



Call for Papers

Journal of Management Accounting Research (JMAR)

SPECIAL INTEREST FORUM ON MANAGEMENT CONTROL DURING AND AFTER A CRISIS

MOTIVATION AND OVERVIEW

Economic shocks such as the 2007–2008 global financial crisis or the economic aftermath of the COVID-19 crisis increase the importance of effective management control and corporate governance but at the same time also create unique challenges for organizations. Much of prior research examines firms' control choices and their effectiveness outside of major crises. The forum seeks to extend this research by examining how control and governance systems function and evolve during and after major economic shocks and related topics relevant both for theory and practice.

Our objective is to attract rigorous, innovative research that extends our knowledge of how organizations respond to an economic crisis. The forum is open to all theoretical and methodological perspectives and all research methods, especially field and survey studies.

TIMELINE FOR SUBMISSIONS AND PUBLICATION:

- Submissions due: April 30, 2023
- Initial Decisions: July 2023
- Revised Manuscripts due: November 2023
- Papers advancing to the 2nd round of review may be invited to the interest forum feature presentation at the AAA MAS Meeting in January 2024 (conference attendance *not* required for acceptance in the special interest forum)
- Final manuscripts due: March 2024
- Publication: Fall 2024

SPECIAL INTEREST FORUM

CO-EDITORS

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RESEARCH TOPICS

Scholars from all regions of the world are invited to submit articles examining all aspects of management control and governance during and after an economic crisis.

Topics of particular interest include but are not limited to

- (In)effectiveness of traditional control practices during a crisis
 - risk management
 - short- and long-term planning
 - capital budgeting
 - cost systems
 - capacity management
 - Decision making under high uncertainty
 - Crisis-driven changes to organizational design and management accounting systems
 - Organizational resilience and adaptive capacity
- Effects of economic shocks on compensation, incentive contracts, and motivation
 - performance measurement
 - target setting (mid-year target revisions, stock option repricing, changes to long-term plans)
 - executive turnover
 - employee motivation, layoffs, and HR practices
 - Governance and control implications of crisis-driven changes in
 - financial reporting choices
 - access to capital markets
 - supply chain and labor market frictions
 - Impact of downturns on innovation, ESG performance, and other decisions involving trade-offs between short-term and long-term performance

INFORMATION FOR AUTHORS

A submission should be made via the JMAR portal (<https://www.editorialmanager.com/aaajmar>), include a cover letter indicating that it is intended for the special interest forum, and follow the guidelines for a JMAR submission. Submitted 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 other editors rather than the special interest forum editors 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.

For additional information contact Senior Editor Michal Matějka of Journal of Management Accounting Research at Michal.Matejka@asu.edu.



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