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**UNIVERSITÄT
BERN**

Faculty of Business, Economics and
Social Sciences

Department of Business
Administration

**Institute for Accounting and
Controlling**

**Department of Managerial
Accounting**

**Guidelines for the Preparation of
Proseminar, Seminar, Bachelor and Master Theses
at the Institute for Accounting and Controlling
Department of Managerial Accounting**

Bern, March 2024

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1 Introduction

The following guidelines apply to the preparation of all written theses at the Institute for Accounting and Controlling – Department of Managerial Accounting at the University of Bern.

This document outlines the principles that guide the preparation of a Proseminar, Seminar, Bachelor, and Master Thesis. In general, these principles apply to all mentioned theses. The principles are mandatory formal requirements, unless otherwise defined by the supervisor, and provide helpful tips for the formal preparation of the thesis. In case of ambiguities or gaps in the guidelines, reasonable assumptions should be made in agreement with the supervisor.

For further information and templates, please visit www.iuc.unibe.ch.

2 Formal Requirements and Tips for Structuring a Thesis

2.1 Formal Requirements

The thesis must be formatted on **one-sided** DIN-A4 paper with a 2.5 cm margin on the left and a 4 cm margin on the right. Leave a 2 cm margin at both the top and bottom.

Page numbers should be positioned 1 cm above the bottom of the page and centered within hyphens. The pages of the table of contents and of other directories preceding the main text should be numbered in Roman numerals (i.e., I, II, III, IV, V, VI, ...). The cover page is included in the count but is not assigned a page number. Arabic numeration begins with the main text, starting from page 1 and continuing until the last page of the thesis, including the list of references and appendix.

The required **font** for the thesis is Times New Roman. The main text should be in 12 points font, formatted as justified text. Tables should use a font size of 11 points, while footnotes or captions for tables and figures should be in 10 points font. Headings should also be in Times New Roman, with the font size varying based on the hierarchy of the heading:

Heading 1 (e.g., 2):	14 points, bold, black
Heading 2 (e.g., 2.1):	13 points, bold, black
Heading 3 (e.g., 2.1.1):	12 points, bold, black
Heading 4 (e.g., 2.1.1.1):	12 points, bold, italics, black

Maintain a **line spacing** of 1.5 for the main text. Footnotes should have a single line spacing, as should the list of references, tables, captions for tables and figures, and long highlighted citations. Add a spacing of 10 points before and after each heading. In headings and subheadings, capitalize the first word, nouns, and major words. Avoid capitalizing articles, coordinating conjunctions, and subordinate conjunctions.

Mathematical equations and formulas should be numbered either consecutively [i.e., „(1)“, „(2)“, ...] or chapter by chapter [i.e., „(2.1)“, „(2.2)“, ...]. Explain the symbols used in equations the first time they are mentioned in the text. Create a list of symbols only if a large number of different symbols are used.

2.2 Structure

A thesis consists of several parts (the compulsory parts are highlighted in **bold**). The structure is as follows:

- **Title Page** (see template at www.iuc.unibe.ch)
- **Table of Contents**
- List of Abbreviations
- List of Figures
- List of Tables
- List of Symbols
- **Main Text** (contains introduction, main part and conclusion)
- **List of References**
- Appendix (contains e.g., the analysis of empirical data)
- **Statement of Authorship (signed)**

All directories as well as the appendix and the statement of authorship should be titled with their respective headings in the thesis. However, they will not be numbered. Each directory should be included in the table of contents, reflecting the correct order and corresponding page number.

The **table of contents** should include all parts of the thesis, beginning from a possible abstract to the statement of authorship. The page numbers in the table of contents must accurately correspond to the actual pages, indicating the beginning of each chapter in the text.

For the **formal structure** of the main text, it is recommended to follow a pure decimal structure:

1	2	3
1.1	2.1	etc.
1.2	2.2.1	

All parts listed in the table of contents must precisely correspond to the headings in the text. It is advisable to limit the structural levels to no more than three, as exceeding this threshold can lead to confusion. Additionally, ensure that each level contains more than one sublevel; for instance, if there is a “2.1”, there should also be a “2.2”.

Headings should briefly represent the content of the corresponding text (e.g., “The Advantages of Subjective Performance Evaluations”). Avoid using complete sentences as headings (e.g., “What are the Advantages of Subjective Performance Evaluations?”).

In the **list of abbreviations**, all abbreviations used in the thesis should be alphabetically listed along with their meanings. Avoid using uncommon abbreviations. Upon their first use in the text, all abbreviations must be spelled out, with the intended abbreviation provided in brackets. Subsequently, in the remainder of the thesis, the abbreviation may be used. Note that common abbreviations acknowledged by the Oxford English Dictionary, such as “etc.,” “e.g.,” or “i.e.,” are excluded from the list of abbreviations.

Tables and **figures** serve as visual supplements and are integral parts of the text. Any visual representation that is not a table is referred to as a figure. While tables and figures should be self-explanatory, it is essential to provide explanations in the text. Readers must be able to easily recognize both the meaning and content. Each table or figure must be explicitly referenced in the text. Numbering of tables or figures should be consecutive, and a precise caption indicating the content should be provided for each table or figure. If tables and figures are sourced from a third party, proper citation is necessary. Compile a separate list of tables and figures, including their respective page numbers. Extensive tables and figures may disrupt the reading flow and are, therefore, preferably placed in the appendix. It is crucial that each appendix relates to the text, and every table and figure is referenced at least once in the main text.

According to the study regulations of the Faculty of Business, Economics and Social Sciences (WISO), you are required to submit a **statement of authorship** on the last page of every thesis. This statement serves as your assurance, confirming that the presented thesis was independently written by you. Please copy the statement directly from the regulations and sign it, indicating the place and date.

2.3 Style and Perspective of Writing

Pay attention to correct spelling, grammar, and punctuation. The Oxford English Dictionary can provide guidance on English spelling and grammar. Ensure the use of unambiguous and objective language. Personal value judgements should always be justified and clearly distinguished from factual descriptions, making them recognizable. Present personal considerations and thoughts from a factual, unobtrusive, but recognizable first-person perspective.

Use technical terms, foreign words, and abbreviations carefully. Commonly recognized accounting and economic terms can be used as long as their use is reasonable in the context of argumentation, and they do not require further explanation. Technical terms must be explained upon their first use. The use of foreign words is acceptable when there is no corresponding English term for the facts being described. Tables, figures, and formulas are not substitutes for text. While they must be self-explanatory, i.e., they must also contain their own caption, they still need to be referenced and explained in the text. Ensure that tables and figures are visually appealing yet scientifically factual and presented in a simple manner. Avoid special effects and maintain uniformity in the design of all graphic elements.

Paragraphs are separated from each other with additional line spacing. Ensure that paragraphs are present, not excessively long, and visually distinct from one another.

Highlights in the text, such as underlining, **bold print**, blocking, or *italics*, can draw attention to important expressions. When used sparingly and accurately, they can enhance readability.

2.4 Quotation

The following outlines the rules for using the APA citation method. The rules are binding and must be followed when writing a thesis at the IUC-MA.

Please also refer to: www.apastyle.apa.org

Deviations, such as opting for alternative citation methods, must be discussed and agreed upon with the supervisor. The most crucial aspect when writing a thesis is to maintain consistency throughout the paper.

Citations in the text signify the connection with the ideas of others, and it is crucial that the reference to the source is clear. Any use of other people's ideas must be explicitly indicated in the work by citing the exact source. Using other people's ideas without providing precise reference to the source is considered plagiarism, an attempt to deceive, and will be penalized with a grade of 1. Refer also to [Guidelines on Plagiarism \(Merkblatt Plagiat\)](#) and [Procedures for Addressing Plagiarism \(Richtlinien bei Vorgehen gegen Plagiate\)](#).

Three **basic rules** apply to every quotation:

- **Immediacy:** The quotation must be extracted from the primary source.
- **Appropriateness:** The quotation should only contain what the quoted author(s) want(s) to demonstrate with the literal or analogous quotation. Additionally, the citation should be integrated into the argumentation.
- **Accuracy:** Sources should be cited sufficiently and explicitly to facilitate an easy retrieval of the source and the referenced passage.

2.4.1 References within the Text

Positioning of the Source Citation

As a general rule, the source is cited immediately after the quotation or paraphrase. If the sentence ends with the quotation, the source citation is inserted before the final period. However, if the quotation does not end with a period but with an exclamation mark, question mark, or similar punctuation, the source citation is inserted after the closing punctuation mark.

Example:

Targets are an important element of management control systems (Chenhall, 2003).

If the author(s) is/are already mentioned in the text, the source citation is placed accordingly. The year of publication is provided in brackets directly after the surname(s).

Example:

According to the goal-setting theory by Locke and Latham (1990) difficult but achievable targets motivate employees to deliver high performances.

Quotations with Two or More Authors

When citing sources with two authors, it is essential to include both names in the source citation.

Example:

(Hansen & Van der Stede, 2004)

When citing sources with three or more authors, only the first-named author is listed, and the remaining authors are supplemented by “et al.” (Latin, et alii: “and others”). All authors are fully listed in the list of references.

Example:

(Fisher et al., 2002)

Authors with same Surname

When citing multiple authors with the same surname, include the first initial of their first name to distinguish them in the citation. If their first names share the same initial, then the full first names must be provided.

Example:

(Miller, A., 2001) and (Miller, H., 2004)

Year of Publication

The publication year of the utilized edition is provided, which is particularly crucial for revised and newly utilized editions. For websites and other online sources, the year of publication refers to the date of the last update (if there is no explicit publication year). If this information is also unavailable, the source citation is annotated with “n.d.” (no date) to indicate the absence of the relevant information.

Several Literature from Authors in the same Year

When citing several works by authors from the same year, a lowercase letter is added to the year of publication according to the chronological order of publication to avoid confusion. These lowercase letters are assigned alphabetically and must also be noted in the list of references.

Example:

(Bol, 2011a) and (Bol, 2011b)

Several Literature in one Citation

When citing several references within a single citation, the corresponding references are enclosed in brackets and separated by semicolons. The references are then listed in alphabetical order (ascending).

Example:

(Hope & Fraser, 2003; Schmidt, 1992)

Missing Names of the Authors

If the names of the authors of a source are unavailable, the name of the institution or publication is used. For longer titles, the first few words are typically sufficient. The absence of author names is rare in published sources and is more likely to occur in internet sources.

2.4.2 Direct / Verbatim Quotes

A **direct quotation** occurs when statements from third sources are adopted verbatim in one's own text. These references should be accurately reproduced in terms of letters and characters. English quotations should always be cited in the original; other foreign-language quotations should also be presented in their English translation. Direct quotations are enclosed in quotation marks within the text. It is advisable to use direct quotations sparingly, as they may interrupt the flow of the text.

Example:

„In broad terms, a management control system is designed to help an organization adapt to the environment in which it is set and to deliver the key results desired by stakeholder groups, most frequently concentrating upon shareholders in commercial enterprises“ (Merchant & Otely, 2018).

Length of the Quotation

If a verbatim quotation extends over three or more lines, it should be indented on both sides by 1 cm from the margin. The intended text should have single line spacing, a font size that is 1 point smaller than the main text (11 points instead of 12 points), and a blank line separating it from the rest of the text. Quotation marks are still used for intended quotations.

Direct Speech within the Quotation

Verbatim quotations are placed between double quotation marks. If the quotation contains direct speech or individual terms that are already in quotation marks in the original text, this is indicated in the verbatim quotation by using regular quotation marks, ... ‘.

Quotations in Foreign Languages

To avoid confusion, quotations in a foreign language should be visually set off from the rest of the text. Use Italics for this purpose. Foreign language quotations should be only used when the context absolutely requires it; otherwise, it is recommended to use indirect quotations.

Example:

*„Die Wirkung der Anstrengung e des Agenten auf den Aktienkurs $x \in [\underline{x}, \bar{x}]$ wird über die Wahrscheinlichkeitsdichte $f(x|e)$ bzw. die Verteilungsfunktion $F(x|e)$ parametrisiert. Es gelte $F_e(x|e) < 0 \forall x < \bar{x}$, d.h., e wirke im Sinne einer stochastischen Dominanz erster Ordnung.“
(Arnold & Gillenkirch, 2007)*

Omissions and Reformulations

If a quotation is not reproduced in full, the omission must be indicated by three dots in square brackets [...]. However, entire paragraphs or sections should not be marked as an omission; in these cases, two separate citations are appropriate. When shortening quotations, it is essential to ensure that the statement is not distorted or inadmissibly generalized or simplified. If the sentence structure requires reformulation or changes in capitalization or punctuation, these must be indicated in the citation using square brackets.

Example:

Holmström (1979) describes the findings of his study as follows: „[...] essentially, [reformulation] any imperfect information about actions or states of nature can be used to improve contracts, [...]. Additional information is of value because it allows a more accurate judgment of the performance of the agent [...].”

Highlights in the Original Text

Highlights in the original text (underlining, CAPITAL LETTERS, *Italics*, **Bold font**, etc.) is incorporated in the quotation and accompanied by the notation [highlights in original] enclosed in square brackets.

Example:

“Depending on the transfer pricing method used and the relative tax rates, ex post [highlights in original] shifting either exacerbates or alleviates ex ante [highlights in original] investment distortions” (Smith, 2002).

Spelling Errors, Misprints and Lack of Accuracy

Quotations are reproduced verbatim. Consequently, spelling and typographical errors in the original text, as well as outdated spellings, are retained. Errors in the original text are marked with the addition [sic], indicating “this is the source”.

The insertion of [sic] is also used when the accuracy or correctness of the quotation could be questioned by readers or when special features are to be highlighted.

Example:

Walter Faber „[...] lebt an sich vorbei, weil er einem allgemein angebotenen Image nachläuft, das [sic] von ‚Technik‘, (Frisch, 1975).

2.4.3 Indirect / Analogous Quotations

An **indirect** or **analogous quotation** is a reference to the content or analogous reproduction of other people’s thoughts and statements in your own work. A source quotation is also required in this case.

2.4.4 Secondary Sources

A **secondary source** is a direct quotation from a secondary source, meaning a source that relies on the original source. Scientifically verified quotations usually have only one source: the original. Every citation must be cross-checked against the original. A secondary citation is appropriate in exceptional cases only if the original text cannot be obtained despite intensive efforts (e.g., the book is not available in Bern, interlibrary loan takes too long, or is not possible for valid reasons). However, it must be explicitly marked as such, and both references should be included in the list of references.

2.5 List of References

2.5.1 General Information

In both the list of references and the citations within the text, a 1:1 correspondence of the sources is imperative. This means that no source is cited in the text may be absent from the list of references, and conversely, no source may appear in the list of references that has not been previously cited. The list of references should include all the literature used in the text, presented with complete details and arranged alphabetically by author. Each reference should conclude with a period. The citation of literature sources must adhere to the following criteria:

- Correctness: Providing accurate and error-free information
- Completeness: Ensuring the reproduction of the essential information
- Consistency: Adhering to a specific classification system

Missing Information

If information is missing from an entry in the list of references, this is indicated by the following abbreviations:

No author: Use the name of the institution or the title. For longer titles, the first few words are used.

No date: Add “n.d.”

If other information is missing, it must be written out in full (e.g., “no publisher”).

Names of Authors

All authors are listed in full (surname, first name). It is advisable to limit the first name to its initial. Editors are supplemented with the abbreviation “eds.”.

In the case of literature by two authors, the authors’ names are separated by an “&” symbol. If there are more than two authors, the first authors are separated by a comma, and the last author is separated by an “&” symbol.

Edition

The edition of a source is only stated if it is not the first edition. Additions (e.g., “completely revised”) are omitted.

Presentation and Sequence

A single line space is inserted between the individual entries. Multi-line references are indented 1 cm from the second line, using a left-aligned font and single-line spacing. The sources are sorted alphabetically by author’s surname, without distinction between source types. If an author has published both alone and with other authors, literature originating solely from them is listed first, followed by collaborative literature. When multiple literature by the same author are mentioned, the oldest literature is listed first, followed by more recent contributions in chronological order. In the case of several sources by the same author from the same year, lowercase letters are added to the year (2000a, 2000b, etc.).

2.5.2 Various Types of Sources

Monographies

Surname, First Name (Year). *Title of Book* (if applicable Edition). Publisher.

Example:

Merchant, K.A., & Van der Stede, W. A. (2017). *Management Control Systems: Performance Measurement, Evaluation and Incentives* (4th ed.). Pearson Education.

Chapter in Edited Books

Surname, First Name (Year). Title of Chapter. In First Name Surname (Editors), *Title of Book* (if applicable Edition, page range). Publisher.

Example:

Ross, S. (1974). On the economic theory of agency and the principle of similarity. In M. Balch, D. McFadden, & S. Wu (Eds.), *Essays on Economic behavior under uncertainty* (pp. 215-237). North-Holland Publishing Company.

Articles from Journals

Surname, First Name (Year). Title of Article. *Name of Journal*, Volume (if applicable issue), page range.

Example:

Bol, J. C., Kramer, S., & Maas, V. S. (2016). How control system design affects performance evaluation compression: The role of information accuracy and outcome transparency. *Accounting, Organizations and Society*, 51, 64–73.

Legislation and Accounting Standards

Legislator/Authority (Year). *Title*, Version (last amended: DD.MM.YYYY).

Example:

IASB (2014). *IFRS 11 Joint Arrangements*, May 2011 (last amended: 12.12.2017).

Theses

Surname, First Name (Year). *Title of Thesis* [Type of Thesis]. Educational Institution.

Example:

Elsinger, F. (2018). *Essays on Behavioral Aspects of the Delegation and Limitation of Decision-Making Authority in Organizations* [Doctoral Thesis]. University of Bern.

Lecture Notes

Surname, First Name (Year). *Title* [Type of Document]. Name of the website/database. URL/Course name.

Example:

Arnold, M. (2022). *Performance Measurement, Evaluation, and Incentives* [Lecture Notes]. ILIAS UniBern. 102850-HS2022-0: Performance Measurement, Evaluation, and Incentives.

Corporate Reports

Name of Company (Year). *Title of Report*. URL.

Example:

Schweizerische Nationalbank (2023). *115th Annual Report Swiss National Bank 2022*. https://www.snb.ch/en/publications/communication/annual-report/annrep_2022_komplett.

Articles from Internet Sources

Surname, First Name (Year). *Title of Article*. Name of Internet Source. URL.

Example:

Colback, L. (2023). *Technology and the Skills Shortage*. Financial Times.
<https://www.ft.com/content/b1b710a1-6d12-43e5-8508-ae4584a7289a>.

Secondary Sources

In the case of secondary citations, provide an entry for the secondary source used in the reference list.

3 Literature Research

The University Library of Bern UB provides opportunities for on-site literature research. In addition, numerous literature databases and specific search engines are available. Noteworthy among English-language literature sources are Business Source Premier, JSTOR, Google Scholar, and SSRN. It is recommended to explore the databases offered by the university library, where not only English but also many German-language journal articles are accessible electronically in full text. Access to such e-papers is possible through the university WLAN or VPN connection. Instructions for setting up the VPN connection can be found at: www.unibe.ch

If you cannot find something in Bern, you still have the option of interlibrary loan. Information about this service can be found at www.ub.unibe.ch. In general, the internet is becoming increasingly useful for literature research. However, always focus your search on academic sources, such as academic monographs, textbooks, and journal articles.

When using other sources from the internet, please note the following: Online publications on the internet are citable, provided that the type of publication is indicated. When choosing internet sources, pay attention to their scientific level.

Conduct a subject-related literature search as systematically as possible by searching in reference works, book catalogs, and journal indexes. It is advisable to note every possible source immediately, recording it as completely as you will have to list it later in the list of references. This will save you from a subsequent, laborious search for the source citation.

The number of academic sources in the field of business administration and economics is immense, and the quality of the individual literature varies greatly. To begin, gain an overview and understanding of the topic by reading central sources. Note down the reference details of potentially important sources, and then carry out a preliminary evaluation of each source. When evaluating journal articles, pay particular attention to the journal in which the article was published. Top journals in the field of managerial accounting include, among others: *The Accounting Review*, *Journal of Accounting Research*, *Accounting, Organizations and Society* und *Contemporary Accounting Research*.

A promising approach to literature research is to start with the most up-to-date initial literature available and examine the sources cited there, employing a “snowball system”. Once obtained, proceed in the same way by evaluating the references of these sources. This approach allows for a quick compilation of a large number of sources. If you notice that references are frequently repeated, it is advisable to stop the procedure described above. However, the “snowball system” has its drawbacks, as it heavily relies on the initial literature. Therefore, it should be supplemented with a more systematic search.

5 Concluding Remarks

The preliminary final version should undergo proofreading by several uninvolved persons. This process facilitates the identification and correction of linguistic errors and inconsistencies. However, this does not exempt you from personally reviewing the final version of your thesis. Pay meticulous attention to style, language, and grammar. The overall impression of a thesis can significantly suffer if the arguments are not formulated in clear and grammatically correct sentences.