

## ASPIRING AUTHORS

*Cost Management* welcomes the submission of articles on any topic related to cost management. Case studies are also welcome. *Cost Management* readers include analysts, controllers and CFOs who are keen to learn about the relevance of costing methods to help improve business decision-making; about new analytic tools, practices and applications (including software); and about soft skills to improve their own performance as trusted advisors. The article should be written with an eye toward aiding the reader in improving the financial and nonfinancial performance of his or her organization using cost/performance management techniques. Our readers are interested to hear about new cost management and performance improvement concepts and practices; they wish to learn how to make what they already do better. At the same time, they wish to learn how they can increase or improve their skills. *Cost Management* also publishes articles and papers that address macro socio economic matters, emerging trends and business concepts as well as other factors that are likely to influence organization performance in the future.

Manuscripts for publication, and correspondence relating to them, should be sent to: Paul Sharman, Editor in Chief, 5070 Spruce Avenue Burlington, ON, L7L 1M8 Canada [psharman@focusedmanagement.com](mailto:psharman@focusedmanagement.com). While the utmost care will be given to all manuscripts submitted, we cannot accept responsibility for unsolicited manuscripts. Articles accepted for publication are subject to editorial revision.

- Articles must include a brief author bio and an Executive Summary. It is strongly suggested that articles end with a "Conclusions" paragraph. Articles must be submitted in an electronic format (either MS Word or WordPerfect). E-mails are welcome.
- If sending through the regular mail or special delivery service, please include a CD of the article file, along with a hard copy. Articles should be double-spaced with liberal margins. Length should be 3000 to 5000 words.
- Within your article, use many headings and subheadings to break up and emphasize your points. Type all headings flush with the left-hand margin. Endnotes are used, not footnotes.
- Illustrations and graphs (exhibits) accompanying manuscripts should be supplied in black laser-printed form. These exhibits should contain a minimum of shading and other design elements.
- Typewritten or freehand lettering is not acceptable. All lettering must be typeset. Do not staple or paperclip illustrations. If possible, place all illustrations between sheets of cardboard before mailing, to prevent folds.
- Please include electronic files for these exhibits, saved in one of the following formats: .eps, .tif, .gif. Exhibits may be edited for content.
- If you are reprinting in your article any previously copyrighted material, the publisher must have letters of permission to reprint from the copyright holder. These letters must be submitted together with the manuscript.

Except in rare cases, *Cost Management* only publishes articles if they have not yet appeared or been accepted for publication elsewhere. There is generally no objection, however, to having articles that appear in this publication reprinted in other noncompetitive publications at a later date if appropriate permission is requested from us at that time.

**Style** Contributors are writing for an audience with varying degrees of knowledge. Therefore, when addressing sophisticated or complex issues, your writing should be sufficiently clear to be useful to no experts. Assume that some readers will not have specific knowledge of the particular topic being discussed. All readers, whether expert or not, do need guidance on relatively complex questions and, at times, on the more basic ones.

- Article titles should be kept short and to the point. Each article requires a strong organizational structure. Be sure to state the main point(s) of the article at the outset rather than at the end.
- Avoid unnecessary modifiers and qualifying phrases. Always choose the simplest word that is accurate.
- Illustrate the concepts presented in the article with narrative or dollars-and-cents examples, step-by-step checklists, sidebars, tables, and charts. These devices help readers apply the information and make it easier for them to grasp the concepts.
- Headings should be kept short, yet still guide the reader through the discussion.

Use sidebars to break up the text and enhance your article. Sidebars can highlight additional information; explain a concept further; offer tips, suggestions, and cautions; compare advantages and disadvantages; and present checklists. Sidebars can also contain information that is useful to the reader but does not fit into the organizational structure of your article.

**Peer Review** *Cost Management* publishes articles, papers and manuscripts from practitioners and academics alike. The emphasis is on providing interesting and useful information to readers. All articles are reviewed by the editor in chief and on occasion by other reviewers on a consultation basis. In consultation with academic members of the *Cost Management* Editorial Advisory Board we have agreed that more formal peer review is desired by some academic authors but not by all. Practitioners do not require peer review. Further, the number of reviews required in different countries around the world varies.

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