

ZEITSCHRIFT FÜR ERFOLGSORIENTIERTE UNTERNEHMENSSTEUERUNG

# CONTROLLING

## GUIDELINES FOR AUTHORS

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### ***Note on the use of ChatGPT and other AI tools***

The authors agree that their articles will not be created or processed in whole or in part by any application based on artificial intelligence (e.g. by producing translations, or summaries). The background to this requirement is the uncertain copyright situation.

### ***Request***

Thank you for your interest in our journal. Please consider these guidelines regarding the form and content of your paper. Please note, that following our guidelines will result in:

- a speedy publishing process
- a high quality in both content and style,
- a simple and fast revision.

### ***Target group***

This journal addresses executive personnel in the area of Management Accounting. It aims to provide solutions for specific problems in theory and practice.

## ***Components***

Papers for the journal should include the following components:

- your article including references,
- illustration(s), if applicable,
- a brief introduction of the author(s)
- 3-6 keywords,
- a summary in English,

Only for focus articles:

- photo of the author(s),
- 2-4 implications for corporate practice (each summarized in a short sentence),
- 1-3 central conclusions (each summarized in a short sentence).

Please note that only articles with all components mentioned are considered complete, and will enter the revision process.

Furthermore, we ask you to give us a contact address such as e-mail or phone in case of further inquiries.

## ***Context and structure of the paper***

Practical problems are a main focus of our journal.

Therefore, the paper should provide solutions for existing practical problems. The structure of the paper should reflect the problem-solving process.

The language of your article should be clear and as simple as possible. We appreciate you using tables and diagrams to support the statements.

Regarding your references, please note that we allow a maximum of 15 sources per paper. For formatting, please refer to the notes below.

This journal is not interested in publishing the following styles of papers:

- Sole „How to“-descriptions without detailing a problem-solving approach for a particular group of companies.
- Journalistic articles interspaced with direct speech.
- Sole theoretic articles without any practical application.

## ***Formal aspects of papers***

Please format your text 1.5-spaced and use 12 pt Times New Roman.

The outline of the text is only in one level and in Arabic numerals. For further structuring, you may use headings without numbers. Please use the font Arial 11pt for headings and possible sub-headings.

1. **Problem statement**
2. **Background information**
3. **Strategic and operational accounting in the company**
4. **Structure of reporting within an enterprise**

**Group figures and reports**

**Segment reporting figures and reports**

**SGE-figures and reports**

5. **Conclusion**

You may emphasise several words by writing them in **semi bold**. We recommend this form of accentuation but ask you to use it sparingly. [Here you can find the style sheet for an article.](#)

## METHOD OF QUOTATION /REFERENCES

Please use the Anglo-Saxon short form for quotation in the text. Avoid the use of any footnotes. Please use a maximum of 15 sources per paper. Please ensure that the sources quoted in the text correspond to those in the references.

### Quotation in the text:

(Horváth, 1998, p. 346)

(Reichmann, 1995, p. 20)

### References:

Horváth, P., Controlling, 8th ed., München 2001.

Reichmann, T., Kosten- und Erfolgs-Controlling. Neue Entwicklungen in der Führungsunterstützung, in: Reichmann, T. (Ed.), Handbuch Kosten- und Erfolgs-Controlling, München 1995, p. 3-24.

Fink, C. A./Grundler, C., Strategieimplementierung im turbulenten Umfeld, in: Controlling, Vol. 10. (1998), No. 4, p. 226-235.

## FORMAL ASPECTS OF ILLUSTRATIONS AND TABLES

Please provide your illustrations as a **separate PowerPoint file** to ease modifications deemed necessary by the publisher.

Please use a maximum of eight illustrations with a minimum 9pt Arial Narrow font and no frame. As the journal prints in two colours, please use only few colours and be mindful to keep colour deepness to 5% and/or 10%. Please avoid black areas in your illustrations and do not use white writing on a black background

## TITLES

The header of your paper should include a title and a subtitle. The title is limited to 50 characters and the subtitle is limited to 100 characters, both including blanks. Reviewers reserve the right to adjust titles. In this case, however, a consultation with the authors will take place.

### EXAMPLE

#### **Additive Manufacturing (AM) im Ersatzteilmanagement**

Konzept eines Entscheidungsunterstützungssystems für AM-Projekte am Beispiel der Heidelberger Druckmaschinen AG

#### **Wissenscontrolling in kreativen Expertenorganisationen**

Eigenverantwortete Leistungsreflexion und -projektion universitärer Einheiten

## INTRODUCTION

The introduction should give a brief overview over the problem and the target of the paper. As a good, short introduction encourages further reading of the article, please limit the introduction to 300 – 400 characters.

## SUMMARY

A German summary of the paper will be provided by the editor.

## KEYWORDS

The most important topics of the article should be aggregated into up to five keywords in alphabetic order.

## IMPLICATIONS FOR PRACTICE

Two up to four implications for practice should be summarized in a short sentence and be placed at the end of the paper.

## CENTRAL CONCLUSIONS

One up to three central conclusions of the paper should be summarized in a short sentence.

## ***Specifics of the Different Categories***

### **Articles**

You can submit articles in various categories. In the journal, we differentiate between contributions to the main topic, which varies depending on the issue, and contributions for the permanent topic categories. We also welcome submissions for the 'Briefly explained' section.

The permanent topic categories are: Digitalisation, Sustainability, Strategy & Management, Culture, Functions & Industries, Accounting & Reporting, Governance & Compliance. There are long and short texts in the topic sections.

Main topic articles and long articles from the topic sections should be between 20,000 and

25,000 characters long (including spaces, without illustrations) and can have up to eight illustrations. (The upper limits will be strictly adhered to).

The short contributions from the topic sections can have a length of 9,000 to 17,000 characters (including spaces, without illustrations) and up to four illustrations.

In the category “Briefly Explained” you may discuss a management accounting related topic briefly. The length of a paper in this category should not exceed 7,000 characters. Please do not include more than one illustration. Please use a maximum of five references.

## **PRESENTATION OF THE AUTHOR**

Please provide the editorial team with an author presentation following the format below. Please also provide a suitable photograph for publication. The presentation of any one author should not exceed 200 characters including spaces.

**EXAMPLE**

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 Member of the Group Executive Board of TRUMPF GmbH + Co. KG, Ditzingen.

## ***Thank you***

Thank you for your interest in publishing with the Zeitschrift Controlling and for your abidance of these guidelines.

If you have any questions, please do not hesitate to contact Ms. Alina Bieniek using the contact details above. We are looking forward to reading your paper!