



Call for Papers Journal of Management Accounting Research

Special Forum: Management Controls in the Healthcare Industry

Healthcare systems around the world are undergoing profound transformation. Escalating costs, persistent inequities, workforce shortages, rapid technological innovation, and increasing pressure for accountability have intensified the need for effective management accounting and control mechanisms. At the same time, the rise of value-based care models, augmented intelligence tools, new forms of data interoperability, and patient-centered performance metrics is reshaping how healthcare organizations measure, manage, and improve performance. These shifts are occurring alongside significant developments in the pharmaceutical and life sciences sector, rapid growth in digital health, and an increasingly uncertain regulatory and policy environment—all of which have profound implications for how organizations plan, invest, price, and evaluate performance.

The *Journal of Management Accounting Research* seeks to publish a special forum that expands research at the intersection of management accounting and healthcare by encouraging rigorous and innovative work examining how management control systems operate within—and adapt to—this uniquely complex, information-rich, and mission-driven industry. Healthcare organizations face distinctive challenges, including multi-layered principal–agent relationships, complex pricing and reimbursement structures, the influence of regulatory and policy constraints, professional autonomy and norms, and the simultaneous pursuit of financial sustainability and outcomes that matter to patients. Similar challenges arise in pharmaceutical, biotech, and payer organizations, where long innovation cycles, regulatory uncertainty, and high-stakes decision environments shape managerial incentives and control systems. These conditions make healthcare a fertile context for advancing management accounting theory and practice.

Our objective is to attract research that deepens our understanding of how healthcare organizations design, implement, and refine management control mechanisms to support strategic, clinical, and financial objectives. We welcome studies that leverage the diversity of healthcare settings (e.g., hospitals, physician groups, long-term care, payers, pharmaceutical and biotech firms, digital health startups), new data sources (e.g., EHR-based measures, value-based payment data, patient-reported outcomes, high-frequency operational data), and emerging technologies (e.g., generative AI, ambient clinical documentation tools, predictive analytics, and automation). The Forum is open to all theoretical lenses and methodological approaches—including field studies, surveys, archival analyses, experiments, theory papers, and studies using proprietary or novel data.

Topics of particular interest include but are not limited to:

- Management control system design in healthcare organizations, including performance measurement, resource allocation, and incentives tied to quality, cost, and patient outcomes.
- Pricing, reimbursements, and policy-driven revenue models, and how these structures influence managerial behavior, investment decisions, and organizational performance.
- Uses of new technologies (e.g., generative AI, ambient documentation, automation, predictive analytics) in performance measurement, decision support, and managerial control.
- Management accounting approaches to healthcare workforce challenges, such as burnout, staffing shortages, skill mix, and incentives for recruitment, retention, and performance.
- Performance measurement practices that incorporate patient-centered outcomes, value metrics, quality indicators, or population health objectives.
- Management control in multi-professional clinical teams, including surgeons, specialists, nurses, and allied health professionals, and the coordination challenges inherent in team-based care.
- Inter-organizational coordination and control, including integrated delivery systems, accountable care organizations, payer–provider collaborations, and supply chain relationships (e.g., pharma, devices).
- Managerial control issues in pharmaceutical, biotech, and life sciences organizations, including R&D portfolio decisions, long innovation cycles, pricing, regulatory uncertainty, and compliance.
- Ethical, equity, and risk considerations in measurement and control systems, including algorithmic bias, transparency, unintended consequences of incentives, and responses to regulatory or policy uncertainty.
- Governance, incentives, and accountability in public-sector, nonprofit, or mission-driven healthcare organizations.

All manuscripts will go through *JMAR*'s standard review process and are expected to meet the normal standards for publication in the journal. We intend to assemble a cohort of papers for publication in one issue. Submissions will be screened and assigned to handling editors by the Editors of the *Journal of Management Accounting Research* and Senior Editor Brian Cadman.

TIMELINE FOR SUBMISSIONS AND PUBLICATION:

Submissions due: June 30, 2026

Papers advancing to the second round of review may be invited to the interest forum feature presentation at the AAA MAS Meeting in January 2027 (conference attendance not required for acceptance in the special interest forum)

SUBMISSION INSTRUCTIONS:

Please submit your manuscript to the JMAR peer review system at <https://aaahq.org/Research/Journals/Journal-of-Management-Accounting-Research>, and make sure to say in your cover letter or author comments that your submission is for the Special Forum on Management Controls in the Healthcare Industry.

For additional information contact Senior Editor Brian Cadman of *Journal of Management Accounting Research* at Brian.Cadman@eccles.utah.edu.