

**Call for Papers**  
**“On the relations between modern IT, decision making and management control”**  
**A Special Issue of the *International Journal of Accounting Information Systems***

Despite the widespread use of modern information technologies (IT) across the world, current knowledge on their effects on decision making and control in organisations is strangely poor. Early research has focused on the financial value of IT and especially of integrated information systems, and some research has emphasized implications for financial accounting and reporting. Comparatively fewer studies have examined the consequences of modern IT on decision making processes generally, and on the production and use of management accounting information specifically. It has been difficult to identify management control consequences; they have been reported as moderate. However, it may be that a stronger explication of the types of management control processes expected to arise from using modern IT, is necessary. This may be important, because modern IT may not only influence decision making processes but also be influenced by the types of management control problems and processes that bend modern IT differently to decision making both within and across organisations.

The aim of the Special issue is to provide new insights as well as synthesize and develop further extant contributions about relationships between modern IT and management accounting/control. The intention is to develop a research agenda through the publication of high quality papers on the topic. All kinds of empirical examinations are welcomed in particular, but we will also consider theory-development work. The call is inclusive of developments in companies of all size categories as well as public sector organisations. We encourage submissions that could deal, for example, with questions such as:

- How is modern IT intertwined with decision-making and management control processes?
- What management control benefits, challenges or problems emerged when implementing and using modern IT: beyond the what, why, and in which circumstances?
- How will new technologies enable and change management control and patterns of accountability, including co-ordination, planning, and incentive schemes?
- What roles will new technologies play in mastering, integrating or coordinating the 'package' of different management control systems in organizations?
- What effects modern IT has on the complexity of management control systems?
- Do modern technologies drive the adoption of new management accounting tools?
- How does modern IT affect the organisation of the management accounting function?
- What is the impact of the new technologies on the tasks and roles of management accountants?

Authors are asked to follow the ‘Notes for Contributors’ of *IJAIS*. All papers will be subjected to double-blind review. Authors wishing to discuss their papers prior to submission may contact any of the Special Issue Guest Editors.

The deadline for submission of papers is 31 January 2011. Earlier submissions are encouraged. Authors should submit their papers using the *IJAIS* online submission system at <http://ees.elsevier.com/accinf/default.asp>. Please specify in your cover letter that the submission is intended for the “IT and Management Control Special Issue”.

**Special Issue Guest Editors:**

Markus Granlund  
Turku School of Economics  
Rehtorinpellonkatu 3  
FIN-20500 Turku  
FINLAND

Jan Mouritsen  
Copenhagen Business School  
Solbjerg Plads 3  
DK-2000 F  
DENMARK

Eddy Vaassen  
University of Amsterdam  
Plantage Muidersgracht 12  
1018TV Amsterdam  
THE NETHERLANDS

e-mail: [markus.granlund@tukkk.fi](mailto:markus.granlund@tukkk.fi)

e-mail: [jm.om@cbs.dk](mailto:jm.om@cbs.dk)

[e.h.j.vaassen@uva.nl](mailto:e.h.j.vaassen@uva.nl)