

MANAGEMENT CONTROL

EDITORIAL GUIDELINES

1. Submission

Articles must be submitted via e-mail to rivistaMC@ec.unipi.it using the “Article RivistaMC.doc” format (other formats will not be accepted):

<http://www.sidrea.it/wp-content/uploads/2023/01/Article-RivistaMC.docx>

The article should be no longer than 24 pages, including abstract, notes, charts, tables, and references (for a maximum of 50.000 characters).

The article must be accompanied by a letter of release in which the corresponding author grants to the Editorial Board of the journal the exclusive exploitation rights on the article.

2. Author(s) Identity

To ensure anonymous review, the names of the authors should be submitted as a separate file or inserted in the body of the submission e-mail, indicating both the home institutions and e-mail addresses.

3. Abstract

A concise and factual abstract is required (minimum 1.200 characters, maximum 1.600 characters, including spaces). Abstract should be written in American English, in 10-point Times New Roman font, and with single spacing. The abstract should clearly state the theoretical approach, method and data, results and findings, and implications for the theory.

4. Keywords

The keywords should be a minimum of 4 and maximum of 6. The first three should indicate research themes, the remaining three could expand on the theory, method or specify the dataset or context.

Keywords should be written in American English at the end of the abstract in 10-point Times New Roman font, with single spacing.

5. General format

Page setup:

- 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

Language: Articles can be written both Italian or American English. English-written manuscripts should be edited and proofread prior to final submission. The proofreading of the manuscript is especially required for authors whose native language is not English.

Title of the article: The title of the article can be written both Italian or American English, in 16-point Times New Roman font, centred, and with bold. When the article is written in Italian, an American English title must be provided.

Title of sections: First and second-level sections should be in 11-point Times New Roman font, with bold, 2 white line-spacing above and 1 below, numbered consecutively. Third-level sections should be in 11-point Times New Roman and italics font, 1 white line-spacing above and no line-spacing below and no numbers.

Body of the article: 11-point Times New Roman font, justified, with single spacing and indentation of the first line 0.5 cm - activating the control of isolated lines.

Figures, tables, and charts: The figures, tables, and charts must be placed within the text of the manuscript to ease reader comprehension. Additional tables or figures can be placed in appendix. All tables and figures should have appropriate titles, and everything should be properly labelled. The captions should be set in 10-point Times New Roman and italics font.

Quotes from interviewees: When interviews are included in the article, they must be placed in quotation marks, in 10-point Times New Roman and italics font, justified, with single spacing, 1 white line-spacing above and below.

Notes (footer): 9-point Times New Roman font, with a first-line indent of 0.5 cm, numbered consecutively from footnote n. 1.

Bullet and numbering: indent 0.5 cm.

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

Footer: Footer should contain the page number, it should be written in 11-point Times New Roman font, centred, with no return, no frame, at 0.8 cm from the foot of the last row.

Citations: Citations should be limited to the works actually used (quoting the page or pages of specific reference) and to the classical works of general reference, avoiding generic citations. Citations should be enclosed between parentheses and the author's last name should be followed by a comma, year of publication and the page or pages (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).

Multiple citations: Multiple citations can be used only when it is strictly necessary to highlight an evolution of thought about a specific topic. In this case references must be chronologically ordered, starting from the oldest reference and they must be separated by a semicolon (e.g.: Cinquini and Nørreklit, 2015; Nørreklit, 2017).

Footer citations: Please use footer citations to reduce the multiple citations inserted in the body of the article and to explain the individual contributions of the authors. Footnote citations should always be used when the thought of the cited authors is not aligned with the thought expressed in the article.

6. References

Every article must include a "References" section that contains only those works cited within the text. Each entry should contain all information necessary for the unambiguous identification of the published work. This journal supports the Force 11 Data Citation Principles and requires that all publicly available datasets be fully referenced in the reference list with an accession number or unique identifier such as a digital object identifier (DOI). The reference list must be in 9-point Times New Roman font, with single spacing and hanging indent of 0.5 cm. Designate two or more works by one author (or by an identical group of authors) published in the same year by adding "a," "b," and so forth, after the year.

Use the following formats:

1. Arrange citations in alphabetical order according to the family name of the first author or the name of the institution or body responsible for the published work.
2. Use initials of the first names instead of proper names.
3. For two or more authors, separate authors with a comma (Kaplan R.S., Norton D.P.).
4. Date of publication follows the author(s).
5. Titles of journals or newspapers are not to be abbreviated.
6. For resource materials that were only available online and are now no longer available, please include a "last accessed" date as a parenthetical note appended to the end of the URL.

Examples

Bertini U. (1990), *Il sistema d'azienda. Schema di analisi*, Torino, Giappichelli.

Castellano N., Presti C., Del Gobbo R. (2017), *Employing Big Data & Analytics in Decision-Making: Factors Affecting Managers' Trustworthiness*, In Dameri R.P., Spinelli R. (eds), *The European Conference on Information Systems Management*, pp. 37-46, Academic Conferences International Limited.

Lombardi R. (2021), Le dimensioni della conoscenza aziendale. Profili di investigazione tra crisi pandemica ed economia digitale, *Management Control*, 3, pp. 5-14. Doi: 10.3280/MACO2021-003001.

Tessier S., Otley D. (2012), A conceptual development of Simons' Levers of Control framework, *Management accounting research*, 23(3), pp.171-185. Doi: 10.1016/j.mar.2012.04.003.

7. Peer review process

The journal operates a double anonymized review process. All contributions will be initially assessed by the editor for suitability for the journal. Papers deemed suitable are then sent to two independent expert reviewers to assess the scientific quality of the paper. In case of discrepancy between the two evaluations a third referee is involved in the peer review process. The Editor is responsible for the final decision regarding acceptance or rejection of articles. The Editor's decision is final.

8. Changes to authorship

Authors are expected to consider carefully the list and order of authors before submitting their article and provide the definitive list of authors at the time

of the original submission. Any addition, deletion or rearrangement of author names in the authorship list should be made only before the article has been accepted and only in exceptional circumstances. Such a change must be approved by the journal Editor, who evaluates the reason for the change in author list.

9. Invited papers

Invited papers and editorials are published upon the invitation of the Editorial Board of the journal.