



Guidelines on the Writing of Term Papers and Theses

Created by:

Prof. Dr. Dr. habil. Clemens Jäger

Prof. Dr. Thomas Kümpel

Prof. Dr. Anja Seng

Last updated 20/12/2016

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Preamble

The guidelines presented here on academic texts are applicable for students pursuing the following degrees:

Bachelor's degrees:

- Business Administration (B.A.) (BBA)
- International Management (B.A.) (BAIM)
- Banking & Finance (B.A.) (BBF)
- Wirtschaftsrecht (LL.B.) (BBL)
- Steuerrecht (LL.B.) (BST)
- Wirtschaftsingenieurwesen (B. Sc.) (BWING)
- Elektrotechnik (B.Eng.) (BEE)
- Elektrotechnik & Informationstechnik (B.Eng.) (BEI)
- Maschinenbau (B.Eng.) (BME)
- Mechatronik (B.Eng.) (BMT)
- Gesundheits- & Sozialmanagement (B.A.) (BGS)
- Angewandte Pflegewissenschaft (B.A.) (BAP)
- Pflegemanagement (B.A.) (BPFM)
- Gesundheitspsychologie & Medizinpädagogik (B.A.) (BGMP)
- Gesundheitspsychologie & Pflege (B.A.) (BGP)
- Soziale Arbeit (B.A.) (BSA)
- Marketing & Digitale Medien (B.A.) (BMM)
- Wirtschaft und Management (B.A.) - Open Business School
- European Management (B.A.) (BEM) - eufom

Master's degrees:

- Management (M.A.) (MGM)
- Business Administration (M.A.) (MBA)
- Marketing & Communication (M.Sc.) (MMC)
- Sales Management (M.Sc.) (MMS)
- Finance & Accounting (M.Sc.) (MAF)
- Risk Management & Treasury (M.Sc.) (MRMT)
- Technologie- und Innovationsmanagement (M.Sc.) (MTIM)
- Human Resource Management (M.Sc.) (MHR)
- Logistik & Supply Chain Management (M.Sc.) (MLO)
- Unternehmensrecht, Mergers & Acquisitions (LL.M.) (MMA)
- Public Health (M.Sc.) (MPH)
- Taxation (LL.M.) (MTAX)
- Medizinmanagement (M. Sc.) (MMEDM)

These guidelines form the basis for academic work conducted at FOM Hochschule für Oekonomie und Management (FOM University of Applied Science). For the aforementioned degree programmes, it is the express wish of the deans in charge that these guidelines are used by the students and teaching staff. For students of FOM especially, this is of the utmost importance in order to ascertain reliability and dependability in academic work in term papers and theses.

The writing of academic texts is a difficult task for many students. Countless questions are posed regarding formal requirements, structure, rules on citations, techniques for footnotes, the external appearance of the work etc. The author of an academic work should be aware that it is not only the content of the work that determines the grade, but also formal aspects (in Appendix 1 you will find an evaluation form that explains the criteria for evaluating written work at FOM). However, an outstanding external appearance is not

a guarantee of a good or very good grade, although it is certainly an absolute requirement for a good piece of academic work. A piece of academic work is characterised in a way by the perfect interplay of content and form. This means that learning the basic standards is absolutely necessary.

The guidelines presented here contain general advice on academic work, as well as the rules for formatting a term paper or thesis at FOM. Research methods, such as qualitative or quantitative methods, are purposely not dealt with.

These guidelines are based on a previous version, authored by Prof. Dr. Anja Seng and Prof. Dr. Thomas Kümpel. The deans express their explicit thanks both for the preliminary work they have conducted, and for their constant readiness to improve the guidelines. Thanks are also given to Prof. Dr. Alexander Florenz who has prepared many details of the guidelines and developed a comprehensive communication concept as part of the "Science Management at FOM" ["Wissenschaftsmanagement an der FOM"] programme.

In several instances, the guidelines are also based on the standard work of Prof. Dr. Manuel René Theisen entitled "Academic Texts - Success in Bachelor dissertations and Master theses" [Wissenschaftliche Arbeiten - Erfolgreich bei Bachelor- und Masterarbeiten] (ISBN-10: 3800646366). This will provide students with additional guidance if they would like to refer to a book to expand their knowledge.

Please note: Occasionally, these guidelines will deviate from Theisen's work. In case of doubt, these guidelines apply for term papers and theses at FOM.

① Additional Information

In order to guarantee a uniform layout, format templates should be uploaded into Word *before* you begin your work. These templates will give you access to a range of automated functions, e.g. compiling a table of contents and figures.

References to literature research **in the Online Campus** can be found in a separate set of online guidelines under: "Tools & Services" – "Literaturrecherche".

In conclusion, the undersigned would like to point out that academic guidelines such as these are always a participatory project. We therefore encourage all students and teaching staff to submit constructive **suggestions for improvements** to these guidelines. Please use the following e-mail address: formales.arbeiten@fom.de

We wish you all the best for your academic career at FOM.

Essen, July 2016

The Deans

Prof. Dr. Dr. habil. Eric Frère

Prof. Dr. Michael Göke

Prof. Dr. Dr. habil. Clemens Jäger

Prof. Dr. Rudolf Jerrentrup

Prof. Dr. David Matusiewicz

Prof. Dr. Olaf Müller-Michaels

1 Basic Formal Guidelines

1.1 Elements of the Piece of Academic Work

A piece of academic work consists of several parts, which should be arranged in the following order:¹

- Title page
- Contents
- Index of figures, tables, and abbreviations
- Index of formulae and symbols if applicable
- Non-disclosure notice
- Text section²
- Attachments and/or appendices if applicable
- Bibliography
- Index of case law if applicable
- Index of sources if applicable
- Declaration in Lieu of Oath

1.2 Layout

The external appearance of a piece of work should be designed such that it is easily readable. The following points should be observed with regard to external appearance:

1. The document shall be created in portrait format, size DIN A4, and printed on white paper (single-sided).³

¹ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 194 – 210.

² It is noted here that when a particular chapter is divided into subcategories, each chapter should have a brief introduction (2-4 sentences). For example, if the third chapter has four sub-chapters, there should be a brief introduction to the chapter between points 3 and 3.1. See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 147–153. This does not apply to these guidelines, as they do not constitute a piece of academic work.

³ See http://www.bwl.uni-muenchen.de/personen/beurlprof/theisen/publikationen/dokumente/formvorschriften_word2007.pdf, accessed on 18/07/2016; *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 203.

2. The following font size and line spacing are obligatory:
 - a. Line spacing in text: 1.5 line spacing, font size 12 pt (Times New Roman) Since there are many different font types, the font size (e.g. Arial in 11.5 pt) should be such that each page always contains approximately 37 lines, each with approximately 60 characters or 2,200 characters per page. The gaps in the text should be 0 pt before a paragraph and 6 pt after a paragraph as standard.⁴
 - b. For titles, including titles for figures, tables and formulae, the line spacing should be 12 pt before a paragraph, and 6 pt after a paragraph.⁵
 - c. For line spacing in one-line footnotes, the font size should be 10 (Times New Roman) or 9.5 (Arial).⁶
3. Text sections should be justified.⁷
4. *Italics*, **boldface** and underlined text to highlight the corresponding statements should only be used in exceptional cases and in agreement with the first assessor. Proper nouns can be written using *italics* or in block capitals.⁸
5. Automatic hyphenation should be used; however, the author should not blindly accept these, but should carefully examine the separations suggested by the word processor.⁹
6. Footnotes should be visually separated from the main block of text by means of a line.¹⁰
7. Footnotes,¹¹ figures, tables etc. should be numbered consecutively.¹²

⁴ See http://www.bwl.uni-muenchen.de/personen/beurlprof/theisen/publikationen/dokumente/formvorschriften_word2007.pdf, accessed on 18/07/2016; Theisen, M. R., Wissenschaftliches Arbeiten, 2013, p. 200–203.

⁵ See http://www.bwl.uni-muenchen.de/personen/beurlprof/theisen/publikationen/dokumente/formvorschriften_word2007.pdf, accessed on 18/07/2016; Theisen, M. R., 2013, p. 206.

⁶ See Theisen, M. R., Wissenschaftliches Arbeiten, 2013, p. 202.

⁷ See Theisen, M. R., Wissenschaftliches Arbeiten, 2013, p. 200.

⁸ See Theisen, M. R., Wissenschaftliches Arbeiten, 2013, p. 206–207.

⁹ See Theisen, M. R., Wissenschaftliches Arbeiten, 2013, p. 52–53.

¹⁰ See Theisen, M. R., Wissenschaftliches Arbeiten, 2013, p. 202.

¹¹ See Theisen, M. R., Wissenschaftliches Arbeiten, 2013, p. 202.

¹² See Theisen, M. R., Wissenschaftliches Arbeiten, 2013, p. 202.

8. All titles in the text should be aligned left at the margin of the corresponding point of order in the layout and should be written in bold.
9. The text margins should have the following values:¹³
 - a. Top margin: 4 cm (header also set to 2 cm from top)
 - b. Bottom margin: 2 cm (footer also set to 2 cm from bottom)
 - c. Left margin: 4 cm
 - d. Right margin: 2 cm
10. With the exception of the title page, all pages in the work should be numbered consecutively in the header.¹⁴ If headers do not contain chapter titles, it is advisable to position the page numbers at the top centre of the page (1 cm to the right of the geometric centre), which is done by adding the page number automatically; otherwise, the page number should be positioned in the top right-hand margin. All index pages *before the main body of the text* should be consecutively numbered with Roman numerals, starting with the first page of the table of contents.¹⁵ The title page is counted, but is not given a page number. The table of contents is thus given the Roman numeral II as the first page number. Starting with the first page of the main body of the text, all pages - with the exception of the Declaration in Lieu of Oath¹⁶ - should be consecutively numbered with Arabic numerals (starting over at "1")¹⁷. The following minimum and maximum values are expected:
 - a. Term papers/assignments: Dependent on description of respective module, e.g. 4,000 words.
 - b. 40-60 pages (Bachelor dissertation); 60 - 80 pages (Master thesis).

The exact length of the work should be discussed with the relevant first assessor. It should be noted that the above values relate to the main body of text excluding figures, tables,

¹³ See http://www.bwl.uni-muenchen.de/personen/beurlprof/theisen/publikationen/dokumente/formvorschriften_word2007.pdf, accessed on 18/07/2016; Theisen, M. R., *Wissenschaftliches Arbeiten*, 2013, p. 203–207.

¹⁴ See http://www.bwl.uni-muenchen.de/personen/beurlprof/theisen/publikationen/dokumente/formvorschriften_word2007.pdf, accessed on 18/07/2016.

¹⁵ See Theisen, M. R., *Wissenschaftliches Arbeiten*, 2013, p. 207–208.

¹⁶ See Theisen, M. R., *Wissenschaftliches Arbeiten*, 2013, p. 239.

¹⁷ See Theisen, M. R., *Wissenschaftliches Arbeiten*, 2013, p. 207.

appendices, and indexes. They therefore refer to a block of flowing text including footnotes. However, the appendix should not be used to shorten the main text by "relocating" figures into the appendix.¹⁸

1.3 Non-Disclosure Notice

Should a work contain in-house-data of a company, a non-disclosure notice can be attached.¹⁹ This notice should precede the main body of text and follow the various indexes.²⁰ The non-disclosure notice contains a Roman numeral page number and will be listed in the table of contents. An example of this is given below:

Non-Disclosure Notice

The present thesis with the title of ... contains in-house data of the company ... Therefore it is only meant for use at FOM and for the eyes of the thesis' assessors. The thesis must not be made publicly available, nor made available to third persons.

(Location, date) (genuine signature)

1.4 Copies to be Submitted and Materials

Theses are to be submitted to the central examinations office in the form of two bound copies and one digital copy (in *.pdf format) according to the deadlines stipulated in each case. There are two options for digital submission: upload via your Studienbuch platform (PDF upload) or by submitting a CD or a USB stick (PDF format). If the complete digital version of the thesis (including all attachments) has been uploaded to the Online Campus, no further data carriers are necessary. The data uploaded here will be accessible to all involved parties - examination committee and first and second assessors. However, if the digital version (or only the attachments) is submitted on a data carrier, one data carrier

¹⁸ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 194.

¹⁹ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 217.

²⁰ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 207–217.

must be given to the examination committee (Central Examination Body), whilst additional data carriers need to be subsequently submitted to the two assessors of the work (see Appendix 5 for the CD cover). Term papers are to be submitted as PDF files via the Studienbuch platform. If desired by the instructor, a paper version should also be submitted to him/her in hard copy. For empirical works, the data sources (e.g. transcribed interviews, the data set) should be submitted to the supervisor, together with the analysis notes when quantitative analyses are included.

① Additional Information

The most up-to-date requirements for documentation to be submitted must be discussed with the central examinations office in each case.

1.5 Text Section

1.5.1 Text Elements

The text consists of an introduction, main body of text, and conclusion.²¹

The introduction is important because it represents the first point of contact between the reader and the work, and should make him or her eager to continue reading. It includes an introduction to the topic, a description of the problem that may also be presented in the form of a question and therefore as a way of leading into the topic, the objectives set out for the present academic argument, any research questions, leading questions, and/or hypotheses, and a description of the methodology used.²² Together with the structure (table of contents), the introduction is a core foundation of the work. Even if further changes are being made during the writing process, formulating the aims of one's work at an early stage is highly recommended.

The main section should be divided into several chapters and should deal with the topic in considerable depth, all the while remaining in principle within the limited topic area - which can be achieved by means of good structuring.²³

²¹ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 149–154.

²² See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 152.

²³ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 152–153.

If field research is conducted as part of the work, the methodology used can be explained either in the introduction or later in the main section - this decision is up to the author. However, it is important that the method of data collection, and the justification for this, are made transparent in the work itself.

The conclusion is a way of rounding off one's work. It contains a summary of what has been said and a look at further issues or future developments.²⁴

1.5.2 Formulating the Text

The author of an academic work should always bear in mind that a good piece of academic writing should concentrate on the key points, issues, and results of the academic problem/debate with a concise development of thought. Verbosity and a simple repetition of basic literature that is not of explicit relevance for the topic at hand should therefore be avoided.²⁵

Students often believe that the original sources must be recognisable when writing an academic text. However, this frequently leads to texts that mimic these original sources too closely in terms of language and content. When writing academic texts, it is necessary to remove oneself from the literature used, both in terms of content and language, meaning that such literature should not simply be reproduced or reformulated to a greater or lesser extent. A simple translation of English-language sources into one's native language is similarly pointless. Rather, the author should formulate the content in one's own words. Personal conclusions, judgements, and/or opinions are by no means forbidden, but rather encouraged - however, they must be placed in the context of the literature researched and explained comprehensibly. It is generally easier to distance oneself from the literature if various points of view/differing opinions are stated. This does not mean, however, that one should use the first person singular when presenting one's own opinions or points of view. The 'we' form is similarly not permitted. The work should be written in the third person. Phrases such as "I believe", "in my opinion", "one can say", "one should" etc. should be avoided in all cases (exception: literal quotations). This also applies to filler

²⁴ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 153–154.

²⁵ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 154–159.

words (e.g. "actually"), empty content (e.g. "sometimes" or "perhaps"), exaggerated expressions (e.g. "very" or "enormously"), and assumptive argumentation (e.g. "of course" or "surely").²⁶

The most important general principle in terms of style when formulating a text is readability. In order to present one's train of thought as comprehensibly as possible, clear language with preferably short sentences should be used. The more complex the topic is, the simpler the sentences should be. By using punctuation marks such as colons, dashes, or semi-colons, and by using conjunctions such as "thus" etc., these short individual sentences can be neatly joined together. Sentences that fit together logically should be combined into a single section - meaning that paragraphs should not consist of a single sentence.²⁷

A further key aspect in this regard is the correct use of technical terms as these are often used incorrectly or inaccurately. However, the precise and exact use of terminology is absolutely essential. Therefore, the terms in question should be checked for their meaning before being used in a text. Often, key terms are used by different authors to mean different things. Therefore it is necessary to clarify what the reader should understand by the term in question. Such a term must then also be defined within the work. Moreover, the author should check whether there is an English-language equivalent for German or foreign-language terms that could be used instead where applicable (e.g. 'Risk Management' instead of 'Risikomanagement'). Moreover, the text should not contain any colloquial words or phrases.²⁸

2 Title Page, Indexes and Appendices

2.1 Title Page

In addition to the topic being dealt with, the title page should contain the following information:

- Name of the institution of higher education
- Location of student's study centre

²⁶ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 154–158.

²⁷ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 154–158.

²⁸ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 118–121.

- Level of work (e.g. Bachelor dissertation)
- Academic degree being pursued
- Full title of the academic work
- Name of student
- Name of assessor
- Student matriculation number
- Date of submission = date on which the academic work is submitted

Examples of term paper title pages and of a thesis with all the required information are attached in Appendices 3 and 4. The title page for your thesis will be sent to you after successful registration and during the writing period by the FOM central examinations office. The title page for term papers should be set up by the student in accordance with Appendix 3.

2.2 Contents

Good layout is a key prerequisite for any academic text. The aim of the layout is to establish a logical train of thought for the key topic, such that the concrete issue being examined in the particular case can be understood, assuming basic general knowledge.

① Additional Information

A successful piece of academic writing is distinguished, among other things, by the fact that the author's train of thought can be followed without having to read the text, thanks to the structure of the table of contents.

The table of contents should list all parts of the work - with the exception of the Declaration in Lieu of Oath, the title page, and the table of contents itself. Headings and subsections of the main body of text should be indicated here exactly as they appear in the text. Page numbers should also be indicated.

The table of contents should provide a thorough overview of the key aspects of the work:²⁹

- It should offer an overview of the contents of the work and should therefore be set out in a logical manner that reflects the train of thought within the work. It is advisable to agree on the table of contents with the supervisor for the term paper/thesis.
- The structure of the table of contents should be comprehensive, but not overly detailed. The extent to which sub-sections are displayed should be balanced in this respect.
- Sub-sections of chapters should not repeat points already mentioned.
- Chapters that are on the same level in this arrangement should be of equal importance in terms of concept and content, which should be inferable from an overarching question. Following to the principle of proportionality, the chapters should contain approximately the same number of pages each.
- Each level must contain at least two points. If a Chapter 3.2.1 is introduced, therefore, there must also be a Chapter 3.2.2; if 3.2.1 is immediately followed by 3.3, this structural logic has not been satisfied.
- Each point must reflect the content of the corresponding section in a succinct and precise form. They should be clearly separated from one another and each should represent a distinct unit.
- When compiling these labels, it is important that articles are either always or never used. Similar-sounding headings and literal repetitions should be avoided. One should also ensure that umbrella terms are mentioned before more specific terms.³⁰
- The enumeration system can be decadic or structured according to the line principle (see Appendix 2 for examples).

²⁹ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 154–158.

³⁰ When doing so, the introduction and conclusion should be considered separate, as the number of pages is lower and the supervisor of the academic work will give you a page recommendation.

- The table of contents may be set up in line with the **gradation principle** or with the **line principle**. When using the gradation principle headings of equal importance sit on the same vertical line and less important headings are indented in the former approach. The line principle requires that all bullet points sit on the same vertical line in the latter. The advantage of the gradation principle is that the relative significance of headings is immediately visible. However, using this principle can be problematic if many levels of bullet points are used (in general, more than four) as it possibly leads to an unclear arrangement of points then.

2.3 Index of Figures and Tables

Figures and tables should be numbered separately and listed according to number, heading, and page number in the index of figures and tables (see Appendices 6 and 7).³¹

In the main text, it should be observed that the content of each figure or table should be described in the form of a heading, i.e. this heading should be positioned above the corresponding figure or table (see Appendices 6 and 7). If figures or tables are taken from literature, then this should be indicated directly next to the figure or table, as follows, according to the Chicago Manual of Style, for example:³²

1. In the case of a literal quotation: Source: *Author*, key word(s)³³, year, page
2. In case of reference to content: Source: In *Author*, key word(s)³⁴, year, page

If data from several sources is incorporated into a single table or figure, all sources used should be stated in a footnote. The method of data processing should also be described here.

When compiling only one's own figures or tables, this too should be referenced accordingly (source: own presentation).³⁵

It should be noted that figures and tables are not self-explanatory, and that they should never appear at the beginning of a section. If the tables contain only numerical data, then

³¹ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 211–212.

³² See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 189–192

³³ When using the Harvard style, the heading is omitted.

³⁴ When using the Harvard style, the heading is omitted.

³⁵ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 189.

it should be ensured that the figures stated in the text can be clearly traced back to the table.³⁶

Example Index of Figures:

Index of Figures

Figure 1: Concept for Company Evaluation over Time.....	5
Figure 2: Demographic Development in Germany from 1950 to 2060.....	8
Figure 3: Progress and Effect of New Economy Bubble	15

Example Index of Tables:

Index of tables

Table 1: Comparison of overall evaluation methods	15
Table 2: Causes and focal points of sub-prime crisis.....	19
Table 3: Amortisation of selected banks in 2008.....	29

① Additional Information

Images should only be scanned in exceptional cases. A high resolution should be used to ensure readability in such cases. Preference should therefore always be given to the "re-creation" and adjustment of existing images to suit individual needs, with figures and tables being presented in a uniform layout.³⁷

2.4 List of abbreviations

Abbreviations should be used sparingly in the text. Unusual abbreviations, and above all the author's own personal abbreviations, should be used sparingly, and specific in-house abbreviations should also be avoided. The abbreviations used in the text (including the table of contents, magazine titles, names of laws) should be stated in the list of abbreviations. Commonly used abbreviations (i.e. those found in a standard dictionary), such as

³⁶ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 187–188.

³⁷ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 187–193.

"e.g.", should not be listed in the list of abbreviations since this disrupts the flow of reading and trivialises the list of abbreviations. Abbreviations found in secondary literature may be used. In this case, an explanation should be given after the first use of the abbreviation in the text (e.g. Deutsche Bank = DB).³⁸

2.5 Index of Formulae and Symbols

If symbols are used, such as in formulae, these should be clearly explained in a separate index of formulae and symbols (e.g. m^2 , Σ). Commonly used symbols, such as % or € should not be included in the index of formulae and symbols.³⁹

If formulae are used, these should be positioned 2 lines away from the main block of text and with a 1 cm indentation. If an equation is used, all equal signs should be vertically in line with one another, and the formula is to be completed with a full stop. Each formula should be numbered consecutively. Numbers should be placed in round brackets at the end of the line. If transformations or derivations are used, a letter should be added to each number in the sequence of numbering.⁴⁰ Additionally, as is the case with figures and tables, the formulae must be titled, numbered, and provided with a source. Appendix 8 can be consulted and the following example considered for this purpose:

Example Formula:

Formula 1: Initial Binomial Formula

$(x + y)^2 = (x + y) (x + y) \tag{1}$ $= x^2 + 2xy + y^2. \tag{1a}$

Source: Own research

2.6 Bibliography

All sources listed in footnotes or in the text itself, be they monographs, journal articles, or a section in a collection of works, a *Festschrift*, or a commentary, as well as internet sources, should be listed in the bibliography. It is not necessary to differentiate between

³⁸ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 212–213.

³⁹ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 214.

⁴⁰ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 204.

monographs, collected works, and essays in the bibliography.⁴¹ Internet sources should be listed separately at the end of the bibliography.⁴² Literature not cited should not be included.⁴³ The bibliography should be arranged alphabetically according to author surname. Individual entries should be listed with single line spacing and should be indented by 1cm starting at the second line. A single line should be left blank between each entry. However, a single 1.5 line space should be used between each letter of the alphabet (e.g. between A and B). No entry in the bibliography should end with a full stop.⁴⁴ Academic titles and grades should not be listed.⁴⁵ If the name of the author contains a "von", "van" or similar, the name following this word should generally be used for the purposes of alphabetisation in the bibliography - e.g. works by the author Michael von Schubert should be listed under "S". Titles by Walther Busse von Colbe, on the other hand, should be listed under "B". If multiple works by the same author are listed, these should be listed in the bibliography in chronological order, starting with the oldest publication. For reasons of simplicity, the name of the author can be omitted after the first entry, and replaced by a short horizontal dash. If this results in a page break, the should be referenced in full again on the next page.⁴⁶

Here is an example of an entry for multiple works by the same author:⁴⁷

Scholz, Christian (Personal, 2014a): Personalmanagement, 6th Ed., Munich: Vahlen, 2014
 - (Personal, 2014b): Grundzüge des Personalmanagements, 2nd Ed., Munich: Vahlen, 2014

The following should be stated in the bibliography:

⁴¹ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 218–219.

⁴² Here, please insert an extra heading reading "Internet Sources", which should be integrated into the bibliography and not mentioned separately in the table of contents.

⁴³ If further literature is referenced within a source, this should be listed in the bibliography. See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 218.

⁴⁴ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, S. 218–219.

⁴⁵ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, S. 127.

⁴⁶ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, S. 221.

⁴⁷ Adding letters a and b here in Chicago Style should only be used for differentiation when the same year of publication and heading are involved. This should also be done in the case described when using Harvard Style, because no heading is given here. When there is one author of several works published in different years in the bibliography, the letters should not be added.

Monographs:⁴⁸

- 1 Surname of author or name of institution⁴⁹
- 2 First name of author
- 3 (Short title, year of publication):⁵⁰
- 4 Full title of work
- 5 Edition (Ed.), unless this work is the first edition
- 6 Place of publication, generally the location of the publishing house (no more than 3 locations should be named: in this case use et al.): Publisher⁵¹
- 7 Year of publication⁵²

If the source is a doctoral dissertation or post-doctoral dissertation (habilitation), then this should be indicated in brackets at the end of the source; if a thesis has not been published or has only been reproduced, then 'unpublished' or 'reproduced' should be added at the end of the entry (e.g. Dissertation, Univ. Düsseldorf 2014 [reproduced]).

⁴⁸ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 220–224. In principle, foreign-language literature (English, French, and Spanish) should also be documented in the foreign language, as well as the title key word. In the case of other languages such as Chinese, the matter should be discussed with the relevant reviewer.

⁴⁹ If neither a person nor an institution is known to be the author, this is marked "n.a." for "no author". This applies for all following citations. See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 130 et seq.

⁵⁰ When using the Harvard method, the title key word is omitted from the bibliography.

⁵¹ If the place of publication is unknown, n.p. is stated for "no place given". This applies for all following citations. See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 130 et seq.

⁵² If the year of publication is unknown, n.d. is stated for "no date". This applies for all following citations. See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 130 et seq.

① Examples

1 2 1 2 3 4
 Drukarczyk, Jochen, Schüler, Andreas (Unternehmensbewertung, 2016): Unterneh-
 mensbewertung, 7th Ed., Munich: Vahlen, 2016
 5 6 7
 Drukarczyk, Jochen, Schüler, Andreas (Unternehmensbewertung, 2016): Unterneh-
 mensbewertung, 7th Ed., Munich: Vahlen, 2016

1 2 3 4 5 6
 Scholz, Christian (Personal, 2014): Personalmanagement, 6th Ed., Munich: Vahlen,
 2014
 7
 Scholz, Christian (Personal, 2014): Personalmanagement, 6th Ed., Munich: Vahlen,
 2014

1 2 3 4
 Theisen, Manuel R. (Wissenschaftliches Arbeiten, 2013): Wissenschaftliches Arbeiten –
 Erfolgreich bei Bachelor- und Masterarbeiten, 16th Ed., Munich: Vahlen, 2013
 5 6 7
 Theisen, Manuel R. (Wissenschaftliches Arbeiten, 2013): Wissenschaftliches Arbeiten –
 Erfolgreich bei Bachelor- und Masterarbeiten, 16th Ed., Munich: Vahlen, 2013

Essays/Articles in Collected Works, Commentaries, Festschriften:⁵³

- ① to ③ as under Monographs⁵⁴
- ④ Full title of article/essay
- ⑤ Add "in:" after the title
- ⑥ Name of editor(s) with reference (Ed.)/(Eds.)
- ⑦ Full title of collection of works
- ⑧ Year of publication of collection
- ⑨ Page numbers ("p. ...") or column numbers ("Col. ...") from beginning to end
- ⑩ The editor(s) should also be listed separately with a full entry for the work⁵⁵
- ⑪ ① - ④ as under ①, except for the addition of (Ed.)/(Eds.) after the surname
- ⑫ For concise dictionaries, the volume number should be stated where applicable (vol. ...)
- ⑬ Edition (Ed.), unless this work is the first edition
- ⑭ Place of publication, generally the location of the publishing house (no more than three locations should be named; in the case of more locations use "et
- ⑮ Year of publication

⁵³ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 224–228.

⁵⁴ Points 1 to 9 relate to the author in the editorial work and should be listed separately (see example).

⁵⁵ Points 10 to 15 relate exclusively to the publisher and should be listed separately (see example).

① Examples

The diagram illustrates two examples of citation analysis. In the first example, callouts 1-7 point to the author names, callouts 8-15 point to the title and publication information. In the second example, callouts 1-5 point to the author and title, callouts 6-11 point to the source information, and callouts 12-15 point to the page numbers.

Example 1:

1 *Hockmann, Heinz-Josef, Thießen, Friedrich* (Eds.) (Banking, 2012): Investment Banking, 3th Ed., Stuttgart: Schäffer-Poeschel, 2012

2
13
14
15

Hockmann, Heinz-Josef, Thießen, Friedrich (Eds.) (Banking, 2012): Investment Banking, 3th Ed., Stuttgart: Schäffer-Poeschel, 2012

Example 2:

1 *Schuler, Armin* (Private Equity, 2012): Beratungs- und Finanzierungsgeschäfte, in: *Hockmann, Heinz-Josef, Thießen, Friedrich* (Eds.), Investment Banking, 2012, p. 277–294

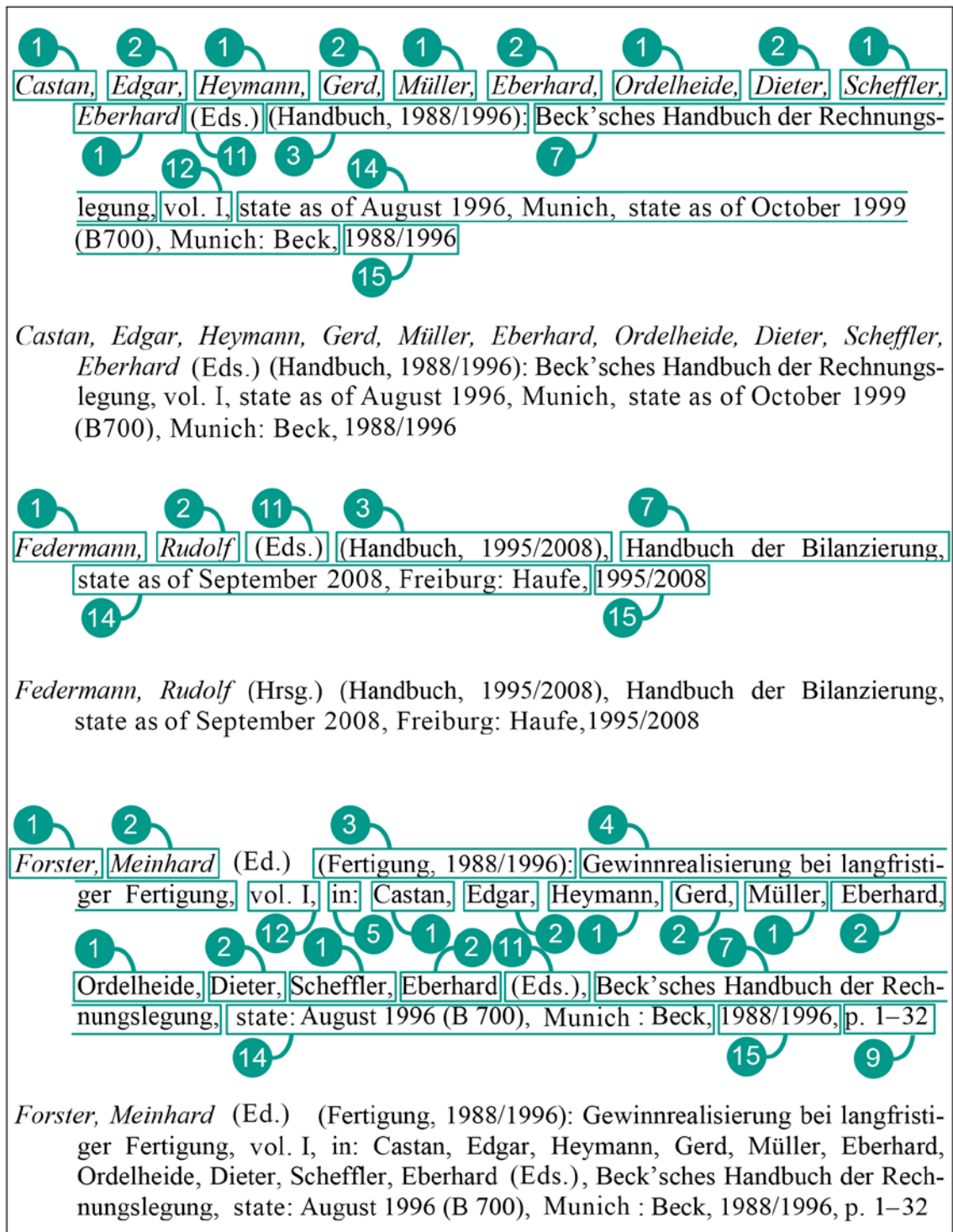
2
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4
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7
8
9
10
11
12

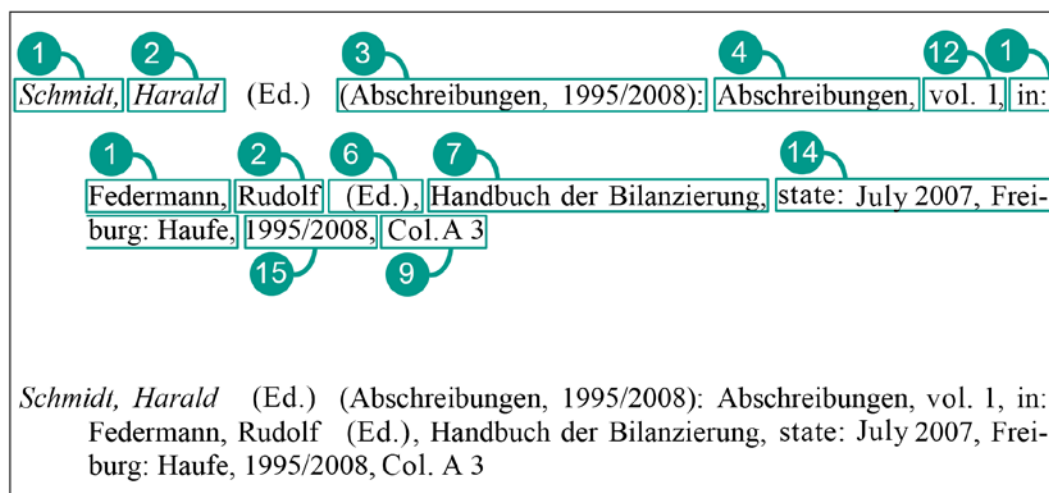
Schuler, Armin (Private Equity, 2012): Beratungs- und Finanzierungsgeschäfte, in: *Hockmann, Heinz-Josef, Thießen, Friedrich* (Eds.), Investment Banking, 2012, p. 277–294

If a loose-leaf collection is used as a source of literature, then the number and/or date of the last update and the number of the collection should be stated. This is necessary because these collections are constantly being added to and updated. The year stated after the full name of the author, however, refers to the date of publication of this entry, and not to the date of the last update of the entire collection.⁵⁶

⁵⁶ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 225–226.

① Examples





Journal or Newspaper Articles:⁵⁷

- 1 to 3 as under Monographs
- 4 Full title of article
- 5 Add "in:" after the title
- 6 Name of newspaper in abbreviated form
- 7 Volume and (year) or issue number if the pages of a single volume are not enumerated, and type of printing if applicable
- 8 Page numbers ("p. ...") or column numbers ("C. ..."), from beginning to end

⁵⁷ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 226–227.

① Examples

Akerlof, George A. (Lemons, 1970): The Market for „Lemons“: Quality Uncertainty and the Market Mechanism, in: The Quarterly Journal of Economics, 84 (1970), no. 3, p. 488-500

Akerlof, George A. (Lemons, 1970): The Market for „Lemons“: Quality Uncertainty and the Market Mechanism, in: The Quarterly Journal of Economics, 84 (1970), no. 3, p. 488-500

It should be noted that, in principle, the most recent reprints of the source referred to should be cited. It is particularly important here that the most up-to-date laws are always used, unless the work deals with a historical discussion of the law.

Internet sources:⁵⁸

- ① Author (this may be a surname and first name, a blog title, or a service provider)
- ② (key word(s)⁵⁹, year):
- ③ Title,
- ④ Date of publication, version number, or date. If the date of publication is unknown, please state "No date".
- ⑤ http://(Internet address),
- ⑥ (Time and date accessed, time zone)

⁵⁸ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 229–234.

⁵⁹ When using the Harvard style, the heading is omitted.

① Examples

1 *Kaiser, Arvid* 2 (VW, 2015): 3 Diese Städte zittern um VW-Milliarden 4 (2015-09-30),
 5 <http://www.manager-magazin.de/unternehmen/artikel/volkswagen-staedte-wolfs- burg-braunschweig-zwickau-zittern-um-steuer-a-1055321.html>, 6 (Access 16-12-14, 09:03 MEZ)

Kaiser, Arvid (VW, 2015): Diese Städte zittern um VW-Milliarden (2015-09-30),
<http://www.manager-magazin.de/unternehmen/artikel/volkswagen-staedte-wolfs- burg-braunschweig-zwickau-zittern-um-steuer-a-1055321.html>, (Access 16-12-14, 09:03 MEZ)

2.7 Other Indexes

If judgements and/or court decisions are used, these should be listed separately in an **Index/Register of Decisions** or **Judgements**. For a more comprehensive listing of these sources, this register should be additionally separated according to the different courts involved.⁶⁰ Depending on the approval of the supervisor involved, an index of laws, directives, and ordinances can also be compiled.

The same process should be used for legislative decrees and administrative orders.

Jurisprudence (judgements):⁶¹

- ① Name of the court (abbreviated),
- ② Judgement (or ruling) of (date)
- ③ File ref.,
- ④ Location,
- ⑤ Page numbers (from–to)

⁶⁰ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 234–235.

⁶¹ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 234–235.

① Examples

1	2	3	4
„BVerfG (1979): Ruling of 01.03.1979 1 BvR 532/77, BVerfGE 50, 290-381 = DB 32 (1979), p. 593–605“ ¹			
„BVerfG (1979): Ruling of 01.03.1979 1 BvR 532/77, BVerfGE 50, 290-381 = DB 32 (1979), p. 593–605“ ¹			
¹ Theisen, M. R., <i>Wissenschaftliches Arbeiten</i> , 2013, p. 235.			

All sources used in an academic text that do not belong to one of the groups of sources described above should be listed in a separate list of sources. This includes discographies, videographies, company literature, interviews, patents, norms etc. These sources should then be listed chronologically or alphabetically and form a consistent list of sources along with trade journals and doctoral theses.⁶²

① Examples⁶³

<p><i>DIN 16511</i> (Korrekturzeichen, 1966): Korrekturzeichen, Issue 1966-01</p> <p><i>Gesetz über Urheberrechte und verwandte Schutzrechte – Urheberrechtsgesetz</i> of 09/09/1965 (Federal Law Gazette I,1273) last amended by act of 22/12/2011 (Federal Law Gazette I p. 3044)</p> <p><i>Zentralarchiv Köln</i> (Bergbau, 1700): Bergbausachen, Grossheim, No. 20, 1700-1750</p> <p>Zünd, <i>André</i> (Konzern, 2002): Konzerne heute, Interview of 3 March 2002 in Zurich [Manuscript]⁶⁴</p>
--

However, if the separate indexes (e.g. a legislative text) contain only one or two entries, then a single, uniform list of sources can be compiled due to the small number of entries, i.e. the bibliography becomes a list of sources.

Laws should always be cited in the text itself and should not be relegated to the footnotes. In this case, the law that is being referenced should be stated exactly (more detailed explanations for this can be found in Appendix 11).

⁶² See *Theisen, M. R., Wissenschaftliches Arbeiten*, 2013, p. 235–237.

⁶³ See *Theisen, M. R., Wissenschaftliches Arbeiten*, 2013, p. 298. Also note that no numbers are given by way of example here, because this involves different source formats.

⁶⁴ See *Theisen, M. R., Wissenschaftliches Arbeiten*, 2013, p. 236.

① Example

The claim of the seller for payment of the sales price is inferred from the purchase agreement, § 433 Para. 2 BGB (abbrev.: § 433 II BGB).

2.8 Appendix

Where necessary, an appendix should be created. This is where materials belong that are too large to be included in the main text and which are not absolutely necessary for the comprehension of the text. Examples of this are: own calculations, the results of which are used in the text; questionnaires used can be presented in greater detail here; comprehensive tabular material that is referred to in the text etc. All figures, tables, and formulae should be labelled in the text and their sources cited.⁶⁵ The individual components of the appendix, however, should be listed separately (e.g. "Appendix I: Questionnaires Used", "Appendix II: Descriptive Data Analyses" etc.)⁶⁶. Pages in the Appendix should be numbered with Roman numerals, based on the above indices (e.g. Index of figures). Alternatively, the Appendix may also be numbered with Arabic numerals, with the Arabic numeration continuing on from the last page of the main body of the text.

2.9 Declaration in Lieu of Oath

Templates for the content of the declaration in lieu of oath in both German and English can be found in Appendix 9. Each copy submitted should be signed by hand.⁶⁷ The declaration in lieu of oath does not have a page number.

3 Citations

3.1 Principles and Forms of Citation

Correctly citing sources is of central importance for any piece of academic writing. Citing allows the reader to find the sources of literature referenced, and to obtain information on external thoughts and inspiration. For this reason, lecture notes, term papers, Bachelor or Master theses, and lecture materials must not be cited. Furthermore, dictionaries (e.g.

⁶⁵ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 188–189.

⁶⁶ If the supervisor of your academic work requires a list of appendices, such a list must be produced.

⁶⁷ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 239–241.

Gabler Wirtschaftslexikon or Brockhaus) should only be used for familiarising oneself with the topic; these should therefore not be cited in an academic work.⁶⁸

Not every source that can be cited should be cited. In general, this relates to newspapers and general-public magazines. However, information from more reputable general-public magazines (e.g. Der Spiegel, Handelsblatt, Wirtschaftswoche) may be used if particularly up-to-date information is needed. The same applies to internet sources, which should therefore only be cited sparingly.

① Additional Information

The author must indicate whenever he or she is quoting content literally or indirectly.⁶⁹ If the author fails to do this, then this shall be considered a case of intellectual theft which can lead to accusations of plagiarism.

In principle, the author should quote directly from the original source. However, in justifiably exceptional cases it may be that the citation should be given according to a source of secondary literature, e.g. if the original source cannot be accessed. In this (exceptional) case, the original source should first be stated in the footnote before the secondary source is stated after the reference "cited in".

① Example

Cf. *Engel-Ciric, D.*, Finanzinvestitionen, 2003, p. 438 cited in *Mustermann. M.*, Investitionen, 2016, p. 13.

In the case of (direct) literal quotes, the citation in the text must be in quotation marks "... " and must be written exactly as in the original (including the exact reproduction of upper and lower case characters). This also applies to sections of the quote printed in bold or italics, as well as those written in block capitals.⁷⁰ If the author adds such highlighting elements (e.g. bold, italics etc.), this should be indicated after the quote in square brackets

⁶⁸ See *Theisen, M. R.*, Wissenschaftliches Arbeiten, 2013, p. 60–61.

⁶⁹ See *Theisen, M. R.*, Wissenschaftliches Arbeiten, 2013, p. 169.

⁷⁰ See *Theisen, M. R.*, Wissenschaftliches Arbeiten, 2013, p. 169.

(e.g. [emphasis not in original])⁷¹. After the quotation marks, the quote should be referenced with a superscript Arabic numeral in the text which refers to a footnote on the same page on which the source is stated.

① Additional Information

When dealing with the particular features of citation and referencing in legal works, it is crucial that the separate information in Appendix 11 is taken into account.

If the standard word order must be changed or words left out in order to embed a quote into one's own text, then this should be indicated as follows:⁷²

- Omission of one word: ".." (2 full stops)
- Omission of several words: "..." (3 full stops)
- Additions: "[]" (Square brackets)

"Omissions at the beginning or end of a quote should not be indicated with full stops."⁷³

⁷¹ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 170.

⁷² See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 170.

⁷³ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 171.

① Examples

"The percentage of surface area used with regards to the area as a whole could be taken into consideration as a **benchmark**."¹

¹ *Engel-Ciric, D.*, Finanzinvestitionen, 2003, p. 438.

Engel-Ciric states that "[t]he percentage of surface area used with regard to the area as a whole could be taken into consideration as a **benchmark**."¹

¹ *Engel-Ciric, D.*, Finanzinvestitionen, 2003, p. 438.

Foreign-language quotes can be given in their original language, provided that this is a language commonly taught in high schools. For other languages, translations are required. If these translations are the author's own work, this should be made clear. The footnote should contain the remark "Original text: ..." after the literature reference.⁷⁴

① Additional Information

Literal citations should not be more than two to three sentences in length. If the author deems it absolutely necessary to use a longer literal citation in exceptional cases, then this should be written separately with a one-line separation from the main text.

An academic benefits from indirect quotes rather than from direct quotes. This gives the author the opportunity to support his or her own argumentation. By so doing, the author

⁷⁴ See *Theisen, M. R.*, Wissenschaftliches Arbeiten, 2013, p. 173.

also demonstrates that this is not knowledge that has been developed anew and independently.

① Additional Information

If an automated option is used for referencing, such as the referencing system Citavi (downloadable in the Online Campus), or the citation function in Word, the method of referencing stipulated there may be used. However, we recommend that you discuss this directly with your supervisor.⁷⁵

3.2. Footnotes and Harvard Referencing System

The use of footnotes in an academic work is essential, and they have three important functions:⁷⁶

1. Stating the source(s) of quotes indicated by a superscript numeral in the text.
2. Stating those sources of information used for the analysis of the topic dealt with in the main text.
3. Side notes by the author that might interrupt the logical flow of the text, but that are considered a sensible addition to aid in the comprehension of the topic being dealt with, such as complementary or deviating statements or additional explanations. Footnotes should also be used for references to contradicting opinions in literature, or for references to more detailed, in-depth literature.

① Additional Information

Footnotes must not be used to 'relocate' statements from the main block of text, since this causes the reader to constantly jump from the main text to the footnotes.⁷⁷

There are several options when it comes to citations. Harvard Style (in the text it-self) and Chicago Style (in the form of a short reference) have increasingly gained in popularity

⁷⁵ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 165.

⁷⁶ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 161–166; also *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 181–187.

⁷⁷ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 166.

in recent years because these methods, compared to other techniques, keep the text or the footnotes concise without any information being lost.⁷⁸

① Additional Information

Once a footnote style has been chosen, it should be applied consistently.

In Chicago Style, only the author's surname, his/her first name initial(s), a key word, the year of publication, and the corresponding page number(s) are stated in the footnote (e.g. direct quotation: *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 165.)⁷⁹ By stating the year of publication, the author guarantees that the source in question can be located in the bibliography. If several entries by a single author with the same year of publication are cited, letters (a, b, c...) must be added after the year of publication. Letters must only be added if no key words headings are used.

All footnotes start with a capital letter and end with a full stop.⁸⁰ If a source is cited several times in direct succession, then "ibid." can be used from the second reference onwards.

① Examples of Chicago Style Short Reference in Footnote

¹ *Engel-Ciric, D.*, *Finanzinvestitionen*, 2003, p. 438. ¹ *Deutsche Rentenversicherung*, *Rentenversicherung*, 2007a, p. 8.

² *Deutsche Rentenversicherung*, *Rentenversicherung*, 2007b, p. 11.

If bullet points are used in your piece of work, the Arabic numeral indicating the footnote should be placed after the colon of the sentence introducing the list, and not after the final bullet point.

① Examples

The increasing significance of globalisation can be seen above all in the following points:¹

- ...

⁷⁸ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 166.

⁷⁹ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 169.

⁸⁰ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 165.

• ...

If several authors are cited in a single footnote, these references should be separated by semi-colons and arranged in chronological order.⁸¹

① Example

¹ Compare *Sieben, G.*, Unternehmensbewertung, 1977, p. 28 et seqq.; *Moxter, A.*, Unternehmensbewertung, 1983, p. 5; *Mandl, G., Rabel, K.*, Unternehmensbewertung, 1997, p. 15 et seqq.

If several pages of a cited source are being referenced, then the note "et seq." should be inserted after the first page number if the section being referred to covers two pages, and "et seqq." if the section being referred to covers several pages. Alternatively, the author may state the exact page numbers.⁸²

① Examples

¹ *Theisen, M. R.*, Wissenschaftliches Arbeiten, 2013, p. 161 et seqq.
or
¹ *Theisen, M. R.*, Wissenschaftliches Arbeiten, 2013, pp. 161 -166.

When citing information from comments, it should be noted that these are often referred to by margin numbers. There are several ways of numbering these, such as margin numbers, notes etc. In the footnote, the margin numbers should be stated in the exact form used in the original in order to make it easier for readers to find the cited text.⁸³

① Example

¹ *Ellrott, N., Fitzner, G.*, Bilanz, 1995, § 255 margin no. 459.

⁸¹ See *Theisen, M. R.*, Wissenschaftliches Arbeiten, 2013, p. 176.

⁸² See *Theisen, M. R.*, Wissenschaftliches Arbeiten, 2013, p. 202.

⁸³ See *Theisen, M. R.*, Wissenschaftliches Arbeiten, 2013, p. 221–222.

In order to make the footnotes easier to understand in cases where three or more authors are indicated as authors of a work, it is possible to completely forego the naming of all authors in the footnote (though not in the bibliography!!!). Instead, the first author stated should be named in full, followed by "et al."

① Examples

¹ *Wiehle, U. et al.*, *Bewertung*, 2010, p. 30.

or

¹ *Wiehle, U. et alii*, *Bewertung*, 2010, p. 30.

Sometimes, for example when one is using internal company sources, the author's name may not be clearly stated. In these cases, "no author" should be used in both the footnote and the bibliography in place of the author's name. The same applies if the year and/or place of publication are not clear. The abbreviation "n.d." (no date) and/or reference "no place of publication" should be used in the bibliography. Multiple works without an author should be listed in ascending chronological order, provided that the year of publication has been provided.⁸⁴ However, if there is one work without a date (n.d.) and various works by this author are used in one academic text, for example, then the work with no date (n.d.) should be listed at the end of the chronological list of the works by this author.

Expert opinions or interviews can also be cited if applicable. Citation of these generally follows this rule: the interviewee should be named first, then the title key word, followed by the year the interview was conducted, followed by a reference to the Appendix that the interview is in. This information should then be included in the list of sources. The title of this source should be stated here in the form of the title, date and place of the interview.⁸⁵

① Examples

¹ *Mustermann, M.*, *Finanzierung*, 2006, in Appendix no. 2, p. 67. (for direct quote)

² Compare *Mustermann, M.*, *Finanzierung*, 2006, in Appendix no. 2, p. 67.

⁸⁴ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 222.

⁸⁵ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 236–237.

① Additional Information

An interview must be documented in the form of a transcript attached to the work. As well as the full text of the interview, the full name and address of the interviewee and his/her position in the company name should also be stated. The date and type of interview (by telephone or in person) should also be stated. The content of the interview should also be confirmed by the interviewee in writing by email or in writing. With regards to utilising interviews, we refer you amongst others to the Qualitative Content Analysis according to MAYRING.

When citing internet sources, one must above all ensure that the source is clearly named using the Uniform Resource Locator (URL) which gives the outdated internet protocol (e.g. http) and the path name. An example of a document URL on the world wide web (www) is:

<http://www.uni-duisburg.de/FB5/BWL/WPC/home.html>.

The internet sources should be listed separately at the end of the bibliography. When referencing internet sources, the referencing system for the bibliography described in Chapter 2.6 should be used (see Internet Sources).

Since documents on the internet are often only available short term, these documents should be submitted to the central examinations office either digitally or as two paper copies along with copies of the associated work, after discussion with the supervisor of the work. Such documents should also be copied to the data carrier if the work is being submitted digitally. When using footnotes, the internet source should be referenced as one would cite a printed version. When referencing web pages, the author or institution named on the web page and the year should be stated accordingly. A page number should be stated if available or, failing this, the reference "no page number" should be inserted. The URL can also be included in the short reference in the footnote, as in the example below.

① Examples

¹ *Kaiser, A.*, VW, 2015, no page number (for direct quote)

² Compare *Kaiser, A.*, VW, 2015, no page number

or

¹ <https://www.uni-due.de/>, accessed on 12/11/2015.⁸⁶ (for direct quote)

² Compare <https://www.uni-due.de/>, Accessed on 12/11/2015.

① Additional Information

If the internet source is also available as a print version (e.g. journal article) then the printed version should be referenced as the source.⁸⁷

In principle, it should be observed that the citation can be inserted into the main block of text in brackets, instead of the footnote referencing system. This standard international form of referencing is known as the "Harvard Referencing System", in which reference to direct and indirect quotes is made in the main block of text (*Author*, year, page number). Footnotes are only used in this system for additional remarks.⁸⁸

① Example of Harvard system in text

"In case of omissions at the start and end of a direct quote, there are no **full stops**" (*Theisen*, 2013, p. 171).

or

It seems sensible to use the m² figure as a distribution basis for the entire surface area of the various types of buildings and properties used (compare *Engel-Ciric*, 2003, p. 438).

or

The target of achieving comparability in annual financial statements therefore goes beyond the national level to the international level (compare *Auer*, 1997, p. 13). It has been

⁸⁶ If this method of citation is used, the Internet source should be listed in the bibliography as follows: <https://www.uni-due.de/>, accessed on 12/11/2015 (without a full stop at the end).

⁸⁷ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 230.

⁸⁸ See *Theisen, M. R.*, *Wissenschaftliches Arbeiten*, 2013, p. 166–172.

shown that those annual financial statements compiled according to the continental European model do not satisfy the requirements of the capital markets due to the extent to which their layout is determined by tax law and the notion of protecting creditors.

The author of a piece of academic work should choose either the Harvard referencing system or the Chicago Style system before starting the process of writing - and after discussion with the respective supervisor where applicable. An author should never mix the two systems.

4 Grading

The following list of assessment criteria is issued in agreement with the FOM examinations committee. It is intended to act as a guide when grading academic texts.

Grade	Assessment criteria
1.0 (UK equivalent = A or First-class)	A very good and original piece of work. The literature has been thoroughly researched and the work does not exhibit any discrepancies in its format. The work has a clear central theme and has a good overall flow. The language used in the work is very good. Argumentation is scientifically grounded and plausible.
1.3	A piece of work with no formal mistakes, with very good, though not always original argumentation. The work contains some original ideas. The structure is clear. Research for the work has been comprehensive and the language used is very good.
1.7	A piece of work with no formal mistakes, with good or very good, though predominantly unoriginal argumentation. The structure is clear though not necessary original. Research has been conducted well.
2.0	A piece of work with no formal mistakes, with good, though only rarely original argumentation. The structure is clear. The key sources have been utilised and referenced sensibly.
2.3	An acceptable piece of work with no mistakes in terms of format or content. There are particular strengths in certain areas: either the argumentation is original or the structure is interesting, or the literature has been researched particularly thoroughly. Small errors here and there that may be balanced out by the strengths in other areas.
2.7	An acceptable piece of work with no mistakes in terms of format or content, but without any particular strengths in terms of content. Small errors here and there that may be balanced out by the strengths in other areas.

3.0	An acceptable piece of work with no mistakes in terms of format or content. However, there are a few errors in certain areas: either the argumentation is incorrect in places, the structure is not clear, or the literature has not been researched sufficiently.
3.3	A piece of work with errors in terms of format and content. There are significant weaknesses in some areas: either the argumentation is frequently incorrect, the structure is not clear, or important sources are missing from the bibliography. There may also be smaller cumulative errors in various areas.
3.7	A piece of work with significant errors in terms of format and content. There are significant weaknesses in several areas: either the argumentation is frequently incorrect, the structure is not clear, or important sources are missing from the bibliography. There may also be smaller cumulative errors in various areas.
4.0	A piece of work with serious errors. These errors relate to both content and form, as well as the background research.
> 4.0	A piece of work with very serious weaknesses in terms of format and/or content and which cannot be assessed as anything more than the bare minimum.

5 Summary

Research and development are particularly prized at FOM and are firmly anchored in our fundamental rules and our guiding principles. A core aim in this respect is to promote the academic abilities of students, which includes not least of all the correct use of academic tools. Whether in a term paper or project, an assignment or a presentation, in a Bachelor dissertation or Master thesis, basic rules of form must be adhered to in all academic work within FOM. These not only help to de-fine the obligatory standards expected within FOM, but can also be applied in the wider community of researchers and academics. Disclosing sources of information and abiding by referencing rules in particular make the results of a piece of work objectively comprehensible and make it clear which results from other researchers the author has referred to and which results the author himself/herself has submitted. Adhering to formal rules is not an end in itself, but rather, ultimately, it allows for comparison and a basic understanding of academic knowledge. The above statements act as guidelines for the formal layout of work at FOM. If there are any questions, the layout of a piece of work should be discussed finally and bilaterally with the supervisor involved. These guidelines focus on form and represent just one aspect of academic work, hence it is also advisable to attend events on the topic of academic work hosted by FOM which will look at other aspects in more detail (e.g. "Academic Work" modules, Thesis Day, Research Forum) and which provide students with additional help in the writing of their essays and papers.

Appendix 2: Types of structure

<u>1. Decadic classification</u>	
Gradation principle	Line principle
1	1
1.1	1.1
1.2	1.2
1.2.1	1.2.1
1.2.2	1.2.2
1.3	1.3
2 etc.	2 etc.

Appendix 3: Example title page for a term paper

FOM Hochschule für Oekonomie & Management Essen

Place x

Extra-occupational study programme on

...

Xth semester

Term paper in...

(Title of work)

Supervisor:

Author:

Student no.:

Submission date:

Appendix 4: Example title page for a thesis

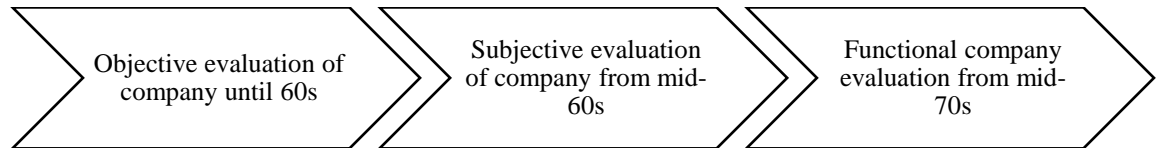

FOM Hochschule für Oekonomie & Management
Studienzentrum Düsseldorf
Bachelor-Thesis
zur Erlangung des Grades eines
Bachelor of Arts (B.A.)
über das Thema
Quantifizierung von Adressenausfallrisiken als Element der wertorientierten Gesamtbanksteuerung
von
Mustermann Max
Erstgutachter
Matrikelnummer
Abgabedatum

Appendix 5: CD cover for a thesis

	BBF SS11 D
<hr/>	
Bachelor-Thesis	
Angestrebter Abschluss:	
Bachelor of Arts (B.A.)	
Name, Vorname:	Max, Mustermann
Matrikel-Nr.:	2123456
Thema: Quantifizierung von Adressenausfallrisiken als Element der wertorientierten Gesamtbanksteuerung	
Betreuender Dozent:	
Abgabedatum:	
<hr/>	

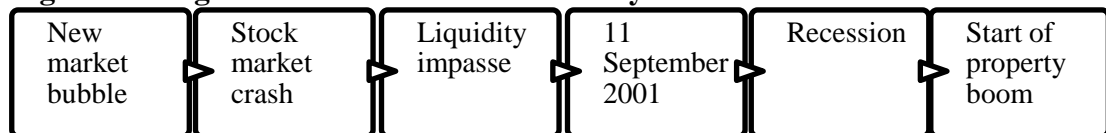
Appendix 6: Examples of figures

Figure 1: Concept for company evaluation over time



Source: Modelled after *Langguth, H.*, Unternehmensbewertungsverlauf, 2008, p. 8

Figure 2: Progress and effect of New Economy Bubble



Source: Own presentation

Appendix 7: Examples of tables

Table 1: Comparison of overall evaluation methods

	Revenue value method	DCF process
Value category	Gross capital value before Investment expenditure	Gross capital value before Investment expenditure
Target size	Value of equity	Total value of company
Theoretically relevant Total profit	payouts to owners	payouts to owners plus Interest on borrowed capital
Actual Total profit	Deposit surpluses	Deposit surpluses before interest on borrowed capital
Required rate of re- turn	Ideal alternative return of company owners	Weighted capital costs of company (WACC)
Risk premium	Individually calculated Risk premium	With regards to capital market Derived by CAPM

Source: Modelled after *Behringer, S.*, Unternehmensbewertung, 2009, p. 146 ff.

Table 2: Causes and focal points of sub-prime crisis

Causes	Focal points
Issuing of credit in USA	Addressees
Interest policy and trend in property prices in USA	Effect of credit
Liability of recipients of credit	In case of insolvency
Securitisation of loan receivables	Transparency
Evaluations of rating agencies	Objective evaluation

Source: Own presentation

Table 3: Amortisation of selected banks in 2008

Amortisations in EUR bn				
As at: 12 Jan. 2009	2Q 08	3Q 08	4Q 08	Total
Wachovia	13.0	29.1	44.9	96.5
Citigroup	12.0	12.3	0.0	67.2
Merrill Lynch	8.9	12.0	0.0	55.9
UBS	6.0	4.4	0.0	48.6
Washington Mutual	5.5	30.9	0.0	45.6
HSBC	9.5	5.7	0.0	33.1
All banks	since collapse including			1000.7
	2Q 08	3Q 08	4Q 08	Total
Hypo Vereinsbank	2.8	4.2	0.0	14.1
IKB	0.0	0.0	0.0	13.8
Deutsche Bank	3.1	2.7	0.0	12.4
Hypo Real Estate	0.2	4.3	0.0	5.4
Dresdner Bank	0.7	1.2	0.0	4.8
Landesbank BW	0.9	0.0	0.0	4.4
HSH Nordbank	0.4	0.7	0.6	3.9
West LB	0.3	0.3	0	3.2
Commerzbank	0.6	0.7	0.0	2.9
DZ Bank	0.6	0.0	0.0	2.5
Landesbank Sachsen	0.0	0.0	0.0	2.4

Quelle: Bloomberg

Source: *dbresearch*, Bankenabschreibungen, 2012, p. 10

Appendix 8: Examples of formulae

Formula 2: Calculation of earnings value

Total discounted profit margins	(2)
+ Cash value of liquidation proceeds from sale of unnecessary assets	
=Earnings value.	(2a)

Source: Modelled on *Langguth, H.*, Unternehmensbewertung, 2008, p. 27

Formula 3: Formula for the market value of equity

$\text{Market value of equity} = \sum_{t=1}^{\infty} \frac{\text{FTE}_t}{(1+r_{EK})^t} + N_0.$	(3)
--	-----

Source: Modelled on *Seppelfricke, P.*, Aktienbewertung, 2007, p. 29

Formula 4: Company value based on the APV method

$CV = E$	(4)
$= GK - FK$	(4a)
$= V^u + V^s - FK.$	(4b)

Source: Modelled on *Ballwieser, W.*, DCF-Verfahren, 2007, p. 118

Appendix 9: Declaration in Lieu of OathDeclaration in lieu of oath

I hereby declare that I produced the submitted paper with no assistance from any other party and without the use of any unauthorized aids and, in particular, that I have marked as quotations all passages which are reproduced verbatim or near-verbatim from publications. Also, I declare that the submitted print version of this thesis is identical with its digital version. Further, I declare that this thesis has never been submitted before to any examination board in either its present form or in any other similar version. I herewith agree/disagree that this thesis may be published. I herewith consent that this thesis may be uploaded to the server of external contractors for the purpose of submitting it to the contractors' plagiarism detection systems. Uploading this thesis for the purpose of submitting it to plagiarism detection systems is not a form of publication.

(Location, date)

(Genuine signature)

Appendix 10: Example certificates following successful completion of Bachelor course

FOM
Hochschule

Der Prüfungsausschuss der FOM Hochschule für Oekonomie & Management
The Board of Examiners of the FOM University of Applied Sciences

Prof. Dr. Hildegard Cahlen
Vorsitzende
Chairman

Stellvertreter
Deputy Chair

Prof. Dr. Hans-Joachim Flocke
Department of Business Law

Mitglieder
Members

Prof. Dr. Stephan Bulheller
*Dekanat Wirtschaftsrecht
Department of Business Law*

Prof. Dr. Thomas Grote
*Dekanat Wirtschaftspsychologie
Department of Business Psychology*

Prof. Dr. Martin Müller
*Dekanat Wirtschaftsrecht
Department of Business Law*

Prof. Dr. Jochen Remmel
*Dekan Wirtschaftsingenieurwesen
Dean of Industrial Engineering with Business Studies*

Prof. Dr. Jens Schmittmann
*Dekanat Wirtschaftsrecht
Department of Business Law*

Prof. Dr. Elmar Schmitz
*Dekanat Wirtschaftsrecht
Department of Business Law*

Prof. Dr. Annette Stuhldreier
*Dekanat Betriebswirtschaftslehre
Department of Business Studies*

Prof. Dr. Andreas Teufel
*Dekanat Wirtschaftsrecht
Department of Business Law*

Prof. Dr. René Peisert
*Dekanat Betriebswirtschaftslehre
Department of Business Studies*

FOM
Hochschule

ZEUGNIS
Degree Certificate

der FOM Hochschule für Oekonomie & Management
of the FOM University of Applied Sciences

Mustermann Max
geboren am 4. April 1970 in Düsseldorf (Deutschland)
born 4 April 1970 in Düsseldorf (Germany)

ZEUGNIS

Degree Certificate



Mustermann Max

geboren am 4. April 1970 in Düsseldorf (Deutschland)
born 4 April 1970 in Düsseldorf (Germany)

hat die Bachelor-Prüfung im Studiengang *has successfully completed the study programme in*
Banking & Finance
erfolgreich absolviert.

Erlachte Studienleistungen Academic Achievements	Credits	Note Grade
Durchschnitt aller Module <i>Average Grade of all Modules</i>		1,6 (gut)
Bachelor-Thesis <i>Bachelor Thesis</i>	8	1,7 (gut)
Kolloquium <i>Colloquium</i>	3	1,7 (gut)

Titel der Bachelor-Thesis *Title of the Bachelor Thesis* Quantifizierung von Adressenausfallrisiken als Element der wertorientierten Gesamtbanksteuerung

Cutachter *Supervisor* Professor Dr. Dr. habil. Clemens C. Jäger
Zweitgutachter *Second Supervisor* Professor Dr. Alexander Florenz

Gesamtnote* *Final Grade**
1,6 (gut)

Essen, 16. Oktober 2015

Die Vorsitzende des Prüfungsausschusses
Chairman of the Board of Examiners
Professorin Dr. Hildegerd Gahlen



Im Studiengang wurden folgende Module absolviert: *The study programme covers the following modules:*

Pflichtmodule <i>Core Modules</i>	Credits	Note Grade
Banken Basics <i>banking basics</i>	11	2,1 (gut)
Human Resources	9	1,3 (sehr gut)
Wirtschafts- & Privatrecht <i>Commercial & Private Law</i>	8	1,3 (sehr gut)
Grenzübergang Rechnungsweisen <i>Basic Principles of Accounting</i>	11	3,0 (befriedigend)
Mikroökonomik <i>Microeconomics</i>	10	2,3 (gut)
Bank-Rechnungswesen <i>Banking and Accounting</i>	7	1,7 (gut)
Bilanzen & Steuern <i>Balance Sheet & Taxes</i>	13	2,3 (gut)
Bank-Marketing <i>Bank Marketing</i>	6	1,7 (gut)
Kreditgeschäft <i>Lending Business</i>	7	2,0 (gut)
Asset-Management <i>Asset Management</i>	7	1,7 (gut)
Derivate-Management <i>Derivative Management</i>	8	1,8 (gut)
Einkaufsmanagement <i>Financial Management</i>	9	1,3 (sehr gut)
makroökonomik & staatliches Handeln <i>Macroeconomics & State Action</i>	11	1,0 (sehr gut)
Projektmanagement <i>Project Management</i>	5	1,7 (gut)
Bank-Controlling <i>Bank Controlling</i>	11	1,1 (sehr gut)
Internationale Wirtschaftszusammenhänge <i>International Economic Relations</i>	5	1,7 (gut)
Unternehmensführung <i>Company Management</i>	9	1,0 (sehr gut)
Sparvertrag & Restrukturierung <i>Reorganization & Reorganization</i>	11	1,0 (sehr gut)
Wahlpflichtmodule <i>Head Modules</i>	Credits	Note Grade
Schlussklausuren <i>Examinations</i>	7	1,0 (sehr gut)

*Die Gesamtnote der gesamten Studienleistungen (BACS) ist die durchschnittliche Note aller Module, die im Rahmen der Bachelor-Prüfung absolviert wurden. Die Gesamtnote wird auf Basis der erreichten Gesamtpunkte (BACS) und der Gesamtpunkte der gesamten Studienleistungen (BACS) berechnet. Die Gesamtnote wird auf Basis der erreichten Gesamtpunkte (BACS) und der Gesamtpunkte der gesamten Studienleistungen (BACS) berechnet. Die Gesamtnote wird auf Basis der erreichten Gesamtpunkte (BACS) und der Gesamtpunkte der gesamten Studienleistungen (BACS) berechnet.

Grade result: The average grade of all modules (BACS) is the average grade of all modules completed in the Bachelor examination. The average grade is calculated on the basis of the total points (BACS) and the total points of all modules (BACS). The average grade is calculated on the basis of the total points (BACS) and the total points of all modules (BACS). The average grade is calculated on the basis of the total points (BACS) and the total points of all modules (BACS).



BACHELOR-URKUNDE

Die staatlich anerkannte FOM Hochschule für Oekonomie & Management
verleiht auf Grundlage des Gesetzes über die Hochschulen des Landes
Nordrhein-Westfalen (§ 66 HG NRW) mit dieser Urkunde

*Based on the Act of the Universities of the Federal State North Rhine-Westphalia (§ 66 HG NRW) the state-approved FOM
University of Applied Sciences hereby certifies that*

Mustermann Max

geboren am 4. April 1970 in Düsseldorf (Deutschland)
born 4 April 1970 in Düsseldorf (Germany)

aufgrund der erfolgreich bestandenen Abschlussprüfung im Studiengang
upon the successful completion of the study programme in

Banking & Finance

den akademischen Grad
has been awarded the degree of

Bachelor of Arts (B.A.)

Essen, 16. Oktober 2015

Der Rektor
Rector
Professor Dr. Burghard Hermeier



Appendix 11: Special requirements for academic writing in the field of economics & law, based on examples provided by Prof. Dr. Müller-Michaels

Citing laws

Laws must always be cited in the text and not banished to the footnotes. When doing so, the legal provision to which reference is being made must be cited exactly. For example:

"The Seller's entitlement to payment of the purchase price is based on the Purchase Agreement, Section 433 (2) BGB (Bürgerliches Gesetzbuch) (abbreviated to Section 433 II BGB)."

If a legal provision contains several clauses, it must be made clear which clause the author is referring to. For example:

"In this case, the Creditor does not a claim for damages in lieu of payment in full, as the Debtor's breach of obligations was only minor, Section 280 (1) (3) BGB (abbreviated to Section 280 I 3 BGB)."

If the legal provision in question allows several possible ways to proceed and take action, the citation must specifically state which option the author is referring to. For example:

"The Buyer requires a remedy from the Seller in the form of rectification of the defect in the purchased item in accordance with Section 439 (1), first option, BGB (abbreviated to Section 439 I, 1st option, BGB)."

Citing legal commentaries

When citing legal commentaries, the following details must be provided: the name of the commentary in question (e.g. *Baumbach/Hopt* or *Thomas/Putzo*), the law, the paragraphs (§) and the margin number to which reference is being made. In the case of joint commentaries, the relevant compiler of the commentary must be stated. For example:

Hüffer/Koch, AktG, Section 112 no. 1.
Heinrichs in Palandt, BGB, Section 280 no. 56

Citing textbooks and monographs

There are no special features here in relation to legal works, so the general remarks (under 2.6) apply.

Citing articles and comments on judgements

The following details must be provided: the name of the author, the usual abbreviation of the journal, the volume, and the first page of the text and the page from which the citation is taken. For example:

Wahl, GmbHR 2004, 994, 997.

If the article is taken from a commemorative publication or another collective volume, this must be cited by its abbreviation and as otherwise cited in the case of journals. For example:

Küper, Lackner-FS, 247, 263.

Citing court rulings

In principle, the official casebook should be cited here. If the judgement cannot (yet) be printed here or cannot be printed in full, journal publications can be used. If there are several journals, it is sufficient to cite one. The details provided under 2.7 apply for providing page numbers. Alternatively, court rulings (e.g. from the Bundesgerichtshof website or via Juris) can be cited with the court, date, case reference and margin number or page. For example:

BGHZ 151, 181, 188. (Casebook)

BGH in GmbHR 2002, 902, 904. (Casebook)

BGH, 24.6.2002, II ZR 300/00, S. 9. (BGH case database)

Sources in the bibliography

The aforementioned special features should be addressed in the bibliography. It is recommended to list the literature used in alphabetical order. Subdividing the literature, such as into sections such as "legal commentaries", "books" and "articles", is not recommended.

1. In the case of **books** and **commentaries**, the bibliography contains the following details: first name and surname of the author, title of the work, edition, place and date of publication, and the abbreviated citation. For example:

Schmidt, Karsten, Gesellschaftsrecht, 4th edition, Munich 2002 (cit.: *K. Schmidt, GesR*)

If a book has multiple authors, they must all be listed, with the names separated from each other by a stroke. For example:

Baumbach, Adolf/Hopt, Klaus J./Merkt, Hanno, Handelsgesetzbuch, 31st edition, Munich 2003 (cit.: *B/H/M, HGB*)

If one work consists of several volumes, only the volume(s) actually used are mentioned in the bibliography.

The title and profession of the author should not be stated, except for noble titles, which come after the name.

2. **Articles** should be stated in the bibliography with the following details: first name and surname of the author, the title of the article, the journal in question with its usual abbreviation (or other source), the volume and the first page. For example:

Lieder, Jan, Zur Haftung wegen existenzvernichtenden Eingriffs, DZWIR 2005, 309

Comments on court rulings also belong in the bibliography, subject to the details provided on articles.

3. **Case law** is not included in the bibliography. It is only stated in the footnotes. **Laws** are not included in the bibliography either. They are stated in the text.

Appendix 12: Special requirements for academic writing in the field of engineering, based on examples provided by Prof. Dr. Jerrentrup

(adapted from Ebel, H.F. and Bliefert, C., Bachelor-, Master- und Doktorarbeit: Anleitungen für den naturwissenschaftlich-technischen Nachwuchs [Bachelor's, Master's and Doctoral Theses: Guidelines for Scientific and Technical Trainees], WILEY-VCH Verlag GmbH & Co.KGaA, Weinheim, 4th edition, 2009, p. 99 et seqq.)

Numbering system There are various ways of incorporating citation numbers into the text. Usually, the numbers are formatted as superscript or added to the line in square or round brackets. To do so, select the part that you wish to support with the citation. For example:

- B 15-1** *... as proven in the cases of AAA,⁴ BBB^{5,6} and CCC⁷⁻¹⁰.
... in contrast to previous findings.³⁻¹¹
... completely consistently with previous observations [14, 15].
... as also described for XX [9]and YY [10]...*

[Based on the numbering system, superscript numbers follow immediately, without a space: with regard to punctuation, they placed exactly the same as footnote references (see Section 17).]

Authors' names You can also name the authors to whom a specific statement is attributed:

- B 15-2** *... as shown by [6]...
... as determined by Schulze und Forster [7] with regard to ZZ.*

Never only cite one author if this author has not published the work alone.

Name/date system Some authors – and some specialist journals – prefer authors to be named in the text generally. If the dates of the relevant publications are then added too, the sources have already been identified so citation numbers do not need to be used. Below are examples of citations based on the name/date system:

- B 15-3** *... Meier (1988) and Müller (1991) report that ...
... is greater (Martin 1985, p. 132) and ...
... is assumed (Miller and Jyng 1992) ...*

Unlike superscript citation numbers, bracketed expressions of this kind – as well as bracketed numbers on the line, as in the examples above – are always *before* the comma, point or other punctuation mark. Insert a space before and after the brackets, but place punctuation marks immediately after. (Only a dash is offset).

Appendix 13: Special requirements for academic writing in the field of health & social care, based on examples provided by Prof. Dr. Matusiewicz

1. Title of the work

What is a good title? I define it as the fewest possible words that adequately describe the content of the paper (Day 1998)

As stated in the above citation, the title of a work should be short and succinct. The following should also be taken into account in this regard:

- The title definitely indicates the methodology of the work:
- Example 1: Systematic literature research on the application of evidence-based medicine (EBM) for the compensation of hospital services
- Example 2: Use of social media applications in statutory health insurance – an analysis based on primary data collection
- Example 3: Consumption of medication for chronic wounds – a secondary data analysis with routine data on outpatient medical treatment
- The title can also include the perspective from which the topic is handled, particularly in works on the economics of healthcare:
 - ... from the perspective of the *funding body*
 - ... from the perspective of the *treatment recipient* (the insured, patients, etc).
 - ... from the perspective of the *service provider* (hospital, pharmaceutical company, etc.)
 - ... from the perspective of *society*

1. Structure of the work

Unless otherwise agreed, the following structure is generally recommended for empirical academic texts in the field of health and social care at university level, and has proved successful in science – from the abstract to publication.

1. Background
2. Methods
3. Results
4. Discussion
5. Conclusion

Ad 1: The background section contains in particular an introduction to the topic, the process of investigation and the aim of the work. The background section should be compact and brief in relation to the main section.

Ad 2: The methods behind the work are described here. Many works are based on literary research, the processes of which can be described here. Which databases were searched? Which periods of time? What were the inclusion and exclusion criteria of the literature? Was English-language literature used?

Ad 3: The results of the work are presented here (based on the research question). Tables and figures, which should be embedded into a text, are particularly well-suited to this.

Ad 4: In the discussion, the results are discussed critically and compared with other reviews or sources. No new results (that were not presented in the results section) may be introduced. Practical application of the results can also be addressed here.

Ad 5. In the conclusion, the entire work and the fundamental results are briefly summarised and reference is made to the research question, which was described in more detail under 'methods'.

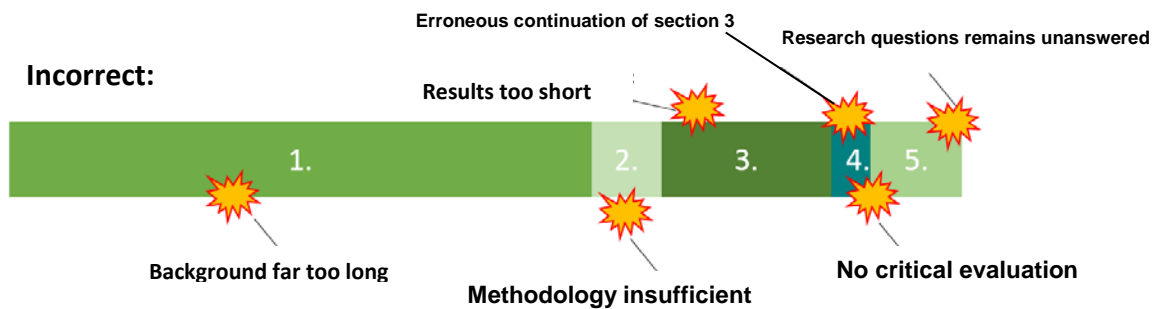
The illustration below summarises common errors relating to the proportional structure of the work. The segments relate to the five sections described above:

1. Background
2. Methods
3. Results
4. Discussion
5. Conclusion

Correct:



Incorrect:



3. Databases for medical literary research

The following databases in particular are recommended for medical literature. When doing so, it should be noted that research is mostly free of charge, but that sometimes the texts are not accessible free of charge in the form of abstracts or full texts. The language is predominantly English and occasionally also German. Database research can also be an indication of which literature can be requested as required.

Cochrane Library

(Database of systematic reviews, including a register of randomised clinical studies and annotated systematic reviews, information on HTA reports and studies on methodological issues).

DIMDI research

(Using DIMDI, database research in Medline, Embase, the Cochrane Library and other databases can be searched at the same time).

Embase

(Embase focuses on the field of medicines, clinical studies, evidence-based medicine, medical devices, pharmacoeconomics, preclinical reports, fundamental biomedical research and regulatory affairs).

Free Medical Journals

(Database of freely accessible medical journals. Organised by category and importance (impact)).

Livio

(Search engine for, amongst other things, the subjects of medicine and healthcare. User interface better compared with MEDPILOT search engine and highly user-friendly).

MEDLINE

(MEDLINE (Medical Literature Analysis and Retrieval System Online) contains evidence from international literature from the field of medicine, including dentistry and veterinary medicine, psychology, and public healthcare. The database corresponds to the published Index Medicus and some other published bibliographies. The sources are approx. 4,800 international journals, of which approx. 900 are free of charge.

PubMed home

(Biomedical literature from MEDLINE, Life Science Journals, and online books).

Bibliography

Theisen, Manuel R. (Wissenschaftliches Arbeiten, 2013): Wissenschaftliches Arbeiten – Erfolgreich bei Bachelor- und Masterarbeiten, 16th Ed., Munich: Vahlen, 2013

Internet sources

Theisen, Manuel R. (Formvorschriften, n.d.): Umsetzung der Formvorschriften mit Microsoft® Word 2007 (no date), http://www.bwl.uni-muenchen.de/personen/beurlprof/theisen/publikationen/dokumente/formvorschriften_word2007.pdf, (accessed 2016-07-18, 07:03 CET)