

Call for Papers

Special Issue: Management Control in Family Firms

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In the last few years, family firms have received growing attention in accounting, business and management research. This growing interest is due in part to the fact that family firms account for the majority of businesses and employment worldwide (e.g., IFERA, FBR 2003). Although evidence on the financial performance of family firms is mixed, in a recent meta-analysis, family firms have also been found to show somewhat better financial performance on average than non-family firms (Wagner et al., JFBS 2015). At the same time, family firms have specific characteristics. For instance, they often have goal structures that include financial and non-financial performance, patient financial capital, less formalized internal processes and greater involvement of firm owners in the operational and strategic management of the firm (e.g., Sirmon and Hitt, ETP 2003; Stewart and Hitt, FBR 2012). Such characteristics can impact the way family firms organize management control.

While these and other considerations have recently led to more research on management accounting and management control in family firms (e.g., Giovannoni et al., FBR 2011; Moores and Mula, FBR 2000; Prencipe et al., EAR 2014; Salvato and Moores, FBR 2010; Senftlechner and Hiebl, JAOC 2015; Songini et al., JFBS 2013; Speckbacher and Wentges, MAR 2012), from a life-cycle perspective, such research is still in its infancy or growth stage. Thus, this special issue of the Journal of Management Control aims to shed more light on management control in family firms. We 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:

- **Forms of management control in family firms:** Do family firms use different types of control than non-family firms (e.g., more informal, cultural or social controls)? How do differing types of control relate to the pursuit and achievement of financial and non-financial goals? Are family firms more effective in the design of management control packages than non-family firms?
- **Management control and family firm development:** How can management control contribute to or hinder processes of organizational change in family firms (e.g., firm growth, succession, professionalization)? How does management control help family firms in developing, re-aligning and changing strategic and operational goals? How does the usage of management control change over the family-firm life cycle? How do family-firm-specific events such as ownership and management succession or the integration of non-family managers impact on management accounting and control in these firms (and vice versa)?

- **Institutional aspects of management control in family firms:** How is management control institutionalized in family firms (e.g., materialize in organizational routines or rules)? How can finance and accounting professionals (e.g., CFOs, controllers, management accountants) contribute to the institutionalization and professionalization of management control in family firms? How and why may the influence of such professionals be constrained in family firms? How and why does their influence change over time?
- **Interactions of management control and other corporate functions in family firms:** How do (potentially highly family-centered) information systems interact with management control in family firms? How and why has the influence of information systems changed the way family firms act out management control? How do customer-focused family firms integrate or synchronize their customer relationship systems with management control (systems)?

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 was founded as the “Zeitschrift für Planung und Unternehmenssteuerung” in 1990 and relaunched in the English language in 2011. 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

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

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