

Bachelor's and Master's Theses at the Chair of Managerial Accounting and Sustainability

Admission Requirements

- **Bachelor's theses:**

To apply for a bachelor's thesis, you must have successfully completed both of the Chair's bachelor seminars, namely **Seminar "Methoden der Sekundärforschung im Controlling"** and **Fachseminar "Controlling"**.

- **Master's theses:**

For the **Winter Semester 2026/2027**, completion of one of the Chair's seminars is, exceptionally, **not** an admission requirement. Nevertheless, preference will be given to students who have successfully completed the Chair's seminar **Case Studies in Management Control**. Applications from students who have not taken this seminar are also welcome.

By applying to write your thesis at our Chair, you confirm that, at the start of the semester (i.e., 01.10.), you will meet the requirements specified in your examination regulations (e.g., for the Bachelor's programme in Business Administration: 90 credits in core courses and 30 credits in specialized courses; for the Master's programme in Markets and Companies: completion of compulsory modules totaling 12 credits, a passed seminar, and a total of 60 credits).

Topic Areas and Topic Selection

As a general rule, we supervise only topics in the form of a **Systematic Literature Review (SLR)** that are provided by the Chair and are based on our current research activities.

A list of currently available thesis topics can be found [here](#).

Unless explicitly stated otherwise, **all thesis topics are open to both bachelor's and master's students**. The distinction between bachelor's and master's theses lies not in the topic itself, but in the expectations regarding academic depth, formal requirements, length and duration of the thesis, etc., as specified by the respective degree programme.

In **exceptional cases**, we also supervise theses on topics you propose on your own initiative, provided that the work is conducted in cooperation with a **partner company** and that the topic has a clear connection to our Chair's teaching and research areas. To apply with your own topic, please submit—in addition to the generally required information and documents (see below)—a three- to five-page **proposal** (including reference list and a suggested timeline) that answers the following questions:

- Why is the proposed topic interesting? What is the current situation at the partner company?
- What is the practical and academic relevance of the topic? What research gap does it address? What is the partner company's objective?
- What academic question is the thesis intended to answer, or what hypotheses will you test?
- What is your relationship with the partner company? Who (person, position) will provide supervision on behalf of the partner company, and in what form?

Application Process

If you would like to write your thesis at our Chair, please **register** between **1 September 2026 and 30 September 2026** using this [form](#) and upload the required documents, namely, a **CV and Transcript of Records** as PDF files. Please name the file containing your CV according to the format “CV_LastName_StudentID”; please name the file containing your Transcript of Records according to the format “ToR_LastName_StudentID”. We reserve the right to not consider applications from students who do not name the files according to this logic.

Students applying with their own topic should also submit the proposal as a PDF file. Please name the file according to the format “Proposal_LastName_Student ID” (this applies exclusively to the exceptional cases described above).

During the application process, you may choose your preferred topics. We will make every effort to accommodate your topic preferences, but we cannot guarantee that you will ultimately be able to work on your preferred topic.

Please note that, due to capacity limitations, we cannot guarantee that we will be able to supervise all students who apply.

After the application period has ended, all applicants will be informed by **15 October 2026** whether they have been selected for supervision at our Chair. Please note that this notification concerns only the **allocation of a supervision place** and does not yet include the thesis topic or supervisor.

Students who are offered a supervision place **must confirm their acceptance in writing via email no later than 19 October 2026, 23:59**. Failure to confirm within the communicated deadline will be interpreted as declining the supervision place, which will then be offered to another student from the waiting list.

Once supervision places have been confirmed, students will be informed about their **assigned thesis topic and supervisor as well as their group for the student presentations that will take place during the kick-off meeting (see below)**. This information will be communicated by **29 October 2026**.

Formal Thesis Registration Process and Documents

After you have been selected for supervision at our Chair and have been informed about your assigned thesis topic and supervisor, the next step is the formal registration of your thesis.

Before completing the registration form, please carefully read the registration instructions and familiarize yourself with the required documents. We strongly recommend that you prepare any questions in advance and bring them to the **kick-off meeting on 13 November 2026, 14:00-15:30 (via Zoom, see link in Table 1)**, where we will briefly explain the registration process and clarify any remaining questions.

The official registration form (Antrag auf Zuteilung einer Bachelor- bzw. Masterarbeit) can be found [here](#). **Students are only required to complete Section A.** The remaining sections are completed by the supervisor, the Examinations Office, and the Examination Board. When completing Section A, please provide the following information:

- Full name (Vorname, Nachname)
- Student ID number (Matrikelnummer)
- Street, house number (Straße, Hausnummer)
- Telephone number (Telefonnummer)
- Postal code and city (Postleitzahl, Wohnort)
- University email address (@stud.uni-due.de)
- Degree programme (im Studiengang)
- Type of thesis (Bachelorarbeit / Masterarbeit)
- Thesis title (Themenvorschlag) - ***Please note: The thesis title specified in the official registration form (Zuteilungsantrag) becomes the official title of your thesis. Once the form has been submitted, the title can no longer be changed. This also applies to minor revisions (e.g., changes to wording, spelling, punctuation, or capitalization). Please ensure that the title is final before submitting the form.***
- English translation of the thesis title, if applicable (englische Übersetzung des Themenvorschlages)
- First examiner (Erstgutachterin/Erstgutachter) - ***Please note: Regardless of who your advisor is, Prof. Bellora-Bienengräber is the official first examiner for all theses supervised by our Chair.***
- Place and date (Ort, Datum)
- Signature (Unterschrift Studierende/r)

Please upload the completed registration form to the designated Moodle submission folder **by 16 November 2026, 23:59**. For students who have not uploaded the fully and correctly completed form to the corresponding Moodle folder by the respective deadline, **we will assume that they no longer wish to receive supervision from our Chair.**

Please note that **you are not required to submit the registration form to the Faculty or the Examinations Office yourself**. Instead, the Chair will collect all submitted forms, obtain the remaining required signatures, and forward them collectively to the Faculty.

After the Chair has submitted all registration forms, you will receive the official confirmation of your thesis registration, together with your official submission deadline, directly from the Faculty. The writing period begins once your thesis has been officially registered.

Completing and Signing the PDF Form

To avoid technical issues during the registration process, please make sure to follow the instructions:

- Download the form and open it in a dedicated **PDF application** (do **not** complete it directly in your browser). We recommend using **Foxit PDF Editor** or another compatible PDF editor.
- Sign the form using either:
 - An electronic signature (e.g., DFN certificate), or
 - A visible signature (e.g., scanned image, photo, or touch signature)

Important: The PDF must remain editable after you sign it, as additional signatures will be added by the Chair. Therefore, please do not lock or finalize the PDF and do not use the "Print to PDF" function, as this removes the editability of the form.

For further information regarding the formal thesis registration, please consult the Faculty [website](#).

Supervision at our Chair

Thesis supervision at our Chair follows a structured programme consisting of:

- One **kick-off meeting**
- One **intensive feedback session**
- One round of **written feedback** on the students' exposé
- **One individual meeting for bachelor's theses / two individual meetings for master's theses**

For a detailed overview of the supervision process, including all relevant dates and deadlines, please refer to Table 1 at the end of this manual.

Kick-off Meeting (13 November 2026, 14:00-15:30, via Zoom)

The kick-off meeting marks the official start of the supervision process.

During the meeting, students receive important organizational information regarding the thesis process, the expectations for academic work at the Chair, and the opportunity to ask clarification questions. We expect all students to have carefully read this manual and familiarized themselves with the relevant Faculty procedures before attending the meeting.

The main component of the kick-off meeting consists of **group presentations**. Students will be allocated to groups and present selected aspects of published SLRs. The objective of this introductory exercise is to familiarize students with the SLR methodology before beginning their thesis. The assigned papers, guiding questions, and presentation groups will be communicated after the final allocation of thesis topics (i.e., by 29 October 2026).

Each group is allocated **a maximum of 10 minutes** for the presentation. Presentation slides must be uploaded to the designated Moodle submission folder **at least 24 hours before the kick-off meeting**.

Group presentations are **not graded**. Nevertheless, students are expected to prepare them professionally, as they provide an important opportunity to develop an understanding of the SLR methodology and support the learning of the entire group.

The kick-off meeting is conducted in **English**. Students are expected to give their presentations in English regardless of whether they write their thesis in English or German.

The remaining time will be dedicated to students' questions. We strongly encourage students to prepare these questions in advance to make the best use of the session.

Note: Students are required to ensure that they have **a stable internet connection and a functioning camera and microphone** before each online session begins and are expected to **keep their camera switched on throughout the meetings**. Students who do not participate with an active camera may be removed from the session unless previously agreed with the supervisor. **Meetings start at the announced time**. Late arrivals may miss important information.

Intensive Feedback Session (11 December 2026, 09:00-11, 13:00-15:00, 16:00-18:00, via Zoom)

The intensive feedback session provides students with the opportunity to receive structured feedback on the current state of their thesis from both the supervisors and their fellow students.

Each student presents the current status of their thesis. Depending on the progress of the thesis, presentations should normally address:

- Motivation and practical relevance
- Research question

- Theoretical framework
- Search strategy, including search string
- Methodology
- Overview of the (preliminary) results / emerging findings
- Specific questions or challenges for discussion

Each student is allocated **10 minutes** for the presentation, followed by feedback and discussion.

Presentation slides must be uploaded to the designated Moodle submission folder **at least 24 hours before** the session. The detailed presentation schedule will be communicated **1–2 days before** the feedback session. For organizational reasons, students are expected to present **only during their allocated time slot** and to participate in the entire time slot to which they have been assigned.

Students are also strongly encouraged to attend the remaining presentation slots on the same day, as these offer valuable opportunities to learn from the work of other students and the feedback provided by both the supervisors and fellow students.

Presentations are **not graded**. However, they constitute one of the most important opportunities to receive detailed feedback on your thesis. Students are therefore strongly encouraged to prepare carefully and actively participate in the discussion of all presentations, as this also provides valuable opportunities for mutual learning.

The intensive feedback session is conducted in **English**. Students are expected to present in English regardless of whether they write their thesis in English or German.

Note: Students are required to ensure that they have **a stable internet connection and a functioning camera and microphone** before each online session begins and are expected to **keep their camera switched on throughout the meetings**. Students who do not participate with an active camera may be removed from the session unless previously agreed with the supervisor. **Meetings start at the announced time**. Late arrivals may miss important information.

Written Feedback

Following the intensive feedback session, students submit **one written exposé** (i.e., a concise written summary that reflects the overall structure and line of argument of the thesis at its current stage) for detailed written feedback from their assigned supervisor.

The exposé should already incorporate the feedback received during the intensive feedback session. Please note that the exposé represents a concise summary of the thesis. However, students, particularly BSc students, are expected to have substantially developed **the entire thesis** by this stage of the writing process.

Detailed information regarding the exposé, including its expected structure and submission requirements, will be provided via Moodle and discussed during the Intensive Feedback Session.

The exposé must be submitted as a **Word document** via the designated Moodle submission folder **by 11 January 2027, 23:59**. Written feedback will be provided **by 18 January 2027**.

Individual meetings

In addition to the structured supervision programme, students may request individual meetings with their assigned supervisor. These meetings are **optional** and **are intended to discuss specific questions or challenges that arise during the writing process**.

The number of individual meetings depends on the type of thesis:

- **Bachelor's theses:** one individual meeting
- **Master's theses:** two individual meetings

Individual meetings are scheduled at the student's initiative and should be arranged with the assigned supervisor well in advance. To ensure that the meeting can be used effectively, students are expected to:

- Send via email the **current draft of their thesis** to their supervisor **at least three working days** before the scheduled meeting
- Include any specific questions or topics they would like to discuss (these may be included in the email or as comments in specific parts of the draft)

Moodle and Communication

Moodle is the central platform for thesis supervision and will be used to share organizational information, relevant materials, deadlines, and any updates or changes concerning thesis students. Students are therefore expected to check the Moodle course regularly.

In the spirit of collaborative learning and to ensure efficient communication, the **Moodle discussion forum is the primary platform for general organizational and content-related questions**. Questions that may be relevant to other students should be posted in the forum so that everyone can benefit from the answers. Questions of general interest that can be addressed through Moodle will therefore **not be answered individually via email**. Students are expected to post their questions on Moodle at least **48 hours** before the corresponding meeting or relevant deadline.

Questions concerning **personal circumstances** should be addressed directly to your respective supervisor via email.

Introductory Reading

The following literature forms the basis of the supervision process and is considered essential for writing your thesis. Students are expected to familiarize themselves with these sources before the beginning of the writing process. The supervision sessions build upon this literature and assume that students have worked through the relevant material:

- Examples of SLRs: [Alberti et al. \(2022\)](#); [Franco-Santos et al. \(2012\)](#); [Tank & Farrell \(2022\)](#); [Wibbeke & Lachmann \(2020\)](#)

These examples demonstrate how high-quality SLR papers are structured, how arguments are developed, and how the different sections (e.g., introduction, theoretical background, methodology, results, and discussion) are connected. They also provide examples of academic writing style, APA formatting, etc. While these publications are peer-reviewed and therefore represent a higher standard than can be expected from a student thesis, they illustrate the direction and quality students should aim for in their own work.

- Academic writing: [van Pelt \(2022\)](#); [Short \(2009\)](#)

These publications provide guidance on academic writing and scientific communication. They introduce best practices for structuring a thesis, developing logical arguments, and presenting ideas clearly and professionally. In addition, UDE offers academic writing support. Further information on the university's academic writing support services can be found [here](#).

- On writing literature reviews: [Moher et al. \(2009\)](#); [Page et al. \(2021\)](#); [Siddaway et al. \(2019\)](#); [Snyder \(2019\)](#)

These publications provide methodological guidance on how to conduct and report an SLR. They cover best practices for the review process and introduce the PRISMA reporting guidelines, which should be followed when reporting the methodology and review process in the thesis.

- Controlling Literature: [Merchant & Van der Stede \(2023\)](#) (especially Chapters 1-3); [Weber \(2022\)](#) (especially Chapters 1 and 2)

These textbooks introduce the core concepts, terminology, and theoretical foundations of management control that underpin the thesis topics offered by the Chair. They provide the disciplinary background required to understand, analyze, and discuss the literature throughout the thesis.

Formal Submission Requirements

Language

Theses may be written in **German or English, in consultation with the assigned supervisor**. Please note that **certain thesis topics may only be written in English** (please refer to the thesis topic list).

Length and Abstract

Both Bachelor's and Master's theses must include an abstract (150-250 words) summarizing the purpose, methodology, main findings, and conclusions of the thesis.

- **Bachelor's theses** should comprise **30–40 pages** (up to **10% above the page limit**, if necessary). The page limit refers to the main text, including figures and tables, but excluding the title page, table of contents, reference list, and appendices.
- **Master's theses** should comprise **60–70 pages** (up to **10% above the page limit**, if necessary). The page limit refers to the main text, including figures and tables, but excluding the title page, table of contents, reference list, and appendices.

Formatting and Referencing

The thesis should follow the [APA Style and Grammar Guidelines](#). Students are expected to apply these guidelines consistently throughout the thesis, including both in-text citations and the reference list.

Students should keep track of all literature from the beginning of the thesis to ensure complete and accurate referencing. For this purpose, we strongly recommend using a reference management software. The University of Duisburg-Essen provides free access to **EndNote** (for EndNote, and other software offered by ZIM [see here](#)). Feel free to also use (or keep using) another reference management software of your choice (e.g., Mendeley or Zotero).

As a general rule, in-text citations should be placed straight after the statements they support. Make sure that all in-text citations appear in the reference list, and vice versa.

Please note the following additional requirements, which differ from the APA Style and Grammar Guidelines:

- List of Figures
- List of Tables
- List of Abbreviations

Please note that all figures and tables should be integrated into the main text rather than placed at the end of the thesis.

Specific Requirements for SLRs

For SLRs, it is important to distinguish between **included studies** and **background literature**.

Included studies are the studies that remain after applying the predefined inclusion and exclusion criteria and constitute the final review sample. These studies form the evidence base (i.e., the dataset) of the SLR and are systematically analyzed to answer the research question. **All included studies must be marked with an asterisk (*) in the reference list** (see, for example, the reference list of [Wibbeke & Lachmann \(2020\)](#)).

Background literature, in contrast, is cited to introduce the topic, explain concepts and theories, motivate the research question, justify methodological decisions, or discuss the findings. These sources provide context but are not systematically analyzed and therefore do not form part of the final review sample.

Submission of Literature and Coding Sheet

To ensure transparency and traceability, students are required to submit all literature cited in their thesis to the Chair.

For systematic literature reviews, this includes:

- **Included studies** (i.e., the final review sample), together with the corresponding **Excel coding sheet**
- **Background literature** cited throughout the thesis

The Excel coding sheet and all cited literature must be uploaded via **Sciebo**. When preparing the Sciebo submission:

- Create separate folders for **Included Studies** and **Background Literature**
- Upload each paper as an individual PDF file (do not merge multiple papers into one PDF)
- Use meaningful filenames following the format “**Author_Year_Title**”

Digital Submission

The Faculty of Business Administration and Economics follows a digital submission procedure. Information regarding the official submission process can be found [here](#).

Theses must be submitted digitally to the Faculty by the official deadline in accordance with the applicable examination regulations (e.g., Bachelor’s in Business Administration: § 22 (8); Master’s programme in Markets and Companies: § 21(8)).

Please note that a printed copy (*Lesefassung*) is **not required** by the Chair.

Please see [here](#) for the requirements regarding the title page and the **declaration of independent work (*Eigenständigkeitserklärung*)**. The declaration must always be completed **in German**, regardless of the language in which the thesis is written.

Questions concerning the official submission procedure should be directed to the responsible Faculty contact person (see [here](#)), as the submission process is organized at the Faculty level rather than by the Chair.

Assessment Criteria

The thesis will be assessed based on the following assessment criteria. The criteria are designed to provide a transparent and consistent basis for the assessment of all theses:

- **Problem Statement and Objective**
- **Research Relevance and Practical Relevance**
- **Factual Accuracy**
- **Academic Depth**
- **Methodological Approach**
- **Analysis of the Results**
- **Discussion of the Results**
- **Line of Argument / Consistency**
- **Theoretical Framework**
- **Selection of Literature**
- **Use of Literature**
- **Academic Writing Style and Clarity**
- **Formal Structure**

After the final submission of the thesis, you will be notified by the Examinations Office about your results. As a rule, your thesis should be evaluated within 6 weeks after submission. Students who wish to discuss their thesis after grading may attend one of the optional feedback sessions announced by the Chair after the examination results have been communicated.

Table 1
Timeline for Thesis Supervision

Date, Time & Format	Activity	Information
1–30 September 2026 (via Chair's website)	Application period	Students apply for thesis supervision at the Chair
15 October 2026 (via email)	Notification of supervision place	Students are informed whether they have been selected for supervision
19 October 2026, 23:59 (via email)	Acceptance deadline	Students confirm acceptance of the offered supervision place
29 October 2026 (via email)	Topic and supervisor allocation	Students receive their assigned thesis topic, supervisor, and presentation group
12 November 2026, 14:00 (via Moodle)	Kick-off SLR group presentation deadline	Students upload the SLR group presentation slides
13 November 2026, 14:00–15:30 (via Zoom, link)	Kick-off meeting	Organizational information, introduction to the supervision process, group presentations on selected SLRs, and Q&A
16 November 2026, 23:59 (via Moodle)	Formal thesis registration deadline	Students submit the completed thesis registration form (Antrag auf Zuteilung einer Bachelor- bzw. Masterarbeit)
10 December 2026, 09:00 (via Moodle)	Intensive feedback presentation deadline	Students submit the slides for their individual thesis presentation

Date, Time & Format	Activity	Information
11 December 2026, 09:00–11:00, 13:00–15:00, 16:00–18:00 (via Zoom, link)	Intensive feedback sessions	Students present their thesis progress and receive feedback
11 January 2027, 23:59 (via Moodle)	Exposé submission deadline	Students submit their thesis exposé
18 January 2027 (via email)	Written feedback on exposé	Students receive written feedback on their exposé from their supervisor
Throughout the writing period (via Zoom)	Individual supervision meeting(s)	One individual meeting for BSc students; two individual meetings for MSc students