The Business School
Guidelines for Preparation of Business and Legal Academic Papers

These guidelines are obligatory for all term papers and theses when no contradictory instructions are given by the academic supervisor.

Version: 17 September 2007

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1 Nature of the Academic Paper

1.1 Criteria

The goal of the academic paper is the advancement of knowledge. The topic should be limited such that a systematic analysis of the individual elements is possible and proposed solutions can be derived, which can then be critically examined within the appropriate specialized field. A fundamental criterion of the academic paper is that it first present current knowledge on the topic documented through the use of properly cited existing scholarly works from which further developments can be derived. This approach differs considerably from that of, for example, journalistic work that aims not to further knowledge but rather to popularize existing knowledge among the general public and that foregoes the acknowledgment of source material.

For academic publications (specialized books, chapters in anthologies, journal articles, scholarly papers), there are generally accepted standards that require clear reasoning and prohibit adopting concepts from the work of other authors without using proper citations. There are not, however, generally binding formal requirements; the type and format of the citations can vary depending on the type of publication and the institution from which it comes. The following statements should provide assistance with the formal aspects of preparing term papers (including projects and coursework) and theses. More detailed information is available in books specific to this topic. A good and affordable example is: Manuel R. Theisen: ABC des wissenschaftlichen Arbeitens. 3rd ed., dtv-Verlag (Beck), Munich, 2006. Well accepted rules for the preparation of manuscripts in the academic world of social sciences are presented in: American Psychological Association: Publication Manual of the American Psychological Association. 5th ed., APA, Washington 2006.

Since there are no specific formal procedures concerning the writing of the academic paper, lecturers are free to assign an alternate style instead of the one suggested here; however, if no specific recommendation is given, the following rules are to be used by Business School students. Course prerequisites, assignments and requirements for term papers are set forth for each course by its respective professor or lecturer. For theses, the regulations are determined by the program's study and examination requirements.

1.2 Use of Academic Sources

Despite the extensive material now available on the Internet, books and scientific periodicals are still the central sources necessary to get an overview of a chosen topic. Popular magazines, mass media and general reference books are not respectable sources because of the way in which information is presented, which does not allow for verfication of the original source. Mass media (such as daily, weekly and monthly newspapers and magazines) should be consulted only for current events and trends in public opinion. Many Internet sources (from homepages to Wikipedia) are of dubious quality and are, as a rule, not reliably documented. Dependable source material that stands the test of time is central to scientific research so that, in future years, critical arguments can continue to be made based on the supporting documentation. This need for stability also renders course material and seminar work inappropriate as resources; it is necessary to consult the underlying original works. **Elaboration that relies primarily on questionable sources is not acceptable for term papers or theses.**

The highest quality sources are textbooks, compendium overviews and, particularly for current topics, articles in scientific journals and working/discussion papers from reputable institutions.[1] For empirical data, official statistics can be taken from applicable publications, industry news services and research institutes. For legal questions, the relevant sources include laws, judgments and administrative decrees.

The library is the appropriate starting point as it contains the concise dictionaries and compendiums that provide overviews regarding the topic, textbooks that provide further references, books sorted by field of study and trade-specific periodi-

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1 For example, the European Central Bank, the International Monetary Fund, the Research Institute at the Center for European Economic Research in Mannheim or the Ifo Institute for Economic Research in Berlin are reputable sources. Papers from such institutions have undergone internal quality assurance, which guarantees the appropriate academic standard.

cals. The different materials are catalogued and can be searched electronically by keyword or author. This electronic catalog now extends beyond the university's library itself; information can be obtained from neighboring libraries and from central libraries (such as the University of Cologne for literature on business administration, and the University of Kiel for literature on economics). Databases such as WISO-Net make it possible to execute a full-text search in a multitude of scientific journals, and one can use literature search services like OASE (Open Access to Scientific literaturE) and SSRN (Social Science Research Network) and internet portals such as *vascoda*.

Complete bibliographic information should be captured for all books and articles used as research (see section 2.5). Any relevant passages should be noted, along with their exact page numbers, and any longer important passages should be copied so that they may be properly acknowledged later.

2 Formal Organization of the Academic Paper

2.1 Similarities and Differences between Term Papers and Theses

Many companies prefer to hire graduates of academic institutions for management positions. They are expected to be able to develop *fast, independent and technically competent* solutions to the daily issues arising in business. They must propose these solutions in the appropriate written form convincingly to their work groups, co-workers and superiors, and they must be able to defend their opinions. Learning to properly write term papers equips one with the necessary tools to accomplish this, and writing the thesis proves that the skills have been mastered and can be applied in a larger context. Term papers and theses, therefore, differ in that they are written at different points in the program of study, and they are of differing length and scope. While the requirements of the scientific method are the same, there are higher formal demands placed upon the thesis because of its considerable length, which more deeply facilitates the reader's access to the topic. In this section, issues will be introduced that are common to both types; specific elements for each type of paper will be discussed in sections 3 and 4.

Term papers and theses must be planned carefully to meet academic requirements for content, language and form. The content should be developed logically with ideas constructed to create a convincing argument. The language should demonstrate an objective viewpoint, be easily understood and be free of grammatical, spelling and syntax errors. One should avoid short staccato sentences as well as complicated run-on sentences created by too many subordinate clauses and parenthetical statements. It is also important to maintain a consistent tense throughout the paper. For stylistic reasons, colloquial or editorial expressions should be avoided (such as “enormous”, “huge”). Also to be avoided are statements in the first person singular (“I find...”) or plural (“We assume...”). Additionally, the third person singular (“The author agrees...”) is only very rarely used. More common is the passive statement (“It is hypothesized that...” or “One can assume that...”). However, for projects and practical works that specifically allow for the influence of personal experience, the I-form may be appropriate. Since the contextual and linguistic aspects of writing the paper are not the main focus of these guidelines, further comments concentrate on the more technical aspects.

2.2 Formatting Pages and Text

DIN A 4 paper should be used, and it should be printed on only one side. The sequential page numbers should appear centered in the header at 1 cm from the top of the page. The total top margin to the beginning of the text should be 2.5 cm, and the bottom margin should be 2 cm. The left margin should be 5 cm to provide space for binding and for written corrections, and the right margin should be 2 cm.

Paragraphs should be justified or aligned to the left with the proper use of hyphenation, and line spacing should be set to 1.5. The font should be Times New Roman in 12-point type. A blank line should be inserted between two paragraphs or between a heading and a paragraph to properly set off each paragraph. Footnotes should be formatted as single-space paragraphs in Times New Roman 10-point type, and no blank lines should separate them. **This document has been formatted with the prescribed style and can therefore be used as a template.**

2.3 Organizing the Text and Table of Contents

The contents of the term paper or thesis should be arranged such that the reader can easily follow the author's train of thought. Typically, the paper is organized into three major chapters: introductory remarks followed by the main body and a conclusion. In the introduction, the topic and the objectives are established, a hyothesis is suggested and any applicable methodologies or procedures are presented. The main body of the paper contains the material analyses and should always be divided into appropriate sections to make the information more easily understood. The headings should describe the contents as clearly as possible. In the conclusion, the results should be summarized. Details should be reviewed only in longer works; in term papers, this is unnecessary due to the shorter length of the work, although a review of the essential points may be helpful to the reader. In either case, the open questions can be outlined and suggestions can be made, taking into account, for example, any expected future developments or meaningful trends emerging in other countries.

Sections should be labeled with appropriate headings and can be broken down into subsections, which can help to more clearly structure the contents. There is, however, a risk of over-organizing into too many subsections. As a general rule of thumb, a paragraph is to a section like a subordinate clause is to a sentence. Typically, a section should not consist of a sole paragraph, and a paragraph should not consist of a sole sentence.

Headings, as previously mentioned, should clearly summarize the content of the section for the reader. Subheadings should follow a similar structure to that of the main section headings, thus questions and declarative statements should not be mixed and the use of definite articles should be consistent.

The decimal numbering system is recommended for structuring the sections. The heading of the first top-level section should be numbered with 1, and further subsections should be numbered with 1.1 for the second level, 1.1.1 for the third level, and so on. Note that there are periods between the digits but not at the end of the number. Also, when adding subdivisions, there should always be more than one additional point in order to necessitate creating a new level. For example, if there is a section 1.1.1, there must also be at least a section 1.1.2.

Between the section heading and the first subheading, there is typically no introductory text. If such introductory text is deemed necessary, this format should be used uniformly throughout the document. Otherwise, any important introductory remarks should be given a separate subsection number with an appropriate subheading.

The headings of sections and subsections form the table of contents, which should appear before the text so that the structure of the paper and its arguments are clearly defined up front (for more technical details, see section 4.2 and the Appendices).

2.4 Using Tables, Graphs and Diagrams

It is often advisable to present certain data in an alternate delineated format in order to support the text. Tables consist of empirical data arranged numerically in rows and columns; graphs are corresponding charts, typically depicting the data in bar or pie format. Diagrams offer visual representation of the logical relationship between different elements, such as organizational charts or schematics. Graphs and diagrams can also be collectively referred to as illustrations or figures, especially if there are only a small number of them. In many publications, the standard is to refer to all three forms as illustrations, tables or other similar designations.

Tables, graphs and diagrams should be labeled by type with sequential Arabic numerals (e.g., Table 1) that are continuous throughout the document, and each should be referred to at least once in the text, in order by number. They should be set off from the text by a blank line both at the top and at the bottom unless they appear at the top or bottom margin of a page. Each table, graph or diagram should have a caption at the top that clearly describes its contents.[1] Any applicable references to scope, time or units of measurement should also be noted. References to the scope can be omitted if it is clarified either in the main body text, the paper's title or the introduction.

The source citation should appear directly under the table, graph or diagram and not as a footnote at the bottom of the page. A short notation is sufficient because the full details will be documented in the references list at the end of the paper (for more information, see section 2.5.3). When data is compiled from generally accessible figures, a reference should be made to the applicable public institution, such as, "Calculations adapted from data provided by the Federal Office of Statistics". If, however, the data is not generally known or is highly specialized (for example, cost structure surveys from the Federal Office of Statistics), then the publication should be fully cited with exact page numbers. When in doubt, the full reference is always preferred.

Graphs should be clearly labeled with respect to axes, curves and other components. For tables, it is recommended that the columns be numbered so that the interrelationship between the columns is explicit.

2.5 Documentation of Sources

2.5.1 Definition of the Accurate Citation

The advancement of knowledge in academics results from objective criticism of existing research and of the proposals to resolve a given question. Such proposals must stand up to criticism from the scientific community. This centuries-old process is the foundation for the proper handling of references. Those who do not adhere to these rules exclude themselves from the circle of respectable scholars.

In every academic paper, the work of other authors is consulted and must be properly cited so that the arguments can be examined. The distortion or one-sided rep-

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[1] In many publications, both the caption and the source appear below the table, graph or diagram due to technical placement issues; however, it is generally considered more reader-friendly to

resentation of existing texts constitutes a serious academic error that can cause lasting damage to one’s reputation. Unacknowledged literal or representational use of another author’s work (plagiarism) is the worst offense that a scholar can commit. **If plagiarism is discovered in a term paper or thesis, a failing grade will be given.**[1]

Academic titles, degrees and transcripts attained through the use of plagiarism will be rescinded if and when the plagiarism is discovered.

2.5.2 Literal and Indirect Quotations

Arguments and data from sources must be acknowledged with a citation. Literal quotations should be differentiated from indirect quotations. A literal quotation is the insertion of a direct passage from another work into the paper. The passage should be enclosed in double quotation marks, making clear that the quotation is direct; a quote within a quote should be enclosed in single quotation marks. A quotation may not be taken out of context; its original meaning must be maintained. A literal quotation is appropriate if it depends on exact wording, for instance, if a critical argument is developed based on the passage or if the passage contains a particularly concise formulation. Generally, an indirect rewording of the passage is preferred.

If a literal quotation is used, great care should be taken to copy it exactly as written. For instance, a text in an old orthography must not be updated to a new orthography. Only obvious printing errors may be corrected. Certain changes, such as adding emphasis, shortening and so on, are permitted in principle; however, such changes should be indicated. The omission of a single word should be indicated by an ellipsis with two periods (..), and the omission of two words or more should be indicated by an ellipsis with three periods (…). Additions should be

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provide a meaningful title that can be read above the object before it is studied.

[1] With plagiarism, as with cheating on examinations, students must be accountable for their own actions, and such actions will be weighed in any hardship pleas.

placed in square brackets [ ]. Quotations from publications in English should be quoted in the original. Quotes in other languages should be translated, and the original should appear as a footnote.

An indirect quotation restates the contents of another author's work without the use of quotation marks; however, it should be clearly identified through the use of a footnote. It is often difficult to determine what information should be acknowledged and what simply constitutes general knowledge that also appears in scientific publications. As there are not generally accepted distinguishing features, each case must be taken individually. As a rule, it is better to err on the side of caution. Missing citations, as discussed in section 2.5.1, may constitute plagiarism and can lead to a failing grade. The absence of citations is especially conspicuous when statements, prognoses or the description of situations cannot possibly stem from one's own investigation or experience.

2.5.3 Citations in Text or Footnotes

A concept or idea adopted from the work of another author must be referenced in the text or in a footnote (for more information, see Appendices 9 and 10). In-text citations are not numbered and appear right in the text. Footnotes are numbered and are referenced in the text with a corresponding numeral in superscript. The footnotes appear at the bottom of the page, separated from the main text by a 4-cm-long line that is aligned with the left margin.[1] Footnotes are typically numbered by page, although sequential numbering throughout chapters or entire works is often found in scientific publications. If such a system is chosen, it should be used consistently throughout the document.

The in-text citation or footnote is a short notation formulated in parentheses with the author's last name, the year of publication, and the page number, all separated by commas. If a given author contributes more than one work in the same year, the works should be differentiated through adding to the year a small letter a, b, etc. The exact source can then be inferred by the order in which the full details appear in the references list at the end of the paper (for more information, see section 2.6 and Appendix 12).

If in-text citations are used, a short notation or comment should suffice. If longer explanatory comments are deemed necessary, particularly if they are meaningful but digressive, a footnote should be inserted in which both the citation and the explanation can appear in a more readable and less distracting form (for an example, see Appendix 9).

When a literal quotation is added, the source is cited directly at the end of the quotation. With an indirect quotation, one must determine which statements best represent the quotation. The citation then appears, as it does with the literal quotation, at the end of that sentence. The footnote superscript numeral appears after the period at the end of the sentence.

If an indirect reference extends to an entire paragraph, it is appropriate to place the citation at the beginning of the paragraph, for example, after the first sentence. This allows the reader to make the connection to the source right away. The scope of the reference can be explained in a footnote, for example, if it covers an entire paragraph or the whole section. When the source changes within the given paragraph, a new citation should be made. Two footnotes cannot be used simultaneously. If two sources are used for a single sentence, each should be indicated in the part of the sentence to which it refers; otherwise, a common footnote should be used at the end of the sentence for more than one reference.

In principle, only primary sources should be used for literal or indirect quotations; only when primary sources are not available can secondary sources be quoted. In the footnote, the original source should be fully documented first, followed by the words "as quoted in" and the short notation for the secondary source. It is important to ensure that the page number(s) listed from the source work includes all relevant pages, for instance, if the quotation comes from one page (p. 20), carries

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[1] When citations appear together at the end of the paper, they are called endnotes.

over to the following page (p. 20 f.) or extends over multiple pages (pp. 20-27). Although the form is occassionally encountered in which multiple pages are not specified (p. 20 ff.) or no page numbers are given, this is not recommended because it makes it difficult for the reader to locate the source.

The footnote is a sentence and should begin with a capital letter and end with a period. For a direct quotation, no additional comments are necessary. Indirect quotations are usually introduced with short comments that further qualify or supplement the reference.

2.5.4 Exceptions for Citations in Legal Term Papers

For legal term papers, bibliographic standards have developed that differ slightly from the aforementioned guidelines:

Author's names are always italicized, both in the main body and in footnotes and bibliography. Footnotes must be sequentially numbered throughout the paper, thus they should not begin again on each page.

To cite an essay or contribution from an anthology, the author's last name should be indicated along with short notation for the anthology, and the numbers of the pages on which the essay begins and on which the quotation appears. Example:

[25] Wächter/Ständer, NJW 1990, 395, 397

[29] Coester-Waltjen, JURA 1996, 608, 610

[58] Herdegen in: Bohr, Förderalismus, 123, 127

In place of short notation, an applicable shortened title may be used, which is recommended especially when multiple works from the same author may cause confusion. Example:

[85] Wächter/Ständer, Investitions- und Beschäftigungszusagen, NJW 1990, 395, 397

Monographs (specialized books or treatises on a single subject) should be cited by author, (short) title, and page or margin number. Example:

95 Löwisch, BGB AT, margin number 219

96 Hofmann, Privatrecht, p. 99

The source of a commentary should be listed by the name of the commentary, the respective editor, and if available, the margin number. If the margin number is not available, the section number may be noted (and under no circumstances should the page number be used). Example:

53 Palandt/Heinrich, § 242 margin number 4

Court decisions are cited by the official collection; otherwise, the name of the court or the source location may be used. Example:

73 BGHZ 101, 186 (188 ff.)

97 BGH NJW 2003, 2341

If a decision appears over multiple pages, the page on which the decision begins should first be noted. The page containing the applicable source material should be noted in parentheses or separated by a comma. If this also spans multiple pages, use the notation f. (for one additional page) or ff. (for more than one additional page).

As a rule, the text of a law is not cited in the term paper. It is assumed that the reader has the text at hand. There are exceptions to this basic rule: paragraphs and laws that are not common and are of importance to the paper can be cited in the main body, a footnote or the bibliography. Such laws may include foreign laws; European guidelines and decrees as well as international treaties should be treated on a case-by-case basis. It may be beneficial to cite German laws that are not printed in the Schönfelder. For individual paragraphs, a direct quotation may appear in the text or as a footnote. When referencing an entire legal work that is especially important to the paper, the text of the law may be included in an appendix.

2.5.5 References

All sources cited in the text and in footnotes must be listed in the references list. **Sources that are not cited should not be included because, by not being referred to in the text, they are assumed to have had no influence on the reasoning employed in the paper.** For books, the entry should include the author's last name, first name or initial(s), year of publication, title, name of publisher and place of publication. For a first edition, the edition number need not be mentioned; if subsequent editions have been published, the most recent edition must be used, and the edition number should be noted after the title. For magazine articles, the entry should include the author's last name, first name, year of publication, title of the article, name and volume and/or issue number of the magazine, and the page numbers on which the article appears. More details about the correct formatting of bibliographic data appear in Appendices 11 and 12 of these guidelines.

The sources should be listed alphabetically. No division by type of work (for example, books and magazines) is necessary as the references list simply serves as documentation of the sources. An exception to this rule, however, exists for the text of laws, decrees and interviews, which should be separated if there are more than four of such sources. Although the references list begins on a new page, the page numbers should remain sequential.

3 Additional Recommendations for Term Papers

3.1 Finished Format, Length and Components

Term papers should be available both on paper and in electronic format, such as a Word or PDF document. The electronic version facilitates group distribution and source verification, while the paper version serves as a correctable copy and as an archival copy for the examination office. This copy does not have to be bound; a simple paper clip or staple in the left upper corner will suffice.

A term paper is typically about 12 pages in length; however, deviations from this are possible upon consultation with the professor or lecturer. Students should be able to clearly outline and examine a topic within a limited time and scope; improper management marked by exceeding the length requirement will be reflected in the grade. Any tables and graphs that are essential to the paper's reasoning should be integrated into the text and thus are included in the page limitation.

The required components of the term paper are, in this order, the title page, table of contents, the text and the references list. The title page should contain the university logo, the course title and instructor's name, the term in which it is held, and the topic. Additionally, the names and ID numbers of all students who worked on the paper, the semester number and program name, e-mail addresses and submission date should be noted at the bottom of the page (see Appendix 1). The title page of the term paper should not be numbered; pagination should begin with the table of contents, sequentially numbered with Arabic numerals (1, 2, 3...). If the text is preceded by an index, such as a list of abbreviations or symbols, these pages, beinning with the table of contents, should be numbered with sequential Roman numerals (I, II, III...).

3.2 Recommendations for Structure and Indices

Due to the shorter length of the document, a term paper's introduction and conclusion should each be limited to no more than one page. If two students prepare a paper together, this recommendation may be extended to one and a half pages. Since the main body usually consists of only two to five sections, it is advisable to limit the structure to three levels; otherwise, paragraphs can no longer be used for structuring purposes, and headings can take up space that should be used for content.

Also due to the limited length, a term paper typically contains only about four or five tables, graphs or diagrams, making a separate list of such illustrations unnecessary. The same is usually true for an abbrevation list; if abbreviations are defined when first used in the text, the reader should not be overwhelmed. This may not be the case for a longer work, such as a thesis.

Supplemental materials, such as one's own empirical surveys or interview transcripts, are not required in the text, although they can be detailed in an appendix (for more information, see section 4.3). An appendix is only added to a term paper in exceptional cases and should never be used to achieve the page requirements. The term paper is evaluated only on the text itself.

4 Additional Recommendations for Theses

4.1 Finished Format, Length and Components

Theses, unlike term papers, must be submitted in bound form according to the examination requirements. The front cover page should contain a white sticker as illustrated in Appendix 2. The declaration page must precede the title page, which requires the student to declare that he or she is the sole author of the paper and that all appropriate sources have been properly cited (see Appendix 3). A signed declaration page must appear in every copy of the paper.

Unless other instructions are given, the thesis should not exceed 70 pages in length. As with the term paper, a fundamental element of the assignment is the challenge of fully exploring the topic within the time and length limitations. Exceeding the required length, especially without consent from the supervisors, will lead to a grade reduction.

The duration of the writing period for the thesis is regulated by the examination requirements, along with other details regarding the assignment and correction methods as well as the rights to the findings. This document concerns itself only with the formal requirements.

The title page of the thesis should begin with the university logo, student's name and ID number, e-mail and postal addresses, and submission date. Additionally, the page must state the topic, the degree for which the student is a candidate, the name of the university and the names of the first and second supervisors (see Appendix 4).

As with the term paper, the table of contents follows the title page (see Appendix 5). If deemed necessary, the following attachments may also be included after the table of contents:

- List of Abbreviations. This listing, which gives the reader a simple reference tool, is to be provided only if the work contains a large number of topic-specific abbreviations. But note that many abbreviations that are unfamiliar to the reader can actually make a paper harder to read so they should be used sparingly. The abbreviations should be listed alphabetically. Common abbreviations, such as e.g., etc., EU and USA, should not be included in the listing; only include those that the average educated reader may not know (see Appendix 6).

- List of Symbols. Similarly, a symbol listing is to be provided if the work contains a large number of topic-specific symbols such that the index would act as a helpful reference for the reader. The symbols should be listed in alphabetical order (see Appendix 7).

- List of Illustrations and Tables. If the work contains illustrations, tables or other objects (such as schematic diagrams) that are referred to later in the text and not just at the point in which they actually appear in the paper, a list of the objects and their respective page numbers is advisable. This aids the reader in quickly locating these objects. For reasons of clarity, this list is also recommended when the work contains more than four such objects. If the list will fit to one page, tables, graphs and diagrams may be grouped together (see Appendix 8). If the list will exceed one page, the entries should be separated by type.

When such addendums are included, these pages, beginning with the table of contents, should be numbered with sequential Roman numerals (I, II, III…). The Arabic page numbers then begin with the introduction. The references list page maintains the sequence of Arabic page numbers.

4.2 Organization of Appendices

If material is used in the thesis that is not easily accessible to the reader or that is not fully explored in the text, it can be helpful to include this material in an appendix. Examples are items such as original tables when only an extract appears in the text, legal documents, digressions, transcripts of interviews, questionnaires and their statistical results, etc. A reference to the appendix should be made at an appropriate point in the text. Significant parts of the reasoning should not be relegated to an appendix; the appendices should be regarded as strictly supplemental to the text.

The appendices begin on a new page following the conclusion of the paper. They should be labeled, and the Arabic page numbers should continue. To save space, the text within the appendices can be single-spaced, and 10-point type can be used. If the contents necessitate multiple appendices, each should be numbered consecutively and given an appropriate heading. In this case, a separate list of appendices should precede the first appendix. In the table of contents, only the list should be included, not the titles of the individual appendices. Finally, the references list stands at the end of the entire work, thus it follows after any applicable appendices.

List of Appendices

HOCHSCHULE PFORZHEIM

Economic Policy Seminar
Prof. Dr. …
WS 2006/07

The Aging of the German Population
and its Possible Effects on the
Economy and Social Security

Topic 1:
Fundamentals of Demography and
Model of Demographic Change

Müller, Max
Program name
ID#: 123456
muemax@hs-pforzheim.de

(If applicable, repeat
the same information
for the co-author)

Submission date: 30 September 2006

Anita Gantenbein
ID#: 314152

Economic Aspects of
Climate-Induced Harvest Shifts
in the Deccan Plateau

Declaration:

I declare that I have developed and written the enclosed Bachelor's Thesis[1] completely by myself, and have not used sources or means without declaration in the text. Any thoughts from others or literal quotations are clearly marked. The Bachelor's Thesis was not used in the same or in a similar version to achieve an academic grading and is not being published elsewhere.

[Place and Date]

(Signature)

[Also, if necessary]

Confidentiality Notice:

The attached work contains internal information and confidential data from (firm name). For this reason, copying, quoting or publishing is not allowed without explicit authorization from (person's name), and disclosure of the information to anyone other than the examiners or lectors is not permissible.

[Place and Date]

(Signature)

[1] The term "Bachelor's Thesis" should be replaced by the term "Master's Thesis" or "Diplom Thesis", as applicable.

HOCHSCHULE PFORZHEIM

Holger Studiosus
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stuhol@hs-pforzheim.de

Bücherweg 23
99999 Fleißigstadt
Submission date: 15 June 2002

The Argentina Monetary Crisis

Master's Thesis[1]
Submitted in partial fulfillment of the requirements for the degree of
Master of Business Administration
Pforzheim University

Supervisor: Prof. ....

Co-Supervisor: Prof. ....

[1] The degree should be replaced with the "Diplom" or "Bachelor's" both here and on the next line, as applicable.

Table of Contents

List of Abbreviations

AP	Associated Press
DBW	Die Betriebswirtschaft
FAZ	Frankfurter Allgemeine Zeitung
GMD	Gesellschaft für Mathematik und Datenverarbeitung
HWO	Handwörterbuch der Organisation
MDT	Mittlere Datentechnik
MIT	Massachusetts Institute of Technology
NYT	New York Times
OPM	US Office of Personnel Management
WiSt	Wirtschaftswissenschaftliches Studium
WiWo	Wirtschaftswoche
ZfB	Zeitschrift für Betriebswirtschaft
ZfbF	Zeitschrift für betriebswirtschaftliche Forschung
ZfO	Zeitschrift Führung + Organisation

List of Symbols

CV	Coefficient of variation: Standard deviation divided by arithmetic mean
df	Degree of freedom
K	Contingency coefficient for R x C table: Degree of association between two variables in a contingency table with R rows und C columns
Phi	Phi coefficient: Degree of association in a 2 x 2 contingency table (four-field matrix)
Rho	Spearman's rank correlation coefficient
s	Standard deviation
tau	Kendall's rank correlation coefficient

List of Illustrations[1]

List of Tables

[1] Alternative: The lists of illustration and tables may be combined if they fit on a single page.

Citation Example: In-Text Citations in Business Papers

Economic analysis of sports is a relatively new research field, pioneered by the work of Maier (2000a, 2000b, 2001), who relied heavily upon the preliminary work of Bauer (1997); an overview of the current state is offered by Müller (2005, pp. 15-26). The central question in looking at the problem at hand is: “How can the .. marginal utility … of an additional monetary unit be determined?” (Maier, 2000a, p. 7) Some authors contend that an empirical answer to this question is not possible due to insurmountable identification problems (e.g., Großkopf, 2001, p. 113; Kleinhaupt 2002, p. 13f.). Schulze (2003, pp. 137-139) suggests looking at the elasticity of the change in the standings to the change in the season budget. Due to the intransparency of the clubs’ budgets, this approach presents a problem for significant conversion[1], and it further exhibits methodological weaknesses: the budget of the current period may include clean-ups from previous seasons or expenses that will not yield revenue until a future period; therefore, unadjusted use of the figures could result in material errors in estimation.

In order to find meaningful criteria to adjust the budgets, several discussions were held with club representatives.[2] As a result, it was determined that the mispurchase of players loaded into previous periods but no longer used in play has a substantial impact on the current budget.[3] Similarly, injured players appear as over-expenditures. Over the last several years, the loss from injury-related ...

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1 A detailed discussion of the difficulties that arise in the conversion using Schulz’s suggested approach appears in Rodrigez (2004), pp. 27-31.

2 A list of the participants and short minutes can be found in Appendix 12.

3 The participants indicated that an average of 12% of the season allocations are not affected by such pre-loadings. Weighting the statements with the club budgets for each participant yields an even higher value of 13.5%.

Citation Example: Footnotes in Business Papers

Economic analysis of sports is a relatively new research field, pioneered by the work of Maier,[1] and an overview of the current state is offered by Müller.[2] The central question in looking at the problem at hand is: "How can the .. marginal utility … of an additional monetary unit be determined?"[3] Some authors contend that an empirical answer to this question is not possible due to insurmountable identification problems.[4] Schulz suggests looking at the elasticity of the change in the standings to the change in the season budget.[5] Due to the intransparency of the clubs' budgets, this approach presents a problem for significant conversion,[6] and it further exhibits methodological weaknesses: the budget of the current period may include clean-ups from previous seasons or expenses that will not yield revenue until a future period; therefore, unadjusted use of the figures could result in material errors in estimation.

In order to find meaningful criteria to adjust the budgets, several discussions were held with club representatives.[7] As a result, it was determined that the mispurchase of players loaded into previous periods but no longer used in play has a substantial impact on the current budget.[8] Similarly, injured players appear as overexpenditures. Over the last several years, the loss from injury-related ...

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1 Of particular note are Maier (2000a, 2000b) as well as Maier (2001). Maier relied on the preliminary work of Bauer (1997).
2 Compare Müller (2005), pp. 15-26.
3 Maier (2000a), p. 7.
4 Compare Großkopf (2001), p. 113; Kleinhaupt (2002), p. 13f.
5 Schulz (2003), pp. 137-139.
6 A detailed discussion of the difficulties that arise in the conversion using Schulz's suggested approach appears in Rodrigez (2004), pp. 27-31.
7 A list of the participants and short minutes can be found in Appendix 12.
8 The participants indicated that an average of 12% of the season allocations are not affected by such pre-loadings. Weighting the statements with the club budgets for each participant yields an even higher value of 13.5%.

Examples of Various Types of References in Business Papers

Bibliographic data differs depending on the kind of source that is being quoted. Below are examples of the most important types. Note the specific details of capitalization, use of italics and punctuation, such as colons, semi-colons and commas, which are formatted to separate the individual elements of the reference. If a work has more than three authors, only the first author's name should be listed, followed by the Latin term et al. to indicate that there are others. Similarly, if there are more than three places of publication, only list the first one followed by a.o. ("and others"). If a place name is well known, only the city or town name is needed (e.g., London); if the place name might create confusion, an abbreviated state, province or territory may be indicated (e.g., London, ON). In order to highlight the authors' names and make the list easier to read, the entries should be formatted with hanging indentation of 1.5 cm. There are no blank lines between the entries.

The minimum requirements for a **book** are the author's last name and first initial(s), title of the work, place of publication and the year. Because short notation is used in the text, the year of publication should appear in parentheses immediately following the author's name. For a first edition, the edition number need not be mentioned; if subsequent editions have been published, the most recent edition must be used, and the edition number should be noted after the title. Note that the number and text should not be separated by an automatic line-break. Examples of the minimum requirements for books follow:

Diamond, J. (1999): Guns, Germs, and Steel. The Fates of Human Societies. New York & London.
McDowell, M. et al. (2006): Principles of Economics. London a.o.
Woll, A. (2007): Allgemeine Volkswirtschaftslehre. 15th ed., Munich.

Since many publications require the author's first name(s) and the pulisher's name in bibliographic references, it is advisable to include this information as well. When indicating the publisher, the name can be shortened by omitting superfluous terms, such as "Publishers", "Co." and "Inc." or first names (e.g., Fischer, instead of the complete name Gustav Fischer Publishers). Examples with these additions follow:

Diamond, Jared (1999): Guns, Germs, and Steel. The Fates of Human Societies. New York & London: Norton.

McDowell, Moore et al. (2006): Principles of Economics. London a.o.: McGraw-Hill.

Woll, Artur (2007): Allgemeine Volkswirtschaftslehre. 15th ed., Munich: Vahlen.

For **contributions from an anthology**, the title of the individual work and the complete bibliographic details of the book and its editor(s) must be referenced. If the anthology is part of a larger collection of publications, the series' issue or volume number should be indicated in parentheses. For simplicity, the following examples show the details using the author's first name and the publisher's name. Note that the indication of the page numbers should not be separated by an automatic line-break.

Wagner, Ulrich (1994): Von der Arbeitskräftebilanzierung zur Tarifautonomie – der Weg der neuen Bundesländer in die Arbeitslosigkeit. In: Gutmann, Gernot & Wagner, Ulrich (Eds.): Ökonomische Erfolge und Mißerfolge der deutschen Vereinigung – Eine Zwischenbilanz. Stuttgart, Jena, New York: Fischer, pp. 185-210. (Schriften zum Vergleich von Wirtschaftsordnungen Volume 45.)

Nienhaus, Volker (1998): Geschichte, Institutionen und Strategien der Europäischen Union. In: Klemmer, Paul (Ed.): Handbuch Europäische Wirtschaftspolitik. Munich: Vahlen, pp. 1-140.

Jones, Ronald W. & Neary, J. Peter (1996): The Positive Theory of International Trade. In: Jones, Ronald W. & Kennen, Peter B. (Eds.): Handbook of International Economics. Vol. I: International Trade. Amsterdam a.o.: Blackwell, pp. 1-62.

Journal articles are taken from academic or professional periodicals. The name of the periodical should be italicized. If the name is shortened, then the abbreviation must be provided in the attached list of abbreviations so that it is easily accessible. Any applicable volume or issue numbers should also be indicated. Usually, volume and/or issue numbers are consecutive, so the issue number need not be included. If not, the issue number or volume month should be referenced. For articles published by institutions that do not attribute articles to specific authors or when the author is anonymous or not know, use the designation “Anon” in the citation. A place of publication and publisher’s name is not necessary when citing articles.

Frank, Björn (1996): On an Art Without Copyright. In: *Kyklos*, 49, pp. 3-15.

Hippner, Hajo, Martin, Stephan & Wilde, Klaus D. (2001): Customer Relationship Management. In: *WiSt – Wirtschaftswissenschaftliches Studium. Zeitschrift für Ausbildung und Hochschulkontakt*, 30, pp. 417-422.

Kopetsch, Thomas (2000): Der medizinische Fortschritt und die Grenzen seiner Finanzierbarkeit. In: *List Forum für Wirtschafts- und Finanzpolitik*, 26, pp. 33-50.

Anon (2001): Wirtschaftliche Entwicklungen im Euro-Währungsgebiet. In: Europäische Zentralbank (Ed.): *Monatsbericht*, June, pp. 9-73.

Working papers are usually precursors to an article being submitted to scientific periodicals. They are released intermittantly by scientific institutions in volumes or as monographs, and they should be attributed to the publication series.

Beisswenger, Andreas & Noll, Bernd (2005): Ethik in der Unternehmensberatung – ein vermintes Gelände? Pforzheim. (Contribution from Pforzheim University no. 121.)

Fertig, Michael & Wright, Robert E. (2003): School Quality, Educational Attainment and Aggregation Bias. Essen. (RWI Discussion Papers no. 9.)

The following examples of **other sources** are less academically relevant and should be used only in exceptional cases. Often, a publication year and place of publication is not available, so the designation n.d. (“no date”) should be used in place of the missing date and n.p. (“no place”) should be used for the missing place name in the citation.

Fricke, Thomas (2000): Ein heilsamer Schock für das weltweite Währungssystem. In: *Financial Times Deutschland*, 29 September. Reprinted in: Deutsche Bundesbank (Ed.): Excerpts from press articles no. 47, p. 5 f.

Müller, Manfred (2001): Die geldpolitische Zwei-Säulen-Strategie der EZB. Unpublished Diplom Thesis. Pforzheim.

Anon (n.d.): Building a Table. In: Microsoft Corporation (Ed.): Microsoft Access. Relational Database for Windows, Version 2.0. First Steps. n.p., pp. 37-60.

Schild, Axel (2001): Bundesrepublik Deutschland 1969 bis 1973. In: Bundeszentrale für Politische Bildung (Ed.): Deutschland in den 70er/80er Jahren, p. 3 f. (Informationen zur politischen Bildung, Issue 270.)

Internet sources are considered less reliable as they do not provide lasting documentation, and they should be used sparingly. This is not the case, however, if a respected institution publishes a paper that appears as a PDF document on line. In this case, it is cited as any other paper, but the complete URL should also be indicated. An URL address should not be broken up over multiple lines, especially because the dash could be easily misread as part of the address. If it is too long to avoid a separation, the breakpoint should come after a forward slash. In either case, it may be necessary to insert a hard return.[1]

Quality and reliability are of concern for Internet sources without related published texts (HTML format). In order to specify the origin of the source, the retrieval date should be indicated along with the URL. To ensure that sufficient proof can be given, it is advisable to print out a copy of the web page. References should include, at minimum, the author's name, institution and document title. For the short notation in the text or footnote, the year of publication should be substituted with the term "URL", for example, Dresel (2001) becomes Dresel (URL). If there are several similar references, then numbers rather than lower-case letters are used to differentiate them, for example, Müller (2000a) and Müller (2000b) becomes Müller (URL1) and Müller (URL2).

Bundesinstitut für Bevölkerungsforschung (Ed.) (2001): Bevölkerung Fakten – Trends – Ursachen – Erwartungen. Wiesbaden. URL: http://www.bib-demographie.de/bib-broschuere.pdf

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[1] The hard return can be made by holding the shift button while pressing the return key.

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