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 2nd 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](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.

Contact Senior Editor Eva Labro of *Journal of Management Accounting Research* at JMARSeniorEditor@unc.edu.

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