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### **GENERAL REQUIREMENTS FOR WRITTEN ACADEMIC PAPERS**

Methodological tool

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## FOREWORD

This methodological tool is intended for students of Vilnius University of Applied Sciences who write written papers provided for in their study programmes. A written academic paper is a written work of an analytical nature that meets the requirements for research works and is prepared when studying compulsory subjects and electives of the study programme. The purpose of written academic papers is to deepen, expand and consolidate knowledge of the subject being studied, and to form the skills of applied research activity.

The aim of the methodological tool is to provide students with clear guidelines for preparation and presentation of written academic papers.

The methodological tool consists of 4 chapters:

1. Types and structure of written papers.
2. Formalisation of written academic papers.
3. Citing sources of written papers and compiling a list of references.
4. Principles of oral presentation of written papers.
5. Annexes.

Pursuant to the Study Procedure of Vilnius UAS, students are obliged to follow the guidelines set out in the Code of Academic Ethics and the Declaration of Integrity. When preparing and presenting their works, students shall follow the principles of independence, creativity and originality.

### 1. TYPES AND STRUCTURE OF WRITTEN ACADEMIC PAPERS

The methodological tool provides an overview of the most common types of academic papers: these are reports, essays, practice reports, project work and coursework.

The following parts can be distinguished in the structure of written academic papers:

- 1. Title page.** To be formalised in accordance with the provided example (Annex 1).
- 2. Table of contents.** The table of contents covers all parts of an academic paper, starting from a list of chapters and subchapters, abbreviations, tables and figures, and moving to a list of references and annexes. The recommendation is to present a table of contents using automated content insertion. This helps to correctly indicate chapters, subchapters and other parts of an academic paper.
- 3. List of abbreviations (if necessary).** A list of abbreviations used in an academic paper is to be provided. This list is to be compiled and provided when abbreviations are used throughout a paper or in individual parts of the paper. An example of how to compile a list of abbreviations and a glossary of key definitions is presented in Annex 2.
- 4. Lists of tables and figures.** Lists of tables and figures are to be provided on separate pages, indicating the pages of tables and figures therein (Annexes 3 and 4).
- 5. Introduction.** The introduction justifies problem areas analysed in the paper, their relevance, innovativeness, and the degree of scientific research. The subject-matter, aim, objectives and research methods of the academic paper are to be specified, also providing a brief explanation of the overall structure of the paper.
- 6. Theoretical part of an academic paper.** This is an analysis of scientific literature (scientific articles, monographs, other sources of scientific literature). This part of academic papers must emphasise the theoretical aspects of the selected topic, discussing terms, concepts, scientific research models, theories, and other aspects. The theoretical part of academic papers is usually divided into several logically interrelated structural parts (chapters).
- 7. Analytical (research) part of an academic paper.** The analytical part of an academic paper can be twofold. In the first case, it can be an analytical part aimed at assessing the level of investigation of the chosen problem in an empirical (practical context). In this case, it is an analysis of empirical research carried out by other authors, and it can also be a factual analysis (of legal

documents, statistical data, other data). In the second case, it may be an analysis of empirical research data carried out by the author of the paper. In this case, the full methodology of the empirical study is presented (the subject-matter of the study, the aim, the objectives, the methodology of conducting the study and the analysis of the data obtained).

**8. Conclusions.** At least one conclusion must be provided per one paper task. Conclusions are to be numbered. They must be clear, specific, and drawn from the overall content of the paper, however without repeating certain parts of the content. The conclusions must be scientifically sound (they cannot be judgmental, populist or moralistic).

**9. List of references.** A list of references used is to be provided. This list must only include the sources cited in the academic paper. The list of references is to be presented in accordance with the requirements of compilation of such a list (Annex 5).

**10. Annexes.** If necessary, annexes to the academic paper are to be provided. Annexes must be mentioned in the body of the paper, including a reference to the said annex. Annexes are to be numbered.

### 1.1. Reports

A report is an independent academic paper. It presents specific events and facts related to some specific subject-matter; it shows what scholars have written on the subject and the results of their research; and it may summarise the student's research. When writing a report, it is important to present the topic of the paper in a concise and clear manner, to organise the sources of information and to draw conclusions.

The recommended length of a report is 10-15 pages (excluding annexes).

A report shall consist of the following parts: title page, table of contents, introduction, analysis (1-2 chapters), conclusions, references, annexes (optional).

#### Structure and regulations for writing a report

Structure of a report	Regulations for writing a report
<b>TITLE PAGE</b>	Annex 1
<b>TABLE OF CONTENTS</b>	A table of contents shall present the structure of a report: introduction, chapter headings, conclusions, references and sources of information, and annexes. Chapter headings and annexes shall be numbered; the introduction, conclusions, references and sources of information shall not be numbered. A table of contents shall be generated automatically.
<b>INTRODUCTION</b>	The introduction shall present the relevance of the topic, describing the planned subject-matter, setting the aim of the paper (one only) and formulating 3-5 tasks, which shall be numbered. <b>Note.</b> When writing a paper, at least 2/3 of the sources shall be educational publications, effective legislation, scientific articles and electronic documents no more than 5 years old. The recommendation is to search for information in the virtual library and databases of Vilnius UAS. The length of the introduction shall be no longer than 1 page.
<b>Analysis (can be 1-2 chapters):</b>	
<b>1. CHAPTER HEADING</b>	A chapter shall be at least 2 pages long. This chapter shall describe the theoretical aspects and models of the topic of the paper. It may discuss concepts, juxtapose statements or insights of different authors, and provide statistical data. In

<b>Structure of a report</b>	<b>Regulations for writing a report</b>
	developing the topic, literature sources shall be analysed, cited and paraphrased. A brief summary shall be written at the end of the chapter.
<b>2. CHAPTER HEADING</b>	The chapter shall be at least 2 pages long. This is a practical part of a report and may describe the results of the student's research. The chapter shall end with a brief summary.
<b>CONCLUSIONS</b>	Conclusions shall be consistent with the objectives in the introduction (the number of conclusions shall correspond to the number of objectives in the introduction). Conclusions shall contain the main summaries of theories and, if a study was carried out, the results of the study. Conclusions shall be numbered.
<b>LITERATURE</b>	A list of all sources cited in a paper work shall be provided in accordance with the <i>American Psychological Association</i> (APA) citation style rules (Annex 5). The recommendation is to use the bibliographic information management tools <i>Mendeley</i> , <i>Zotero</i> or others to cite sources and compile a list of references. Sources shall be listed in an alphabetical order and numbered in Arabic numerals.
<b>ANNEXES</b>	There may be annexes, but they are optional for reports. The text of a report shall be cross-referenced with annexes (if any). Usually annexes contain tables and figures with additional data. Pages containing annexes shall not be numbered and shall not count towards the total number of pages in the report.

The above requirements are of a general nature. The scope of a report and other subjects may be defined in the documents of Vilnius UAS faculties and discussed with the subject teacher.

## 1.2. Essays

An essay is a small piece of writing that focuses on the subject matter, typical problems in the subject, a discussion of a particular problem, a demonstration of knowledge of the problem, an interpretation of the problem and its justification.

The length of an essay is not strictly regulated. The recommended length is up to 25,000 characters with spaces. The composition shall be free style, however it shall allow distinguishing the predominant standard parts of the essay structure: an introduction, analysis and a summary.

### Essay structure and regulations for writing an essay

<b>Essay structure</b>	<b>Regulations for writing an essay</b>
<b>TITLE PAGE</b>	Annex 1
<b>INTRODUCTION</b>	The introduction shall present the topic, raising a problem or a problem issue, formulating the main statement and presenting the context of the situation.
<b>ANALYSIS</b>	This chapter shall present the main statements, reasoning behind them and interpretations. When writing an analysis, paragraphs shall be connected coherently, ensuring that all statements are oriented towards conclusions and the summary. Each new idea shall be developed in a new

<b>Essay structure</b>	<b>Regulations for writing an essay</b>
	paragraph (about 100 words) or several paragraphs. The sequence of ideas may be causal-derivative, comparative or simply thematic, e.g. The same subject-matter may be discussed in a historical perspective in the first paragraph (several paragraphs), in an aesthetic perspective in the second paragraph, in an ethical perspective in the third paragraph, or in an existential perspective in the first paragraph, in a social perspective in the second paragraph, in a cultural perspective in the third paragraph, or in a local perspective in the first paragraph, in a global perspective in the second paragraph, and in a personal perspective in the third paragraph. Each idea shall be presented clearly, without assuming that the reader will understand or know everything. Key statements, ideas and their presentation shall be balanced.
<b>SUMMARY</b>	The essay ends with a summary and conclusions, i.e. a summary of statements. It highlights the main statements and the main conclusion. The conclusion may also include a question for further research or a problem that has arisen in the course of writing the essay. It is possible to end with an unexpected insight. An essay should not be ended too quickly, without developing an idea to the end, unexpectedly or with a different idea than the one used in the statements.
<b>LITERATURE</b>	A list of all sources cited in a written paper compiled according to the APA citation style rules (Annex 5) shall be provided. The recommendation is to use bibliographic information management tools <i>Mendeley</i> , <i>Zotero</i> or others to cite sources and to compile a list of references. Sources shall be listed in an alphabetical order and numbered in Arabic numerals.
<b>ANNEXES</b>	Annexes shall provide information (numbered tables, figures, diagrams) supplementing the main part of the paper.

These requirements are general in nature. The scope of the essay and other subjects may be defined in the documents of Vilnius UAS faculties and discussed with the subject teacher.

### 1.3. Coursework

A coursework is one of the most analytical types of academic papers. It aims to demonstrate student's ability to creatively, coherently and comprehensively analyse a relevant topic, apply appropriate theoretical models and create a software based on them, to prepare a layout, conduct empirical research and, on the basis of the results of the research, formulate conclusions and make proposals.

The recommended length of a coursework is 25-30 pages.

A coursework shall consist of the following parts: title page, table of contents, lists of tables and figures, introduction (relevance of the topic, problem, subject-matter, aim and objectives, work methods, planned sources), theoretical, analytical (research) and design parts, conclusions, references, and annexes.

#### Coursework structure and regulations for writing a coursework

<b>Coursework structure</b>	<b>Regulations for writing a coursework</b>
<b>TITLE PAGE</b>	Annex 1
<b>TABLE OF CONTENTS</b>	A table of contents shall reflect the structure of a coursework: a list of tables and figures, an introduction, chapter and sub-chapter headings, conclusions (and recommendations), references and information sources, and annexes. Chapter headings and annexes shall be numbered; the introduction, conclusions (and recommendations), references and sources of information shall not be numbered. A table of contents shall be generated automatically.
<b>LISTS OF TABLES AND FIGURES</b>	All tables and figures in the coursework shall be listed consecutively in separate lists. The sequence number of the table/figure, the title and the page where the table/figure is shall be indicated.
<b>INTRODUCTION</b>	<p>The introduction shall present the relevance of the topic (the selected topic shall correspond to the specific field of study), formulating a problem, providing for a subject-matter, and setting the aim of the coursework (always one only). The aim is the most important and shall encompass the whole work and define the final result to be achieved. The aim shall be stated in one sentence and reflect the title of the topic and the chosen subject. The aim of the work shall define the main question to be answered, with tasks (there shall be 3 to 5 of them, numbered) describing intermediate questions which, if answered, will lead to the achievement of the main aim of the coursework. The tasks of the coursework shall itemize the aim of the coursework and cover the main aspects to be addressed, and hence the structure of the analysis part of the coursework. The methods of the coursework shall be indicated (analysis of scientific literature, analysis of company data, survey, etc.), also indicating the sources used.</p> <p><b>Note.</b> Educational publications, effective legislation, scientific articles, electronic documents no older than 5 years shall be selected. The recommendation is to search for information in Vilnius UAS virtual library and databases. The introduction shall be 1 page long.</p>
<b>Analysis (can be 2-3 chapters):</b>	
<b>1. HEADING OF THE THEORETICAL PART</b>	The recommendation is to study 3-5 key sources, preferably the latest scientific publications, discussing key concepts, selecting theoretical models, comparing approaches and statements of different authors. The chapter shall be based on a coherent and clear review/ analysis of scientific literature, citing sources or paraphrasing in accordance with the principles of critical evaluation of literature sources. The chapter shall end with a brief summary.
<b>2. HEADING OF THE ANALYTICAL (RESEARCH) PART</b>	It is based on and describes the research methodology, formulating the research problem, the aim, the subject-matter and the methods. It shall describe the organisation of the study and the data processing methods, analysing and summarising the data. The results of the study shall be

<b>Coursework structure</b>	<b>Regulations for writing a coursework</b>
	analysed and presented visually: in graphs, tables, figures, diagrams, formulae, and numbers. It is recommended to use calculations to justify the possibilities for improvement of the object being analysed. The chapter shall end with a brief summary.
<b>3. HEADING OF THE PROJECT PART</b>	This chapter is for guidance (which is not mandatory for coursework). It provides specific and justified solutions - specific options for the improvement of the object under analysis and the need for the necessary resources (financial, material, human) based on calculations. The chapter shall end with a brief summary.
<b>CONCLUSIONS</b>	This chapter draws the main conclusions based on the results obtained. These should be consistent with the aim and objectives set out in the introduction. The conclusions should be concise and specific (they shall be numbered).
<b>PROPOSALS</b>	Proposals (with recommendations) may be made, with specific measures to address the problem.
<b>LITERATURE</b>	A list of all sources cited in the coursework according to the APA citation style rules shall be provided (Annex 5). The recommendation is to use the bibliographic information management tools <i>Mendeley</i> , <i>Zotero</i> or others to cite sources and compile a reference list. Sources shall be listed in an alphabetical order and numbered in Arabic numerals.
<b>ANNEXES</b>	This is a supplement to the coursework. It may contain examples of data tables, rating scales, questionnaires, descriptions of test conditions, observation protocols, etc. Pages containing annexes shall not be numbered and shall not count towards the total number of pages of the coursework. The text of the coursework shall be cross-referenced with the annexes.

These are general coursework requirements. The scope of the coursework and other requirements may be laid down in documents of faculties of Vilnius UAS.

#### **1.4. Project paper**

A project paper is an applied piece of coursework, similar in scope and structure to a coursework. A project work draws not only on theoretical studies, but also on practical experience, and quite often addresses a specific problem in the field.

The scope of the project work is 20-40 pages (annexes shall not count).

#### **Structure and regulations for writing a project paper**

<b>Structure of a project paper</b>	<b>Regulations for writing a project paper</b>
Title page	Annex 1
<b>TABLE OF CONTENTS</b>	A table of contents shall reflect the structure of the project: lists of tables and figures, introduction, titles of chapters and subchapters, conclusions (and suggestions), references and sources of information, their pages, and annexes. Chapter headings shall be numbered. The



<b>Structure of a project paper</b>	<b>Regulations for writing a project paper</b>
	introduction, conclusions (and proposals), references and annexes shall not be numbered. A table of contents shall be generated automatically.
<b>LISTS OF TABLES AND FIGURES</b>	All tables and figures in the project work shall be listed consecutively in separate lists. The sequence number of the table/figure, the title and the page on which the table/figure is located shall be indicated.
<b>INTRODUCTION</b>	The introduction shall present the relevance of the topic, formulate the problem, provide for the subject-matter, and sets the project's objective (one only). The objective is the most important and shall encompass the whole project and define the end result to be achieved. The aim defines the main question to be answered, the tasks (3-5, numbered) shall describe intermediate questions which, if answered, will lead to the achievement of the main aim. This shall be followed by a description of the methods used (literature review, data analysis, questionnaire survey, etc.) and a summary of sources. <b>Note.</b> Educational publications, effective legislation, scientific articles, electronic documents up to 5 years old should be chosen. The recommendation is to search for information in the virtual library and databases of Vilnius UAS. The introduction shall be 1 page long.
<b>Analysis (can be 2-3 chapters):</b>	
<b>1. HEADING OF THE THEORETICAL PART</b>	The recommendation is to study 3-5 main sources, preferably recent scientific publications (additional sources may be considered). Key concepts shall be discussed, theoretical models in Lithuania and abroad shall be selected, comparing views and statements of different authors. The chapter is based on a coherent and systematic analysis of the scientific literature, citing or paraphrasing sources in accordance with requirements. The chapter shall end with a brief summary.
<b>2. HEADING OF THE ANALYTICAL (RESEARCH) PART</b>	The research methodology shall be justified and described. The research problem shall be formulated, defining the aim, objectives, subject-matter and methods. A description shall be provided on how the research was organised and which data processing methods were used. The research data shall be analysed and summarised. The results of the research shall be analysed and presented in visual form: graphs, tables, figures, diagrams, formulas, and numbers. The recommendation is to use calculations to justify the possibilities of improvement of the analysed object. The chapter shall end with a brief summary.
<b>3. HEADING OF THE PROJECT PART</b>	This part shall provide specific and justified solutions planning for specific options for improving the facility under analysis and calculating the required resources (financial, material, human). The chapter shall end with a brief summary.

<b>Structure of a project paper</b>	<b>Regulations for writing a project paper</b>
<b>CONCLUSIONS</b>	The key conclusions drawn on the basis of the results obtained shall be formulated. They shall be consistent with the aim and objectives set out in the introduction. Suggestions (with recommendations) may be made, with specific measures to address the problem. Conclusions should be concise and specific (numbered). The length shall be 1 page.
<b>LITERATURE</b>	A list of all sources cited in the project paper according to the APA citation style rules (Annex 5) shall be provided. The recommendation is to use the bibliographic information management tools <i>Mendeley</i> , <i>Zotero</i> or others to cite sources and compile a list of references. Sources shall be listed in an alphabetical order and numbered in Arabic numerals.
<b>ANNEXES</b>	Annexes are a supplement to a project paper. They can be in a form of figures, tables, questionnaires, sources of background information, etc. Pages containing annexes shall not be numbered and shall not count towards the total number of pages of the project paper. The text of the project paper shall be cross-referenced to annexes.

Students can write project papers individually, but they usually are written in teams and groups, and evaluated according to the criteria set by the teacher, taking into account the contribution of each member of the group. More detailed requirements for writing a project paper may be laid down in the documents of faculties of Vilnius UAS.

### **1.5 Practice report**

Students having completed internships shall prepare and defend reports in accordance with the procedures laid down by faculties.

A practice report is a document that shows the results of a student's work in a simulated or real enterprise, laboratory, etc., over a certain period of time.

#### **Structure and regulations for writing a practice report**

<b>Structure of a practice report</b>	<b>Regulations for writing a practice report</b>
Title page	Annex 1
<b>CONTENTS</b>	A table of contents shall reflect the structure of the project: lists of tables and figures, introduction, titles of chapters and subchapters, conclusions (and suggestions), references and sources of information, their pages, and annexes. Chapter headings shall be numbered; the introduction, conclusions (and suggestions), references and sources of information and annexes shall not be numbered. The content shall be generated automatically.
<b>LISTS OF TABLES AND FIGURES</b>	All tables and figures in the coursework shall be listed consecutively in separate lists. The sequence number of the table/figure, the title and the page on which the table/figure is located shall be indicated.

<b>Structure of a practice report</b>	<b>Regulations for writing a practice report</b>
<b>INTRODUCTION</b>	<p>The introduction shall present the relevance of the work, the planned subject-matter, the aim (one only) and the tasks (3-5, numbered), then listing the methods of work (data analysis, survey, etc.).</p> <p>Educational publications, effective legislation, scientific articles and electronic documents up to 5 years old shall be selected. The recommendation is to search the virtual library and databases of Vilnius UAS. The introduction shall be 1-2 pages long.</p> <p>If the internship was served outside Vilnius UAS, the place of the internship, the work schedule and the working hours shall be specified.</p>
<b>HEADING OF THE ANALYTICAL PART</b>	<p>Students write a self-evaluation. A brief description of the experience gained during the internship, demonstrating the achievement of the internship outcomes shall be provided. Students shall achieve the learning outcomes of the internship during each internship.</p>
<b>CONCLUSIONS</b>	<p>Conclusions shall be consistent with the objectives, and shall summarise (without repeating) the findings in a concise manner. Conclusions shall be clear, specific and drawn from the overall content of the report. In the conclusions, the author shall demonstrate that he has achieved the aim formulated in the introduction and that he has solved the set tasks.</p>
<b>LITERATURE</b>	<p>A list of all sources cited in the report according to the APA citation style rules (Annex 5) shall be provided. The recommendation is to use the bibliographic information management tools <i>Mendeley</i>, <i>Zotero</i> or others to cite sources and compile a reference list.</p> <p>Sources shall be written in an alphabetical order and numbered in Arabic numerals.</p>
<b>ANNEXES</b>	<p>Internship documents (feedback on the student and his work provided by the internship supervisor at the company, the internship plan and annexes to the report (tables, figures, examples of instruments used in the study and other supplementary material) shall be enclosed. The pages containing annexes shall not be numbered and shall not be included in the total number of pages of the report. The text of the report shall be cross-referenced with annexes.</p>

The provided types of academic papers, their structure and regulations for writing them are for guidance only. Other reporting requirements may be set out in documents of faculties of Vilnius UAS and, in individual cases, agreed upon with subject teachers.

## **2. REGULATIONS FOR THE FORMATTING OF ACADEMIC PAPERS**

Academic papers shall be printed on A4 sheets. Margins of the portrait layout: left margin – 3 cm, top and bottom margins – 2 cm, right margin – 1 cm. A chapter, sub-chapter or section may not be shorter than one page. There shall be no blank space left on the page (e.g. after inserting a

figure or a table). The page shall be laid out in such a way as to leave no more blank space at the bottom of the page than is required by the requirements, i.e. 2 cm.

If the tables printed in an academic paper have many columns and do not fit in the portrait layout, the page shall be formatted as A4L (Landscape), with margins set at 3 cm (the widest margin) for the top margin, 2 cm for the left margin, 2 cm for the bottom margin and 1 cm for the right margin. It is recommended to include such a table as an annex.

The counting of pages in a paper shall start from the title page, but they shall be numbered starting from the table of contents (usually on page 2). Pages shall be numbered in the lower margin in the middle in Arabic numerals without dots or dashes. Font size 10 pt.

The text shall be printed on one side of the page in non-styled Times New Roman 12 pt font. The text of each paragraph of a structured part of a paper shall be:

- with 1.5 line spacing;
- justified;
- indenting text 1,27 cm from the left edge of the page;
- 0 pt. space above and below a paragraph.

**Headings.** Each new section of an academic paper shall start on a new page. Their titles shall be written in capital letters, in bold 14 pt font and symmetrically (centrally) spaced across the width of the page. Single line spacing shall be used, with additional spacing of 6 pt above and below the title of a part of the paper.

The text of the paper shall be divided into chapters (1.), subchapters (1.1.) and sections (1.1.1).

Chapter headings shall be numbered consecutively in Arabic numerals, they shall be written in capital letters, bold, size 14 font and justified. Single line spacing, with additional spacing of 6 pt each above and below the chapter heading.

Sub-chapter headings shall immediately follow the chapter heading. Sub-chapter headings shall be numbered consecutively in Arabic numerals, they shall be in lower case letters, bold, size 14 font and justified. Single line spacing, with additional spacing of 6 pt each above and below the title of the sub-chapter.

Section headings shall be numbered consecutively in Arabic numerals, they shall be in lower case letters, bold, size 12 font and justified. Single line spacing, additional spacing above the section heading 12 pt, below the heading – 6 pt.

**Formatting the title page of an academic paper.** The title page shall be the first page of an academic paper, but it shall not bear number 1. The numbering shall start from the table of contents (the table of contents page shall bear number 2).

The title page of an academic paper shall be in Times New Roman font, with 1.5 line spacing and specific entries made in specified places. An example of a title page is provided in Annex 1.

### Structure and formatting of a title page

Part of the title page	Font size and style	Line spacing and alignment
<b>VILNIUS UNIVERSITY OF APPLIED SCIENCES</b>	Bold, 12 pt, ALL CAPS	1.5 line spacing between lines of these entries, Center alignment
<b>FACULTY OF .....</b>		
<b>Department of .....</b>	Bold, 12 pt, lowercase, except for the first letter of the first word	
Study programme (state code 6531LX000)	Regular font, 12 pt, lowercase, except for the first letter of the first word	

<b>First name, surname BA2XA Group</b>	Bold, 14 pt, lowercase letters, except for the first letters of the name; abbreviation of the group in noteworthy spelling	Written in 2 lines, Center alignment
<b>TITLE OF THE ACADEMIC PAPER</b>	Bold, 14 pt, ALL CAPS	If this entry is made in multiple lines, line spacing shall be single; Center alignment
<b>Type of an academic paper, e.g. Coursework on Financial Accounting</b>	Bold, 12 pt, lowercase, except for the first letter of the first word	Center alignment; line spacing – 1.5 lines
Supervisor Lecturer First name, surname Date of submission: XX-XX-20XX	Regular font, 12 pt, lowercase, except for the first letters of the first words of the entries and the first letters of the name and surname	Written on the right-hand side of the page at 9 cm (TAB, left). Line spacing – 1.5 lines
Vilnius 20...	Regular font, 12 pt, lowercase, except for the first letter of the word	Centred (Center). Line spacing – 1.5 lines

**Table of contents. Lists of tables and figures.** A table of contents shall be formatted after the title page on a new sheet. Generating a table of contents automatically is recommended.

At the top centre of the page, the word CONTENTS shall be written in capital letters in bold Times New Roman font size 14 pt.

In the table of contents, all headings shall be in Times New Roman, 12 pt font size, 1.5 line spacing. Chapter headings shall be capitalised, in bold, the first letter of the chapter and subchapter headings shall be capitalised, while others shall be lowercase, in bold.

Lists of tables and figures shall be presented in new pages following the table of contents. The recommendation is to create lists automatically.

All headings in the lists of tables and figures shall be in Times New Roman, 12 pt font size, regular (not underlined), 1.5 line spacing. Titles shall have the first letter capitalised and the others shall be lowercase.

**Tables and figures.** *Visualisation of the data obtained in the course of the research in academic papers means presenting data in tables and graphical representations (graphs, charts).* Graphical representation of data and tables help the author to present the information in a concise manner.

When preparing tables and graphs in academic papers, it is important to ensure that they are easy to understand without additional explanations in the text.

#### **Creating and numbering a table title:**

A table title shall be informative and consistent with the content shown. In most cases, answering the questions who, where and when should be enough. The title should indicate which data are shown, which target group they represent (by age, sex, area of residence, education, etc.) and the time period which the data covers (Annex 7).

Tables shall be numbered consecutively in Arabic numerals, indicating the sequence number and the word “Table” (e.g. Table 2).

The table number shall appear at the top of the table before the title; the table number and the title shall be in 12 pt, non-bold, lowercase, starting with a cap, and centred; 1.5 line spacing shall be used between the title and the table itself.

**Creating columns and rows in a table.** A table shall not take more than 1 page. The recommendation is to include larger tables in annexes. Tables can be split and moved over several pages. When moving a table, column headings of the table shall be moved along. Each part of the table (column or row) shall have a title (heading box) in the singular, starting with a capital letter,

except for subheadings which form a single sentence with the heading. Entries in the header cells of a table shall be simple and clear. Vertical entries and long headings should be avoided in the header boxes. Leaving columns and rows blank is not recommended.

**Presenting data in tables.** Text in columns shall be in 12 pt regular font (for voluminous tables, the font may be reduced to 10 pt); notes (if necessary) below tables shall be in 10 pt regular font. Table rows and column headings shall be aligned to the left and numerical values shall be centred.

Tables shall be inserted in the text after the paragraph in which they are referred to or on the following page. Only tables that summarise the material should be included in the body of the paper. This material shall not be repeated in the text, only summarising the table in it. Tables containing initial data and initial calculations shall be presented in annexes.

**Figures.** All illustrations in written works are called figures. These may include graphs, charts, various diagrams and other visual material. Illustrations (graphs, charts, diagrams, etc.) shall be prepared using computer programmes and placed in the text under references or in annexes. If there is more than one illustration, they shall be numbered consecutively.

**Figure title and numbering.** Figure titles shall be subject to the same requirements as tables (Annex 7). Figures shall be numbered consecutively in Arabic numerals, indicating the sequence number and the word “Figure” (Figure 1, Figure 2); the number of the figure shall appear at the bottom of the figure before the title; the number and the title shall be in 12 pt uncapitalised lower case font, starting with a capital letter, centred, without a full stop at the end, e.g. Figure 1: Profit dynamics of UAB X in 20... - 20... (EUR thousand); 1.5 line spacing shall be left between the title and the figure.

A figure shall be inserted in the text after the paragraph where it is first mentioned or on a separate page. Presenting the same data in a table and in a diagram is inappropriate. Inserting an original figure of another author in a written work may only be appropriate as an example for teaching and research purposes, indicating its source.

The author of the paper has to decide which chart type would best represent the required data and choose the chart type.

**Recommended chart types:**

A bar chart shall be used when:

- comparing parameters of several objects;
- the horizontal axis contains names of the objects being compared, i.e. textual information (object names written below the axis shall be arranged at the same distance from each other);

- the order of the objects on the horizontal axis is irrelevant (swapping any of the columns in the chart will not make the chart wrong, so they can be arranged in any order);

- names of the objects on the horizontal axis shall be short;

- there are a few objects to be compared – up to eight, i.e. the diagram fits on a description page. A diagram with more than eight columns will be difficult to read even if it is stretched across the width of the page.

A line chart shall be used when:

- comparing parameters of several objects;

- the vertical axis contains the names of the objects being compared, i.e. textual information;

- the order of the objects on the vertical axis is irrelevant (swapping some of the bars on the chart will not make the chart wrong, so they can be arranged in any order);

- the names of the objects to be compared can be long (it is important that the chart fits on the description page);

- there may be many objects to be compared (it is important that a chart fits on the description page).

A pie chart shall only be used when:

- comparing the size of the full sample (100%) and sample parts (x%);

- there are no more than 4-5 parts to be compared (i.e. all cut-outs of the bar are visible).
- a variable has many small values, they can be grouped together in a pie chart under “Other”. This group should not make up more than 20% of the pie chart. In this case, the explanatory notes shall indicate what constitutes the “Other” group.

When displaying data in charts, the value (in absolute numbers or percentages) of each column/section of the chart shall be indicated.

Annex 7 provides examples of frequently used charts.

**Creating formulas.** Formulas shall be written using special computer programmes. A mathematical formula shall not change the grammatical structure of a phrase, so punctuation shall be used before and after a formula according to punctuation rules. In the text, formulas shall be numbered in ascending order. A formula shall be written in the middle of the line, adding a comma and writing the number in brackets on the right-hand side of the page, e.g.: (1). The font shall be set to 12 pt before inserting a formula. The formula shall be followed on the next line by the linking word *here* (*where*), starting with a lower-case letter, followed by a colon and a column downwards describing all its variables. A semicolon shall be added after each description and a full stop shall be placed after the last one.

For example, the evaluation of the subject is calculated according to the formula:

$$BV = 0,1 \cdot x_1 + 0,1 \cdot x_2 + 0,3 \cdot x_3 + 0,5 \cdot x_4, \quad (1)$$

where:

FS – final score;

$x_{1,2,3}$  – tests;

$x_4$  – project work.

The formula shall be separated from the text by leaving a blank line before and after the formula. A reference to the formula shall be included in the text, e.g. (formula 2).

**Features of a hyphen, dash and quotation marks.** When writing a long dash, according to Lithuanian spelling rules, both sides should be separated by spaces. It shall be used when the conjunction of the pronoun is omitted, e.g. Vilnius – the capital of Lithuania.

Such a dash shall not be separated by spaces on both sides for two-value ranges: 5–6 days; 10–20%; p. 125–127; 2020–2021 academic year.

A dash, like many other characters, can be typed on the keyboard, inserted from character tables, or by using a keyboard code. Dash code is *ALT + 0 1 5 0*

A hyphen (code: *ALT + 0 4 5*); *no spaces between words*. It shall be used:

- between syntactically equivalent words denoting the name of the same thing, phenomenon or feature, e.g. conference-seminar, secretary-reporter;
- between two syntactically equivalent adjectives, e.g. scientific-methodical material, commodity-money relations;
- between two independent alternating surnames of the same person, e.g. Laurynas Stuoka-Gucevičius, Sofija Kymantaitė-Čiurlionienė;
- between a surname and a nickname, for example Vincas Mykolaitis-Putinas.

Lithuanian „opening“ quotation marks shall be placed before the word at the bottom (similar to 9s) and „closing“ quotation marks (similar to 6s) shall be used after the word at the top. There shall be no spaces between the quotation marks and the word.

They can be inserted using codes:

„ - *ALT + 0 1 3 2* and *ALT + 0 1 4 7* - “.

**Presenting digital information.** If the figures in the text have a unit of measurement, the figures shall be written in numerals (e.g. 185 km; 27 kg, etc.), if not, they shall be entered in words (e.g. the company plans to establish two new branches in the Klaipėda and Utena regions).

In scientific and business texts, figures shall usually be written in numerals for the sake of clarity and brevity: 97 euros; 25 students.

*The ordinals* denote the position of objects in a row. It is recommended that such ordinals in Arabic numerals are followed by a hyphen with an ending consistent with the word case.

When several consecutive ordinals are written (in Arabic numerals), the ending of word case shall be written after the last numeral. Example: 7, 9 and 45 pages.

If a number is part of a concept or is emphasize, the endings shall be pronominal: 3rd polyclinic, 1st secondary school, 100th Anniversary.

Numbers representing the order of things may in some cases be written in Roman numerals, without adding an ending. For example: Chapter VI, XXth century, Volume II, Class IX.

Numbers representing the sequence of an event can be written in Arabic or Roman numerals, for example: XXIst century, 24 hours.

*Numerical pronouns* marked with numerals shall not have word case endings: 2 institutions out of 25.

Multi-digit numbers can be indicated in Arabic numerals and words or abbreviations, e.g. 25 thousand. Numbers can be divided into classes. A single character space shall be used between classes of numbers, for example 100 000. It is advisable to use a 3-key combination to create a space: Shift + Ctrl + Space. This space is called a connecting space (when digits are not separated). A full stop cannot be used as a separator between classes of digits.

A comma shall be used to separate decimal fractions from whole numbers, for example: 1,90; 10,555.

Where ranges of values are given, the unit of measurement shall be written only after the second digit. Example: the price ranges from 2,10 to 2,50 €/kg.

Adjacent digits shall be separated from each other by a semicolon. Example: the indicator has changed by 2; 4; 6 and 8 units respectively.

**Formatting a list of references.** A list of references shall be included at the end of the academic paper, before annexes, on a separate page, numbering the sources in Arabic numerals using automatic numbering.

The list of references shall be in Times New Roman 12 pt. regular (non-bold) font. Single spacing between lines, additional 6 pt spacing after the paragraph, left justification.

For more information on the regulations for compiling a list of references, see Section 3.3.

### 3. CITING SOURCES AND CREATING A REFERENCE LIST FOR ACADEMIC PAPERS

#### 3.1 Academic ethics and plagiarism prevention

The principles of academic ethics shall be observed in the study process, thus academic papers shall be prepared independently, based on honest research and analysis, and responsible attribution of the authors of the sources and other data used. One of the most frequently observed cases of academic dishonesty, which seriously violates the principles of academic ethics, is plagiarism. Plagiarism is the appropriation of someone else's ideas, texts, works, images, data or other information and the presentation of them as one's own without attribution. Plagiarism can take many forms, depending on how and to what extent the text of another author is presented. Plagiarism can be intentional, where there is a deliberate attempt to conceal the authorship of another, and unintentional, where plagiarism occurs due to a lack of knowledge of the rules of citation or a lack of citation skills.

Typical types of plagiarism in academic papers include:

- **Verbatim plagiarism** – when a verbatim presentation of someone else's text (one or more sentences, original phrase, paragraph) is not written in citation marks (e.g. quotation marks), and/or no reference to the source (author, year, page) is made.



- **Paraphrasing plagiarism** – when someone else’s text is paraphrased by changing a few words, their arrangement in a sentence or the grammatical structure of a sentence, without acknowledging the source.
- **Outright plagiarism** is submitting a paper written by someone else, obtained by various means: copied from the internet, bought, misappropriated, passed on, etc.
- **Mosaic plagiarism** is a patchwork of copied text, where text from several different sources (short passages, paragraphs, sentences) is copied and combined, with or without references to the sources, in order to create a new text and to present it as if it was originally written.
- **Image plagiarism** - the use of other people’s images (diagrams, charts, photographs or other illustrations) in violation of the Law on Copyright and Related Rights, i.e. without reference to the source; using an image that is subject to copyright restrictions (e.g. a prohibition on copying and use for any purpose).
- **Self-plagiarism** is the repetition of all or a substantial amount of one’s own work, submitting a paper that was already submitted and evaluated in another subject, except where a paper is continuous and this has been agreed with the supervisor of the paper.
- **Inaccurate, erroneous, falsified or forgotten citation of sources** – citing sources that are not in the reference list in the text; citing non-existent sources; there are sources in the reference list that have not been consulted and/or cited in the text; citing sources that have not actually been used (often by using a secondary source and citing the primary source only, or vice-versa); or inaccurate description of sources (e.g., incorrect indication of an author, a title or other details). Accidental misciting or a forgotten citing of a source is often the result of carelessness, but it can also suggest that plagiarism is deliberate, especially if this is frequently observed in written papers.

To avoid plagiarism, all the sources used in the academic paper shall be properly indicated, citing them in accordance with the established citation requirements. The APA citation style adapted in accordance with the regulations for the preparation of academic papers of Vilnius UAS and the rules of Lithuanian language shall be used in academic papers, final theses and other research papers of students of Vilnius UAS.

Tips to avoid plagiarism:

- **Save information.** Archive the information you find in thematic folders on your PC, and don’t forget to save web links separately.
- **Avoid copy-paste.** Instead of copy-pasting many short passages, save the whole text individually and colour-code the relevant parts. However, if you are copying passages for archiving, mark the original text (in colour or font) so that you don’t forget to paraphrase it later, and keep the source data for citation.
- **Write in your own words.** Put the information you find into your own words: paraphrase, summarise, analyse. Don’t forget to cite your source.
- **Use quotation marks.** Provide verbatim citations in quotation marks and indicate the source.
- **Choose reliable sources only.** Do not use unreliable information of uncertain origin or unpublished sources.
- **Follow citations rules.** Cite correctly, following the guidelines and other source citation training materials.
- **Provide links.** Always cite the sources used in the text and in the list of references.
- **Seek advice.** If you are unsure, ask your teacher, paper supervisor or library staff.
- **Use tools for managing bibliographic references.** For larger pieces of writing (e.g. a final thesis), use bibliographic referencing tools that allow you to collect, systemise

and organise bibliographic information, such as the referencing in Mendeley, Zotero or Word.

### 3.1.1. Checking for overlapping in academic papers

In order to assess the academic integrity of students and to determine whether their written papers contain cases of plagiarism, written papers at Vilnius UAS are checked using an electronic overlap detection system, including a check for authenticity of papers.

#### **Procedure for uploading academic papers for overlap check:**

- the student shall upload his academic paper on the *Moodle* virtual learning environment by the date specified by the supervisor;
- the upload location shall be chosen according to the name of the supervisor of the paper;
- the paper shall be saved in PDF format;
- the title of the paper file shall include the student's name, surname, academic group abbreviation, e.g.: Vardenis.Pavardenis\_SL17C;
- in case of joint, group assignment papers (except final theses), only one of the authors of the group assignment shall upload a paper for overlap check;
- a paper can be uploaded only once.

When checking academic papers using the overlap detection system, the following plagiarism criteria shall be used:

- Plagiarism is defined as overlap with other works of more than 20% of the total work, excluding overlaps that are not considered plagiarism (title page elements, titles, list of references, citations, proper referencing of sources, general knowledge, specific information, etc.).
- Plagiarism includes cases when an overlap with other written works is less than 20% of the total work, but:
  - more than 7 % overlap of the total work with a single source, excluding overlaps that are not considered plagiarism (title page elements, titles, list of references, citations, referencing of sources, general knowledge, specific information, etc.);
  - an overlap with other academic papers of the same student is found to be more than 20 % of the total work, unless the paper is a part of a continuous work and this has been agreed with the supervisor of the paper;
  - an overlap with the work of other students in the same joint paper is found to be more than 50 % of the total work for the joint (of several student) final thesis.

An overlap is not considered plagiarism when:

- an overlap is found in phrases of several words or between individual sentences;
- references to sources in the text or a list of references are the same;
- parts of a properly presented citations or paraphrased text overlap;
- definitions and titles (headings, study programmes, tables, institutions, etc.) overlap;
- providing specific information – information that is unique to particular phenomena or objects, cannot be distorted and must be accurately conveyed, e.g. symptoms of a disease, a diagnosis, a description of a disease, a description of medicines,

chemical elements, technical parameters or descriptions of applications, equipment, etc.;

- providing general knowledge – self-evident, clear, common information that is widespread and uniformly understood and known in a certain community, e.g. Lithuania is a member of the European Union, climate change is one of the most pressing problems in the world today, etc.

After checking academic papers, the paper supervisor shall review the overlaps and assess the paper for plagiarism. Having found cases of plagiarism (during the overlap check and in other cases), the supervisor shall inform the Dean of the Faculty, the student and the Academic Ethics Committee thereof.

The student shall be subject to the following measures for unfair academic behaviour in accordance with laws of the Republic of Lithuania or documents regulating the procedure of studies at Vilnius UAS: a warning, a disciplinary penalty, expulsion from Vilnius UAS, etc.

### 3.2 In-text citation and referencing

Academic papers shall be based on the study and analysis of various sources of information, ideas, methods and research data found in them, in order to provide the fullest possible insight into the topic being researched. The information found can be cited in several ways: by providing exact citations or by paraphrasing the text.

**A citation** is a verbatim rendering of a text or its part by another author. When citing verbatim from an author's ideas, a citation shall be written in quotation marks, indicating the surname of the author of the citation (if there is no author, then the title of the publication), the year of publication and the page where the citation is taken from. The citation details may be given at the end of the citation or mentioned in the text.

**Nota bene!** Verbatim citations must be used moderately.

If a citation is more than 40 words, it shall be presented as a separate paragraph, indented 1.27 cm from the margin of the document.

If you omit parts of the text (sentences, words) in the citation, you should indicate the omissions with angle brackets <...>.

#### **Examples of citations:**

According to Pušinitė (2015), “sustainable innovation is often equated to eco-innovation” (p. 127).
Pušinitė states that “sustainable innovation is often equated to eco-innovation” (2015, p. 127).
“Sustainable innovation is often equated to eco-innovation” (Pušinitė, 2015, p. 127).
In 2015, Pušinitė stated that “sustainable innovation is equated to eco-innovation” (p. 127).
“to react in a principled manner and report to the Ethics Committee cases of student dishonesty, such as plagiarism <...>, presenting someone else's work as one's own, writing papers for other students for a remuneration, buying an essay and submitting it for evaluation by a member of the academic community” (Code of Academic Ethics of Vilnius University of Applied Sciences, 2015, page 2).

**Nota bene!** The text quoted verbatim shall not be distorted, presenting it exactly as it appears in the original work, including punctuation and even grammatical errors.

**Paraphrasing** – retelling the information read in own words (rather than verbatim) without distorting its meaning. Paraphrasing is a commonly used method of citation that summarises text from one or more sources. It is important to remember that paraphrasing a text must not distort the substance of the original text. When paraphrasing a text in own words, the author's surname and the year of publication should be indicated, without indicating page number.

**Examples of paraphrasing:**

<b>Original text</b>	<b>Paraphrased text</b>
Uploading and sharing information on Facebook, Twitter and Instagram allows you to quickly reach a wide and targeted audience.	Advertising on various social networks quickly reaches a large number of potential consumers (Pavardenis, 2018).
Lithuania is no exception – the growing overall level of entrepreneurship of the country creates the right environment for the development of social business. Social business is becoming increasingly important in Lithuania because social exclusion is extremely high, with one in four people living on the poverty line.	The level of social exclusion in Lithuania remains high, which is why the need for social business enterprises has been increasing, and rapid business development creates the right conditions for the establishment of these enterprises (Tučikienė and Juknelytė-Osauskienė, 2018).

Both exact citations and paraphrasing of the quoted text shall indicate the author of the source cited. The author may be indicated in two ways: at the end of the sentence in parentheses, or by mentioning the author in the sentence and the year of publication in parentheses. When referring to the author, certain words or phrases are often used in the sentence, such as *according to*, *in accordance with*, *stated*, *asserted*, *analysed*, *examined*, etc. It should be noted that the names of the authors of the cited sources shall be indicated in the original language, i.e. as they appear in the reference list, e.g.: Velasquez, Goryaev, Navrátilová

**Nota bene!** All sources cited in the text shall be listed in the list of references. Accordingly, all sources mentioned in the list of references shall be used in the text.

**Rules for providing links****One author**

Profit is not the most important indicator of business efficiency (Druker, 2009).

Jasevičienė has analysed the ethics of financial institutions (2012).

Velasquez (2006) makes yet a few more statements.

**Nota bene!** Repeating the year for the second and subsequent mentions of the author in the same paragraph is not necessary.

**Two authors**

In Lithuanian (Pumputienė and Biziulevičienė, 2015).

In English or another foreign language: (Kenneth & Traver, 2019).

**Three to five authors**

The first time (Karenauskaitė, Bagdonas & Rotomskis, 2012), (Nobles, Mattison & Matsumura, 2018).

The second time (Karenauskaitė et al., 2012), (Miller-Nobles et al., 2018).

**Six or more authors**

(Jasiūnienė et al., 2011), (Ulrich et al., 2018)

**If the author is an organisation or a team**

The first time: (Ministry of National Defence of the Republic of Lithuania [MoND], 2018).

The second time: (MoND, 2018).

**Nota bene!** The second and subsequent citations of such a source should only use the official abbreviation.

**If there is no author**

In the book *Healthy Thoughts* (2017).

The article “Sustainability in today's organisation” provides an overview (*Verslas*, 2018).

**Nota bene!** If the cited source has no author, the first 2-5 words of the title of the source and the year of publication should be indicated. Titles of books, journals, newspapers, reports should be italicized, and titles of articles, book chapters or web pages should be in quotation marks.

**Authors with the same surname**

(J. Kazlauskienė, 2017), (L. Kazlauskienė, 2015).

**Nota bene!** When citing authors with the same surname, the initials of the names shall precede the surname.

**Citing multiple sources**

(Kaptein, 2015; Kenneth & Traver, 2019; Nobles, Mattison & Matsumura, 2018; Singh, 2011)

**Nota bene!** Authors shall be listed in alphabetical order.

Kulakauskaitė's study (2018a) found that...

(Kaptein, 2011a, 2011b).

**Nota bene!** If several works by the same author published in the same year are cited, the year should be preceded by the lower-case letter *a*, *b*, *c*, etc. These letters should also be indicated in descriptions of sources provided in the list of references.

**Legislation**

(Labour Code of the Republic of Lithuania, 2017).

(On the Lithuanian hygiene standard HN 132:2013)

**Re-citing sources**

Re-citing is when the cited text is taken from a source other than the original source. This method of citation is only used when the original is not available. When a source is cited, the original author of the cited text shall be indicated, with the reference indicating "cited in" and providing the secondary source where the citation was found. The secondary source only shall be cited in the list of references.

**Example:**

Ball stated that a loyal employee is an employee who is aware of the organisation's values, shares them and follows them in making decisions (cited in Veršinskienė and Večkienė, 2007).

**Nota bene!** Citations should be kept to a minimum and only used when the original is not available.

**Citing figures**

Figures are various illustrations, including diagrams, charts, graphs, photographs, pictures, etc. Any figure is a work of authorship and, in accordance with the Law on Copyright and Related Rights of the Republic of Lithuania (1999), may only be reproduced without the author's permission as an example for teaching and research purposes, with acknowledgement of the source. The source shall be indicated after the title of the figure.

**Example 1:**

Figure 1. Social responsibility of the organisation  
Source: Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of management review*, 4(4), pp. 497-505.

**Example 2:**

Figure 2. Relationship of organisational ethics to other disciplines  
Compiled by the author based on Kučinskas, 2007; Pruskus, 2003; Treviño & Nelson, 2007; Vasiljevienė, 2003.

**Nota bene!** If the author of the written paper compiles the figure himself, the sources used to compile the figure shall be indicated under the title of the figure.

Examples of commonly used in-text referencing and citation are available in Annex 6.

### 3.3. Compiling a list of references

All sources cited in the paper shall be listed in the list of references\* (Annex 5). Accordingly, all sources listed in the list of references shall be mentioned in the text of the paper. The list of references shall be presented at the end of the paper, before annexes.

**Formatting.** A list of references shall be provided in a separate page and numbered in Arabic numerals. A **6 pt line spacing** shall be left between descriptions and *Single* shall be used between lines.

**Sequence.** Bibliographical descriptions of sources shall be presented **in alphabetical order** according to the authors' surnames, or, if there is no author, by title. Sources written in Latin characters shall be listed first, followed alphabetically by sources in *Cyrillic characters*, e.g. in Russian. All sources in the reference list shall be in the original language.

If the title of a source without an author begins with **an article** (*a, an, the, der, die, etc.*), the source shall be listed in the list of references according to the second word of the title.

Where multiple works by the same author are included in the list, they shall be listed in ascending chronological order by publication date, e.g. 2010, 2015, 2018, etc.

Different works by the same author published in **the same year** shall be listed in alphabetical order by title, adding the **letter** *a, b, c, etc.*, to each year, e.g. Longo, V. (2019a).

If the same author co-authors another source, the single-author source shall be listed first, followed by alphabetical order of the second author, or, if the second author is the same, the name of the third author, and so on.

For larger essays, the recommendation is to use bibliographic reference tools such as *Mendeley, Zotero, Endnote*, etc. These tools help to keep bibliographic records of sources, to insert in-text citations and to create lists of references according to your selected citation style.

**Nota bene!** A list of references generated using these tools should be carefully reviewed and corrected for errors according to APA style.

#### 3.3.1. Books

In accordance with the APA citation style reference list rules, the description of books and book chapters should include the author, year, book title (in italics), and publication details (city and publisher). Titles of books, periodicals and other larger works (films, albums, etc.) shall be in italics. In Lithuanian titles, the first word of the subtitle following a colon or hyphen shall be lowercase, while in **English** titles it shall be **capitalised**, e.g:

**Lithuanian:** Standards and administration of document management: a text book.

**English:** Communicating project management: A participatory rhetoric for development teams.

If the English title of the source is made up of words joined by a hyphen, all words shall be capitalised, e.g. Natural-Born-Cyborgs

**E-books** shall be described in the same way as printed books, with the addition of the book's DOI number (a DOI number is a digital object identifier) at the end of the description. If a book does not have a DOI number, "Online access" shall be indicated, including a web link.

#### **One author**

Gylys, B. (2018). *Bitonomy: an introduction to the first million online*. Vilnius: Alma littera.

#### **Two authors**

Samuilova, A. and Lieponienė, J. (2018). *Practical application of STEKAS PLUS: Study book*. Vilnius: BMK Publishing House.

Holland, J. & Leslie, D. (2018). *Tour operators and operations: Development, management and responsibility*. Wallingford, Oxfordshire: CABI.

**Nota bene!** ampersand "&" shall be used when describing a source in English or another foreign language.

**Nota bene!** A title shall be spelled as indicated by the author, e.g. STEKAS PLUS is capitalised in the title, so the words shall be written in capitals in the description of the source.

**Three to seven authors**

Gavelis, V., Gylis, P., Mačiekus, V., Minkevičienė, N., Paliulytė, R., Ulvidienė, E. and Urbšienė, L. (2017). *Macroeconomics*. Vilnius: Vilnius University Press.

**Nota bene!** Ampersand “&” shall be used before the last surname.

**More than seven authors**

Snieska, V., Baumilienė, V., Bernatonytė, D., Čiburienė, J., Dumčiuvienė, D., Juozapavičienė, A., . . . Urbonas, J. (2011). *Macroeconomics: a textbook for students of economics*. Kaunas: Technologija.

**Nota bene!** a comma and three full stops separated by spaces shall be used after the sixth author’s name, then indicating the last author. The bibliographical description shall include no more than seven authors.

**Supplementary edition book**

Nekrašas, E. (2012). *Introduction to Philosophy* (3rd revised and expanded edition.). Vilnius: Science and Encyclopaedia Publishing Centre.

Holcombe, J., & Holcombe, C. (2017). *Survey of operating systems* (5th ed.). New York, N.Y.: McGraw-Hill.

**A book authored by an organisation or a team,**

Lithuanian Dietetic Association (2004). *Guide to dietary food safety: rules of good hygiene practice in personal health care, social care and welfare institutions*. Vilnius: Homo liber.

Bank of Lithuania. (2018). *Lithuanian collector and commemorative coins (1993-2018)*. Vilnius: Author.

**Nota bene!** If the author and publisher are the same, the word “Author” shall be written in place of the publisher.

**A book prepared by the compiler or editor**

Norkus, A. (Ed.). (2018). *Diabetic nephropathy*. Kaunas: Medical Information Centre.

Galinienė, G. and Deveikis, S. (Eds.) (2012). *Public and private assets: aspects of transformation, efficient use and evaluation: research works of the conference held in Vilnius, Vilnius University, on 19 October 2021*. Vilnius: Vilnius University.

Agarwal, S., et al. (Eds). (2018). *Special interest tourism: Concepts, contexts and cases*. Wallingford, Oxfordshire: CABI.

**Nota bene!** If a book has been written by **more than two compilers or editors**, indicating name of the main compiler, followed by “et al.”.

**A book without an author**

*Constitution of the Republic of Lithuania: texts of official documents as amended and supplemented till 1 January 2012* (2012). Kaunas: Judex press.

**Article or chapter in a book**

Pučėtaitė, R. (2015). Concept of organizational ethics and preconditions of its effectiveness. In R. Pučėtaitė, A. Novelskaitė and R. Pušinaitė (Eds.), *Organizational ethics, innovativeness and sustainable innovations: a monograph*, (pp. 24-40). Vilnius: Akademinė leidyba.

Logminas, V. (2010). Birds of Lithuania. In the *Lithuanian Encyclopaedia* (T. XVII, p. 638-640). Vilnius: Institute of Science and Encyclopaedia Publishing.

**Nota bene!** This procedure describes articles or chapters in monographs, encyclopaedias, collections of articles or conference proceedings. The **title of the article** shall be written in **regular** (non-italic) **font**. The title of the article shall be followed by the preposition “In”, a comma, the author and the **title of the book**, which shall be in **italics**. The pages on which the article was published shall be indicated in brackets. Please note that when describing an article or a chapter of a book, the initials of the author's name shall precede the surname, which shall not be separated by a comma.

**Multi-volume publications**

Antanavičius, J. (Ed.). (2000). *Encyclopaedia of Music* (Vol. 3). Vilnius: Lithuanian Academy of Music.

**E-book online**

FitzGerald, B., Stol, K., Minör, S., & Cosmo, H. (2017). *Scaling a software business: The digitalization journey*. Switzerland: Springer Nature. doi:10.1007/978-3-319-53116-8

Sinkevičius, V., Birmontienė, T., Miliuvienė, J., Vilkelis, G., Novikovas, A., Bilevičiūtė, E., . . . Šaltinytė, L. (2019). *Lithuanian law, 2018: key developments*. Vilnius. Online access at <https://ebooks.mruni.eu/product/lietuvos-teis-2018-esminiai-pokyiai>

#### **E-book databases**

Grebow, D., & Gill, S. J. (2018). *Minds at work: Managing for success in the knowledge economy*. Alexandria, VA: Association For Talent Development. Access via EBSCOhost <http://search.ebscohost.com/login.aspx?direct=true&db=nlebk&AN=1625438&site=ehost-live>

Association, American Payroll. (2018). *The guide to successful electronic payments*. Access via Skillsoft database <https://bild.skillport.com/skillportfe/main.action?assetid=139233>

**Nota bene!** When describing a book from a database, the name of the database shall be indicated before the active link.

#### **Part, chapter or article of an e-book**

Simanavičienė, Ž., Pocius, V. and Simanavičius, A. (2017). Economic Security and Country Competitiveness. In *Public Security and Sustainable Development: public security topicalities and problematic issues*, (pp. 33-48). Online access at: <https://ebooks.mruni.eu/product/public-security-and-sustainable-development-security-actualities-problematic-issues>

#### **Article from an electronic encyclopaedia or dictionary**

Jakubčionis, A. Act of 16 February (2018). From the *Universal Lithuanian Encyclopaedia*. Online access at <https://www.vle.lt/Straipsnis/Vasario-16-Aktas-99920>

#### **KINDLE books**

Hatala, M. (2019). *APA style basics: Writing student papers in psychology and the social sciences* [Kindle version]. Online access at: <https://www.amazon.com>.

### **3.3.2. Periodicals**

In accordance with the APA bibliographic description rules, articles in journals, newspapers and other periodicals should include the author, year of publication, title of the article, title and number of the periodical, and page numbers of the article.

The title of the periodical and the volume number shall be written in italics. Further numbering shall be in brackets, in regular (non-italic) font. The letter 'p' shall not be used when indicating pages of an article. The title of the periodical shall be indicated as written by the publisher.

**Nota bene!** When writing periodical titles in English, all key words in the title should be capitalised.

**Electronic periodicals** shall be described in the same way as printed periodicals, additionally indicating the access link at the end of the description. “Online access” shall be indicated before a link. If the publication has a DOI number, it shall be indicated at the end of the description without indicating “Online access”.

#### **Articles in scientific journals (one, two, three or more authors)**

Pečiūrienė, A. (2017). Fostering of business and management students learning in accounting courses. *Journal Advances in Higher Education*, 4, 69-78.

Bučienė, R., Ulvidienė, E. and Valentukevičienė, S. (2015). Entrepreneurship and Creativity Development of Students at the Faculty of Economics of Vilnius University of Applied Sciences. *Applied Research in Lithuanian Universities of Applied Sciences*, 2(11), 17-27.

#### **Article in an electronic magazine**

Davulis, G. (2016). The system of Lithuanian business enterprises and macroeconomic efficiency of its elements. *US-China Foreign Language*, 14(3), 250-255. doi:10.17265/1539-8080/2016.03.008

#### **Article in a popular or professional magazine**



Katkevičius, A. (2018, June). From ego system to ecosystem. *Business Class*, 3, 24-29.

#### **Newspaper article**

Micevičiūtė, G. (8 October 2018). Tyres can even be recycled into fuel. *Lietuvos Rytas*, p. 8.

**Nota bene!** When describing newspapers, the letter “p.” should precede page numbers.

#### **Article in an electronic newspaper**

Bružauskas, V. (2 April 2019). Choosing an accounting policy for amortization of fixed assets. *Accounting, Audit and Tax Topics*. Online access: <http://aktualijos.lt/straipsniai/choosing-an-accounting-policy-for-amortization-of-fixed-assets>

#### **Article from the database**

Sfakianaki, E., & Kakouris, A. (2019). Lean thinking for education: Development and validation of an instrument. *International Journal of Quality & Reliability Management*, 36(6), 917-950. Access via Emerald Insight database doi:10.1108/IJQRM-07-2018-0202

Briegel, J. (2019). The effects of the tax cuts and jobs act on small businesses. *Journal of Financial Service Professionals*, 73(1), 48-55. Access via EBSCOhost <http://search.ebscohost.com/login.aspx?direct=true&db=bth&AN=133676643&site=ehost-live>

**Nota bene!** An active link shall be preceded by “Access via” and the name of the database.

### **3.3.3. Other sources**

#### **Legislation**

Law on Tax Administration of the Republic of Lithuania No IX-2112 of 13 April 2004. Online access at: <https://www.e-tar.lt/portal/lt/legalAct/TAR.3EB34933E485/asr>

On the approval of the Lithuanian Hygienic Standard HN 132:2013 “Extraction agents permitted for use in the production of food products and food ingredients”. Order No V-408 of the Minister of Health of the Republic of Lithuania of 22 April 2013. Online access at: <https://www.e-tar.lt/portal/lt/legalAct/TAR.BBE35D1CAA41/asr>

**Nota bene!** Always refer to the legislation in force, but indicate in the legislative description the date of adoption of the law, which will be different from the date of the current version of the summary. When indicating “Online access”, a web link to the current consolidated version of the legislation shall be provided. If the analysis compares legislation in force with legislation that is no longer in force, the date of the consolidated version should also be indicated after the number of the normative document.

#### **Government publication**

Ministry of Education, Science and Sport of the Republic of Lithuania. (2018). *State Education Strategy 2013-2022*. Vilnius: Education Supply Center of the Ministry of Education and Science.

#### **Dissertations and theses online/ on databases**

Kairys, A. (2010). *Time perspective: links with personality traits, age and gender* (doctoral dissertation, Vilnius University). Online access via eLABa [https://vk.lvb.lt/permalink/f/8v4ajo/ELA\\_BAETD1737777](https://vk.lvb.lt/permalink/f/8v4ajo/ELA_BAETD1737777)

#### **Sheet music (printed or online)**

Rudis, D. (2017). *Improve your drumming skills* [sheet music]. Vilnius: BMK publishing house.

Harvey, J. (1989). *Bhakti* [notes]. London: Faber Music. Online access at [https://search.alexanderstreet.com/preview/work/bibliographic\\_entity%7Cscore%7C408503](https://search.alexanderstreet.com/preview/work/bibliographic_entity%7Cscore%7C408503)

#### **Lectures, slides online**

Kuodis, R. (2007). Lectures on microeconomic theory [PDF document]. Online access at: [http://www.ekonomika.org/Mikro/PPT/1p\\_Ivadas.pdf](http://www.ekonomika.org/Mikro/PPT/1p_Ivadas.pdf)

#### **Website information authored by an organisation**

Association of Lithuanian Banks (n.d.) Interpretation of Provisions on Prevention of Money Laundering. Online access at <https://www.lba.lt/lt/nuostatu-del-pinigu-plovimo-isaiskinimas>

**Nota bene!** If the year of issue is not known, “n.d.” shall be indicated in brackets

#### **Website information authored by a person**

Bukotienė, I. (13 November 2018). World Diabetes Day 2018: diabetes in every family. Online access at: [http://www.smlpc.lt/lt/neinfekciniu\\_ligu\\_ligu\\_profilaktika/world\\_diabetes\\_day\\_2018\\_diabetes\\_is\\_connected\\_with\\_every\\_family.html](http://www.smlpc.lt/lt/neinfekciniu_ligu_ligu_profilaktika/world_diabetes_day_2018_diabetes_is_connected_with_every_family.html)

**Online document or report**

Blaževičienė, K. (4 February 2019). *Library activities 2018*. Online access at <https://biblioteka.viko.lt/media/uploads/sites/25/2016/10/Veiklos-ataskaita-u%C5%BE-2018-m.pdf>

**Blog post**

Ažugiridienė, G. (10 October 2018). Eating healthy is easy [blog post]. Online access at <http://guodos.pastebejimai.lt/2018/10/10/geriau-tegu-maistas-jungia-ne-skiria/>

**Graphical data (interactive maps, etc.)**

Environmental Monitoring Information System of Klaipėda City Municipality (2018). Zooplankton biomass [graph, data from 2004-2012]. Online access at <http://www.monitor.ku.lt/index.php?m=vgraph>

**Computer software / Downloadable software**

Blockchain analytics. (2018). Automated trading bot [Computer software]. Vilnius: Author.

Smith, J. (2014). *Comprehensive Meta-Analysis (Version 2)* [Computer software]. Englewood, NJ: Biostat. Online access at: <http://www.comprehensive.com>

**Mobile application (mobile app)**

Skyscape. (2013). *Skyscape Medical Resources (Version 1.17.42)* [Mobile application software]. Online access at <https://www.apple.com/itunes/>

**YouTube video or video blog**

All that matters (3 May 2018). *Gabrielius Liaudanskas-Svaras - a punk with legal guns* [video]. Online access at [https://www.youtube.com/watch?v=xy9rZAcnNY4&list=RDxy9rZAcnNY4&start\\_radio=1&irt=5](https://www.youtube.com/watch?v=xy9rZAcnNY4&list=RDxy9rZAcnNY4&start_radio=1&irt=5)

**YouTube music recording**

Jazzu. (1 February 2019). *Dumblas* [video]. Online access at: <https://www.youtube.com/watch?v=sMtU-7fj9wc>

**Cinema films**

Naujokas, Ž. (Producer) and Markevičius, M. (Director) (2018). *Between Grey Clouds* [motion picture]. Lithuania: Acme Film.

**TV programme**

Jakilaitis, E. (Producer and host). (5 December 2016). *In the Spotlight* [TV programme]. Vilnius: Media 3. Online access at: <https://www.lrt.lt/mediateka/irasas/157365/demesio-centre>

**Music album CD**

Adomaitis, L. (2014). *Time Machine* [CD]. Vilnius: Author

**Music recording from CD**

Stankevičius, R. (Author of words) and Radzevičiaus, R. (Author of music) (2010). *Green Song* [by Aistė Smilgevičiūtė and the band "Skylė"]. From *Broliai* [CD]. Vilnius: Via artis.

Examples of most commonly used lists of references are provided in Annex 5.

#### 4. PRINCIPLES OF ORAL PRESENTATION OF ACADEMIC PAPERS

For oral presentations, students shall prepare a presentation in *PowerPoint*, *Prezi* or another software. The presentation shall be 5-7 minutes long. The presentation time includes demonstration of visual material. The following parts of the presentation (*PowerPoint*) are recommended:

1. Title slide (name of higher education institution, name of faculty, topic, author's name and surname);
2. The problem raised in the academic paper, the aim and objectives of the paper, the object of the research, the research methodology;

3. Research results and their analysis (illustrated with charts, tables);
4. Conclusions and recommendations.

The first and last slides of the presentation shall be identical, indicating that the presentation is over.

The student shall indicate the relevance of the work, the problem, the purpose of the work, the results obtained, and the areas of application of the results. The research methodology shall be presented in a concise manner, discussing the research methods used, the scope of the research, and avoiding theory. The recommendation is to present study results in the form of tables or figures, avoiding copying text to slides. When presenting the results of the study orally, it is not recommended to simply read the figures presented in tables or figures. The interpretation of the results should be conveyed to the audience. Each new statement should help the audience to better understand the problem and the solutions. If the research carried out was extensive, presenting the most important results only is recommended. Research results should be presented in response to each of the objectives formulated in the introduction of the paper.

Including a table of content of the paper and a list of references used in the presentation is not recommended (unless otherwise required in the teacher's assignment).

Remember that the presentation is delivered by narration, rather by reading the text.

The number of slides in a presentation depends on the scope of the academic paper and the results obtained. Each slide shall be briefly commented. The title of the slide (e.g. Distribution of respondents by demographic characteristics, percentage) shall be centred at the top of the slide and a graph or other graphical visualisation shall be presented below the title. Presentation format: colour (meaning of colour, saturation, contrast, therapeutic), font (serif, sans-serif, script, decorative, alternative), illustration/photography (solidity, economy), composition/design (content + form).

**Colour.** Background shall be neutral. Text: if the text is white, it shall contrast with the background. If the background is white (light), the font shall be black. Accents – warm colours. A maximum of four colours is recommended: background, body text, title, and accent.

**Font.** Using no more than three different fonts is recommended: two main fonts for the title and the main text, and an italicised version of the same fonts for emphasis. Most fonts have 3 main formats: regular, **bold**, and *italic*. The recommended font size is 40-48 for the heading and 22-36 for the body text.

**Illustration/ photograph.** 90% of the information which the brain receives is conveyed by visual media (photographs, illustrations, paintings, sketches, maps, symbols, logos, computer images, pictograms, cartoons, screensavers). Using the same style of visual aids is recommended. There should be no more than two images per slide.

**Composition.** The form shall correspond to the content. Consistency shall prevail throughout the slides: uniform font, font size, colour combination, text layout. The slide shall contain the main words only. The diagram used to compare data may be: circular, conical, curvilinear, spider web, stair, or bar.

Duplication of text and visual information in slides should be avoided. Each slide shall be numbered (except for the first title slide of the presentation). The entire presentation shall have the same design. Animation should be kept to a minimum to emphasise the uniqueness of the results, trends, and shall have no sound. There shall be no title of the graphic object (figure or table) – the slide itself shall bear its title.

When making an oral presentation, the recommendation is to present the results of the study using the terms “findings of the research”, “the research found, investigated, analysed.....”, “the research showed”. Avoid the statements “I discovered”, “I investigated”.

The logo of Vilnius UAS shall be used for the presentation.

## REFERENCES

1. APA guide. (n.d.). Online access at [https://owl.purdue.edu/owl/research\\_and\\_citation/apa\\_style/](https://owl.purdue.edu/owl/research_and_citation/apa_style/)
2. APA style. (2018). Online access at <https://blog.apastyle.org/apastyle/>
3. Law on Copyright and Related Rights of 18 May 1999 No VIII-1185. Online access at <https://www.e-tar.lt/portal/lt/legalAct/TAR.551F0CDE5B64>
4. *Concise rules of APA style: The official pocket style guide from the American Psychological Association* (6th ed.) (2010). Washington, DC: American Psychological Association.
5. A guide to APA referencing style: 6th edition (2015). Online access at [http://student.ucol.ac.nz/library/onlineresources/Documents/APA\\_Guide\\_2017.pdf](http://student.ucol.ac.nz/library/onlineresources/Documents/APA_Guide_2017.pdf)
6. Kardelis, K. (2017). *Research Methodology and Methods: Educational Science and Other Social Sciences: a textbook* (6th revised and expanded ed.). Vilnius: Science and Encyclopedia Publishing Centre.
7. Kost, Ch. P. (2015). *Student quick reference success guide to writing in the APA 6th edition style*. Presto, PA: Kostservices.
8. *Publication manual of the American Psychological Association* (6th ed.). (2010). Washington, DC.: American Psychological Association.

**VILNIUS UNIVERSITY OF APPLIED SCIENCES**

**FACULTY OF ECONOMICS**

**Department of Accounting**

Accounting (state code 6531LX038)

**First name Last name**

**First name Last name**

**BA2XA Group**

**DESCRIPTION AND OPERATIONAL DOCUMENTS OF THE PRIVATE  
LIMITED LIABILITY COMPANY “ŠVARA”**

**Project paper on document management (achievements folder)**

Supervisor Lecturer Vardė Pavardienė

Date of submission: 10 02 2021

Vilnius

## EXPLANATION OF ABBREVIATIONS

- AD - atopic dermatitis  
ALA - alanine (amino acid)  
BA - biogenic amines  
BLG - beta-lactoglobulin (milk protein)  
DAO - diamine oxidase  
IgE - immunoglobulin E  
FA - food allergy

## GLOSSARY OF KEY TERMS

**A food allergy** is a repeated, adverse immune reaction of the body to a particular food or a food component (*Labanauskas et al, 2009*).

**Atopic dermatitis** is an acute or chronic recurrent inflammation of the skin that usually starts in childhood and is diagnosed by dryness, itching, which leads to the urge to rub and scratch the skin, resulting in lichenification and tightness of the skin, causing itching and scratching (*Wolf, Johnson, Suurmond, 2001*).

**Diamine oxidase (DAO)** is an enzyme responsible for the degradation of histamine (*Novotny Chassande, Baker, Lazdunski, Barbry, 1994*).

**Atopic eczema** is synonymous with atopic dermatitis (*Spiewak, 2012*).

**Elimination diet** is a controlled method to determine food sensitivities (*Friedlander, Shorter, Moldwin, 2012*).

**Gluten** is the main protein in wheat. Gluten is a mixture of complex, interrelated but distinct proteins, mainly gliadin and glutenin. Similar proteins are secalin in rye, hordein in barley and avenin in oats, all of which are collectively known as gluten (*Biesiekierski, 2017*).

**Histamine** is a biogenic amine and is produced from the amino acid histidine (*Francis, Meng, Gaudio, Alpini, 2012*).

## LIST OF TABLES

- Table 1. Associations of atopic dermatitis with depression and suicidal ideation\*, NHANES survey 2005-2006 (*accorting to Yu SH et al., 2015*)..... **Error! Bookmark not defined.**
- Table 2. Histamine content (mg/kg fresh weight) of some vegetables and fruit. Data are presented as a mean (standard deviation) and a range of quantities (*after Sánchez-Pérez, Comas-Basté, Rabell-González, Teresa, Veciana-Nogués, Latorre-Moratalla, Vidal-Carou, 2018*). ..... **Error! Bookmark not defined.**
- Table 3. Food additives that cause food intolerance (*according to Paediatric Dietetics, 2009*) ..... **Error! Bookmark not defined.**
- Table 4. Demographic characteristics of respondents by gender .. **Error! Bookmark not defined.**
- Table 5. Demographic characteristics of respondents by age ..... **Error! Bookmark not defined.**

## LIST OF FIGURES

- Figure 1: Dynamics of the number of people with atopic dermatitis and eczema in Lithuania, 18 years and older (*according to the Lithuanian Institute of Hygiene, 2019*).**Error! Bookmark not defined.**
- Figure 2. Types of food allergy according to pathophysiology (*after Sicherer, Sampson, 2010*).  
.....**Error! Bookmark not defined.**
- Figure 3: Duration of atopic dermatitis in the subjects .....**Error! Bookmark not defined.**
- Figure 4: SCORAD score at baseline in the study group, in points.**Error! Bookmark not defined.**
- Figure 5: Subjective assessment of itching at the beginning of the study, % of respondents in the treatment group.....**Error! Bookmark not defined.**
- Figure 6: Subjective assessment of sleep of subjects at the beginning of the study, % ..... **Error! Bookmark not defined.**
- Figure 7: Subjective assessment of the emotional state of subjects at the beginning of the study, percent .....**Error! Bookmark not defined.**



## A GUIDE TO COMPILING A LIST OF REFERENCES

<b>BOOKS</b>	
<b>One author</b>	Gyls, B. (2018). <i>Bitonomy: an introduction to the first million online</i> . Vilnius: Alma littera.
<b>Two authors</b>	Samuilova, A. and Lieponienė, J. (2018). <i>Practical application of STEKAS PLUS: a study book</i> . Vilnius: BMK Publishing House.  Holland, J., & Leslie, D. (2018). <i>Tour operators and operations: Development, management and responsibility</i> . Wallingford, Oxfordshire: CABI.
<b>Three to seven authors</b>	Gavelis, V., Gyls, P., Mačiekus, V., Minkevičienė, N., Paliulytė, R., Ulvidienė, E. and Urbšienė, L. (2017). <i>Macroeconomics: a textbook of Vilnius University</i> . Vilnius: Vilnius University Press.
<b>More than seven authors</b>	Snieška, V., Baumilienė, V., Bernatonytė, D., Čiburienė, J., Dumčiuvienė, D., Juozapavičienė, A., . . . Urbonas, J. (2011). <i>Macroeconomics: a textbook for students of economics</i> . Kaunas: Technologija.
<b>No author</b>	<i>Constitution of the Republic of Lithuania: texts of official documents as amended and supplemented till 1 January 2012</i> (2012). Kaunas: Judex press.
<b>Author - an organisation, a team</b>	Lithuanian Society of Dietitians (2004). <i>Guide to dietary food safety: rules of good hygiene practice in personal health care, social care and welfare institutions</i> . Vilnius: Homo liber.
<b>Book compiled by the compiler, editor</b>	Norkus, A. (Ed.). (2018). <i>Diabetic nephropathy</i> . Kaunas: Medical Information Centre.  Galiniene, G. and Deveikis, S. (Eds.) (2012). <i>Public and private assets: aspects of transformation, efficient use and evaluation: research works of the conference held in Vilnius, Vilnius University, on 19 October 2021</i> . Vilnius: Vilnius University  Agarwal, S., et al. (Eds). (2018). <i>Special interest tourism: Concepts, contexts and cases</i> . Wallingford, Oxfordshire: CABI.  <i>If more than two compilers or editors have contributed to the book, only the name of the main compiler can be indicated, followed by "et al."</i>
<b>Article or chapter in a book, a conference paper</b>	Pučėtaitė, R. (2015). Concept of organizational ethics and preconditions of its effectiveness. In R. Pučėtaitė, A. Novelskaitė and R. Pušinaitė (Eds.), <i>Organizational ethics, innovativeness and sustainable innovations: a monograph</i> , (pp. 24-40). Vilnius: Academic Publishing.  Preckailaitė, E. and Lukošienė, L. (1 June 2018). Congenital diaphragmatic hernia in newborns - perioperative challenges. In <i>Lithuanian Children's Surgical Society Conference "Lithuanian Children's Surgery 2018": theses</i> , (p. 13). Kaunas: Children's Surgery Clinic of Lithuanian University of Health Sciences.
<b>Multi-volume publications</b>	Antanavičius, J. (Ed.). (2000). <i>Encyclopedia of Music</i> (Vol. 1-3). Vilnius: Lithuanian Academy of Music.
<b>Supplementary edition book</b>	Nekrašas, E. (2012). <i>Introduction to Philosophy</i> (3rd revised and supplemented edition.). Vilnius.  Holcombe, J., & Holcombe, C. (2017). <i>Survey of operating systems</i> (5th ed.). New York, N.Y.: McGraw-Hill.
<b>E-book online</b>	Sinkevičius, V., Birmontienė, T., Miliuvienė, J., Vilkelis, G., Novikovas, A., Bilevičiūtė, E., . . . Šaltinytė, L. (2019). <i>Lithuanian law, 2018: key developments</i> . Vilnius. Online access at <a href="https://ebooks.mruni.eu/product/lietuvos-teis-2018-esminiai-pokytiai">https://ebooks.mruni.eu/product/lietuvos-teis-2018-esminiai-pokytiai</a>
<b>E-book in databases</b>	Grebow, D., & Gill, S. J. (2018). <i>Minds at work: Managing for success in the knowledge economy</i> . Alexandria: Association For Talent Development. Online access via EBSCOhost <a href="http://">http:</a>

	<a href="http://search.ebscohost.com/login.aspx?direct=true&amp;db=nlebk&amp;AN=1625438&amp;site=ehost-live">//search.ebscohost.com/login.aspx?direct=true&amp;db=nlebk&amp;AN=1625438&amp;site=ehost-live</a>
<b>PERIODICALS</b>	
<b>Articles in scientific journals</b>	<p>Pečiūrienė, A. (2017). Fostering of business and management students learning in accounting courses. <i>Journal Advances in Higher Education</i>, 4, 69-78.</p> <p>Bučienė, R., Ulvidienė, E. and Valentukevičienė, S. (2015). Entrepreneurship and Creativity Development of Students at the Faculty of Economics of Vilnius University of Applied Sciences. <i>Applied Research in Lithuanian Universities of Applied Sciences</i>, 2(11), 17-27.</p> <p><i>Authors (one; two; three or more authors) shall be indicated in the same way as for books.</i></p>
<b>Article in an electronic magazine</b>	Davulis, G. (2016). The system of Lithuanian business enterprises and macroeconomic efficiency of its elements. <i>US-China Foreign Language</i> , 14(3), 250-255. doi:10.17265/1539-8080/2016.03.008
<b>Article in a popular magazine</b>	Katkevičius, A. (2018, June). From ego system to ecosystem. <i>Business Class</i> , 3, 24-29.
<b>Newspaper article</b>	Micevičiūtė, G. (8 October 2018). Tyres can even be recycled into fuel. <i>Lietuvos Rytas</i> , pp. 8-9.
<b>Article in an electronic newspaper</b>	Bružauskas, V. (2 April 2019). Choosing an accounting policy for depreciation of fixed assets. <i>Accounting, Audit and Tax Topics</i> . Online access at <a href="http://aktualijos.lt/straipsniai/ilgalaikio-turto-amortizavimo-apskaitos-politikos-pasirinkimas">http://aktualijos.lt/straipsniai/ilgalaikio-turto-amortizavimo-apskaitos-politikos-pasirinkimas</a>
<b>Article from the database</b>	<p>Sfakianaki, E., &amp; Kakouris, A. (2019). Lean thinking for education: Development and validation of an instrument. <i>International Journal of Quality &amp; Reliability Management</i>, 36(6), 917-950. Accessed via Emerald Insight database doi:10.1108/IJQRM-07-2018-0202</p> <p>Briegel, J. (2019). The effects of the tax cuts and jobs act on small businesses. <i>Journal of Financial Service Professionals</i>, 73(1), 48-55. Online access via EBSCOhost <a href="http://search.ebscohost.com/login.aspx?direct=true&amp;db=bth&amp;AN=133676643&amp;site=ehost-live">http://search.ebscohost.com/login.aspx?direct=true&amp;db=bth&amp;AN=133676643&amp;site=ehost-live</a></p>
<b>OTHER SOURCES OF INFORMATION</b>	
<b>Legislation</b>	<p>Law on Tax Administration of the Republic of Lithuania of 13 April 2004 No IX-2112. Online access at: <a href="https://www.e-tar.lt/portal/lt/legalAct/TAR.3EB34933E485/asr">https://www.e-tar.lt/portal/lt/legalAct/TAR.3EB34933E485/asr</a></p> <p>On the accreditation of institutions providing professional development for teachers and education support professionals. Order No V-1422 of the Minister of Education, Science and Sport of the Republic of Lithuania of 4 December 2019. Online access at: <a href="https://www.e-tar.lt/portal/lt/legalAct/4055c6e0166611ea9d279ea27696ab7b">https://www.e-tar.lt/portal/lt/legalAct/4055c6e0166611ea9d279ea27696ab7b</a></p> <p><i>A web link to the current consolidated version of the legislation shall always be provided.</i></p>
<b>Dissertations and theses on the internet / databases</b>	Kairys, A. (2010). <i>Time perspective: links with personality traits, age and gender</i> (Doctoral dissertation, Vilnius University). Online access via eLABA <a href="http://talpykla.elaba.lt/elaba-fedora/objects/elaba:1737777/datastreams/MAIN/content">http://talpykla.elaba.lt/elaba-fedora/objects/elaba:1737777/datastreams/MAIN/content</a>
<b>Online document or report</b>	Blaževičienė, K. (4 February 2019). <i>Library activities 2018</i> . Online access at <a href="https://biblioteka.viko.lt/media/uploads/sites/25/2016/10/Veiklos-ataskaita-u%C5%BE-2018-m.pdf">https://biblioteka.viko.lt/media/uploads/sites/25/2016/10/Veiklos-ataskaita-u%C5%BE-2018-m.pdf</a>
<b>Website information</b>	<p>Association of Lithuanian Banks (n.d.) Interpretation of the Provisions on Prevention of Money Laundering. Online access at <a href="https://www.lba.lt/lt/nuostatu-del-pinigu-plovimo-isaiskinimas">https://www.lba.lt/lt/nuostatu-del-pinigu-plovimo-isaiskinimas</a></p> <p><i>If the year of issue is not known, "n.d." shall be indicated in brackets</i></p>

	Bukotienė, I. (13 November 2018). World Diabetes Day 2018: diabetes in every family. Online access at: <a href="http://www.smlpc.lt/lt/neinfekciniu_ligu_profilaktika/ligu_profilaktika/global_diabetes_day_2018_diabetes_is_connected_with_every_family.html">http://www.smlpc.lt/lt/neinfekciniu_ligu_profilaktika/ligu_profilaktika/global_diabetes_day_2018_diabetes_is_connected_with_every_family.html</a>
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## IN-TEXT CITATION AND REFERENCING MEMO

	Referencing (in brackets at the end of the sentence)	In-text citation
<b>Single author*</b>	(Druker, 2009)	Druker (2009)
<b>Two authors</b>	(Pumputienė & Biziulevičienė, 2015) (Kenneth & Traver, 2019)	Pumputienė and Biziulevičienė (2015) Kenneth and Traver (2019)
<b>Three to five authors</b>	The first time: (Karenauskaitė, Bagdonas & Rotomskis, 2012) (Nobles, Mattison & Matsumura, 2018)  The second and subsequent times: (Karenauskaitė et al., 2012) (Miller-Nobles et al., 2018)	<u>The first time:</u> Karenauskaitė, Bagdonas and Rotomskis (2012) Nobles, Mattison and Matsumura (2018)  <u>The second and subsequent times:</u> Karenauskaitė et al. (2012) Miller-Nobles et al (2018)
<b>Six to seven authors</b>	(Jasiūnienė et al., 2011) (Ulrich et al., 2018)	Jasiūnienė et al. (2011) Ulrich et al. (2018)
<b>Author - organisation, collective</b>	The first time: (Ministry of National Defence of the Republic of Lithuania [MoND], 2018) The second and subsequent times: (MoND, 2018)	<u>The first time:</u> Ministry of National Defence of the Republic of Lithuania (MoND, 2018) <u>The second and subsequent times:</u> MoND (2018)
<b>Authors with the same surname</b>	(J. Kazlauskienė, 2017) (L. Kazlauskienė, 2015) <i>The initials of first names shall also be indicated.</i>	J. Kazlauskienė (2017) L. Kazlauskienė (2015)
<b>Without the author</b>	( <i>Verslas</i> , 2018) ("Carriers rise to the fight", 2019) <i>The first 2-5 words of the title of the source shall be indicated. Titles of books, magazines, newspapers and reports shall be written in italics, and titles of articles, chapters or web pages shall be written in quotation marks.</i>	The book <i>Business</i> (2018) argues that... The article "Carriers rise to the fight" (2019)....
<b>Citing multiple sources</b>	(Kaptein, 2015; Paliduskaitė, 2010; Singh, 2011; Vasiljeviene, 2011) <i>Authors shall be listed in alphabetical order.</i>  (Kaptein, 2011a, 2011b) <i>When citing several works by an author published in the same year, the year shall be followed by lower-case letters a, b, c, etc.</i>	Kaptein (2015), Paliduskaitė (2010), Singh (2011) and Vasiljeviene (2011)  Kaptein (2011a, 2011b)
<b>Legislation</b>	(Labour Code of the Republic of Lithuania, 2017) (Law on Personal Income Tax of the Republic of Lithuania, 2002)	Labour Code of the Republic of Lithuania (2017)

\* Author - author, compiler, director, producer, performer, etc.

## EXAMPLES OF TABLES AND FIGURES

### Example of a table

Table 1. Revenues from the sale of goods of UAB X in 20XX

Seq. No.	Product	Sold in one day		Sold per month		Sold per year	
		pcs.	€	pcs.	€	pcs.	€
1.	Product A	3	150	90	4 500	5 660	122 000
2.	Product B	2	60	60	1 800	2 540	98 750
	<b>Total</b>	X	<b>210</b>	X	<b>6 300</b>	X	<b>220 750</b>

### Examples of bar charts

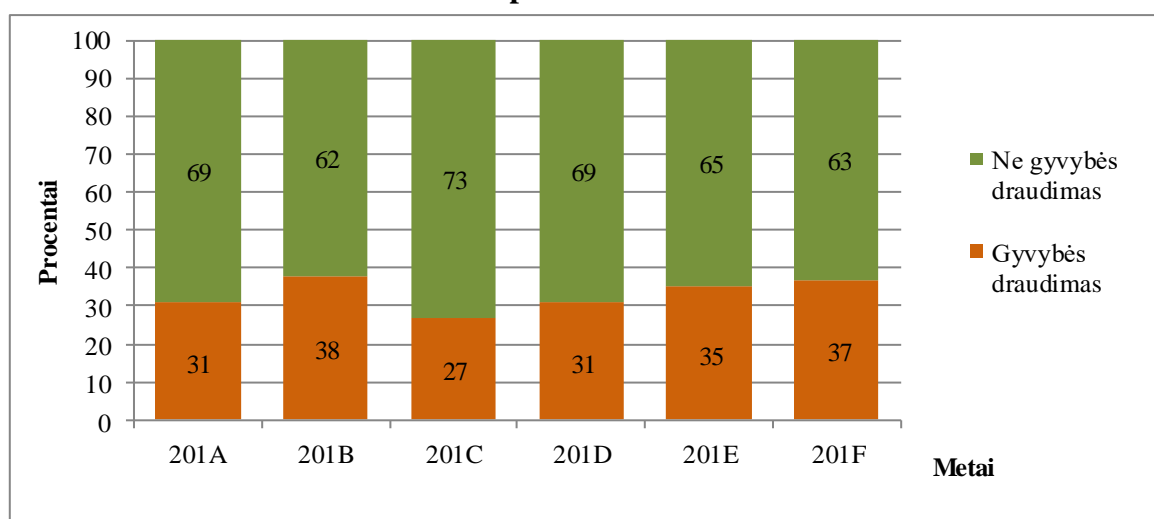


Figure 1. Dynamics of the distribution of the branches of the Public Liability Insurance Company XX in 201A-201F ( % )

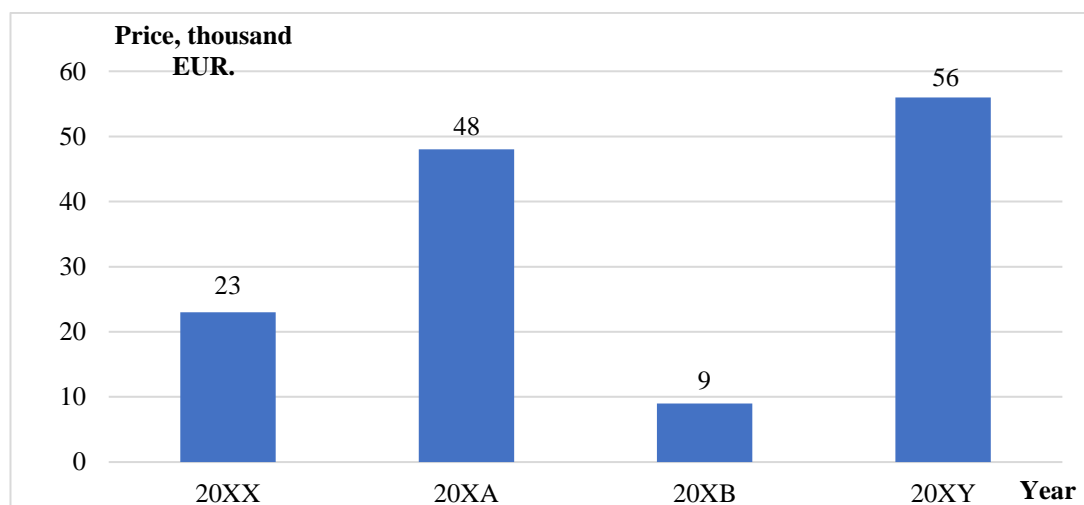


Figure 2: Dynamics of profit of UAB X in 20XX-20XY (EUR thousand)

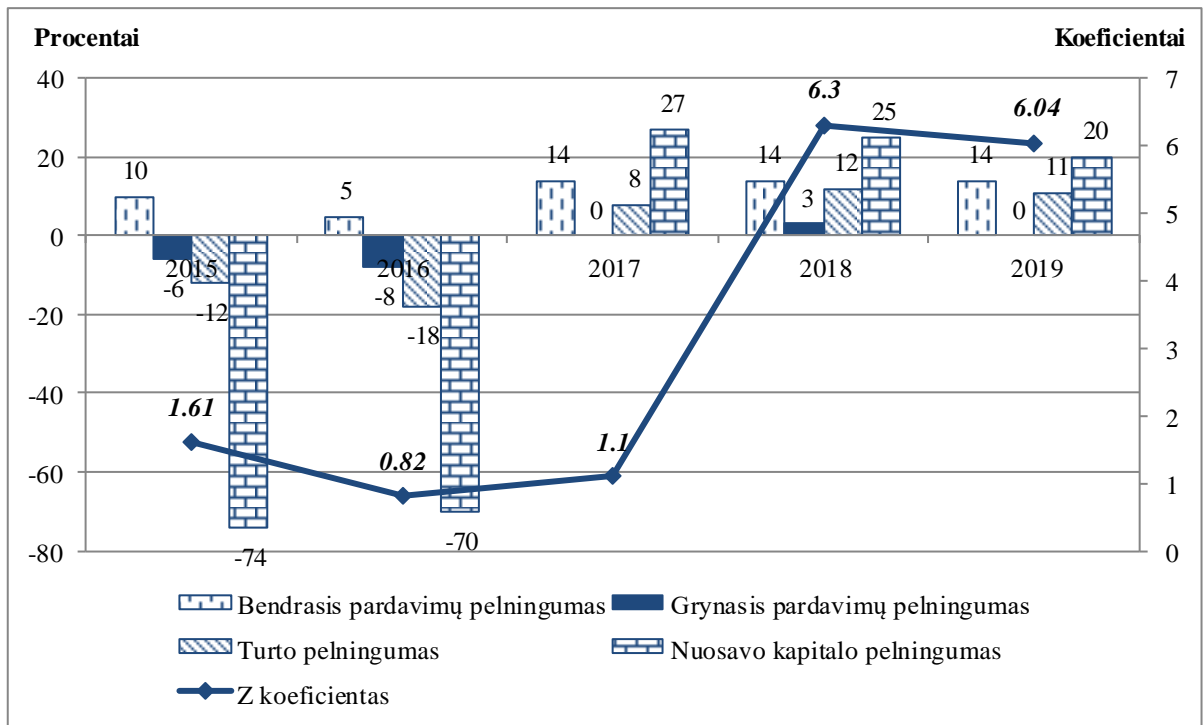


Figure 3: Probability of Z for UAB XY

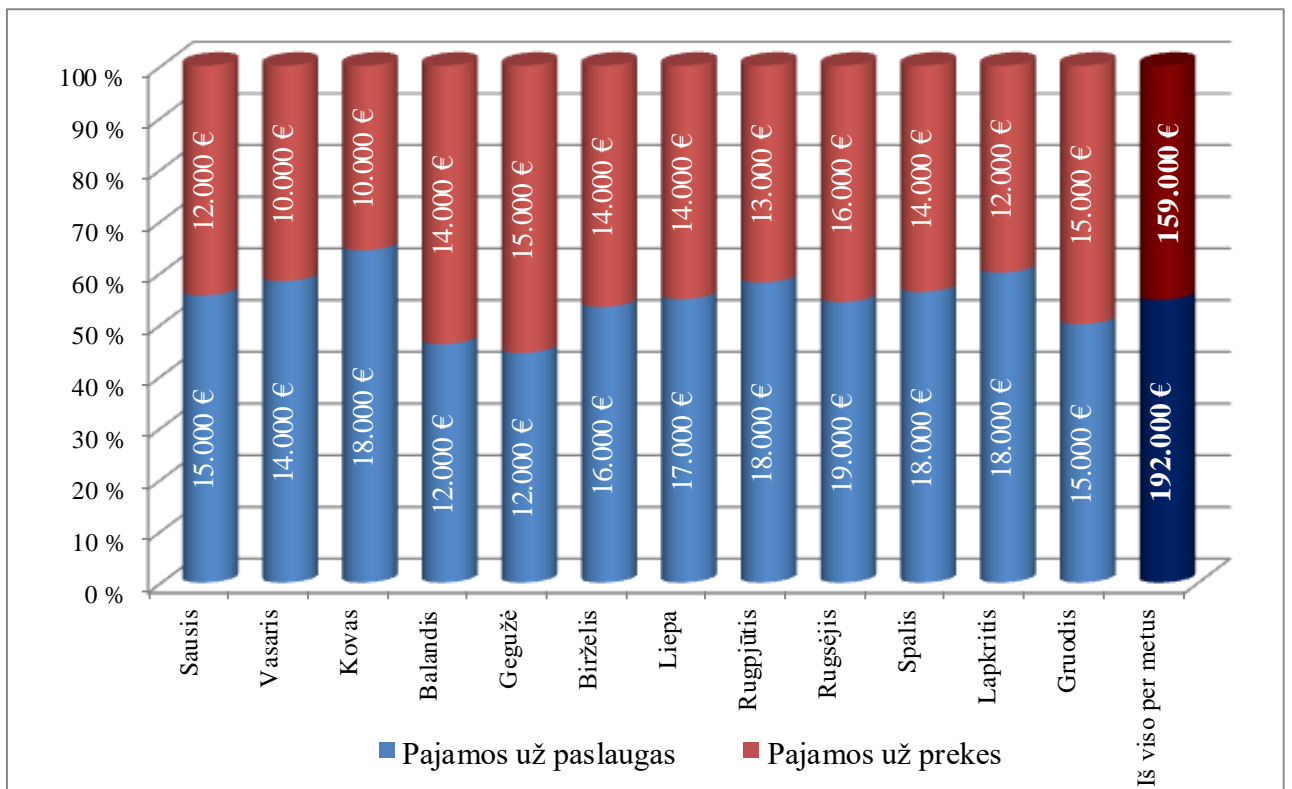


Figure 4: Revenue of UAB XY in 202X (% and EUR)

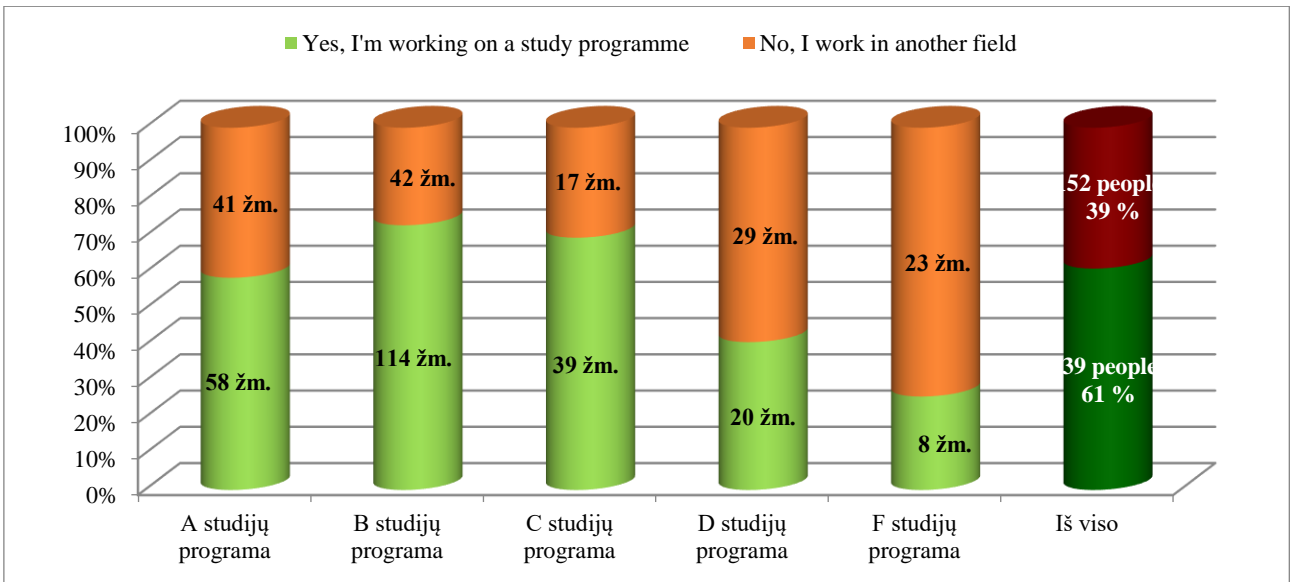


Figure 5. Distribution of responses of graduates of N university of applied sciences on employment after graduation (% and students)

**Examples of line charts**

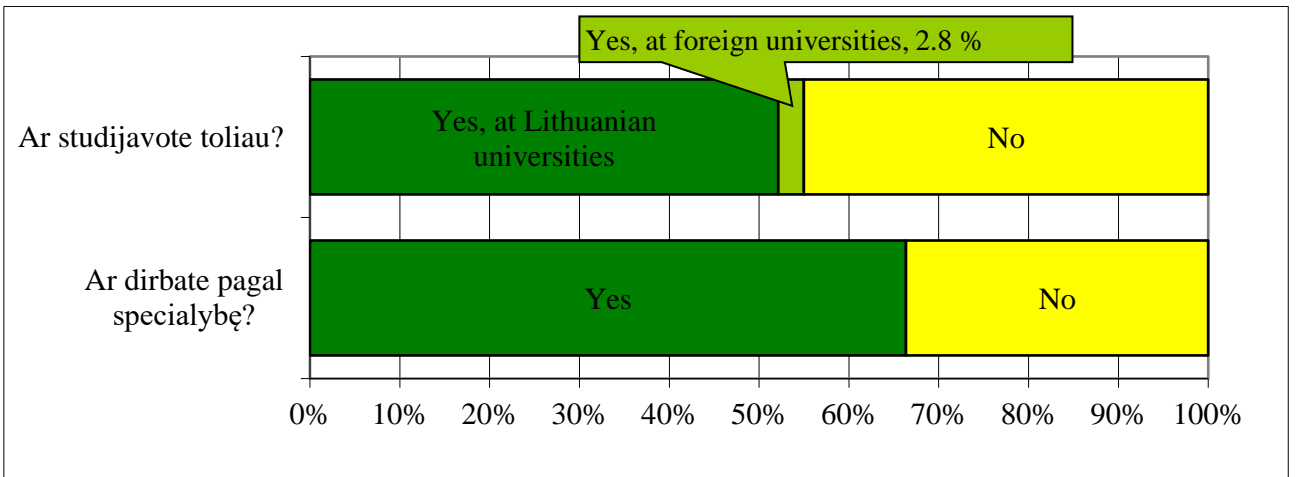


Figure 6. Distribution of responses of graduates of N university of applied sciences on employment after graduation (%)

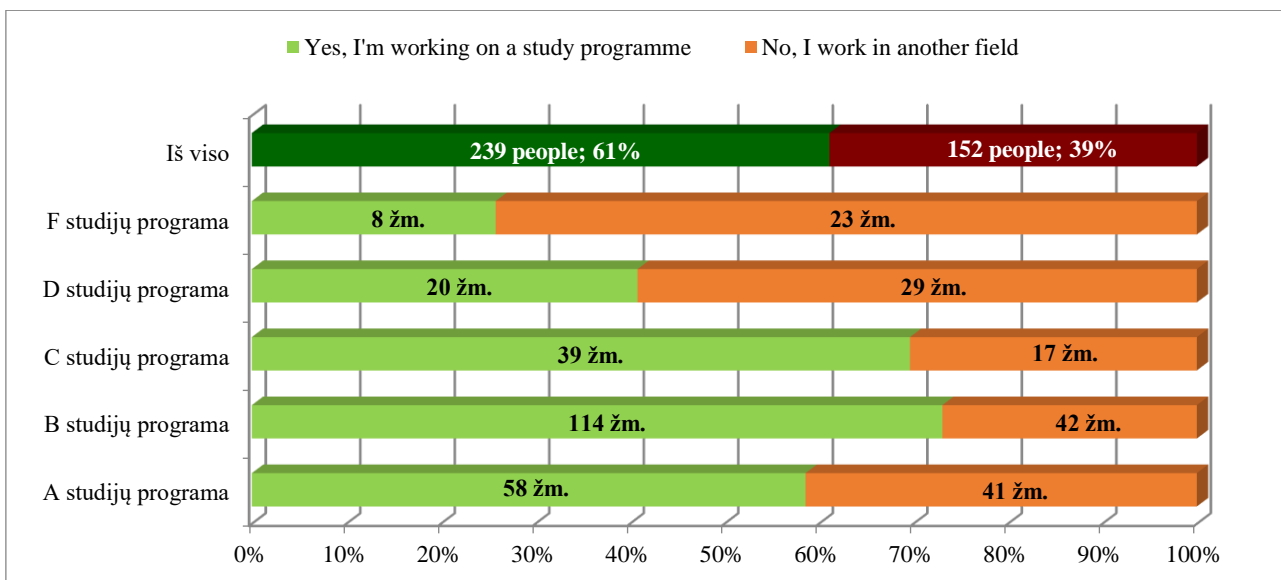


Figure 7. Distribution of responses of graduates of N university of applied sciences on employment after graduation (% and students)

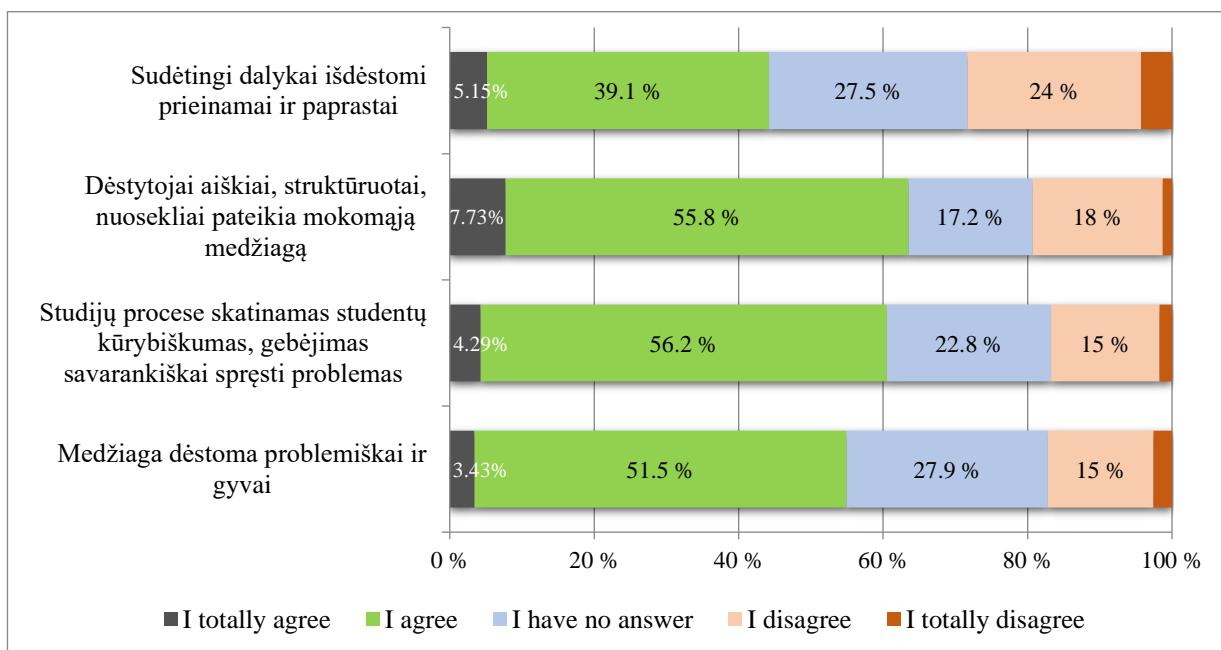


Figure 8: Distribution of student responses according to their assessment of the quality of their studies (%)



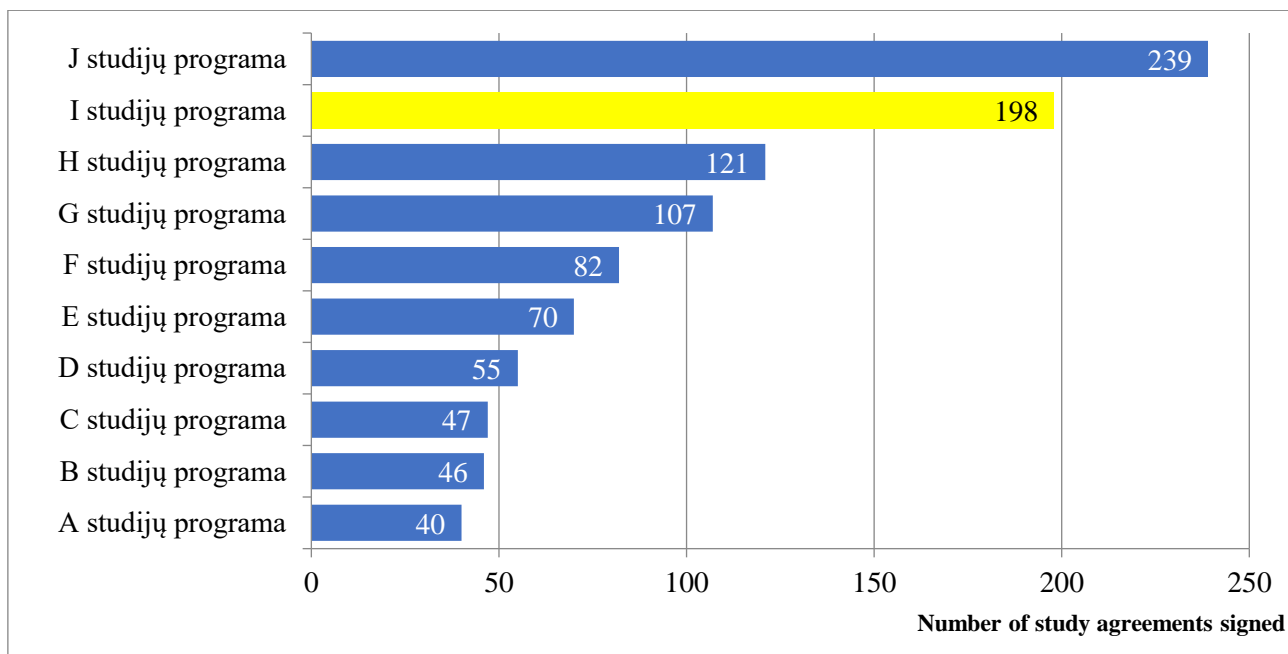


Figure 9: Number of signed study agreements by study programme in 200X (pcs.)

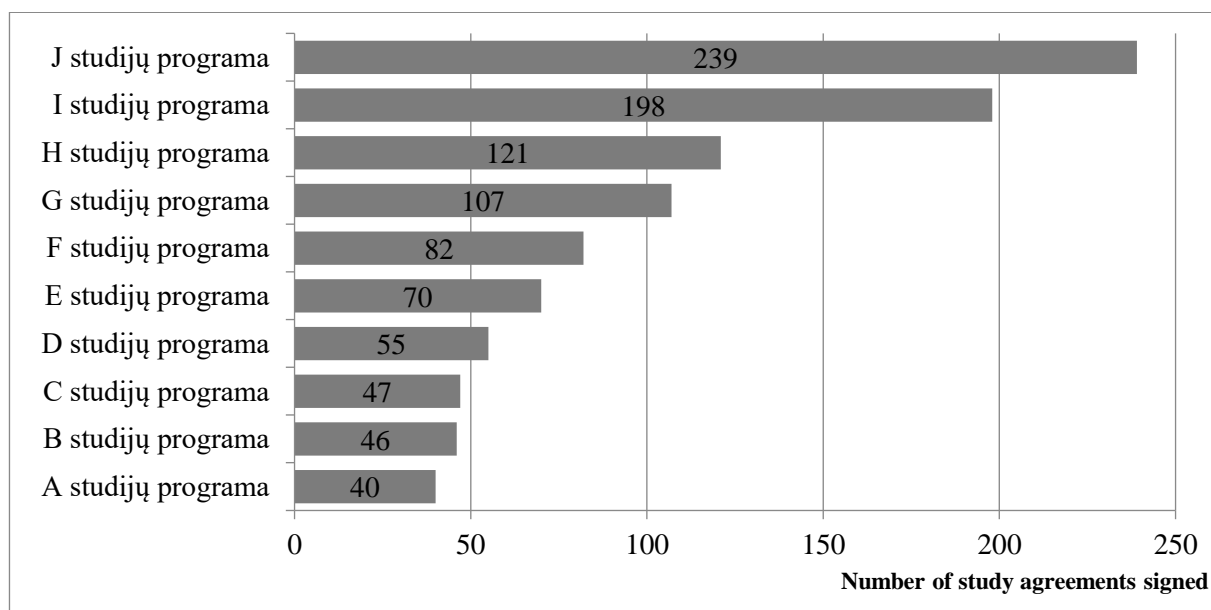


Figure 10: Number of signed study agreements by study programme in 200X (pcs.)

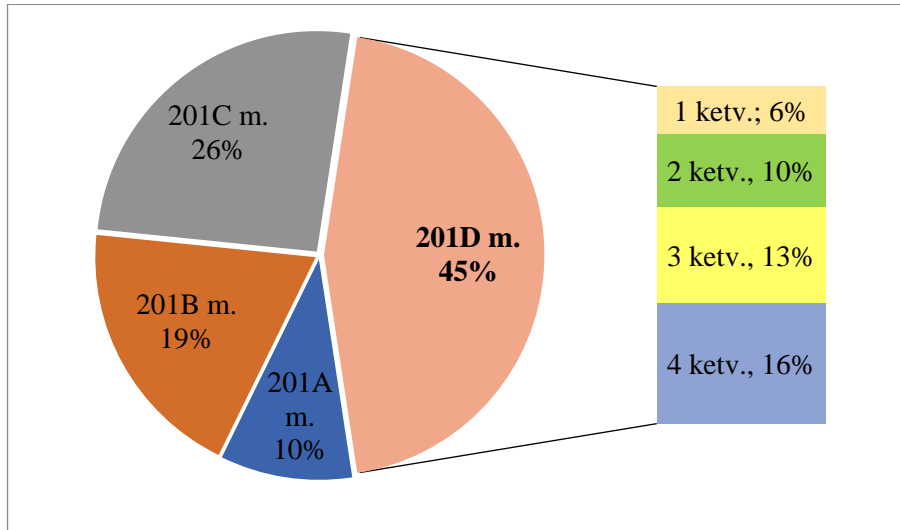
**Examples of pie charts**

Figure 11: Sales of product X by year and quarter (%)

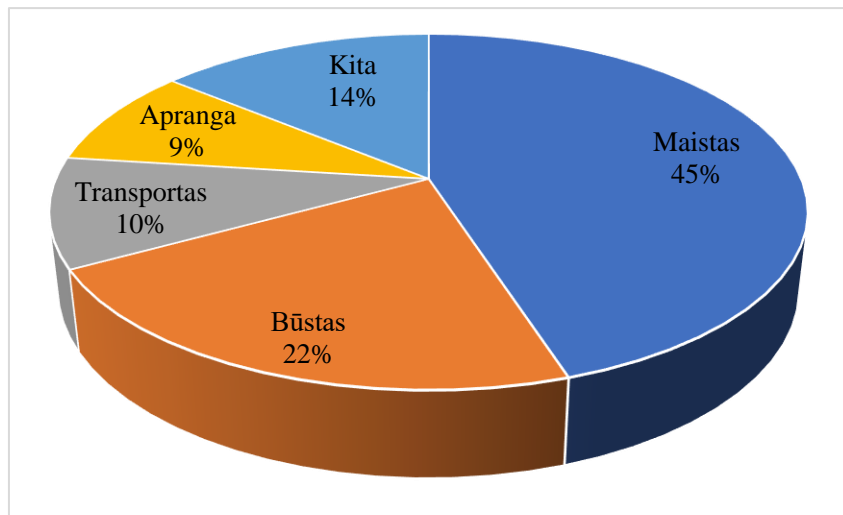


Figure 12: Expenditure structure of the population of X City in 202X (%)

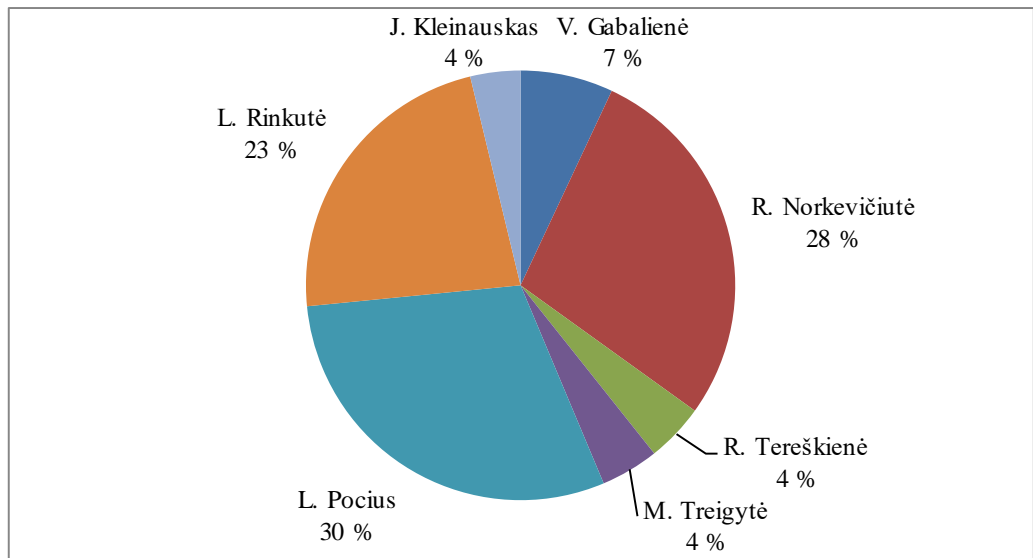


Figure 13: Distribution of bonuses in 202X (%)