

Chair of Business Administration with focus on Governance

Prof. Dr. Carola Jungwirth

Guidelines for Writing Academic Papers

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1. Introduction

Anyone who has ever grappled with this issue knows that academic writing is not entirely straightforward and requires a certain amount of practice. To provide not just an abstract description of the academic writing process but also a concrete example of the desired outcome, this guide to academic writing has been prepared in the form of a seminar paper or thesis.¹

The fact that seminar papers and bachelor's/master's theses must be written in a specific format is not meant to be a nuisance. Rather, the goal is to use a standardized set of tools that provides guidance to the authors and enables readers to build upon this text in their own work. However, this is only possible if ideas from other sources are clearly identified as such and supported by precise citations. The requirements regarding the format of the paper (font size, margins, line spacing) serve to make the papers comparable with one another. Here, we assess whether the authors have succeeded in addressing a specified problem within the prescribed scope.

The following section details the formal, content-related, and stylistic requirements for an academic paper. This guide is clear enough to serve as a basis for any paper written at the department. Papers that do not meet the requirements outlined here will generally not be accepted (seminar papers) or will be graded as **unsatisfactory** (Bachelor's/Master's theses).

¹ It should be noted, however, that while this paper can serve as a model in terms of formal aspects (page margins, line spacing, citation style, placement of footnotes, etc.), it does not meet the substantive requirements for an academic paper when used as a guide. In addition to the accurate presentation of facts, a seminar paper or thesis is expected to include original arguments and justifications.

2. Formal Requirements

The following formal rules apply in principle to all academic papers. Specific provisions that apply only to seminar papers or only to the Bachelor's/Master's thesis are indicated below.

2.1 Length and Physical Format

The requirements set forth in this section ensure that the submitted papers are comparable in terms of the relationship between the problem statement and the scope of the solution developed.

2.1.1 Scope

Category	Required number of keystrokes
Master's Theses	125,000 characters
Bachelor's theses	75,000 characters
Seminar papers	25,000–37,500 keystrokes
Essays	12,000–17,000 characters

Theses

In accordance with the processing time of eight weeks for bachelor's theses and four months for master's theses, the length of the thesis should be 75,000 keystrokes for bachelor's theses and 125,000 keystrokes for master's theses (+/- 10%) using a proportional font. The paper must be prepared using a word processing program (text: 1.5-line spacing; footnotes² : single-line spacing).

Seminar Papers

The length of a seminar paper depends on the seminar structure and will therefore be announced at the respective kick-off session of the seminar. As a rule, when using a proportional font, the seminar paper should be between 25,000 and 37,500 keystrokes (+/-

² According to these guidelines, footnotes are not used to cite sources. For information on the function of footnotes, see Chapter 2.5.

10%), depending on the seminar. The seminar paper must be prepared using a word processing program. The guidelines provided for bachelor's and master's theses also apply to seminar papers.

Essays

The length of an essay depends on the course structure and will therefore be announced at the respective kick-off session. As a general rule, essays should be between 12,000 and 17,000 keystrokes (+/- 10%) when using a proportional font, depending on the course.

2.1.2 Format

Leave a 4-cm margin on the left. The right margin is 2 cm. Leave a 3-cm margin at the bottom of the page before the text begins. The top margin is also 3 cm. Footnotes should be written in single-line spacing, font size 10, and appear on the same page as the corresponding footnote number. They should be separated from the text by a line. The paper should be justified and formatted with automatic hyphenation.

Page numbering using Arabic numerals begins with 1 on the first page of the text and continues through to the end of the text or the thesis. In the former case, the appendices must be numbered separately, e.g., Appendix A with pages A.1 through A.n, Appendix B with pages B.1 through B.n, and so on. The table of contents and the various lists up to the beginning of the text are numbered with Roman numerals. If the numbering with Arabic numerals ends at the end of the text, the bibliography must also be numbered with Roman numerals, continuing the numbering of the first pages.

The thesis consists of the following components, in the order listed below:

Title page

Table of Contents

List of Abbreviations (optional)

List of Symbols (optional)

List of Figures (optional)

List of Tables (optional)

Text

Appendix (optional)

Bibliography

Affidavit (for bachelor's and master's theses)

2.1.3 Submission

Theses

The Bachelor's or Master's thesis must be submitted in two bound copies to the Central Examinations Office. The bound copies must also be accompanied by an electronic version consisting of two files: one in PDF format and one in Word format. These files must be submitted, in consultation with the advisor, either on a storage medium such as a CD or a USB drive, or sent via email.³

Seminar Papers

The seminar paper must be stapled (without a cover) and submitted in duplicate to the department's office or to the respective advisor. Writing a seminar paper serves, among other things, as preparation for writing a bachelor's or master's thesis. Therefore, great importance is placed on adherence to the formatting requirements. Upon consultation with the seminar instructor, the seminar paper may, under certain circumstances, be submitted via email only. However, this must be agreed upon in advance.

2.2. Structure of the Paper

2.2.1 Title Page

The title page should include:

1. Topic
2. The following statement: Bachelor's/Master's thesis, term paper, report, or working paper, submitted to: Name of the examiner
3. For seminar papers: Type and date of the seminar
4. First and last name, address, semester, field of study, and, if applicable, the student's phone number and email address.

³ Please also note the other requirements of the Registrar's Office regarding the submission of bachelor's and master's theses, e.g., strict adherence to the submission deadline.

2.2.2 Table of Contents and Outline of the Paper

The table of contents is intended to provide the reader with an initial overview of the thesis's main content and to outline its logical structure (flow of content) in advance. The headings for the individual items in the table of contents should be concise, to the point, and clearly stated. Headings should not be complete sentences (do not use verbs), nor should they be journalistic headlines. In a seminar paper or bachelor's/master's thesis, the entries in the table of contents must be accompanied by the corresponding page numbers in the text and must correspond exactly to the corresponding headings in the text. All outline items must appear as headings in the text. Conversely, all headings contained in the body of the text must be listed in the table of contents (exception: short headings for individual sections of text that are not numbered do not need to be included in the table of contents) (Theisen, 1990, p. 175 f.). There are mandatory rules governing the table of contents structure. Classification should be carried out by dividing the content into main headings and subheadings. Important considerations for the structure of the outline are that a further subdivided outline item must contain **at least two** subheadings, that the heading of a further subdivided outline item must express the overarching issue common to the subheadings, and that subheadings of equal substantive weight within an outline item must have the same formal rank within the outline's organizational scheme. A clear and spacious layout of the outline (e.g., by indenting subordinate outline points) makes it easier to grasp the overall structure and is recommended (Theisen, 1990, p. 176).

There are no universal rules regarding the number of outline points or the depth of the subdivisions. The following considerations should be weighed: A short outline comprising only a few subpoints is indeed clear and may, under certain circumstances, effectively illustrate the overall logical structure of the paper; however, it generally provides the reader with little insight into the content of the paper. A long table of contents with many subheadings generally conveys the content of the thesis well; however, excessive subdivision should be avoided in the interest of clarity. The university's experience shows that a table of contents should not be significantly longer than one page. This is because the page limit is set at an average of 75,000 characters or 50 pages, and therefore a table of contents that is too long or too detailed no longer serves to clarify the structure. It is also recommended not to have more than four subheadings under a single section heading.

2.2.3 Abbreviations

Abbreviations should be used as sparingly as possible in the body of the text. Common abbreviations (see Duden), such as e.g., etc., and so on, are permitted. These do not need to be listed in the list of abbreviations. Abbreviations such as BWL, Inf. u. Kom., or Ko.rechnung are not permitted. Technical abbreviations commonly used in the field (e.g., AI or ALGOL) may be used but must be listed in the list of abbreviations. In citations or in the bibliography, the following abbreviations are generally accepted – without needing to be included in the list of abbreviations:

ed. (edition), Ed. (editor), ibid. (ibid.), f. (following page), ff. (following pages), n.d. (no date), Anon. (anonymous), s.l. (no place), cf., Vol. (volume), No. (number), cited in.

Similarly, it is common practice to use abbreviations for journal titles (e.g., ZfB, DBW, ZfbF, BFuP) in source citations. However, these must be listed in the list of abbreviations (Theisen, 1990, pp. 177–178).

2.2.4 List of Symbols

If symbols are used in the thesis, all symbols used must be explained in the text of the thesis. In doing so, strive for consistency in the symbols used and avoid multiple meanings. If more than three symbols are used, the symbols should also be clearly listed in an alphabetical list of symbols.

2.2.5 List of Figures and Tables

A list of figures and tables is helpful for the reader and is required if there are more than three figures or tables. However, figures and tables must be numbered consecutively within the text. All figures and tables must be provided with a title. The corresponding source must be cited below each figure or table; if the figure or table is an original creation, the note “Author’s own illustration” or “Author’s own illustration based on XY” must be added.

2.3 Citation Style

Citations are thoughts or opinions of other authors that are quoted verbatim or paraphrased. All citations must be clearly identified as such. The citation style outlined in these guidelines is based on the American Psychological Association (APA) 7th Edition style guide, which uses in-text citations. In the text below and on the APA website (<https://apastyle.apa.org/>)—specifically on the FAQ and blog pages—you will find answers to the most important questions regarding proper citation. Please consult this website if you still have questions or if anything remains unclear after reviewing this guide. Should further questions arise, the book **Concise Guide to APA Style** (American Psychological Association 2019) offers a detailed introduction to APA citation style and provides numerous examples for various document types.

2.3.1 Frequency of Citations

It is not possible to make general statements about the appropriate number of citations.

“The scope and extent of citations are determined solely by the literature that has been analyzed and used in the text. This literature—and only this literature—must be cited, without exception. Any selective citation is just as impermissible as the inclusion of even a single source or work that has not been analyzed.” (Theisen, 1990, p. 132)

The topic and the number of works already published on a given subject area are decisive. The frequency with which citations appear in a paper says nothing about the author’s original intellectual contribution. Even when citations are numerous, the author’s own contribution may consist, for example, of explaining the views of various authors on a specific problem, comparing them with one another, and evaluating them in relation to individual research questions.

2.3.2 Citation Eligibility and Citation Requirement

In principle, only material that can be understood and verified by the reader (especially during proofreading) is eligible for citation. This is the case with published works (Theisen, 1990, p. 133). Unpublished sources that are not generally accessible (e.g., a company’s statistical data) must be submitted as an appendix along with the bachelor’s or master’s thesis and are then also eligible for citation. However, permission must be

obtained from the author before using such sources. Study guides and lecture notes prepared by the student or by study groups are not citable (for more details, see Theisen, 1990, p. 133). If the ideas of other authors are reproduced verbatim or in substance, it is mandatory to indicate this through citations. A violation of this citation requirement (plagiarism) will inevitably result in the paper being graded “**unsatisfactory**.”

2.3.3 Citations

The following section presents various forms of citation, with direct and paraphrased quotations being the most common.

2.3.3.1 Direct Quotations

Direct quotations involve reproducing sentences, parts of sentences, terms, definitions, etc., verbatim. Quotation marks must be placed at the beginning and end of every direct quotation. Longer quotations (more than three lines) should be indented in the text and written with a single-line spacing and a font size of 10. Following the direct quotation, a brief reference to the source is provided in parentheses; this source must be listed in full in the bibliography. The brief reference includes the following elements: (author’s last name(s), year of publication, page number). If the passage in the cited source spans more than one page, this is indicated by adding “f.” after the page number; if it spans more than two pages, add “ff.” However, it is preferable to specify the exact page range or chapter cited rather than using “ff.”

Example:

“**The scope** and extent of **the citations** are determined solely by the **literature** that has been reviewed and used in the text.” (Theisen, 1990, p. 132).

For multiple authors, the abbreviated citations should be formatted as follows:

- Two authors, example: (Picot & Franck, 1991, p. 887)
- Three authors, example: (Picot, Dietl & Franck, 2008, p. 23)
- Four or more authors, example: (Picot et al., 2012, p. 145)

If the author of the directly quoted text is mentioned in the body of the text, include the year of publication and the page number in parentheses after the name.

Examples:

According to Theisen (1990, p. 132), "... the citation of even a single unprocessed source or text" is not permitted.

According to Picot, Dietl, and Franck (2008, p. 76), principal-agent theory "... addresses the issues of division of labor/specialization and exchange/coordination in an integrated manner."

Direct quotations must, as a general rule, correspond exactly to the original text. However, the following exceptions are possible:

1. Omissions in quotations (ellipses)

For example, to grammatically integrate a quotation into your own text, the beginning and/or end of the quoted sentence may be omitted. This must, however, be indicated by three dots.

Example:

Behavior is described as "limitedly rational" when "... it is based on a rational intention but, due to its dependence on the knowledge or worldview of the acting agent, is only able to fulfill this intention to a limited extent." (Picot et al., 2012, p. 42).

2. Interruptions in Quotations

It is permissible to reproduce the beginning and end of a sentence verbatim and to omit intermediate parts of the sentence that are irrelevant to the meaning of the statement, provided this is indicated by ellipsis.

Example:

"The accusations raised from a behavioral science perspective, ..., prompted the development of so-called descriptive theories of the phenomenon of decision-making." (Franck, 1992, p. 631).

3. Expanded Citations

If a quoted sentence is expanded with your own explanatory comments, these should be placed in square brackets (American Psychological Association 2010, p. 177).

Example:

“Whether the function of IM [IM stands here for information management] is to be viewed as part of general management duties or within the framework of a specific, institutionalized area of responsibility depends on various factors, e.g., the size of the company in question.” (Picot & Franck, 1991, p. 889).

4. Emphasis

Emphasis in the cited text should generally be retained. If you add your own emphasis, mark it with the notation “[emphasis added].”

Example:

“Transaction costs encompass **all** [emphasis added] ‘damages’ arising from gaps in the rationality of economic actors in the process of economic activity.” (Franck, 1995, p. 24).

2.3.3.2 Paraphrased Citations

An indirect quotation does not reproduce the quoted text verbatim but only conveys its meaning (Theisen, 1990, p. 143 ff.). The quotation is not placed in quotation marks. Similar to a direct quotation, a paraphrased quotation is followed by a brief citation in the format (author’s last name(s), year of publication, page number). The same rule applies here: If the passage in the cited source spans more than two pages, this is indicated by adding “f.” after the page number; if it spans more than two pages, by adding “ff.” However, a precise indication of the cited page range or chapter is preferable to the latter. The scope of the paraphrase must be clearly evident from the location of the short citation and its wording (optionally supplemented by phrases such as: “see here,” “cf. the following,” “cf. here and the following,” etc.).

Example:

Thus, theoretical questions regarding the foundations of artificial intelligence research have received little attention to date (cf. Franck, 1991, pp. 1–3, on this issue).

Short citations for multiple authors must be formatted in accordance with Chapter 2.3.3.1. If the author of the passage cited by paraphrase is mentioned directly in the text, the year of publication and the page number are added in parentheses after the name.

Example:

According to Picot, Dietl, and Franck (2008, p. 78), screening is a tool used by the principal to help reduce existing information asymmetries by conducting a targeted search for relevant quality characteristics of the agent.

2.3.3.3 Cited quotations

A “cited quotation” refers to a case where a quotation—whether verbatim or in essence—is taken not from the original text of Author A, but from the text of Author B, who in turn has cited Author A. In principle, this is not permitted. The only exception is when the original cannot be obtained (e.g., because it is too old and therefore cannot be found in any library). In such cases, cited citations must be identified by the phrase “as cited in” in the reference (Theisen, 1990, p. 145 f.).

Fictitious example (not listed in the bibliography):

- As Müller notes (as cited in Maier, 1950, p. 21f), ...

or:

- ... (Müller, 1888, p. 7, as cited in Maier, 1950, p. 21f.)

2.3.3.4 Citations from Sources in a Foreign Language

Passages from foreign-language sources may be cited either paraphrased or verbatim. There are no special requirements for paraphrased citations. For verbatim citations, the following rules must be observed: Verbatim citations from sources in English are presented in the original language. The citation technique is the same as that used for quotations from German-language literature. Verbatim quotations from sources in a foreign language other than English must be translated. In this case, the same citation technique may be used as for verbatim quotations in German, provided that the original foreign-language text is included in square brackets at the end of the quotation. Alternatively, the translation may be treated the same as a paraphrase, i.e., cited as an indirect quotation. In this case, the original text in its source language need not be included.

2.4 Bibliography

2.4.1 General Guidelines

The bibliography is a list of all sources cited in the text, arranged in alphabetical order. Subdividing the references (e.g., by books, journal articles, and online sources) is not recommended. Only sources that are cited in the text may be included in the reference list. Conversely, all sources cited in the text must be included in the reference list (Theisen, 1990, p. 180). An extensive list of examples and special cases for various possible sources can be found in Chapter 8 of the **Concise Rules of APA Style** (American Psychological Association, pp. 209–255). If you use Citavi as a tool while writing your paper, it is advisable to use the official APA citation style template (7th edition); this will, in the best case, automatically generate a correct bibliography. Please note, however, that a subsequent manual review and, if necessary, adjustment of the bibliography is still strongly recommended. For the references in the bibliography, the following information—if available—is required according to the listed formats:

a) For books:

Author (year of publication). *Title: Subtitle* (translator). Additional title information [Translated title]. (Edition). *Series title: Volume number in the series*. Place of publication: Publisher.

Example:

- Franck, E. (1991). *Artificial Intelligence: A Theoretical Discussion of Its Applications and Limitations*. Tübingen: Mohr Siebeck.

b) for journal articles:

Author (Year of publication). Title: Subtitle (Translator) [Translated title]. *Journal, Volume*, (Issue number), pages from – to. DOI

Example:

- Franck, E., 1992. Physical Decisions and Their Consequences for Decision Theory. *DBW*, 52 (5), pp. 631–647.

c) For anthologies:

Author (Year of publication). Title: Subtitle (Translator) [Translated title]. In Editors (Eds.), *Title: Subtitle of the anthology*. (Edition number ed., Vol. Volume number, pp. Pages from – to). Place of publication: Publisher. (Original work published Year of first publication)

Example:

- Picot, A., & Franck, E. (1991). Information Management. In E. Frese (Eds.), *Concise Dictionary of Organization*. (3rd ed., Vol. 2, pp. 886–900). Stuttgart: Poeschel. (Original work published 1969)

d) Web pages:

If a website is cited in its entirety, it is sufficient to include the URL in the text.

Example:

- The American Psychological Association's APA Style website provides an excellent overview of the APA citation style (<https://www.apastyle.org/>)

If an online document is cited, it must be listed in the reference list.

Author or Institution (Publication Date). Title: Subtitle [Translated Title]. [Type of Medium]. Retrieved from: exact web address.

Example:

- American Psychological Association (April 5, 2016). How to Cite a Blog Post in APA Style [Blog post]. Retrieved from <https://blog.apastyle.org/apastyle/2016/04/how-to-cite-a-blog-post-in-apa-style.html>

Further Explanation of the Individual Entries:

- Author(s) and Editor(s): Name(s) and initials of the author(s) or, alternatively, the editor(s) (academic degrees and titles are not included here). Please note: Authors are listed in the format "Last Name, First Name (Initials)." Editors are listed in the format "First Name (Initials), Last Name."
- Translator and translated title: Required only if the text is a translation from another language. For German- and English-language books, please use the original text whenever possible

- Eds.: If there is one editor, list “Ed.”; if there are multiple editors, list “Eds.”
- Edition numbering: Edition numbering should be indicated according to English conventions, i.e., 1st, 2nd, 3rd, 4th, etc. Edition numbering should only be included if it is also listed in the anthology.
- DOI: Most current and older articles and books are assigned a unique Digital Object Identifier (DOI). Using the DOI, the article associated with that identifier can be easily and unambiguously identified. Reference management software such as Citavi allows you to determine the correct metadata for a text based on the DOI. However, when using automated entries, it is strongly recommended that you manually double-check them for accuracy.

If multiple works by the same author with the same publication year are cited, the year should be marked with “a,” “b,” etc. The reference list included with this paper serves as an example of how such a reference list should be formatted. Please note that authors are listed in alphabetical order. If multiple works by a single author are cited, they are listed in chronological order.

2.4.2 Special Notes

This section provides a few additional notes on recurring issues regarding the bibliography.

a) Multiple Authors, Editors, or Publication Locations

In the bibliography, all authors or editors must be listed by name and connected with an “&” before the last author or editor. If there are multiple publication locations, only the first location should be listed.

Example:

Picot, A., Dietl, H., Franck, E., Fiedler, M., & Royer, P., 2012. *Organization: Theory and Practice from an Economic Perspective*. (6th ed.). Stuttgart: Schäffer-Poeschel.

b) Anonymous, s.l., s.n., n.d.

Publications for which information about the author, year of publication, or place of publication is missing should be marked with the appropriate abbreviations: “Anonymous”

(anonymous or unidentifiable author), “s.l.” (sine loco = no place), “s.n.” (sine nomine = no publisher), and “n.d.” (no date = no year) (Anglia Ruskin University Library, 2012). Brochures published by companies, associations, ministries, etc., that do not have an identifiable author should not be cited as “Anon.” but rather under the name of the respective publisher. If a large number of newspaper articles are cited as “Anon.,” you should consider using a different citation style tailored to the specific work. For example, for short citations, it makes sense to cite the publication itself instead of (Anon., 1991, p. 13), e.g., (Handelsblatt, 1991, p. 13). As usual, the full bibliographic reference is provided in the bibliography.

2.5 Footnotes

Footnotes may contain additional, relevant comments, explanations, or cross-references by the author that might disrupt the flow of thought in the text or are not strictly necessary for the argument (Theisen, 1990, pp. 151–153).

Footnotes must be separated from the text on the corresponding page by a short line. They should be single-spaced. It is permissible to continue the last footnote of one page onto the next page if the footnote is too long. Footnotes should be treated as sentences; therefore, they begin with a capital letter and end with a period.

2.6 Appendix

For theses and seminar papers, the appendix should include only those materials that would disrupt the flow of the main text but are necessary for understanding the argument (e.g., large tables, questionnaires, figures, programs, empirical evidence, lengthy derivations of formulas, verbatim transcripts of interviews, etc.).

3. Content Requirements

In terms of content, every academic paper consists of three parts: the introduction, the main body, and the conclusion. As a general rule, all three parts require a literature review and citations.

3.1 Quality of the Literature Used

To ensure the quality of the seminar paper or bachelor's/master's thesis, attention should be paid to the quality of the literature used, and the best available literature on the relevant topic should be selected. It is recommended to cite primarily from scholarly articles in journals ranked "very good" to "good." The current VHB journal ranking (VHB, 2011) provides an indicator of the quality of the selected journals.

3.2 Accurate Citation of Content

Both direct and paraphrased quotations must accurately convey the opinion of the cited author and be presented in the correct context. It is considered a serious violation of the duty of careful scholarly work to use a phrase taken out of context from an author as evidence for an opinion that the author does not hold. When citing, the following points must be strictly observed:

The risk of misinterpreting a passage and thus misrepresenting it in a paraphrased quotation can be mitigated by using a direct quotation. However, even a direct quotation can be out of place. Countless direct quotations often serve as evidence of the author's inability to adequately understand and paraphrase external sources.

If, even after careful examination of the context in which an author's statement appears, the meaning intended by the author remains unclear, that statement may be interpreted. In this case, however, it is essential to note that this is one's own interpretation. The justification for interpreting a statement in a particular way should, whenever possible, be supported by references to other statements by that author.

A quoted passage must not be taken out of the context in which it appears in the source and placed in a different context (that of one's own work). It is not permissible to quote an author multiple times in succession from the same source and to "conceal" the connections between the quoted passages. This should be avoided in particular when such quotations thereby take on a different contextual meaning.

Interruptions, omissions, and additions to quotations can easily lead to a distortion of the content. In such cases, special care must be taken to ensure that the original meaning is preserved.

3.3 Introduction

In the introductory section⁴ of an academic paper, the necessary definitions of terms should be provided concisely. In addition to definitions of **key** terms, the introduction includes a description of the paper's research question, a statement of the paper's objective, the current state of research in the field under consideration (unless this is covered in the main body), and a description of the planned methodology.

The research problem may be theoretical or practical in nature. It may arise, for example, from a current scholarly debate, a historical analysis of developments in the literature, or a practical question. A precise description of the research problem is a prerequisite for articulating the paper's objective. An essential part of the introduction is the description of the planned course of the study. The methodology can be outlined once the problem has been described, the gaps in knowledge have been identified, and the objectives have been formulated. It is absolutely essential to clearly establish the **“overarching theme.”** This introductory section of the paper does not necessarily have to be titled “Introduction.” A variety of headings, such as “Problem Statement,” “Fundamentals,” “Preliminary Considerations,” or “The Problem of ...” are possible and common.

The length of the introduction should be proportionate to the main body of the paper. What constitutes “appropriate” length cannot be defined in general terms but depends largely on the significance of the introduction's content within the context of the paper's topic. For example, if the research question is derived from an examination of historical developments in the literature—with these developments outlined in broad strokes—the introduction will generally be longer than if the research question arises, for instance,

⁴ Theisen (1990, p. 126) describes the introduction as a “‘taste’ for the reader and an invitation to continue reading.”

from a current discussion in a scholarly journal. As a rough guideline, the introduction to a 50-page master's thesis should **not** exceed five pages.

3.4 Main Body

In the main body, the research question must be examined in a logically coherent and consistent manner. The goal set for the thesis must be pursued “without detours” (central theme). To this end, the following rules should be observed:

The approach outlined in the introduction must be followed. It is necessary to distinguish the thesis from peripheral issues that, while significant within the field to which the thesis topic belongs, are not directly related to the problem statement and the thesis's objectives. In case of doubt, justify why a particular problem is not relevant to the thesis's topic and can therefore be omitted. It is often advisable to refer to related issues—which are not addressed in detail in the thesis—in footnotes.

Terms essential to understanding the thesis should be explained and defined in a way that clarifies how they are used in this thesis. This applies particularly to terms for which there is no general consensus on their usage, such as transaction costs, governance, and market structure.

The individual subpoints should not be treated in isolation from one another but should always be considered in light of the overarching topic. The content of the discussion on individual sections must correspond to the issues evident from the headings. If necessary, brief summaries at the end of each chapter can enhance clarity and facilitate a better understanding of the research.

Assumptions underlying the study should be clearly identified as such. The reasons for basing the study on the specific assumptions chosen must be justified. Empirical references and hypotheses should be clearly articulated. If the paper is an empirical study, hypotheses are confirmed or refuted on the basis of surveys, interviews, or similar methods. These foundational materials must be presented in the paper (possibly as an appendix or as separate attachments) in such a way that the line of reasoning is transparent.

An academic paper generally builds upon considerations already found in the literature. The research findings, arguments, and theoretical approaches already present in the literature must be evaluated. However, it is important to note that the criterion for selecting and using the literature is not its “completeness” but its relevance to the topic. Likewise, a certain degree of critical distance from the literature being evaluated is necessary. It is not permissible to select lines of thought that have already been criticized in the literature as evidence for one’s own study—without engaging with the critics oneself—simply because that idea fits well into the flow of one’s own research.

Likewise, novel approaches that have not yet been addressed in the scholarly discussion must not be uncritically adopted as indisputably correct scientific statements. In addition to critically examining such an approach as the subject of one’s own work, it is also possible to investigate attempts to demonstrate the validity of a particular novel line of thought.

Original thoughts and opinions are a particularly positive feature of any paper, provided they are well-reasoned (not mere assertions) and relevant to the research question. In this case, however, a critical discussion of one’s own views is also advisable.

Opinions or judgments that cannot be scientifically substantiated (e.g., those of an ideological nature) are permissible **only** if they are necessary or significant as logical prerequisites due to the nature of the topic or for a specific line of reasoning. However, they must be clearly identified as non-scientific opinions or judgments in the literature or as the author’s own opinions or judgments.

To ensure the reader’s understanding of the paper, it is essential that the chosen assumptions, defined terms, relationships, etc., remain consistent throughout the entire paper. Changes in terminology, designations, etc., should therefore be avoided whenever possible. If such changes are nevertheless necessary, each change must be clearly marked. It should be noted, however, that the line of reasoning may also need to be adjusted accordingly.

3.5 Concluding Section

The concluding section should include the final thoughts of the paper. These concluding thoughts may consist of a summary of the results, a brief presentation of the derived theses, or an outlook on unresolved problems. This concluding section of the paper should not simply be titled “Conclusion.” The heading should indicate the nature of the content included in the concluding section.

4. Stylistic Requirements

Emphasis is placed on good stylistic presentation (Theisen, 1990, p. 128). The following guidelines should be strictly followed:

- Use short sentences.
- Avoid using multiple subordinate clauses in a single sentence. If necessary, use only one subordinate clause.
- Avoid loanwords whenever possible.
- Avoid two or more consecutive genitive constructions in a single sentence.
- Use a balanced mix of personal (including “one”) and impersonal forms of expression.
- Do not use “I” or “we” forms.
- Choose a consistent tense (usually the present tense) and use it consistently throughout.
- Emphasize the essentials.
- Clarify the logical flow of the work by dividing it into sections.

5. Use of Artificial Intelligence

Programs that use artificial intelligence (AI) (such as ChatGPT or DeepL Write) may be used when writing an academic paper. However, the exact manner of use must be fully disclosed and documented. Before using AI-powered programs, you should familiarize yourself with their risks and keep the following in mind:

- The scope and nature of the use, as well as communication with the AI—including the further processing of information—must be documented in the appendix via a sworn statement. A sample of this can be found in the appendix to this guide.
- It is strongly recommended that you verify the AI's statements and test them for accuracy. AI can be helpful in research work but should not serve as a substitute for reading and engaging with academic texts.
- The unauthorized—i.e., undocumented—use of AI is considered an attempt at academic dishonesty.

6. Concluding Remarks

After thoroughly studying this guide to academic writing, some may feel that an unreasonable straitjacket is being imposed on their own creativity and thirst for research. This fear is unfounded in at least two respects: First, these rules are not intended as restrictions but as aids. They offer a guide for organizing one's own thoughts and finding one's way through the complex structure of an academic paper—a process that ranges from doubts about the right choice of topic to despair over the available literature.

Second, strict requirements are imposed only on the external form. There are no limits to the creativity of research, reflection, and argumentation. We expect only high-quality results from these processes.

7. Appendix

Appendix A: Sample Title Page for a Master's Thesis

<p>University of Passau</p> <p>Chair of Business Administration with a focus on governance</p> <p><i>Prof. Dr. Carola Jungwirth</i></p> <p>Master's Thesis</p> <p>Title</p> <p>Submitted by: Address:</p> <p>Student ID: Degree Program: Semester: Major:</p> <p>Due Date:</p>

Appendix B: Sample Affidavit Regarding the Use of AI

I, *[Name]*, student ID *[Number]*, hereby declare on my honor that this paper, titled “...,” was written and created independently. I used an AI-powered language model (*mention of the AI tool, hereinafter referred to as ChatGPT*) while writing my paper. Below, I describe how I used the AI-powered language model:

(Explanation of whether and to what extent the tool was used for gathering information, generating ideas, or structuring and formulating the work, and how the AI’s output was handled. Even if the tool was used for research and no specific content was incorporated into the paper, this must be disclosed.)

I used *ChatGPT* as a supportive tool and always critically evaluated the information it generated. I compared the information provided by *ChatGPT* with other trustworthy sources to ensure that the information used in my paper is accurate and reliable.

I certify that I have correctly cited and referenced all quotations, information, and sources in accordance with the department’s guidelines. Any use of *ChatGPT* in my work is intended solely to support my learning process and to improve my skills in information research, idea development, and writing.

I am aware that incorrect or improper use of *ChatGPT* can lead to plagiarism and academic misconduct. Therefore, I hereby expressly declare that I have used *ChatGPT* responsibly. I take full responsibility for the content of my work.

I affirm that this declaration of honor is true and that I have provided truthful information regarding all aspects of my use of *ChatGPT*.

Place, Date, Name

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