

# EDITORIAL

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## Research on controlling and reporting for strategy

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This special issue of *Management Control* includes quality research manuscripts on the topic of controlling and reporting for strategy. The articles presented are the ideal extension of a prior issue of *Management Control*, dedicated to this topic. Taken together, these works provide new and relevant insights for the scholars in the management control field.

The fascinating study by Young provides a discussion of possible managerial implications of the Papal Encyclical *Caritas in Veritate*. The paper is based on the premise that senior managers wish to redesign their organization in a way that considers both economic returns and the effects of the economic activities on society. The paper then presents a framework of seven managerial activities, that can be used to accomplish this objective.

The paper by Collini and Frigotto discusses the strategy and control relationship, along the evolution of different streams of research, based on the contingency theory and the alternative theory. After highlighting both the limitations and the possible integration of these two theoretical perspectives, the Authors suggest interesting directions for future research on the management control systems in our fast-changing current economic environment.

The work by Garzella and Fiorentino proposes a framework for the control of the strategic management of environmental issues. Basing on this framework, the Authors empirically explore both the social and the annual reports of a sample of Italian listed firms. The findings suggest that the environmental disclosure, including environmental performance indicators, does not show a linkage to an underlying strategic management control system.

The paper by Santini proposes a theoretical framework for the design of a Strategic Management Accounting system for SMEs. The theoretical framework is compared with current practices in a sample of Italian SMEs.

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The findings show a higher than expected SMA diffusion in SMEs, combined with a proactive approach in the organizations which introduced it, mainly in an informal way. Also, the findings show that SMEs operating in more complex environment use SMA tools more extensively, to achieve higher financial performance.

Using the Common Assessment Framework (CAF), the article by Barresi investigates the implementation of performance management and performance evaluation systems in the public administration sector. The Authors select a sample of public entities underexplored by the literature: the Chambers of Commerce. Despite recent legislative reforms, the findings show that performance management systems are poorly used in the sample organizations. According to the Authors the main obstacle to their effective implementation is the managerial and organizational culture.

We encourage you to read in detail those articles which interest you most, as they have the potential to contribute to prior academic literature on management control and management accounting.