

Special Issue on
“Management Accounting in Latin America”

Spanish Journal of Finance and Accounting

Call for Papers

Aims and Scope

Management accounting research in Latin America has grown significantly in recent years. Existing research is mainly motivated by the needs of organizations facing the challenges of privatization, and increasingly globalized and competitive markets. This research has been published almost exclusively in Portuguese and Spanish languages, leading to limited visibility and exposure to the international academic community. Hence, our knowledge about the design, adoption, and use of management accounting practices in the region is scarce and fragmented.

The objective of this special issue of the *Spanish Journal of Finance and Accounting (SJFA)* is to shed light on management accounting practices in Latin America. We welcome rigorous and insightful research that could be conceptual, methodological or empirical (qualitative, quantitative, or mixed) in nature. Papers in this SJFA special issue will build upon extant literature and will extend the results of recent discussions on management accounting at the international level.

Suggested Topics

The special issue invites submissions in a broad range of management accounting topics studied within the Latin-American context. Areas of interest for this special issue include, but are not limited to, the following themes:

- Management accounting and productivity.
- Interactions of management accounting and regional strategic issues.
- Bridges between management accounting and financial accounting.
- Management accounting for sustainable, environmental and social development.
- The relationship between management accounting and culture.
- Management accounting in the public sector (e.g. institutionalization).
- Management accounting education.
- The role of management accountants in private and public sector organizations.
- Management accounting practices adopted by SMEs and start-ups.
- Management accounting, internal control, ethical behavior, corruption, and fraud.

Submissions

Spanish Journal of Finance and Accounting is an international journal founded in 1972. It is included in the Social Science Citation Index and has an impact in the Journal of Citation Reports since 2010. It is also listed in SCOPUS/Scimago. SJFA aims to publish high-quality

research papers in accounting and finance and it has a strong reputation as a dedicated academic journal open to high-quality research on all aspects of management control. SJFA is available via its publisher Taylor & Francis. Accepted papers are published online first around 30 days after acceptance.

Manuscripts submitted to this special issue should follow the journal instructions for authors and will be subject to the usual blind review process. Potential contributors are encouraged to communicate with the co-editors about the suitability of their projects for this special issue. Manuscripts should be submitted electronically as a Microsoft Word or PDF file to the Guest Editors: Ricardo Malagueño (r.malagueno@uea.ac.uk), Jacobo Gomez-Conde (jacobo.gomez@uam.es) and Rogerio Lunkes (rogerio.lunkes@ufsc.br).

Language: English

Review: Double-blind review process.

Length: 12,000 words, 1.5-spaced, Times New Roman 12

The selected manuscripts must be presented by at least one of the co-authors in a workshop that will take place at Universidade Federal de Santa Catarina (USFC), Florianópolis, Brazil, in September 2020. Papers accepted for the workshop are generally published in SJFA; however, the ultimate disposition of each manuscript will be determined through the journal's normal review process. Authors will be notified of the initial decision regarding their conference submission by early June 2020.

Tentative Time Schedule

- Call for papers: May 20, 2019.
- Paper submission deadline: March 15, 2020.
- Paper acceptance to the workshop: Early June 2020
- Special issue of SJFA Workshop: September 2020.
- Publication of Special Issue: 2021.

Intended Participants

This special issue seeks to bring together academics interested in Latin America from different countries to discuss the above mentioned key research. It is expected that at least one of the co-authors of each manuscript to be affiliated to a Latin American institution.

Guest Editors

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