Indentation/ Special/ Hanging/ by 1.27) from the left margin of the page; • Not numbered; • Arranged in the alphabetical order according to the name of the first author, strictly according to the specified requirements; • Works by a single author are presented in the chronological order.

Source: modified, based on American Psychological Association, 2020.

Abbreviations included in the Master thesis should be kept to a minimum. Only very common and well-known abbreviations or abbreviations that are used very often in the Master thesis are suitable. In both cases, when the abbreviation is first written in the text, its full form must be given in parentheses.

Larger tables and figures (covering half and more pages) are recommended to be included in annexes and only the most important indicators or conclusions of the analysis should be given in the text. It is advisable

to have at least some text underneath the table or figure on the same page. It is recommended that a chapter or subchapter is not completed with a table or figure.

5. COMPILING A LIST OF REFERENCES

The list of references includes only the sources quoted literally or implicitly in the text of the thesis: scholarly articles, monographs, dissertations, documents and other publications. In addition, all references in the list of references must be mentioned in the text. It should be noted that the list of documents used in the Master thesis should not include articles from popular newspapers and magazines, lecture notes.

It is particularly important to reassure yourself that sources are correctly cited. When citing or compiling a list of references, it is recommended to comply with the APA requirements that are widely used in social science research (the 7th edition of the APA requirements came into force in spring 2020 and included over a hundred examples of citation and compilation of a list of references (APA, 2020)). The most important of these are the following requirements:

- Documents mentioned or cited in the Master thesis are listed in alphabetical order according to the name of the first author.
- Non-Latin letters are not used in the APA style literature list. Therefore, the names of the authors of the work written in non-Latin characters (Russian, Arabic, Chinese, etc.) are transliterated (one character system is rewritten in another character system), with the title written in English in parentheses. This type of a source will have the following items to be included in the list of references:

Surname (s) of the author (s), first name in Latin characters. (years). *Title in Latin letters (Title in Lithuanian)*. Place: Publisher.
- When publishers of a work are not specific authors, but associations or organisations, the name of the author is replaced by the name of the publisher, and the entire title is written. A collective author is usually presented for the purpose of describing official material (the statute, regulations, etc.), for example, Vilnius University, The Lithuanian Department of Statistics, etc.
- If the author of the book is not indicated, then the title of the book should be moved to the beginning, before the date of publication, for example, "Title of work. (years) (x-edition). Place: Publisher."
- If the author of the book is not indicated but its editors are specified, then the name of the editor is written in the space provided for the author, followed by the title of the section, followed by the surnames of the editors of the publication, with the abbreviation "ed." if there is one editor or "Eds." if several editors are given.
- If it is not possible to determine the year of publication of a source, "N. d." (no date) is written.
- Describing the sources found on the Internet the author, the *title*, the exact address of the website has to be included, and describing the sources whose content may change, such as company websites, online magazines, newspapers, discussion forums, the date of access has to be indicated and marked as "Viewed", for example, viewed on 10/31/2023. The location of the source is determined and identified as "Internet Access". The address is preceded by a colon, such as "Internet access: <http://www.apastyle.org/>".
- Indication of edition is a required element. It can be given in the form of "5th edition, 3rd ed." or similar.
- The place where the document was published given in non-Latin characters is transliterated. If several places of publishing are specified in the source, the highlighted one is used. If the places of publishing are the same, the first one in the source is written. If the place of publishing is not specified, the phrase "sine loco" or an equivalent abbreviation "s. l." shall be used. A colon is used following the place of publishing.
- The publisher's name may be incomplete or its abbreviation is given. If there are several publishers of the source, the highlighted one is written. If publishers are presented in the same font, the first one is written.

6. DESCRIPTION OF THE PROCEDURE FOR THE PREPARATION, DEFENCE, ASSESSMENT AND STORAGE OF MASTER THESES

6.1. Selection and Approval of Topics for Master Theses

6.1.1. The Final Master thesis is usually awarded 30 credits from the total volume of master degree programmes and is divided proportionally into three academic papers: Scientific research project 1, Scientific research project 2 and Master thesis. They are written during the semesters specified in the plan of the study programme.

6.1.2. Topics for the master theses are offered to SPC by the lecturers and/or researchers working in the field of the study programme. Lecturers and/or researchers propose only as many topics as the number of theses they will undertake to supervise. The topic of the master thesis may be revised and specified if necessary. At least 10 working days until the thesis topic selection the list of SPC approved thesis topics are announced on VUSIS and/or the website of VU FEBA and/or Virtual Learning Environment. The SPC administrator provides the master students with an approved list of master theses topics. Master students may also offer the preferred topics for writing master theses. In this case, no later than during the first week of the semester in which the Master thesis is written, the master student shall submit a motivated request to the SPC Chairman in the VUSIS system. The SPC Chairman or the SPC member designated by them reviews and approves the topic's suitability. If the topic proposed by the master student is not approved, the student shall choose a topic from the topics presented by SPC and not yet chosen by other master students.

6.1.3. No later than the first 2 weeks of the semester in which the master thesis is written, master students, including those who will participate in an exchange programme, shall select topics for the master theses and the supervisors shall be assigned to them. For important reasons, during the writing of the master thesis, a student may ask the SPC to change the supervisor, but such a change takes into account the academic workload of the master thesis supervisors.

6.1.4. No later than 1 month before the master thesis submission date, the master students shall send by email to the SPC administrator the final titles of their master theses, which together with the list of the supervisors shall be entered into VUSIS and approved by the order of the Dean of VU FEBA.

6.2. Preparation of Master Theses

6.2.1. Scientific research project 1, Scientific research project 2 and Master thesis shall be prepared in accordance with these Methodological Guidelines for Preparation of Master Thesis of the VU FEBA, publicly announced on the VU FEBA website www.evaf.vu.lt and <https://www.evaf.vu.lt/en/>. The procedure for submission, defence and evaluation of Scientific research project 1, Scientific research project 2 and Master thesis is also defined in the subject description of the specific study programme.

6.2.2. Seminars can be organized to facilitate the preparation of Scientific research project 1, Scientific research project 2 and Master thesis, and methodological material is placed in the VLE.

6.2.3. Master students shall write the master thesis individually.

6.2.4. Master theses shall be written in the standard Lithuanian language, unless the study programme is conducted in English or the supervisor is a foreign lecturer. In terms of the possibility to prepare the master thesis in English, when the study programme is conducted in Lithuanian, the master student must apply to the relevant SPC with a motivated application, approved by the signature of the appointed supervisor. The master student will be notified about the decision of the SPC by an e-mail to the student's university email address within 5 working days of the receipt of the request.

6.2.5. Master students consult the master thesis supervisor on a regular basis according to a mutually agreed schedule. Consultations can also take place remotely using means of remote communication. The master student shall report on each of the stages of the thesis preparation in accordance with the procedure established by the supervisor.

6.3. Submission of Master Theses for Evaluation and Defence

6.3.1. Scientific research project 1 and Scientific research project 2 must be finalized and uploaded on VU IS for plagiarism check no later than 5 days before the defence. While uploading the research project master

student must fill out on VUSIS all required fields, including the field “Summary”, in which a concise summary of the research project must be written, and confirm the research project submission. The master thesis review form (see **Annex 8**) can be used to prepare reviews of Scientific research project 1 and Scientific research project 2, in which only the criteria relevant to the specific thesis project are evaluated. Reviews of Scientific research project 1 and Scientific research project 2 are submitted at the discretion of SPCs.

6.3.2. Access to the final stage of studies is allowed to those master students who:

- Have completed the entire study programme and have no debts and/or academic debts.
- Have fulfilled all financial obligations to the university.
- Uploaded their master theses into VUSIS by the deadline.

6.3.3. The final version of the master thesis shall be submitted to the supervisor for assessment at least 15 working days before the date of the defence. After the supervisor confirms that the master thesis has been prepared properly and meets these methodological guidelines, the master student must upload the master thesis and its metadata (including summaries in Lithuanian and English) to VUSIS no later than 6 working days before the defence. After uploading the thesis on VUSIS, the student shall confirm the warranty (see **Annex 7**) stating that the work has been prepared independently and honestly, that the formatting is correct, the summaries and the metadata are entered accordingly. The student must indicate in the warranty if an embargo period is needed. The work uploaded to VUSIS cannot be edited. The master theses not uploaded to VU IS cannot be defended or evaluated.

6.3.4. Before deciding on the suitability of the master thesis for defence, the supervisor checks it in the EPAS or other plagiarism checking system and in VUSIS shall indicate their decision to allow or not allow the student to defend the master thesis. The decision must be made and indicated in VUSIS no later than 3 working days after the deadline for thesis submission. In the absence of the supervisor or in case of their illness, the decision shall be made by the Chairperson of the SPC upon the receipt of all information in line with the compliance of master thesis to the requirements from the supervisor. The decision in VUSIS is indicated by the administrator of the SPC.

6.3.5. If the supervisor decides that the master thesis has not been prepared properly and/or has been prepared without the supervisor’s guidance and cannot be defended, they mark in VUSIS “Not allowed to defend” and write their arguments why the master thesis cannot be defended. The master student has the right to apply to the Defence Commission with a request to allow the defence of the master thesis without the permission of the supervisor. The master student must submit the application and the master thesis to the Defence Commission no later than 2 working days from the date of the supervisor’s decision not to allow the defence of the master thesis. After considering the motives of the master student, the Defence Commission shall decide no later than 3 working days from the receipt of the master student’s application whether to allow the master student to defend the master thesis. Within 1 working day of the receipt of the Commission’s decision, the master student shall be notified at their university e-mail address about the decision of the Defence Commission.

6.3.6. The Chairman of the SPC and/or the Chairman of the Defence Commission assigns the reviewers and opponents of the master thesis. No later than 5 working days before the date of the defence, the SPC administrator sends the master theses to the reviewers and opponents for evaluation. The reviewer submits their review to the SPC administrator no later than 2 working days before the defence date (see **Annex 8**). The master thesis review shall be written in the language of the study programme. No later than 1 working day before the meeting of the Defence Commission, where the master thesis will be defended, the SPC administrator shall send a review of the master thesis (without the evaluation proposed by the reviewer and questions for the defence) to the master student at their university e-mail address.

6.3.7. If the supervisor, reviewer or the Defence Commission identifies a case of plagiarism, the master thesis cannot be defended, assessed and made public, and the student is then given a grade “Not allowed to defend”. The person who detected the plagiarism in writing or by e-mail informs the Dean of VU FEBA, submitting both the summary and the spreadsheet from the EPAS or other plagiarism substantiating system. The student is subject to the penalty provided for in the Study Regulations of Vilnius University³.

³ https://www.vu.lt/site_files/Studies/Study_regulations/Study_regulations_of_VU.pdf

6.4. Defence and Evaluation of Master Theses

6.4.1. The Chairman of the SPC, at least one month before the date of submission of the master thesis, shall set the dates for the defence of the master thesis, form the Defence Commission and coordinate with it. The Defence Commission shall include lecturers and/or researchers of the faculty working in the field of the respective study programme, as well as a representative of an external institution/organisation. The Defence Commission shall be approved by the Rector on the basis of the Order of the Dean of VU FEBA. The master students, reviewers and opponents shall be informed about the master theses defence dates by the SPC administrator. The dates for the submission and defence of master theses are announced publicly in the VU FEBA schedule at least one month before the date of submission of the Master thesis.

6.4.2. The defence of the master thesis shall be public (except the closed mode of master thesis defence) and takes place at the meeting of the Defence Commission in a contact, remote or hybrid mode.

6.4.3. If the defence takes place in a hybrid or remote mode, it must be recorded and the video and/or audio recordings must be kept in accordance with the procedures laid down by the University for a period of 6 months from the date of the publication of the final evaluation of the study results. During the contact public defence of the master thesis, the speech of the master student during the master thesis defence procedure may be recorded by recording devices, after the persons participating in the defence had been informed accordingly. Students and/or other persons participating in the defence and wishing to make or receive a record of the defence must obtain the permission of the Defence Commission. The protection and use of personal data is determined by "The description of the procedure for handling personal data at Vilnius University".

6.4.4. At the request of the supervisor of the master thesis, the Chairman of the SPC or the institution where the thesis has been prepared, the master thesis in question may be defended in a closed meeting of the Defence Commission, provided that the results of the thesis are not made public. The institution requesting a closed defence shall apply in writing to the Dean of the VU FEBA at least one month before the date of the defence of the Master thesis scheduled for the relevant study programme. The Commission shall then declare that part of the defence meeting closed.

6.4.5. The Chairman of the Defence Commission shall open the defence meeting and present the defence procedure. During the defense meeting, the Chairman of the Defense Commission ensures a quorum, i.e. more than 50 percent participation of commission members. At the defence meeting, the Chairman of the Defence Commission shall invite the master students to defend their master theses by presenting the title of the master thesis to be defended. During the defence, the already approved thesis title cannot be questioned.

6.4.6 The master thesis defence takes place in the language of the study programme in which the student is studying. It is up to the SPC to decide in which language the English-language master thesis should be defended when a master's student is studying in a Lithuanian-language study programme. During the defence, the master student shall briefly present the master thesis, by indicating the research problem, goal, and objectives, briefly describing the object, the results obtained, the methods used, introducing the conclusions and justifying them, providing recommendations. The delivery of the master thesis presentation should not exceed 12 minutes. If the master student exceeds the time assigned for the master thesis presentation, the Chairman of the Defence Commission has the right to terminate the presentation of the master thesis after giving a warning remark.

6.4.7. After the master student delivers their presentation, the reviewer gives their opinion on the student's master thesis. If the reviewer does not participate in the defence, their review is read by the master thesis opponent. After the master student answers the comments and questions raised in the review, the discussion with the student is led and the questions are raised by the opponent of the master thesis. After the master student answers the opponent's questions, the members of the Defence Commission or other persons participating in the defence may ask questions related to the information presented during the defence.

6.4.8. Master theses shall be evaluated in a closed meeting of the Defence Commission at the end of the defence of all the master theses of that day (or at the end of the defence of all the master theses of a separate meeting when several defence streams are scheduled on the same day).

6.4.9. When assessing the defence of master theses, the Defence Commission follows these guidelines (see Assessment Scale and Criteria for Master Theses in **Annex 9**), as well as the relevant course description of the study programme.

6.4.10. When evaluating the master student's thesis, the Defence Commission takes into account the thesis evaluation proposed by the reviewer and the defence of the thesis, i. e. the answers of the master student to the questions of the reviewer, opponent, members of the Defence Commission and other persons involved in the public defence of the master thesis.

6.4.11. The decision on the evaluation of the master thesis shall be made by the Defence Commission collegially. A member of the Defence Commission who did not participate in the defence of a particular master thesis does not evaluate that master thesis. In the absence of consensus, the decision on the final assessment of the master thesis shall be taken by the Defence Commission by voting. The decision shall be taken by a simple majority. If the opinions of the members of the Defence Commission regarding the evaluation of the master thesis are evenly distributed, the evaluation of the master thesis shall be determined by the evaluation proposed by the Chairperson of the Defence Commission.

6.4.12. If the supervisor of the master thesis is a member of the Defence Commission, they shall not vote to make a decision on the final assessment of the master thesis of the master student under their supervision. In cases where the Chairperson of the Defence Commission is unable to vote because the evaluation concerns the master thesis of the master student who is under their supervision and the opinions of members of the Defence Commission on the evaluation of master thesis are evenly distributed, the evaluation is determined by the evaluation proposed by the Vice-Chairperson of the Commission elected by the members of the Defence Commission. If the reviewer is also a member of the Defence Commission, their proposed evaluation of the master thesis is included in the final evaluation only once and can be proposed after the defense.

6.4.13. After the meeting of the Defence Commission, the Chairperson of the Commission or the SPC administrator enters the evaluations in VUSIS and assigns an embargo period if it is necessary. The report and a master thesis defence protocol are placed in the document management system "AvilyS" and shall be signed by the Chairperson and the SPC administrator.

6.4.14. The evaluations of master students shall not be made public, information about the evaluation of each master thesis is provided by the Chairperson of the Defence Commission to each master student separately and/or master students can get familiar with the master thesis evaluation in VUSIS system, where the evaluation shall be entered no later than one working day after the defense.

6.4.15. The Commission's decision on the assessment of the master thesis is final and not subject to appeal. Regarding procedural violations of the master thesis defence, which may have affected the assessment of master thesis, the master student has the right to apply to the VU FEBA Dispute Committee and submit an appeal in accordance with the VU FEBA Dispute Committee regulations no later than the next working day after the defence. The appeal must identify the specific violation of the master thesis defence procedure and the circumstances confirming the fact of the violation.

6.4.16. A master student who has not defended the master thesis within the assigned time or failed to defend the master thesis will be expelled from the University for failure. Master students shall be allowed to defend the master thesis for the second time only after the resumption of studies, no earlier than in the next academic year. By the decision of the SPC, the Defense Commission can be formed and the master thesis might be allowed to defend the next semester of study. If the master thesis prepared on the same topic is not defended for the second time, the master thesis shall be prepared on another topic. A master student who has been removed from the student lists as a result of detected plagiarism, after resuming

their studies, must write the master thesis on a new topic and can do so no earlier than the next academic year.

6.5. Storage and Publicity of Master Theses

6.5.1. The storage of the written academic papers in VUSIS is regulated by the “Description of the Procedure for the Administration of the Written Academic Papers in the Study Information System of Vilnius University”. Electronic documents are permanently stored in VUSIS, and the master theses uploaded from VUSIS to eLABa are stored according to the procedure and deadlines set in eLABa regulations.

6.5.2. All defended master theses must be made public in eLABa, unless the Defence Commission decides not to publish master theses in eLABa. A decision not to publish a master thesis in eLABa can be made if:

6.5.2.1. The master thesis uses confidential information as defined in accordance with the procedure provided for in the legal acts of the Republic of Lithuania.

6.5.2.2. Uploading the master thesis and/or making it public would infringe the rights of the student, eLABa manager (s) or other copyright holders.

6.5.2.3. Uploading the storage of the master thesis and/or making it public would violate the rights of data subjects to privacy.

6.5.2.4. The student requests an Embargo period in the Warranty.

ANNEXES

Annex 1. Example Title Page of Master Thesis

VILNIUS UNIVERSITY
FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION

STUDY PROGRAMME (TITLE)

Student's Name, Surname

MASTER THESIS

TITLE IN LITHUANIAN	TITLE IN ENGLISH
---------------------	------------------

Supervisor _____

(scientific, pedagogical titles of the supervisor, supervisor's name, surname)

Vilnius, 20..

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MOTIVES AND BENEFITS OF THE IMPLEMENTATION OF QUALITY MANAGEMENT SYSTEMS

Jūratė SIRVYDAITĖ Master

Thesis

Quality Management Master Programme

Faculty of Economics and Business Administration, Vilnius University

Supervisor prof. J. Ruževičius, Vilnius, 2010

SUMMARY

64 pages, 17 charts, 14 figures, 52 references.

The main purpose of this master thesis is to determine the motives that encourage the companies to implement quality management systems (QMS) and to evaluate the benefits of the QMS implementation.

The Master thesis consists of three main parts; the analysis of literature, the research and its results, a conclusion and recommendations.

Literature analysis reviews the development of quality management theories, presents the main concepts of QMS, introduces the requirement for ISO 9000 standards and shows their pervasion and importance as well as indicates the benefits and the advantages that the companies obtain after QMS implementation.

Following the literature analysis, the author carried out research into the motives and benefits of the implementation of QMS among the Lithuanian companies that have obtained ISO 9001 certificates. In all, 21 Lithuanian companies (23% of all the certified companies) have presented answers to the prepared questionnaire. The main purpose of the questionnaire was to find out why the Lithuanian companies seek the implementation and certification of QMS in accordance with the requirements of ISO 9000 series of standards and what has changed after the QMS implementation. Furthermore, the results of the research were compared to the similar studies performed in other European countries. The results of the research were statistically processed with the SPSS programme batch. Cronbach's Alpha coefficient was used to determine the alignment of the Likert scales'; in all cases, it was higher than 0.7 which indicates that the scales used were consistent. In order to establish a correlation between the organisation's maturity and ISO 9001 QMS using timescale, Pearson's correlation coefficient was used.

The performed research revealed that the implementation of QMS mostly results in the benefits of an intangible nature that are internal to the company. Although the main reasons to start implementing QMS are the expectations of the external advantages, the implementation results mostly in the increase of internal benefits, such as the improvement in the definition of the responsibilities and obligations of the employees, decrease in nonconformities, better communication among the employees, the increased efficiency.

The conclusions and recommendations summarise the main concepts of literature analysis as well as the results of the performed research. The author believes that the results of the study could give useful guidelines to the companies that are going to implement QMS, and could help the companies that have already implemented QMS to take more advantages of the system.

MAGISTRO BAIGIAMOJO DARBO PAVADINIMAS

STUDENTO VARDAS PAVARDĖ

Magistro baigiamasis darbas

Studijų programos pavadinimas

Vilniaus universiteto Ekonomikos ir verslo administravimo fakultetas

Darbo vadovas – lekt. / asist. / doc. / prof. ...

Vilnius, metai

SANTRAUKA

64 puslapiai, 17 diagramų, 14 paveikslėlių, 52 literatūros šaltiniai.

Pagrindinis šio magistro darbo tikslas – nustatyti motyvus, skatinančius įmones diegti kokybės vadybos sistemas (KVS), ir įvertinti KVS diegimo naudą.

Darbą sudaro trys pagrindinės dalys: literatūros analizė, tyrimas ir jo rezultatai, išvados ir rekomendacijos.

Literatūros analizėje apžvelgiama kokybės vadybos teorijų raida, pateikiamos pagrindinės KVS sąvokos, supažindinama su ISO 9000 standartų reikalavimais, parodomas jų paplitimas ir svarba, taip pat nurodoma nauda ir privalumai, kuriuos gauna įmonės, įdiegusios KVS.

Atlikęs (-usi) literatūros analizę, autorius (-ė) išsiaiškino, kokie yra Lietuvos įmonių, gavusių ISO 9001 sertifikatą, KVS diegimo motyvai ir nauda. Atsakymus į parengtą klausimyną pateikė 21 Lietuvos įmonė (23 proc. visų sertifikuotų įmonių). Pagrindinis anketos tikslas buvo išsiaiškinti, kodėl Lietuvos įmonės siekia įdiegti ir sertifikuoti KVS pagal ISO 9000 serijos standartų reikalavimus ir kas pasikeitė įdiegus KVS. Be to, tyrimo rezultatai buvo palyginti su kitose Europos šalyse atliktais analogiškais tyrimais. Tyrimo rezultatai statistiškai apdoroti SPSS programa. Likerto skalių suderinamumui nustatyti naudotas Kronbacho alfa koeficientas; visais atvejais jis buvo didesnis nei 0,7, o tai rodo, kad naudotos skalės buvo suderintos. Siekiant nustatyti organizacijos brandos ir ISO 9001 KVS naudojimo laiko skalės koreliaciją, buvo naudotas Pirsono koreliacijos koeficientas.

Atliktas tyrimas atskleidė, kad įdiegus KVS dažniausiai gaunama nematerialaus pobūdžio nauda įmonės viduje. Be to, nors pagrindinės priežastys pradėti diegti KVS yra išorinės naudos lūkesčiai, įdiegimas dažniausiai lemia vidinės naudos padidėjimą, pavyzdžiui, geresnį darbuotojų atsakomybės ir pareigų apibrėžimą, neatitikčių mažėjimą, geresnį darbuotojų bendravimą, didesnę efektyvumą.

Išvados ir rekomendacijose, apibendrinus pagrindinės literatūros analizės koncepcijas ir atlikto tyrimo rezultatus, pateikiamos išvalgos apie KVS diegimą. Autorius (-ė) mano, kad tyrimo rezultatai galėtų suteikti naudingų gairių įmonėms, ketinančioms diegti KVS, o įmonėms, jau įdiegusioms KVS, galėtų padėti labiau pasinaudoti šios sistemos teikiamais privalumais.

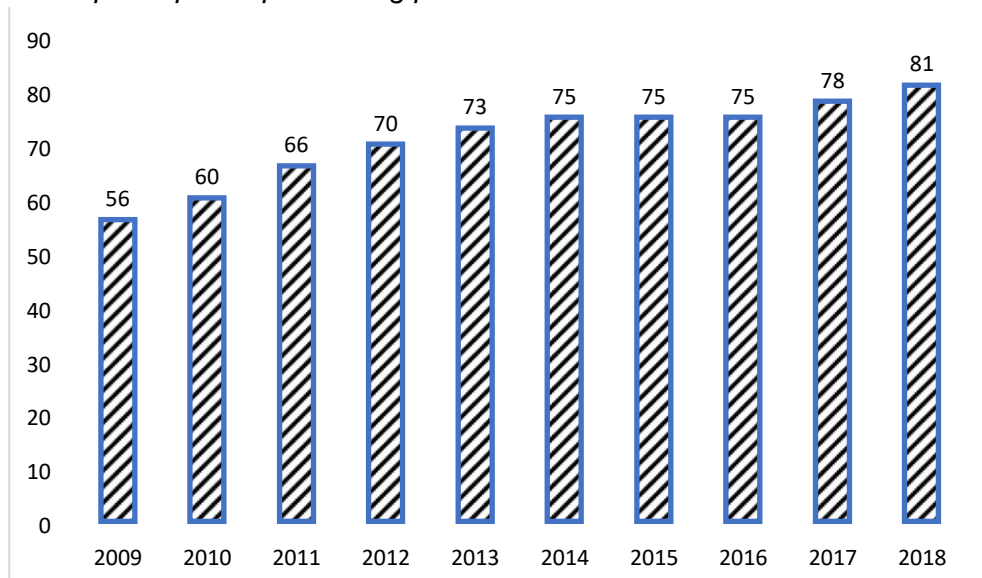
Table 1*Lithuanian GDP in 2015 - 2018*

	2015	2016	2017	2018
GDP at current prices (million EUR)	37,434	38,849	42,191	45,114
Compared to a previous year (%)	102.0	102.4	104.1	103.5
Per capita at current prices (EUR)	12,886	13,545	14,917	16,104

Source: The Lithuanian Department of Statistics, 2019.

Figure 1

Lithuanian GDP per capita in purchasing power standards. ES28-100



Source: Eurostat database, 2019.

Vilniaus universiteto studijuojančiojo,
teikiančio baigiamąjį darbą,
GARANTIJA

WARRANTY
of Vilnius University Student Thesis

Vardas, pavardė:
Padalinys:
Studijų programa:
Darbo pavadinimas:
Darbo tipas:

Name, Surname:
Faculty:
Study programme:
Thesis topic:
Thesis type:

Garantuojau, kad mano baigiamasis darbas yra parengtas sąžiningai ir savarankiškai, kitų asmenų indėlio į parengtą darbą nėra. Jokių neteisėtų mokėjimų už šį darbą niekam nesu mokėjęs.

I guarantee that my thesis is prepared in good faith and independently, there is no contribution to this work from other individuals. I have not made any illegal payments related to this work.

Šiame darbe tiesiogiai ar netiesiogiai panaudotos kitų šaltinių citatos yra pažymėtos literatūros nuorodose.

Quotes from other sources directly or indirectly used in this thesis, are indicated in literature references.

Aš, [Vardas Pavardė], patvirtinu (pažymėti)
I, [Name Surname], confirm (check)

Patvirtinu, kad baigiamasis darbas yra pateiktas į Vilniaus universiteto studijų informacinę sistemą.
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I am requesting an embargo of this thesis for the period indicated below:

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Annex 8. Master Thesis Review Form

MASTER THESIS REVIEW*

Author of the Master Thesis: _____

Title of the Master Thesis: _____

Point-rated evaluation of criteria*	1	2	3	4	5	6	7	8	9	10
1. Formulation and achievement of the aim and objectives of the Thesis										
<i>If you rate the criterion less than 9 points, please provide your arguments</i>										
2. Compliance of the Thesis content and structure to the topic										
<i>If you rate the criterion less than 9 points, please provide your arguments</i>										
3. Logical consistency of the thesis										
<i>If you rate the criterion less than 9 points, please provide your arguments</i>										
4. Explicitness of literature analysis										
<i>If you rate the criterion less than 9 points, please provide your arguments</i>										
5. Level of research methods										
<i>If you rate the criterion less than 9 points, please provide your arguments</i>										
6. Level of the analysis of research data										
<i>If you rate the criterion less than 9 points, please provide your arguments</i>										
7. The value of the author's "product", the theoretical and / or applied benefits of the Thesis										
<i>If you rate the criterion less than 9 points, please provide your arguments</i>										
8. Validity of conclusions and recommendations										
<i>If you rate the criterion less than 9 points, please provide your arguments</i>										
9. Language and style, technical design used in the Thesis										
<i>If you rate the criterion less than 9 points, please provide your arguments</i>										

* Evaluated criteria are of varying importance, therefore, their average does not necessarily correspond to the grade suggested by the reviewer

Final conclusion and evaluation provided by the reviewer

Questions to be raised during the defence (2-3 questions):

Reviewer's name, surname _____

Signature _____

Date _____

** Recommended review form that might be modified by SPC in accordance with the programme specifics

Annex 9. Recommended Assessment Scale and Criteria for Master Theses

Pass/Fail system	Assessment in points	Assessment criteria
Pass	Excellent (10) Rounding 9.5–10	Excellent, outstanding knowledge and skills. The original scientific/applied research, the problem under analysis is new, unexplored, the findings are original and relevant from the point of view of theory and/or practice. The topic has been examined in detail; innovativeness, creativity, excellent knowledge, appropriate theoretical models and research methods are applied. The work is impeccable in discipline-related, methodological and technical terms. High level of defence, demonstration of deep knowledge of the field. The work can be recommended for publication in a scientific journal.
	Very good (9) Rounding 8.5–9.4	Strong, good knowledge and skills. The original scientific/applied research, the problem under analysis is new, unexplored, the findings are original and relevant from the point of view of theory and/or practice. The topic has been examined in detail, innovativeness, creativity, very good knowledge, appropriate theoretical models and research methods are applied. The work has insignificant discipline-related, methodological and/or technical shortcomings and inaccuracies. The defence demonstrates very good knowledge of the field, but there are insignificant shortcomings in the defence.
	Good (8) Rounding 7.5–8.4	Knowledge and skills are above the average. A comprehensive scientific/ applied research, the problem under analysis is acute, the outcomes meet the aims and objectives. The topic has been examined well and qualitatively, but not deeply enough; there is a noticeable lack of the latest theoretical and practical approaches. Appropriate theoretical models and research methods are applied; the work has discipline-related, methodological and/or technical shortcomings. The defence has demonstrated good knowledge of the field, but no comprehensive answers are received to the questions given.
	Highly satisfactory (7) Rounding 6.5–7.4	Average knowledge and skills, there are significant errors. The topic has been examined, theoretical analysis and adequate research have been performed, but there is a lack of methodological justification, integrity of the work, relevance of the topic. Not all the objectives are sufficiently developed, the results lack completeness. The work has discipline-related, methodological and/or technical shortcomings. Mid-level knowledge in the field has been demonstrated in the defence.
	Satisfactory (6) Rounding 5.5–6.4	Knowledge and abilities (skills) are worse than average, there are mistakes. The topic has been examined, but the work is incomplete, has no scientific value, there is a lack of analysis and there are elements of descriptive work. The work lacks integrity, the relationship between the theoretical and research parts. The research has not been formulated correctly enough, there are methodological shortcomings, research methods are not properly applied. The objectives of the work are not sufficiently developed, not all the results of the work correspond to the aim and the problem of the work. The work has significant discipline-related, methodological and/or technical shortcomings. The defence demonstrates a significant lack of knowledge in the field.

	Sufficient (5) Rounding 5–5.4	Knowledge and abilities (skills) meet the minimum requirements. The work is dominated by descriptive text. The work has significant methodological shortcomings, the aim and problem of the work are not formulated correctly, there is no adequate theoretical analysis, research methods are not properly applied. The objectives of the work are insufficiently developed, the results of the work do not sufficiently correspond to the aim and problem of the work. There are significant discipline-related, methodological and/or technical shortcomings. The defence demonstrates weak knowledge of the field.
Fail	Insufficient (1, 2, 3, 4) Rounding 1–4.9	Minimum requirements not met. The work does not clearly state the problem and/or aim of the work. The content of the work does not correspond to the title and/or aim of the work. Compilational elements of plagiarism are visible in the work. There are many significant errors, factual, methodological and/or technical shortcomings. During the defence, the questions are not answered; a fundamental lack of knowledge in the field is demonstrated.