

CALL FOR PAPERS

Bright Minds, Dark Shadows: Executive Personality and the Role of Management Accounting

Special Issue of the Journal of Accounting & Organizational Change (JAOC)

Introduction

Executives play a pivotal role in shaping how organizations plan, budget, forecast, and evaluate performance. Their decisions are not only technical or strategic but also profoundly influenced by personal dispositions and psychological traits. While upper echelons research has demonstrated that executives' characteristics affect organizational outcomes, management accounting research has only begun to explore this link.

Recent corporate crises illustrate how executive hubris, narcissism, or overconfidence can distort reporting practices and undermine effective resource allocation. At the same time, traits such as conscientiousness, honesty–humility, and openness to experience can strengthen coordination, transparency, and long-term success. Understanding how these bright and dark traits interact with management accounting and control systems (MACS) is essential for explaining organizational behavior and performance.

This special issue seeks to advance understanding of how executive personality interacts with MACS to shape organizational behavior and outcomes. The studies examine how traits such as the dark and bright triads, the Big Five, and honesty–humility manifest in budgeting, forecasting, cost behavior, and performance measurement. They also investigate when and how MACS and incentive systems mitigate or amplify the effects of executive traits on resource allocation, truthful reporting, and sustainable performance.

Together, the contributions build a stronger theoretical and empirical foundation for the personality–MACS nexus. They reveal mechanisms through which executive traits shape accounting practice, identify the conditions under which MACS mitigate unintended consequences or leverage beneficial effects, and offer insights that inform the design of accounting systems responsive to human behavior.

List of Topic Areas

- **MACS design and use.** How do executive traits influence the adoption of MACS, such as budgeting, cost accounting, or interactive control systems? Under what conditions do these systems enhance creativity and coordination or suppress opportunism and slack?
- **Dark and bright triads.** When do dark triad traits lead to biases in budgeting, subjective judgments, or earnings manipulation? Which MACS elements (e.g., transparency or peer review) help reduce these effects? Conversely, when do bright triad traits foster prosocial behavior, such as honesty and fairness, and can they also have unintended adverse consequences for MACS?
- **Incentive systems.** How do executive pay structures interact with personality traits to influence managerial behavior? When can compensation plans discipline undesired traits, and when might they increase them?

- **Firm performance and societal outcomes.** How do executive traits and MACS together impact investment efficiency, risk-taking, tax strategies, and ESG results?
- **New traits and new contexts.** Which hitherto overlooked traits (e.g., locus of control, moral character, or tolerance for ambiguity) are relevant for management accounting? How do contingencies (like family firms, SMEs, or mission-driven organizations) affect the relationship between executive personality and MACS?

Submission Information

Submissions are made using ScholarOne Manuscripts. Author guidelines must be strictly followed. Authors should select the special issue title from the drop-down menu in response to “Please select the issue you are submitting to.” Submitted articles must not have been previously published, nor should they be under consideration for publication elsewhere while under review for this journal.

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Key Deadlines

Opening date: 15 March 2026

Closing date: 16 August 2026

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