

**Guidelines for the writing and layout
of academic theses and reports
in the Department of Business and Management**

**(Master's and bachelor's theses,
project and seminar reports,
home assignments,
reports on practical placements)**

**Recommendations of the Business Administration and
Business Information Technology courses**

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1 Introduction

The information provided in this document is intended as an aid for the writing of final theses and reports. However, it is not intended to be a comprehensive treatment of all issues that can arise in this regard. The contents of the relevant examination and study regulations and the rules of the examinations boards and the Examinations Office should also be adhered to. If you have any questions, please consult with your supervisor.

Please adhere to the current regulations of Brandenburg University of Applied Sciences and the regulations of your department when writing your academic thesis or report.

1.1 General framework

<http://www.th-brandenburg.de/236.html>

1.2 Department of Business and Management – Regulations of the courses

The current versions of the regulations of the Department of Business and Management and of the various courses it offers are available on the internet at <http://www.th-brandenburg.de/298.html>.

2 Length of academic theses and reports

Guidelines are given here for the number of pages of text – i.e. excluding the table of contents, lists of figures and tables, bibliography, appendices, non-disclosure notes, foreword, declaration of authorship etc. – for various types of theses and reports. Please refer to Section 3 for information on the general structure of theses and reports.

The numbers of pages specified here are valid “per person”; if theses or reports are written by groups, the number of pages increases accordingly. Helpful figures and tables (created by the author(s)) that explain the issues being discussed are explicitly welcomed and should – where possible – be integrated into the text. If there are any uncertainties with regard to the length of academic theses or reports, it is advisable to consult with the supervising professor or lecturer.

2.1 Master’s theses

Master’s theses should be around 50 to 120 pages of text in length.

2.2 Bachelor’s theses

Bachelor’s theses should be around 40 to 80 pages of text in length.

2.3 Reports on practical placements

Reports on practical placements should also be considered to be academic reports and should be around 30 pages in total or around 1 to 2 pages per week in length.

2.4 Project reports

Project reports should be at least 20 to 30 pages in length.

2.5 Seminar reports/home assignments

Seminar reports/home assignments should be around 12 to 20 pages of text in length.

3 General structure of academic theses and reports

The following template should provide orientation for the structure of academic theses and reports. All sheets are to be numbered with the exception of the title page and the declaration of ownership. Two types of page numbers are to be used:

Roman numerals:

The pages before the main body of text are to be numbered using Roman numerals. The title page is considered to be page I, but this page number is not printed on the page; II is then used for the table of contents etc. (if a non-disclosure note is necessary, it is given the page number II).

Arabic numerals:

The rest of the pages with text – including the bibliography and appendices – are to be numbered using Arabic numerals.

Structure:

- Title page
- Table of contents
- List of figures
- List of tables
- List of abbreviations
- Main body of text
- Bibliography
- Appendices (with 'Table of contents for appendices')
- Declaration of authorship

3.1 Title page

The title page of a thesis or report states the subject matter and/or title of the document in a clear manner. In addition, the name of the supervisor (Prof. Dr.) and the current semester should be stated. The author's full first name and surname, course and number of specialised semesters are stated on the

bottom left; the author's term address, e-mail address, student ID number and possibly also the date of submission of the thesis/report are specified on the bottom right. There are no compulsory instructions for the layout of theses and reports. However, a uniform appearance is generally a characteristic of a good, worthwhile thesis or report. You can download a template document with headings and a table of contents etc.

3.2 Table of contents

The table of contents differs from an initial outline in two regards: firstly, a table of contents lists all the components of an academic thesis or report from the foreword right through to the declaration of authorship, if the latter is present; secondly, the page number on which each section starts is stated (on the right margin).

For academic theses and reports, an outline is an implicit component of the table of contents that is not identified separately. An outline contains the headings and a description of the contents of the individual text sections. It helps to structure the author's thoughts and contents in an ordered manner and should be discussed with your supervisor, particularly in the case of master's and bachelor's theses. The outline process is a dynamic one that is carried out in parallel with the collection and selection of material. The following rules should be adhered to:

- Numerical outline with Arabic numerals. A section with sub-sections must have at least two sub-sections.
- There should be no section with just one sub-section; if there is a section "2.1", then there must also be a section "2.2".
- Headings should reflect the content of the section of text in question. Whole sentences and special symbols such as ?; !; etc. are to be avoided.
- Headings should not be the same as or almost the same as the contents of the section in question. This also applies to the relationship between main headings and sub-headings.
- Headings such as "Introduction" for the introductory part of the thesis/report and "Closing remarks" for the closing part should be avoided; examples of more preferable headings would be: "Structure of this thesis/report", "Scope of topic", "Explanation and scope of important

terms”, “Aims of thesis/report”, “Problem statement”, “Methodology” for the former, and “Outlook” or “Summary” for the latter.

3.3 List of figures

The numbers, titles and page numbers of figures should be included in the list of figures; however, the sources of the figures should not be listed here.

3.4 List of tables

The numbers, titles and page numbers of tables should be included in the list of tables; however, the sources of the tables should not be listed here.

3.5 List of abbreviations

The abbreviations used in the thesis/report should be included in the list of abbreviations.

3.6 Main body of text

Each section should generally contain no less than a half a page of text. Please also ensure that each paragraph has at least two sentences.

3.7 Bibliography

Further information on the bibliography and its structure can be found in Section 0.

3.8 Appendices (with ‘Table of contents for appendices’)

Supplementary documents, detailed tables, comprehensive examples, questionnaires used (in blank form, i.e. not filled-in) etc. should be included in the

appendices. A table of contents for the appendices should be included at the start of the appendices for better clarity.

3.9 Declaration of authorship

The following text should be included on the page with the declaration of authorship:

I hereby confirm that I have written this thesis/report myself independently, that I have used no sources or aids other than those cited and that this thesis/report has not been submitted in the same or similar form to any other examination authority.

This declaration of authorship should be signed and the date and place of signature should be stated.

4 Appearance

The main guidelines with regard to the form of written theses/reports are specified here. If necessary, please agree upon details and any special requirements with your supervisor.

A good appearance is characterised by uniformity, clarity, legibility and reader-friendliness. This includes the avoidance of sentences that run over a number of lines, for example.

4.1 Margins

DIN A4 pages that are only printed on a single side are to be used for academic theses/reports. A margin of approx. 3 cm should be allowed on the left and right of each page.

The left margin allows space for punch-holes and binding, and the right margin can be used for corrections. Around 3 cm should also be left free at the top and bottom of each page. The header and footer may be placed in the top and bottom margins, and page numbers must always be included here too.

4.2 Font

The same font can be used for headings and the main body of text – e.g. a font without serifs such as Arial. Another common approach is to use a font with serifs – e.g. Times Roman – for the main text and to use a font without serifs for headings.

4.3 Font size

The font size should be 11 or 12 pt. Different font sizes are used to differentiate between headings with various hierarchical levels. The use of additional markings to differentiate between these levels (bold, italics, underlined, underscores or overlines etc.) is generally not necessary.

If individual terms are to be emphasised, italics should be used. The importance of terms and conclusions should be evident from the text itself.

The use of bold type to provide additional emphasis is not necessary. Additional spacing may be inserted between paragraphs.

4.4 Line spacing and paragraph spacing

A line spacing of 1.3 pt should be used for theses/reports.

Additional spacing is to be provided above and below headings: the spacing above the heading should generally be double the size of the spacing below the heading, e.g. 24 pt above and 12 pt below.

4.5 Use of abbreviations

Abbreviations should be avoided in headings and outline elements. Abbreviations are allowed in the main body of text if the meaning of the abbreviation is written out in full when first used in the text and the abbreviation is introduced here in brackets; in addition, the abbreviation must be included in the list of abbreviations. However, abbreviations should only be introduced if they are used more than once.

4.6 Sources for figures and tables

Figures and tables should each be numbered continuously (starting at 1). A description of each figure/table should be included underneath the figure/table, and credits for sources should be specified in a smaller font size (e.g. 10 pt) directly below the figure/table.

Example:

Table	Table
-------	-------

Source: Backhaus, K., 1995, p. 124

Tab. 12: Targets for a quantitative demand assessment

Abbildung

Source: Backhaus, K., 1995, p. 124

Fig. 1: Linear regression

If the figure was created by the author on the basis of information from other sources, the source credit should be specified as follows: Source: Figure created by author(s) based on information from: Surname, first name, year: Title. Location, page (as a full citation; a short-form citation is also possible). Figures may be given a surrounding border.

5 Citation styles

Academic work involves the evaluation of the most important, relevant literature on a particular subject (monographs; collected editions; essays). Comprehensive research on the internet is a necessary step in searching for material, but is not sufficient alone as most sources for academic work are still to be found in libraries.

Citation refers to the correct, targeted disclosure of the sources and materials used. It is not sufficient here to simply include a list of all materials used as an appendix. Instead, it must be clear what status every passage of text has on a word-by-word basis:

- Author's own thoughts (no citation reference necessary)
- Thought that has been adapted from a source (text passage is to be marked as an indirect citation)
- Thought that has been taken verbatim from a source (text passage is to be marked as a direct citation)

Primary sources are sources where new knowledge is generated or communicated, and can also include witnesses' accounts, for example. Secondary sources are those that were not produced at the time of the events in question, but which refer to them. Tertiary sources are aids used, such as specialist dictionaries, atlases etc.

Author's own thoughts

The author's own thoughts and opinions are to be clearly denoted as such by the way they are introduced (e.g. "In the author's opinion, ...").

Direct quotations

Verbatim quotations (direct quotations) contain passages of text that are incorporated into the thesis/report in question word-for-word (faithfully in terms of spelling and symbols). They are to be marked in the text using quotation marks. When stating the source (e.g. as a footnote), "cf." is not used. "[...]" is to be used to indicate omissions. Direct quotations are only used when the thoughts of the

author being quoted have been formulated in a particularly noteworthy manner. In this case, the primary source is to be used where possible.

Indirect quotations

Indirect references in terms of content refer to every (!) form of borrowing from a source – whether in text, graphical or tabular form. In this case, the text is not marked with quotation marks. Indirect quotations are introduced with “cf.” in footnotes for both full citations and short-form citations. It should be remarked here that good academic working practice will also indicate the source in the text itself (e.g. “On the other hand, Müller finds that ...”).

Example: Cf. Macher, H. 2008, page 34.

Two basic forms of citation can be identified:

- Harvard citation style (= short-form citation, USA)
- Citation using footnotes (= full citation or short-form citation, Germany)

5.1 Harvard citation style

Harvard citation style works with brackets – the citation is given in the following form: (Author year, page number). No footnote text is used in this citation style. Optionally, the following citation form can also be used: [PAU13, p. 15].

Example of a direct quotation from a German-language source

“Marketing ist eine unternehmerische Denkhaltung. Sie konkretisiert sich in der Planung, Organisation, Durchführung und Kontrolle sämtlicher interner und externer Unternehmensaktivitäten, die durch eine Ausrichtung der Unternehmensleistungen am Kundennutzen im Sinne einer konsequenten Kundenorientierung darauf abzielen, absatzmarktorientierte Unternehmensziele zu erreichen” (Bruhn 1997, p. 16).

Example of an indirect quotation

The rapid spread of the internet has resulted in new challenges and perspectives for marketing in particular. The present article aims to discuss the significance and potential applications of online marketing specifically for SMEs that are active in industrial business. The greatest opportunities for applications for online

marketing are identified in the business-to-business area; these opportunities result from the typical properties and characteristics of markets for capital assets (cf. Ehret 1999, p.8).

5.2 Citation using footnotes

Citation using footnotes can make use of either full citations or short-form citations. When a source is mentioned the first time, the citation reference must be specified completely, i.e. as a full citation or short-form citation.

Template:

...end of text [...].Footnote number^{FN} as a superscript, continuous number

Monograph

Full citation:

^{FN}cf. Müller, H., 2005: Marketing - Mix. Wiesbaden, p. 42.

Short-form quotation:

^{FN}cf. Müller, H., 2005, p. 42.

Collected edition

Full citation:

^{FN}cf. Müller, H., 2005: Marketing-Mix. In: Dichtl, H., et al. (eds.): Handbuch für Marketing. Wiesbaden, 2005, p. 42-63, here p. 51.

Short-form quotation:

^{FN}(cf.) Müller, H., 2005, p. 51.

Specialist journal

Full citation:

^{FN}cf. Müller, H., 2005: Marketing-Mix. In: Zeitschrift für BWL, vol. 5, no. 91, p. 42-63, here p. 51.

Short-form quotation:

^{FN}cf. Müller, H., 2005, p. 51.

5.3 Second mention of a source on the same page

If a source is quoted a number of times in succession, “cf. *ibid.*”, p. x can be used in the footnote for the second mention on the same page.

Note: The first footnote on a given page must never take the form “cf. *ibid.*”!

Example:

^{FN} cf. Müller, H., 2005, p. 42.

^{FN} cf. *ibid.*, p. 45.

The second footnote refers to the same source as the previous footnote.

In the case of several publications by a given author in the same year, the various sources are denoted as a, b, c etc. for each year in the bibliography and are cited accordingly in the footnote, cf. Author, year x (x=a,b,c...) ### p. x.

Example:

^{FN} cf. Müller, H., 2005a, p. 42.

5.4 Use of secondary quotations

As a general rule, reference should only be made to original sources – so-called secondary quotations are only permissible in exceptional cases. A **secondary quotation** refers to the use of a direct or indirect quotation from a secondary source, i.e. a source that uses the original quotation. However, good academic practice stipulates that quotations should only have one source – the original source. Every quotation should be checked against the original. Only in exceptional cases where the original text cannot be obtained despite intensive search efforts by the author is a secondary quotation permissible (tip: use your library’s interlibrary loan service!). If secondary quotations are used, these are to be denoted as secondary quotations (see example):

Jones, A., 1952, p. 34 (quoted by Lawler, E. E., 1975, p. 56).

Another possible form of quotation is the quotation-within-a-quotation: in a direct quotation, verbatim quotations that are found in the cited author’s work are placed in single quotation marks (e.g.: “...‘...’...”). Reference should be made to the indirectly quoted source in the citations. However, quotation-within-a-quotation should be avoided where possible.

6 Structure of the bibliography

- a. Name of the original author(s), e.g. all authors, surnames stated first, and (optionally) in 'small capitals', editors: state a maximum of three
- b. Title of the work (compulsory)
- c. Subtitle of the work (optional)
- d. Details and title of the volume (optional)
- e. Edition number (compulsory from 2nd edition onwards)
- f. Publishing details (compulsory; place of publication – only the first place listed, publisher, year of publication)
- g. ISBN/ISSN (optional)

6.1 Monographs/books

Template for monographs:

AUTHOR1, First_name1; AUTHORX, First_nameX: Alternatively EDITOR1, First_name1. (ed.): Title-Subtitle. xth ed. Place: Publisher, YYYY.

ISBNx-xxxx-xxxx-x (optional)

Example for a monograph:

WASSERMANN, Stanley; FAUST, Katherine: Social Network Analysis. Methods and Applications. Cambridge: Cambridge University Press, 1999.

Template for collected editions:

AUTHOR1, First_name1; Title. In: EDITOR1, First_name1 (ed.): Title-Subtitle. xth ed. Place: Publisher, YYYY.

Example for a collected edition:

FISCHER, Josef: Nutzung des Internet im interorganisationalen Produktionsmanagement. In: Kaluza, Bernd; Blecker, Thorsten (eds.): Produktions- und Logistikmanagement in Virtuellen Unternehmen und Unternehmensnetzwerken. Berlin: Springer Verlag, 2000, p. 421-499

6.2 Articles (from newspapers, journals, work reports, conference papers)

Template for journal articles:

AUTHOR1, First_name1; AUTHORX, First_nameX: Title-Subtitle. In: *Journal* number X, vol. X (YYYY), p. x-x

Example:

WIENDAHL, Hans-Peter: Fabriken – Standorte in Produktionsnetzwerken. In: *wt Werkstatttechnik*, no. 91, vol. 4 (2001), p. 167-170

Template for newspaper articles:

AUTHOR1, First_name1; AUTHORX, First_nameX: Title-Subtitle. In: *Newspaper*: (YYY-MM-DD), number X, p. x-x

Further examples:

Example for a work report:

ZIMMERMANN, Roland; BUTSCHER, Robert: Agentengestützte Auftragsüberwachung in Supply Chains. Universität Erlangen-Nürnberg, Lehrstuhl Wirtschaftsinformatik II, Arbeitspapier 12/01, 2001.

Example for a conference paper:

FÖRSTER, Bernd, GRONAU, Norbert: *Increased Competitive Ability through a Groupware-based Project Controlling System*. In: KRALLMANN, Horst, GRONAU, Norbert (eds.): *Wirtschaftsinformatik '97. Internationale Geschäftstätigkeit auf der Basis flexibler Organisationsstrukturen und leistungsfähiger Informationssysteme*. Heidelberg: no publisher, 1997, p. 50-65

6.3 Internet sources

Template:

AUTHOR1, First_name1 (year): Title-Subtitle. Place:YYY, URL (date accessed).

Example:

LORENZEN, Klaus F. (1999): Das Literaturverzeichnis in wissenschaftlichen Arbeiten. Hamburg: 1999, <http://www.fh-hamburg.de/pers/Lorenzen/tum/litverz.ps>.; accessed on: dd/mm/yyyy

All internet sites used should be stored on a data storage medium, as subsequent changes and updates to sites are always possible and in this case it becomes impossible to reconstruct the source. If only a small amount of internet material is referred to (up to 5 pages), these pages should be printed out and included in the appendices.

6.4 Other instructions

All sources should be sorted alphabetically by author in the bibliography. Monographs, essays etc. should all be included together in the bibliography. Internal company documents (which are not publicly accessible) are the only items that should be listed separately. If a certain author has published a number of books, essays etc. in a single year, these works can be marked with a letter such as “a, b, c....” etc. beside the year of publication in brackets:

Backhaus, K. (1995 a) Title,

Backhaus, K. (1995 b) Title,

Backhaus, K. (1995 c) Title,

Or:

[PAU13a] Paulus, S., Title, ...

[PAU13b] Paulus, S., Title, ...

7 Criteria for the evaluation of academic theses/reports

The following issues are generally taken into account in the evaluation and grading of academic theses/reports:

Treatment of the subject

- Content-related treatment and depth of coverage of the subject matter
- Structure of the thesis/report (clear conceptual structure and “clear line of argument”)
- Logic, argumentation and careful consideration of statements
- Statements supported by useful (own) figures and tables
- For work carried out in real practice: Critical analysis of the current state of companies and of the concept or approach

Academic quality of the thesis/report

Evidence of an ability to carry out academic/scientific work based on following approaches:

- Use of academic/scientific methods
- Description and consideration of relevant theoretical constructs and approaches
- Critical evaluation/discussion of the selected relevant approaches
- Scope/quality in the planning, implementation and evaluation of empirical data, where applicable
- Scope and quality of literature research
- Critical consideration and use of literature

Problem-solving skills

- Formulation of author’s own thoughts and derivation of own suggestions (creativity and scope of own ideas)
- Development of the author’s conclusions and recommendations for action
- Practical benefit
- Academic/scientific results/knowledge gained from the work

Formal requirements

- Adherence to formal requirements (in particular, with regard to citation style and generation of bibliographies)
- Layout and overall appearance of the thesis/report
- Graphical presentations and tables
- Style; expression; spelling; grammar; punctuation

Other evaluation criteria

- Independent work and behaviour in supervision situation
- Dedication and amount of work carried out
- Complexity/degree of difficulty of the subject matter