

Guidelines for Paper Submission

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I General Information

The guidelines and requirements set out in Section II must be applied when writing academic papers. The version published at the time of submission of the respective paper is authoritative. Failure to comply with the guidelines and formatting requirements constitutes a significant impairment and may result in a grade of failed.

As outlined in Section III, a series of recommendations are provided for the purpose of designing the paper. It is important to note, however, that deviations from the recommendations outlined in Section III are permissible. However, it is imperative that the chosen approach is applied consistently and meets academic requirements. The latter is particularly relevant in the context of the clear identifiability of references. Should these two requirements not be met, the chosen design may consequently be awarded a grade of failed. In principle, types of academic work differ only in their length and binding, not in their formal design.

II Guidelines and Requirements

1 Format and Page Layout

- The content and form of an academic paper must be consistent and clear.
- In an academic degree programme, learning academic techniques is a mandatory component of the training curriculum. Failure to adhere to the required form cannot be remedied by the presence of good content; in academic papers, **form and content are inseparable**.
- It is imperative that the statements made are truthful and honest, as this is of the utmost importance. Proper citation is therefore essential, as otherwise the impression would be given that the statements are original, i.e. the author's own thoughts.
- Following is the structure of the report layout:
 - Title Page [see Appendix 1, 2]
 - Abstract
 - Table of Content
 - List of Figures (if needed)
 - List of Tables (if needed)
 - List of Abbreviation
 - Paper Chapters
 - 1 Introduction
 - 2 Literature Review / Theoretical Background
 - 3 Methodology
 - 4 Data Analysis, Results, and Discussion
 - 5 Conclusion, Outlook, and Limitations
 - References
 - Appendices
 - Statutory declaration [see Appendix 3]

2 Specifications

- Length:
Bachelor theses should be about 40 pages (10,000 words) and master theses about 60 pages (15,000 words) (excluding bibliographic information, abstracts and appendices with additional information). An abstract should not be more than 500 words.
- Margins:
Keep a margin of 2.5 cm all around.
- Font/Size:
Point 12, Arial. Main headings-14 and subheadings-12. Please use **BOLD** for paper title and chapters.
- Spacing:
Use double spacing; single spacing may be used only in the Table of Contents, footnotes or endnotes, charts, graphs, tables, quotations, appendices, and references.
- Alignment:
Justified alignment should be used for the main text, footnotes and bibliographies.
- Page-Number/Header:
Page numbers should be incorporated into the header. Please note that, in addition to the blank cover sheets and title page, all sheets must be numbered. Please ensure that the table of contents, list of figures, list of tables and list of abbreviations are numbered using Roman numerals. It is imperative that the 'Introduction to References' section is numbered using Arabic numerals.
- Binding:
Bachelor's and Master's theses must be bound with a cardboard cover (glue or adhesive binding; no spiral binding).

3 Abstract

The abstract should be no longer than 500 words and written in a single paragraph. The initial sentences of the text are intended to state the topic, while the subsequent sentences are used to present the research design. Basic observations and/or conclusions are then provided.

4 Introduction

In the introduction, the research topic should be clearly defined, and its significance should be explained. It is important to note dependencies with other significant topics that have not been fully addressed or have only been briefly mentioned. In addition, the research questions should be derived and the research methodology explained.

5 Data Analysis, Results, and Discussion

This section has been organised into discrete sub-units, which have not been arranged in any particular order. The data presented must be critically discussed in relation to each other, as well as to the results of other studies and to the proposed hypothesis (if any). In such cases, it is

important to note that such relationships are rarely so straightforward that only one conclusion is possible. Therefore, they must be interpreted. However, the 'interpretations' are not as subjective and arbitrary as the term might suggest; the arguments must be logical and firmly based on facts.

It is recommended that a concise introductory paragraph be included, referencing the issue raised in the Introduction and outlining the manner in which the results will be addressed. It is a common mistake to omit a preface or to present the discussion's contents in a disorderly manner. Another element to consider is the evaluation of all sub-units of the results. This is a surprisingly common error. Another key point is that they never gloss over contradictory or apparently uninterpretable data. Finally, speculation is only offered when it can be substantiated by testable hypotheses or observations that hold significant potential.

6 Conclusion, Outlook, and Limitations

In the final chapter, the issues raised at the outset are to be revisited. The results developed in the main sections should be presented subsequently, with greater emphasis being placed on their weight than on their completeness. The introduction and final chapter should enable a reader familiar with the topic to recognise the content of the work and its most important results. It is therefore imperative that the limitations of one's own research are identified in the final chapter. Ideally, the chapter should conclude with an outlook on future research that is directly relevant to the results obtained.

7 Style of the Paper

Algorithms and methods should be explained in detail and illustrated by applying them to new and self-constructed examples. Should the examples require additional space, they can be filed in the appendix. The writing style should be accessible to readers with and without specific detailed knowledge of the subject area. Please note that the pronouns "I" and "we" should be avoided. Furthermore, it is imperative that the style of the thesis is factual and objective, as opposed to being narrative.

It is vital that the structure of the thesis is consistent and logical. It is essential that a clear thread runs through the thesis, demonstrating how individual ideas and concepts are logically deduced from each other. Please note that there are other options available. Each paragraph should typically develop one idea, and therefore the sentences within a paragraph should be linked coherently and logically.

8 Working with References

Correct citation is a manifestation of academic accuracy and integrity. Ideas that have been adopted must be clearly marked as such, irrespective of whether they are quoted directly or indirectly. It is imperative that each citation is verifiable through the bibliography. Please use APA style for references.

9 Use of AI tools in academic Papers

The use of so-called AI tools in the creation of academic work is generally permitted. However, AI-based text generators such as ChatGPT may only be used if their use is compatible with the criteria of academic work and copyright law. Before using AI tools, it is also essential to carefully consider the specific weaknesses and risks of the AI tool in question. When using AI-based text generators in an academic paper, the following must be observed:

- All communication with the AI (your questions, answers/texts from the AI) must also be recorded in a document (ChatGPT documentation).
- You may insert explanations in a different font or colour to improve the structure of the documentation, e.g. to indicate where and how you have used AI tools for your work.
- The documentation must be submitted together with your academic work by email to the professorship (accounting@uni-siegen.de) before the deadline.
- Texts taken from AI tools must be cited. To do this, quote them verbatim or paraphrase them in a footnote, indicating the page and line number, e.g.: See documentation ChatGPT (year), p. ??, line ?
- The documentation must also be listed in the bibliography/list of sources.
- If you use an AI tool to translate a source and cite this translation, you must indicate both the primary source and the AI tool and its use in the citation, e.g. (primary source (year), p. ??-??; translated by AI tool, e.g. DeepL.
- Even when using AI tools, you remain fully responsible for your arguments, statements, translations, quotations and source references, e.g. for their accuracy, relevance, structure, originality and topicality of your work.

If the texts used from AI tools are not marked accordingly, an attempt at deception or plagiarism will be assumed. This is also made clear in the declaration of originality, as this also includes the use of AI-based text generators.

III Recommendations

1 Footnotes and References

The design of the source references should be consistent. The paper should be formatted according to APA guidelines with references in the text (<https://apastyle.apa.org/>) or references in footnotes. If footnotes are used, the last name of the authors, the year of publication and the page number(s) should be included. The source only needs to be fully specified in the bibliography. If an author cites multiple sources from the same year, this must be indicated by adding letters to the year of publication.

⁹ See. Fama/Jensen (1983), 305.

¹⁰ See. Fama/Jensen (1983a), 330-332.

2 Bibliography

In the bibliography, all sources should be listed in alphabetical and ascending chronological order. There are recommended abbreviations for journals, such as “JoF” for “The Journal of Finance”. These abbreviations can be used if they are also mentioned in the list of abbreviations.

1	Journal Articles
	Sharma, Pramodita (2004): An Overview of the Field of Family Business Studies: Current Status and Directions for the Future, in: FBR, Vol. 17 (2004), pp. 1–36.
2	Books
	Brealey, Richard A./Myers, Stewart C./Allen, Franklin/Edmans, Alex (2022): Principles of Corporate Finance, 14. Ed., New York et al. 2022.
3	Single Chapters
	Gimeno Sandig, Alberto/ Labadie, Gaston J./Saris, Willem/Mendoza Mayordomo, Xavier (2006): Internal factors of family business performance: an integrated theoretical model, in: Poutziouris, Panikkos Zata et al. (Ed.): Handbook of Research on Family Business, Bodmin 2006, pp. 145–164.
4	Working Papers
	Morck, Randall/Yeung, Bernard Yin (2003): Family Control and the Rent-Seeking Society, in: William Davidson Institute (Ed.): Working Paper Series, Nr. 585, Stand: June 2003.
5	Web/Internet Sources
	Global Reporting Initiative (2014): Sustainability Reporting, Internet: https://www.globalreporting.org/information/sustainability-reporting/Pages/default.aspx , Year, Month, Day.

IV Appendices

1 Thesis Cover Sheet

[Title of Thesis]

Bachelor-/Master Thesis

Supervisor:
Prof. Dr. Andreas Dutzi

Author:
Name:
Address:
Phone:
Student Number:
Study Programme:

Siegen, [Date]

2 Seminar Cover Sheet

[Main Seminar Theme]

[Title of Seminar Paper]

Supervisor:
Prof. Dr. Andreas Dutzi

Author:

Name:
Student Number:
Email:

Siegen, [Date]

4 Statutory Declaration

Confirmation

I hereby certify that I have written this paper independently and have not used any resources other than those specified. All passages that are taken from other works in terms of wording or meaning (including translations) have been clearly identified as borrowings in each individual case, with precise details of the source (including the World Wide Web, generative AI, and other electronic data collections). This also applies to attached drawings, illustrations, sketches, and the like. I acknowledge that proven failure to indicate the source will be considered as an attempted cheating. I have taken note of the paragraphs of the examination regulations applicable to me that concern possible attempts to cheat.

I agree to the storage of my thesis for the purpose of plagiarism checking. I confirm that the content of the electronic version is identical to that of the printed version.

Siegen, [Date]

[Signature]