

Special Issue

Management Control Systems in the Era of Digital Transformation

Message from the Guest Editors

- This Special Issue explores the intertwined relationship between Management Control Systems (MCSs) and Digitalization. The impact of Digitalization on management accounting and control is now widely acknowledged by both academics and practitioners. The advancement of digital technologies not only makes MCSs able to better gather, analyze, and interpret business data to make improved decisions in real-time, but it also provides a framework for MCSs that is more adaptable and dynamic.
- A comprehensive understanding of the intricate relationship between MCSs and Digitalization is more crucial than ever to effectively harness the extraordinary opportunities and address the potential challenges that technological megatrends, such as artificial intelligence (AI) and big data, pose to the control function.
- Building on these considerations, this Special Issue seeks original contributions that emphasize the intertwined relationship between MCSs and Digitalization, advancing our understanding of how to manage it in order to fully benefit from all the potential benefits related to it.

Guest Editors

Prof. Dr. Maria Pia Maraghini

Department of Business and Law, University of Siena, 53100 Siena, Italy

Prof. Dr. Angelo Riccaboni

Department of Business and Law, University of Siena, 53100 Siena, Italy

Deadline for manuscript submissions

10 September 2025



Systems

an Open Access Journal
by MDPI

Impact Factor 3.1
CiteScore 4.1



mdpi.com/si/231181

Systems
Editorial Office
MDPI, Grosspeteranlage 5
4052 Basel, Switzerland
Tel: +41 61 683 77 34
systems@mdpi.com

[mdpi.com/journal/
systems](https://mdpi.com/journal/systems)





Systems

an Open Access Journal
by MDPI

Impact Factor 3.1
CiteScore 4.1



[mdpi.com/journal/
systems](https://mdpi.com/journal/systems)



About the Journal

Message from the Editor-in-Chief

Systems is a leading venue for the quick and global dissemination of results of cutting-edge research in various areas of systems science and systems-related fields. An increasing number of researchers are realizing the enormous potential of systems thinking in managing the many unprecedented and complex issues in all areas of need. The *Systems* journal provides a home of exceptional quality for the manuscripts of these researchers who often find it difficult to publish their work in conventional discipline focused journals.

Editor-in-Chief

Prof. Dr. Ben Clegg
Operations & Service Management Department, Aston Business
School, Aston University, Birmingham B4 7ET, UK

Author Benefits

Open Access:

free for readers, with article processing charges (APC) paid by authors or their institutions.

High Visibility:

indexed within Scopus, SSCI (Web of Science), Ei
Compendex, dblp, and other databases.

Journal Rank:

JCR - Q1 (Social Sciences, Interdisciplinary) / CiteScore -
Q2 (Modeling and Simulation)