

MANAGEMENT CONTROL

Aims and Scope

The aim of the *Management Control* journal is to communicate the results of high quality theoretical and empirical studies. The journal publishes articles that have international appeal and are able to integrate the traditional values of Italian researches in the field of accounting and business administration with the recent studies carried out in the international context. Thus, the *Management Control* journal intends to encourage the process of internationalization of academic researches.

The articles must be methodologically and theoretically sound and should deal with one of the themes that fall in the broad area of management control systems. The editors consider articles for publication which fit into one or more of the following categories:

1. Planning and Budgeting Processes, including Scenario Analysis and Forecasting;
2. Cost and Performance Accounting and Management;
3. Management Information System, including Recording and Reporting;
4. Management Audit;
5. Link between Management Control Systems and Strategy;
6. Control and New Forms of Organization;
7. Control, Power and Culture;
8. Risk Management;
9. Link between Theory and Practice;
10. Research Methods for Management Control;
11. International Best Practices.

The articles will be submitted to a double blind review. Preliminarily, an initial assessment will be carried out by the Editor-in-chief to verify if the article fits with the aim/scope of the journal.

Editorial Guidelines

Articles submitted for publication must comply with the following standards.

1. Papers must be submitted via email to rivistaMC@ec.unipi.it using the “articolo_MC.doc” model (<http://www.sidrea.it/rivista-management-control>). Paper should not exceed 24 pages, including notes, references, charts and tables (for a maximum of 50.000 characters). The **names** of the authors should be entered in a separate file, indicating both **home institution** and **e-mail addresses** in footnote, according to the “riferimenti autore_MC.doc”.
2. An **abstract in English** of about 1.000 characters should be provided. The title of the article should be added in the first line of the abstract. From two to six **keywords** must be indicated at the end of the abstract (these keywords are used for indexing the article in the international databases). The body of the abstract and keywords must be in Times New Roman, size 10, single-spaced.

3. **Page Setup.** The layout of the page should be as follows:
 - Top margin: 5.5 cm, bottom: 6.2 cm, left: 4.6 cm, right: 4.6 cm; header: 4.3 cm, footer: 5.3 cm;
 - Spacing: single;
 - In the “Layout” tab click “different odd and even” and “different first page”;
 - Spell out the entire document.

4. **Text character**

Body: Times New Roman, size 11, justified, single spacing, indentation of first line 0.5 cm - activating the control of isolated lines.

Title of article: Times New Roman, size 16, bold, centered.

Titles of sections and subsections: Times New Roman, size 11, bold, 2 white line-spacing above and 1 below, numbered consecutively.

Notes (footer): Times New Roman, size 9, single-spaced, first line indent 0.5 cm, numbered consecutively from footnote n. 1.

References: Times New Roman, size 9, single spacing, hanging indent 0.5 cm.

Caption: Times New Roman, 9, on the right-hand pages (odd) must bear the title of the article or section title, right-aligned, possibly shortening the title.

Footer: insert page numbers, Times New Roman, size 11, centered, with no return, no frame, at 0.8 cm from the foot of the last row.

Bullets and Numbering: left indent to 0 cm, 0.5 cm hanging indent.

5. **References included in the text** should be enclosed between parentheses and the author's last name should be followed by a comma, year of publication and eventually the page (Giannessi, 1960, p. 56). If the authors are two, they must be both written and connected by “and”. In the case of three or more authors, use the first name followed by *et al.* in italics. (Anthony *et al.*, 1979).

6. **Figures, tables and charts** must be entered in the text in a format so as to allow any subsequent interventions. There cannot be tables and or figures in the appendix or as attachments.
The captions should be set in Times New Roman, size 10, italics.

7. **General Requirements:**
 - Texts in definitive form should be sent by e-mail to the editor of the journal in WORD format (Not valid PDF format);
 - The journal accepts only original articles;
 - The editorials “by invitation “ are published upon the invitation of the Editorial Board of the journal;
 - Articles submitted for publication are subject to the evaluation of two anonymous referees for acceptance; in case of discrepancy between the two evaluations a third referee is called for;
 - Authors should keep in mind the debate previously developed in the articles published in the journal;
 - Papers must be accompanied by a letter of release in which the author grants to the Direction of the journal the exclusive exploitation rights on the article.