



Guideline for Writing a Thesis

at the

Chair of Controlling / Performance Management

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As of June 2026

1 Phases for Application and Revision

The following phases describe the process of applying for and writing a thesis at the Chair of Controlling/Performance Management:

1.1 Finding a Topic

If you are interested in writing a thesis, please get in touch with the thesis coordinator at the Chair of Controlling / Performance Management as early as possible. The execution of a thesis requires several months' lead time (e.g., for detailed topic coordination and potential cooperation with a practice partner). It makes sense to apply approximately three to six months before your preferred start date. Later applications are possible but can lead to time delays. The chair provides most topics; the topics correspond closely with the research areas of the chair. Therefore, it is not mandatory to submit your own topic. However, if you would like to work on your own topic, please provide us with a description as meaningful as possible (max. 2 pages, incl. problem statement, relevance, and research method). Typical contexts in which students can write their thesis at the chair include cooperation with a practice partner, theoretical or literary work, or empirical studies. The coordinator has an overview of relevant topics and their time schedule.

1.2 Application

The number of supervised theses depends on the chair's capacity. For better control of the capacity and the coordination with practice partners, there is a fixed procedure for the allocation process. Essential are the application deadlines: 01 January, 01 April, 01 July, 01 October.

Please submit the following documents by email to the coordinator by the application deadline: CV, letter of motivation (max. 1 page), transcript of grades, application form (see [link](#)) incl. topic preference, (optional in case of own topic proposal: description on max. 2 pages).

The topic will be assigned after the application deadline.

1.3 Decision

Within 10 days after the application deadline, you will receive feedback on preliminary acceptance or rejection. In case of a preliminary approval, you will be assigned a technical supervisor and receive a first version of a topic sheet, incl. the supervision agreement. You then have one week to return the signed supervision agreement (incl. the time schedule for working on the topic) to your technical supervisor. If you do not return the signed supervision agreement within the specified period, the chair reserves the right to assign you another topic or withdraw from the supervision. The technical supervisor will support you in the course of processing the thesis with regard to methodological, theoretical, and formal aspects.

1.4 Coordination with Technical Supervisor

Shortly after the assignment, you should contact the technical supervisor to coordinate the further procedure in more detail. This concerns, in particular, the bilateral exchange, as well as the content-related, technical, or methodological aspects of the work. Furthermore, you may receive advice on the use of relevant literature.

During this phase, you will work closely with your technical supervisor to further develop the topic sheet. Once you and the technical supervisor reach consensus on the topic sheet, the technical supervisor coordinates with Prof. Möller to seek final acceptance for the topic sheet. Based on his review, final adjustments to the topic may be made, and the second referee will be appointed.

1.5 Registration

Once the topic has been approved and the second supervisor has been assigned, you may proceed with the official registration of your thesis on the HSG Thesis Management Platform. You are responsible for the timely coordination and completion of the registration form and for writing as well as submitting the thesis within the given deadlines. The supervisor gets a notification when a student tries to register a thesis with them, and then has to confirm the supervision on the thesis platform, which will inform you again. This usually takes a few days.

1.6 Execution

The maximum processing time for a thesis is 12 months (from the date of official registration via the HSG Thesis Management Platform). However, please note that you may have agreed on a different schedule with the chair in advance. Whenever you expect substantial deviations from the agreed schedule, you need to inform the technical supervisor early on, and an agreement with Prof. Möller must be reached.

Throughout the writing phase, you can contact the technical supervisor for advice. Additionally, you might contact Prof. Möller directly if necessary.

The length of the thesis is max. 40 pages for bachelor theses and max. 60 pages for master theses.

During the writing of your thesis, your technical supervisor will receive:

- A first status of the outline
- 50% intermediate status of the written work
- 85% intermediate status of the written work

You will receive feedback in return. You may also give an interim or final presentation. Note that you must actively request this step from the technical supervisor. The impressions of the presentations can be included in the grading of the work. However, this must be clarified in advance. For Bachelor theses, a presentation is mandatory. The timing and duration of the presentation can be agreed upon with the technical supervisor.

You should always go into meetings prepared, i.e., with a clear agenda communicated to the contact person in advance and a document to be discussed. You should send this to the technical supervisor in advance.

1.7 Submission

After completion of the work, you submit the following within the allowed handling period:

- one file as the final version of your thesis as a PDF on the HSG Thesis Management Platform;
and
- a PDF + DOC document via email to your technical advisor

When submitting, also ensure you meet the prescribed deadlines. Papers not submitted by the deadline must receive a grade of 1.

The thesis must include (on the last page) a declaration of the aids used. In addition, any datasets, interview protocols, and empirical/statistical evaluations must be attached to the thesis.

Please also include the use of generative AI in the list of aids. Instructions on the correct use of generative AI and how to reference it in the list of aids used can be found on StudentWeb at: <https://universitaetstgallen.sharepoint.com/sites/PruefungenDE/SitePages/en/Working-with-AI.aspx>

In many of these theses, a confidentiality declaration is also included when you deal with such data or materials.

1.8 Feedback and Grade

On the four dates set by the university, theses submitted by that date will be reviewed. The chair prepares an expert opinion within approximately 8 weeks, as set by the university for this purpose, coordinates the review by the second supervisor (in the case of master theses) and reports the grade to the HSG Thesis Management Platform. As part of the chair's role, a feedback discussion on the content will take place with you.

2 Timeframe and Schedule

Formally, students have 12 months to complete a bachelor or master thesis. Still, the actual amount of work is usually less and should be coordinated bilaterally with the respective technical advisor. One ECTS point is the equivalent of approximately 30 working hours. On this basis, the project's workload can be derived. The following explanations apply as a guideline for full-time work of 40 hours/week.

Bachelor

Bachelor theses are weighted with 12 ECTS points, resulting in a total effort of 360 hours. This means that full-time work takes approximately 9 weeks. Students are required to submit a first outline no later than three weeks after the start of work and to coordinate it with the contact person. After a processing time of approx. 6 weeks, students should submit a 50% intermediate status. Approximately 2 weeks before submission, an 85% version should be sent to allow for final comments. The submission of intermediate statuses enables continuous supervision during the development of the paper and allows the supervisor to provide qualified feedback.

Master

Master theses are weighted with 18 ECTS points, resulting in a total effort of 540 hours. This means that full-time work takes about 14 weeks. Students are required to submit a first outline no later than 4 weeks after the start of work and to coordinate it with the contact person. After a processing time of approx. 10 weeks, students should submit a 50% intermediate status. Approximately two weeks before submission, an 85% version should be sent to allow for final comments. The submission of intermediate statuses enables continuous supervision during the development of the paper and allows the supervisor to provide qualified feedback.

3 Formal Structure of the Thesis

The formal and written structure of the work has a significant influence on the perception as well as the evaluation of your work. Therefore, strive for a scientific presentation (factual and comprehensible) and formal uniformity (the same format for the same components, such as fonts, spacing, colors, labels, etc.).

3.1 Structure

- (1) Title page (see sample at the end)
- (2) Abstract
- (3) Outline with indication of page numbers
- (4) List of abbreviations (+)
- (5) List of figures (+)
- (6) List of tables (+)
- (7) Text of the paper
- (8) Appendix (+)
- (9) Bibliography
- (10) Explanations (see section 5)

The parts marked with "+" are optional components of the thesis, to be included only if required.

3.2 Page Layout

| | |
|------------------------|---|
| Number of pages | <ul style="list-style-type: none"> • Bachelor thesis: 40 Seiten • Master thesis: 60 Seiten |
| Layout | <ul style="list-style-type: none"> • One-sided DIN A4 lettering in portrait format • Consecutive page numbering in the footer (bottom of page, right) <ul style="list-style-type: none"> • body: Arabic numerals • All pages before and after the body: Roman numerals |
| Margins | <ul style="list-style-type: none"> • Top: 2.5 cm • Bottom: 2.0 cm • Left: 3.5 cm • Right: 2.5 cm |
| Paragraph | <ul style="list-style-type: none"> • Line spacing: 1.5 • Spacing between paragraphs (before and after): 6 pt • Spacing between two footnotes: 3pt |
| Font format | <ul style="list-style-type: none"> • Font: Times New Roman • Justification: Justified • Font size in body: 12 pt • Font size in footnotes: 10 pt • Formatting using “bold”, “<i>italic</i>” or “<u>underline</u>” should be avoided when possible. |
| Structure | <ul style="list-style-type: none"> • Headings should appropriately structure the thesis. |

3.3 Outline

For a clear layout of the outline, a decimal outline should be used:

| | | |
|----------|------------------------------------|----------|
| 1 | Introduction | 2 |
| 1.1 | Problem Statement..... | 2 |
| 1.2 | Scope & Research Question | 2 |
| 2 | Theoretical Background..... | 2 |
| 2.1 | Topic 1..... | 2 |
| 2.1.1 | Sub-Topic A | 2 |
| 2.1.2 | Sub-Topic B | 2 |
| 2.2 | Topic 2..... | 2 |
| 2.2.1 | Sub-Topic A | 2 |
| 2.2.2 | Sub-Topic B | 2 |

The dot after the last section number is omitted (e.g., 2.1.1). Each subdivision level must consist of at least two bullet points (i.e., if 2.1 exists, 2.2 must also exist).

The headings should concisely reflect the content of the relevant section of the text. The "red thread" of the work should already be clear from the outline.

3.4 List of Figures, Abbreviations and Tables

The list of figures must include all figures from the running text and the appendix, with their titles and page numbers. Figures are to be numbered consecutively throughout the entire paper (example: Fig. 1) and provided with a meaningful title. The source of each figure is to be placed in parentheses as part of the figure caption (indication in the case of own development: 'Own representation'; indication in the case of slight modification of the source: 'Own representation based on source, YYYY').

The designation of tables and the structure of the list of tables are similar.

Permitted is the use of common abbreviations (cf. dictionary), such as etc., etc., ed., vol., diss., f. (following page). The list of abbreviations should primarily include subject-specific abbreviations (e.g., BWL or ERP).

3.5 In-text Citations

The citation follows the guidelines of the American Psychological Association (APA - 7th Edition). For more information, see <https://apastyle.apa.org/>. It is particularly important to note that page numbers are never optional for work written at the HSG. Correct citation always requires the exact page number of the source.

Basically, all sources must be identified (see [“Leaflet: Plagiarism and quotations”](#) from the University of St.Gallen). In principle, only that which can be traced and checked by the reader (especially during proofreading) is citable. This is the case with publications. Unpublished, not generally accessible sources (e.g., company materials) are to be submitted as annexes to the scientific work and are also citable. However, you must obtain permission from the author before using such sources.

Oral statements are only citable on the basis of interview transcripts. These must be listed in the list of sources. For reasons of simplification, it is usually sufficient to indicate the date of the conversation and the conversation partner, as well as a bullet point presentation of the most important contents of the conversation. The type of documentation should be agreed in advance with the technical advisor.

Meaningful/indirect quotations

If thoughts of other authors are quoted analogously/indirectly, there is an obligation to make this evident through citations. A violation of this citation obligation may be considered serious and, even if the treatment of the topic is otherwise satisfactory, may lead to the paper being graded as "unsatisfactory".

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| Ex. indirect quotation: | Technology plays an increasingly important role in strategic decision-making across companies' entire value chains (Kumar, 2017, pp. 10-11). |
|--------------------------------|--|

Verbatim/direct quotes

Verbatim quotations mean that sentences, parts of sentences, terms, definitions, etc., are reproduced exactly as they appear in the text. Failure to mark verbatim quotations constitutes a particularly serious formal error and will result in a grade of "unsatisfactory". Quotation marks must be used at the beginning and end of each literal quotation. If quotation marks have already been used in the quotation, they shall be replaced by single quotation marks '...'. In the case of emphasis, it must be indicated whether it is already present in the original or whether it has been added subsequently by the author. Additional additions or explanations in the quotation by the author are to be put in round brackets (...; the author) or without the addition "the author" in square brackets. Literal quotations must correspond exactly to the original text.

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| Ex. direct quote: | “It is not the most intellectual of the species that survives; it is not the strongest that survives; but the species that survives is the one that is able best to adapt and |
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| | |
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| | adjust to the changing environment in which it finds itself." (Megginson, 1963, p. 4). |
|--|--|

However, the following exceptions are possible:

(1) Citation omissions and citation interruptions

In order to integrate a quotation grammatically into one's own remarks or to omit unessential intermediate parts of the sentence, the corresponding passages are indicated by three dots.

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| Ex. for quote omission or interruption: | <ul style="list-style-type: none"> • The tactical planning "[...] is medium-term oriented, its planning horizon can be up to approx. 5 years." • "Data or information about the markets [...] are needed above all for decisions in procurement and logistics." |
|--|---|

(2) Citation extensions

If your own explanatory note extends a quoted sentence, these are to be placed in brackets and marked with the addition "note from the author".

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|-------------------------------------|---|
| Ex. for citation extensions: | <ul style="list-style-type: none"> • "With them [imputed interest; note from author] the alternative usability of capital is expressed." |
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Highlighting in the quoted text should always be adopted. In the case of one's own emphasis, the corresponding place should be marked with the addition (emphasis by the author).

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| Ex. for emphasis: | <ul style="list-style-type: none"> • "The third level is that of concrete study conditions."¹⁾ • "The third level is that of 'concrete' study conditions."²⁾ • "The t h i r d level is that of concrete study conditions."³⁾ [blocking by author] • "The third level is that of concrete s t u d y c o n d i t i o n s."⁴⁾ [original in bold] • "The author [Holtz; the author] even gives an impressive example of this."⁵⁾ • „The author even gives an ... example.“⁶⁾ • "The author ... gives an impressive example."⁷⁾ |
|--------------------------|--|

Quotations in the text must be made in such a way that the scope of the respective citation is clearly recognizable. Author names in the text must be written in small caps.

(3) Use of secondary citations

Secondary citations are used when a text is quoted verbatim or in spirit, not from the original text of author A, but from the text of author B, who in turn has quoted author A himself. In principle, this is not permitted. Any quotation (direct or indirect) that has not been researched by yourself must be checked against the original source. If, despite intensive research, you are unable to obtain the original text with a reasonable amount of effort, a secondary citation is possible as an exception, which must be indicated by the note "quoted/cited from".

| | |
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| Ex. for secondary citations: | <ul style="list-style-type: none"> • (Meisenbach, 1993, S. 14, cited from Dollesberger, 1994, p. 81). |
|-------------------------------------|--|

The translation of foreign-language texts can lead to literal quotations, borrowings, or allusions that affect the text's meaning. If an exact reproduction of foreign-language texts is desired, a literal quotation in the respective foreign language is recommended.

Longer verbatim or analogous copies should be avoided as a matter of principle.

(4) Cite correctly in terms of content

Both verbatim and indirect quotations must accurately express the opinion of the quoted author and be in the correct context. It is considered a gross violation of the rules of careful scientific work if an author's formulation, taken out of context is used as evidence for an opinion not held by the author.

3.6 Footnotes

Footnotes should contain text additions or explanations. The end of a literal quotation or an indirect quotation and the corresponding footnotes are to be marked by superscript, consecutive numbers. Footnotes always begin with a capital letter and end with a period. The footnotes are to be cited on the corresponding page. The footnote should be placed immediately following (without spaces) the sentence or clause to which it refers.

Footnotes should be used only when necessary. They are used to present additional, pertinent comments by the author. The footnote thus serves as a supplement to the content so as not to disturb the flow of thought in the text. Footnotes must be separated from the text of the corresponding page by a citation line approximately 5 cm long. Each footnote must be placed on the page to which it belongs.

3.7 Contents of the Appendix

The appendix may only contain information that is not essential for understanding the text. The text of a paper may therefore not be continued in the appendix. The appendix is not a "catch-all" for all materials that have proved to be of secondary importance in the context of the work. The main components of an appendix are supplementary materials and documents that are suitable for providing further topic-related information or that - for a variety of reasons - are difficult or impossible for the reader to access (e.g., unpublished operating documents, draft laws, program listings, questionnaires, and statistical data in empirical studies, unless they require explanation in individual cases).

3.8 Structure of the Bibliography

A continuous alphabetical listing of works cited must be made. All sources cited in the text must be found in the bibliography. This also applies vice versa: no source may be used in the bibliography that has not been referred to in the text.

Independent literature research to penetrate and prepare the topic is a matter of course. A good overview of the relevant international journals, combined with a quality assessment, is provided by the [VHB JOURQUAL](#) of the German Academic Association of Business Research.

When searching, managing, and formatting (e.g., title, author, year, or journal) the literature, especially when conducting a systematic literature review (SLR), it is recommended to use a literature management program.

Evaluation criteria

- Accuracy (information free of errors)
- Completeness (all information necessary for retrieval)
- Uniformity (maintaining a certain scheme)
- Clarity (naming all authors in alphabetical order)
- Timeliness (latest editions)

- Quality

4 Grading Sheet

The evaluation of the final version is based on the following criteria (the order does not reflect their weighting).

- Formal aspects
 - Extent of the thesis
 - Spelling, grammar, punctuation
 - Language (academic style, use of terminology)
 - Table of contents, index, annexes
 - Citations and references to sources
 - Presentation and caption of tables and figures
- Contextual aspects
 - Structure of the thesis
 - Structural organization of the thesis (chapters, sections, titles)
 - Logic of structure (comprehensive and conclusive central theme; transitions)
 - Introduction (generates interest, thematic classification of topic, overview of objectives and structure)
 - Conclusion (comprehensiveness, central aspects considered)
 - Topic and approach
 - Degree of difficulty of the thesis
 - Definition of problem and objectives
 - Relevance to topic
 - Choice of research design
 - Methodological competence
 - Formulation of knowledge / presentation of results
 - Innovative and creative content, respectively; independent development of thought processes
 - Literature and sources
 - Scope of literature and sources evaluated
 - Topicality and relevance of the literature used
 - Evaluation and critical reflection of the literature and sources used

5 Declarations

5.1 Declaration on the Assistance of the Chair

Students disclose in the appendix, on their own initiative, which research tools (including questionnaires, datasets, and research models) they have been provided by the chair to assist with writing the research paper.

5.2 Confidentiality

As a graduate, you agree to treat all working documents and acquired knowledge provided by the Chair of Controlling / Performance Management and, if applicable, the company, as well as all other business and trade secrets that become known during the execution of the thesis, as strictly confidential during and after the preparation of the thesis. This information may not be used or passed on to third parties in

any form outside the execution of the thesis without the prior consent of the chair and, if applicable, the company.

The thesis may not be reproduced or given to third parties without the permission of the Chair of Controlling / Performance Management. You are obligated to maintain secrecy about all documents and communications that you receive in the course of the work. Any correspondence with third parties concerning the content of the thesis must be agreed upon in advance with your technical advisor at the chair.

5.3 Originality

For the preparation of scientific work, the overriding principle is the truth and honesty of the explanations. Proper citation is, therefore, central. Observance of the "Leaflet: Citation and Plagiarism" is indispensable in this context, and compliance with the guidelines contained therein is mandatory. Failure to do so may result in official proceedings before the Disciplinary Commission, with far-reaching consequences for the student (see the University of St.Gallen).

5.4 List of Aids

See [Working with AI](#)

5.5 Declaration of Confidentiality (in connection with written work at the University of St.Gallen)

See [Declarations of Authorship and Confidentiality](#)

5.6 Declaration of Authorship

See [Declarations of Authorship and Confidentiality](#)

6 Cover Page of the Thesis

University of St.Gallen
Institute of Accounting,
Controlling and Auditing

Chair of Controlling /
Performance Management
Prof. Dr. Klaus Möller

[Title of the Thesis]

Example:
Master Thesis
Master of Arts in
Accounting and Corporate
Finance

[Bachelor/Master] Thesis
[field of study]

Example:
Tigerbergstrasse 9
9000 St. Gallen
Switzerland
+41 71 224 74 04
vorname.name@student.unisg.ch

Submitted by:

[First name and last name]
[Matriculation number]
[Semester]

Current semester you are
enrolled in (e.g., 3rd
semester).

[Postal address]
[Phone]
[Email]

Date on which you
upload/submit the thesis on
Thesis Management Platform
(e.g., November 16, 2020).

[Date of submission]

Supervisor: [Name of the supervisor]

Refers to the official registration form on Thesis
Management Platform (e.g., Prof. Dr. Klaus
Möller).