

## Regulations for the use of AI in Scientific Theses

At our chair, we permit the use of AI tools in the preparation of scientific theses, provided that students follow the following rules and instructions:

1. **The declaration on the use of AI in scientific theses must be signed and attached in every thesis, before the statutory declaration, regardless of whether AI tools were used in the thesis or not.**
2. **Inclusion of content created by an AI tool:** The use of AI is acceptable primarily to improve readability and language usage. In addition, AI-generated content is only permitted for sections that provide an overview of the research literature or explain the theoretical framework of the bachelor's/master's thesis. It is not allowed in any other sections or chapters that deal specifically with the execution of important research tasks such as modeling, interpreting data or drawing scientific conclusions.
3. It should be ensured that the use of AI tools does not infringe the intellectual property of others and does not lead to scientific misconduct, for example in the form of plagiarism.
4. **Every AI tool used in the writing process must be documented in the form of citations in the text, in the bibliography and in the final appendix of the thesis "Appendix: AI-generated content".** The section "Appendix: AI-generated content" is listed as the last appendix in the appendices section (following the bibliography) and is intended to create complete transparency about the manner and scope of AI use. Therefore, it must also briefly stated how and which AI tools were used and where their generated content was included in the thesis.

The use of AI tools for linguistic revisions (e.g., for translation, spelling, grammar correction or to ensure a consistent style) does not require a citation, but only an acknowledgement in the declaration on the use of AI in scientific theses.

5. **AI tools that are responsible for generating content, such as ChatGPT, must be listed in the bibliography section according to the guidelines for the Chicago referencing format.** If content generated by an AI tool is included, it must be clearly indicated in the thesis (see point 2). The specific procedures for this are described in the Chicago Guidelines. The citation in the bibliography alone is not sufficient; the AI-generated content should also be described in the section "Appendix: AI-generated content". To ensure full transparency, the appendix must include screenshots of the prompts and responses generated by the AI tool. These screenshots should be legible.
6. **Assessment:** An important criterion for the assessment of academic thesis is the extent to which students demonstrate (i) their critical and independent thinking skills, (ii) how they

have engaged with and analyzed the existing research literature, and (iii) how they have applied the relevant research methodology and interpreted its results. By simply inserting AI-generated content (e.g. copying and pasting a literature review), students cannot demonstrate the aforementioned skills, as they have not carried out or applied the analysis or methodology themselves. Therefore, the integration of AI-generated content should be handled prudently.

7. **Chicago Style citation for AI-generated content:** When text generated by AI tools is used in a thesis, it is important that it is cited correctly. The following example shows how sources should be cited:

**Example: Author specific content created with an AI:**

Chat GPT is used to summarize Elkington's (1998) triple bottom line theory, as shown in Figure 1 below.

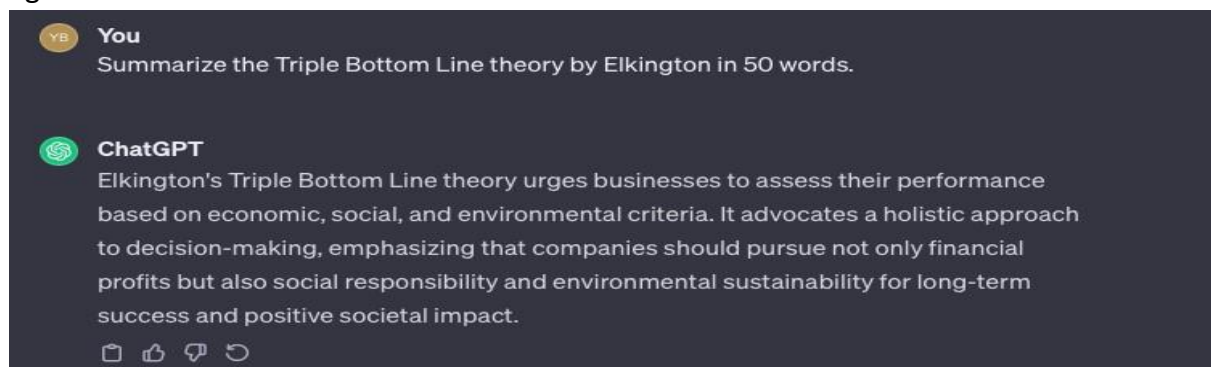


Figure 1: Screenshot – Author specific content created with an AI

The summary created in Chat GPT was incorporated into the "Literature Review" section of the thesis with minor changes. The in-text citation should then appear as follows.

Elkington's triple bottom line theory suggests that companies should evaluate their performance based on three pillars: Profit, Environmental Impact, and Social Responsibility, in order to promote long-term sustainability and positive societal impact.<sup>1</sup>

<sup>1</sup> Cf. Elkington (1998), p. 42-43; summarized by Chat GPT

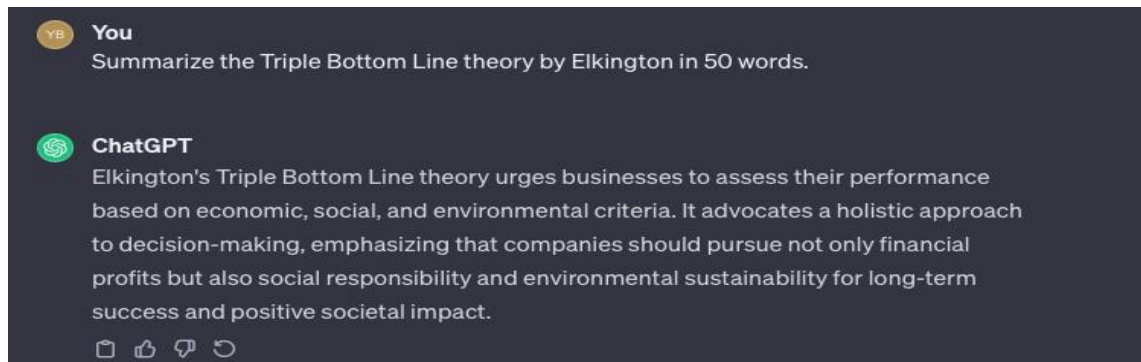
The following reference should be listed in the bibliography:

Elkington, John. "Accounting for Triple Bottom Line." *Environmental Quality Management* 8, no. 1 (1998): 37-51. Summarized via Chat GPT.

Finally, the screenshot shown in Figure 1 should be included in "Appendix I: AI-generated content". The AI-generated content should be listed in chronological order of its use in the thesis.

## Appendix I: AI-generated content

### a) Summary of the Triple Bottom Line theory



Screenshot 1 - AI-generated summary of the Triple Bottom Line theory

Usage Information: The content of Screenshot 1 was used in Chapter 2: Literature review; Subchapter 2.3: Meaning of CSR, on page 5.

**All AI-generated content must be referenced to the original academic sources. The accuracy of the generated content must be thoroughly verified.**

**Other AI-generated content such as tables, figures, laws, accounting standards and online sources must be properly cited in a similar citation format as shown in the example above. For this purpose, the guidelines given in the Chair's guidelines for academic theses should be applied analogously.**

It should also be noted that AI-generated content may lack context, perpetuate biases, or provide inaccurate information, making it unreliable. To ensure credibility and accuracy, AI-generated content must always be critically scrutinized. **It is the student's responsibility to check both the content generated by the AI and the associated citations and appendices for accuracy or appropriateness, to label them correctly and to cite them in accordance with the regulations!**