



SPECIAL INTEREST FORUM

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Call for Papers

Journal of Management Accounting Research (JMAR)

SPECIAL INTEREST FORUM ON SUSTAINABILITY AND MANAGEMENT ACCOUNTING

MOTIVATION AND OVERVIEW

Organizations provide increasingly detailed reports on corporate sustainability to external stakeholders. A large stream of research examines the relevance and performance outcomes of such reporting. The forum seeks to connect to and extend this research by examining how organizations internally manage sustainability issues, which planning and control practices are most effective in improving social and environmental performance, how managers balance financial and sustainability objectives, how sustainability performance is measured, and other related topics important both for theory and practice.

Our objective is to attract rigorous, innovative research that extends our knowledge of how organizations manage and report on sustainability issues. The forum is open to all theoretical and methodological perspectives and all research methods, especially field and survey studies, that could add unique new insights.

TIMELINE FOR SUBMISSIONS AND PUBLICATION:

- Submissions due: April 30, 2022
- Initial Decisions: July 2022
- Revised Manuscripts due: November 2022
- Papers advancing to the 2nd round of review may be invited to the interest forum feature presentation at the AAA MAS Meeting in January 2023 (conference attendance *not* required for acceptance in the special interest forum)
- Final manuscripts due: March 2023
- Publication: Fall 2023

RESEARCH TOPICS

Scholars from all regions of the world are invited to submit articles examining all aspects of corporate sustainability reporting and management.

Sustainability topics of particular interest include but are not limited to

- Costs, benefits, and real effects of internal and external sustainability reporting
- Complementarities with other organizational and corporate governance choices
- Relation between external reporting initiatives and internal management
- Effects of international sustainability targets, industry norms, organizational missions, intrinsic employee motivation, customer awareness
- Influence of management accountants and CFOs on internal and external sustainability reporting
- Measurement of sustainability for
 - external reporting
 - internal decision making
 - performance evaluation
- (In)effectiveness of traditional management control practices in improving social and environmental performance, such as
 - short- and long-term planning
 - scenario analysis
 - risk management
 - cost systems
 - Balanced Scorecard
 - individual and team incentives
 - capital budgeting, impact investing
- Managing trade-offs between social, environmental, and financial performance in nonprofit and for-profit organizations

INFORMATION FOR AUTHORS

Manuscripts should be submitted via the JMAR portal (as a special interest forum submission) and follow the guidelines for a JMAR submission (<https://www.editorialmanager.com/aaajmar>). 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 incoming Senior Editor Michal Matějka of Journal of Management Accounting Research at Michal.Matejka@asu.edu.



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