

Call for Papers

9th Manufacturing Accounting Research Conference

Cost and Performance in Services and Operations

Münster, Germany, June 21-24, 2009

MAR is a biannual conference at which worldwide scholars, researchers and practitioners debate on cost and performance management in a wide range of business organisations, both in manufacturing and service.

MAR conferences address issues like the adoption of new management accounting techniques in manufacturing and service, value chain analysis and inter-organisational cost management, biases in decision making originated by particular costing techniques, and performance management in operations. Moreover, the link between design and implementation of management control systems and the relevance to both theory and practice have always been perceived as crucial.

The 9th MAR conference will comprise plenary presentations, concurrent sessions and a special track for PhD students. Some of the concurrent sessions will be allocated a discussant. The PhD track aims to promote young researchers and provides a platform for discussion of and individual feedback to PhD related papers. There will be an appointed discussant for each of these papers. The authors of the best conference papers will be invited to submit their papers to Management Accounting Research and will be subject to the journal's double-blind review process.

The conference will include all types of research pertinent to the conference title. Papers on the following topics are particularly welcomed:

- Design and implementation of new management accounting techniques
- Target costing in new product development and supply chain management
- Cost management in customer-supplier relationships and networks
- Customer-focussed cost and profitability analysis
- Cost and performance management in operations, sales and marketing
- Product and service complexity and implications for cost management
- Decision making support in innovative manufacturing and service contexts
- The impact of technological change on cost management
- New approaches to budgeting
- Capital budgeting for advanced manufacturing technology
- ERP systems, business intelligence and accounting information systems
- Cognitive biases, cost information and managerial behaviour
- Changes in the role of management accountants
- The impact of culture on managing cost and performance
- Comparative management accounting
- Research methods

Full papers intended for presentation at concurrent sessions or the PhD track should be submitted

by March 15, 2009.

The papers will be considered for presentation by the Organising Committee. Authors will be notified of acceptance by April 15, 2009. Presenters are expected to act as a discussant for other papers upon request of the Organising Committee. Further information is available on the following website: <http://www.eiasm.org>

The conference is jointly organised by EIASM and the University of Münster, Accounting Center Münster, Chair of International Accounting.