

**wirtschafts
wissenschaften
htw saar**

**University of Applied Sciences
Business School**

Guidelines for writing academic papers

**Valid for all degree programs of the
Business School**

Version: October 1, 2015

1 Scope and purpose of the guidelines

These guidelines are valid for all academic works (especially seminar and final papers) in all degree programs of the Business School at the University of Applied Sciences. This version of the guidelines is applicable to all papers whose topics are assigned after the date which appears on the cover page of these guidelines. These guidelines present the formal organization of such academic papers; unless another format has been agreed upon with the supervising professor in an individual case (see Section 2).

These guidelines do not offer exhaustive information concerning the requirements of any specific academic paper. In particular, such requirements might include the examination requirements, application and deadline dates, and the number of copies to be submitted or required non-disclosure notices. Students are responsible for informing their selves about the current "General Study and Examination Regulations (ASPO)" that apply as well as any other additional regulations of the examination board in charge. Stipulations of such additional examination regulations take precedence over the requirements set out in the present guidelines. For questions related to examination requirements, contact people (besides the student's advisors) are the examination board and the registrar's office. Forms and other printed documents are normally available from the faculty secretary.

These guidelines do not contain rules or suggestions for working methods for the drafting of academic papers, such as finding a topic, methods, research procedures, or organizing the contents of a paper. The student must acquire the basic knowledge for this in the special lectures offered for this purpose, or in the current technical literature about it. Students should first consult their advisors.

2 The central role of the advisor of the academic work

The advisor for any particular academic paper is the main contact person for questions concerning the specific requirements of that academic work. For final papers, it is therefore important to clarify, in a timely manner, which lecturer is prepared to take on this task. The first critical juncture for an academic paper is the choice or assignment of a topic. This choice could lead to variations in methodology. These could include, for example, empirical, research-based, model- or company-based research. The scope of any particular paper must also be discussed with the advisor. The same applies for the structure of the work. The function of the various parts of a work (normally an introduction, main body and conclusion) can be perceived differently. This should also be discussed with the advisor.

The advisor also plays a central role concerning the formal organization of the paper; the decisions of the advisor normally take precedence over the present guidelines, such as, for example, in the choice of citation method. The advisor could designate the use of one of the citation methods outlined in these guidelines or require the use of another type of citation method. Especially in the case of foreign-language academic papers, it is imperative that the citation method be agreed upon with the advisor in advance. This means, above all, that it must be determined whether a citation method using footnotes or one using citations in the body of text must be made in a certain format, or whether perhaps the guidelines of a partner university, for example, should be applied.

However, the provisions of the citation requirements in Section 11.2 and 11.3 must not be disregarded.

3 The organization of an academic paper

An academic paper is normally composed of the following sections:

- A title page
- An abstract (if required, as set out in Section 5)
- A table of contents
- A list of illustrations (if required, as set out in Section 7)
- A list of tables (if required, as set out in Section 8)
- A list of abbreviations (if required, as set out in Section 9)
- The body text of the academic paper
- A list of references or works cited (bibliography)
- Appendix or appendices (if required, as set out in Section 14)
- A declaration (see more under Section 15)

4 The title page

The title page must include the following information:

The name of the university

The faculty

The degree program

The topic

Your name

Your address

Your email address

Student number

Supervisor of the work

Submission date

The title page should be designed to be graphically pleasing. Attached to these guidelines is a suggested sample of a title page which does not have to be followed exactly.

5 The abstract

The student must find out from the advisor whether an abstract is required and, if so, what function the abstract should perform. If an abstract is required, it should appear after the title page and before the table of contents.

6 Table of contents

The headings in the table of contents must match verbatim the titles of the respective text sections of the paper. The division of the text sections is decadic (done in 10 parts) with Arabic numerals (1, 2, 3, ...) for each division. Subsections are indicated by Roman numeral divisions (I, II, III, ...). With the exception of the list of references or works cited (bibliography), the section numbers appear before the titles of the respective sections in the text. The following is an example of a table of contents.

I	Table of contents	
II	Table of illustrations (if illustrations are included)	
III	List of tables (if tables are included)	
IV	List of abbreviations (if required; see Section 9)	
1	Opening/introduction/title of Section 1.....	1
2	Title of Section 2	2
2.1	Title of Section 2.1.....	2
2.1.1	Title of Section 2.1.1.....	2
2.1.2	Title of Section 2.1.2.....	4
2.2	Title of Section 2.2.....	7
3	Title of Section 3.....	12
3.1	Title of Section 3.1.....	12
3.2	Title of Section 3.2.....	16
	etc.	
	(The last section of the body text is usually the conclusion, for example, a summary or outlook/perspective.)	
V	List of references or works cited (bibliography).....	80
	Appendix A.....	101
	Appendix B.....	110

Lists/sections that appear before the body text are not given section numbers. From the beginning of the body text, the respective headings of the text are to be given page references. Sequential page numbers are to appear in the lower right corner of the page, within the footer area, beginning at page 1 of the introduction. The list of references or works cited (bibliography) and any appendices receive page numbers (see the example). Standards for the page count of any particular paper relate to the number of pages in the text portion of the paper, including illustrations and tables that appear in the text portion of the body of the paper (for definition, see Section 14).

The number of pages of lists/sections and appendices that appears after the body text of the paper are not counted.

The title page and declaration are not included in the table of contents and do not receive page numbers.

The table of contents can be formatted completely left-justified (flush left), without indenting the titles of subsections, if long titles require it. However, this formatting must not be carried over into the text portion of the paper. Therefore, in the body text of the paper, only the chapter-level headings (section headings) are to be left-aligned and not the following sub-headings.

7 Illustrations and the list of illustrations

The use of an external illustration in the manner of a direct quote requires the student to follow the rules for direct quotation as set out in Section 11.3, as follows: the entire illustration must be used. The reproduction of the image must be justified by the theme of the paper.

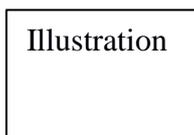
If you create an illustration based on an external image, then the rules for an indirect citation according to Section 11.3 apply. Your individual representation of the image must differ so significantly from the original that your depiction qualifies as your own intellectual capital

and visual work. In particular, minor changes to or formatting differences from the original image do not suffice to qualify your depiction as a recognizable, autonomous creation. If such an independent presentation of the image is not possible, the original illustration must be used and cited as a direct source. The source reference must be given under the image.

Illustrations within the text of the paper must be numbered (either sequentially or based on the chapter) and must be provided with a title. The list of illustrations carries the illustration number and title of all illustrations, along with the respective page number of each illustration.

Example for an illustration in the text:

Illustration 1: Name of the illustration



Source: publisher, further information as in other citations.

Example of an illustration list:

Illustration 1: Name of the illustration.....	2
Illustration 2: Name of the illustration.....	7

Depending on the number of illustrations, they may be placed in an appendix (see Section 14).

8 List of tables

For tables, the procedure is exactly the same as for illustrations (see Section 7). The designation "Table" with consecutive numbers and the title should appear above the table, with the source cited below the table.

9 List of abbreviations

Abbreviations and acronyms¹ should be used sparingly. Only common abbreviations (such as "e.g." and "i.e.") and common acronyms (such as "EU" or "CIA") can be used instead of the full form of the word or phrase. If abbreviations or acronyms are used, a list of abbreviations must be included in the paper, insofar as the abbreviations or acronyms do not appear in the current edition of "Duden Rechtschreibung". The abbreviations and acronyms used must be explained in full text in the list of abbreviations.

10 Formatting of the text

The text should be prepared with a word-processing program. The page format is DIN A4 in vertical format. The right, top, and bottom margins should be 2 cm; the left margin should be 4 cm. The line spacing should be 1.5 spaces between lines. Between paragraphs, this spacing should be increased by 3 points. The text colour should be black; the typeface (font) should be Times New Roman 12 point justified or Arial 11 point justified. Level 1 headings are to be in 14-point type and should be separated from the preceding text by 1.5 line spaces. Highlighting should be in bold or italics to highlight them. In tables and illustrations, the typeface Arial in 10 points is used.

The body text of the paper should be sensibly divided into paragraphs within the individual sections. Footnotes must be sequentially numbered. The font size of footnotes is to be 10 points and in the same typestyle as the text.

11 Specifications of sources and citation requirements

11.1 Working with sources

At this point we would again refer you to the information contained in the section "Scope and purpose of the guidelines" (Section 1).

The student has to learn the fundamentals of working with sources on the basis of the specialized literature of the field. This concerns recognizing the general importance of sources

¹ Acronyms are words formed from the initial letters or groups of letters of words set in a phrase or series of words, as, for example, in BGB for "Bürgerliches Gesetzbuch", PC for personal computer or EDV for "elektronische Datenverarbeitung".

in the scientific discussion, the necessary depth and breadth of the available research, the methods of managing the literature references, as well as the overall evaluation of sources. Here, too, discussion with the student's advisor takes priority.

11.2 Stipulations for the use of sources and obligation to cite sources

These guidelines limit themselves to the following **requirements**:

- Basically, only published sources that are therefore verifiable can be used. In exceptional cases, such as when referring to internal corporate documents, your advisor may allow for differing rules.
- For each potential source considered, it should be determined before use whether the specific source is suitable for forming part of the basis of an academic paper. Reports or abstracts from non-academic literature, especially daily newspapers, general mass-market periodicals and Internet sites, are only acceptable as sources in exceptional cases. The suitability of a source must be based on its content and the possibility to cite it sufficiently. When using Internet sources, special attention is required.
- The use of a source and the way in which it is used must be disclosed through the use of citation. The scientific requirements will only be sufficiently met if the use of texts or passages of text from other authors as well as the use or reformulations of outside ideas into your own words are made clear by citation. The difference between the use of a text (or portion of a text) and the use of an outside thought put into your own words is only visible through the citation method used and the related requirements; see more under Section 11.3. Any distortion (even the hint thereof) or suppression of the actual source and any citing of unused sources is a breach of the duty to cite in academic work. When the cited source is not used directly but rather quoted through a secondary source, this must be recognizable.
- It must be clear which statements are based on statements of other authors and which are original statements (conclusions, insights, opinions, claims) of the author of the work.

11.3 Particular requirements for literal and analogous quotations

It is necessary to distinguish between literal and analogous quotations for citation purposes; the literal quotation is referred to as a "direct" quote, the gist of an idea as an "indirect" quote.

A literal (direct) quotation is where pieces of the text(s) of another author are reproduced verbatim in your work. Literal quotations should only be made when the exact wording of the text is necessary in your paper. This is particularly the case with definitions or when the direct quote will be interpreted afterward. The direct quote must not substitute for your own reasoning.

Literal (direct) quotations are marked in the text of the paper by quotation marks ("..."). The listing of the sources follows, in the chosen citation style. A direct quote must match the original exactly. Omissions are noted by the use of three periods in a row (...). To clarify sections of the quotation, additions can be made and are enclosed in square brackets ([...]). Highlighting, by italic or bold type, is used to make clear that it originates with you, by the addition of a comment in square brackets: ["highlighting not in the original"] or ["emphasis added"].

Foreign language quotations are given in that language. With the exception of quotations in English and French, foreign language quotations must also be translated; the translation appears in a footnote.

The gist (or indirect) quotation is when sentences or thoughts of others are reproduced in your own words. It is not enough to replace only individual words. Your version must differ so significantly from the original that your text qualifies as your own intellectual capital and written work. If such an independent formulation of words is not possible, the original wording must be used and cited as a direct source.

Analogous quotations must also be attributed. Every adopted thought must be attributed through a citation. This applies no matter if the idea is simply reproduced neutrally, is used to support your opinion or is used to support an opposing opinion. Summaries which quote several pages of a related source should be used sparingly. It is critical to examine whether several ideas have been adopted, which would need to be quoted separately.

Indirect and direct quotations differ in form by the absence of quotation marks in the text of the work and by the addition of the word "see" in the short form. If a quotation refers to one page in the original work, the page number is indicated with a "p." If a quotation refers to two or more pages in the original, the page numbers are indicated with "pp." and an exact indication of the start page and the end page is required, eg. pp. 2-5.

12 Methods for citations in body text

The particular citation method to be used is to be agreed upon with the advisor of the academic work. In the following examples, the two common citation methods will be shown: first, the citation method for citation in footnotes; and second, the citation method of the Harvard style. For both citation methods, examples of citations in the text and in the list of references or works cited (bibliography) will be given.

For clarity, it is recommended to include the shortened citation in the text portion of the work, regardless of the citation style chosen. In the shortened citation, the author, year of publication, and the cited page(s) are given, as in the examples below.

12.1 Citation method in footnotes

For citation in footnotes, a sequential superscript Arabic numeral is assigned to the quotation in the text and refers to the corresponding footnote. The footnote is at the bottom, on the same page as the quote.

Example of a literal quotation:

"In a market economy, ownership of the means of production is vested in private hands."¹

For a footnote at the bottom of the page: ¹ Wöhe/Döring (2013), p. 37.

Example of an analogous quotation:

A market economy is characterized by the private ownership of resources.²

For a footnote at the bottom of the page: ² see Wöhe/Döring (2013), p. 37.

Example for two or more publications by the same author in one year:

If more than one publication from the same author has appeared in a single year and is quoted in your paper, add a consecutive letter to the year in each citation, for example (as in these indirect citations):

see Esselborn-Krumbiegel (2014a), p. 36.

see Esselborn-Krumbiegel (2014b), p. 15.

Example for an article from the Internet:

see Stangl (2015), Web.

If no author is given, the publisher of the website is used in place of the author. The publisher's information should be visible in the legal disclaimer/imprint of the website. If it is a legal entity, the legal title must be indicated. If no year is specified, "nd" can be used instead.

see Verlag C.H.BECK oHG (nd), Web.

see e-fellows.net GmbH & Co KG (nd), Web.

12.2 Citations in Harvard style

The short version is given directly in the text and separated by parentheses.

Example of a literal quotations:

"In a market economy, ownership of the means of production is vested in private hands."
(Wöhe & Döring 2013, p. 37).

Example of an analogous quotation:

A market economy is characterized by the private ownership of resources (see Wöhe & Döring 2013, p. 37).

Example for two or more publications by the same author in one year:

If more than one publication from the same author has appeared in a single year and is quoted in your paper, add a consecutive letter to the year in each citation, for example (as in these indirect citations):

[the quoted thought] (see Esselborn-Krumbiegel 2014a, p. 36).

[the quoted thought] (see Esselborn-Krumbiegel 2014b, p. 15).

Example for an indirect quotation from the Internet:

[the quoted thought] (see Stangl 2015, Web).

If no author is given, the publisher of the website is used in place of the author. The publisher's information should be visible in the legal disclaimer/imprint of the website. If it is a legal entity, the legal title must be indicated. If no year is specified, "nd" can be used instead.

[the quoted thought] (see Verlag C.H.BECK oHG o.J., Web).

[the quoted thought] (see e-fellows.net GmbH & Co KG o.J., Web).

13 List of references or works cited (bibliography)

All sources used in the paper must be cited and listed in the list of references or works cited (bibliography), in alphabetical order by last name (surname) of the author, without professional or academic titles or other ranks. The alphabetical order is independent of the type of source used; the partitioning used in the following examples (books, articles in anthologies or compendiums, periodicals or on the Internet) serve only to offer a better overview of the topic within these guidelines and is not meant to be adopted.

13.1 List of references or works cited by citation in footnotes

Surname, name(s) as initials. (Publication year). Title. Edition. Publication location: Publisher.

Examples:

Complete books and other writings:

Bruno, T. / Adamczyk, G. / Bilinski, W. (2014). Körpersprache und Rhetorik: Ihr souveräner Auftritt. 2nd edn. Freiburg; Munich: Haufe-Lexware.

Fabre-Magnan, M. (2011). *Introduction générale au droit: Droit des personnes - Méthodologie juridique*. 2nd edn. Paris: Presses Universitaires de France.

Mestre, J. u. a. (2012). *Droit commercial: Droit interne et aspects de droit international*. 29th edn. Paris: L.G.D.J.

Porter, M. E. (1980). *Competitive Strategy: Techniques for Analyzing Industries and Competitors*. New York: Free Press.

Stickel-Wolf, C. / Wolf, J. (2014). *Wissenschaftliches Arbeiten und Lerntechniken: Erfolgreich studieren – gewusst wie!*. 7th updated and revised edn. Wiesbaden: Springer Gabler.

Taylor, F. W. (1911). *The Principles of Scientific Management*. New York: Harper & Brothers.

Theisen, M. R. (2014). *Wissenschaftliches Arbeiten: Erfolgreich bei Bachelor- und Masterarbeit*. 16th completely revised edn. Munich: Vahlen.

The Modern Language Association of America (Publisher.) (2009). *MLA Handbook for Writers of Research Papers*. 7th edn. New York: The Modern Language Association of America.

Wöhe, G. / Döring, U. (2013). *Einführung in die allgemeine Betriebswirtschaftslehre*. 25th revised and updated edn. Munich: Vahlen.

Articles in anthologies or collections:

Behrens, G. / Neumaier, M. (2004). *Der Einfluss des Unbewussten auf das Konsumentenverhalten*, in: Gröppel-Klein, A. (Publisher), *Konsumentenverhaltensforschung im 21. Jahrhundert: Gewidmet Peter Weinberg zum 65. Geburtstag*, Wiesbaden: Deutscher Universitätsverlag, pp. 3-28.

Sary, J. (2013). *Referate unterstützen: Visualisieren, Medien einsetzen*, in: Franck, N. / Sary, J. (Hrsg.). *Die Technik wissenschaftlichen Arbeitens: Eine praktische Anleitung*. 17th edn. Paderborn u. a.: Schöningh, pp. 249-266.

Mehrotra, V. / Morck, R. (2012). *Entrepreneurship and the Family Firm*, in: Constantinides, G. / Harris, M. / Stulz, R. (Hrsg.). *Handbook of the Economics of Finance*. North Holland: Elsevier Science, pp. 649-682.

Articles in periodicals:

Dillon, R. D. / Nash, J. F. (1978). The True Relevance of Relevant Costs, in: The Accounting Review, Vol. 53, pp. 11-17.

Horvath, P. / Kaufmann, L. (1998). Balanced Scorecard: Ein Werkzeug zur Umsetzung von Strategien, in: Harvard Business Manager, Vol. 5, pp. 24-31.

Kajüter, P. / Hannen, S. / Huth, M. (2014). Prognoseberichterstattung nach DRS 20 – Anforderungen und Berichtspraxis bei kapitalmarktorientierten Unternehmen, in: Der Betrieb, Vol. 67, Issue 50, pp. 2841-2848.

Articles from the Internet:

Jackson, M. O. (2011). Web. A Brief Introduction to the Basics of Game Theory. At: <http://dx.doi.org/10.2139/ssrn.1968579>. Accessed: April 20, 2015.

Stangl, W. (2015). Web. Die vier Seiten einer Nachricht. Ein Modell der zwischenmenschlichen Kommunikation. At: <http://arbeitsblaetter.stangl-taller.at/KOMMUNIKATION/Komm4Seiten.shtml>. Accessed: Feb. 19, 2015.

Verlag C.H.BECK oHG (o.J.), Web. Anhängige Verfahren. BFH: Haftung, Schuldzinsen, Verbindlichkeit, Werbungskosten. IX R 42/14 | EStG § 9 Abs 1 S 1, BGB § 736 Abs 2, HGB § 160. At: <http://beck-online.beck.de/?node=29335&pubtyp=rechtsprechung&nojs=true&json=%7b%22CourtCondition%22%3a%22%2c%22DateCondition%22%3a%22%2c%22AzCondition%22%3a%22%2c%22Filter%22%3a%22spubtyp0%3a%5c%22ent%5c%22%7cstaxrechtsgebiet0%3a%5c%22HaWiR%5c%22%7c%22%2c%22DateInList%22%3a%5b%5d%2c%22ExcludeAnhaengigeVerfahren%22%3afalse%2c%22SortField%22%3a0%2c%22SortDirection%22%3a1%2c%22PageNr%22%3a1%7d&addfilter=staxrechtsgebiet1%3a%22HaWiR.HandelsR%22>. Accessed: Feb 19 2014.

e-fellows.net GmbH & Co KG (o.J.). Web. Mithilfe der Rhetorik gute Vorträge halten. At: <http://www.e-fellows.net/Studium/Erfolgreich-im-Studium/Skills-und-Techniken/Praesentationen-und-Rhetorik/Die-Kunst-des-Redens>. Accessed: Feb. 19, 2015.

13.2 Lists of references or works cited (bibliographies) with citations in Harvard style

Surname, name(s) as initials, publication year, title, edition, publisher, publication location.
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Examples:

Complete books and other writings:

Bruno, T & Adamczyk, G & Bilinski, W 2014, Körpersprache und Rhetorik: Ihr souveräner Auftritt, 2nd edn., Haufe-Lexware, Freiburg, Munich.

Fabre-Magnan, M 2011, Introduction générale au droit: Droit des personnes - Méthodologie juridique, 2nd edn., Presses Universitaires de France, Paris.

Mestre, J u. a. (2012). Droit commercial: Droit interne et aspects de droit international, 29th edn., L.G.D.J., Paris.

Porter, M E 1980, Competitive Strategy: Techniques for Analyzing Industries and Competitors, Free Press, New York.

Stickel-Wolf, C & Wolf, J 2014, Wissenschaftliches Arbeiten und Lerntechniken: Erfolgreich studieren – gewusst wie!, 7th new and revised edn., Gabler, Wiesbaden.

Taylor, F W 1911, The Principles of Scientific Management, Harper & Brothers, New York.

Theisen, M R 2014, Wissenschaftliches Arbeiten: Erfolgreich bei Bachelor- und Masterarbeit, 16th, completely revised edn., Vahlen, Munich.

The Modern Language Association of America (Publishers.) 2009, MLA handbook for writers of research papers, 7th edn., The Modern Language Association of America, New York.

Wöhe, G & Döring U 2013, Einführung in die allgemeine Betriebswirtschaftslehre, 25th revised and updated edn., Vahlen, Munich.

Articles in anthologies or collections:

Behrens, G & Neumaier, M 2004, Der Einfluss des Unbewussten auf das Konsumentenverhalten, in Gröppel-Klein, A (Publishers), Konsumentenverhaltensforschung im 21. Jahrhundert : Gewidmet Peter Weinberg zum 65. Geburtstag, Deutscher Universitätsverlag, Wiesbaden, pp. 3-28.

Sary, J 2013, Referate unterstützen : Visualisieren, Medien einsetzen, in Franck, N & Sary, J (Publishers), Die Technik wissenschaftlichen Arbeitens : Eine praktische Anleitung, 17th edn., Schönigh, Paderborn, pp. 255-272.

Mehrotra, V & Morck, R 2012. Entrepreneurship and the Family Firm, in: Constantinides, G. & Harris, M. & Stulz, R. (Publishers), Handbook of the Economics of Finance, Elsevier Science, North Holland, pp. 649-682.

Articles in periodicals:

Dillon, R D & Nash, J F 1978, The True Relevance of Relevant Costs, in The Accounting Review, Vol. 53, pp. 11-17.

Horvath, P & Kaufmann, L 1998, Balanced Scorecard: Ein Werkzeug zur Umsetzung von Strategien, in Harvard Business Manager, Vol. 5, pp. 24-31.

Kaljüter, P & Hannen, S & Huth, M 2014, Prognoseberichterstattung nach DRS 20 : Anforderungen und Berichtspraxis bei kapitalmarktorientierten Unternehmen, in: Der Betrieb, 67. Jg., pp. 2841-2848.

Articles from the Internet:

e-fellows.net GmbH & Co KG o.J., Web, Mithilfe der Rhetorik gute Vorträge halten, erreichbar at: <http://www.e-fellows.net/Studium/Erfolgreich-im-Studium/Skills-und-Techniken/Praesentationen-und-Rhetorik/Die-Kunst-des-Redens>, accessed: Feb. 19, 2015.

Jackson, M O 2011, Web, A Brief Introduction to the Basics of Game Theory, erreichbar unter: <http://dx.doi.org/10.2139/ssrn.1968579>, accessed: April 20, 2015.

Stangl, W 2015, Web, Die vier Seiten einer Nachricht. Ein Modell der zwischenmenschlichen Kommunikation, at: <http://arbeitsblaetter.stangl-taller.at/KOMMUNIKATION/Komm4Seiten.shtml>, accessed: Feb. 19, 2015.

Verlag C.H.BECK oHG o.J., Web, Anhängige Verfahren. BFH: Haftung, Schuldzinsen, Verbindlichkeit, Werbungskosten. IX R 42/14 | EStG § 9 Abs 1 S 1, BGB § 736 Abs 2, HGB § 160, at: <http://beck-online.beck.de/?node=29335&pubtyp=rechtsprechung&nojs=true&json=%7b%22CourtCondi>

tion%22%3a%22%22%2c%22DateCondition%22%3a%22%22%2c%22AzCondition%22%3a%22%22%2c%22Filter%22%3a%22spubtyp0%3a%5c%22ent%5c%22%7cstaxrechtsgebiet0%3a%5c%22HaWiR%5c%22%7c%22%2c%22DateInList%22%3a%5b%5d%2c%22ExcludeAnhaengigeVerfahren%22%3afalse%2c%22SortField%22%3a0%2c%22SortDirection%22%3a1%2c%22PageNr%22%3a1%7d&addfilter=staxrechtsgebiet1%3a%22HaWiR.HandelsR%22, accessed: Feb. 19, 2014.

The complete contents of the Internet pages used in your paper must be saved; the retrieved version, in electronic or printed form, must be handed in with your paper.

13.3 General information about the list of references or works cited (bibliography)

- For works with up to three authors, list all authors by name. For works with more than three authors, only list the first author by name, followed by the phrase "et al." (Latin for "and others").
- If no author is listed, begin the citation with the note "N. A. given" (No author given).
- If no publication location is given, use the note "N.L. given" (No location given).
- If no publication year is given, use the note "N. Y. given" (No year given).
- If an anthology or collection is cited as a whole work, treat it as you would a book or other piece of writing. In place of an author's name, list the name of the publisher or publishers, for example:

Franck, N. / Stary, J. (Publishers) (2013). Die Technik wissenschaftlichen Arbeitens: Eine praktische Anleitung. 17th edn., Paderborn et al.: Schöningh. (Example of footnote style.)

Franck N / Stary J (Publishers) 2013, Die Technik wissenschaftlichen Arbeitens. Eine praktische Anleitung, 17th edn., Schöningh, Paderborn et al. (Example of Harvard style).

- Quotations should only be used from secondary sources when the original is not accessible (such as from very old books). In the case of such secondary sources, both the secondary and the original sources should be given in the list of references (bibliography).

- Subtitles must be separated from main titles by a colon.
- When listing the edition of a work, it is not necessary to use addenda such as "revised" or "completely revised". When the first edition of a work is cited, there is no need to note that it is the first edition.
- Multiple publication locations must be separated by semi-colons; when more than three locations appear, it is sufficient to list only the first location followed by "et al.".
- For journals, always give the year and volume; for current year issues, you should also give the issue number.

14 Appendix

Extensive (that means, generally, taking more than one page of space) illustrations, tables, statistics, organizational charts, etc., should be included at the end of your academic paper in a separate appendix (or several appendices). The use of an appendix will keep the body text of your paper from being disrupted. The appendix must be clearly arranged; depending on the extent of the information presented, the appendix could have its own table of contents. Each item in the appendix must be indicated at the appropriate point in the body text of the paper with its name and page number.

15 Declaration

For the declaration that the academic paper was written solely by the student and that nothing other than the given resources was used, the currently valid form, issued by the examination board, must be used in your work (filled out, signed, and attached to the academic paper). This also applies to academic papers written throughout the study period (for example, term papers and other written assignments).

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University of Applied Sciences

Business School

Degree program:

Title of the bachelor thesis

Arno Mustermann

Studienstraße 1

66123 Saarbrücken

arnomustermann@provider.de

Student number: 3876XX

Supervising professor: Prof. Alberta Musterfrau

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