

**Chair of Management Control
Prof. Dr. Sebastian Firk**

**Guidelines on the Use of Artificial Intelligence for writing theses at
the Chair of Management Control**

1. Use it, but use it wisely!

Using AI tools when writing academic papers is not prohibited in principle. We even support the use of AI tools within a sensible framework. This means that AI use should not undermine your own contribution or replace your critical thinking and your learning process, but rather support them. To ensure this, points 2 to 9 set out what that means in practice.

2. Think first, prompt second!

Develop your ideas, such as your research questions and lines of argument, independently before bringing in AI. AI can then complement your argumentation or help you sharpen it, but it should not provide the intellectual starting point or generate sections from scratch.

3. Check before you trust!

In academic papers, you demonstrate that you can present an issue objectively based on the current state of research and develop your own coherent line of argument from it. This includes gaining a thorough understanding of theories and models, analyzing them critically and independently identifying connections or contradictions. Therefore, question every suggestion made by the AI and check its statements against reliable evidence. Do not adopt any information from the AI that you cannot verify. Also bear in mind that AI tools frequently make logical errors and often try to give answers that will satisfy you, even if this means "lying". Additionally, you must have understood every sentence, every analysis and every piece of code in your paper and be able to explain it freely at any time, for example in the colloquium. This explicitly also applies to code in Stata (or any other analysis software like R, Python or SPSS).

4. Step by step, not copy and paste!

Do not rely on one-shot prompting. Work iteratively by developing individual sub-aspects together with the AI and using each intermediate result as the basis for the next steps.

5. Search smart, cite right!

AI tools do not replace your own literature search. AI-assisted searches are often incomplete, may include non-academic or even fabricated sources, and are generally not reproducible. As a result, using AI tools often bring no added value, not even in terms of saving time. Therefore, conduct your literature search independently in the databases and assess the sources you find for quality and relevance to your research question. You may additionally use AI tools to find further search terms and sources, but make sure you verify every source before using it.

6. Substance over surface!

The actual writing of the text should also be predominantly your own. AI may be used to refine individual sentences, but the overall wording and the structure of the argument should be your

own, as experience shows that texts otherwise tend to become very superficial. Your own wording and your own ideas make the paper more concrete, more precise and more in-depth.

7. Your sign it, you own it!

Regardless of whether you use AI tools, you bear full responsibility for the content, accuracy and academic quality of your paper. This naturally also applies to errors or false statements generated by AI and adopted by you.

8. Better safe than sorry!

Do not enter confidential company data, unpublished research data, personal data or third-party copyrighted material into AI tools. This also applies if it is supposedly only done as a test or for your support.

9. Transparency is key!

Write your own detailed AI use declaration for your paper. This should describe how you used AI tools and which tools you used. This declaration should be approximately 200–500 words long and signed by you. In principle, detailed documentation of individual prompts is not required. However, if you also use AI tools for data collection, you must provide the full prompt you used.

I hereby confirm that I will follow the above guidelines on the use of AI in preparing this thesis.

Name:

Student ID number:

Title of the thesis:

Place, Date

Signature