

**REQUIREMENTS FOR
FINAL THESIS OF THE
MASTER IN BUSINESS ADMINI-
STRATION
(MBA)**

**and
SUGGESTIONS FOR WRITING THE
FINAL THESIS**

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THE TYPES OF AND REQUIREMENTS FOR FINAL THESIS ON BUSINESS AND ADMINISTRATION

The degree is awarded to students who have written their Master thesis – independent applied researches which are based on theoretical concepts and which meet the requirements for layout.

The common feature to thesis is carrying out an independent research on a business or an administration issue, either at the micro level or the macro level, using theoretical analysis and specific research methodology to meet the set goals.

The main assessment criteria for the thesis are the following:

- Establishing research issues, setting the goal
- Its correspondence to the subject matter
- Proper and thorough analysis of the relevant literature and other sources of information
- Existence and proper usage of research methods
- Processing and analysis of the research data and gathered information
- Author's viewpoints, conclusions, and propositions resulting from the thesis research, and dependent on its goals
- Structural integrity of the thesis, correct references, precise usage of the terminology, correct usage of the language, proper layout of the thesis

The acceptable types of final thesis are the following:

1. The systematic solving of an organizations' management and/or development problem

The thesis comprises the whole problem solving process from the diagnosis of the situation and the defining of the problem to searching for possible solutions, and establishing and choosing appropriate means to solve the problem. It is also recommended to develop an action plan for applying the proposed solutions.

While searching for possible solutions and justifying them, the author analysis the information and opinions found in literature and other sources of information, which may help to understand and solve the problem. We recommend using the extensive online-Library of EducatisGSM.

The analysis may be based on the situation and problems in a company as a whole or on a specific area within the company, by exploiting methodologically approved appropriate methods. The aim is to elaborate a program or a strategic action plan based on the company's needs and diagnostics results.

Assessment criteria: topicality of the problem to the leader and the organization, precise defining of the problem; the ability to exploit theoretical knowledge and personal experience to comprehend the problem and to search for solutions; applicability of the proposed solution.

As a rule, the thesis views the Master thesis as development projects which are compiled on the basis of analysis and research, and which offer innovative business and administration solutions for specific organizations. The Master thesis offers therefore a scope in defining the problem, the quality of the works cited (including

monographs), and an attempt, in addition to proposals, also to present the (initial) results of their implementation.

Sample topics:

- *“The strategic analysis of the operation of Organization A and an elaboration of its development strategy”*
- *“Developing a business model for Organization B by employing e-business elements”*
- *“Establishing an Activity-Based Costing system in company X”*

2. Thesis on mapping and analysing a specific organization or a specific area in business or administration

2.1 An analysis of the state of a business or an administration area and its problems

The paper presents an analysis of the current situation and problems, for example, in a chosen field of business or in a specific region, but it does not attempt to prove or contradict the more global hypothesis. The thesis may also deal with a certain regulation (for example laws, accounting standards), the problems connected with their practical implementation, and the results of this. Both the qualitative and/or the quantitative research methods may be used for writing the paper. As an exception, the thesis may be compiled by relying on professional literature or on other sources of information only.

Sample topics:

- *“The need for foreign investments and investment potentiality in an X branch of industry”*
- *“The impact of the changes in a businesses income tax law on the development of the field of industry”*
- *“How to employ quality systems and standards in providing services in the public sector”*
- *“Business law seen from the accountant’s perspective”*
- *“Country X’s experiences in complying its accounting system with the requirements of the European Union”*

2.2 “The study of a specific business or administration experience in an organization

The aim is to investigate a multi-dimensional, valuable, and important business or administration situation in a single organization or in a number of organizations, using case-analysis as a research method, which allows employing both the qualitative and the quantitative methods. The results of the case-analysis must include, in addition to descriptions, analytical conclusions, and an evaluation of the experience and its practical value.

Sample topics:

- *“The analysis of the cause of origin of an organization A, reasons for its growth, and the success factors”*
- *“The changes in Company B’s organizational structure and the division of labour during the past ten years”*

Assessment criteria: novelty of the gathered information and its value for taking administrative decisions; valid selection and systematic employing of interviewing techniques, expert opinions, and other information gathering techniques; ability to discard inessential information and select relevant information, and draw valid conclusions; the significance of the experience, ability to grasp its essence and discriminate between the general and the specific; mastery of the research and treatment methods used.

3. Theoretical researches analysing empirical material

The thesis begins with establishing the research object and the problem. This is followed by introducing the theoretical bases; critical analysis of the existing theories; the explanation of the hypothesis, the research methodology, and the methods; an analysis of the research results; the comparison of the research results with the hypothesis and the conclusions made. The thesis may form a part of a more global field of study dealt with by the lecturer and the chair. The author may use the empirical database collected by the chair. In that case, the student's contribution will be assessed separately from the supervisor's contribution.

Assessment criteria: establishing the issue of research proceeding from the previous researches; ability to critically analyse various theoretical concepts; mastery of research methodology; representativeness, reliability, validity.

Sample topics:

- *“Preventive factors for introducing changes to administration in (country x) companies”*
- *Conceptual bases for accounting in (country x)”*

In addition to the aforementioned types of thesis, the following types of thesis may be defended, provided there is a special agreement for it.

4. Thesis based on the author's publication(s) (a textbook, a professional book, a collection of professional articles, etc.)

The aim of the thesis is to present the author's conception and opinions based on a completed research or a thorough study of professional literature in one of the areas of business administration.

Assessment criteria: relevance of the field of study; the thesis' correlation with the textbook; compliance with the requirements for scientific articles; preciseness of the terminology used.

The thesis requires compiling an additional extended summary or an abstract of one's own work, which states the aim of the thesis and its importance, and also includes the description of its practical use and of the theoretical basis for the thesis.

5. Elaborating cases (the so-called Harvard-type cases) for study purposes

The research is carried out in a specific organization and its aim is to study and analyse an organization as a whole, or some particular areas in the organization. The study results will form a basis for a classical case fitted for the purpose of study. The

cases should reflect the versatility of managing an organization and the importance of the experience.

Assessment criteria: mastery of the methods of diagnostics of an organization; correspondence to the methodological requirements; coherence with the theoretical concepts of the field.

SUGGESTIONS FOR WRITING THE FINAL THESIS

1. CHOOSING THE TOPIC AND SETTING THE GOALS

The thesis begins with the choice of topic. It is up to the student which topic he/she will choose. It is advisable to consult the supervisor or the consultant appointed by the chair on defining the topic. The topic has to be accepted by EducatisGSM.

Besides choosing the topic, the goal of the thesis has to be set: what is to be achieved while writing the thesis. Normally a narrow and precise topic is a better choice, than a wide topic, which often leads to very superficial thesis.

On choosing the topic, it has to be kept in mind, whether sufficient material and professional literature, also empirical material is available on the topic. Finding empirical material is especially important where in addition to theoretical handling of the material, also individual practical research is being expected.

On choosing the topic, general headings have to be avoided. The topic should be explicitly worded.

2. DEVISING A PLAN AND STRUCTURE OF THE THESIS

2.1 Plan of the thesis

Depending on the set goals, the initial plan of the thesis has to be established. When the author has formulated the goal, which he/she wants to achieve and identified the problem, which needs to be solved, the next step would be to work on the structure of the thesis.

Depending on the set goals, the initial scheme of the thesis has to be worked out. The scheme of the thesis includes planned chapters and their subdivisions. As a rule, in the course of writing the paper, the initial scheme changes, but this phase is the basis for the logical structure of the thesis.

2.2 Introduction

In the introduction, the author has to justify the choice of topic and set goals for his/her thesis. In this aspect, a short overview of the structure of the thesis is presented. The length of the introduction should not exceed 1/10 of the whole length of the thesis.

2.3 The content

In the initial plan, the table of contents can be written as key words or chapters. In the content, the ways, how to achieve goals set in the introduction, have to be shown. The content should comprise both theoretical and practical sides (report - like papers excluded, where empirical side is missing). The ratio between subdivisions of content depends on the topics handled.

For thorough introduction of the problem, different viewpoints of different theories and authors have to be highlighted, compared and analysed. In addition to the opinion of the recognized authors, the personal viewpoint and opinion of the student has to be clearly defined. In the body of the thesis, different viewpoints and opinions have to be presented and justified assessment given.

The content should include, both analysing and synthesizing side. In addition to analysis, the solution to the set problems has to be found. This could be the opinion of the student, generalizations or future prognosis- or strategies, presented by him/her. The gathered information is exploitable in drawing conclusions only when it has a clear structure and consistent division.

Typical scheme of the body of the thesis:

- Theory (comprehensive introduction of the problem, comparison and analysis of different theories and viewpoints);
- Exploited methods (description of methods used for data analysis);
- Empirical part (description of data, data analysis);
- Synthesizing part (solution of the student, interpretation to the topics handled, prognosis).

2.4. Conclusion

When in the introductory part, the goal of the thesis has to be set, then conclusion is the part where student's conclusions and solutions found during the writing process, have to be made. In this part, the author's personal contribution to handling particular problems is highlighted.

In conclusion, no new problems are raised, but the results of the present thesis are summarised.

2.5 Resume

Every thesis should have a resume or short summary of the research work. The resume should give a short overview of the goals, main results and conclusions of the thesis.

3. STUDYING LITERATURE

The number of publications used for writing the thesis indicates the quantity of the material the student has studied to get familiarized with the topic. Studying professional literature constitutes an essential part of writing the research paper.

Already on initial wording of the topic, the availability of the material on the particular topic has to be taken into account. Variety of materials by different authors has to be used as source materials.

Monographs, collection of articles, scientific magazines etc. are suitable as source materials. It is also advisable to use databases on the Internet. On choosing the literature, updated articles have to be preferred. A catalogue could be created, where all necessary data for bibliography and references is given, also a short summary of the views presented in the referred source.

It is advisable, on the first encounter with the material, to take proper notes, to simplify the process of finding the source later.

Please use the extensive online library of [EducatisGSM](#).

4. LANGUAGE OF THE THESIS

The thesis has to be written in clear and professional language. Jargon and media phrases are unsuitable. In the research work, “first person singular” is not used, passive structures and the term “author” is preferred.

Example

The author is of the opinion that the supervision of the whole finance sector has to be changed.

On using whichever abbreviations, they have to be defined.

ASSESSMENT OF FINAL THESIS

The defence committee assesses the diploma papers as follows:

- a) Actuality and practicality of the topic;
- b) Composition of the thesis;
- c) Empirical material used;
- d) Outlay of the thesis;
- e) Conclusions made;

Grades:

<u>Points</u>	<u>grade</u>	<u>Points</u>	<u>grade</u>		
99-100	1,0	very good	89	2,0	good
98	1,1	very good	88	2,1	good
97	1,2	very good	87	2,2	good
96	1,3	very good	86	2,3	good
95	1,4	very good	85	2,4	good
94	1,5	very good	83-84	2,5	good
93	1,6	very good	81-82	2,6	good
92	1,7	very good	79-80	2,7	good
91	1,8	very good	77-78	2,8	good
90	1,9	very good	75-76	2,9	good
		73-74	3,0	sufficient	
		71-72	3,1	sufficient	
		69-70	3,2	sufficient	
		67-68	3,3	sufficient	
		65-66	3,4	sufficient	
		63-64	3,5	sufficient	
		61-62	3,6	sufficient	
		59-60	3,7	sufficient	
		57-58	3,8	sufficient	
		55-56	3,9	sufficient (passed)	
		40-54	4.0	week	
		20-39	5.0	very week	
		00-19	6.0	insufficient	

1	=		very good	an outstanding performance
2	=		good	a performance considerable above average
3	=		sufficient	an average performance in every respect. The examination is passed with the grade 3,9.
4	=		week	a poor, unsatisfactory performance, which does not meet the requirements/qualifications.
5	=		very week	a performance with considerable shortcomings, which shows however, that the basic knowledge are given.
6	=		insufficient	a performance which does not correspond to the requirements/qualifications.
				<i>the grads may have a differentiation of 0.1 points (i.e. 1,5/1.6)</i>

COURSE and STUDY REGULATIONS
Educatis Graduate School of Management
(EducatisGSM)

In the event of advice from the Educatis accreditation board, this set of Seminar and Examination Regulations is subject to change at any time.

I. Seminar Regulations

On July 1st 2005, Educatis adopted the following Seminar Regulations for all of its schools:

Art. 1 Purpose of Seminar

The purpose of seminars at Educatis is to deliver an academic, practically oriented education that combines theoretical and practical elements. This will enable students to take on responsible positions in the area of national and international economic relations.

Art. 2 Duration and Structure of the Seminars

Certificate seminars consist of approximately 650 hours. Students must pass all relevant examinations.

The total number of credits to be earned - based on the ECTS-credit system - for a Master of Business Administration (MBA) degree is 60 and 90 ECTS credits for the Master in Science (MSc) degree (one credit = 25h-30h). At least 45 (MBA) respectively 75 (MSc) ECTS credit must be achieved with online seminars. In addition to this, students are required to attend a total of at least 20 days of in-class seminar sessions (colloquia), submit a Master thesis consisting of approximately 60-120 written pages (at least 225 hours) and pass all relevant written examinations (see Art. 10)

Art. 3 Seminars

Educatis offers online seminars, which are compulsory and optional. Compulsory seminars must be undertaken by all students. Optional seminars can be selected from a broad range of seminars; students must, however, observe the succession of seminars and select the designated follow-up seminars. All seminars finish with a two hours written examination. The Educatis seminars form an integral part of these regulations. In certain cases, a faculty may formally decide to change the seminars of a curriculum, if there are compelling reasons.

Art. 4 Work Experience (MBA)

Students who wish to complete the MBA programme are required to provide evidence of having completed two years work experience.

II. Examination Regulations

On January 1st 2005, Educatis adopted the following Examination Regulations for all its schools:

Art. 5 Purposes of the Examinations

Examinations serve to assess whether the student has acquired the general fundamentals of his/her area of study, gained a profound, specialised knowledge, understands the overall context of his/her area of expertise and has acquired the capability to apply scientific methods and findings independently.

Art. 6 Examination Board of Faculties and Examiners

1. Educatis shall form a Board of Examiners consisting of a minimum of five members, three of which must be supervisors offering modules on a regular basis. The remaining members can be supervisors, lecturers, or teaching staff that have taken on special academic tasks within Educatis. The Board is chaired by the Head of the Examination Board. The chair can be passed on to a person on the proposal of the Board. The Head calls and presides over meetings of the Board and implements the decisions reached in the meetings.
2. The Examination Board has the following tasks:
 - a) Deciding on the rules of the organisation as well as execution of tests and examinations in accordance with the regulations stipulated in the other faculties of Educatis.
 - b) Appointing Examiners and Co-examiners for the Examinations.
 - c) Deciding on admission to the MBA programme in cases where the pre-requisites are not fulfilled.
 - d) Deciding on the recognition of practical semesters within the Seminar and Examination Regulations applicable to all Educatis programmes.
 - e) Deciding on the recognition of previously earned credits for example using the ECTS system.
 - f) Deciding on granting extensions of deadlines and on issues concerning failure in, withdrawal from, cheating in, and the invalidity of final examinations.
 - g) Determining the overall examination results.
 - h) Answering in cases of appeal, all matters covered by the Seminar and Examination Regulations.
 - i) Deciding on a third sitting of examinations (cases of exceptional hardship).

The tasks stipulated in paragraph 2, subparagraphs a, b, and d can be decided by the Head of the Examination Board alone.
3. The Examination Board constitutes a quorum if a minimum of half of its eligible members are present. Decisions are reached by a majority vote; in the event of a tied vote, the Head has the casting vote. The Board can conduct its meetings and formulate its decisions in writing.
4. As a rule, examination questions are formulated by those members of the teaching staff who offer the corresponding module. The examinations may be held by people appointed by the Examination Board.
5. Appeals in all matters covered by the Study and Examination Regulations shall be directed to the Examination Board.

Art. 7 Examinations

1. All examinations shall be completed in writing.
2. As a rule, examinations cover the corresponding seminar. There is one examination for each seminar.
3. Credits earned at other universities or similar institutions can be transferred according to the ECTS system if an equality in standard and subject can be documented. The faculty Examination Board reaches decisions concerning the transfer of credits.

Art. 8 Registration, Admission, Failure to appear, Withdrawal

1. Students are required to register in writing for the examinations at Educatis. Upon payment of the applicable examination fees, students receive a written confirmation including the date, place and the subjects of the examination.

2. Examination dates are set by the Examination Board and communicated to the candidates in writing.
3. If a student fails to meet the closing date for submission of written work or if he/she fails to appear at the announced examination date, this will be counted as a failed attempt to complete the stipulated requirements unless the student furnishes documentation outlining the reasons for his/her non-compliance. In the event of an unsatisfactory explanation the examination will be marked as “insufficient” (6,0).
4. Good circumstances for non-compliance with examination and submission dates must be communicated in writing to the Head of the Examination Board without delay. In event of an illness the candidate must promptly submit a medical certificate stating the projected duration of the illness and the inability to sit examinations. The Examination Board decides on the validity of reasons. If reasons are accepted as valid, the examination will not be counted as attempted. The decision of the Examination Board shall be communicated to the candidate in writing. The candidate may then re-register for the examination upon payment of half of the examination registration fees.
5. If the student decides to sit an examination knowing that he/she has good reasons to defer the examination (health condition, etc), a belated exemption on these grounds cannot be accepted.

Art. 9 Assessment of Examinations

1. For the assessment of the examinations, the following grades will be awarded:

1	=	excellent	=	Outstanding performance
2	=	good	=	Performance well above average
3	=	satisfactory	=	Performance corresponds to the average demands in every respect
4	=	sufficient	=	Performance has significant shortcomings but meets average demands
5	=	poor	=	Shortcomings are such that more work is required before credit can be awarded, but basic knowledge can be identified
6	=	insufficient	=	Performance does not meet minimum requirements; no credit can be awarded
				<i>For a more differentiated assessment, grades at 0,5 intervals can be awarded</i>

2. The examinations are assessed by the examiner. If more than one examiner assesses an examination, the arithmetic mean will be taken as the final grade.
3. Examinations are passed if marked as sufficient (3,9) or better. If an examination result is composed of two or more parts, it is counted as passed if the arithmetic mean or the weighted mean is sufficient (3,9) or better.
4. Theses are accepted if assessed as sufficient (3,9) or better.
5. The final mark for the MBA degree is calculated as follows:

Average marks of the written examinations	
online seminars	= 60%
Average marks of the residential seminars	= 15%
Mark of the Master-Thesis	= 25%

Art. 10 Resit of Examinations (Thesis and final examination)

1 Failed examinations can be repeated upon renewed payment of examination fees. The type of resit examination will be set by the Examination Board and communicated in a timely fashion to the candidate. As a rule, the resit examination will be equivalent to the first examination.

2. In cases of exceptional hardship, the Examination Board can allow a second resit of an examination if the Board is satisfied on the basis of the candidate's performance. If his/her overall competence to complete the programme is not in doubt and a successful completion can be expected a second resit is allowed. However it is not possible for the same thesis to be repeated.

3. A repeat of passed examinations is not possible.

4. If a student has ultimately failed an examination as set forth in these regulations, his/her participation in the programme is withdrawn.

Art. 11 Cheating and Misconduct

1. Candidates will be required to display proof of identity (passport, photo) throughout the examinations.

2. If a candidate attempts to alter his/her examination results or that of another candidate by cheating or using prohibited material, or if he/she is in possession of prohibited material once the examination questions have been announced, the examination will automatically be marked as "insufficient" (6,0). This is decided by the Examination Board upon report of the relevant invigilator or examiner. Candidates who have been found guilty of cheating or of disrupting the order of the examination can be excluded from the examination by the examiner or invigilator.

3. Appeals against the measures of examiners or invigilators must be reported in writing to the Examination Board without delay. Appeals must be substantiated.

Diploma and Final Provisions of EducatisGSM

III. Diploma (Master)

Art. 12 Master-Thesis

1. At the end of the curriculum, a thesis must be submitted by the student. The thesis must show that the candidate is capable of working independently and academically on a problem within the area of his/her studies, by presenting 70-100 written pages covering his/her area of expertise.
2. All documents stipulated in the admission requirements must be presented to the Examination Board no later than the date of issue of the Master Thesis. This is only if Educatis has not already received them at a prior date.
3. The Master Thesis can be issued and supervised by every member of the Examination Board and every supervisor. Supervisors who have not written modules for Educatis but are qualified to take on this task may also supervise theses.

Candidates should submit proposals for the theme of their choice. Candidates are not entitled to choose their supervisor.

4. The maximum time to complete the thesis is 6 months. Candidates may file for an extension of a maximum of another 6 months in cases where the circumstances are beyond the student's control. This decision is reached by the Examination Board on the basis of the proposal and comment submitted by the supervisor.
5. In exceptional cases, one thesis may be issued to more than one candidate for joint preparation, but only if the type of work allows this and the assessment of individual performance of each candidate is possible.
6. When submitting the thesis, the candidate must sign an affidavit stating that he/she completed the thesis without any help other than that listed in the thesis.
7. Three bound copies of the thesis must be submitted within the deadline to the secretariat of the Examination Board. Failure to do this will result in the thesis being graded as "not passed". The thesis shall be assessed by the authorised person who issued the thesis theme. In the event of a thesis not receiving a passing grade a second reviewer will be consulted. If upon consultation of the second reviewer, the thesis does not achieve a passing grade, the candidate shall receive written notification. He/she may apply for issue of a second theme within one month of this notification. Failure to do so shall result in participation to study being withdrawn.

Art. 13 Degree, Diploma Certificate

1. Upon successful completion of all written examinations (for Certificate or Master Studies) and the successful submission of the thesis, Educatis shall award the appropriate academic degree.
2. Upon issue of the diploma grade report, the candidate shall receive a diploma certificate bearing the date of the diploma grade report. The diploma certificate shall be duly signed by the rector and sealed with the stamp of Educatis.

Art. 14 Diploma Grade Report

1. If a candidate has passed all examinations, the seminar is completed and the results shall be listed in a diploma grade report.
2. The report shall include:
 - a) Name, Date of Birth, Place of Birth,
 - b) all grades obtained in the final written examination,

- c) the theme of the thesis and the grade obtained,
 - d) the overall grade,
 - e) the date.
3. The diploma grade report shall be duly signed by the rector and the head of the examination board.
 4. The grade report and certificate shall be awarded during an appropriate ceremony or sent to the graduate by registered mail.

IV. Final Provisions

Art. 15 Invalidity of Diploma Examinations

1. If a candidate used prohibited material during the examinations and if this becomes apparent only after the grade report has been issued and awarded, the examination board can amend the grades accordingly and declare the examination as partly or entirely failed.
2. If a candidate was acting in good faith and as a result the admission requirements to a given examination were not fulfilled, they will be compensated by the passing of the examinations if this becomes known after the grade report was issued and awarded. If the candidate wilfully gains wrongful admission to any examination, the Examination Board will decide on annulment in accordance with the applicable general administrative laws.
3. The candidate shall be granted the opportunity to speak on his/her behalf in accordance with paragraphs 1 and 2.
4. The faulty grade report and certificate shall be revoked. A decision provided for in paragraphs 1 and 3 must be made within and no later than 5 years of the date of the grade report.

Art. 16 Storage of Examination Documents, Inspection of Records

1. Written examinations shall be stored by Educatis or returned to the students. The theses and final written examinations are kept by Educatis for 5 years from the date of the last examination. Theses may be published only with the consent of Educatis and where applicable, the company involved.
2. Students may apply for inspection of their written examinations; this application must be brought to the attention of the head of the examination board in writing no later than three months after notification of the examination results. After the deadline has passed, no further inspection is possible.

Annex 1

Please use this draft as title page.

**Educatis
Graduate School of Management**

Title of the thesis

Thesis
for obtaining the degree of Master of Business Administration (MBA)

First supervisor: Prof. Dr.
Second supervisor: Prof. Dr.

Presented by: your name

Submitted on

Annex 2

Affidavit

I declare herewith on oath that I have written the present thesis autonomous and without forbidden support from third parties. I have not used any other than the declared sources and means and I have correctly quoted the sources used in this thesis.

Place and date

(Signature)