

Exposé

for a [bachelor or master thesis] at the Faculty of Management of the TU Munich

Proposal for the Chair of Management Accounting, Prof. Dr. Gunther Friedl

Title of the thesis (preliminary):

[Title]

As of [Date]

[First Name, Family Name]

[Matriculation number]

[Contact details]

1 Initial Situation and motivation

Why is the topic interesting and relevant? Is there a current occasion that motivates the topic? What is the initial situation in the company? What is the reason behind this task? What is the background to do the work?

2 Objective of the work

What should be the result of the thesis? What would the company like to have "in hand" after the end of the work?

Examples: The creation of an Excel tool for project evaluation, the analysis of the effectiveness of a controlling tool, the calculation of capital values as a basis for decision-making, the empirical analysis of the amount and composition of executive board compensation in Germany, a survey among employees on controlling topics...

3 Questions / Hypotheses to be answered

Which scientific questions/hypotheses (especially in the case of empirical questions) are to be answered by the work? What is the research question? The research questions and hypotheses are related to the objective of the work.

Examples of scientific questions:

- Which evaluation methods are suitable for investments in healthcare research projects?
- What influence does government regulation have on companies' investment decisions?
- How can management concepts from the private sector be transferred to hospital management?

Examples of hypotheses:

- „There is a correlation between corporate social performance and financial performance.“
- „There is a correlation between employee satisfaction and transparency of controlling.“

4 Planned methodological approach

A distinction must be made here between conceptual, empirical, and model-theoretical approaches.

- Conceptual: For example, is a new concept for cost accounting in hospitals to be designed? Should a new concept for the valuation of investments be determined?
- Empirical: Is primary data (e.g., from a survey) or secondary data (e.g., from Thompson Financial) being used? Is univariate or multivariate analysis intended? What other analyses are targeted? Which statistical program is to be used, and what prior knowledge do you have in this regard?
- Model-theoretical: Should a mathematical model (e.g., like the LEN model) be used? Which existing models serve as a basis?

5 Relevant literature

At this point, literature references need to be made. The thesis is a scientific work. Therefore, it is crucial that it is based on a broad and high-quality literature base. Here, it is not so much books that should be indicated, but current publications in high-ranking journals (cf. VHB ranking). The literature references must be *specific* to the topic and prove that the scientific quality of the work is guaranteed.

6 Schedule

Rough time schedule, if necessary, with milestones.

7 Contact Details of the Supervisors in the Company

Name, function, address, e-mail address and telephone number of the direct contact person in the company.