



## **SPECIAL INTEREST FORUM**

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## **Call for Papers**

### ***Journal of Management Accounting Research (JMAR)***

## **SPECIAL INTEREST FORUM ON MANAGERIAL ACCOUNTING FOR DECISION-MAKING AND PLANNING**

### **MOTIVATION AND OVERVIEW**

The managerial accounting function provides informational support for both decision-making / planning as well as performance measurement / control. The majority of research papers in the management accounting field cover topics in the performance measurement / control area. However, management accounting courses typically have a much more decision-making and planning focus. Furthermore, practitioners repeatedly state that their priorities are related to planning, and that they require more insights into informational needs for decision-making purposes.

Our objective is to attract rigorous, innovative research that extends our knowledge of the decision-making and planning role of managerial accounting, using a broad range of theoretical and methodological perspectives.

### **TIMELINE FOR SUBMISSIONS AND PUBLICATION:**

- Submissions due: October 12, 2020
- Initial Decisions: January 2021
- Revised Manuscripts due: May 2021
- Papers advancing to the 2<sup>nd</sup> round of review for the special interest forum will receive the opportunity for a special interest forum feature presentation at the Global Management Accounting Research Symposium (GMARS\_ in Copenhagen (Denmark) in June 2021 (conference attendance *not* required for acceptance in the special interest forum)
- Final manuscripts due: October 2021
- Publication: Spring 2022

## RESEARCH TOPICS

Scholars from all regions of the world are invited to submit articles examining all aspects of managerial accounting supporting decision-making and planning using any methodological approach.

Topics of interest include but are not limited to

- Role of management accounting information in supporting decisions, such as
  - Capacity acquisition and allocation
  - Pricing
  - Customer- and product mix
  - Inventory management
  - Making strategic choices and competition management
  - Cost and margin management
- Forecasting and budgeting
- Decision-making in a big data, predictive analytics and machine learning era
- Management accounting information used in heuristic decision-making
- Properties of information that affect decision-making and planning, such as
  - Aggregation
  - Frequency
  - Timeliness
  - Accuracy
  - Quantitative vs qualitative
  - Structured vs unstructured
- (Un)intentional informational biases in decision-making, such as
  - (Rational) inattention
  - Fixation
  - Anchoring
  - Salience
  - Irrationality
  - Power and politics
- Conflicts between the roles of management accounting information for decision-making and performance measurement

## INFORMATION FOR AUTHORS

Manuscripts should be submitted via the *JMAR* portal and follow the guidelines for a *JMAR* submission (<https://www.editorialmanager.com/aaajmar>). Authors should select the Research article type and note their manuscript is for the forum in a cover letter to the editor or in the 'Author Comments' field of the submission form. 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. *JMAR* might use one of its regular editors rather than a special interest forum guest editor if their methodological match with the paper would be better. 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 interest forum 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 interest forum or requires revisions that are unlikely to be accomplished within the special interest forum's accelerated review schedule.



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Accounting**

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