

Call for Papers

Special Issue:

The Impact of Digital Technology on Management Accounting and Control

Guest Editors: **Klaus Möller, University of St. Gallen, Switzerland**
 Utz Schäffer, WHU – Otto Beisheim School of Management,
 Vallendar, Germany
 Paula van Veen-Dirks, University of Groningen, The Netherlands
 Frank Verbeeten, Utrecht University, The Netherlands

In recent years, we have seen an emerging stream of literature on the digitalization of management accounting and control (see e.g. Fährndrich, 2022; Agostino et al., 2022; Knudsen, 2020; Moll & Yigitbasioglu, 2019; and Rikhardsson & Yigitbasioglu, 2018 for reviews). Recent literature has investigated how new digital technologies like Robotic Process Automation (RPA; Plattfaut & Borghoff, 2022) and process mining (Jans et al., 2022) affect management accounting activities and practices, including budgeting and forecasting (Bergmann et al., 2020). Other papers have investigated the impact of digital technologies on management accountant roles (Andreassen, 2020) and competencies (Oesterreich et al., 2019). Finally, given the potential impact of digital technologies on management accounting and control, some authors have called for a reconsideration of research methods in this area given the growth of analysable data, both structured and unstructured (Bhimani, 2020) and pointed to the research potential of new, technology-induced data sources (Mahlendorf et al 2023). Despite this stream of literature, the effects of the digital revolution on management accounting and control are unlikely to ‘deliver the dream of perfect information and rational decision-making’ (Quattrone 2016). This special issue of the Journal of Management Control, following up on the special issue of 2020, aims to shed light on how the various aspects of what is called digital technology might be used, and how it impacts management accounting practice and theory.

We invite conceptual, empirical or methodological papers as well as literature reviews that provide insights into new research questions in this area. The focus of the papers may include, but is not limited to:

- The use and impact of digital strategies and digital business models (such as platform firms) on management accounting and control (including costing, target setting, performance measurement and incentives);
- The use and implementation of predictive analytics in forecasting and financial planning & analysis;
- The automation of management accounting and control related processes with the help of Robotic Process Automation (RPA) or other technologies;
- The use of machine learning and other forms of artificial intelligence in management accounting and control (including the provision of automated comments in management reports);
- The effect of data visualization and dashboarding on management accountants’ enactment of their role;

- The design, use and implementation of blockchain applications (cryptocurrencies, smart contracts) in management accounting and control;
- The use of social media and other unstructured data (images, voice, text, geolocation) in management accounting and control;
- The implications of new technologies for the roles and competencies of management accountants, including the design of the interactions between ‘(wo)man and machine’ in terms of processes, roles, and responsibilities;
- The implications of new technologies for how management accounting and control is organized, including organizational design and, associated with that, responsibility accounting;
- The impact of differences in data quality and data reliability (financial, nonfinancial) from several sources as a new challenge and task for controllers;
- The governance and ethics of using data analytics in management accounting and control (including the use of behavioral controls such as surveillance tools).

Journal of Management Control (JoMaC) is an international journal concerned with the formal, information-based routines and procedures managers use to maintain or alter patterns in organizational activities. Particular emphasis is placed on operational and strategic planning and control systems and their processes and techniques.

JoMaC has a strong reputation as a dedicated academic journal open to high-quality research on all aspects of management control. JoMaC is available via its publisher Springer at more than 8,000 institutions worldwide. The journal has a high download usage and short review and production cycles. Accepted papers are published online first 20 to 25 days after acceptance.

We kindly invite authors to submit their papers for a double-blind review process using our electronic review system *Editorial Manager*. Authors can submit through the regular JoMaC editorial system at any time before the deadline; if you want to be considered for the special issue, please mention this in the submission letter.

Please feel free to contact us if you have any further questions.

Language: English

Review: Double-blind review process

Length: 8,000 words excluding abstract, footnotes and references, 1.5-spaced

Deadline: February 28, 2024

Submissions submitted earlier are welcome and will be send out for review shortly after submission also before the deadline.

Application: via Editorial Manager JoMaC web site: <https://www.editorialmanager.com/jmac/>

Editors for the special issue:

Klaus Möller

Institute of Accounting, Control and Auditing,
University of St. Gallen
Tigerbergstrasse 9, CH-9000 St.Gallen,
Switzerland

klaus.moeller@unisg.ch

Paula van Veen-Dirks

Faculty of Economics and Business
University of Groningen
Nettelbosje 2, Groningen
The Netherlands

p.van.veen-dirks@rug.nl

Utz Schäffer

Institute of Management Accounting &
Control, WHU – Otto Beisheim School of
Management
Burgplatz 2, D-56179 Vallendar,
Germany

utz.schaeffer@whu.edu

Frank Verbeeten

Utrecht University, School of Economics,
Utrecht
Kriekenpitplein 21-22, Utrecht,
The Netherlands

f.h.m.verbeeten@uu.nl

References:

- Agostino, D., Saliterer, I., & Steccolini, I. (2022). Digitalization, accounting and accountability: A literature review and reflections on future research in public services. *Financial Accountability & Management*, 38(2), 152-176.
- Andreassen, R. I. (2020). Digital technology and changing roles: a management accountant's dream or nightmare?. *Journal of Management Control*, 31(3), 209-238.
- Bergmann, M., Brück, C., Knauer, T., & Schwering, A. (2020). Digitization of the budgeting process: determinants of the use of business analytics and its effect on satisfaction with the budgeting process. *Journal of Management Control*, 31(1-2), 25-54.
- Bhimani, A. (2020). Digital data and management accounting: why we need to rethink research methods. *Journal of Management Control*, 31(1-2), 9-23.
- Fähndrich, J. (2022). A literature review on the impact of digitalisation on management control. *Journal of Management Control*, 1-57.
- Jans, M., Aysolmaz, B., Corten, M., Joshi, A., & van Peteghem, M. (2022). Digitalization in accounting—Warmly embraced or coldly ignored?. *Accounting, Auditing & Accountability Journal*, 36(9), 61-85.
- Knudsen, D. R. (2020). Elusive boundaries, power relations, and knowledge production: A systematic review of the literature on digitalization in accounting. *International Journal of Accounting Information Systems*, 36, 100441.
- Mahlendorf, M.D., Martin, M.A., Smith, D., Innovative Data – Use-cases in Management Accounting Research and Practice. *European Accounting Review* 2023, <https://doi.org/10.1080/09638180.2023.2213258>
- Moll, J., & Yigitbasioglu, O. (2019). The role of internet-related technologies in shaping the work of accountants: New directions for accounting research. *The British accounting review*, 51(6), 100833.
- Oesterreich, T. D., Teuteberg, F., Bensberg, F., & Buscher, G. (2019). The controlling profession in the digital age: Understanding the impact of digitisation on the controller's job roles, skills and competences. *International journal of accounting information systems*, 35(C).
- Plattfaut, R., & Borghoff, V. (2022). Robotic process automation: a literature-based research agenda. *Journal of Information Systems*, 36(2), 173-191.
- Quattrone, P. (2016). Management accounting goes digital: Will the move make it wiser?. *Management accounting research*, 31, 118-122.
- Rikhardsson, P., & Yigitbasioglu, O. (2018). Business intelligence & analytics in management accounting research: Status and future focus. *International Journal of Accounting Information Systems*, 29, 37-58.