



SPECIAL INTEREST FORUM

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Call for Papers

Journal of Management Accounting Research (JMAR)

TARGET SETTING: THEORY AND PRACTICE IN THE 21st CENTURY

MOTIVATION AND OVERVIEW

Technological advances have changed the way organizations make decisions and exercise control, including their budgeting, forecasting, and target-setting practices. The forum seeks to extend prior literature in this area by encouraging research on the role of targets in planning and coordination, goal setting theory, motivation effects of new technologies, integration of management control and information systems, the use of machine learning and other related topics relevant both for theory and practice.

Our objective is to attract rigorous and innovative research that extends prior work on target setting, particularly studies that examine the use of new technologies. The forum is open to all theoretical and methodological perspectives and all research methods, especially experimental and field work.

TIMELINE FOR SUBMISSIONS AND PUBLICATION:

- Submissions due: April 30, 2024
- Initial Decisions: July 2024
- Revised Manuscripts due: November 2024
- Papers advancing to the 2nd round of review may be invited to the interest forum feature presentation at the AAA MAS Meeting in January 2025 (conference attendance *not* required for acceptance in the special interest forum)
- Final manuscripts due: March 2025
- Publication: Fall 2025

RESEARCH TOPICS

Scholars from all regions of the world are invited to submit articles related to target setting and the use of new technologies in decision making, budgeting, and control.

Topics of particular interest include but are not limited to

- New evidence and extensions of goal setting theory
 - motivation effects of (in)accurate targets
 - the role of altruism, social norms
 - applications in the nonprofit sector
 - targets at different organizational levels
 - coordination of plans and targets for different units
 - cross-cultural differences
- (In)effectiveness of target-setting practices
 - budgeting
 - short- and long-term planning
 - scenario analysis
 - Beyond Budgeting
 - Balanced Scorecard and strategy mapping
 - Objectives and Key Results
- New information technologies in budgeting and target setting
 - machine learning
 - advanced information systems
 - novel data sources
 - data security
- Motivation effects of new technologies (e.g., algorithm aversion and acceptance)
- Ethical, corporate governance, and risk implications of using new technologies in decision making, budgeting, and target setting (e.g., algorithm biases)

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.

<http://aaahq.org/MAS/JMAR>



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