

## Call for Papers

### Replication in Survey-Based Studies in Management Accounting

#### Overview & Aims

Empirical research in management accounting has advanced knowledge and bridged the gap between theory and practices in the field of management accounting. Research in management accounting contributes to the continuous improvement and evolution of management accounting practices. As in all theory development and the accumulation of scientific knowledge, replication studies play a vital role (see Anderson & Maxwell, 2017; Makel et al., 2012). Replication research aims to assess the robustness and contribute to “empirical generalization” (Hubbard et al., 1998, p. 243) of the findings of the original study. Replication types can be classified into (1) close replication and (2) differentiated replication (Lindsey & Ehrenberg, 1993). In a close replication study, all the known conditions (e.g., sampling procedure, measurement, and analysis techniques) are kept almost the same or at least very similar, while in a differentiated replication study, deliberate variations of the known conditions are adopted.

To date, there are relatively limited replication studies in management accounting research. We note that Bruggen et al. (2021), for example, have devoted a special issue to publishing replication studies in experimental management accounting. We believe that a special issue focusing on replication in “survey-based” management accounting research will complement Bruggen et al. (2021) and help to further validate and add credibility, reliability, and robustness to some of the previous survey-based studies in management accounting. This Special Issue aims to provide a research forum for researchers to disseminate their replication results, relying on a survey-based methodology in management accounting research. We welcome both close and differentiated replications in the field of management accounting and may include but are not limited to:

- Strategy and performance measurement system design and use
- Determinants and consequences of different incentive structures
- Budgetary participation and managerial attitudes and performance
- Issues on management accounting and control systems
- Target setting, motivation, and performance
- Role clarity, satisfaction, effort, and performance
- Balanced scorecard (implementation, weightings of KPIs, link to compensations, common bias)
- Business ethics, unethical behaviours, and managerial misreporting
- Behavioural aspects of management accounting research
- Management accounting in non-for-profit organizations
- Cross-cultural research in management accounting

### Special Issue Guest Editors

- David Bedford (University Technology Sydney, Australia, [David.Bedford@uts.edu.au](mailto:David.Bedford@uts.edu.au))
- Vincent K. Chong (The University of Western Australia, [Vincent.Chong@uwa.edu.au](mailto:Vincent.Chong@uwa.edu.au))
- Johnny Jermias (Simon Fraser University, Canada, [jjermias@sfu.ca](mailto:jjermias@sfu.ca))

### Timeline for Submissions & Publication

30 June 2024	Initial Submissions
31 August 2024	First Editorial Decisions
30 November 2024	Due Date for Revised Submissions
31 January 2025	Second Editorial Decision/Final Editorial Decisions
31 March 2025	Due Date for Revised Submissions
30 April 2025	Final Editorial Decisions
30 June 2025	Publication

### Submission Process

All submissions should be made through the *Accounting and Finance* online submission portal (<https://mc.manuscriptcentral.com/acfi>) by indicating that it is intended for the special issue. The submitting author should select “**Special Issue: Replication in Survey-Based Studies in Management Accounting**” from the drop-down menu when asked what type of submission. All submissions will be subject to the normal *Accounting and Finance* peer-review process.

### Author’s Information

All submitted manuscripts will be screened initially for suitability for the special issue and only those manuscripts that have a high likelihood of acceptance will remain under consideration. All manuscripts that pass the initial screening will be subject to up to two rounds of reviews. When a manuscript is likely to be accepted but is deemed to either be a poor fit with the theme of the special issue or requires revisions that are unlikely to be met by the publication deadline of the special issue, the coordinating guest editor will recommend it to the editor-in-chief of *Accounting and Finance* to be considered for its regular issue.

For additional information, please contact the coordinating guest editor, Vincent K Chong, of *Accounting and Finance* at [Vincent.Chong@uwa.edu.au](mailto:Vincent.Chong@uwa.edu.au)

### References

- Anderson, S.F., & Maxwell, S.E. (2017). Addressing the “replication crisis”: Using original studies to design replication studies with appropriate statistical power. *Multivariate Behavioral Research*, 52(3), 305-324.
- Bruggen, A., Maas, V.S., & Van den Abbeele, A. (2021) Replication in Experimental Management Accounting Research – An Editorial. *Journal of Management Control*, 32, 155-160.
- Hubbard, R., Vetter, D.E., & Little, E.L. (1998) Replication in strategic management: Scientific testing for validity, generalizability, and usefulness. *Strategic Management Journal*, 19(3), 243-254.
- Lindsay, R.M., & Ehrenberg, A.S. (1993). The design of replicated studies. *The American Statistician*, 47(3), 217-228.
- Makel, M.C., Plucker, J.A., & Hegarty, B. (2012). Replications in psychology research: How often do they really occur? *Perspectives on Psychological Science*, 7(6), 537-542.