



Guidelines for writing seminar papers and final theses

Chair of Business Administration,
esp. Management Accounting and Control
at the
Faculty of Business and Economics
TU Dresden

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Table of Contents

List of Figures	II
List of Tables	II
List of Abbreviations	II
List of Symbols	II
1. Introduction	1
2. Formal Requirements	1
<i>2.1 Components and length of the thesis</i>	1
<i>2.2 Pagination</i>	2
<i>2.3 Figures</i>	2
<i>2.4 Abstract</i>	2
<i>2.5 Layout of the Document</i>	3
<i>2.6 Citations</i>	3
<i>2.7 Bibliography</i>	4
3. Guidelines for the Use of Artificial Intelligence Systems	6
4. Declaration of Authorship	7
5. Submission	8
Appendix. Template for the title page	9
Bibliography	10

List of Figures

Figure 1: Example of the Declaration of Academic Integrity (own illustration)	7
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List of Tables

Table 1: Example table (not in this document).....	30
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List of Abbreviations

AI	Artificial Intelligence
APA	American Psychological Association
DOI	Digital Object Identifier
IFRS	International Financial Reporting Standards
TUD	Technische Universität Dresden

List of Symbols

q_i	Demand quantity of consumer i
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1. Introduction

The content is the most important criterion for assessing a scientific paper. Nevertheless, scientific papers – as all documents – should be carefully and consistently formatted to make them easy to read. Hence, formal criteria matter for the evaluation of seminar and final theses. This guideline summarizes the formal requirements for theses at the Chair of Management Accounting and Control. Whether the thesis complies with these guidelines will also be reflected in the evaluation of your work.

This guideline is based on the style guide by the American Psychological Association (APA), currently in its seventh edition. The APA guidelines recommend a specific writing style and formal requirements for scientific papers. Deviations or additions by the Chair of Management Accounting and Control to the APA guidelines are clarified in this document. If you have a specific question not clarified in this guide, you should refer to the APA guidelines. However, our guidelines take precedence for all questions that are clarified here.

2. Formal Requirements

2.1 Components and length of the thesis

A scientific thesis at our chair includes the following components in the given order:

- 1) Title Page (please use the templates in the Appendix)
- 2) Table of Contents
- 3) List of Figures
- 4) List of Tables
- 5) List of Abbreviations
- 6) List of Symbols
- 7) Main Text (incl. the tables and figures that are relevant for the line of arguments)
- 8) Appendix
- 9) Bibliography

Sections and subsections are numbered using the decimal system. You can use up to four levels of sections and subsections (e.g., 2.1.1.2 and 2.1.1.2). To add a new level, it must include at least two subsections. It is possible to omit certain indexes if, for example, you do not use symbols or abbreviations in the thesis.

The length of the thesis depends on its type as follows:

- 1) Seminar thesis: depends on the seminar
- 2) Bachelor's thesis: 40 pages (+/- 10 %)

3) Master's and diploma theses: 60 pages (+/- 10 %)

These page numbers refer to the main text, including text, figures, and tables (No. 7 in the above list of components). Indices and appendices are excluded from these page limits.

2.2 Pagination

The main text is paginated using Arabic numerals. Pagination starts at the first page of the main text and ends at the last page of the bibliography. The table of contents, the list of figures, the list of tables, the list of abbreviations, and the list of symbols (if applicable) are paginated using Roman numerals, starting with "I" at the table of contents. The title page does not include a page number. Please align page numbers to the right.

2.3 Figures

Figures and tables should always be referred to and explained in the text. Please make sure that your figures are easy to read. To ensure this, we recommend avoiding scans of figures from other sources. Figures that you create by yourself (e.g., in PowerPoint) are better to read. When creating your own figures, use sans-serif fonts such as Arial. You optimize readability of figures and tables if you use a font size of 12 pt (but never use a font size below 8 pt).

Please add figure captions including a figure number below the figure. Along with a figure title, the caption should indicate whether you created the figure by yourself, whether it was taken, or adapted, from another source. For examples of how to do this, please refer to the following examples.

Figure 1: Effect of management compensation on health (own illustration)

Figure 2: The Portfolio Matrix by Boston Consulting Group (Hedley, 1976, p. 235)

Figure 3: The Structure of the Balance Sheet of German Public Companies (adapted from Müller, 1986, p. 38)

2.4 Abstract

An abstract is a concise summary of the main messages of a scientific paper. It provides readers with a quick overview of the research topic, methodology, key findings, and conclusions. When writing an abstract, it helps to follow the following guidelines:

1. **Length:** An abstract typically includes 150-300 words.
2. **Purpose:** Start with a clear statement of the research question or the purpose of the thesis.
3. **Methodology:** Briefly describe the methods used to collect and analyze data.

4. **Key findings:** Present the most important results of your research. What did you find?
5. **Conclusion:** Summarize the key conclusions or implications of your research.
6. **No citations:** In general, you should not use citations in an abstract.

Remember that the abstract is often the first thing someone will read of your thesis. It should therefore be carefully written and revised to ensure that it accurately and concisely conveys the essence of your work.

2.5 Layout of the Document

For the text, including all headings, tables, and formulas, as well as the captions for figures and tables, use Times New Roman or a similar font (e.g., in LaTeX). Use 12-point font size with 1.5 line spacing for the regular text. Also, note that the first line of a paragraph should be indented 1.25 cm. For footnotes, you can use a smaller font size with a smaller line spacing. Footnotes should be used carefully. The margins should be 2.5 cm on the left, right, and top, and 2 cm on the bottom (the default setting in Microsoft Word).

2.6 Citations

We distinguish two types of quotes: direct quotes, which are verbatim quotations, and indirect quotes, which are paraphrases.

Direct quotes: In direct quotes, a sentence, part of a sentence, or individual words from the original text are cited using quotation marks. Although you should not modify direct quotes, the correct sentence structure may require linguistic changes. For example, if you omit words, they are represented by two or three dots (for one or more words). If you add words to the direct quote, for example for grammatical adjustments, you indicate these additions by square brackets. In direct quotes, you must retain original formatting (e.g., bold or italics) and even spelling errors. Spelling errors are indicated by adding [sic] after the error. In general, you should use direct quotes sparingly and thoughtfully. It is usually better to summarize the content briefly and paraphrase it in your own words. The source citation is given immediately after or before the direct quote, with the page number. Examples of direct quotes:

„Die gesellschaftliche Einforderung von Unternehmen, ihren Beitrag zur nachhaltigen Entwicklung der Gesellschaft zu leisten, [wird] ... auch als ‚Nachhaltigkeitsleistung‘ bezeichnet“ (Haller & Fuhrmann, 2012, p. 462)

Anthony (1965, p. 17) defines: „*Management control is the process by which managers ensure that resources are obtained and used effectively and efficiently in the accomplishment of the organization's objectives.*“

Indirect quotes: Indirect quotes summarize or paraphrase information from a source and must also be cited correctly. You include the source for indirect quotes before the period at the end of the sentence. The reference is given with the surname of the author, followed by the year of publication in parentheses and the page number on which the sentence is based. If the statement refers to multiple sources, you must include each source. In this case, you should separate the sources by a semicolon. The corresponding source citation begins with “see” / “see also” / “see for example” / “see in detail,” depending on the extent to which you adopt content from the referenced source. Examples of indirect quotes with one and two sources:

- The linear information dynamics complement the residual income model (see Ohlson, 1995, pp. 667-668).
- The linear information dynamics complement the residual income model (see Ohlson, 1995, pp. 667-668; Penman et al., 2007, p. 429).

If a source has two authors, you must name both. For publications with three or more authors, list all authors when the citation appears for the first time and only the first author followed by the addition “et al.” in subsequent citations. Never include academic degrees and other titles in citations. A precise reference in the text is sufficient if you are referring to judgments or accounting standards (for example, IFRS 16, § 247 HGB).

In general, you should verify every citation using the original source. However, if it is not possible to obtain the original source with reasonable effort, it is permitted to cite a secondary source. You should label this using the term “qtd. in” followed by the secondary source (*secondary quote*). In this case, you should include both the original and the secondary source in the bibliography.

Correctly citing the thoughts of other authors is an essential feature of high-quality and independent academic work. Hence, we examine every seminar and thesis paper submitted to our professorship using a plagiarism detection system for possible plagiarism. We pursue irregularities per the examination regulations of the TU Dresden and our Faculty.

2.7 Bibliography

The bibliography allows readers to find sources that you cited in the paper as quickly as possible. How you list your sources in the bibliography depends on the respective citation style. The line spacing between the sources in the bibliography is 1.15 lines. The space after the

sources is 6 pt. In the following, we illustrate the citation style according to APA for different source formats. If you use other source formats, check the correct citation style in the APA guidelines.

Papers in scientific journals

Ohlson, J. A. (1995). Earnings, Book Values, and Dividends in Equity Valuation. *Contemporary Accounting Research*, 11(2), 661–687. <https://doi.org/10.1111/j.1911-3846.1995.tb00461.x>

Books

Kolb, R. W. (2012). *Too Much Is Not Enough: Incentives in Executive Compensation*. (1. Aufl.). Oxford University Press.

Contributions to editorials

Crasselt, N., Laux, T., Lueg, K.-E., Garcia, J. S. y, & Troßbach, S. (2017). Analyse strategischer Entwicklungspfade für Shared Service Organisationen. Hrsg: Fischer, T. In: *Erfolgreiche Führung von Shared Services* (S. 167–177). Springer Gabler, Wiesbaden. https://doi.org/10.1007/978-3-658-13486-0_8

Working Papers

Beerbaum, D. O. (2020). The Future of Audit After the Wirecard Accounting Scandal – Consideration of the ‘Wambach Report’. *Available at SSRN Scholarly Paper* 4164941). <https://doi.org/10.2139/ssrn.4164941>

Internet sources

Rivera, K., Murphy, R., Reid, C., Nestler, C., Rigby, M., Qureshi, S., & Heißner, S. (2022). PwC’s Global Economic Crime and Fraud Survey 2022 Protecting the perimeter: The rise of external fraud. <https://www.pwc.com/gx/en/forensics/gecsm-2022/pdf/PwC%E2%80%99s-Global-Economic-Crime-and-Fraud-Survey-2022.pdf>, (accessed on 02.10.2023)

Sources of law

IAS 39 (revised 2004), Financial Instruments: Recognition and Measurement.

Handelsgesetzbuch (HGB) vom 10.5.1887 (RGBl. 1887, S. 219) mit Änderungen bis zum 17.12.1990.

If you have conducted **expert interviews**, create a list of these interviews and include it before the bibliography. The list should include the name and position of the interviewee, as

well as the date of the interview. You can then cite these interviews in the same way as other sources included in the bibliography.

To help readers find cited sources quickly, you should include the **Digital Object Identifier (DOI)** in the bibliography if they are available.

3. Guidelines for the Use of Artificial Intelligence Systems

Artificial intelligence (AI) systems, such as ChatGPT, are gaining importance in many areas, including scientific research and writing. However, the use of such systems in the research and writing process of theses and seminar papers is limited and subject to certain conditions. Even when using AI, it is important for authors to maintain originality and independence in their writing. **Thus**, it is not permissible to directly reuse text generated by AI. This will help you avoid unknowingly plagiarizing other people's intellectual property, as well as ensure that you meet the standards of academic writing and copyright laws.

We recommend that you critically reflect on where the use of AI systems could be beneficial and where you may risk compromising the quality of your work. It is advisable to triangulate AI-supported results with additional sources and your own research. It is especially important to note that the use of AI should not replace your own research. When using AI, there is a potential risk of incorporating information from sources without citing them properly, as the AI may have accessed those sources itself. Such a practice is a scientific violation and will result in your work being graded as "mangelhaft".

4. Declaration of Authorship

The examination regulations require the author of a thesis to declare that they have written the work independently and used only the sources and aids they have indicated. This confirmation is also required for seminar theses. Please add this declaration at the end of your thesis with the place, date, and signature, but without a page number or reference in the table of contents. Plagiarism, which is the use of other people's text, sources, and data without proper citation, is an attempt to deceive. Works with plagiarism are generally considered to be "mangelhaft" and will be graded accordingly.

Declaration of Academic Integrity

Ich erkläre hiermit ehrenwörtlich, dass ich die vorliegende Arbeit selbstständig und ohne Benutzung anderer als der angegebenen Hilfsmittel angefertigt habe. Die aus fremden Quellen direkt oder indirekt übernommenen Gedanken sind als solche kenntlich gemacht. Die Arbeit wurde bisher in gleicher oder ähnlicher Form keiner anderen Prüfungsbehörde vorgelegt und noch nicht veröffentlicht. Ich bin mir bewusst, dass eine unwahre Erklärung rechtliche Folgen haben wird. Ich erkläre mich damit einverstanden, dass die Arbeit mit Hilfe eines Plagiatserkennungsdienstes auf enthaltene Plagiate untersucht wird.

[Folgender Absatz nur bei Abschlussarbeiten]

Ich erteile der Technischen Universität Dresden ein einfaches, zeitlich unbegrenztes, unwiderrufliches und übertragbares Nutzungsrecht an der [Bachelor/Master/Diplom]arbeit für beliebige Medien und zwar sowohl für schutzfähige Ergebnisse als auch für urheberrechtlich schutzfähige Programme. Die Weiterreichung der Nutzung an Dritte bedarf der Zustimmung des betreuenden Hochschullehrers.

Dresden, Tag.Monat.Jahr

Name & Unterschrift

Figure 1: Example of the Declaration of Academic Integrity (own illustration)

5. Submission

Theses must be submitted in two bound copies either to the chair or to the examination office during regular opening hours. Additionally, they must be sent as a PDF version to the thesis supervisor. Seminar papers are only to be sent to the supervising person in PDF format.

Additional data, such as datasets, Excel files for individual calculations or data collections, PowerPoint files for custom graphics or diagrams, graphics files, as well as electronic sources such as PDF articles or websites, must be stored and provided upon request.

Appendix. Template for the title page

SEMINAR THESIS

in the seminar

„Main topic of the seminar“

(Seminar zum Rechnungswesen / zur Allgemeinen BWL / Speziellen BWL)

on the topic:

“ ... ”

Lecturer: Prof. Dr. ...

Supervisor:

submitted to
Technische Universität Dresden

by: Name and Matr. No.

Submission Date: DD.MM.YYYY

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- Beerbaum, D. O. (2020). *The Future of Audit After the Wirecard Accounting Scandal – Consideration of the ‘Wambach Report’* (SSRN Scholarly Paper 4164941). <https://doi.org/10.2139/ssrn.4164941>
- Brühl, R. (2021). *Wie Wissenschaft, Wissen schafft, Wissenschaftstheorie und -ethik für die Sozial- und Wirtschaftswissenschaften*. (3. Aufl.). UTB Verlag.
- Crasselt, N., Laux, T., Lueg, K.-E., Garcia, J. S. y, & Troßbach, S. (2017). Analyse strategischer Entwicklungspfade für Shared Service Organisationen. Hrsg: Fischer, T. In: *Erfolgreiche Führung von Shared Services* (S. 167–177). Springer Gabler, Wiesbaden. https://doi.org/10.1007/978-3-658-13486-0_8
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- Rivera, K., Murphy, R., Reid, C., Nestler, C., Rigby, M., Qureshi, S., & Heißner, S. (2022). *PwC’s Global Economic Crime and Fraud Survey 2022 Protecting the perimeter: The rise of external fraud*. <https://www.pwc.com/gx/en/forensics/gecsm-2022/pdf/PwC%E2%80%99s-Global-Economic-Crime-and-Fraud-Survey-2022.pdf> (Zugriff: 02.10.2023)