



Call for Papers

Journal of Management Accounting Research (JMAR)

SPECIAL ISSUE ON MANAGEMENT ACCOUNTING SURVEY RESEARCH

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¹ See, e.g., the highly-cited article Graham, J. R., C. R. Harvey, and S. Rajgopal. "The Economic Implications of Corporate Financial Reporting."

MOTIVATION AND OVERVIEW

The survey method can be a powerful tool to complement other economic and behavioral research that draws from the field, experiments, mathematical models, simulations, or large-scale archival samples. Like all methods, survey research has limitations. However, survey-based research offers unique strengths that *JMAR* journal editors believe have not been fully exploited in the development of the management accounting research literature. Survey research can provide the contextual richness and external validity benefits of field research and case studies, but with the benefit of larger samples. Survey-based research is especially useful for obtaining data on organizational structures and internal measurement and reporting practices, as well as managers' decisions, perceptions, and attitudes that are not easily obtained through other methods and that allow researchers to extend our theoretical understanding of accounting issues. Finally, survey data that describes current practices in the field can provide insights regarding interesting and important research topics yet to be studied.

The objectives of this issue are threefold. First, we seek to publish rigorous and innovative survey-based research that extends our understanding of important questions and provides a test of theory. Second, we also seek studies that provided in-depth descriptions of current practices in the field of management accounting and control that will help steer the future direction of management accounting research and facilitate the development of new theories. Such studies should go beyond describing common practices and should provide interesting insights that either shed thought-provoking new light on inferences of prior research, or that reveal real-world phenomenon in need of additional research.¹ Lastly, we seek discussion articles that set forth best practices for the 'doing' of survey research or that examine methodological issues associated with such studies.

Journal of Accounting and Economics 40.1-3 (2005): 3-73.

RESEARCH TOPICS

Scholars from all regions of the world are invited to submit articles that either utilize survey-based methods to gather data or that discuss the use of those methods as related to any topic of interest to management accounting researchers.

Topics of interest include but are not limited to:

- Business planning, budgeting, and forecasting
- Strategic planning
- Internal control and corporate governance
- Risk management
- Performance management
- Business intelligence and data analytics
- Performance evaluation and compensation design practices
- Control systems design
- Ethics and control
- Cost behavior and cost management
- Cost system design
- Inter-firm contracting and supplier management practices

TIMELINE FOR SUBMISSIONS AND PUBLICATION:

- Submissions due: December 31, 2016
- Initial Decisions: April 2017
- Revised Manuscripts due: August 2017
- Papers advancing to the 2nd round of review for the special issue will receive automatic acceptance to the EIASM 9th Conference on Performance Measurement and Management Control in Nice, France: September 13-15, 2017 (conference attendance *not* required for acceptance in the special issue)
- Final manuscripts due: February 2018
- Publication: August 2018

INFORMATION FOR AUTHORS

Manuscripts should be submitted via the JMAR portal (as a special issue submission) and follow the guidelines for a JMAR submission (<http://jmar.allentrack.net>). Manuscripts will receive an initial screening, and only those that are deemed to have a reasonable chance of acceptance in an accelerated review process will remain under consideration. Manuscripts that pass the initial screening will have a maximum of two rounds of reviews. Rejected manuscripts can be submitted as regular submissions to the *Journal of Management Accounting Research* if such an action is specifically recommended in the special issue rejection letter. Such a recommendation will be made when a manuscript is found to possess a strong likelihood of acceptance but is deemed to either be a poor fit with the theme of the special issue or requires revisions that are unlikely to be accomplished within the special issue's accelerated review schedule.



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