

## **Call for Papers**

### **Special Issue:**

## **Experimental Research in Management Accounting and Control: Winning the War for Talent in HR**

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Management accounting and control has a long-standing tradition of experimental research examining how various incentives affect employee behavior and performance. Today's labor market is marked by significant changes such as the leaking pipeline of talent, especially among underrepresented groups, the rise of non-traditional employment forms like gig and remote work, and the challenges of integrating and leveraging heterogeneous teams. These developments have ignited a war for talent. Accounting research in this domain is scarce and often cannot establish causality because of data limitations. This demands new experimental approaches to address these evolving challenges.

The modern labor market presents unprecedented challenges for organizations in attracting and retaining talent. Job openings frequently outnumber hires, and surveys reveal a notable portion of workers are leaving jobs voluntarily without immediate plans for new employment. This phenomenon is partly fueled by changing perceptions about job security and workplace expectations, where the stigma of resume gaps diminishes and the readiness to switch jobs increases due to a more transparent and accessible job market.

Moreover, employees are seeking more than just financial compensation. They desire flexibility, a sense of community, and an inclusive culture—factors that are now critical in their decision-making process about where to work. These relational factors, alongside the need for a satisfactory work-life balance and meaningful career progression, are redefining the rules of the talent game.

## Why Experiments in Management Accounting and Control?

Experimental research in management accounting and control is particularly suited to address these complex challenges because it allows for precise manipulation and controlled observation of variables affecting organizational behavior and talent management. Through experimental designs, researchers can test hypotheses in structured settings to draw causal inferences about the effectiveness of different management control mechanisms. This methodological rigor is important for updating our beliefs of how we can enhance employee engagement, retention, and performance in today's labor market.

### Potential Topics for Experiments in This Special Issue Include but Are Not Limited To:

- **Experimental Designs on Incentives, Rewards and Career Progression:** Testing various financial and non-financial incentive structures and promotion opportunities to assess their impact on reducing job-hopping and enhancing employee loyalty.
- **Leaking Talent Pipeline Mitigation:** Strategies focusing on retention of underrepresented groups through tailored incentive and support systems.
- **Integrating and Leveraging Heterogeneous Teams:** Studies that experiment with different management control systems to enhance collaboration in diverse teams.
- **Non-Traditional Employment Forms:** Assessing the organizational impacts of gig and remote work through controlled experiments.
- **Impact of Technology on Talent Management:** Investigating how advancements in technology such as AI, IT, and remote work platforms impact management accounting and control systems in the context of talent management.
- **Flexibility in the Workplace:** Exploring how different work arrangements, such as flexibility in job design, work-life balance arrangements, home-office work, etc., influence job satisfaction and employee turnover.
- **Building Community:** Examining the effectiveness of initiatives aimed at strengthening workplace community ties on employee engagement and retention.
- **Inclusive Culture Creation:** Investigating how management accounting supports diversity and inclusion initiatives and measuring their impact on performance and employee engagement.
- **Employee Well-being and Mental Health:** Evaluating policies designed to reduce burnout and support mental health, and their effect on employee retention and productivity.
- **Long-Term Sick Leave Management:** Innovations in policies for managing long-term illness and their effects on reintegration and productivity.

### Types of Experiments Welcomed:

Manuscripts can report on studies using laboratory experiments, online experiments, or field experiments. Submissions from all countries and sectors, including profit and non-profit settings, are welcome.

*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: February 1, 2026**

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

**Submission:** via Editorial Manager JoMaC website:

<https://www.editorialmanager.com/jmac/>

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

We look forward to your contributions that will advance our understanding of how management accounting and control systems can be used to win the war for talent under changing market conditions.

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