

Call for Papers

Special Issue:

Experiments, Replications and the Advancement of Management Accounting and Control Research

Guest Editors: Alexander Brüggem, Maastricht University, The Netherlands
Victor Maas, University of Amsterdam, The Netherlands
Alexandra Van den Abbeele, KU Leuven, Belgium

Experimental research has become an important research method in the field of management accounting and control (for a recent overview see Luft 2016). **Experiments** study human behavior in a controlled lab or in the field, and involve the purposeful manipulation of variables or treatments, thereby enabling the researcher to create a research setting and generate data (Sprinkle 2003). As with any research method, experiments have specific advantages (e.g. strong internal validity for establishing causal effects, studying conditions and variables that are not easy to measure in a natural setting) and disadvantages (e.g. weaker external validity).

One feature of experiments that has received less attention is the fact that experiments provide lots of potential for undertaking **replications**. Indeed, the experimental context and treatments can be clearly specified by the researchers, which in turn facilitates replication (Walker et al. 2017). Replications allow us to test prior findings under similar and dissimilar conditions so as to build confidence in (or falsify) the theory. This is one of the main ways that science progresses: the importance of replication for scientists is thus unquestioned (Jasny et al, 2011).

Despite the growth of experimental research in accounting, few managerial accounting and control studies replicate existing experiments. This special issue of the Journal of Management Control invites therefore **experimental papers** in the broad domain of management accounting and control. We also welcome **methodological papers** on experiments and replication. This special issue is especially open to **replications** as we believe this is an important part of knowledge production in our field. In this context it is important to recognize that different types of replications exist and that each type of replication has specific benefits (Tsang and Kwan, 1999).

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

- Replications that focus on a different *sample*: this includes replications of management accounting and control experiments in another country or with other types of subjects. This type of replication investigates to what extent findings can be replicated in different settings (focus on generalizability, or external validity).
- Replications that introduce new *measures* or *methods*: these papers study potential confounds and/or alternative explanations for earlier findings (focus on internal validity).
- Replications that introduce *extensions*: this involves re-running an existing experiment with an extended specification (a new theory is added in an attempt to increase explanatory power).

The special issue is also open for new innovative lab and field experiments that replicate studies that used other research methods.

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

Deadline: March 31, 2020

Submission: via electronic submission platform Editorial Manager:

<https://www.editorialmanager.com/jmac/>

Editors for the special issue:

Alexander Brügger

School of Business and Economics,
Maastricht University

a.brugger@maastrichtuniversity.nl

Victor Maas

Faculty of Economics and Business,
University of Amsterdam

V.S.Maas@uva.nl

Alexandra Van den Abbeele

Faculty of Economics and Business,
KU Leuven

alexandra.vandenabeele@kuleuven.be

References

- Luft J. (2016). Management accounting in the laboratory and in social context. Four contrasts, 1975–2014. *Accounting, Organizations and Society*, 49: 9–20.
- Jasny B.R., Chin G., Chong L., Vignieri S. (2011). Again, and again, and again... *Science*, 334(6060): 1225.
- Sprinkle G.B. (2003). Perspectives on experimental research in managerial accounting. *Accounting, Organizations and Society*, 28(2-3): 287-318.
- Tsang E.W.K., Kwan K.M. (1999). Replication and theory development in organizational science: A critical realist perspective. *Academy of Management Review*, 24 (4): 759-780.
- Walker R.M., Brewer G.A., James O. (2017). Special issue: Replication, Experiments and Knowledge in Public Management Research. *Public Management Review*, 19(9): 1221-1234.