

Guidelines für Seminar-, Bachelor- und Masterarbeiten

1 Einleitung

1.1 Vorbemerkung

Ein wichtiger Bestandteil Ihres Studiums ist das Erstellen von **Seminar- und Abschlussarbeiten**. Hierbei soll Ihre Fähigkeit zum **wissenschaftlichen Arbeiten** (u.a. Einsatz einer wissenschaftlichen Forschungsmethode) nachgewiesen werden.

Das vorliegende Merkblatt will eine Hilfestellung bei der Anfertigung einer wissenschaftlichen Arbeit geben. Es enthält sowohl **Empfehlungen** in Bezug auf die Vorgehensweise bei der Literatursuche als auch **Hinweise** zur Gliederung, zur Verwendung von Abkürzungen und Symbolen, zur Zitierweise sowie zum anzufertigenden Literaturverzeichnis. Zur Verdeutlichung ist am Ende des Merkblattes ein Beispiel für die Gestaltung der wesentlichen Elemente einer wissenschaftlichen Arbeit angefügt. Für weitergehende Fragen sei auf die Literatur verwiesen.

Bezüglich der Anfertigung von Abschlussarbeiten wird auf die parallele **Teilnahme am Bachelor-Kolloquium bzw. am Masterforum** hingewiesen. Die **Bachelorarbeit** wird ergänzt durch ein **30-minütiges Prüfungsgespräch** mit dem Erst- und Zweitgutachter nach bestandener Arbeit.

Wichtig: Bei Bachelor- und Masterarbeiten ist vor der Anmeldung ein schriftliches 3-5 Exposé mit dem Betreuer abzustimmen, das zumindest folgende Punkte beinhaltet: Arbeitstitel, gewählte Themenstellung und –abgrenzung, Vorgehensweise/Forschungsmethodik, gewählte Theorie, relevante Literatur, Motivation, Zeitplan sowie ca. 1 Seite Gliederungsentwurf.

1.2 Hinweise zur Literatursuche

Nachfolgend sind wichtige Quellen für die Literatursuche genannt:

(Online-)Bibliothekskataloge: Formalkatalog, Schlagwort- bzw. Stichwortkatalog, z. B. der Gesamtkatalog der Universitätsbibliothek Lüneburg (<http://katalog.leuphana.gbv.de/DB=1/LNG=DU/>).

Wichtig: Achten Sie darauf, dass in Ihrer Arbeit Forschungsliteratur enthalten ist. Bitte orientieren Sie sich vorrangig an **internationalen Forschungszeitschriften**, die sich in der **Kategorie A+ bis C** des **VHB Publication Media Rating 2024** befinden (<https://www.vhbonline.org/en/services/vhb-rating-2024/area-ratings>). Für Forschungsthemen aus den Bereichen **Accounting, Auditing & Corporate Governance** sind die Journals aus dem **Teilrating RECH, Bank- und Finanzwesen, Steuerlehre** und **NAMA** einschlägig.

2 Aufbau wissenschaftlicher Arbeiten

2.1 Titelblatt

Das Titelblatt enthält in chronologischer Reihenfolge:

- (a) Leuphana Universität Lüneburg
- (b) bei Bachelorarbeit Angabe des Majors, bei Masterarbeit Angabe des Studiengangs
- (c) Titel der Arbeit
- (b) Art der Arbeit (Seminar- oder Abschlussarbeit)
- (d) Name, Vorname des Prüflings, Matrikelnummer und aktuelle Email-Adresse sowie aktuelle Postanschrift
- (e) Erstprüfer/in und Zweitprüfer/in; bei Seminararbeiten Angabe des Betreuers
- (f) Datum der Abgabe
- (g) ggf. Sperrvermerk, wenn die Arbeit nicht Dritten zugänglich gemacht werden darf.

2.2 Gliederung von wissenschaftlichen Arbeiten

Die wissenschaftliche Arbeit beginnt mit einem Deckblatt. Es folgt das **Inhaltsverzeichnis**, ein **Abkürzungsverzeichnis**, eventuell ein **Symbolverzeichnis**, anschließend der umfangreiche Textteil, der Anhang, der durch ein Deckblatt abgetrennt wird, und letztlich das Literaturverzeichnis. Bei mehr als drei Tabellen/Abbildungen ist ein **Tabellen-/Abbildungsverzeichnis** hinter dem Inhaltsverzeichnis einzufügen.

Wissenschaftliche Arbeiten sind sorgfältig und ausgewogen zu gliedern, inhaltliche Überschneidungen sind zu vermeiden. Jede Arbeit wird so in Kapitel, Abschnitte und Unterabschnitte zerlegt, dass der jeweils zu unterteilende Oberpunkt in mindestens **zwei Unterpunkte** zerfällt, die insgesamt den Gegenstandsbereich des Oberpunktes abdecken. Eine wissenschaftliche Arbeit sollte logisch so untergliedert sein, dass sie aus ca. **3 Hauptkapiteln** (ohne Einleitung und Schlussbetrachtungen) besteht. Die **Verwendung von Artikeln** bei der Titelvergabe von Kapiteln und Abschnitten sollte möglichst vermieden werden.

Beispiel: ~~The~~ Relevance of goodwill impairments

Es ist jeweils auf der tiefsten Gliederungsebene zu beginnen.

Beispiel:

2 Corporate Governance

2.1 Theoretical Foundation

2.1.1 Principal Agent Theory

With regard to New Institutional Economics, the Principal Agent Theory is concerned with ...

Zu Beginn der Arbeit steht ein auf die Seitenzahl des Textes verweisendes **Inhaltsverzeichnis**. Die Überschriften im Text müssen wörtlich mit denen der Gliederungsübersicht übereinstimmen. Zu achten ist auch auf eine Übereinstimmung zwischen der im Inhaltsverzeichnis angegebenen und der im Textteil befindlichen Seitenzahl. Zur Erleichterung ist die Erstellung einer **WORD-Formatvorlage** sehr zu empfehlen. Den einzelnen Abschnitten der Arbeit sind die entsprechenden Gliederungspunkte (Überschriften) voranzustellen. Zur Kennzeichnung der Gliederungspunkte sollten diese **dezimal nummeriert** (1, 1.1, 1.1.1 etc.) werden, wobei Inhaltsverzeichnis, Abbildungsverzeichnis, Abkürzungsverzeichnis, Anhang etc. nicht durchnummeriert werden. Hinter der letzten Dezimalstelle folgt **kein Punkt** (s. o.). Das Inhaltsverzeichnis selbst soll im Gegensatz zum Abkürzungsverzeichnis und Symbolverzeichnis, Tabellen-/Abbildungsverzeichnis nicht im Inhaltsverzeichnis aufgeführt werden.

2.3 Äußere Form der Arbeit

Die Arbeit ist in **eineinhalbzeiligem** Abstand **TimesNewRoman, Schriftgröße 12 Pkt. in Blocksatz**) PC-schriftlich zu erstellen. Zwischen den Absätzen hat sich eine **Leerzeile** zu befinden. Am Blattrand links ist ein Rand von ca. **4 cm**, rechts ca. **2,5 cm** auf **DIN A4 Papier** zu berücksichtigen. Ansonsten sind die Standardeinstellungen des verwendeten Textverarbeitungsprogramms (z. B. Word) zu übernehmen. Der Umfang von **Einzelseminararbeiten** soll ca. **2.500 Wörter** betragen; [ohne Anhang etc.; rein arabische Nummerierung (s. u.)] zu betragen. Für **Bachelor- und Masterarbeiten** ist ein Umfang von **10.000 Wörtern** vorgesehen. Seminar-, Bachelor- und Masterarbeiten müssen in **englischer** Sprache publiziert werden.

Abgabemodalitäten: Seminar- und Abschlussarbeiten (bei empirischen Arbeiten zusätzlich alle Rohdaten und STATA-Outpts) sind als **PDF-Datei per Email** beim Betreuer fristgemäß einzureichen. **Bachelor- und Masterarbeiten** sind zusätzlich fristgemäß als **PDF-Datei auf myCampus** hochzuladen.

2.4 Seiten-, Tabellen- und Abbildungsnummerierung in wissenschaftlichen Arbeiten

Die Arbeit beginnt mit dem **Deckblatt**, das nicht nummeriert wird. Die **römische** Seitennummerierung beginnt mit dem **Inhaltsverzeichnis** [I, II... (beispielhaft !)] und geht über das **Abkürzungsverzeichnis** (III, IV...), ein eventuell

vorhandenes **Symbolverzeichnis** (V) über den **Anhang** (VI, VII...) bis in das **Literaturverzeichnis** (VIII, IX...). Zu Beginn des Anhangs soll ein **Deckblatt** eingefügt werden, dass nicht nummeriert wird. Die Seiten im **Textteil** sind fortlaufend **arabisch** zu nummerieren. Verweise auf andere Textteile oder den Anhang sind mit der genauen Seitenangabe zu versehen.

Abbildungen und Tabellen werden **getrennt voneinander** fortlaufend durchnummeriert. Diese Angaben sollten unmittelbar unter der Abbildung bzw. Tabelle aufgeführt sein. Zusätzlich ist ein Titel der Abbildung zu vergeben.

Beispiel: Abbildung 1: Entwicklung der Rechnungslegung nach HGB

2.5 Zur Verwendung von Abkürzungen und Symbolen in wissenschaftlichen Arbeiten

Abkürzungen sind in einem alphabetisch zu ordnenden **Abkürzungsverzeichnis** zu erläutern. Im Inhaltsverzeichnis sollte darauf mit Angabe der römischen Seite zu Beginn desselben verwiesen werden. Die Abkürzungen müssen **eindeutiger** Natur sein.

Alle in einer Arbeit verwendeten Symbole und Abkürzungen sind an der Stelle im Text, an der sie zum **ersten Mal** gebraucht werden, zu definieren. Bei **Tabellen- und Abbildungsunterschriften** sind Abkürzungen möglichst zu vermeiden.

Sortierkriterium im Abkürzungsverzeichnis und im Symbolverzeichnis ist die alphabetische Reihenfolge der Abkürzungen und Symbole. Alle Kleinbuchstaben stehen grundsätzlich vor Großbuchstaben. Innerhalb der Klein- bzw. Großbuchstaben werden zunächst diejenigen aufgeführt, die tiefgestellte Indizes aufweisen, danach all die mit hochgestellten Indizes (innerhalb dieser wird wieder alphabetisch sortiert).

2.6 Literaturverzeichnis einer wissenschaftlichen Arbeit

In jede wissenschaftliche Arbeit ist ein Verzeichnis der durch Quellenangaben belegten Literatur aufzunehmen. Zur Stellung innerhalb der Arbeit vgl. Kapitel 2.2. Zusätzliche, nicht durch Quellenangaben belegte Literatur ist gesondert zu kennzeichnen. Wurden zur Anfertigung einer wissenschaftlichen Arbeit schriftliche oder telefonische Auskünfte von Experten eingeholt, sind am Schluss des Literaturverzeichnisses **Name** und **Anschrift** der Betreffenden zu nennen. Eine **Untergliederung** des Literaturverzeichnisses ist **nicht** vorzunehmen. Ein Beispiel für die Gestaltung eines Literaturverzeichnisses befindet sich auf der letzten Seite. Während **Artikelgesetze** (z.B. BilMoG, BilRUG) zwingend in das Literaturverzeichnis aufgenommen werden müssen, ist dies für **allgemeine Gesetze** (z.B. AktG,) **nicht** erwünscht.

Im Folgenden sollen die **wichtigsten Angaben und Sonderregeln** für unterschiedliche Quellen erläutert werden.

(1) MONOGRAFIEN:

Name des Autors (ohne Titel oder akademische Grade), **Vorname** (abgekürzt), **Jahr der Publikation**, **Titel des Buches mit Untertitel** (Letzterer wird durch einen Punkt vom Titel abgetrennt), **Auflage** (erst ab der **zweiten** Auflage mit der Kurzbezeichnung „**Aufl.**“ **ohne** nähere Informationen (z.B. wesentlich erweiterte), **Erscheinungsort**.

Mehrere Autoren oder Erscheinungsorte sind durch „“ zu trennen oder mit dem Hinweis "et al." für **et alii** (lateinisch für „und andere“) bei mehr als **drei** Angaben zu versehen. Die Angabe des **Verlages** ist nicht notwendig.

Beispiel:

Ronen, J., Yaari, V., 2008. Earnings management: emerging insights in theory, practice, and research. New York.

(2) ZEITSCHRIFTENAUFsätze

Bei Zeitschriftenaufsätzen sind nach den(m) **Verfasser(n)** und dem **Titel des Aufsatzes mit Untertitel** der **Name der Zeitschrift**, der **Jahrgang** sowie die **Seite(n)** des Aufsatzes anzugeben.

Beispiel:

Shrieves, R.E., Dahl, D., 2003. Discretionary accounting and the behavior of Japanese banks under financial duress. Journal of Banking and Finance 27, 1219–1243.

(3) TABELLEN UND ABBILDUNGEN

Abbildungen und Tabellen sind **selbstständig** zu fertigen, d. h. **eingescannte Dateien** sind nicht erwünscht. Die Quellenangaben für Tabellen und Abbildungen werden direkt hinter die **Titulierung in Klammern** aufgenommen. Die Abbildung bzw. Tabelle ist mit einer Nummer und einem kurzen Titel zu versehen. Sofern Abbildungen oder Tabellen aus anderen Monografien entnommen werden, ist dies wie folgt anzugeben:

Example: Figure 1: Important reform efforts in corporate governance (Andrews, 2006,4).

Verwendete Zahlen müssen nachprüfbar sein, auch wenn sie allgemein bekannt sind (z. B. Einwohnerzahlen und Größenangaben der Länder). Sie sind daher zu belegen. Werden in einer Arbeit Zahlen aus vielen Quellen verarbeitet, neu zusammengestellt oder umgeordnet, so sind auf alle Fälle zu Beginn des betreffenden Abschnitts alle Quellen anzugeben und auf die Art der Verarbeitung hinzuweisen, wenn das genaue Belegen jeder einzelnen Zahl nicht möglich ist.

(4) INTERNETQUELLEN

Bei Quellen aus dem **Internet** sind die genaue Internetseite mit dem Datum des Herunterladens sowie die Seitenzahlen des Manuskriptes anzugeben

Beispiel:

International Integrated Reporting Council, 2013. *The International <IR> framework*, <http://www.theiirc.org/wp-content/uploads/2013/12/13-12-08-THE-INTERNATIONAL-IR-FRAMEWORK-2-1.pdf> (30.11.2018).

2.7 Anhang

Wenn die Einbindung von Materialien in den Ausführungsteil der Arbeit problematisch ist, diese aber für das Verständnis des Textes notwendig erscheinen (z. B. ausführliche Rechnungen oder große Abbildungen, die den Text unübersichtlich machen), dann sollte in der Arbeit ein „**Anhang**“ beigefügt werden. Er wird durch ein Deckblatt von der Arbeit abgetrennt (siehe vorliegendes Merkblatt). Auf diesen ist dann an entsprechender Stelle im Text genau mit der Angabe der Seitenzahl des Anhangs (römisch) zu verweisen. Sofern Abbildungen und Tabellen in den Anhang verlagert werden, ist im Haupttext in angemessener Form hierauf zu verweisen.

3 Zitierweise in wissenschaftlichen Arbeiten

3.1 Zitat im laufenden Text

3.1.1 Allgemeine Anmerkungen

In wissenschaftlichen Arbeiten müssen Meinungen, originale Gedanken oder sonstige für das Thema wesentliche Ausführungen, soweit sie schon anderweitig vorgetragen wurden, durch **Zitate** belegt werden. Dabei ist nicht irgendein Zitat anzuführen, um die vom Verfasser angeführte Meinung zu untermauern, sondern möglichst das ursächliche Zitat, also in der Regel das Zitat desjenigen Autors, der diese Meinung zum ersten Mal vertreten hat. Zur Bestärkung dieser Meinung können dann weitere bestätigende Zitate, auch von anderen Autoren, angeführt werden; in diesem Fall sind die Zitate in chronologischer Reihenfolge zu nennen.

Die Meinung anderer Autoren kann entweder **sinngemäß** (mit Quellenhinweis und Quellenangabe) oder **wörtlich** (mit Quellenhinweis, Quellenangabe **und** in Anführungszeichen) zitiert werden. Wörtliche Zitate sind nur dann zweckmäßig, wenn der genaue Wortlaut wichtig ist oder der Autor besonders treffend formuliert hat. Es gilt prinzipiell, dass der Text innerhalb der Anführungszeichen wortwörtlich einschließlich Interpunktion zu übernehmen ist. Von dieser Grundsatzregelung sind nur folgende **Ausnahmen** zulässig:

- (1) Wird ein Satzanfang so zitiert, dass er im laufenden Text nicht als solcher erscheint, ist das betreffende Anfangswort, sofern es nicht ohnehin groß zu schreiben wäre, **klein zu schreiben**; entsprechend gilt im umgekehrten Fall, dass der erste Buchstabe eines Zitates am Satzanfang groß zu schreiben ist, auch wenn er im Original nicht groß geschrieben ist.
- (2) Hervorhebungen, Sperrungen, Kursivdrucke u.ä. müssen nicht in ein Zitat übernommen werden. In diesem Fall ist dann aber die Anmerkung "Im Original vorhandene Hervorhebungen wurden weggelassen" zu verwenden. Werden umgekehrt Teile des Zitates hervorgehoben, die im Original nicht hervorgehoben sind, so ist dies mit dem Vermerk "Hervorhebungen im Original nicht vorhanden" kenntlich zu machen. Die Formulierung "Hervorhebung(en) vom Verfasser" ist mehrdeutig und daher unzulässig.
- (3) Die Interpunktion am Zitatende darf nicht übernommen werden, wenn sie im laufenden Text **nicht korrekt** ist.
- (4) Bei Zitaten innerhalb von Zitaten sind nur **einfache** Anführungszeichen (`...`) zu verwenden.

3.1.2 Zu zitierende Quelle(n)

3.1.3 Ergänzungen und Auslassungen

Es kann mitunter notwendig werden, durch Einschübe in den Originaltext die Verständlichkeit des Zitates zu erhöhen. Derartige Einschübe sind in Klammern zu setzen und mit dem Vermerk "**Anm. des Autors**" zu versehen.

Werden im Zitat Teile des Originaltextes weggelassen, so ist hierauf durch eingeklammerte Punkte [...] hinzuweisen.

3.2 Quellenangabe

3.2.1 Hinweis auf die Quellenangabe (Quellenverweis)

Amerikanische Zitation: Zitate werden direkt nach der zu zitierenden Textpassage in Klammern gesetzt.

3.2.2 Äußere Form der zitierten Quelle

Amerikanische Zitation: Corporate governance represents an increased research topic (Bebchuk, 2017, 4).

3.2.3 Zitierweise

In diesem Abschnitt werden allgemeine Zitiervorschriften anhand des Zitierens nach einem Buch aufgeführt. Vorgesprochen ist die sog. **Kurzzitierweise**. Über Interpunktion beim Zitieren und andere nicht explizit genannte Zitiervorschriften geben die Beispiele Auskunft. Jeder Titel wird wie folgt erfasst: **Name** (ohne Vorname), **Jahr**, **Zitatstelle** bzw. **Seite**. Selbst wenn eine Quelle **erstmalig** in einer Arbeit zitiert wird, ist nur die Kurzkennung anzugeben. Mehrere voneinander **unabhängige** Quellen sind durch einen Strichpunkt voneinander zu trennen.

Beispiel: Jensen and Meckling, 1976.

Bei mehreren Titeln des gleichen Verfassers im gleichen Jahr sind diese durch **kleine Buchstaben** kenntlich zu machen. Beispiel: Myer, 2012a; Myer, 2012b.

Bei mehreren Autoren werden in der **Kurzkennung** maximal die ersten drei aufgeführt. Bei mehr als drei Autoren wird der Hinweis „et al.“ verwendet.

Bei den Quellenangaben sind bei wörtlichen Zitation die zitierten Seiten **genau** anzugeben, also etwa „26-27“.

Die **Bezeichnung „ff.“** („fortfolgende“) für Quellenangaben, die sich auf mehr als zwei aufeinanderfolgende Seiten beziehen, ist unbestimmt und **somit nicht zulässig**.

Bei **nicht wörtlichen Zitaten** ist lediglich die Quelle und keine Seitenangabe üblich.

Bei der Verwendung mehrerer Quellen im Zitat ist eine bestimmte **Sortierreihenfolge** (alphabetisch oder chronologisch) **nicht** notwendig. Allerdings ist darauf zu achten, dass Primärquellen und grundlegende Arbeiten zu den be-

handelten Themen (z.B. die Zitation von Jensen and Meckling, 1976 bei der Principal Agent-Theorie) **zuerst** zitiert werden.

Sofern sich das Zitat auf den **gesamten Satz** bezieht, ist das Zitat hinter dem Satzzeichen aufzuführen. Sofern sich das Zitat auf **bestimmte Wörter oder Halbsätze** beziehen, erfolgt dies an der jeweiligen Stelle.

3.3 Sonstige Hinweise

Die Arbeit stellt eine wissenschaftliche Abhandlung dar, sodass eine **populärwissenschaftliche Ausdrucksweise** zu vermeiden ist. Dies gilt ebenso für die Verwendung der **wörtlichen Rede** (z. B. „ich“; „meines Erachtens“) sowie von **unwissenschaftlichen Füllwörtern** (z. B. „man“). Es wird empfohlen, die wissenschaftliche Arbeit vor der geplanten Abgabe **zwei Personen** zur Korrektur zu überlassen. Durch diese Vorgehensweise lassen sich Mängel in der Orthografie und Stilistik sowie „Brüche“ in der Gedankenführung feststellen. Die Kandidaten sollten ein ausreichendes Zeitpotenzial für die Abfassung der **Einleitung** sowie der **Zusammenfassung** einplanen, da diese als „Visitenkarte“ der gesamten Arbeit fungieren.

Muster für ein Inhaltsverzeichnis

Abstract

1. Introduction
2. Theoretical foundation, literature review and hypotheses
 - 2.1. Principal Agent Theory
 - 2.2. Literature review
 - 2.3. Hypotheses
3. Empirical analysis
 - 3.1. Sample selection and variables
 - 3.2. Regression models
 - 3.3. Descriptive statistics
 - 3.4. Correlation analysis
 - 3.5. Regression analysis
 - 3.6. Robustness checks
4. Discussion, limitations and research recommendations
5. Summary and outlook

Appendix

References

Leuphana Universität Lüneburg
Major BWL (Bachelor)/
Management & Sustainable Accounting and Finance (Master)

**The link between CSR performance and integrated
reporting quality – an empirical analysis**

Bachelor/Master thesis

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Appendix: Nützliche Literatur für Seminar-, Bachelor- und Masterarbeiten

Anfertigung von Literature reviews

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Organisation einer empirisch-quantitativen Arbeit

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