



**UNIVERSITÄT
BAYREUTH**

Lehrstuhl BWL XII: Controlling

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Guidelines for the preparation of papers and theses

**Chair of Management Accounting and Control
(Lehrstuhl BWL XII: Controlling)**

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Table of Contents

1 General Remark.....	2
2 Components of a Paper or Thesis.....	2
3 Formatting, Citations, and References	6
4 Example for the Front Page.....	12

1 General Remark

The guidelines at hand give you directions for scientific writing in seminar papers, bachelor theses, and master theses at the Chair of Management Accounting and Control (Lehrstuhl BWL XII: Controlling). The consistency of structure, citation and bibliography are indispensable for the preparation of scientific papers. In case of any questions please contact your supervisor. It is recommended to read these guidelines before starting the thesis and again between completion and submission.

2 Components of a Paper or Thesis

Generally, a scientific paper contains various components. However, not all of the following components are mandatory:

- Front Page
- Table of Contents
- Lists
 - List of Abbreviations (as appropriate)
 - List of Symbols (as appropriate)
 - List of Tables (as appropriate)
 - List of Figures (as appropriate)
- Text Pages (comprising Introduction, Theoretical Background, Main Part and Conclusion)
- Appendix (as appropriate)
- Bibliography
- Mandatory Declaration

Front Page

The front page contains the title of your paper, information regarding yourself (name, address, matriculation number, course of studies, semester), the name of the university, the name of your supervisor and the submission deadline. For a more detailed description, see the example at the end of this guideline.

Table of Contents

The table of contents gives an overview of the logical structure of the paper and ensures clarity. Please pay attention to the following recommendations:

- Each paragraph should be titled concisely.
- Please choose a sufficiently detailed but not too detailed structure.
- Please pay attention to a well-balanced outline, i.e. point 3.1 should not comprise half a page, while 3.2 comprises ten pages.
- The structure should be developed by yourself, because otherwise it is considered plagiarism.

Components of a Paper or Thesis

- Please ensure that there is only text below the last paragraph, i.e. there is no text below point 3, if there is another point 3.1 etc.

Example:

<u>False:</u>	1	<u>Correct:</u>	1
	2		2
	3		3
	Text		3.1
	3.1		Text
	Text		3.2
	3.2		Text
	Text		

- Each hierarchy level consists of at least two parts.

Example:

<u>False:</u>	1	<u>Correct:</u>	1
	2		2
	2.1		3
	3		3.1
	3.1		3.2
	3.2		

- One paragraph should contain at least half a page and not more than four pages.
- A numerical order of the paragraphs based on Arabic numerals should be used.
- The table of contents comprises all components of the paper except for the front page.
- The mandatory declaration (see below) and the table of contents itself are not components of the table of content.
- The usage of articles in the table of contents has to be consistent.

List of Abbreviations

The list of abbreviations has to contain all abbreviations used in alphabetical order. In general abbreviation should be used sparingly. Abbreviations used out of convenience such as „contrl.“ instead of “controlling” should not be employed. The list of abbreviations contains abbreviations which are common in the field. Abbreviations listed in a dictionary like „e.g.“ do not necessarily have to be included (but it can be included as required). The first time you use an abbreviation in the text the abbreviated word has to be written out in full. Behind the full word you show the abbreviation in brackets. Hence, the abbreviation can be used within the text. There is the same systematic for professional abbreviations used in headlines (Example: Balanced Scorecard (BSC)). Abbreviations utilized in a headlines are to be introduced again within the text pages. Once it has been introduced the abbreviation has to be used throughout the whole text.

List of Symbols

According to the list of abbreviations the list of symbols should include all symbols used. Symbols are form elements such as x for an amount. Not included are currency symbols like € or \$, the percent sign % as well as arithmetic operators, such as + or =. Each symbol should be clearly identifiable. Accordingly, each symbol should be assigned once only. By implication, only one and not multiple symbols for the identical issue should be used. When using the symbol for the first time it has to be introduced in the text (in addition to the listing at the list of symbols). Formulas are to be numbered in chronological order of appearance in the text.

Example:

$$a^2 + b^2 = c^2 \quad (1)$$

List of Tables

Tables should be numbered consecutively and labelled with a clear description below the table. The list of tables contains all tables with their respective page number and description. Additionally, tables used in the text section should be provided with respective source references via a footnote. Tables adopted without changes contain the source reference behind the word “Source:“. Tables changed significantly receive the additional wording “Adapted from:“. Self-designed tables receive the additional wording “Own illustration.“ Please ensure that the tables are of good quality and readability, especially in the case of copied tables. Tip: The copied table may be of better quality by copying in Word via “Start → Insert → Insert Contents → Picture (Enhanced Metafiles)” instead of using just copy & paste. It might also be a good idea to completely build up a new version of the table instead of copying it.

Example:

Table 1: Relationship between Controlling, Controller and Controllership¹

As footnote: ¹ Source: Baltzer (2013), p. 40.

List of Figures

The list of figures indicates the respective page numbers of all graphics and charts included in the text section. The figures included in the text section have to be provided with its source. Please see the remarks on tables for further approach. The notes concerning the readability and quality of tables are to be used accordingly.

Text Section

In general the text section can be subdivided into four parts: Introduction, Theoretical Background, Main Part (analysis and critical appraisal) and Conclusion. The individual sections should be titled concisely with reference to the topic of the paper.

1 Introduction

The introduction comprises the motivation or justification of the problem as well as the aim of the paper. The method and course of investigation as well as an overview of the structure are also part of the introduction. The introduction thereby also clarifies the relevance of the topic.

2 Theoretical Background

The theoretical background contains the theoretical concepts which are required for the main part. Please note that every point mentioned within the theoretical background has to be relevant

Components of a Paper or Thesis

for the main part. Collectively the introduction, the conclusion and the theoretical background should not exceed one third of the maximum number of pages.

3 Main Part

The main part represents the core of the paper. You should examine the questions raised in the introduction in a structured way. The main part should be structured logically and relate to the central theme of the paper. Particularly in the case of shorter papers it could be necessary to prioritize and focus on the main points of your topic. Otherwise the problem might be examined only superficially. You should justify your thematic focus (already within the introduction). Developing your thematic focus is part of scientific writing and shows that you are able to deal with a less specified topic.

4 Conclusion

In combination with the introduction the conclusion serves as a framework for the paper. The questions raised within the introduction should be answered by using the results of the main part. Additionally it is necessary to outline further research.

Appendix

The appendix follows after the conclusion. All information necessary for the reading flow as well as for understanding the logical course of investigation must not be stated in the appendix. The appendix contributes to the general understanding of the paper and the transparency of the results. Part of the appendix are for example interviews, questionnaires etc. Each appendix should be referenced to in the paper.

Bibliography

For a detailed description see paragraph “Formatting”.

Mandatory Declaration

The last page of each seminar paper, bachelor or master thesis has to contain a declaration to be signed single-handedly by the examination candidate with the following content:

“I herewith assure, that I authored this *seminar paper/thesis* independently without any help from third parties and that I specially marked all literal quotes by other authors as well as any passages based on the line of thoughts by any other authors and quoted all sources accordingly. I furthermore declare that this *seminar paper/thesis* has not been submitted to any other board of examiners yet.

Bayreuth, (*date*)”

Every paper and thesis will be examined for plagiarism with the assistance of a plagiarism software.

3 Formatting, Citations, and References

Formal Design

Number of Pages	Seminar Paper – Bachelor:	12 pages (no tolerance)
	Seminar Paper – Master:	15 pages (no tolerance)
	Bachelor Thesis:	40 pages* (tolerance $\pm 10\%$)
	Master Thesis:	70 pages (tolerance $\pm 10\%$)
Font	Times New Roman (also for footnotes)	
Font Size	Generally:	12 pt.
	Footnotes:	10 pt.
	Table Heading:	10 pt.(bold)
	Chapter Heading:	14 pt. / 12 pt. (s. below)
	Paragraph After:	at least 10 pt. ("leading")
Line Spacing	Generally:	1,5
	Long Quotations / Footnotes:	1,0
Page Margin	Top: 2,5 cm	Bottom: 2,5 cm
	Left: 2,5 cm	Right: 4,5 cm
Layout	Full justification	
	Appropriate hyphenation	

*Exception: 27 pages $\pm 10\%$ for bachelor thesis according to PO 2008 with 9 weeks working time + disputation

This listed instructions only refer to the text pages. Concerning the front page please consider that you should choose a minor page margin at the right side. Front page, lists and appendix are not part of the allowed number of pages specified above. However, tables and figures used within the text pages are part of the allowed number of pages. Only in the case of bachelor and master theses – but not in the case of seminar papers (bachelor or master) – the page numbers may vary up to $\pm 10\%$.

Please use Roman numbering for the pages prior to the (main) text pages, such as for the table of contents and the lists (of abbreviations, symbols tables and figures). Arabic numerals are to be used for the text pages (starting from the introduction), the appendix and the bibliography. Hence, there is one change from Roman to Arabic numbering on the introduction's first page.

Formal Design, Citations and References

Please respect that the front page represents page I, even though it does not obtain a page number. Therefore, the table of contents starts at least with page II. Each list (content, tables etc.) starts on a new page.

Main headings obtain font size 14 pt. Subordinated headings may be written in font size 12 pt. Please respect that all headings are to be written in bold font. Despite indications in some of the literature concerning academic writing, paragraphs on the highest hierarchy level do not have to start on a new page.

Please submit your *seminar paper* in duplicate to the Lehrstuhl für Controlling. It should be in print form, perforated and stapled with a filing strip (not bound). In addition, you have to send your seminar paper via E-Mail as a pdf file and also as a Word file to your supervisor.

Bachelor and master theses are to be submitted also in print form and in duplicate as well, but with a hot glue binding (*Heißleimbindung*). Bachelor and master theses are to be submitted to the corresponding examination office in line with its statements. Additionally, you need to send your thesis via E-Mail as a PDF-file and also as a Word-file to your supervisor as part of the formal requirements. Data sets and statistical analyses are to be submitted on a data medium.

Every paper and thesis will be examined for plagiarism with the assistance of the plagiarism software “Turnitin”. Students have to upload their paper or thesis on time (submission deadline) into Turnitin. Students will receive an E-Mail to their E-Mail address provided with their application, with which the upload will be performed. The timely upload of the individual paper/thesis by the student is part of the submission. The digital proof for the upload on time generated by Turnitin is to be stored by the students.

If you cannot deliver personally, the submission has to be in line with the corresponding examination office’s guidelines. Business/economic sciences’ students send their paper by post to the following address (the submission date of the digital version of the paper remains unaffected):

*Universität Bayreuth
Lehrstuhl BWL XII – Controlling
95440 Bayreuth*

Literature Research

Important sources are:

- Library of the University of Bayreuth (central library, respective departmental libraries)
- Database Information System (DBIS)
- External procurement of literature via interlibrary loan of the University of Bayreuth
- Web pages: springerlink.com, scholar.google.de

Quotations of these sources should be cited as if you have the book or the journal in front of you. Many sources are provided as full text online.

Online reference works (e.g. wikipedia.de) act as a rough overview and are not to be cited. Please attach company-internal data which exist merely in the form of presentations or guidelines etc. in the appendix. Those sources should be kept in any case.

“Technical Quotability” of Sources: Which sources CAN be quoted?

In general, all official published sources are quotable. Quotable sources have to be obtainable and verifiable. Not quotable material like company documents or interview transcripts should be included in the appendix or the data medium. Popular magazines and public newspapers as well as popular literature are usually not quotable.

“Content-wise Quotability” of Sources: Which sources SHOULD be quoted?

quotable:

- appropriate newspapers (primarily for the motivation); e. g., Wall Street Journal, Financial Times
- particular encyclopedias, if the author is identifiable

not quotable:

- encyclopedias for the general public and if their author is not identifiable
- former editions of books or laws (exception: description of the temporal development; for the validation of actuality the website of the German National Library: <https://portal.dnb.de>)

To evaluate the quality of sources you can and should use journal rankings as VHB-Jourqual. The classification of the quotability is one criterion when assessing the performance of the students.

The University Library Bayreuth offers helpful courses for research etc.

Reference Management

The immediate documentation of each source may be useful. It is also recommended to utilize a program for reference management. The University of Bayreuth provides students with the convenient program for reference management Citavi. Helpful Videos for the use of Citavi can be found on the Youtube-channel “CitaviTeam” (<https://www.youtube.com/user/CitaviTeam/videos>). The University Library Bayreuth offers helpful Citavi courses. You can find a Citavi citation style on the chair’s website. Students have to keep in mind that the provided citation style acts as an assistance and students are responsible for their citations.

Citation Style

A correct and structured citation of the sources used is indispensable for scientific papers. There has to be a clear differentiation between your own and the work and thoughts of others. Any use of others’ work is to be indicated by an exact quotation. First, you cite the source via footnote in the text pages (no sources in parentheses within the running text!). Second, you include the source in the bibliography. This implies that all citations have to be indicated as such and that all sources used have to be cited entirely and exactly in the bibliography.

Formal Design, Citations and References

In general, you should take into account the current state of research. This means you should generally cite the latest edition of a book with the exceptions of presentation of chronology or important standard works which are no longer reissued. Another exception of this rule are new editions, in which certain content is no longer included. In case of using editions that are not the latest edition, students have to state an indication the reason of using an outdated edition, for example “passage not included in the newest edition of Doe (2017)” as well as incorporating the cited edition and the newest edition in the bibliography. Furthermore, you should prefer significant sources over insignificant sources. One way to identify a source as significant is the frequency of citation in the literature of your topic.

General Standards for Footnotes:

- Please use a of short citation style in the footnotes where only the author, year and page(s) are stated.
Example: Cf. Baltzer (2013), pp. 90-95.
- Several authors of a publication are separated by a slash “/”.
Example: Cf. Krause/Arora (2010), p. 215.
- In the case of sources written by *more than three* authors, only the first author is listed. Instead of the other authors “et al.” is added. Example: Cf. Brockhoff et al. (2006), p. 1202. (Note that in the bibliography all authors are to be listed.)
- Several sources within a footnote are ordered by the degree of importance, by year of publication, or by alphabetical order. The sources are separated by semicolon.
- The citation has to be specific. If the quote is on one page in the original source, use for example “p. 6”, if it expands over two pages use “pp. 6 f.”, and if it expands over three or more pages use “pp. 6-9”. Never use “pp. 6 ff.”
- Footnotes end with a period/full stop.

Standards for Direct (Literal) Quotations:

- Direct quotations should be used sparingly.
- Direct quotations have to be entered in (double) quotations marks: “...”.
- Direct quotations have to correspondent fully to the original source with regard to wording and form (i.e. punctuation marks).
- Please mark mistakes or unusual spelling by adding “[sic!]”.
- Preliminary remarks such as “Cf.” are not suitable for direct quotations.
- Longer quotations (at least three lines): single spaced and indented (left/right).
- Omissions of words or sentences shall be indicated by the placeholder “[...]”.
- Omissions at the beginning or at the end of the quote do not require any labeling.
- Own additions, emphases as well as grammatical modifications, should be indicated within (square) brackets “[...]”.
- Footnotes from the original text are not to be copied.

- Quotations within quotations should be indicated by single quotation marks: ‘...’.

Example:

“More fundamentally, the change in the share price component of total shareholder return is driven by changes in expectations about future shareholder value creation.”¹

Footnote: ¹ Rappaport (1998), p. 20.

Standards for Indirect Quotations:

- Please do not use quotation marks within the text.
- Footnotes begin with: “Cf.”.
- The beginning and the end of the quotation has to be recognizable.

Example:

Growth in earnings must not be accompanied by a rise of shareholder value.¹

Footnote: ¹ Cf. Rappaport (1998), p. 20.

Publications of one author (respectively more authors), who is represented with multiple sources in one year, have to be marked with the addition of a lowercase letter at the end of the year. The selection of the lowercase letter corresponds to the chronological order the publications are used in the student’s thesis/paper:

As footnote: ² Cf. Kahneman/Tversky (2000a), p. 10.

³ Cf. Kahneman/Tversky (2000b), p. 43.

Citation in the bibliography (see pp. 11 f. for detailed information on the bibliography):

Kahneman, D./Tversky, A. (2000a): Choices, Values, and Frames, in: Kahneman, D./Tversky, A. (Eds.), *Choices, Values, and Frames*, Cambridge et al.: Cambridge University Press, pp. 1-16.

Kahneman, D./Tversky, A. (2000b): Prospect Theory – Cumulative Representation of Uncertainty, in: Kahneman, D./Tversky, A. (Eds.), *Choices, Values, and Frames*, Cambridge et al.: Cambridge University Press, pp. 17-43.

Online Sources:

When you cite sources from the internet, the URL should be listed in the footnote. The URL can be shortened by suspension marks (...). The complete URL has to be incorporated in the bibliography.

Example:

China's Juan declined by 0.4%.¹

Footnote:

¹ Cf. Dow Jones & Company Inc. (2015), <http://www.wsj.com/...1446428387>.
<http://www.handelsblatt.com/.../8928220.html>.

Legislative Sources (laws):

Please respect to mention the relevant article within the text, not within the footnote. The reference has to contain the article as well as the abbreviation of the relevant law and the paragraph (as appropriate).

Example:

According to § 266 (3) HGB the liabilities side of the balance sheet...

General rules for citations:

If a footnote refers to an entire sentence, the footnote has to be placed after the punctuation. If a footnote is placed after a special word, the footnote "covers" only this one word. If the footnote refers to more than one sentence, the footnote is placed after the first sentence to which it refers. The footnote then contains the information that the source refers to the following number of sentences: For example, it says "Cf. here and in the following sentence" or "Cf. here and in the following two sentences". If a footnote should refer to the whole section, this applies accordingly; in this case "Cf. for this section" is used. Especially, if a footnote should refer to the whole section, the source should be checked to be a primary source. The use of a footnote at the end of a section to indicate that the footnote refers to the whole section is not to be used. Please consider **not** to replace the reference by "ibid." if you use the same source with identical page reference several times in succession.

Example:

False: ² Cf. Knauer/Wömpener (2012), p. 134.
 ³ Cf. here and hereinafter *ibid*.

Correct: ² Cf. Knauer/Wömpener (2012), p. 134.
 ³ Cf. here and in the following sentence Knauer/Wömpener (2012), p. 134.

Bibliography

The Bibliography only contains sources which are cited within the paper. Both persons and organizations could represent authors. The standard of citation in bibliography is explained below. Organizations and persons could be cited in the exact same manner. The respective sources should be listed in alphabetical order by surnames in the bibliography and sorted chronologically within the alphabetical order. Name affixes like “de”, “von”, “van” are part of the authors’ surname and thereby relevant for the alphabetical order. Publications of one author, who is represented with multiple sources in one year, have to be marked with the addition of a lowercase letter at the end of the year (as seen above). The names of several authors should be separated by slashes. In case of more than three authors, the author’s names should be written out in full in the bibliography (remember, in the text you should use the abbreviation “et al.”). Internet sources and legislative sources are to be separated from other literature sources. Further separation of sources, for example between monographies and articles are not to be used. Internet sources as well as legislative sources should be cited as precisely as possible. In the case of different legal status legislative sources have to contain the year of the respective status. Pay attention to list the exact paragraph in case of judgments, such as judgments of the European Court of Justice.

Bibliography Style:

Book

[Last Name Author], [shortened First Name Author] ([Year]): [Title], [Edition (if applicable)], [Place Published]: [Publisher].

Example:

Rappaport, A. (1998): *Shareholder Value: Creating Shareholder Value*, 2nd edition, New York: The Free Press.

Section in Edited Book

[Last Name Author], [shortened First Name Author] ([Year]): [Title of the Section], in: [Last Name Editor], [shortened First Name Editor] (Ed. or Eds.), [Title of Edited Book], [Volume (if applicable)], [Edition (if applicable)], [Place Published]: [Publisher], pp. [No. of pages].

Example:

Doe, J. (2008): Topics in Valuation, in: Smith, J. (Ed.), *Valuation in Companies*, 4th edition, New York: Prentice Hall, pp. 100-250.

Journal Article

[Last Name Author], [shortened First Name Author] ([Year]): [Title], in: [Name of the Journal], [Volume] ([Issue]), pp. [No. of pages].

Example:

Evans, J./Hannan, R./Krishnan, R./Moser, D. (2001): Honesty in Managerial Reporting, in: *The Accounting Review*, 76 (4), pp. 537-559.

Formal Design, Citations and References

Web Page

[Last Name Author], [shortened First Name Author] ([Year]): [complete URL], [Place]: (last accessed [Access Date]).

Example:

Dow Jones & Company Inc. (2015): <http://www.wsj.com/articles/asian-shares-fall-on-weak-china-data-1446428387> (last accessed 2015-11-02).

Working Paper

[Last Name Author], [shortened First Name Author] ([Year]): [Title], [Publishing Institution], Working Paper, [Number (if applicable)], [Place].

Example:

Knauer, T./Sommer, F./Wöhrmann, A. (2015): Tournament winner proportion and its effect on effort: “More bang for the buck“, University of Bayreuth, Working Paper, Bayreuth.

Example Front Page

Universität Bayreuth

Rechts- und Wirtschaftswissenschaftliche Fakultät

Lehrstuhl BWL XII – Controlling

Prof. Dr. Friedrich Sommer

Bachelor Thesis/Master Thesis in partial fulfilment of the
requirements for the degree Bachelor of Science/Master of Science

Topic:

Topic of the thesis

Author: [First Name Last Name]
[Address
XXX Bayreuth]
Matriculation No.: [Matriculation No.]
Field of Studies: [Field of Studies]
Semester: [Semester]

Supervisor: Prof. Dr. Friedrich Sommer
Advisor: Prof. Dr. Friedrich Sommer

Submission Deadline: [Submission Deadline]

Example Front Page

Universität Bayreuth

Rechts- und Wirtschaftswissenschaftliche Fakultät

Lehrstuhl BWL XII – Controlling

Prof. Dr. Friedrich Sommer

Seminar Paper in the
Seminar in Management Accounting and Control

Topic:

Topic of the Paper

Author: [First Name Last Name]
[Address
XXX Bayreuth]
Matriculation No.: [Matriculation No.]
Field of Studies: [Field of Studies]
Semester: [Semester]

Supervisor: Prof. Dr. Friedrich Sommer

Advisor: Prof. Dr. Friedrich Sommer

Submission Deadline: [Submission Deadline]