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ACCOUNTING AND CONTROL



# **Formal requirements**

## for writing seminar papers and Theses

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## 1. Preliminary remarks

The following guidelines apply to the writing of seminar papers and theses. These are mandatory requirements for an adequate paper or thesis.

## 2. Formal remarks

### 2.1 Length and font size

The work has to be written in typescript (proportional font like Times New Roman). Depending on the type of work there is a benchmark for the length, with a maximum deviation of +/- 5 percent. For seminar papers the benchmark is at 22,200 characters per person, for Bachelor theses at 70,000 characters and for Master theses at 150.000-160.000 characters, both including footnotes and space characters. The respective benchmark refers to the main text **without indices and appendices**, in other words from the first page of the introduction to the last page of the conclusion. Accordingly, tables and figures within the continuous text have to be considered.

The **font size** shall be 12 pt for text and 10 pt for footnotes. The text shall be **justified** and **syllabication** shall be used to improve the optics of the page.

### 2.2 Spacing, page layout, and page numbering

Within the main text a 1.5 **line spacing** (exactly corresponds in Word 20,3 pt) shall be used. Footnotes shall be single-spaced.

When designing the page layout, margins for correction marks have to be considered. On the left side of the page, a **margin** of 2.5 cm has to be chosen and on the right side a margin of 4 cm. The upper margin shall be 3 cm (page numbers can be higher) and the lower margin 1 cm (in exceptional cases up to a margin of 1.4 cm possible).

Pages are numbered with page numbers in the upper margin of the respective text page. The pages of the table of contents, the list of figures, appendices, and abbreviations are numbered with **Roman numerals**. **Arabic numerals** start with the first page of the main text.

A special header is not required. Name of the writer as well as topic of the paper or thesis have to be named only on the title page.

### 2.3 Number of copies and submission

Basically, a **seminar paper** has to be delivered in several copies. Detailed requirements regarding the number of copies will be announced in the respective advanced seminar. **Bachelor** and **Master Theses** have to be timely submitted in duplicate as well as on CD at the ISC. Exact requirements for the theses can be found in a leaflet issued by the ISC.

### 3. Details on the structure of the work

#### 3.1 Basic structure of the work

Seminar papers and theses contain the following components - in the order given below - (for home assignments **without** points 1, 11, and 12):

1. Blank cover
2. Title page (see 3.2)
3. Table of contents (see 3.3)
4. If needed: List of figures (see 3.4)
5. If needed: List of tables (see 3.4)
6. If needed: List of appendices (see 3.6)
7. If needed: List of abbreviations (see 3.5)
8. Main text
9. If needed: Appendix (see 3.6)
10. Reference list (see 3.7)
11. Declaration of Authorship (see 3.8)
12. Blank cover

#### 3.2 Title page

A template for the creation of the title page of a **Bachelor thesis** can be found on the website of the ISC ([http://www.isc.unimuenchen.de/files/bwl/bwlbachelor/pdfs/ba\\_deckblatt.pdf](http://www.isc.unimuenchen.de/files/bwl/bwlbachelor/pdfs/ba_deckblatt.pdf)).

The title page of a **seminar paper** has to be designed as follows:

Topic No. (??)	
(Topic of the seminar paper)	
Seminar paper	
(General topic of the advanced seminar)	
WS/SS 20..	
(Surname, first name)	Supervisor of the advanced seminar:
(Street)	Prof. Dr. Christian Hofmann
(City)	
(Telephone)	
(Semester No. ?)	
(Matriculation No. ?)	
Submission date: (Date ??)	

### 3.3 Table of contents and outline

The table of contents should give the reader first information about the essential contents of the work and should clarify the logical structure. The following aspects have to be considered regarding the structure:

- The outline shall be structured by the **decimal system**.<sup>1</sup>
- The single items of the outline have to show the respective page numbers.
- Each subdivided section has to have at least two sub-items.
- A **clear** layout of the outline (e.g. by indentation of subordinate items) facilitates the overview.
- Each item should reflect the content of the respective section. Headlines shall be **meaningful**, which can be reached by nominalization, e.g. “Description and evaluation of the Input-Output-Model“, instead of “Input-Output-Model“).
- Different sections that have the same weight with regard to content shall have the same formal rank within the arrangement system of the outline.
- The table of contents shall exhibit the same formatting as the main text, regarding margins, line spacing and grouped style.

<sup>1</sup> See the outline above, p. II.

- A consistent programming of the formatting of headlines as well as an automatic creation of the table of contents, are recommended.

### 3.4 Figures and list of figures

Figures shall complement the text in a short and clear way. Therefore, only such figures can be used, which are **integrated into the main text by cross-references or explanations**. Figures which are important to understand the text and which are directly linked to the text shall be part of the main component of the work. For figures which are only needed to support the understanding of the text, it has to be checked if it is possible to shift these figures into the appendix.

Figures in the continuous text shall be numbered separately and shall get meaningful titles. The source of each figure has to be quoted in a footnote. Figures and tables should be inserted as flush as possible into the continuous text. All figures within the text have to be listed with their numeration and their respective page number in the list of figures. A **list of figures** has to be prepared from a number of three figures. Papers or theses which contain a considerable amount of data material in form of tables need a separate **list of tables**. The formal requirements for the list of figures and the list of tables are identical to that of the main text.

### 3.5 Abbreviations and list of abbreviations

Within the text, abbreviations shall be avoided, if possible. The use of **common abbreviations** (see dictionaries) is allowed, like e.g., i.e.. These do **not** have to be quoted on the list of abbreviations. **Not** allowed are abbreviations because of convenience, like GDP or GNP.

**Common abbreviations for the respective field of expertise** (e.g. JAE, JAR or MIS Quarterly) can be used, but have to be put on a list of abbreviations.

**Topic-specific abbreviations** have to be written-out the first time that they appear, e.g. Computer Aided Planning (CAP). They have to be put on the list of abbreviations too.

For references in footnotes or in the reference list, the following abbreviations are common and do not have to be put on the list of abbreviations:

Ed. (Edition), Diss. (Dissertation), p. (following page), pp. (following pages), Vol. (Volume), No. (Number), N.N. (Nomen Nescio), col. (column).

### 3.6 Appendix and list of appendices

The appendix is for material, which would interrupt the chain of reasoning in the text component of the work, but which is necessary for the understanding of the work, e.g. large tables, questionnaires and figures, long analytical derivations, unpublished sources and suchlike.

All appendices, like all figures, shall get meaningful titles, shall be numbered and shall be put on a list of appendices.

The formal requirements of the appendix are identical to that of the main text.

### 3.7 Reference list

#### 3.7.1 Basic remarks on references

Within the reference list, all used sources have to be listed alphabetically by the last names of the authors. If several publications of one author have been used, they shall be listed chronologically, starting with the oldest publication.

The reference list shall not be subdivided (e.g. into books, articles in journal, and dissertations).

For conversations or respective reports of conversations, which are used as sources, a separate index has to be prepared.

Sources **without information about the author** are listed alphabetically within the references under "N.N." or under the name of the publishing institution (e.g. annual reports, advertising brochures, studies of market research) and are quoted in footnotes likewise. Unpublished material receives a respective note, e.g. "unpublished Master thesis, Tübingen 2001".

As a principal, it has to be considered for all references that the interested reader should be able to find every single source. That is the reason why it is recommended to give additional information in exceptional cases, e.g.:

- Name of the publishing series
- Additions, like name of the presentation, contribution to a discussion etc.

For the references in the reference list, the information specified in the following sections is required.

#### 3.7.2 Book references

- Name(s) and written-out first name(s) of the author(s), if needed editor (academic degrees and titles are not named)
- Abbreviated title and/or year of publication in brackets:
- Title including subtitle,
- If needed: volume,
- Edition (not for the first edition),
- Place of publication (for more than three places of publication, only the first one has to be named with the addition "et al.")
- Year of publication.

Example:

Hofmann, Christian (2001): Anreizorientierte Controllingsysteme, Budgetierungs-, Ziel- und Verrechnungspreissysteme, Stuttgart 2001.

Küpper, Hans-Ulrich and Hofmann, Christian (2002): Übungsbuch zu Produktion und Logistik, 2nd Ed., Landsberg/Lech 2002.

### 3.7.3 Journal and newspaper references

- Name(s) and written-out first name(s) of the author(s)
- Abbreviated title and/or year of publication in brackets:
- Title including subtitle of the paper.  
title of the newspaper or journal,
- Number of the issue (not absolutely necessary for daily newspapers and if the pages of the issues are continuously numbered),
- Volume in brackets,
- First and last page number of the paper.

Example:

Hofmann, Christian and Feltham, Gerald A. (2012): Information Suppression in Multi-Agent Contracting. *Review of Accounting Studies* 17(2), 254-278.

### 3.7.4 References of contributions in collected editions

- Name(s) and written-out first name(s) of the author(s)
- Abbreviated title and/or year of publication in brackets:
- Title including subtitle of the contribution,  
in: title of the collected edition,
- Pub. by first name(s) and name(s) of the editor(s),
- Edition (not for the first edition),
- Place of publication
- Year of publication,
- First and last page number, respectively column number of the contribution.

Example:

Hofmann, Christian and Asseburg, Holger (2003): Cash Flow- and Inventory-Oriented Coordination of the Supply Chain, in: Supply Chain Management and Reverse Logistics, pub. by Harald Dyckhoff, Richard Lackes and Joachim Reese, Berlin, Heidelberg 2003, pp. 221-243.

### 3.7.5 Working paper references

- Name(s) and written-out first name(s) of the author(s)
- Abbreviated title and/or year of publication in brackets:
- Title including subtitle of the contribution,
- University,
- Year of the available version.



Example:

Hofmann, Christian and Pfeiffer, Thomas (2004): Verfügungsrechte und spezifische Investitionen: Steuerung über Budgets oder Verrechnungspreise?, University of Hannover and University of Vienna 2004.

### 3.7.6 Internet references

The citability of internet sources is not exactly clarified yet. In addition, there are not yet standards existing for the citation method of internet contents. It should only be referred to internet sources, if there is no printed publication available. Within the references, internet sources shall be listed **separately below the normal literature references**. Until further notice, the following information is necessary:

- Name(s) and written-out first name(s) of the author(s)
- Abbreviated title and/or year of publication in brackets:
- Title including subtitle of the contribution,
- Online at: URL,
- Downloaded: Date, time,
- If needed: first and last page number of the contribution.

Example:

N.N. (2005): DaimlerChrysler Nutzfahrzeuge erzielen 2004 einen Rekordabsatz, Online at: <http://www.daimlerchrysler.com/dccom/0,,0-5-7164-49-456325-1-0-0-0-0-0-65-7164-0-0-0-0-0-0-0,00.html>, Downloaded: 29.01.05, 17.04 o'clock.

**Remark:** If the internet source is actually a working paper, it can be listed as such (see 3.7.5) within the conventional references. In case of online publication of working papers, no internet source shall be listed.

### 3.8 Declaration of Authorship

For every Bachelor and Master thesis, the author has to confirm in writing that the thesis has been written independently and without the use of tools and sources other than declared. The template for a declaration of authorship has to be used, which can be downloaded from the website of the ISC.

[http://www.isc.uni-muenchen.de/files/bwl/bwl\\_bachelor/pdfs/ba\\_ehrenwoertl\\_erkl\\_.pdf](http://www.isc.uni-muenchen.de/files/bwl/bwl_bachelor/pdfs/ba_ehrenwoertl_erkl_.pdf)

For home assignments, a declaration of authorship is not necessary.

## 4. Citation method

Citations are literally or analogously adopted statements of other authors. All citations have to be denoted. This is done by a superscript number at a proper position within the text and by specifying the source in a footnote.

### 4.1 Citability and duty of citation

**Citable** is basically only what the reader (especially during the proofreading) can understand and verify.

This is the case for publications. Unpublished and not publicly accessible sources (e.g. statistical data of a company) have to be submitted as appendices along with the scientific work and are then citable as well. However, prior to the use of such sources a permission of the author has to be obtained.

Verbal statements are only citable on the basis of interview protocols, which have to be included in the reference list. For simplicity, the disclosure of interview date and conversation partner as well as bullet points highlighting the main content of the conversation, satisfy here. .

Not citable are e.g. revision courses, lecture notes and self-made scripts or scripts of workgroups.

If thoughts of other authors are adopted literally or analogously, it is mandatory to indicate it with citations. A violation of the **duty of citation** is a serious mistake and will result in an insufficient grade, even if the work on the topic was satisfying.

### 4.2 Citations in footnotes

The references to the citations, marked by a superscript number in the text, are listed as footnotes at the end of the respective page.

**Footnotes** have two fundamental functions: First, they serve as a documentation of sources for all citations used within the main text. Second, the author can make additional topic-related remarks in footnotes, which serve as complements to the text, but would interfere with the flow of thought in the text.

Footnotes shall be separated by a 5 cm long dash from the continuous text of the respective page. Each footnote has to be on that page to which text it belongs. The numeration shall be continuous. Each footnote has to start with a capital letter and has to end with a **full stop**. Footnotes shall have a font size of 10pt and shall be justified. The line spacing shall be single spaced.

In general, it is not possible to put footnotes at the beginning of a sentence or at the end of a headline. The captions of figures should get footnotes if a reference has to be added.

If the **short document technique** is used, last name, abbreviated title, and/or year of publication as well as the page number are listed in the footnote. The abbreviated title is in general only one noun, that is taken from the title of the source and that describes the source appropriately. Abbreviated title and/or year of publication are put into brackets. If only the year of publication is used and if there are several titles of the same author published in the same year, the addition a,b,c,... has to be used. Especially in comprehensive works, which often cite the same author, the combined variant, which combines abbreviated title and year of publication, can be useful to enable an unambiguous as well as a quick identification of the source in the reference list. For books that were published in several editions, the respective year of publication hardly points out the title.

While working on the topic, **one** of the three following alternatives has to be chosen, whereas the third one is recommended especially for seminar papers because of its easy handling. Furthermore, it has to be considered that also the reference list has to be designed in a consistent way.

Examples:

1. Küpper (Controlling 2001), p. 44.
2. Küpper (Controlling), p. 44.
3. Küpper (2001), p. 44.

Example 3 is recommended because of its simplicity.

Regarding the design of footnotes for references, the following aspects have to be addressed:

- If a citation is concerned with more than one page of the original text, the first and the last page of the cited passage have to be specified; e.g.: pp. 450-451.
- If a source has more than three authors it is sufficient to name only the first author with the addition “et al.”. This does not apply to the reference list.

## 4.3 Citations

### 4.3.1 Literal (direct) citations

With literal citations sentences, parts of sentences, terms, definitions etc. are adopted in exact wording. Omitting the documentation of a literal citation is a serious formal mistake and will result in an insufficient grade. Quotation marks have to be put at the beginning and at the end of each literal citation. Literal citations have to be identical to the original statement. Literal citations can also be in German and do not have to be translated. Long literal citations shall be avoided. Principally, it should be proved if an analogous reflection of a statement in own words (indirect citation) is more useful.

Following exceptions are allowed when depicting an original text:

- **Omissions** of citations and **interruptions** of citations: To fit a citation grammatically into one's own demonstrations or to omit negligible parts of the citation, the respective positions of the passage have to be marked with three dots.

Examples:

The information criterion describes the condition "... that the information content of a potential evaluation measure must be controllable by the manager in question; ...<sup>2</sup>

"The majority of the firms surveyed ... indicated that their first choice for alternative forms of long-term equity-based incentives ... was restricted stock."<sup>3</sup>

- **Extension of citations:** If a cited sentence is extended by an own explanatory remark, this remark has to be put in brackets and get the addition "author's note" or "A/N".

Example:

"It (the budgeted income statement, A/N) shows the company's planned profit and serves as a benchmark against which subsequent company performance can be measured."<sup>4</sup>

- **Accentuations:** Accentuations within the cited text should basically be adopted. If own accentuations are made, this should be marked at the respective position with the addition (accentuation/emphasis by the author.).

Literal citations from sources in German language can be translated or used in the original wording. If the literal citations are not translated, the citation method is the same as above. If they are translated into English, the citation method is the same as for analogous citations. Literal citations from sources in other than German or English language have to be translated. The respective footnote has to contain the original text in the foreign language (in brackets and with quotation marks).

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<sup>2</sup> Demski (Accounting Information 2010), p. 407. or:  
Demski (Accounting Information), p. 407. or:  
Demski (2010), p. 407.

<sup>3</sup> Merchant and Van der Stede (Control Systems 2007), p. 399. or:  
Merchant and Van der Stede (Control Systems), p. 399. or:  
Merchant and Van der Stede (2007), p. 399.

<sup>4</sup> Brewer et al. (Managerial Accounting 2010), p. 331. or:  
Brewer et al. (Managerial Accounting), p. 331. or:  
Brewer et al. (2010), p. 331.

### **4.3.2 Analogous (indirect) citations**

An analogous citation is not a literal representation, but a substantive reproduction of the cited text passage. Since thoughts, ideas and explanations of other people are used here, the respective source has to be indicated. The corresponding footnote starts with ‘See’, ‘See therefore’ or ‘See for the following’. The length of the analogously adopted passage has to be clearly specified within the footnote.

### **4.3.3 Secondary citations**

We speak about secondary citations, if it is not literally or analogously cited from the original text of author A, but from a text of author B that for its part has cited author A.

Generally, it is not allowed to proceed like this. Every citation (direct and indirect) that has not been directly researched by oneself but by another author, has to be verified with the original source.

If the original text cannot be acquired despite intensive investigations or cannot be accessed without disproportional effort, it is exceptionally allowed to use a secondary citation, which shall be indicated with ‘cited by’ within the footnote.

### **4.4 Correct citation of contents**

Both literal and analogous citations have to express the opinion of the cited author accurately and shall be set in the right context. A phrase of an author, which is set in the wrong context and used as evidence for an opinion that is not supported by this author, is a serious violation of the rules of accurate scientific research. Furthermore, for citations always the newest edition of a book should be used, because it cannot be excluded that the respective author might hold another, maybe revised, opinion in the new edition.

## **5. Further reading for scientific research**

Bänsch, Axel: *Wissenschaftliches Arbeiten: Seminar- und Diplomarbeiten*, 8th Ed., Munich 2003.

Jacob, Rüdiger: *Wissenschaftliches Arbeiten: eine praxisorientierte Einführung für Studierende der Sozial- und Wirtschaftswissenschaften*, Opladen 1997.

Peterßen, Wilhelm H.: *Wissenschaftliche(s) Arbeiten. Eine Einführung für Schule und Studium*, Munich and Vienna 1999.

Preißner, Andreas: *Wissenschaftliches Arbeiten*, 2nd Ed., Munich 1998.

Theisen, Manuel R.: *Wissenschaftliches Arbeiten: Technik-Methodik-Form*, 12th revised Ed., Munich 2004.

Thomson, William: *A Guide for the Young Economist – Writing and Speaking Effectively about Economics*, Cambridge 2001.