



Guideline for the Preparation of Scientific Theses

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This document contains instructions concerning the organizational process and the preparation of scientific theses at the department of Business Administration and Controlling. It does not replace the mandatory instructions of the respective examination regulations that must be followed in each case. Therefore, it is highly recommended to become familiar with the relevant information of the examination regulations.

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1 Process

1.1 Application procedure

1.1.1 Bachelor theses

- You need to apply via KLIPS. There are two application rounds per year – October and April. Details are provided in KLIPS.
- Example for the October round 2015: The application deadline is September 28th. KLIPS publishes the candidate's allocation on October 15th. Remaining slots are allocated subsequently. The final list of bachelor theses candidates is published in KLIPS on October 21st.
- If you are among the candidates allocated to our department, please **send your application as a PDF file per email** by 1:00 pm of the next day (in the example above October 22nd) to Mr. André Hoppe (andre.hoppe@wiso.uni-koeln.de). Your application should include (1) a motivation letter explaining why you want to write your thesis at our department and what you plan to do after the thesis, (2) a CV, (3) a list with exam grades ("transcript of records").
- In the week of October 22nd (April 15th) you will be contacted by your thesis supervisor.
- Bachelor theses must be registered with the examination office immediately after receiving the thesis topic.

1.1.2 Master theses

- There are two application deadlines per year: 1st of October and 1st of April.
- In the week of October 22nd (April 15th) you will be contacted by your thesis supervisor.
- Please send your application (see instructions in the master theses application form provided at the department's homepage) to Mr. André Hoppe (andre.hoppe@wiso.uni-koeln.de).
- If you have any questions, please first read the instructions in the master theses application form. If you have further open questions, please send Mr. Hoppe an email ((andre.hoppe@wiso.uni-koeln.de)).

1.1.3 Procedure subsequent to the allocation

After the allocation to the department of Business Administration and Controlling, one of the assistants will be appointed as your advisor. Together with Prof. Dr. Homburg, your advisor will develop the thematic focus of your Bachelor- or Master thesis.

1.2 Rough structure and Exposé (for Master theses)

Following the topics agreement with the department, you will have an orientation phase of approximately three to four weeks. In this phase, you will prepare an Exposé which informs about the problem, the theoretical approach to the topic and the course of argumentation. This Exposé will contain a rough (preliminary) structure (table of contents), approximately three to four pages of written text and a list of key literature references. After Prof. Dr. Homburg and your advisor have assessed your Exposé positively – and if necessary enhanced it – you will receive the acceptance for your Master thesis from the department. Right afterwards, the thesis must be registered in the examination office.

There is no Exposé phase for **Bachelor theses**, nevertheless, a consultation about the rough structure (table of contents) with your advisor is highly recommended.

1.3 Registration at the Examination Office

The registration of your scientific thesis must be made at the examination office.

Master theses should also be registered at the examination office immediately after the acceptance of the department. The official processing time is six months.

Please pay attention to the application and hand-in deadlines of the examination office for **Bachelor theses**.

1.4 Preparation of the thesis

Contact your advisor for any questions regarding your thesis during your processing phase.

1.5 Hand-in of the thesis

The completed thesis has to be printed (one-sided), bound (hardcover), and handed in (two copies). In addition, a CD which contains the entire thesis in Microsoft Word format as well as in pdf-format has to be tacked on the last page in one of the two copies. Moreover, a folder which contains all used literature which is digital available shall be part of the CD. The hand-in takes place at the examination office. A sworn declaration, which has to be signed by hand, has to be attached at the end of the thesis. According to the examination office, the text of the sworn declaration is as follows:

Seminar Papers

„Hiermit versichere ich, dass ich die vorliegende Arbeit selbstständig und ohne die Benutzung anderer als der angegebenen Hilfsmittel angefertigt habe. Alle Stellen, die wörtlich oder sinngemäß aus veröffentlichten und nicht veröffentlichten Schriften entnommen wurden, sind als solche kenntlich gemacht.“

Bachelor- and Master theses

„Hiermit versichere ich an Eides statt, dass ich die vorliegende Arbeit selbstständig und ohne die Benutzung anderer als der angegebenen Hilfsmittel angefertigt habe. Alle Stellen, die wörtlich oder sinngemäß aus veröffentlichten und nicht veröffentlichten Schriften entnommen wurden, sind als solche kenntlich gemacht. Die Arbeit ist in gleicher oder ähnlicher Form oder auszugsweise im Rahmen einer anderen Prüfung noch nicht vorgelegt worden. Ich versichere, dass die eingereichte elektronische Fassung der eingereichten Druckfassung vollständig entspricht.“

2 Components of the thesis

The Bachelor- or Master thesis contains:

- Cover page (Components: topic of your thesis, subject, professor in charge, course of study, faculty, place and year, name, address and matriculation number of the candidate).
- Table of contents (Please note that the table of contents needs to be appropriate in comparison to the main text. Avoid overlaps. A main headline (chapter) requires at least two subchapters. The headlines of the main text must be equal to those of the table of contents).
- List of abbreviations, if necessary
- List of symbols, if necessary (Take care of integrity, consistency and uniqueness of the definitions).
- List of figures, if necessary
- List of tables, if necessary
- Main text: For master theses approximately 60 DIN A4-pages; for bachelor theses approximately 27 pages (at least 25 pages).
- Appendix, if necessary (e.g.: mathematical derivations, amendments, illustrations and examples which exceed the focus of the main text. Please make references to the appendix within the main text).
- List of laws, regulations and administrative directives, if necessary (Take care to use the latest status).
- List of court decisions, if necessary
- References (Please take care to only use the latest editions! Principally only original sources should be used. Take care of consistency of literature notations in the main text and in the references to ensure a quick finding).
- Sworn declaration
- Curriculum vitae

3 Citations

3.1 Short-form citation

The style of citation shall solely satisfy the requirements of logic, completeness, clarity, and consistency. Thus, it is recommended to use scientific methods like short-form citations.

Short-form citation uses the following style: (The complete information about the respective source is only made in the references.)

No. of footnote name (year), specification of page, column, or marginal number.

Example: ¹ See Theisen (2008), p. 151.

In case of up to three authors, separate the names via slash (in case of more than three authors, only name the first author following the notation „et al.“ (et alii)):

Name/Name (year), specification of page, column, or marginal number.

Example: ² See Homburg/Eichin (1998), p. 635.

The prename is not mentioned in the footnote. Do not use a keyword or a short title. The year of publication has to be put in brackets. Differentiate multiple titles of the same author and the same year with small letters after the year (e.g. (2000a), (2000b) etc.). Do not use shortened references like “ibidem, p. 30“ in the footnote. The footnotes are to be consecutively numbered. For footnotes a line distance of 1.0 and a font size of 10 have to be used. Footnotes are always positioned at the end of a sentence, directly following the punctuation mark. There shall be no footmark behind a heading. You can put a footnote behind colons. Different sources have to be combined in a footnote, i.e. multiple footnote-references behind each other are not permissible. A footnote is always terminated by a dot. All footnotes have to be situated on the same page as the referring references and have to be separated from the main text with a horizontal line.

3.2 Literal and analogous citations

For each literal or analogous citation, you have to state the respective reference in the footnote. Literal (direct) citations should be an absolute exception and they have to be put in quotation marks within the text; the relating footnote starts directly with the surname of the cited author.

Example for a literal (direct) citation:

Text: „Von einem direkten Zitat – oder Zitat im engeren (eigentlichen) Sinne – spricht man, wenn Ausführungen eines Dritten wörtlich in den eigenen Text übernommen werden.“³

Footnote: ³ Theisen (2008), p. 147.

Analogous (indirect) citations are not put in quotation marks. The referring footnote starts with “Cf.” (if you point to a source that can be used for comparison) or “See” (if you point to a source that gives more information of the same kind).

Example for an analogous (indirect) citation:

Text: Analogous citations use indirect foreign thoughts by lyrically or argumentative following a reference.⁴

Footnote: ⁴ See Theisen (2008), p. 151.

Often, it is useful to include detailed (short) explanations referring to a cited reference within the footnote.

Examples:

⁵ See Miles/Ezzell (1980). However, Miles/Ezzell do not discuss the impacts of insolvency risk.

⁶ But see e.g. Horváth (1996), p. 141.

⁷ This fact is considered in several interactive multiple target algorithms; e.g. Zelny (1982).

3.3 References

In the references, the complete bibliographic data of all cited references (and only these) should be listed in alphabetical order of the authors. Different references of the same author are listed chronologically (starting with the earliest title). The names of the authors and the year of publication should be in bold type, the rest not.

3.3.1 Books

Generally, the following information should be provided: Surname, Purname(s) (year): Title, edition, place(s) of publication: Publisher(s), year of publication.

Example: **Theisen, Manuel R. (2008)**: Wissenschaftliches Arbeiten: Technik – Methodik – Form, 14th edition, Munich: Vahlen, 2008.

The first prename of the authors should be written out in full. If information about author, place or year are not available then the following annotation should be used: „n.u.“ (*name unknown*), „n.p.“ (*no place given*) respectively „n.d.“ (*no date*).

The edition has to be mentioned only if more than one edition exists.

Each reference ends with a full stop.

3.3.2 Compilations

Generally, the following information should be provided: Surname, Purname(s) (year): Title of the article, in: Surname, Purname(s) of the editor (ed.): Title, edition, place(s) of publication: publisher, year of publication, first to the last page (column, margin number) of the article.

Example: **Homburg, Carsten (2002):** Kostenbegriffe, in: Küpper, Hans-Ulrich / Wagenhofer, Alfred (ed.): Handwörterbuch Unternehmensrechnung und Controlling, 4. Edition, Stuttgart: Schäffer-Poeschel, 2002, pp. 1051-1060.

The explanatory notes apply analogously to those made for "books". If there are several publishers the separation of the names has to be made with a forward-slash.

3.3.3 Articles in journals

Generally, the following information should be provided: Surname, Purname(s) (year): Title of the article, in: name of the journal, volume, year, first to the last page (column, margin number) of the article.

Example: **Miles, James A. / Ezzell, John R. (1980):** The Weighted Average Cost of Capital, Perfect Capital Markets, and Project Life: A Clarification, in: Journal of Financial and Quantitative Analysis, Vol. 15, 1980, pp. 719-730.

The explanatory notes apply analogue to the ones made for "books". If there are several publishers the separation of the names has to be made with a forward-slash.

3.3.4 Online-Sources

Generally, the following information should be provided: Surname, Purname(s) (year): Title of the source, year, (complete!) URL, "Access on" or "Last visit on" date of access/visit, (if possible) page.

Example: **Moody's (ed.) (2011):** Data Collection & Analysis Tools, 2011, http://www.moodyskmv.com/products/dataCollection_analysisTools.html , Access on 11.02.2011.

4 Further formal requirements

Needless to say is to pay attention for correct orthography, punctuation and a distinct way of expression.

As the font, you have to choose consistently (i.e. on the cover page, in the table of contents, in the references, in the curriculum vitae, etc.) Times New Roman. A 4 cm margin has to be made on the left side and a 2 cm margin has to be made on the right side, upper and at the lower end of the DIN A4 page. As line distance use 1.5 and as font size choose 12. Headlines of the first level use bold font size 14. Headlines of the following levels use bold font size 12. In the whole document (also in the references) use justified text alignment.

Quotes are used only in literal (direct) citations. Accentuation has to be *cursive* or **bold**. SMALL CAPS, CAPITALS, underlines, blocked and all ~~extravagant~~ as well as **multiple formatting** have to be avoided. Less is more!

There shouldn't be added extra space behind single paragraphs. Before the beginning of a new chapter or paragraph, there has to be at least one (maximum of two) lines left open.

Formulas have to be centered and numbered in the text. If a sentence ends after a formula, the formula ends with a dot. In case that the sentence continues, you possibly add a comma.

The cover page does not have a page number. The table of contents starts with (Roman numeral) I, all directly following indices (list of abbreviations, etc.) are continued with Roman numerals. With the beginning of the first text page (page 1), all pages will have to be numbered in Arabic numerals (incl. references etc.). The page numbers have to be added (in the same font) on the right bottom.

Chapters (e.g. chapter 2) have to be named "chapter"; for subchapter (e.g. 2.2) use the term "paragraph". Copies from essays and books have to be avoided at all times.

Place a headline in front of every figure and table, e.g.:

Table 1: Determination of shareholder value under dirty surplus accounting

Every figure and table needs also a reference below the figure/table, e.g.:

Source: Own illustration.

Source: Pfaff (1993), p. 112.

Source: Referring to Pfaff (1993), p. 112.