ZEITSCHRIFT FÜR ERFOLGSORIENTIERTE UNTERNEHMENSSTEUERUNG
CONTROLLING

Author Guidelines

We appreciate your interest in publishing an article in the journal Controlling. These Author Guidelines are intended to assist you in preparing your article. If you have any questions about preparing your article, the Editorial Office will be happy to help. You are welcome to submit your article to us by email.

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1. Target readership of the journal

Our journal is aimed at all those with managerial responsibility in management accounting. This readership should be presented with **solutions to management accounting problems** from research and practice in a **practice-oriented form**. Articles should make an independent and sufficiently novel contribution to the body of knowledge for the readership of the journal.

What types of articles are **not** suitable for the journal Controlling?

- Pure "How I did it" accounts by practitioners without a problem-solving approach applicable to a defined class of companies.
- Articles written in a journalistic style with direct speech.
- Purely theoretical articles without practical relevance.
- A summary of previously published findings.

2. Article sections in the journal

Articles may be submitted to various sections. In the journal, we distinguish between articles for the **Controlling focus section** and articles for the **subject sections**. We also welcome submissions to the "**Briefly Explained**" section.

The focus topic varies from issue to issue and is determined by the editors. The subject sections remain the same: Digitalisation, Sustainability, Strategy & Management Control, Culture, Functions & Industries, Accounting & Reporting, Governance & Compliance and Impulse. The subject sections include standard articles and short articles.

3. Article length

In principle, articles may be submitted in three different formats: focus articles/standard articles, short articles and articles for the "Briefly Explained" section.

Focus articles and standard articles in the subject sections should be between **20,000 and 25,000 characters** (incl. spaces, excluding figures/tables) and should contain **at least one and no more than eight figures**. These upper limits are strictly enforced.

Short articles in the subject sections may be between **9,000 and 17,000 characters** (incl. spaces, excluding figures) and contain **at least one and no more than four figures**.

Articles in the "**Briefly Explained**" section may contain **up to 7,000 characters** (incl. spaces, excluding figures) and **no more than one figure**.

4. Elements and content of articles

Focus articles, standard articles and short articles in subject sections

A focus article, standard article or short article in the journal Controlling should include the following **seven elements**:

- a brief author biography for each author, with a portrait photograph,
- a concise overview summary (Intro, 300–400 characters incl. spaces),
- a reference list (max. 15 sources),
- figures in an editable PowerPoint file: up to eight for focus and standard articles, and up to four for short articles
- up to five keywords,
- one to three key statements, each summarised in a short sentence, and
- two to four implications for practice, each summarised in a short sentence.

Articles for the "Briefly Explained" section

The aim is to provide a brief and concise introduction to a topic specific to management accounting. The article should not exceed **7,000 characters** (incl. spaces). No more than one figure should be used for illustration. The reference list must be limited to a **maximum of five sources**.

Please understand that we can only accept and process complete articles. An article is complete if it contains all of the elements listed above. Please also provide a contact email address.

Our journal's target readership gives rise to important **requirements regarding the content and structure** of specialist articles:

The overriding principle of the journal Controlling is its **practical orientation**. Specialist articles should support the solution of managerial problems. Articles should be structured as far as possible around problem solving. The following aspects should be included, among others:

- a description of the specific, management-related problem,
- example(s) illustrating the problem,
- an overview of previous research findings and possible solutions,
- a reasoned selection and presentation of proposed solutions and examples of application, and
- implications for research and business practice.

5. General formatting

To ensure that your article can be edited easily, **please use** the **article document template** available online when preparing your article (1.5 line spacing in the text and 12 pt Times New Roman).

For lists, please use only the “Aufzählung” (List) style provided in the template.

All sources included in the reference list must be cited in the text.
The text should use only one level of numbered headings, in Arabic numerals; i.e. there should be **only one numbered heading level** (1., 2., 3. etc.). Further levels (1.1, 1.2, 1.3 etc.) must not be used. Instead, use unnumbered subheadings to structure the text further.

Example

1. Management Holding and Management Accounting
2. Strategic and Operational Management Accounting in the Group
3. Establishing a Reporting System within a Holding Structure
Group Performance Indicators and Reports
Subgroup Performance Indicators and Reports
SBU Performance Indicators and Reports
4. Conclusion

Please do not call the **first section** “Introduction” or “Introductory Remarks”; instead, choose a descriptive title.

Individual words may be **highlighted** in bold type. We expressly encourage this form of emphasis for important words, but ask you to use it sparingly. Only then will it retain the desired effect. Italics should not be used.

Guidelines on the Use of Artificial Intelligence

Authors of the Journal are responsible and accountable for the accuracy and integrity of their work. Artificial intelligence must not replace human authorship of a publication but merely complement it. Artificial intelligence must therefore be used responsibly. The creation, drafting or writing of any part of a publication with the aid of artificial intelligence is not permitted.
Artificial intelligence, however, may be used to correct or check compliance with the authors’ guidelines for one’s own original work.

Spelling

Authors may use either British or American English. Please ensure that the chosen variant is used consistently throughout the article, particularly with regard to spelling, punctuation and terminology.

If you use **abbreviations** for subject-specific terms, please spell out the term in full when it is first mentioned and place the abbreviation in parentheses. Thereafter, the abbreviation may be used throughout the article. Terms that have already been introduced in abbreviated form should not subsequently be written out in full again. Common abbreviations such as "e.g." or "i.e." do not need to be introduced separately.

Examples

- A Service Level Agreement (SLA) specifies, among other things, the quality with which recurring services are to be provided. When formulating SLAs, therefore, particular attention should be paid to […].
- The current version of the German Corporate Governance Code (Deutscher Corporate Governance Kodex, DCGK) was published in the electronic Federal Gazette on 2 July 2010. The DCGK contains […].

Please ensure that **alternative spellings** and **abbreviations** are used consistently and systematically throughout the article.

Gender-inclusive wording

We welcome the use of gender-inclusive language and encourage authors to use inclusive or gender-neutral wording where appropriate. Please ensure that the chosen wording is clear, readable, and used consistently throughout the article.

Figures and tables

To improve clarity, the article should be supplemented with a number of clear figures and tables. To allow us to edit your **figures** if necessary, figures must be submitted as a **separate PowerPoint file** in editable format.

Submit your **figures** without borders. Please use **Arial Narrow**, with a minimum font size of 6 pt and a maximum font size of 12 pt. Where possible, 9.5 pt is preferred, as this roughly corresponds to the journal's body text. Please note that figures in the journal are reproduced in shades of blue. The following formatting requirements therefore apply: Use only light shading and no more than two different tints (5% and 10% shading). Do not use fill patterns such as diagonal or cross-hatching. Avoid large black areas and do not use transparencies, shadows,

white text or lines on a black background. Please avoid colour highlights (e.g. traffic-light colours), as these cannot be reproduced when figures are rendered in shades of blue. Always place figure captions in Word, not in PowerPoint.

If your article contains images, the preferred image widths are: one column = 70 mm; two columns = 107 or 145 mm (depending on whether there are two normal text columns or one text column plus the margin column); three columns = 182 mm. Please do not submit raster images where a vector graphic is available. If you submit raster graphics, ensure a **minimum resolution of 300 dpi** and use EPS, TIF, JPG, BMP or PNG as the file format.

Please insert **tables** directly in your article as Word tables, not as figures in PowerPoint. Please **do not distinguish between figures and tables**; label both as figures and number them consecutively. Text in tables should use single line spacing. Please also use **Arial Narrow** for tables.

Title

Please note that the **title may contain no more than 50 characters** incl. spaces and should be followed by a **subtitle of no more than 100 characters** incl. spaces. The Editor-in-Chief reserves the right to adjust titles accordingly if these limits are not observed.

Examples

- **Additive Manufacturing (AM) in Spare Parts Management**
  Concept for a Decision Support System for AM Projects at Heidelberger Druckmaschinen AG
- **Knowledge Controlling in Creative Expert Organisations**
  Self-Directed Performance Reflection and Projection in University Units

Overview summary (Intro)

Articles in the focus section and subject sections must begin with a concise overview summary outlining the article's problem, objective and contribution. The Intro should make clear readers can expect to learn from the article and should encourage them to read on. Please ensure that it is informative, concise and easy to understand.
Please limit the Intro to 300-400 characters incl. spaces.

Citations/reference list

Only sources cited in the article should be included in the reference list. Conversely, all sources listed in the reference list must be cited in the article.
In-text references must follow the journal's author-date citation style. Please cite the author's surname, year of publication and, where applicable, page number(s) in parentheses. For works

with three or more authors, use the first author's surname followed by "**et al.**" in the text. All authors must be listed in the reference list. **Footnotes must not be used for references.** Please ensure that all sources are **cited completely and correctly** and check that citations in the text and the reference list are mutually consistent. For monographs, do not add explanatory wording such as "fully revised" or "expanded" to the edition information. The publisher's name should likewise not be included.

Examples

In-text citation

- (cf. Horváth, 2011, pp. 346 f.)
- (cf. Reichmann/Kißler, 2012, p. 242)
- (cf. Horváth et al., 2012, p. 82)

Reference list

Monograph

- Horváth, P., Controlling, 12th ed., Munich 2011.

Chapter in an edited volume:

- Reichmann, T., Kosten- und Erfolgs-Controlling: Neue Entwicklungen in der Führungsunterstützung, in: Reichmann, T. (ed.), Handbuch Kosten- und Erfolgs-Controlling, Munich 1995, pp. 3–24.

Journal article:

- Fink, C. A./Grundler, C., Strategieimplementierung im turbulenten Umfeld, in: Controlling, vol. 10 (1998), no. 4, pp. 226–235.

Newspaper article:

- Weizsäcker, C.-F. v., Alle Macht den Aktionären, in: Frankfurter Allgemeine Zeitung, No. 145, 27 October 1998, p. 15.

Article on a website:

- Brehm, M., Fortran 90 unter UXP/V: Einführung, on the website of the Leibnitz Supercomputing Centre of the Bavarian Academy of Science and Humanities, http://www.lrz-muenchen.de/services/compute/vpp/compiler/f90.1.html, as of: 28 November 2000.

Conference presentation:

Grönke, K., Zukunftsgerichtete Kompetenzen für Controller, presentation at the 28th Stuttgart Controller Forum on 24 September 2014 at Haus der Wirtschaft in Stuttgart.

Keywords

Please provide **up to five informative keywords** that reflect the main topics addressed in the article. List the keywords according to their **relevance**.

Key statements

For focus and standard articles, the one to three most important key statements of the article should each be summarised in a short sentence.

Implications for practice

For focus and standard articles, two to four implications for practice should each be summarised in a short sentence and inserted into the text document after the end of the article. Please make sure these are specific recommendations for practitioners.

Author biography

The author biography should be concise and should include academic titles, first and last name, position and organisation (company and location; university and chair/department). Please note the maximum length of **200 characters** incl. spaces. The Editorial Office reserves the right to shorten biographies that are too long. For **focus-section articles and standard articles in the subject sections**, please also submit a current portrait photograph of each author, with a resolution of **at least 300 dpi** (approx. 330 x 450 pixels), as a separate EPS, TIF, JPG, BMP or PNG file.

Example

- Prof. Dr. Dr. h.c. mult. **Péter Horváth** is Managing Director of the International Performance Research Institute (IPRI), Stuttgart, and co-editor of the journal Controlling.
- Prof. Dr. **Robin Cooper** is Professor at the Peter F. Drucker Graduate Management School, Claremont Graduate University (USA), and Manchester Business School (UK).
- Dr. **Lars Grünert** is Chief Financial Officer (CFO) and a member of the Group Management Board of TRUMPF GmbH + Co. KG, Ditzingen.

6. Thank you for your cooperation

We hope these guidelines help you prepare your article. If you have any questions, the Editorial Office will be happy to assist you at the address above. We look forward to working with you and to reading your article.

Checklist for submitting focus and standard articles

The following checklist is intended to assist you in preparing your focus or standard article and covers all key points that must be observed for a successful submission.

Content requirements	
□	The Intro should be particularly informative and engage the reader's interest.
□	The topic should be introduced with explicit reference to management accounting.
□	The central research question should be presented and the degree of innovation explained.
□	The article should have a coherent structure and a clear line of argument.
□	A concise overview of the state of research and business practice should be provided.
□	The article should conclude with implications for research and practice and a critical appraisal.
□	The article should be easy to read and understand and should therefore avoid overly complex sentence structures.
□	Sentences should be as short and concise as possible.
□	Where possible, figures should be used strategically to communicate the content more effectively and avoid an overly text-heavy article.
Formal requirements	
□	The article should be no longer than its content requires and must not exceed the maximum length of 25,000 characters (incl. spaces, text only).
□	The maximum of eight figures and 15 references should be observed.
□	In-text citations should comply with the Author Guidelines.
□	The reference list should be complete and comply with the Author Guidelines.
□	Tables, graphics etc. should consistently be referred to as figures and numbered consecutively.
□	A consistent sans-serif font should be used for figures.
□	The title must contain no more than 50 characters and the subtitle no more than 100 characters, in each case incl. spaces.
Completeness	
□	The article should include an Intro.
□	It should include no more than five keywords.
□	Editable figures should be submitted as a separate PowerPoint file.
□	Author biographies and author photographs must be submitted.
□	Author photographs should be of sufficient quality (300 dpi).