

## Call for Papers

### Special Issue: Digitalization of Management Accounting and Control

**Guest Editors:**     **Klaus Möller, University of St. Gallen, Switzerland**  
                          **Utz Schäffer, WHU – Otto Beisheim School of Management,**  
                          **Vallendar, Germany**  
                          **Frank Verbeeten, Utrecht University and Vrije Universiteit**  
                          **Amsterdam, The Netherlands**

While corporate practice seems to be convinced that digitalization will fundamentally change - if not disrupt - management accounting as we know it, academia has remained largely silent about the topic. As a result, the effects of the digital revolution on management accounting and on management control are still unclear (Quattrone 2016).

This special issue of the Journal of Management Control aims to shed light on how the various aspects of what is called digitalization might impact management accounting practice and theory. We therefore invite submissions that are conceptual, empirical (qualitative, quantitative, or mixed), or methodological in nature.

The focus of the papers may include, but is not limited to:

- the design, use and implementation of **big data** as well as **business analytics**
- digitalization induced changes in **reporting, forecasting, budgeting, and planning**
- the effects of digitalization on **transparency and decision-making** as well as the implications of increased perceptions of transparency
- the design, use and implementation of **robotic process automation** in management accounting
- the design, use and implementation of **blockchain** in management accounting
- the control of **data quality** as a challenge for controllers
- implications for the **role of management accountants, controllers and managers** in the finance function
- the concept of **digital literacy** in the context of management accounting as well as the **implications for teaching and academic curricula**.

*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*.

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:** January 31, 2019

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

**Editors for the special issue:**

**Klaus Möller**

Institute of Accounting, Control and Auditing,  
University of St. Gallen  
Tigerbergstrasse 9, CH-9000 St.Gallen,  
Switzerland  
[klaus.moeller@unisg.ch](mailto:klaus.moeller@unisg.ch)

**Frank Verbeeten**

Utrecht University, School of Economics,  
Utrecht & Vrije Universiteit Amsterdam  
Kriekenpitplein 21-22, Utrecht,  
The Netherlands  
[f.h.m.verbeeten@uu.nl](mailto:f.h.m.verbeeten@uu.nl)

**Utz Schäffer**

Institute of Management Accounting & Control,  
WHU – Otto Beisheim School of Management  
Burgplatz 2, D-56179 Vallendar,  
Germany  
[utz.schaeffer@whu.edu](mailto:utz.schaeffer@whu.edu)