

**Total Quality Management & Business Excellence – Call for papers
For a special Issue on**

**Management control systems and costing models that complement, support or
enhance continuous improvement efforts**

Manuscript Deadline: April 1, 2025

Special Issue Editor(s)

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Krafcik (1988) coined the term "Lean manufacturing" after studying the Toyota Production System. The rise of Lean has highlighted the significance of continuous improvement efforts such as Kaizen in acquiring and sustaining competitive advantages. However, continuous improvement efforts in lean production and management systems require support from management control systems (Nielsen et al., 2018), and the cost information provided by conventional standard cost systems may discourage continuous improvement efforts (Maskell et al. 2012).

We believe that there is still much to explore and understand regarding how management control systems and costing models work in tandem with continuous improvement efforts. In this context, it is intriguing to delve deeper into whether traditional approaches to management control systems and costing models need to be supplemented or replaced by contemporary, purpose-tailored approaches in organizations that aim to champion continuous improvements.

In this special issue, we are also keenly interested in the technical design of costing models, how they support or impede continuous improvement, and changes in costing models to support continuous improvement. Costing model studies could include topics such as cost allocation and tracing, cost categories, hierarchies, treatment of available capacity, and more. More broadly, we call for additional research on the design of both financial and non-financial performance metrics to support and drive continuous improvement. This includes studies exploring the fit between management control systems and measures and particular continuous improvement methodologies. We also encourage studies on how performance metrics and costing information can substitute, supplement, or complement other forms of control. We welcome various methodological approaches, including design science, action research, case studies, and quantitative analyses. Our call is not specific to any particular industry. We welcome research on all areas of business enterprise, including manufacturing, service, health care, knowledge-intensive, digital, and others.

Topics of interest, yet not an exclusive list, but in relation to continuous improvement

- Accounting for lean
- Industry 4.0 (or other digitalization) and lean from a performance metric/costing perspective
- Design of key performance indicators and their usage
- Tailoring costing model design
- Ad hoc measurements/reports versus continuous reporting
- Budgeting (including non-traditional “beyond budgeting” approaches, see Hope & Fraser, 2003) and continuous improvement
- Life-cycle and/or Target Costing and continuous improvement
- Hoshin Kanri (Strategy Deployment) and continuous improvement
- Balanced Scorecard (or BSC versus focused performance measurement) and continuous improvement

Reference list:

- Hope, J. and Fraser, R. (2003) *Beyond Budgeting: how managers can break free from the annual performance trap*, Harvard Business School Press, Boston.
- Krafcik, J.F. (1988), “Triumph of the lean production system”, *Sloan Management Review*, Vol. 30 No. 1, pp. 41-52.
- Maskell, B., Baggaley, B. and Grasso, L. (2012), *Practical Lean Accounting – A Proven System for Measuring and Managing the Lean Enterprise*, CRC Press, Boca Raton, FL.
- Nielsen, H., T. B. Kristensen, and L. P. Grasso. 2018. “The Performance Effects of Complementary Management Control Mechanisms.” *International Journal of Operations & Production Management* 38 (11): 2124–2148.

There is an 8,000 word limit for papers.

The online call for papers for this special issue (including a link for Instructions for authors) can be found at the following link:

https://think.taylorandfrancis.com/special_issues/management-control-systems-and-costing-models-that-complement-support-or-enhance-continuous-improvement-efforts/

The direct link for instructions for authors is:

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