

Call for Papers

Special Issue:

Management Accounting and Control in Non-Western Organizations

Guest Editors: **Claudio Wanderley, Federal University of Pernambuco, Brazil**
 Jacobo Gomez-Conde, Universidad Autonoma de Madrid, Spain
 Ricardo Malagueño, University of Essex, United Kingdom
 Simon Čadež, University of Ljubljana, Slovenia

The research in Management Accounting and Control has predominantly centered on organizations that adopt the latest management accounting technologies, often within Western contexts (Najera Ruiz & Collazzo, 2021; Ndemewah & Hiebl, 2022). While this has yielded valuable insights, it has also resulted in a limited focus on a narrow range of organizations. Scholars argue that understanding management accounting and control practices requires a strong consideration of the organizational context (van Helden and Uddin, 2016).

There have been recent calls for more studies on management accounting and control practices in non-Western contexts (Carmona, Filatotchev, Fisch, & Livne, 2024; Mitter, Kuttner, Duller, & Sommerauer, 2024; Sageder & Feldbauer-Durstmüller, 2019). Although academic interest in these contexts has been growing, our understanding of how local contextual factors shape management accounting and control practices is still in its early stages. Gaining insights from the experiences of organizations in non-Western settings can significantly enhance our understanding of management accounting and control as a field.

The special issue seeks to provide a platform for studies that address contemporary issues in management accounting and control in non-Western organizations. For the purposes of this call, non-Western organizations are defined as those located outside North America, Western Europe and Australia/New Zealand. We are particularly interested in exploring less-researched types of organizations and sectors, such as small and medium-sized enterprises (SMEs), family firms, non-profit organizations, and traditional industries (e.g., agriculture, construction, and mining), which often play a crucial role in the economies of non-Western countries. However, studies focusing on other types of organizations are also welcome.

Topics of Interest

Our scope of interest is broad. We invite empirical, and methodological papers, as well as systematic literature reviews and meta-analyses, that connect the existing literature on management accounting and control with fresh insights from non-Western organizations. Papers that address pressing issues such as digitalization and sustainability, which are significant for communities, governments, and societies in non-Western contexts, are particularly encouraged. Potential topics include, but are not limited to:

- The adaptation of foreign management accounting and control innovations to suit non-Western contexts.
- The development of performance measurement frameworks in non-Western organizations.
- The integration of sustainability practices within management control systems and their impact on decision-making.
- Governance and control mechanisms for risk mitigation and compliance with regulatory requirements.
- The adoption and use of technology-driven accounting and control systems in non-Western organizations.
- The role of human resource management practices in enhancing control mechanisms.
- Innovation and creativity in developing management accounting practices tailored to the unique challenges faced by non-Western organizations.
- The influence of cultural and institutional factors on the design and implementation of management accounting and control practices.
- Challenges in accessing financial resources and their impact on management accounting and control practices.
- Management accounting practices in navigating uncertain economic, political, and social environments.
- Digital transformation in management accounting and control, including the use of cloud-based software, automation tools, data analytics, and artificial intelligence.

The special issue aims to expand the understanding of management accounting and control by incorporating diverse perspectives and experiences from non-Western organizations. We look forward to receiving submissions that offer new insights and contribute to advancing the field.

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.

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 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*. Authors can submit through the regular JoMaC editorial system at any time before the deadline, papers will be sent out for review also before the deadline, immediately after submission. If you want to be considered for the special issue, please mention this in the submission letter.

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

Language: English

Review: Double-blind review process

Length: 8,000 words excluding abstract, footnotes and references, 1.5-spaced

Deadline: September 30, 2025

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

Application: via Editorial Manager JoMaC web site: <https://www.editorialmanager.com/jmac/>

Editors for the special issue:

Claudio Wanderley

Accounting and Actuarial Science Department
Federal University of Pernambuco
Avenida dos Economistas, s/n, Recife/PE
Brazil
claudio.wanderley@ufpe.br

Ricardo Malagueño

Essex Business School
University of Essex
Wivenhoe Park, Colchester
United Kingdom
rmalag@essex.ac.uk

Jacobo Gomez-Conde

Accounting Department
Universidad Autonoma de Madrid
Campus de Cantoblanco, Madrid
Spain
jacobo.gomez@uam.es

Simon Čadež

School of Economics and Business
University of Ljubljana
Kardeljeva ploscad 17, Ljubljana
Slovenia
Simon.cadez@ef.uni-lj.si

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