
Version: 2012-04-03

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1 General Information

This guide shall contribute to settle all formal questions of all students of the chair in a transparent way and thus to reduce the visits during the office hours of the assistants and the professor. This requires an intensive study of the following pages!

The requirements specified in this document are a fundamental aspect of the evaluation of the paper. This means in turn that sufficient time needs to be assigned for the right formatting, proofreading, binding, and so and of the papers. Please consider this in your time management.

For further information on scientific writing we recommend amongst others the following books:

In general you should make a consultation appointment with the responsible research assistant as early as possible to elaborate and narrow down the topic of the paper. In case one topic is assigned to more than one student it is advisable that you make an appointment together with the other students working on this topic in order to reasonable outline the topic.

The papers have to be handed in on time at the chair. The deadline of seminar papers can only be extended after having consulted the responsible research assistant or in case of Bachelor’s, Diploma, or Master’s thesis with approval of the head of the chair.

To be handed in at the chair are:

- in case of seminar papers one copy for grading (ring binding)
- in case of Bachelor’s, Diploma, or Master’s thesis one copy for grading (ring binding) and one copy for display (book-binding)

The paper has to be saved on CD-Rom which has to be attached to the copy with a self-adhesive protective cover. In case these requirements are not fulfilled the responsible supervisor can refuse to accept the paper. **It is not allowed to hand in the paper via E-Mail or on a USB flash drive!**

### 2 Literature research

For the literature research you can use the library of the university. In this context it is also advisable to use the electronic journal library ([http://rzblx1.uni-regensburg.de/ezeit/fl.phtml?bibid=TUCB](http://rzblx1.uni-regensburg.de/ezeit/fl.phtml?bibid=TUCB)) which grants free access to numerous scientific publications in the field of economics and business.

It is recommended to use the subject catalog and the possibility of the online search and CD-Rom research of the library. When you found a relevant source the respective bibliography of this source can also be an important starting-point for further research.

Always use *original-publications* and search for the newest edition of the literature – especially of all textbooks. A **good bibliography of a scientific paper is characterized by up-to-date German and foreign-language sources.** Furthermore, one should use scientific papers, monographs, edited volumes, periodicals, and so on. Newspapers (Exceptions: Handelsblatt, Frankfurter Allgemeine Zeitung, Financial Times Deutschland), encyclopedias and dictionaries as well as not scientific magazines (Manager Magazin, Capital etc.) should usually not be cited. In case of ambiguity whether a newspaper or magazine can be cited you should see your supervisor.
When ordering literature via the interlibrary loan you need to consider that it can take 2-4 weeks to order literature and that each order of an article or book induces costs. On the website of the library you can also find other suppliers of interlibrary loans (e.g. Subito) which cost more but deliver within few days or even hours.

You are expected to use at least standard literature relating to your topic in your paper. For this count specialized books as well as journal articles and proceedings (contributions to conferences).

3 Layout and Structure of the paper

3.1 Formal requirements

The extend of the paper amounts to:

Seminar papers: ca. 15 DIN-A4-pages
Bachelor’s thesis: ca. 40 DIN-A4-pages
Diploma thesis: ca. 60 DIN-A4-pages
Master’s thesis: ca. 60 DIN-A4-pages

Exceptions need to be discussed with the supervising research assistant in advance.

The following formatting is required:

Font: Proportional font (e.g. Times New Roman, Arial)
Font size: 12 pt
Spacing: 1,5-lines
Alignment: Justified
Margin: left 4 cm; right 1,5 cm, top 2,5 cm, bottom 2 cm

The pages have to be continuously numerated. It is advisable to numerate the preceding indices using Roman numerals so that the text begins with page 1. The outline is numerated with Arabic numbers.

The continuous text is structured into subsections using clear paragraphs. Paragraphs are comprised using reasonable criteria and paragraphs of one or two sentences are generally not useful.

Figures and tables have to be separately continuously numerated using Arabic numbers. In the text body the tables need a title in the heading (e.g. Table 4: Standard product costing of a weaving mill) while the title of figures need to be written under each illustration (e.g. Figure 2: Nomograph for the planning of plumb usage). The source has to be placed directly under the respective figure or table following the title [e.g. Figure 1: …. (Source:….)].

Comprehensive material which is not directly needed to support the text as well as statistical programs and reports have to be placed in the appendix. It is recommended to format large tables or figures in landscape format (in such a way that the page has to be rotated clockwise) or even as fold-out-pages. The appendix will be continuously numerated with Arabic numbers. The page numbers can be clearly labeled by putting an „A“ in front of them. The appendix is separated from the text body using an extra page labeled “Appendix” following the text body and before the appendix. In case the appendix is more comprehensive an extra “table of appendices” needs to be added in front of the appendix. Tables and figures in the appendix should only be included in the “table of appendices” and not in the indices of the main part.
Use as few abbreviations as possible. Generally, should those abbreviations which were used, even those of journals, be stated in a “table of abbreviations”. Exempt from this are abbreviations which can be found in dictionaries (such as e.g., etc.,...). Examples of abbreviations of journals are e.g.: BFuP (Betriebswirtschaftliche Forschung und Praxis), BB (Der Betriebsberater), DB (Der Betrieb), HWB (Handwörterbuch der Betriebswirtschaft), WPg (Die Wirtschaftsprüfung), KRP (Kostenrechnungspraxis), ZfB (Zeitschrift für Betriebswirtschaft), ZfbF (Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung).

**Main chapters** always have to begin on a new page.

The following **formal structure** of the paper should be used:

1) Title page according to the example at the end of this guide  
2) Table of contents  
3) If applicable table of figures, tables, abbreviations or  
4) Text  
5) Bibliography  
6) If applicable appendix with table of appendices  
7) Affirmation in lieu of oath (needed only for theses)  
8) Empty last page

### 3.2 Content requirements

The existence of a table of contents as structural basis of the paper is an essential prerequisite to start writing. As such it should be discussed with the supervising research assistants as soon as possible. Each major change in this structure should also be discussed.

As guideline the following example structure can be used which is not binding and needs to changed according to the respective topic.

1. Introduction
   1.1 Problem statement  
   1.2 Structure and purpose of the paper  
   1.3 Definition of the main terms  
2. Presentation of the given approaches to the topic  
   2.1 Presentation of scientific approaches to the topic  
   2.2 Presentation of approaches from practical applications  
3. Formulation of own thoughts / approaches / methods  
4. Final remarks / critical comments on the paper

The structure should be logical and reflect the line of argument of the paper. Each subdivision must consist of at least two points. When subdivisions are used the text should only be assigned to the lowest subdivision. Each subdivision should comprise **more or less one page**. Each division should not be divided into more than four sublevels (in seminar papers less) and reflect the weight regarding the content of each chapter. Parts of the paper which are on the same sublevel must have equal importance and must be related to a shared superior problem.

Headings must be short and significant as well as visually highlighted. Notional repetitions of superior headings or from the title of the paper should absolutely be...
avoided. Each heading must be stated in the table of contents with the respective page number.

Some Advice:

Remember for which target group the paper is designed while writing. Write specifically for this target group and your topic.

Remember also that most texts are only scanned briefly. This is the reason why you should also present yourself well for this kind of readers. This means you should put special emphasis on

- the headings (=summary of the chapter in one sentence),
- the first sentences of each paragraph (=summary of the paragraph),
- the titles of figures and tables (=description so one understands the basics without having read the text thoroughly),
- the graphs.

The phrasing should be stylistically flawless and scientifically accurate. To make the text more easily comprehensible one should use short and factual sentences as well as easy but technically correct terms and avoid using unnecessary words. The topic has to be elaborated in an impersonal form. The reader should not be addressed directly in a scientific paper.

Visuals in the text are an important element to illustrate important parts to the reader and allow him or her to scan the text briefly and to still understand the most important contents. For this reason the essential information of each graph or table should be summarized briefly below the respective labeling.

Graphs should be reproducible (this means one can make a black and white copy of it) and not too loaded. Generally you should create the graph yourself. In case graphs are scanned it is important to make sure that the quality is not reduced (blurred, low resolution, unreadable). Make sure that the graphs fulfill this requirement not only on the computer but also in the printed version of your paper.

Avoid dividing your paper in a theoretical and a practical part. Instead, elaborate your topic as a whole for which you have to conduct a specific theoretical analysis. In a final remark you should sum up your results. You should first summarize the paper briefly and then evaluate the results in the light of the problem of your topic.

Remember to mark each used webpage with a date. Cite preferably stating the name of the author as well as the title of the source. That could look like this: n.n., Richtlinien des Lehrstuhls für Innovations- und Finanzmanagements zu Bachelor- und Masterarbeiten. Source: http://www.ifm.ovgu.de/ifm_media/Downloads/PDF/Wiwi_Arbeiten_Regeln_2012_03_28.pdf, last visited on 05.01.2012.²

Technical drawings, printings of program source code, programs on data mediums as well as comprehensive tables, graphs and so on which are important for the paper have to be placed in an appendix and added to the paper. Each appendix begins on a new page. If the appendix is too comprehensive it should be separated from the main paper and bound separately. In this case the extra volume also needs a cover page and the table of appendices.

² Explanation: n.n. (nomen nescio – unkown author).
3.3 Citation, footnotes, and bibliography

Each citation must be verifiable. Thoughts taken directly or indirectly from external sources must be processed accurately and marked clearly as citation with the respective source. Fact statements without proof (source) are thus not allowed. You also have to cite those numbers or facts which were not taken from the literature but were taken from e.g. personal interviews. Lectures as well as lecture materials cannot be used as sources!

The chair prefers citations to follow the so called „Harvard-Citation-Style“. This means the author is stated within the regular text flow and footnotes are not used for citing. For further elaborations of facts or terms footnotes can still be used. The following website gives further details on how to cite and can be used to get familiar with the style of table of contents:

http://libguides.is.uwa.edu.au/harvard

Literal citations should not be used. In case concise phrasing is cited directly it should not comprise more than two or three sentences. If longer citations cannot be avoided the citation must be placed in a text block which is to be indented and written single-lined. Direct citations start and end with quotation marks. Furthermore, they have to be distinguished with cursive writing and copied true to the original. Deviations from the original have to be marked as such through the note “author’s note” in parentheses. Omission of text has to be marked with points (...). Accentuations from the original text should also be adopted in the citation. Own accentuations have to be identified. Citations within a citation start and end with an apostrophe (‘...’).

Citations from English sources do not have to be translated. Citations from other languages do need a translation.

The references in the citations must be accurate and differentiated; a reference to the general paper is not sufficient but the exact page has to be specified.

You should only use secondary citations (citations of third authors in another source) if the original source is not accessible.

Analogous copies of thoughts also have to be identified completely. It is not sufficient to use only one reference following a long citation. Instead it is necessary to indicate long passages or if applicable to use several reference within the indirect citation. Long citations can be distinguished using the phrase “compare here and in the following...”. When the cited sources are available as electronic copies they have to be saved on the data medium which is handed in to the supervisor. Cited sources which are not available without further effort (e.g. from the interlibrary loan) have to be placed in the appendix as printed copies or saved on the data medium in digital form (PDF-file).

Only used sources which are cited in the paper can and must be listed in the bibliography. You should only cite scientific publications but not magazines, fiction or such. The citation of sources should only occur when it helps the line of argument of the paper or to document the cited facts. To cite publications of “important” authors or of the reviewer for its own sake appears negatively as straining after an effect!

The literature which was used in the paper has to be provided in a bibliography. The bibliography has to be sorted alphabetically by the author's name and likewise follows the Harvard-Citation-Stile:

http://libguides.is.uwa.edu.au/harvard
3.4 Valuation criteria

**Content related aspects:**
The composition and structure of the paper is required to follow the standard of academic writing. This means that

1) all fundamental aspects of the topic are included
2) the single aspects are discussed in academic-logical order
3) the emphasis of the analysis of the single aspects is in relation to the importance of the aspects to the topic

The essential evaluation criteria are:

1) if all aspects of the paper were included in an objectively correct manner and discussed in enough detail as required by the topic,

2) to what extent the author developed own thoughts about the topic (as critique to common arguments or completely own considerations),

3) if the author identified open problems, developed a clear research question for its paper, gave a summary of its results at the end and addressed the unsolved problems (summary),

4) if the statements made in the paper were sufficiently reasoned for and proved and if deviating arguments were pointed out.

Furthermore, it is considered that

1) only little (or a lot of) literature was available for this topic so that a great amount of time must have been used for the literature review and

2) that the paper was based on comprehensive or tedious empirical research or programming (the practical parts of a paper has to be based on a theoretical basis as well)

**Formal aspects:**
The formal aspects were discussed in detail above.

In general, different approaches to the solution of a problem (in the scientific literature, in practical examples and with the help of own considerations) should be identified and discussed in the paper. The chosen approach has to be constituted. If it appears reasonable to discuss marginal problems they should be marked as excursus.

Overblown (overly scientific) style, noncommittal phrasing, undifferentiated judgments and fillers (also, here one should also note that..., absolutely, etc.) should be avoided. In the text preferably short sentences should express the essential message.

**Own judgments have to be clearly identified as such** and to be separated from facts. First person writing is not to be used. Instead one talks about “the author”. The line of argument (central theme) must be clear.
4 Advice on the data and documents which need to be handed in to the supervisor

The CD-Rom which is attached to the copy of the written paper with a self-adhesive protective cover has to contain the following data:

a) a digital version of the paper in Word-format,
b) a digital version of the paper in PDF-format,
c) the presentation of the paper in Powerpoint-format and
d) in a file called „Sources“ all digital sources which were used in the paper

The different formats of the paper, the presentation as well as the source-file have to be saved on the top level of the CD-Rom. A profound file system unrequested.

The labels of the files have to be the following:

<topic number> - <topic> - <family name, first name>

The topic number has to be specified according to the topic list of the chair. The topic of the paper is to be specified by a meaningful single word (not the whole title of the paper!).

The Word-format of the paper could e.g. look like the following:

08 – Value Reporting – Mustermann, Max.docx

Please make sure that you identify the sources on the slides as full citations in the Powerpoint-Präsentation and not cumulated at the end of the presentation.
5 Example of a title page of a scientific paper/thesis

Academic paper
submitted to attain the degree of
„Masters of Science”
in the degree course Business Economics\(^3\)

at the
Chair in Financial Management
and Innovation

of
Professor Dr. Elmar Lukas

>Title of the paper>
<if applicable subtitles>

Handed in by: Martina Mustermann
Matr.-Nr.: XXXXXXXX
E-Mail: martina@st.ovgu.de
Tel.: XXXXX - XXXXXXXX

Supervisor: Max Mustermann
Research Assistant

Magdeburg, 20XX-XX-XX

\(^3\,\) This phrase has to be used only for Bachelor’s, Diploma or Master’s theses. Please adapt this part of the title page for seminar papers.
6 Specific wording for the obligatory affirmation in lieu of oath for theses

Affirmation in lieu of oath

The author declares in lieu of oath that he or she has independently completed this thesis without external help and without using other resources than those stated. The thoughts taken directly or indirectly from external sources (including electronic sources) are properly marked as such. This thesis or parts of it were not previously submitted to another academic institution and has also not yet been published.

....................................
(Signature of the author)

Place, Date