

Call for Paper

[25th European Conference on Operational Research, Vilnius, 8-11 July 2012](#)

Stream: Simulation in Management Accounting and Management Control

In recent years, the application of simulation as research method in management accounting and management control has gained attraction. Simulation appears to be a powerful method to examine complex and emergent phenomena that incorporate a multitude of interrelated issues. Since manifold interacting issues lead to intractable dimensions in analytical modeling and are particularly difficult to control in empirical research, simulation offers the potential to overcome the weaknesses of these research methods. We encourage contributions that reflect the application of simulation methodology to research questions in management accounting and management control. Topics of interest are (but not limited to)

- Adaptation of management control systems
- Organizational learning in management control
- Diffusion of innovations in management accounting and management control
- Dynamics and emergence of control mechanisms in organizations
- Economic interaction and management control
- Effectivity of decision-making methods in complex and turbulent environments
- Information quality in management accounting and management control
- Decision-influencing information in complex and turbulent environments
- Interrelations of design elements in performance management systems
- Dynamics in budgeting
- Aggregation and management of risks in complex environments

In order to submit your abstract in the conference site, you need to enter the specific session-codes. The sessions within the Stream „*Simulation in Management Accounting and Management Control*“ and the respective session-codes are:

- Information quality in management accounting: **688f64d0**
- Organizational learning in management accounting: **293fdb87**
- Management control for complexity and turbulence: **7a7bfa16**
- Simulation research in management accounting and management control: **2d463daf**

Please submit your abstract (no more than 600 words, no formulas or mathematical notations) via the [abstract submission page of the conference web-site](#). Detailed information on the submission process can be found there. Each attendee is allowed to present **one** paper at the conference.

Important dates:

Registration starts:	25 September 2011
Deadline for abstract submission:	29 February 2012
Notification of acceptance:	31 March 2012
Deadline for early registration:	22 April 2012
Deadline for author registration: (for inclusion in the program)	1 May 2012

Stream organizers:

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