

Guidelines for writing
Bachelor theses, Master theses, and Seminar Theses

(Mandatory for all accepted Bachelor theses, Master theses, and Seminar Theses)

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1 General recommendations

1.1 Contextual outline of the text

The contextual outline of the text should be reflected in the structural outline of the thesis, and should be presented in the introduction.

The introduction should expose the topic/ formulation of the problem, as well as the aim, and the purpose in an unambiguous way. Additionally, the thesis should be embedded content wise and the scope of the topic should be defined. Finally, the introduction should give an overview on the composition and the methodological approaches used.

The outline should include a sensible portion of own performance and of input of others. It should consist of different elements, for example description, comparison, evaluation/ argumentation, deviation of hypotheses, tests of hypotheses, conclusions, and so on. The choice of the structure should not be arbitrary. Often, one of the following structures contributes to a sensible structure of the thesis: consecutive (dynamical development) or listed (static conjunction and composition).

Therefore, the outline is the result of a thorough examination of the problem of the thesis. With respect to the literature that was consulted, the author should place own emphasis on aspects that are relevant in his or her specific topic. The independent and own accomplishment of a thesis consists at least of a comprehensive evaluation, selection, and academically correct presentation of relevant external findings. Additionally, supplemental own research on the current research level can be done.

Headlines should be chosen carefully such that they provide information about the content of the paragraph. They should be formulated as concisely as possible.

1.2 Language and style

The linguistic composition of the thesis should be flawless. Besides the correct use of orthography and grammar it is essential to employ an adequate academic style. Both, British English, as well as American English are possible, but have to be used consistently. One should form concise, clear, and complete sentences. Colloquial language and the unnecessary use of loan and buzz words should be avoided. Fillers (such as “actually”, “obvious”) should not be used. The thesis should provide an objective evaluation of scientific evidence, ensuring the avoidance of personal biases. This should also be reflected in the style and wording of the thesis.

The text consists of two linguistic levels. On the one hand the language should be objective, precise and clear-cut in the descriptive part. On the other hand, one should precede argumentative, justified, critical, and logical in the evaluating part.

The thesis can be written either in German or in English. Direct quotations have to be left in the orthography of the original source. Quotations written in a language other than German or English have to be translated in a footnote with the specification of the translator.

1.3 Literature

Prior to writing the thesis, the student should study the relevant literature thoroughly. The literature has to be investigated, evaluated, and selected independently. The composition should be executed methodically and systematically with respect to quality and quantity. The literature should be balanced in several relations. On the one hand, different sources should be used (journals, books, working papers, official statements, ...). On the other hand, one should assure a sensible weighting respective to the following aspects: theoretical vs. empirical, English-speaking vs. non-English-speaking, recent vs. historical, supporting vs. rejecting. It is crucial to keep a discerning view, since the loss might lead to content related and formal one-sidedness.

1.4 Data

If an empirical study is part of the thesis, it is crucial to pay attention to the reliability of the data sources. Appropriate sources are e.g., Thomson Financial Datastream, DAI-Factbook, DAFOX (University of Karlsruhe) etc. The selection of data has to be determined methodically and justified. Depending on the research question, a random sample or an intentional selection depending on certain criteria may be reasonable. The data may be examined in a cross-sectional, longitudinal, or panel study. The awareness and handling of potential biases, such as the “survivorship bias”, “missing values”, outliers etc. is of particular importance. When applicable, an estimation and validation sample should be employed. The data source has to be stated explicitly in the text.

1.5 Argumentation

As already mentioned in chapter 1.2, the argumentative part should be divided clearly in descriptive and valuating parts. Both parts require a meticulous analysis of the topic as well as an impartial consideration of the relevant literature. If thoughts of others are borrowed, they have to be expressed completely and in due consideration of the context.

They should always be analyzed critically in order to establish an own and reasonable argumentation. Critical remarks should be well-founded and statements should be justified.

The own valuation and argumentation should be comprehensive and clearly worded. Strongly simplifying and broadly phrased statements should be avoided. It is important to stick to definitions and premises that are once formulated.

1.6 Sorting pattern

The following order of the individual parts of the thesis should be maintained:

- Cover page (page I, page number omitted)
- Table of contents (page II, display of page number starts here)
- Table of figures, tables, symbols, and abbreviations (in this order)
- Text (starting with page 1, until the end of the paper, with Arabic numerals)
- Appendix (optional)
- Bibliography
- Sources (statistical software, AI-based tools for linguistic improvements, web-based sources etc.)
- Affidavit

1.7 Hierarchy of texts

The hierarchy of a thesis (seminar thesis) should not exceed more than four (three) levels. Demonstrated at part two the level consists of

2 Part

2.1 Chapter

2.1.1 Section

2.1.1.1 Sub-section

If a subcategorization is used, the subitem 2.1 has to be followed by a subitem 2.2

1.8 Footnotes

Footnotes are used for annotations, for example additional information, explanations, or cross references. Those should be used sparsely. Forward references should be avoided particularly. Footnotes of all kinds have to end with a full stop. The text of the footnote has to start on the page where the footnote is inserted.

The position of the number of a footnote has to be accordingly: If the annotation that is given in the footnote text refers to the statement of a whole and completed sentence, the footnote has to be inserted behind the final character of this sentence. If the annotation only refers to one term of a sentence, the footnote has to be inserted directly after the respective word.

1.9 Abbreviations

Within the text body, abbreviations should be used as sparsely as possible. Only commonly used abbreviations (please refer to the Oxford dictionary) such as e.g., etc., app. are accepted. They do not have to be inserted in the table of abbreviations. Abbreviations due to convenience such as “Fed” are not permitted. All abbreviations, except of those listed in the Oxford dictionary should be written out when used the first time and the abbreviations should be given in parenthesis. The abbreviations can be used in the following in the short form and have to be included in the table of abbreviations. A consistent use of symbols should be employed throughout the whole thesis in order to make the presentation as concise and precise as possible.

1.10 Figures and tables

Figures and tables should be used to support the explanation of facts or circumstances. They should not be misused to neither extend the length of the thesis nor to circumvent the verbal explanation of a difficult item. The design should be informative and clearly arranged. The specific design depends on the intended function. The tables and figures that are used in the thesis have to be numbered consecutively. A brief but descriptive caption to each figure and table has to be inserted. Additionally, all tables and figures need to be accompanied by detailed notes explaining the content. If other than ones’ own ideas and thoughts are used in the illustration the source has to be indicated in the notes. Figures and tables can be entered in the text. Extensive illustrations may be included in the appendix. In general, all important figures and tables should be part of the main body, while supplements and further information can be illustrated in the appendix.

2 Formal requirements

2.1 Number and types of copies

All kinds of theses have to be handed in as duplicates at the chair. Furthermore, a file (pdf format or Microsoft Word) and an additional anonymized file without your personal data (preferably Microsoft Word format) have to be sent or handed in for a plagiarism check.

2.2 Binding

All Bachelor and Master theses have to be bound and endued with a hard cover. Seminar theses should be joint with a paper clip or alternatively with a loose-leave binder or folder.

2.3 Paper type

White DIN A-4 paper (typewriter paper) has to be used and printed single sided in upright format.

2.4 Number of pages and length

Master theses should not exceed a length of 50 pages, seminar theses should not be longer than 12 pages, and Bachelor theses should not exceed 20 pages (text including footnotes, figures and tables, except indices and appendix). Exceedances and undercuts of these limits of more than 10 % are not permitted and will result in a deduction of the grade.

2.5 Page count

All pages have to be numbered except of the cover page. The cover page and the indices are indicated by Roman numerals. Those are given after the cover page (beginning with page II). The page count with Arabic numerals starts at the first page of the text and ends with the last page of the thesis (refer to chapter 1.6).

2.6 Page margins

Following margins of the page have to be set: 4cm on the left-hand side, 2,5cm on the right-hand side, the bottom and the top of the page.

2.7 Line spacing

All theses have to be written with a line spacing of 1,5. Footnotes are written with a single-spaced line pitch.

2.8 Text attributes

Please use the font „Times New Roman“ in size 12. The footnotes can be written in size 10.

Formatting (such as font sizes, bold, italic) should be used sparsely in order to maintain comprehensibility. You will probably have the best appearance from formatting your text as Block (justified).

Headlines should be highlighted with broader spacing and aligned with left margin (do not center headlines). An accentuation with different font styles or colors should not be done.

2.9 Appendix

Figures and tables that are not included in the text body but in the appendix should be referenced at an appropriate place in the text with a reference such as “cf. Appendix I”. If several illustrations are included in the appendix their order has to be according to their occurrence in the text.

2.10 Affidavit

For all theses, an affidavit is required. Please ensure to include the following signed declaration (including both the German and the English version) in your theses:

Ehrenwörtliche Erklärung

Hiermit versichere ich, dass diese **Seminararbeit / Bachelorarbeit / Masterarbeit** von mir persönlich verfasst ist und dass ich keinerlei fremde Hilfe in Anspruch genommen habe. Ebenso versichere ich, dass diese Arbeit oder Teile daraus weder von mir selbst noch von anderen als Leistungsnachweise andernorts eingereicht wurde.

Wörtliche oder sinngemäße Übernahmen aus anderen Schriften und Veröffentlichungen in gedruckter oder elektronischer Form sind gekennzeichnet. Sämtliche Sekundärliteratur und sonstige Quellen sind nachgewiesen und in der Bibliographie aufgeführt. Das Gleiche gilt für graphische Darstellungen und Bilder sowie für alle Internet-Quellen.

Ich bin ferner damit einverstanden, dass meine Arbeit zum Zwecke eines Plagiatsabgleichs in elektronischer Form anonymisiert versendet und gespeichert werden kann.

Mir ist bekannt, dass von der Korrektur der Arbeit abgesehen werden kann, wenn die Erklärung nicht erteilt wird. Die Arbeit gilt in diesem Fall als mit der Note „nicht ausreichend“ (5.0) bewertet.

Declaration of academic honesty

I certify that I wrote this **seminar thesis / bachelor thesis/ master thesis** personally and that I did not use outside help in any way. Additionally, I certify that neither this thesis nor parts of it have been used by myself or by others as an academic attainment elsewhere.

Adoptions in letter or in substance from other writings or publications in printed or electronical form are indicated. All literature and sources are shown and listed in the bibliography. The same holds for graphical illustrations and images, as well as for all internet resources.

Furthermore, I agree that my thesis can be handed in and saved in an anonymized and digital form in order to assess plagiarism.

I am aware that the correction and valuation of this thesis can be desisted if I do not sign this declaration. The thesis shall then be deemed to have been graded "5.0" (not adequate).

Mannheim,

(Personal Signature)

3 Method of citation

All quotations must follow APA format citation guide. Please check the following sources as a reference for APA format:

- <https://apastyle.apa.org/style-grammar-guidelines/citations>
- <https://apastyle.apa.org/style-grammar-guidelines/tables-figures>
- <https://apastyle.apa.org/style-grammar-guidelines/grammar>

It is important to quote correctly and to ensure that every citation can be verified.

4 Plagiarism check

All theses may be checked for plagiarism, i.e., adoption of texts from thirds without appropriate quotations. A specialized program such as turnitin will be used.

5 Use of AI and AI-based tools

Via ILIAS, we provide detailed “Rules for the use of AI and AI-based tools at the Chair of Corporate Governance”. These rules serve as a reference for all examinations and learning services provided by the Chair of Corporate Governance. This includes homework as well as theses, presentations, research projects and examinations.

All students are responsible for comprehensively considering and adhering to these regulations Violation of these rules constitutes the use of an unauthorised aid - this will be sanctioned according to the regulations of the cheating paragraph of the respective examination regulations of the University of Mannheim.

Appendix I: Example cover page for seminar theses

(Title)

Seminar Thesis

Presented at the chair of Corporate Governance
Prof. Dr. Alexandra Niessen-Ruenzi
University Mannheim

in (FSS/HWS Year)

by

(Name)

(Address)

(Program of study, number of semesters)

(Matriculation number)

Appendix II: Example cover page for master theses

(Title)

Master Thesis

Presented at the chair of Corporate Governance
Prof. Dr. Alexandra Niessen-Ruenzi
University Mannheim

in (FSS/HWS Year)

from

(Name)

(Address)

(Program of study, number of semesters)

(Matriculation number)