

Call for papers

Special issue: Management Accounting and Control for Sustainability and Strategic Decision Making

Guest editors

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The world is currently experiencing a significant rise of sustainability control systems (SCS) in organizations. SCS are mostly constructed, implemented and modified by the same professionals (often management accountants) who are typically involved in the creation and modification of management control systems (MCS). SCS may or may not address environmental and social issues in an integrated way along with financial oriented controls.

Prior research on sustainability and management control has focused mainly on the performance effects of SCSs. Relatively little attention has hitherto been paid to how these systems came about in organizations; how and why they evolved to have specific content and shape; how they are actually used; and if and how they ultimately get to be integrated with other systems prevailing in an organization – including MCS. SCS are assumed to contribute to organizational strategy only when they are linked up with MCS. There is a view that they ought not to be treated as stand-alone systems.

Organizations are currently constructing narratives to highlight their commitment to and involvement in a variety of sustainability efforts. On paper, these efforts appear to line up well with the strategy they purport to follow. An interesting question is how far such efforts are actually aligned with organizational strategies, and how far they are subsequently reflected in the SCS and/or MCS organizations use. SCS and MCS may aim to monitor and steer an organization's functioning and decision-making processes, including those relating to sustainability issues. But: how far is this really the case? How far is what organizations say they do 'on the tin' aligned with how they run their business and their daily affairs?

In order to explore these questions, given the rapid emergence and spread of SCS in organizations, we welcome submissions of full papers focusing on the following areas:

- theoretical and philosophical underpinnings of the emergence and use of SCS in organizations;
- (critical) analyses of corporate disclosures on SCS (e.g., in annual reports, sustainability reports, integrated reports, and corporate websites);

- the role of SCS in organizational decision-making;
- the educational role of organizations in raising awareness of sustainability issues;
- the mobilization of control systems for sustainability efforts and/or strategies;
- sustainability and organizational decision-making;
- the impact of legacy systems on the emergence and introduction of SMS in organizations;
- sustainability discourses and their reflection in, or impact on, SCS and MCS;
- the integration and/or decoupling of SCS and MCS;
- the performativity of sustainability strategies;
- interactions between management accountants, other financial professionals, and managers, in the construction of SCS and the implementation of sustainability strategies.

We welcome research applying a wide range of research methods and paradigmatic viewpoints. We would like to emphasize that given the nature of the existing research in the subject areas of the special issue, the above list is merely indicative rather than exhaustive.

Journal Information:

The **Journal of Management Control (JoMaC)** is an international journal concerned with the formal, 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.

The journal has a strong reputation as a dedicated academic journal, which is 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 and short review and production cycles. Accepted papers are published online first 20 to 25 days after acceptance.

Submission Instructions

The submission deadline for this special issue is **3rd April 2018**. Manuscripts should be submitted using the JoMaC's online editorial system. They must be prepared in line with the journal's guidelines for authors. The following link can be used to submit contributions: <https://www.editorialmanager.com/jmac/default.aspx>. More information about the journal can be found at: <http://www.springer.com/business+%26+management/accounting/journal/187>.

If you would like to discuss the scope of the special issue, and/or your potential contribution, please contact the guest editors by email: Elaine Harris (elaine.harris@roehampton.ac.uk), Christian Herzig (herzig@uni-kassel.de), Ivo De Loo (i.de-loo@aston.ac.uk) and Melina Manochin (m.m.manochin@aston.ac.uk).

All papers will be reviewed in accordance with JoMaC's regular review procedures.

Please note that papers presented at the Aston MARG/ MCA conference in Birmingham, UK (November 23-24, 2017) will be favored, as long as they meet the quality standards of the journal and are in line with the theme of the special issue.