

CONTROLLING

GUIDELINES FOR AUTHORS

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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 seven components:

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

The paper should not exceed 20.000 to 25.000 characters (including blanks). 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

Category “Contemporary”

Paper in this category discuss recent developments (e.g. sustainability), events (e. g. changes in the market value using the example of x) or challenges (e. g. Working Capital Management in the financial crisis) relating to management accounting. An article within this category should have a maximum of 9.000 characters and one illustration.

Category “Encyclopaedia”

In this category 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.

Category “Compact”

For this category your article may provide a compact summary relating to different standard topics of management accounting. A paper should not exceed 10.000 to 12.000 characters, three illustrations and five references.

Category “Digitalization”

For this category your paper may discuss a topic related to the digital transformation in management accounting. Papers within this category may have a maximum of 7,000 characters, one illustration and five references.

Category “Event Reviews”

An event review presents past conferences, workshops, or other events related to management accounting. A text in this category may have maximum of 2.000 characters.

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!