



# Notes and Guidelines on writing Scientific Papers for the Chair of Business Administration, especially Management Accounting

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# 1 Formal Guidelines

The formal guidelines provided here are fundamentally based on the guidelines of the American Psychological Association (APA). In special cases not covered here, you may consult the APA guidelines (2010) for additional support. If the guidelines included in this manual differ from those of the APA, the regulations described here shall apply.

**Important:** Unless otherwise indicated, the guidelines provided here apply to both seminar papers and thesis papers.

## 1.1 *Structure and Components of a Scientific Paper*

A scientific paper typically includes the components listed in Figure 1, which should also be included in this order. Specific sections may be omitted if, for example, no symbols, abbreviations, or legal texts were used in the paper.

Figure 1: Components of a scientific paper  
(own representation)

- a) Title Page
- b) Abstract
- c) Table of Contents
- d) List of Figures
- e) List of Tables
- f) List of Abbreviations
- g) List of Symbols
- h) Text (incl. relevant tables and figures)
- i) Appendix
- j) Bibliography of References
- k) Index of Laws/Court Decisions
- l) Statutory Declaration

### 1.1.1 Page Numbering

The continuous Arabic page numbering starts with the first page of the main text and ends with the last page of the index of laws/court decisions (if present). The preceding pages, including the table of contents, list of figures, list of tables, list of abbreviations, and optionally, the list of symbols, are numbered with Roman numerals starting with "I" on the table of contents page. The title page of the paper is not paginated.

### 1.1.2 Cover Page Design

For thesis papers: Please follow the guidelines provided by the Examination Office for the design of the cover page, which you can find in your topic confirmation.

### 1.1.3 Abstract

The abstract should be no longer than 150 words. In the abstract, provide a generally understandable overview of your paper. Focus on presenting the research gap, research question, and (the significance of) the results. Avoid direct quotations as much as possible and only reference sources if absolutely necessary.

### 1.1.4 Table of Contents

The table of contents includes chapter headings from the main text of the paper, as well as the table of contents, list of figures, list of tables, list of abbreviations, list of symbols, the appendix, and the bibliography or index of laws/court decisions (if available). Each entry in the table of contents should be accompanied by the corresponding page number.

### 1.1.5 List of Figures

In the list of figures, all figures used in the main text and the appendix should be listed, along with their sequential number, description (here: without source citation), and the corresponding page number.

### 1.1.6 List of Tables

In the list of tables, all tables used in the main text and the appendix should be listed, along with their sequential number, description (here: without source citation), and the corresponding page number.

### 1.1.7 List of Abbreviations

If abbreviations are used in the paper, they should be explained in the text before their first use and compiled in a separate, alphabetically ordered list without page numbers (see Figure 2). The abbreviations used should be limited to common abbreviations (consult the abbreviations list of the Auditor's Handbook/ ("Abkürzungsverzeichnis des Wirtschaftsprüfer-Handbuchs"). Abbreviations of journal names should be labeled as

such. General linguistic abbreviations (e.g., i.e., etc., ...), which are included in the dictionary, are not included in the list of abbreviations.

Figure 2: Examples of Abbreviations  
(own representation)

CIM	Computer Integrated Manufacturing
EBITA	Earnings before interest and taxes and amortization
GAAP	General Accepted Accounting Principles
IAA	Institute of Internal Auditors
JFQA	Journal of Financial and Quantitative Analysis (Journal)
JOM	Journal of Management (Journal)
LRP	Long Range Planning (Journal)
WACC	Weighted Average Cost of Capital

### 1.1.8 List of Symbols

If you use many variables in mathematical formulas in your paper, the corresponding symbols should be explained before their initial use and summarized, along with their respective meanings (without page references), in alphabetical order in the symbol index.

## 1.2 Text

### 1.2.1 Text Layout and Length

The paper is to be created on A4-sized paper. There should be a 3 cm margin on the left-hand side of the sheet and a 2 cm margin on the right-hand side and at the top and bottom. Utilize a serif font (e.g., Times New Roman) for the text, including headings and tables, as well as the corresponding labels for figures and tables. Use a sans-serif font (e.g., Arial) within the figures.

The regular text is to be written in a font size of 12. Footnotes may also be created in smaller font sizes. The text portion should be formatted with a line spacing of 1.5. The font size in footnotes, figures, and tables must be at least font size 8, and single spacing is sufficient.

The text is to be formatted using justified alignment. Make sure that the line width is used as well as possible by means of a suitable word separation. The first line of a paragraph is to be indented by 1.25 cm. The text should generally be written in the present tense.

The length of the pure text section (excluding the table of contents, excluding the appendix, including tables and figures) depends on your study and examination regulations. Typically, the following provisions apply:

- Seminar paper      15 pages of text,
- Bachelor's thesis    25 pages of text,
- Master's thesis      50 pages of text.

Deviations of up to  $\pm 10\%$  are not an issue.

Tables and figures that are *absolutely necessary for understanding the paper* should be included in the text section.

### 1.2.2 Citations and References in the Text

All passages in the text that are taken *literally or paraphrased* from other writings must be documented with references. Literally quoted passages should be enclosed in quotation marks, and the exact page number of the quote should be provided. When specific portions are omitted within a literal quote, this should be indicated with three dots "...". However, use literal quotes sparingly, as an overuse may give the impression that you are avoiding independent phrasing.

References to the literature must be made within the text. If the reference is part of a sentence, the author's last name, followed by the publication year in parentheses, is provided, along with the *specific page number* for verbatim quotes:

[indirect quote in the text]

Ohlson (1995) presents linear information dynamics as a supplement...

[direct quote in the text with page number]

"Three basic statements supply accounting data: income statement, balance sheet, and statement of changes in owners' equity" (Ohlson & Feltham, 1995, p. 691).

Otherwise, the last name and publication year should be separated by a comma, followed by the page number in parentheses and added at the end of the sentence. Multiple sources are listed within one set of parentheses and separated by semicolons.

[one source]

Linear information dynamics complements the residual income model (Ohlson, 1995).

[two sources]

Linear information dynamics complements the residual income model (Ohlson, 1995; Penman, 2006).

If a publication has two authors, both are always listed. With three or more authors, in the first citation in the text, all authors are mentioned, and in subsequent citations, the first author is followed by "et al." or "and others":

[two authors]

Dechow and Schrand (2004) demonstrate...

[more than two authors; first citation in the text]

Dechow, Ge, and Schrand (2010) provide an overview...

[more than two authors; subsequent citation in the text]

Dechow et al. (2010) emphasize...

In principle, you are required to cite a source from the primary reference. In exceptional cases where it is not possible to obtain the primary source, the reference to the primary source is supplemented with the addition "cited in:", followed by the mention of the secondary source. In the bibliography, both the primary source (without the addition "cited in:") and the secondary source should be listed:

Forecast accuracy is defined as per Lipe (1990, cited in: Francis et al., 2004, p. 972)...

### 1.2.3 Tables and Figures in the Text

Tables and figures that are essential for the understanding of the paper should be integrated into the respective text section. All tables and figures used in the main text and the appendix are to be numbered consecutively in Arabic numerals according to their order in the paper and included in the textual explanations. The source of reference should be provided separately for each. The caption with the figure/table number, title, and source reference should be placed above each figure/table:

Fig. 1: The Portfolio Matrix of the Boston Consulting Group  
(Hedley, 1976, p. 235)

Table 1: Descriptive Statistics  
(own representation)

Figures (whether self-created, modified, or directly taken from other sources) should generally be created in Word or PowerPoint and not scanned. If created in PowerPoint, figures should be submitted as separate files along with the electronic version of the paper. A sans-

serif font (e.g., Arial) should be used in all figures, and the font size in all figures and tables should be at least 8.

If a figure or table is graphically modified or supplemented from the literature, the source should be cited and annotated accordingly. Your own figures should be clearly marked as such with an annotation.

[modified figure from the literature]

Fig. 2: The Balance Sheet Structure of German Stock Corporations

(based on: Müller, 1986, p. 38)

[own figure]

Fig. 3: Equity Ratios of German Stock Corporations

(own representation)

Tables are usually not self-explanatory. Therefore, tables should be supplemented with corresponding explanations below the table to enable understanding without the corresponding text section. These explanations should be formatted in a smaller font size (10) and single line spacing.

### ***1.3 Appendix***

In the appendix, tables and figures can be included to complement the textual explanations, which may not be essential for the understanding of the work (e.g., comprehensive statistical analyses or used questionnaires). However, the appendix does not contain further explanations, such as assessments of research results. The sorting of the appendix is done in the order of mentioning the different components in the text of the paper.



## **1.5 Bibliography**

The bibliography contains all sources cited in the paper. Sources that are not mentioned in the text are not included in the bibliography. The listed works are arranged in alphabetical order of the authors (or editors). In the case of multiple publications by the same author, they are sorted chronologically in ascending order.

To make the process easier, you can use a reference management program such as Citavi, EndNote, Mendeley or Zotero. These programs typically allow you to set a citation style following APA guidelines directly, saving you the manual entry and verification of all source references.

Regarding the format and arrangement of bibliographic data to be provided for a source, the following guidelines apply: In general, all bibliographic data needed to locate a publication should be included. These are:

- i. Last name, first name of the author followed by the year of publication in parentheses

All authors are listed by last name and the initials of their first names. For two authors, they are separated by an "&." For more than two authors, they are separated by commas, and an "&" is used before the last author (see Example 3).

In the case of author collectives, the name of the editor is often used with the addition "(Ed.)" instead of the author's names if the editor is more well-known than the authors (see Example 9 from Table 1 below); this is the case, for example, with associations or organizations.

If there are multiple publications by the same author in the same year, all of these publications are distinguished by adding a lowercase letter in alphabetical order to the publication year (see Examples 10 and 11 from Table 1 below).

If there is no author, the name and first name of the editor with the addition "(Ed.)" or, if there is no editor either, the notation "no author" is used.

ii. Title and place of publication

For articles in journals, the following should be provided:

Title of the article. *Title of the journal* (italics), volume, issue number, page numbers.  
(see examples 1, 2, 3, 4, 10, and 11 from Table 1 below)

For books, the following information is required:

*Title* (italics). Edition (if 2nd or higher). First place of publication: Publisher.  
(see examples 6 and 7 from Table 1 below)

For articles in collected works, the following information is required:

Title of the article. "In:" Name, first name of the editor (Ed.), *title of the collected work* (italics) (page numbers), edition (if 2nd or higher), first place of publication: Publisher.  
(see example 9 from Table 1 below)

Electronic primary sources published on the Internet - publications that are originally published online, such as in electronic journals (E-Journals), as full-text documents - are bibliographically documented by providing the URL at the end of the reference (see Examples 5, 8, and 10 from Table 1 below). As electronic sources are often revised or updated frequently, it is essential to include the edition/version number or the download date directly after the year of publication in parentheses (see Example 8 from Table 1 below). For sources without an explicit title or without an author's name, the title line of the webpage should be mentioned as a substitute. For unpublished works, after the title of the work, a note "Discussion Paper" (see Example 12 from Table 1 below), or, if applicable, the title of the series of discussion papers, should be added (e.g., Dresdner Beiträge zur Wirtschaftswissenschaft).

Table 1: Examples of Entries in the Bibliography (own representation)

Example-No.	Presentation of the Source in the Bibliography
1)	Cascino, S., Correia, M., & Tamayo, A. (2019). Does consumer protection enhance disclosure credibility in reward crowdfunding? <i>Journal of Accounting Research</i> , 57(5), p. 1247–1302.
2)	Cheng, B., Ioannou, I., & Serafeim, G. (2014). Corporate social responsibility and access to finance. <i>Strategic Management Journal</i> , 35(1), p. 1–23.
3)	Dhaliwal, D. S., Li, O. Z., Tsang, A., & Yang, Y. G. (2011). Voluntary nonfinancial disclosure and the cost of equity capital: The initiation of corporate social responsibility reporting. <i>The Accounting Review</i> , 86(1), p. 59–100.
4)	Schiemann, F., & Sakhel, A. (2019). Carbon disclosure, contextual factors, and information asymmetry: The case of physical risk reporting. <i>European Accounting Review</i> , 28(4), p. 791–818.
5)	Reimsbach, D., Schiemann, F., Hahn, R., & Schmiedchen, E. (2019). In the eyes of the beholder: experimental evidence on the contested nature of materiality in sustainability reporting. <i>Organization &amp; Environment</i> . Online first. <a href="https://doi.org/10.1177/1086026619875436">https://doi.org/10.1177/1086026619875436</a> .
6)	Henderson, R. (2020). <i>Reimagining Capitalism in a World on Fire</i> . Hachette UK.
7)	Porter, M.E. (2013). <i>Globaler Wettbewerb: Strategien der neuen Internationalisierung</i> . Springer-Verlag.
8)	GRI, CSR Europe, & Accountancy Europe (2017). <i>Member State implementation of directive 2014/95/EU: A comprehensive overview of how Member States are implementing the EU directive on non-financial and diversity Information</i> . Retrieved on 26/08/2020, from: <a href="https://www.globalreporting.org/resourcelibrary/NFRpublication%20online_version.pdf">https://www.globalreporting.org/resourcelibrary/NFRpublication%20online_version.pdf</a> .
9)	Möller, H. P. (2007). Empirische Rechnungswesenforschung. In C.-C. Freidank, L. Lachnit & S. C. Weber (Hrsg.) <i>Vahlens Großes Auditing Lexikon</i> (p. 1152-1154) München: Franz Vahlen
10)	Kim, E.-H., & Lyon, T. (2011a). When Does Institutional Investor Activism Increase Shareholder Value? The Carbon Disclosure Project. <i>The B.E. Journal of Economic Analysis &amp; Policy</i> , 11(1), Article 50. Retrieved on 14/09/2020, from <a href="http://www.be-press.com/bejeap/vol11/iss1/art50">http://www.be-press.com/bejeap/vol11/iss1/art50</a>
11)	Kim, E.-H., & Lyon, T. P. (2011b). Strategic environmental disclosure: Evidence from the DOE's voluntary greenhouse gas registry. <i>Journal of Environmental Economics and Management</i> , 61(3), p. 311–326
12)	Downar, B., Ernstberger, J., Reichelstein, S., Schwenen, S., & Zaklan, A. (2020) The Impact of Carbon Disclosure Mandates on Emissions and Financial Operating Performance. <i>DIW Berlin Diskussionspapier No. 1875</i> . Retrieved on 14/09/2020, from: <a href="http://dx.doi.org/10.2139/ssrn.3628124">http://dx.doi.org/10.2139/ssrn.3628124</a>

Note: The numbering and table format are provided here for easier reference to individual citation cases. The bibliography is to be created in text form without numbering.

## ***1.6 Index of Laws and Court Decisions***

If the paper refers to accounting standards, a meaningful reference in the text is sufficient (e.g., IFRS 7, SFAS No. 125, §297 HGB), and an additional note in the bibliography is not required. However, if the paper extensively utilizes laws and/or regulations and refers to court decisions, a separate index of laws and court decisions should be included after the bibliography. In this index, the laws and/or regulations should be listed with their complete title, source, and the version used. The cited court decision should be listed in chronological order by court, with each court decision including the court, case number, date of judgment, and source.

### Examples:

EU (2014). Directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups. Official Journal of the European Union, L 330, 1–9.

BFH: IV 165/595 v. 17.3.1961 (BStBl 1961 III, p. 237).

Internal Revenue Code of 1986 (IRC) in the version as of January 1, 2022.

U.S. Congress Document H.R. 1: Government Bill. Bill for the Tax Cuts and Jobs Act introduced by the House of Representatives with a rationale from November 2, 2017.

U.S. Supreme Court Case: South Dakota v. Wayfair, Inc., 585 U.S. (2018).

## 2 Guidelines for Editing and Content

### 2.1 *Exposé*

#### 2.1.1 Exposé Contents

The exposé is to be prepared during the orientation period and should be coordinated with your supervisor before registration. While the exposé is not a part of the final thesis, it helps you plan your thesis and coordinate with your supervisor. The exposé should be approximately 2-3 pages in length (excluding the cover page). The following points should be included in the specified order:

1. Introduction
  - Presentation of the research topic, justification of its relevance, problem statement, and research question(s)
2. Initial Review of the Literature
  - Initial sources should be identified
3. Methodology
  - How do you intend to investigate your question/problem?
  - What sources/data will you refer to?
4. Preliminary Structure of the Thesis
  - Bibliography

#### 2.1.2 Discussion of the Exposé

Once you have created your exposé, you can email it to your supervisor and schedule a meeting. The meeting serves for content-related feedback, especially regarding the research question, the suitability of the planned methodology, and the structure of the work. Following the meeting, you can incorporate the feedback.

### 2.2 *Structure and Content*

#### 2.2.1 Problem Statement

A key quality criterion of a scientific paper is the identification of a research gap. It should be made clear which aspects in the existing literature have not been (sufficiently) addressed and answered. The research question for the scientific paper should be directly derived from the research gap. This question should be as concrete and clear as possible. Presenting a relevant, clear, and independently developed research question can demonstrate independence and creativity.

### 2.2.2 Relevance and Motivation

The relevance of the paper should primarily be justified from a scientific perspective. The reader should understand how the work contributes to research. The relevance is closely linked to the identified research gap. Furthermore, (depending on the topic), it may be useful to complement the relevance and motivation for the work with additional aspects such as current relevance and practical significance.

### 2.2.3 Structure and Outline

From a content perspective, it is important to maintain a consistent thread (in reference to the research question) and logically structure the various chapters and subchapters of the paper. In general, a scientific paper consists of the following components:

- Introduction
  - derivation of the research question (relevance, research gap)
  - explicit formulation of research question(s)
  - brief explanation of the chosen research method
  - concise presentation of the results
  - description of scientific significance
  - optionally, describe further implications (e.g., for businesses, politics, society)
- Fundamentals, literature, theories
  - define key terms
  - present the current state of research, e.g., describe empirical studies related to the research question
  - (theoretical) background: which concepts, theories, models does the work build upon
  - for empirical work: derivation of hypotheses

- Description of the research method
  - describe the object of investigation, e.g., for empirical work: What sample is being examined (e.g., countries, industries, years, number of observations)?  
Where do the examined data come from (e.g., database, content analysis, literature search)?
  - describe the procedure. What framework or method are you relying on in your analysis?
- Results and discussion
  - analyze data or studies to answer the research question
  - establish as direct as possible a link to the research question and/or hypotheses
  - interpret and discuss results: compare own results with analyses of others and classify them in the literature
  - critically acknowledge the strengths and weaknesses of your approach
- Summary
  - summarize results - ideally as an answer to the research question
  - explain key implications for research
  - optionally, explain further implications (e.g., for businesses, politics, society)
  - critically highlight weaknesses of the work (e.g., inherent weaknesses in the research method, problems with measuring variables, difficulties in generalizing results to other situations)
  - briefly indicate further research needs

## **2.3 Problem-solving Process**

### **2.3.1 Factual Accuracy**

A fundamental requirement in the problem-solving process is to ensure the factual accuracy of the presented information. This applies to basic definitions, the accuracy of data, and the representation of arguments from other authors. For this purpose, it is important to use high-quality sources and, if necessary, present and distinguish different definitions, studying the sources in sufficient depth to accurately represent the arguments in your own words.

### **2.3.2 Stringency (common thread)**

The structure of a scientific paper is listed in chapter 2.1.3. It is important from a content perspective to maintain a "common thread." Chapters should be logically structured to guide the reader through the paper and thereby always make the connection and contribution to answering the research question clear.

### **2.3.3 In-Depth Analysis**

Especially in the main part of the work, after presenting the necessary definitions and background information, you should demonstrate a deep and critical engagement with the chosen topic. This involves not just listing and summarizing the arguments of other authors but also connecting and relating them to each other. Depending on the methodology used, in-depth analysis should be demonstrated through the conducted analyses. In the discussion, show how answering the research question addresses the research gap outlined at the beginning and what insights have been gained. Through a detailed and critical presentation of the main findings, you can demonstrate the depth of your engagement with the topic.

### **2.3.4 Critical Assessment**

Critical assessment applies to the evaluation of the work of others as well as your own work. Concerning the work of others, it means continually questioning the validity of definitions, arguments, and results of other authors and addressing identified weaknesses openly. It may also be valuable to question, for instance, why definitions of the same concept may differ in various sources. Regarding your own work, critical assessment can be relevant, particularly regarding the applied methodology: To what extent can the obtained results be generalized? What challenges arose during the process? Do these limit the validity of the results? This can provide opportunities for further research questions, which can be included in the conclusion.



### 2.3.5 Working with Sources

Make sure that the sources are up to date. On the one hand, it's appropriate to refer to foundational literature for basic definitions and the presentation of recognized concepts (primary sources, even if they were published decades ago). On the other hand, current sources should be used to emphasize the relevance of the work by making reference to current scientific discussions on the selected topic. For this purpose, focus primarily on articles from reputable academic journals. However, while striving to include recent sources, quality should not be compromised. This means that recent sources should be cited if they are of good quality.

Ensure the quality of the sources you use. Depending on the type of source, different approaches can be applied to assess quality. For articles from academic journals, journal rankings can serve as initial indicators (e.g., [www.vhbonline.org](http://www.vhbonline.org)). The VHB-Jourqual ranking, for example, categorizes academic journals from A to D, with A(+) being the highest category and D containing more practice-oriented journals. Especially if you find a source that is very important for your work but was published in a journal with a lower ranking (e.g., Jourqual ranking D), you should consult with your supervisor before using the source. If the journal is not listed in the ranking, you should definitely consult with your supervisor before using the source.

Textbooks by recognized authors can also be used and are particularly suitable for the foundational chapters of the paper. However, as self-publishing has become more common, and there is no general quality control for books, quotes from books by recognized authors should be used sparingly. In particular, citations from bachelor's and master's theses published as books should be avoided.

In the case of internet sources, there is no one-size-fits-all recommendation, as a wide range of different materials is available. When it comes to internet sources, pay attention to both the relevance of the content and its quality. Examples of potentially useful sources include working papers (e.g., via SSRN), especially from well-known authors, as they often present the latest research projects and contain very current insights. Studies by well-known institutions (e.g., DIW) or publications from government agencies, such as drafts of new regulations, can also be useful internet sources.



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Chair of Business Administration, especially Management Accounting

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## ***2.4 Additional Points of Contact for Questions and Assistance***

Your supervisor is your primary point of contact for content-related questions. If you have general questions about academic work or administrative matters, feel free to contact the email address [abschlussarbeiten.bwl-controlling@uni-bamberg.de](mailto:abschlussarbeiten.bwl-controlling@uni-bamberg.de).

## ***2.5 Others***

Please send us the PDF file of your thesis after submitting it to the Examination Office (via email to: [abschlussarbeiten.bwl-controlling@uni-bamberg.de](mailto:abschlussarbeiten.bwl-controlling@uni-bamberg.de)).

Thank you, and good luck!