

ZEITSCHRIFT FÜR ERFOLGSORIENTIERTE UNTERNEHMENSSTEUERUNG

# CONTROLLING

## GUIDELINES FOR AUTHORS

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### ***Request***

Thank you for your interest in writing an article for our journal. Please consider these guidelines regarding the form and contents of your paper. Author references are not supposed to complicate writing your article. If you take them into account, your paper

- can be published more quickly since time-consuming revision will not be necessary,
- will show a high quality in both content and style,
- enables revision without extensive modifications and intensive consultation.

### ***Target group***

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

## ***Components***

Papers for the journal *Controlling* should contain six components:

- the paper with bibliography,
- illustration(s),
- a brief introduction of the author with a photo,
- a short introduction,
- keywords,
- a summary in English,
- two up to four implications for practice (each summarized in a short sentence),
- one up to three central conclusions (each summarized in a short sentence).

Please consider that only articles with all six components are considered complete and will enter the reviewing process.

Furthermore, we ask you to give us a contact address such as e-mail or phone, as well as your bank account details.

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

Application and practical problems are important for the target group of our journal.

Therefore, the paper should give solutions for existing practical problems. The structure of the paper should reflect the problem solution process.

We recommend the following structure:

- description of the problem,
- examples for the problem,
- options / possibilities for the solution,
- realisation / implementation.

The language of your article should be clear and as simple as possible. We appreciate if you use tables and diagrams to complete your article.

In terms of the bibliography it is important that only literature quoted in the paper is written in the bibliography and all quotations, which are in the text, are quoted in the bibliography.

The journal is not suitable for the following papers:

- Pure „How I did it“-descriptions without a problem solution approach for a particular group of enterprises.
- Journalistic based articles with direct speech.
- Pure theoretic texts without application and practical aspects.

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

The text should not exceed 20.000 to 25.000 characters (without illustrations). Please use 1.5 spaced 12-point size and Times New Roman style if possible. We appreciate your observation of the following points:

- all names of persons and enterprises must be written in *italic*,
- every reference which is in the bibliography must be quoted in the text,
- each cross-reference to an illustration (e.g.: see *ill. 1*) must be written in *italic*.

The structure in the text is only single-stage and in Arabic figures. You can use headings without numbers for further structuring.

**EXAMPLE**

1. **Formulation of the problem**
2. **Management Holding**
3. **Strategic and operational accounting in the concern**
4. **Structure of reporting within an enterprise**

**Group figures and reports**

**Segment reporting figures and reports**

**SGE-figures and reports**

5. **Conclusion**

You have the possibility to emphasise several words by writing them in **semi bold**. We recommend this form of accentuation but ask you to use it sparingly.

## METHOD OF QUOTATION / BIBLIOGRAPHY

Please quote in the text only in the Anglo-Saxon short form. Avoid usage of any footnotes. Do not use more than 15 titles as sources if possible. Instead quote them completely and correctly, ensuring that the sources quoted in the text correspond to those in the bibliography.

**EXAMPLE**

**Quotation in the text:**

(Horváth, 1998, p. 346)

(Reichmann, 1995, p. 20)

**Bibliography:**

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 application of any modifications deemed necessary.

Please make available a maximum of eight illustrations with a minimum 6-point font and no frame. Please use only Arial Narrow font. The quality of the illustrations in the journal is mainly dependent on the contributor, thus please use only light and not more than two shades (5% and 10%). Please avoid big black areas and do not use white writing or lines on a black background.

## **INTRODUCTION**

The introduction should give a brief overview, which contains the problem and the target of the paper. Needless to say, a good introduction encourages further reading of the article. An introduction which is too extensive and abstract theoretically makes it more difficult for the reader to read your 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 stated in 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***

### **Category “UP-TO-DATE”**

This category shows, from a professional point of view, up-to-date developments (e.g. sustainability), events (e. g. changes in the market value using the example of x) or up-to-date challenges (e. g. Working Capital Management in the financial crisis) relating to accounting and performance management. Relevant aspects and critical factors are pointed out and, furthermore, selected indications for further literature are given. A contribution within this category should not have more than 9.000 characters and one figure. For a possible short-term publication, please contact the editorial staff.

### **Category “Lexicon”**

A brief and concise description of a controlling specific topic is given in this category. The length of a contribution in this category should not exceed 7.000 characters. Furthermore, not more than one figure or table should be included for illustration. At most, five references are used here.

### **Category “Compact”**

This category provides a compacted summary relating to different standard topics regarding accounting and performance management. A contribution should not have more than 10.000 to 12.000 characters. Furthermore, not more than three figures or tables and five references should be used.

**Category “Controlling and Digitalization”**

The objective is a short and concise presentation of a topic related to controlling and digitization. The contribution within this category should have 7,000 characters. Furthermore, not more than one figure / table should be used for illustration. At most, five references are used in the bibliography.

**Category “Reference Book-Review”**

The review of a reference book should not have more than 7.000 characters.

**Category “Veranstaltungsnachlese” (Event Reviews)**

An event review presents past conferences, workshops, or other events related to accounting and performance management. It deals with questions, such as “Which topics and ideas were discussed?”, “Which impulses were given?”, “Which new and “hot” topics or solutions were presented?” Contents is more important in this category than the “who did it”. A text in this category can have max. 2.000 characters.

**PRESENTATION OF THE AUTHOR**

We introduce the author with a photo. Please do not forget to send us a recent photo. The subtitle of the photo contains the following information: first name and surname of the author, title, position, firm, university, chair and city. The presentation of the 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).

**James D. Donlon** is Senior Vice President and responsible for Corporate Controlling & Accounting of the *DaimlerChrysler*-Group.

***Thank you***

We hope that this information is useful for writing your paper. If you have any questions, please do not hesitate to contact *Ann Tank* or *Michael Speth* at the address mentioned above. We look forward to your co-operation and reading your paper!