Title *(50 characters incl. blanks)*

Lead text/abstract *(300 – 350 characters incl. blanks)*

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Text

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Text

Text

Head 1 *(Maximum 40 characters incl. blanks.)*

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Illustrations:

Illustration in text: Illustration 1

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In-text citations:

(Baldvinsdottir et al. 2009, pp. XX). *(Please observe the guidelines in our author information sheet!)*

Methodology (optional)

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*(If you would like to explain the methodology used in your work, please do so here. Place the corresponding text marker in the text where it is most appropriate. The description should not exceed 1.500 characters incl. blanks.)*

**Literature**

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*(Please limit yourself, if possible, to the most important references. The list should not exceed 10 references.)*

Coenenberg, A. G./Fischer, T. M/Günther, T. (2009): Kostenrechnung und Kostenanalyse, 7. ed., Stuttgart.

Weber, J./Grunwald-Delitz, S./Margolin, M. (2014): Auf dem Weg zu mehr Einfachheit, in: Controlling & Management Review, 58 (1), pp. 30-37.

Oßwald, S. (2010): Social Media Monitoring, in: Schüller, A. M./Schwarz, T. (Ed.): Leitfaden WOM Marketing, Waghäusel, pp. 389-394.

Online sources: Deutsche Bank AG, Moec, G. (2012): Die Kosten der Kreditklemme, http://www.dbresearch.de/PROD/DBR\_INTERNET\_DE-PROD/PROD0000000000286211.PDF (latest view: 24.04.2014).

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*(Summarize the main contents in 3 full, but short, sentences. Each sentence should be approx. 200 characters incl. blanks.)*

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*(3 – 5 bullet points describing the main findings of the article. Each thesis should be approx.100 characters.)*

**Recommendations for action**

[Optional]

*(3 – 5 short sentences [bullet points] describing the main recommendations for action to practitioners. Each recommendation should be approx. 200 characters. Please address the reader directly.)*

**Tips for further study**

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