

## Call for Papers

### Special Issue: Social and Ethical Issues in Management Accounting and Control

#### Guest-Editors:

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**Prof. Dr. Frank Hartmann, Erasmus University Rotterdam, The Netherlands**

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*A conference theme track associated with this call for papers is arranged at the 20th Conference of the Environmental and Sustainability Management Accounting Network (EMAN) "Two decades of corporate environmental and sustainability accounting - What has been achieved?" (21 - 23 September 2016, Lüneburg, Germany).*

Social and ethical issues in management accounting have received increased attention in academic research and professional practice. Pressured to conduct their business in ways that meet the requirements of sustainable development, companies are gradually integrating sustainability-related issues in their measurement and control systems. Moreover, various examples of corporate misconduct, such as the Volkswagen, Enron or the Libor scandals, have contributed to intense debates regarding ethical standards and obligations of companies.

Because of the central role that management accounting plays in modern organizations, such developments affect the discipline. Management accounting's function is to provide information that facilitates and influences decision-making in companies. It thus potentially involves a wide range of social and ethical issues, including honesty in managerial reporting, standards of integrity and ethical conduct, responsible supply chain management, dysfunctional effects of incentive systems, and questions of corporate culture.

With this special issue of the **Journal of Management Control** we aim to stimulate research on social and ethical issues in management accounting and control. In particular, we invite empirical or methodological submissions (e.g., experimental studies, survey studies, case studies, literature reviews, meta-analyses). The papers should focus on one of the following three levels of analysis: the organizational, team, or individual level. However, studies adopting a multilevel approach are expressly welcome. The questions asked can include - but are not limited to - the following:

- What are the drivers, motivations, and barriers for an integration of social and ethical issues (e.g., employment issues, health and safety issues, human resource issues) into management control and management accounting (e.g., into cultural controls, planning systems, measurement systems, incentive systems)?

- How can social and ethical issues be addressed by means of management control and management accounting?
- What are the consequences and implications of an integration of social and ethical issues within management control and management accounting?
- How do management control systems shape behaviors and attitudes of individuals and teams with regard to social and ethical aspects?
- What is the role of controllers and accountants regarding the management of social and ethical issues?
- What is the state of the art of social management accounting in professional practice? What are current trends in social management accounting research?

*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** was founded as the “Zeitschrift für Planung und Unternehmenssteuerung” in 1990 and relaunched in English language in 2011. 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*.

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:** November 30, 2016

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

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