



INSTITUTE FOR
ACCOUNTING AND
CONTROL

Formal Requirements

for Writing Seminar Papers and Theses

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1. Preliminary remarks

The following guidelines apply to the preparation of seminar papers, bachelor's theses, and master's theses. They represent binding requirements for a properly submitted paper.

2. Formal Guidelines

2.1 Number of Copies and Submission

Seminar papers must generally be submitted in multiple copies. Exact requirements are always specified in the announcements for the main seminars. In addition, all cited studies (if available online) must be sent to the supervisor via a cloud link ([instructions for Sync&Share](#)).

The **bachelor's thesis** must be submitted on time (by noon on the due date) to the ISC. Exact requirements are specified on [ISC](#) website. In addition, all cited studies (if available online), datasets and code files must be sent to the supervisor via a cloud link ([instructions for Sync&Share](#)).

The **master's thesis** must be submitted electronically to the [ISC](#) by the deadline (12:00 noon on the submission date). Detailed requirements for Bachelor's and Master's theses can be found on the ISC website. In addition, the datasets and code files must be sent to the supervisor via a cloud link ([instructions for Sync&Share](#)).

2.2 Length

Depending on the type of paper, there is a target length that must be adhered to within a tolerance of ± 5 percent.

The target length for seminar papers is 22,200 characters; for bachelor's thesis, 70,000 characters (including footnotes and spaces); and for master's theses, 120,000-140,000 characters. (including spaces). The respective target length refers to the actual paper body, excluding all lists and appendices, i.e., from the first page of the introduction to the last page of the conclusion. Tables and figures embedded within the running text do not count toward the available character count. Tables must therefore not be inserted as images into the document.

2.3 Basic Formatting

The paper must be written in a proportional typeface (e.g. Times New Roman). The **font size** for body text must be 12 pt. Footnotes must use a font size of 10 pt. The text must be fully justified throughout, and hyphenation should be applied to improve the overall appearance.

A 1.5-line spacing (corresponding to exactly 20.3 pt in Word) should be maintained in the main text, and a 1-line spacing within the footnotes.

The body text must use 1.5-line spacing (equivalent to exactly 20.3 pt in Word); footnotes must use single line spacing.

The paper must be formatted on DIN A4 paper and printed on one side only. Correction margins must be taken into account in the page layout. The left margin must be 2.5 cm, the right margin 4 cm. The top margin is 3 cm (page numbers may be placed higher), and the bottom margin is 1 cm (up to 1.4 cm in exceptional cases).

Pages are numbered at the top of each text page. The pages containing the table of contents, list of figures, list of appendices, and list of abbreviations are numbered with Roman numerals. Arabic numbering begins on the first page of the body text and ends on the last page of the conclusion, after which Roman numbering resumes in the appendix.

A special header is not required. The author's name and the title of the paper are to be stated only on the title page (3.2 *Title Page*).

3. Structure of the Paper

3.1 Basic Structure

Seminar papers, bachelor's theses and master's theses contain – in the following order – the components listed below (items 1, 11, and 12 are not required for seminar papers):

1. Blank cover page
2. Title page (see Section 3.2)
3. Table of contents (see Section 3.3)
4. List of figures, if applicable (see Section 3.4)
5. List of tables, if applicable (see Section 3.4)
6. List of appendices, if applicable (see Section 3.6)
7. List of abbreviations, if applicable (see Section 3.5)
8. Body text
9. Appendix, if applicable (see Section 3.6)
10. Reference list (see Section 3.7)
11. Declaration of Honour (see Section 3.8)
12. Blank cover page

3.2 Title Page

A template for the title page for bachelor's and master's theses is available on the ISC website:

<https://cms-cdn.lmu.de/media/50-zentren/isc-informations-und-servicecenter-wirtschaftswissenschaftliche-pruefungen/downloads/formulare-und-vorlagen/mustervorlage-fuer-das-deckblatt-einer-abschlussarbeit.pdf>

The title page for a **seminar paper** should be formatted as follows:

Topic No. (Seminar paper topic)	
Seminar paper (General topic of the advanced seminar)	
WS/SS 20..	
(Last Name, First Name)	Head of the Advanced Seminar:
(Street)	Prof. Dr. Christian Hofmann
(City)	
(Phone)	
(Semester)	
(Student ID)	
Due: (Due Date)	

3.3 Table of Contents and Outline

The table of contents should give the reader a first overview of the paper's main content and make the logical structure clear. The following points must be observed when structuring the paper:

- The outline should follow the **decimal system**.
- Each section heading must include the corresponding page number.
- A subdivided section must contain at least two subsections.
- A clear layout (e.g., indentation of subordinate headings) improves readability.
- Each heading should reflect the content of the respective section. Headings should be informative, which can be achieved through nominalization (e.g., "Characterisation and Evaluation of the Input-Output Model" rather than "Input-Output Model").
- The introduction and conclusion are not subdivided; each consists of a single section.
- Sections of equal importance should have the same formal rank in the outline.
- The table of contents must follow the same formatting rules (margins, line spacing, justification) as the body text pages.
- Consistent heading style formatting and automatic generation of the table of contents are recommended ([Word instructions for table of contents](#)).

Below is a sample outline:

- List of Figures
- List of Abbreviations
- 1. Introduction
- 2. Theoretical Analysis
 - 2.1 Definitions
 - 2.2 Hypothesis Development
- 3. Empirical Analysis
 - 3.1 Methodology
 - 3.2 Data Sample Description
 - 3.3 Descriptive Analysis
 - 3.4 Results
 - 3.5 Robustness Checks
- 4. Discussion
- 5. Conclusion
- Reference List
- Declaration of Honour

3.4 Figures, Tables, and Their Lists

Figures and tables should complement the text in a clear and organised manner. Only those figures and tables that are referenced or explained within the text should be included. Figures and tables that are essential for understanding the text and directly related to it should be placed within the running text. Figures and tables with only a supplementary function should be considered for placement in the appendix.

Figures in the running text must be numbered separately and given an informative title. If multiple chapters each contain several figures, chapter-based numbering is recommended (e.g., Fig. 2-1 for the first figure in Chapter 2). If the number of figures is generally low (not more than one per chapter), consecutive numbering is preferred. Tables, however, must always be numbered consecutively. The numbering of figures and tables is independent of each other.

The source of each figure must be cited in a footnote. Figures and tables should be inserted as close as possible to the corresponding text. All figures and tables in the running text must be listed with their number and page reference in a list of figures or list of tables, respectively. A list of figures is required when there are three or more figures and can be generated automatically ([Word instructions for lists of figures and tables](#)). For papers containing extensive tabular data, a list of tables is required. The same formatting rules apply to lists of figures and tables as to the body text pages.

3.5 Abbreviations and List of Abbreviations

Abbreviations should be avoided in the text where possible. Common abbreviations (e.g., etc.) are permitted and need not be listed in the list of abbreviations. Abbreviations used merely for

convenience – such as "Info" instead of "Information" or "HP" instead of "Homepage" – are not acceptable.

Subject-specific abbreviations (e.g., HGB, IFRS, or IAS) may be used but must be included in the list of abbreviations.

Topic-specific abbreviations must be written out in full only on their first occurrence, e.g., Subjective Performance Evaluation (SPE) or Corporate Social Responsibility (CSR). Thereafter, the abbreviation must be used consistently. They must also be listed in the list of abbreviations. The following abbreviations are standard in footnotes and reference lists and do not need to be included in the list of abbreviations: ed./eds., vol., diss., p. (following page), pp. (following pages), ed. (editor), yr. (year), n.d. (no date), n.p. (no place), n.a. (no author), col. (column).

3.6 Appendix and List of Appendices

The appendix contains material that would interrupt the flow of the argument in the body text but is indispensable for understanding it, e.g., larger tables, questionnaires, figures, lengthy derivations of formulas, unpublished sources, etc.

All appendices must be given an informative title and numbered analogously to figures, and must be listed in a separate list of appendices.

The formatting requirements for the appendix are identical to those for the body text pages.

3.7 Reference List

3.7.1 Introductory Notes on the Reference List

A well-structured bibliography is essential for academic work. It is essential to organise and maintain the sources used from very beginning.

The use of reference management software is recommended. LMU provides several programmes free of charge ([link to LMU programs](#)). When using such software, the citation style can be pre-configured, citations can be inserted easily, and the reference list is generated automatically according to the style guidelines.

3.7.2 General Notes on the Reference List

All sources consulted must be listed alphabetically by author in the reference list. Multiple publications by the same author are listed chronologically, starting with the oldest.

The reference list must not be subdivided (e.g., into books, journal articles, and dissertations).

Interviews or conversation records cited as evidence must be listed in a separate index.

Sources without an identified author appear under "n.a." in the alphabetical listing, or under the name of the issuing institution (e.g., annual reports, promotional materials, market research studies) and are cited accordingly. Unpublished material must be noted as such, e.g., "unpublished thesis, Tübingen 2001".

As a general rule, all source references must enable the interested reader to locate the source. In individual cases it may therefore be appropriate to include additional information, e.g.:

- name of series
- notes such as lecture, discussion paper, etc.

Primary sources should always be used; secondary sources should only be consulted as a last resort when the effort of obtaining the primary source is disproportionate to the benefit.

The following information is required for the references in the bibliography:
the details listed in the sections below.

3.7.3 Citations for Books

- Last name(s) and full first name(s) of the author(s), and (if applicable) editor(s) (academic degrees and titles are not listed)
- Short title and/or year of publication in parentheses:
- Title, including subtitle,
- Volume number, if applicable,
- Edition (omitted for the 1st edition),
- Place of publication (if more than three places, list only the first with the addition “et al.”)
- Year of publication

Example:

Hofmann, Christian (2001): Anreizorientierte Controllingsysteme, Budgetierungs-, Ziel- und Verrechnungspreissysteme, Stuttgart 2001.

Küpper, Hans-Ulrich and Hofmann, Christian (2002): Übungsbuch zu Produktion und Logistik, 2nd edition, Landsberg/Lech 2002.

3.7.4 Journal and Newspaper Articles

- Last name(s) and full first name(s) of the author(s)
- Short title and/or year of publication in parentheses:
- Title, including the subtitle, of the article.
- Title of the journal or newspaper
- Issue (not strictly necessary for publications with continuous page numbering, nor for daily newspapers),
- Volume number in parentheses,
- First and last page numbers of the article

Example:

Hofmann, Christian (2002): Gestaltung von Erfolgsrechnungen zur Steuerung von Verantwortungsbereichen. *Zeitschrift für Betriebswirtschaft* 72(11), 1177-1205.

3.7.5 Contribution in Edited Volumes

- Last name(s) and full first name(s) of the author(s)
- Short title and/or year of publication in parentheses:
- Title, including subtitle, of the contribution,

- in: Title of the anthology,
- ed. by first name(s) and last name(s) of the editor(s)
- Edition (omitted for the 1st edition),
- Place of publication
- Year of publication,
- First and last page numbers or column number of the contribution

Example:

Hofmann, Christian, and Asseburg, Holger (2003): “Cash Flow- and Inventory-Oriented Coordination of the Supply Chain,” in Supply Chain Management and Reverse Logistics, ed. Harald Dyckhoff, Richard Lackes, and Joachim Reese, Berlin, Heidelberg 2003, pp. 221–243.

3.7.6 Working Papers

- Last name(s) and first name(s) (spelled out) of the author(s)
- Short title and/or year of publication in parentheses:
- Title, including the subtitle, of the article,
- University,
- Year of the current version

Example:

Hofmann, Christian, and Pfeiffer, Thomas (2004): “Verfügungsrechte und spezifische Investitionen: Steuerung über Budgets oder Verrechnungspreise?”, University of Hannover and University of Vienna, 2004.

3.7.7 Online Sources

The citability of online sources has not yet been clearly established. Furthermore, there are currently no established standards for citing online content. References to online content should only be included if no printed publication is available. Online sources must be listed separately in the reference list, after the conventional reference list. Until further notice, the following information is required:

- Last name(s) and full first name(s) of the author(s)
- Short title and/or year of publication in parentheses:
- Title, including subtitle, of the article,
- Available online at: URL,
- Accessed: date, time,
- First and last page number of the contribution, if applicable

Example:

n.a. (2005): DaimlerChrysler Nutzfahrzeuge erzielen 2004 einen Rekordabsatz, available online at: <http://www.daimlerchrysler.com/dccom/0,,0-5-7164-49-456325-1-0-0-0-0-0-65-7164-0-0-0-0-0-0,00.html>, Accessed: 29 January,2005, 17:04.

Note: If the online source is a working paper (e.g., from SSRN), it may be listed in the conventional reference list as a working paper (see Section 3.7.6). In this case, the link to the online source must be provided if available.

3.8 Declaration of Honour

For al, bachelor's and master's theses, the author must certify in writing that the paper was written independently and without the use of any sources or aids other than those cited. The template for the Declaration of Honour can be downloaded from the ISC website:

<https://cms-cdn.lmu.de/media/50-zentren/isc-informations-und-servicecenter-wirtschaftswissenschaftliche-pruefungen/downloads/formulare-und-vorlagen/eidesstattliche-erklaerung-fuer-seminar-abschlussarbeiten.pdf>

The Declaration of Honour must also be signed!

No Declaration of Honour is required for seminar papers.

4. Citation Style

4.1 Citability and Citation Obligation

Citations are verbatim or paraphrased statements from other authors. All citations must be clearly identified as such.

Only material that can be verified and checked by the reader (particularly during marking) is generally citable. This applies to publications. Unpublished, non-publicly accessible sources (e.g., a company's statistical data) must be submitted as attachments together with the academic paper and are then also citable. Prior permission from the copyright holder must be obtained before using such sources.

Oral statements (e.g., from interviews) are only citable on the basis of written records of the conversation, which must be listed in the source index. Whether a verbatim transcript is required or whether a summary of the key points suffices must be clarified individually with the supervisor.

Not citable are, for example, exam preparation materials (Repetitorien), lecture notes, and manuscripts prepared by the author or by study groups.

When ideas from other authors are reproduced verbatim or paraphrased, there is an obligation to identify them as citations. A violation of this citation obligation is considered a serious offence and – even if the rest of the paper is otherwise satisfactory – will result in a grade of "insufficient".

4.2 Quotations

4.2.1 Verbatim (Direct) Quotations

Verbatim quotations reproduce sentences, parts of sentences, terms, definitions, etc. word for word. Failure to mark verbatim quotations as such constitutes a particularly serious formal error and results in a grade of “insufficient.” Quotation marks must be placed at the beginning and end of every verbatim quotations. Verbatim quotations must correspond exactly to the original text. Verbatim quotations may be given in English without translation. Longer verbatim quotations should be avoided; it should always be considered whether a paraphrase in one's own words (indirect quotation) might be more appropriate.

The following exceptions are permitted when reproducing an original text:

- Omissions and interruptions within a quotation: To fit a quotation grammatically into the surrounding text or to omit non-essential parts, ellipses must be used:

- Omissions in the text: (...)
- Grammatical changes to words are indicated, e.g., as [s] or [].

Examples:

- Employment variance refers to the “difference between target and actual planned costs”.¹
- “The target value used is (...) usually the capital value or the terminal value.”²
- “through which the process quantity[] is quantitatively recorded”³
- **Extensions of quotations:** If a quoted sentence is expanded with the author's own explanatory notes, these should be placed in parentheses and marked with the notation “Author's note” (or “A.N.”).

Example:

“With them (cross-functional coordination tools, A.N.), coordination of leadership and thus comprehensive management of the enterprise is achieved.”⁴

- **Emphasis:** Emphasis in the quoted text should generally be retained. For emphasis added by the author, the relevant passage must be marked with (emphasis added).

Verbatim quotations from sources in English may be given in translation or in the original. The citation technique is the same as for German-language literature. Verbatim quotations from sources in languages other than English must be translated. The corresponding footnote must include the original foreign-language text (in brackets and quotation marks).

¹ Breid (1995), p. 5.

² Küpper (1991), p. 5.

³ Schweitzer et al. (2016, p. 585-586)

⁴ Küpper (1997), S. 26.

4.2.2 Paraphrased (Indirect) Quotations

A paraphrased quotation does not reproduce the quoted text verbatim, but rather conveys its meaning. Since the thoughts and ideas of others are being used here as well, they must be identified by citing the source. The corresponding footnote begins with “cf.,” “cf. also,” “cf. the following,” “cf. also the following,” etc. The scope of the paraphrase must be clearly indicated in the footnote.

4.2.3 Secondary Quotations

Secondary citations occur when a quotation, whether verbatim or paraphrased, 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 general, this is not permitted. Every citation (direct or indirect) that has not been independently researched must be verified against the original source.

If, despite intensive research, the original text cannot be obtained with reasonable effort, a secondary citation is permitted as an exception, which must be indicated in the footnote with the notation “quoted in.”

4.3 Citation Style

The chosen citation style must be used consistently throughout the document. You may choose between footnotes or in-text citations using the American Psychological Association (APA) style (always use the current version; currently APA-7). Detailed guidelines can be found here: https://files.taylorandfrancis.com/tf_apapdf.

Regardless of the chosen in-text citation style, the reference list must be compiled according to the requirements in Section 3.7.

4.4 Citing with Footnotes

Footnote citation is indicated in the text by a superscript number at an appropriate point, with the source given in the footnote. Footnotes serve two main purposes: first, to cite the sources of all quotations on the page; second, to include additional, subject-related remarks by the author that serve as supplementary content but would interrupt the flow of the text.

Footnotes must be separated from the body text by a line approximately 5 cm long. Each footnote must appear on the same page as the text to which it refers. Numbering is consecutive. Each footnote begins with a capital letter and ends with a full stop. Footnotes must use 10 pt font and be justified. Line spacing in footnotes must be single.

Footnotes must not be placed at the beginning of a sentence or at the end of a heading. Figure captions, however, may include footnotes when a source reference is required.

When using the abbreviated reference method, the author's last name, year of publication, and page number are given in the footnote. The year of publication is enclosed in parentheses. If multiple works by the same author from the same year are cited, suffixes a, b, c, ... are added after the year.

Examples:

1. Küpper (2001), p.44.
2. Hofmann (2010a), p. 452.
3. Hofmann (2010b), p. 385.

Regarding the formatting of footnotes for source citations, the following points should be noted:

- If the text passage spans multiple pages, the first and last pages of the cited section, connected by a hyphen, must be indicated (e.g., pp. 450–454). If the cited text passage spans only two pages, this is indicated by an “f” (e.g., p. 450f). Under no circumstances is it permissible to use a single page number followed by “ff” to indicate more than two pages, as this makes it impossible to precisely identify the text passage.
- If a source has more than two authors, it is sufficient to list only the first one followed by “et al.” This does not apply to the bibliography.

4.5 In-text Citation

APA citations are placed directly within the text. Both the narrative and parenthetical styles are acceptable.

In the narrative form, the authors are integrated into the body of the text:

For example:

- According to Singh and Harris (2018), this phenomenon occurs frequently in nature.
- In 2018, Singh and Harris reported on the frequency with which this phenomenon occurs in nature.

In the parenthetical form, the authors are not a direct part of the text. They are inserted at the end of the quotation in parentheses along with the corresponding year before the punctuation mark.

For example:

- This phenomenon occurs frequently in nature (Singh & Harris, 2018).

For direct verbatim quotations, the page number must also be added after the year: (Singh & Harris, 2018, p. 33)

You can find the more detailed guidelines here:

https://files.taylorandfrancis.com/tf_APA.pdf

4.5 Accuracy of Citations

Both verbatim and paraphrased quotations must accurately reflect cited author's views and must be taken in their proper context. It is considered a serious violation of the principles of careful academic work to use a passage taken out of context as evidence for a position that the original author does not hold. Furthermore, when citing books, the most recent edition should always be used as the source, since it cannot be excluded that the author in may have revised their position in a later edition.

5. References for Academic Writing

Bänsch, Axel: Wissenschaftliches Arbeiten: Seminar- und Diplomarbeiten, 8. ed., Munich 2003.

Jacob, Rüdiger: Wissenschaftliches Arbeiten: eine praxisorientierte Einführung für Studierende der Sozial- und Wirtschaftswissenschaften, Opladen 1997.

Peterßen, Wilhelm H.: Wissenschaftliche(s) Arbeiten. Eine Einführung für Schule und Studium, Munich and Vienna 1999.

Preißner, Andreas: Wissenschaftliches Arbeiten, 2. ed., Munich 1998.

Theisen, Manuel R.: Wissenschaftliches Arbeiten: Technik-Methodik-Form, 12th revised ed., Munich 2004.

Thomson, William: A Guide for the Young Economist – Writing and Speaking Effectively about Economics, Cambridge 2001.