

Faculty of Economics and Social Sciences

University of Tübingen

Department of Managerial Accounting

Formal Requirements
for the Preparation of Seminar, Bachelor and
Master Theses

as of January 30, 2024

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1 General Remarks

The following remarks refer to the preparation of seminar, bachelor and master theses at the Department of Managerial Accounting. They are binding requirements; compliance with these instructions is therefore mandatory and an integral part of the assessment of the thesis. In principle, the examination regulations of the respective degree programme take precedence over these instructions. Bachelor and master theses can be written in German or English. For master theses, English is strongly recommended. Master seminar papers are written in English.

2 Layout

2.1 Number of Pages

The bachelor thesis should have a maximum of 12 text pages.

The master thesis should have a maximum of 45 text pages.

The master seminar paper should have a maximum of 12 text pages. Details will be regulated in the respective master seminar.

Text pages are the main text of the thesis without directories and appendices, i.e. from the first page of the introduction to the last page of the conclusion.

2.2 Font

You must use Times New Roman as font type. For the main text the font size is 12 pt.

2.3 Text Alignment and Hyphenation

The alignment of the text should be continuous in justification. Please use hyphenation, which is also offered by the standard text processing programs (automatically or manually, in Word e.g. both can be found under page layout, hyphenation).

2.4 Margins

Left margin: 4 cm, all other margins: 1.5 cm.

2.5 Spacing

Please use 1.5 spacing for the main text and 1.0 spacing for the footnotes.

2.6 Page Numbers

2.6.1 Consecutive Page Numbering

The page numbers are at the top of the page (centred or right aligned) starting with the main text in Arabic numbers. Numbering should be continued in the bibliography and appendix.

2.6.2 Directories

All directories that are listed in the work are paginated with Roman numerals (e.g. I, II, III). These directories include the table of contents and the lists of illustrations, tables, appendices, symbols and abbreviations.

2.6.3 Footnotes

Footnotes are placed at the bottom of the page. Use continuous numbering and font size 10 pt.

2.7 Submission

Two bound copies of the Master's thesis (hard or soft cover, no spiral binding) must be submitted to the Central Examination Office of the University of Tübingen within the respective deadline. In addition, a digital version of the Master's thesis (pdf file) must be sent by e-mail to ma-arbeiten@wiso.uni-tuebingen.de.

Please also send our department a complete digital version of the Master's thesis as well as an anonymized version (i.e., the complete thesis without personal details of the student and without a statutory declaration) as a pdf file by e-mail to managerial-accounting@wiwi.uni-tuebingen.de.

In the case of empirical master's theses, please also send us the corresponding analysis files /codes (do files, results files, syntax files) by e-mail.

The bachelor thesis and master seminar papers are handed in at the Department of Managerial Accounting. Detailed information about this procedure can also be found on our webpage.

3 Outline and Structure of the Thesis

A seminar paper or thesis usually consists of the following elements, which are arranged in the order described below:

1. Cover page
2. Table of contents with page numbers
3. List of tables, if applicable
4. List of figures, if applicable
5. List of abbreviations, if applicable
6. Symbol directory, if applicable
7. List of appendices, if applicable
8. Main text including introduction and summary
9. Bibliography
10. Appendix, if applicable
11. Signed statutory declaration / consent to plagiarism check

3.1 Cover Page

The cover page for master theses is specified by the Examination Office. The details will be sent to the students by the Examination Office after the registration of the master thesis.

For bachelor theses and master seminar papers the cover page, which can be found at the end of this document, can be used.

3.2 Table of Contents and Structure of the Thesis

A table of contents with page numbers is to be placed at the beginning of the manuscript the work. It should provide the reader with information about the essential contents of the work and clarify the logical structure, but should not include any arguments. Moreover; it must follow these requirements:

- The structure should be decadal (i.e. 1., 1.1., 1.1.1. etc.).
- The individual items of the structure should be given page numbers.
- The headings must not be identical with the wording of the topic.
- Headings are printed in bold. On the first level, they are usually written in 16 pt., on the second level in 14 pt., and on the third and fourth levels in 12 pt. font size.
- Use a maximum of 3-4 outline levels (rather less for seminar papers).

- Each bullet point must have at least two sub-points (i.e. point 1.1 must be followed by point 1.2).
- Each bullet point should reflect the content of the relevant section. Headings should be meaningful and unambiguous (e.g. "Balanced Scorecard presentation and assessment" instead of "Balanced Scorecard").

Tip: Use the automatic function to create a table of contents (format templates and references/directories), which are part of common text processing programs such as MS Word. When using the formatting templates for headings ("Heading 1" for the first outline level, etc.), you can automatically generate the table of contents ("References → Table of contents"). Updating is possible at any time via the "Update table of contents" button.

3.3 Figures and Tables

Within the text, illustrations and tables should be used to supplement the text in a concise and clear manner. Important illustrations and tables belong in the text; tables/illustrations with background material can also be moved to the appendix. Every graphic and every table must be referred to in the text - i.e. they must not simply be inserted without explicit reference.

All figures and tables must be numbered consecutively (Fig. 1, Fig. 2, Tab. 1, Tab. 2, etc.), provided with a meaningful description (heading) and accompanied with references. The headings are typically placed above the tables and below the figures.

If figures or tables (i) are taken unchanged from the literature or (ii) are based on an existing figure, the corresponding sources must be quoted below the figure/table. Example for (i): Source: Tirole (2014), example for (ii): Source: Based on Tirole (2014). If the tables or figures have been created by yourself, this should also be indicated (Source: Own illustration).

If the number of figures (tables) in the text exceeds two, all figures (tables) should be listed in a list of figures (tables) with the numbering and description as well as the corresponding page reference.

3.4 Abbreviations and Symbols

In general, abbreviations should be used as sparingly as possible. Common abbreviations (e.g., i.e., etc.) do not have to be listed in a separate abbreviation list.

Topic-specific abbreviations can be used and must be listed in a list of abbreviations (e.g. HGB, ROI, EVA, EBIT).

3.5 Appendix

Use the appendix for additional information, details on econometric techniques, figures, tables, case studies, evidence, etc., which are not necessary to understand the main part of your work, but supplement or deepen it.

For better clarity, a list of appendices should be drawn up when using the appendix.

4 Citation Method

At the Department of Managerial Accounting, the American citation method is obligatory. In the main text, surname(s) and year of publication as well as the page reference are placed in brackets after the statement in the text or the literal quotation. In the case of several titles by the same author, the years of publication are marked with consecutive letters (e.g. 1983a, 1983b). This numbering must also be included in the bibliography. Two authors are separated by a slash, in case of more than two authors the indication of the first author with the addition "et al." is sufficient.

4.1 Literal (Direct) Quotations

Literal quotations are unchanged sentences, phrases, terms or definitions. They must be enclosed in quotation marks and must correspond exactly to the original text. This type of quotations should be used very sparingly. In a German thesis, literal quotations from English literature do not have to be translated, but can be reproduced in their original wording.

Literal quotations are quoted in quotation marks and in italics. The source follows directly after the quotation. For direct quotations that are three lines or longer, the quotation is additionally indented and italicized.

„Wie die zahlreichste Bibliothek, wenn ungeordnet, nicht so viel Nutzen schafft als eine sehr mäßige, aber wohlgeordnete; ebenso ist die größte Menge von Kenntnissen, wenn nicht eigenes Denken sie durchgearbeitet hat, viel weniger Wert als eine weit geringere, die aber vielfältig durchdacht worden.“

(Schopenhauer, Year: Page)

4.2 Meaningful (Indirect) Quotations

An indirect quotation reproduces a passage of text in its own words. The corresponding source must be proven at the end of a sentence (if the source refers to only one sentence) or at the end of a paragraph (if the source refers to the entire paragraph). If it is an exemplary naming of several sources from a larger field, the source reference can

be introduced with see, e.g. or cf. The indirect quotation is the usual way of quoting in scientific work.

The indication of a page number is only necessary if one refers to a special section. For one page applies (Neus, 2015: 440), for two consecutive pages applies (Neus, 2015: 440f.), for several consecutive pages applies (Neus, 2015: 440ff.). If several pages are not consecutive, they must be separated by commas (Neus, 2015: 440, 574). If, for example, you refer to an entire paper, the page number is omitted.

4.3 Quoting Journals, Discussion Papers and Books

4.3.1 Abbreviated Version

The following abbreviated version of the reference shall be used in the main text: (surname, year: page number).

Example:

- Special section of original paper: (Akerlof/Kranton, 2005: 75)
- Entire paper: (Akerlof/Kranton, 2005)

If the source is named in the main text, the authors are named and the year of publication is given in brackets.

Example: Lazear (2000) shows that part of the measured increase in employee performance is due to selection effects.

4.3.2 Bibliography

The bibliography follows immediately after the main text prior to the appendix, but on a separate page.

In the bibliography at the end of the manuscript, the complete bibliographies of all sources used in the paper are given in alphabetical order of authors. This means that in this part it is not possible to use a short form (et al.) for more than two authors. Several publications of the same author are arranged chronologically in ascending order.

Examples for references of journal articles, discussion papers and books:

Akerlof, G. A. und Kranton, R. E. (2005): Identity and the Economics of Organizations. *Journal of Economic Perspectives*, 19(1), 9-32.

Banker, R. D., Darrrough, M. N., Huang, R. und Plehn-Dujowich, J. M. (2013): The Relation between CEO Compensation and Past Performance. *The Accounting Review*, 88(1), 1-30.

Bol, J. C. und Smith, S. D. (2011): Spillover Effects in Subjective Performance Evaluation: Bias and the Asymmetric Influence of Controllability. *The Accounting Review*, 86(4), 1213-1230.

Cadsby, B, Song, F. und Zubanov, N. (2017): The "Sales Agent" Problem: Effort Choice under Performance Pay as Behavior toward Risk. IZA Discussion Paper No. 10542.

Gibbs, M. Merchant, K. A., Van der Stede, W. A. und Vargus, M. A. (2004): Performance Measure Properties and Incentives. IZA Discussion Paper No. 1356.

Lazear, E. P. (2000): Performance Pay and Productivity. *American Economic Review*, 90(5), 1346-1361.

Milgrom, P. und Roberts, J. (1992): *Economics, Organization and Management*. Englewood Cliffs: Prentice-Hall.

Neus, W. (2015): *Einführung in die Betriebswirtschaftslehre*. 9. Aufl., Tübingen: Mohr Siebeck.

Reichelstein, S. J. und Sahoo, A. (2015): Cost- and Price Dynamics of Solar PV Modules. CESifo Working Paper No. 5674.

Wooldrige, J. M. (2006): *Introductory Econometrics - A Modern Approach*. 3. Aufl., Mason: Thomson South-Western.

4.3.3 Miscellaneous

Meaningful quotations do not need a preceding "cf" in American citation methods. Literal quotations have to be recognized by the quotation marks at the beginning and end.

In principle, quotations should be made based on the original source/text. Only if the original text is not accessible it is permitted to cite according to secondary literature.

Example: Akerlof (1970) quoted after Heckhausen (1989)

4.4 Citations from the World Wide Web

Texts from the World Wide Web (WWW) should be made available electronically after consultation with the respective supervisor.

4.4.1 Short Version

For the citation of sources from the WWW, the American citation method with the following abbreviated version in the text is required: (author/organisation, date of access with day, month and year)

Example: (DIW, 27.03.2017)

4.4.2 Bibliography

In the bibliography, you additionally enter the complete path (URL): (author/organisation (year), title, http://server/path/name, date of access.)

Example: Deutsches Institut für Wirtschaftsforschung (DIW) (2017): Finanzsektor: Banken fallen zurück - Frauenanteil jetzt auch in Aufsichtsräten geringer als bei Versicherungen, https://www.diw.de/sixcms/detail.php?id=diw_01.c.550254.de, 27.03.2017.

4.5 Special Cases with Authors

If several sources of an author from one year are used, the sources are marked alphabetically.

Example: (Sliwka, 2013a) and (Sliwka, 2013b)

If there are more than three authors, only the first author is mentioned in the main text and the abbreviation "et al." is used for all other authors. All authors are listed in the bibliography.

Example from above: (Banker et al., 2013)

If the author is an institution and there is no explicit indication of the author, the institution is mentioned as a short quotation.

Example: (Federal Statistical Office, 2014)

If no author (or institution) is specified, the abbreviation "n/d" is used. The same applies to sources for which the year is unknown.

Example: (n/d, 2014) or (Sliwka, n/d)

4.6 Statutory Declaration and Plagiarism Check

At the end of the seminar, bachelor and master thesis a statutory declaration must be inserted and signed in person. With regard to the content of the statutory declaration,

the respective examination regulations (Prüfungsordnung) are authoritative. Unless otherwise provided, the following declaration must be included in the work:

I affirm in lieu of oath that I have completed the present paper independently and without unauthorized help from others and without the use of any aids other than those specified. All passages taken literally or meaningfully from other publications, unpublished writings or other foreign statements are marked as such. All secondary literature and other sources are referenced and listed in the bibliography. I also assure that this work has not been submitted or published in the same or similar form or in extracts either by myself or by others as evidence of achievement or examination performance. I assure you that the electronic version submitted corresponds in full to the printed version submitted. I further agree that my work may be sent, uploaded and stored in electronic and anonymised form for the purpose of a plagiarism comparison.

Tübingen, [date]

Signature:

5 Spelling and punctuation

To be on the safe side, the work should be checked for spelling and punctuation errors as well as missing words before submission - preferably not only by the author himself, but also by one (or more) proof reader(s).

6 Example of a regression table

Table 1: Dependent Variable: Logarithm of Gross Wages

	InfoeduQC1	InfoeduQC2
Age	0.045*** (0.002)	0.045*** (0.002)
Age2	0.041*** (0.002)	0.040*** (0.002)
Married	0.116*** (0.008)	0.108*** (0.008)
Secondary school	0.060** (0.026)	0.067*** (0.015)
Vocational baccalaureate diploma	0.117** (0.055)	0.153*** (0.029)
Abitur	0.150*** (0.050)	0.193*** (0.025)
InfoeduQC1	0.075*** (0.013)	
InfoeduQC2		0.057*** (0.010)
InfoeduQC1*Secondary school	0.039 (0.027)	
InfoeduQC1*Vocational baccalaureate diploma	0.115** (0.055)	

InfoeduQC1*Abitur	0.155*** (0.050)	
InfoeduQC2*Secondary school		0.029* (0.016)
InfoeduQC2*Vocational baccalaureate diploma		0.085*** (0.031)
InfoeduQC2*Abitur		0.112*** (0.026)
Constant	6.826*** (0.048)	6.872*** (0.048)
Adj. R2	0.382	0.389
Observations	12,866	12,328

Robust standard errors in brackets. Only male full-time school leavers are included in the data set. The variables InfoeduQC1 and InfoeduQC2 are described in the text and in Table 1. The reference group consists of lower secondary school leavers. Additional control variables are 24 industrial dummies and occupational group variables. Observations from the 1991/1992 and 1998/1999 cross-sections are pooled.

Statistical significance at the 1% (5%, 10%) level is denoted by *** (**,*).

Source (origin of the table)

7 Data backup

Be sure to back up your work regularly, both on your hard drive and on an external medium (USB flash drive, external hard drive, etc.) so that an unexpected incident (such as hard drive damage or a virus) just before the deadline doesn't ruin your work!

8 Example for a Cover Page

On the following page you will find an example of a cover page for a bachelor thesis and master seminar paper. The template for the cover sheet of a master thesis will be sent to you by the Examination Office.

Faculty of Economic and Social Sciences
University of Tübingen

Title of the thesis

- subtitle -

Bachelor thesis / Master seminar thesis in Managerial Accounting

Supervisor: Prof. Dr. Patrick Kampkötter

submitted by:

[Name]

[Street]

[Postcode city]

[Tel.:]

[E-Mail:]

[Course of studies:]

[Semester]

[Student number:]

Submission date: Tübingen, [date of submission]