



Rules for the Preparation of Master Theses

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1 Order in the Structure of the Thesis

1.1 Title page

The title page should contain the following information:

- The topic of the thesis
- The term “Master Thesis“
- Below that “To obtain the degree of Master of Science at the Faculty of Business, Economics and Law at the Friedrich-Alexander-Universität Erlangen-Nürnberg“
- Name, student number
- Supervisor: Always the professor, with an indication of the name of the chair
- Date on which the master thesis was submitted.

A template can be found on our homepage.

1.2 Table of Contents

The thesis is preceded by a table of contents with corresponding page references. It should be subdivided and formulated soundly so that the train of thought of the thesis is already apparent. The titles in the table of contents must correspond to the headings in the text. For the formal design of the structure, the following option is available:

1. Title level 1.....	1
1.1 Title level 2.....	2
1.1.1 Title level 3.....	3
1.2 Title.....	4
2. Title.....	5
3. Title.....	6

Each title is marked with Arabic numerals, where the first indicates the respective chapter and the second denotes the section within the chapter (so-called decimal classification); this is done analogously for further subsections. A period is to be placed between the individual digits to separate the chapter from the section or subsection. No period is placed after the last digit (e.g., „1.2“). The number of levels of the table of contents should be in proportion to the length of

the thesis. If you subdivide a point, there should be at least two subpoints, i.e., 1.1 is always followed by 1.2.

All lists and, if applicable, the appendix and a list of appendices should also be listed in the table of contents in the correct order. All pages should be numbered from the table of contents onwards. It is recommended to use Roman numerals or capital letters for the remaining pages, e.g.,

List of Abbreviations.....	I
List of Symbols.....	II
List of Figures.....	III
List of Tables.....	IV
List of Appendices.....	V
Text.....	1
Appendix.....	50
Bibliography.....	55

Of course, multiple lists may appear on one page.

1.3 List of Abbreviations

Except for the usual abbreviations (etc., e.g., i.e., ...), all abbreviations used must be explained in a list of abbreviations. This also applies to abbreviations commonly used within economics or used in the bibliography. Likewise, you should list the names of journals if these are abbreviated.

1.4 List of Symbols

If you use symbols in your thesis, they must be explained in a list of symbols.

1.5 List of Figures, Tables, and Appendices

Figures and tables should also be listed in a list with the corresponding page number. The individual appendices should be listed in a list of appendices. The appendices should be numbered from A1 to A... and appear at least once as a cross-reference in the text or in a footnote.

1.6 Text of the Thesis

The pure *text part* of the paper, i.e., without cover page, directories, tables, and figures, should comprise a total of approximately 50 pages, including footnotes, and be written in „Times New Roman”, font size 12 and 1.5 line spacing. Margins of 2.5 cm should be left all around. The text should be formatted in justified text with hyphenation.

Explanations regarding the text or further additions should be written in *footnotes*, font size 10 with single line spacing. They are numbered consecutively throughout the paper using Arabic numerals and appear on the same page as the footnote number. Each footnote begins in a new row and ends with a period. An approximately 4 cm horizontal line should be drawn on the left between the text and the footnotes.¹

With respect to *explanations regarding the text and further additions* in the context of footnotes, it should be noted that the text must be comprehensible even without the footnotes. An example would be a reference to a fundamentally different opinion that is not examined further, or a brief example of a general statement.

1.7 Bibliography

The thesis must be accompanied by a bibliography in which all used and cited sources (which are verifiably referenced in the text, in footnotes, in figures, tables, or the appendix) are listed. The citation must be designed in such a way that it is possible to clearly identify the source. Requirements regarding the bibliography and the citation method in the text shall conform to the APA (American Psychological Association) in accordance with the standard in the department.

¹ This is an example for a footnote.

The sources should be listed in alphabetical order of the author names. If an author is represented several times, the order depends on the year of publication (several titles by the same author in one year should be made distinguishable by adding lowercase letters, e.g., 2000b).

Requirements for a scientific bibliography are accuracy (error-free information), completeness (all information necessary for the retrieval of sources), uniformity (maintenance of the scheme), and clarity (naming authors in alphabetical order).

- **Books:** A bibliographically correct reference to a passage in a book consists of the following information (in the order and spelling given): name of the author, initial. (year of publication). *Title of the work (italic!)* Publisher. If the source is available online and has a Digital Object Identifier (DOI), this number must also be provided.
 - If a book has two or more authors (up to 20 authors), the names of all authors, separated by commas, are listed. Before the last name, without a comma, there is additionally an “&”. All last names are listed first (e.g., Riphahn, R. T., Snower, D. J., & Zimmermann, K. F. (2000). *Employment policy in transition: The lessons of German integration for the labor market*. Springer.). If the author is not a natural person but a corporate body (e.g., an institute, a company, or an association), it is listed as the author.
 - If an edition is specified (always if it is not the first edition!), this information must be noted in front of the publisher of the book. (e.g., Jarchow, H.-J. (1983). *Theorie und Politik des Geldes* (4th ed.). Vandenhoeck & Ruprecht.).
- For a **dissertation** that has not been published by a publisher, the university with place and the addition “Unpublished Dissertation” shall be written instead of the publisher and place of publication (e.g., Riphahn, R. T. (1995). *Disability Retirement Among German Men in the 1980s*. Unpublished Dissertation. University of North Carolina at Chapel Hill, Chapel Hill, North Carolina.)

- **Anthology (i.e., a collected volume):** If an article is cited from an anthology, the title of the article is followed by “In...” and finally by the bibliographic information of the book with publisher and *title (in italics!)*. In addition, the title of the anthology must be followed by the page numbers of the first and last page of the article in question. (e.g., Wasem, J. (1997). Managed care. In M. Arnold, K. W. Lauterbach, & K.-J. Preuß (Eds.), *Managed care: Ursachen, Prinzipien, Formen und Effekte* (pp. 129–156). Schattauer.)
- **Journals:** In general, the following schema applies (in the order and spelling given): surname of the author, initial. (year of publication). Title. *Name of the journal (in italics!)*, volume (issue), page number(s).
Articles in journals are treated similarly to those in anthologies, but the editor and place of publication are generally not listed. The *title of the journal (in italics!)*, the volume and issue number, the year of publication, and additionally the page numbers of the first and last page of the article in question are sufficient. (e.g., Riphahn, R. T. (1999). Disability Retirement Among German Men in the 1980s. *Industrial and Labor Relations Review*, 52(4), 628-647.)
- **Discussion (or Working) Papers:** In general, the following schema applies (in the order and spelling given): surname of the author, initial. (year of publication). Title. Name of the discussion paper series and number of paper, publishing entity, DOI number.
(e.g., Riphahn, R. T. & Blau, D. M. (1999). Retirement of German Couples. IZA Discussion Paper No. 3939, Institute of Labor Economics, <https://doi.org/10.2139/ssrn.2973067>)
- **Laws, regulations, or official announcements** are to be listed with their announcement date and number in the relevant announcement sheet (e.g., Law on Insurance Contract of 30.05.1908, RGBI. p. 263ff., last amended by Law of 30.06.1967, BGBl. I, p. 609). If numerous laws, court decisions, regulations or the like have been used in the thesis, it is advisable to summarize these sources in a separate list (e.g., „List of court decisions“), which is placed after the bibliography.
- **Resources on the Internet:** If resources on the Internet are referenced, the exact Internet address (URL) should be given instead of the publisher and place of publication (e.g.,

Riphahn, R. (2012). *Regeln für die Anfertigung von Bachelorarbeiten*. Retrieved from: https://www.empiricalecon.rw.fau.de/files/2020/08/regeln_ba_160112.pdf.

Remove all hyperlinks in the references.

- If a source, e.g., a journal, does not mention the author or only the abbreviation of the author's name, the title moves to the author position (e.g., Title. (Year). Source). If the year of a source is missing, it is replaced by (n.d.) for "no date".

The scientifically validated citation has only one reference: the original text or source. Only in exceptional cases is a secondary citation permitted. This is to be marked as such.

Citation in the text: (Mayer, 1937, p. 45, cited in Müller, 1988).

In the bibliography, only the secondary source is listed.

Müller, G. (1988). *Neuere Forschungsergebnisse der Betriebswirtschaftslehre*. Klett-Cotta.

1.8 Figures, Tables, and Appendix

Figures and tables should not be included in the text but placed separately at the end of the thesis. Only a reference to the respective table or figure is made in the text. Every figure and table that is presented at the end of the thesis must be referenced in the text. The bibliography is followed by the figures, then the tables, followed by other appendices (e.g., further model derivations). All tables must be created by the author. If you use tables from other scientific papers, you must transfer them into your own table format (uniform formatting for all tables in your thesis) and cite the appropriate source. Figures should also be created independently, if possible.

1.9 Affidavit

The last page to be attached to the thesis is the affidavit. A template can be found on our homepage.

2 Citation method

Any use of third-party intellectual property must be identified by means of corresponding precise citations. The sources must be indicated in a simple and unambiguous form and must be verifiable.

The citations are to be substantiated as a direct or indirect quotation. Both forms are to be presented in the text using the short citation method. Citations according to the short citation method begin with the author's family name (without title and academic degree), continue with the year of publication (several titles by the same author in one year should be indicated by adding lowercase letters), and end with the page number of the cited source. Direct quotations are less common since they often disturb the flow of the text (example: Riphahn (2000a, p. 85f.) says: „.....“). More often indirect quotations are used. An example of this is: It can be shown that ... (Riphahn, 2000a, p. 85f.). An alternative to this is to base the indirect quotation on the surname of the author. Example: Riphahn (2000a, p. 85f.) shows that.... Each citation must be matched by a corresponding detailed citation in the bibliography.

Examples of the citation method in the text:

Individual works:

It can be shown that ... (Riphahn, 2000a, p. 85f.).

Several authors:

As Riphahn et al. (2000) show...

Several works by the same author from the same year:

(Riphahn, 2000a, p. 85f.)

(Riphahn, 2000b, p. 85f.)

Entities:

First appearance: (Organization for Economic Co-operation and Development [OECD], 2005, p. 7)

Later references: (OECD, 2005, p. 5)

Secondary sources (use only in exceptional cases):

Mayer, F. (1937, p. 45, cited in Müller, 1988, p. 66f.) argues that ...

When indicating the page number, pay attention to whether only one passage is quoted (e.g., p. 29), whether the passage chosen also touches the following page of the work (p. 29f.) or whether statements extend over several pages (p. 26ff.).

In the case of citations from a journal, the page number is omitted in the text. Example: (Riphahn et al., 2000).

If parts of the text are taken over verbatim (literal quotation), this is to be indicated as such by quotation marks in the text and the source is to be indicated in short citation format. Quotation marks occurring within the literal text are replaced by single ('). Omissions in a literal quotation are indicated by two dots (“..”) if it is only one word, otherwise by three dots (“...”). Missing citations in the case of verbatim quotations are considered plagiarism.

Additions are to be identified as such, e.g., by parentheses (e.g., „According to the study, no (significant) variables can be identified to support this hypothesis.”).

Verbal or written disclosure of information from persons, companies, or other institutions to the author should be identified as such in the work (e.g., Information from the Federal Ministry of Labor to the author dated February 29, 2001).

3 Use of AI

The use of Artificial Intelligence (AI) in the preparation of written theses is permitted. Full responsibility for the form and content of the thesis lies with the author; it is therefore essential to engage critically with electronic aids. AI may support but not replace independent academic work. When formulating texts, AI may be used to improve one’s own writing, but not to generate text in full. All AI-generated information must be critically reviewed and assessed for its scientific quality.

Various AI systems can fulfil different tasks. In addition to so-called large language models (LLMs), there are, among others, language and writing assistance systems, AI-supported research and knowledge assistance systems, and programs to support programming within statistical evaluation software.

FAU provides HAWKI, an open-source interface to AI language models. This allows free use of, e.g., ChatGPT, Meta’s LLaMA or Qwen with IdM login. Queries via HAWKI are made using a global FAU identifier and are not personalised, which protects the data of FAU members. Via the website <https://hawki.ai.fau.de/> you can access the interface directly after IdM login. The website is only accessible from the university network or via a VPN connection.

The use of AI and the author’s own critical engagement with the content provided must be transparently documented in the thesis in the form of an appendix. A table such as the following may be used for this purpose:

AI-based tool with version	Access (URL or installation on own computer)	Date	Used for	Affected part of the thesis	Processing and reflection on AI-generated content
Sonar	https://www.perplexity.ai/	02.10.2025	Literature research	Research for Chapter 1	Titles cross-checked with regular library catalogue.
Notebook LM	https://notebooklm.google/	02.10.2025	Literature summary	Research, Chapter 1, p. 5	Summary read comparatively against the original text.
DeepL Translator (free version)	https://www.deepl.com/de/translator	08.12.2025	Translation of text passages	Entire thesis	Translation checked for semantic accuracy.
DeepL Write (free version)	https://www.deepl.com/de/write	08.12.2025	Spell checking and revision of phrasing	Entire thesis	Each suggested change checked before adoption.
OpenAI: gpt-oss-20B	Installation in LM Studio 0.3.25 on own computer	10.11.2025–10.12.2025	Creating text suggestions Querying the LLM instance on the plausibility of own argumentation	Chapter 1, p. 3, section 2 Chapter 4, pp. 14–16.	Revision, identification in footnotes Adjustments to own text that has been written independently, research into the identified argumentation gaps

For the assessment of the thesis, the entry in the right-most column is particularly relevant. The entries should clearly show to what extent the information from AI systems was handled critically.

4 Content and Stylistic Suggestions

After these obligatory formal rules for your master thesis, here are some stylistic and content-related remarks:

- When you refer to literature, be critical! You should check every thought for its validity.
- If you formulate theses, you must also justify them. A mere reference to a source is not sufficient. Tables and figures are helpful for this purpose.
- Try to give your work a clearly recognizable line of argument („red thread”).
- In the introduction, briefly justify why you chose the structure presented.
- Argue precisely and concisely, avoiding repetition. This is also about your ability to clearly elaborate the essential points in a limited space.
- If you make value judgements such as „better”, „suitable”, „appropriate”, you must justify them by explaining the value measures you are using as a basis.
- Verbatim quotations are only recommended in the case of particularly concise sentences. As a rule, you should try to formulate as independently as possible.