

Baltic Journal of Management

Special issue on

Innovations in accounting, performance measurement and management: international trends

Background and scope of the special issue

Internal and external environments of all organizations are changing more rapidly than ever before. Organizations are under tremendous pressure to effectively implement and manage mechanisms of governance and management control. Within such a framework, innovative accounting, performance measurement and management practices are required. It is very important to emphasize and foster the "performance culture", "performance orientation" and to understand their implementation context, resulting in a growing use of performance management tools. Performance management is the process which helps the organization to reach its objectives based on its corporate and functional strategies. Besides financial and tangible factors, the understanding of performance encompasses also intangible factors like business relationships and structural or human capital. In this context a performance measurement system can be an important tool for understanding an entity's performance, but without an active process of using this information, it has only limited value. Accounting information is becoming more important in performance management and control processes and accounting systems contribute to a construction of more rational organizations in both private and public sectors. The aim of this Special Issue is to advance our theoretical and empirical knowledge on innovations in accounting, performance measurement and performance management and their characteristic features, in private as well as in public sector, organizations.

In today's circumstances of the globalizing and internationalizing environment, it is important to discuss the meaning, role and impacts of the performance measurement systems and tools within the processes of managing organizations and, in particular, the way in which financial and non-financial resources are integrated and managed through a common organizational language. Such a language comprises and also extends the traditional financial

measurement system and information. Performance measurement is seen as an integral part of the ongoing process of adaptation to the changing market conditions and integration across different organization borders, functions and businesses. Creating and maintaining such a measurement-based language challenges the specific knowledge, capabilities and skills of the accountants who have to provide heterogeneous and more complex information that organizational leaders and front-line managers expect from such broadened systems of performance measurement.

Potential authors are invited to submit contributions that could shed light on various innovations in the field of accounting, performance measurement and performance management and their impact on organizational governance and management control. Papers that focus on innovative aspects or tools of accounting, performance measurement and management and provide new insights will be also welcomed.

Topics could include, but are not limited to:

- (financial and non-financial) performance measurement and reporting;
- performance measurement and management in operations, sales and marketing;
- the impact of technological change on cost and performance management;
- the impact of organizational culture on managing cost and performance;
- innovative strategies and strategic performance management;
- impact of global economic crisis on accounting, performance measurement and performance management issues;
- changes in the role of management accountants and controllers in performance management;

Call for papers



- incentives and rewarding systems based on managerial and employees' performance;
- performance management for innovation processes;
- performance evaluation of business relationships, company networks companies, business units, teams, and individuals and its dynamism; and
- internal and external drivers and barriers to innovation in performance measurement and management.

Submissions welcome

All papers submitted will be peer-reviewed and accepted papers will be published in a special edition of the *BJM*. Papers should be electronically submitted to the *Baltic Journal of Management* by **June 1, 2011**. Details about preparing and submitting the papers are available at *Baltic Journal of Management* web site:

www.emeraldinsight.com/info/journals/bjm/jourinfo.jsp

Please submit the papers via Manuscript Central, Emerald's online submission and peer review system, available at:

<http://mc.manuscriptcentral.com/bjom> You must select this "special issue" option on step 4 of the submission process. More information and guidance are available at the Emerald Manuscript Central Support Centre: **<http://msc.emeraldinsight.com>**

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