

## Call For Papers

### European Accounting Review (EAR)

*Special Issue on*

“Innovative Data Sources in Management Accounting Research and Practice”

*Guest Editors:*

*Matthias D. Mahlendorf, Frankfurt School of Finance and Management*

*Melissa Martin, University of Illinois at Chicago*

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#### Motivation and Overview

In recent years, we have seen considerable increases in the sources of data as well as in the techniques available to create and analyse data. These new opportunities present researchers with novel research questions and with enhanced abilities to answer open questions. At the same time, the increasing interest in data driven decision making in practice makes it crucial for researchers to embrace these trends in order to stay connected with corporate practice. Moreover, understanding how subordinates and supervisors utilize and respond to this shift is imperative. Our aim is to provide a forum for researchers to contribute innovative and rigorous research that utilizes new data sources, applies innovative analysis techniques, and/or investigates how the use of new data in organizations influences the future development of planning, performance measurement, and control.

#### Timeline for Submissions and Publication

- Submissions due March 1, 2021
- Initial decisions expected May 15, 2021
- Revised manuscripts due November 15, 2021
- Final manuscripts due March 1, 2022
- Publication expected in 2022

#### Research Topics

Scholars from all regions of the world are invited to submit research on any aspect of planning, performance measurement, or control that utilizes innovative data and/or data analysis techniques or describes how behaviour in organizations changes due to innovative use of data.

All research methods are welcome and topic areas of interest include, but are not limited to:

- Field studies of companies that make use of new data sources/data analytics
- Textual analysis of proxy statements (e.g. to measure internal auditing/control or value based management)

- Analysis of data from government sources (for example employer or employee panels or data from city authorities, see, e.g., NYC open data)
- Analysis of new data sources in healthcare (e.g. measurement and reporting of hospital quality)
- Machine learning approaches to improve forecast accuracy
- Performance measures for digital businesses and platform businesses (such as customer growth and churn rates, customer acquisition costs, available compatible products of third parties etc.)
- The value of customer data
- The impact of real time data on performance management and control
- The analysis of big data for decision making
- The acceptance of “black box” algorithms by decision makers
- Causal inference with new data sources
- Quantitative analysis of value drivers / profitability analytics
- Analysis of unstructured data, such as texts and videos
- Implications for monitoring (e.g. continuous monitoring of employees, GPS data)
- Privacy issues
- Shifts in power between workers and management
- Implications for society when firms become “creative” in using new data sources

### **Information for Authors**

Manuscripts should follow EAR submission guidelines.

When submitting, authors should clearly indicate in the EAR platform that they are submitting to the “Special Issue on Innovative Data Sources in Management Accounting”. Submit via the following link: <https://mc.manuscriptcentral.com/rear>

Manuscripts will receive an initial screening, and only those that are deemed to have a reasonable chance of acceptance in an accelerated review process will remain under consideration. Manuscripts that pass the initial screening will have a maximum of two rounds of reviews. Rejected manuscripts can be submitted as regular submissions to the European Accounting Review if such an action is specifically recommended in the special interest forum rejection letter. Such a recommendation will be made when a manuscript is found to possess a strong likelihood of acceptance but is deemed to either be a poor fit with the theme of the special interest forum or requires revisions that are unlikely to be accomplished within the special interest forum’s accelerated review schedule.

### **Submission deadline**

The deadline for submissions is: March 1, 2021