

Call for Papers

Special Issue:

Management Control Research on Sustainability

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Across the globe, regulatory developments are reshaping corporate reporting practices to encompass sustainability and ESG factors. Initiatives like the TCFD, GRI, ISSB and alignment with the UN's SDGs are fostering standardized reporting on climate-related risks, social impact, and governance practices. The recent approval of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) by the European Commission extends requirements to disclose sustainability information in annual reports to a broader range of companies in the EU. Regions like North America, Asia-Pacific, and emerging markets are introducing their own sustainability reporting guidelines. These evolving regulations reflect a significant shift in stakeholder demand for organizational accountability regarding their sustainability performance. Consequently, organizations face intensifying pressures to prioritize sustainability, demonstrate accountability, and manage risks posed by global sustainability challenges. These external pressures may add to the more self-driven, proactive sustainability strategies some organizations have.

Arguably, management accounting and control systems (MACS) are essential in supporting organizations to manage sustainability issues and to effectively achieve sustainability performance. Integrating sustainability into MACS enables managers to make better informed judgements and action choices in order to ensure that sustainability objectives are achieved. Tying compensation to sustainability performance can also be a powerful tool to align the behaviour of executives and employees to sustainability strategies. Overall, MACS have the potential to enable concrete sustainability initiatives aimed at managing and mitigating the impacts of sustainability challenges on organizations as well as reducing the organizational footprint on the external environment, allowing sustainability accountability to be demonstrated. Further, these systems can support internal and external collaboration, risk assessment, and integration with other corporate reporting platforms, ultimately enhancing the value and credibility of sustainability disclosures.

Even if the relationships between MACS and sustainability are an emerging research theme in the recent management accounting and control literature, many aspects of these relationships have not been investigated yet and many issues remain unresolved. Moreover, even if it is generally agreed that sustainability issues are important for management control, it is not clear yet why and to what extent sustainability issues are really different and unique (Edmans, 2023) from a management control research point of view. This special issue in the *Journal of Management Control* explores how MACS can effectively address contemporary sustainability challenges, and how the integration of sustainability into MACS can foster organizational sustainability objectives and societal impact. This special issue aims to do so by unravelling the idiosyncrasies of sustainability issues as examined from a management control lens, and hence to extend or refine theories of management control.

Potential topics for this special issue include but are not limited to:

- how sustainability issues permeate operational and strategic planning and control systems, performance measurement systems and compensation schemes; and what are the antecedents and consequences of such systems;
- whether and how social and environmental performance are (should be) measured, managed and rewarded;
- how organizations design and use their MACS to deal with the interrelatedness between multiple, potentially conflicting sustainability objectives;
- changes in the role of the management accountant or the degree of (de)centralization of the management accounting function in relation to sustainability issues;
- the role and integration of sustainability issues in planning and risk assessment processes;
- the relationships between intrinsic motivation and extrinsic rewards, as well as between informal and formal systems related to sustainability;
- how sustainability-related controls are used for internal and external collaboration and engagement with stakeholders;
- contingency factors and boundary conditions at play in the design and use of sustainability-related controls;
- the potential role of external stakeholders in the design and use of sustainability-related controls;
- the connection between external reporting and internal management accounting and control practices;
- theoretical perspectives that may inform decision making and control with respect to sustainability.

We warmly encourage scholars from both quantitative and qualitative methodological backgrounds to submit their work to this Special Issue. Submissions from all countries and sectors, including profit and non-profit organizations, are welcomed.

Journal of Management Control (JoMaC) is an international journal concerned with the formal and informal, 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, high impact factor 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*. You 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.

Language: English

Review: Double-blind review process

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

Deadline: June 30, 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/>

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

Editors for the special issue:

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