

Erratum: Strategy, strategic management accounting and performance: a contingency perspective

It has come to the attention of the publisher that the article “Strategy, strategic management accounting and performance: a contingency perspective,” by Simon Cadez, Petr Petera and Jaroslav Wagner, published in *Journal of Accounting & Organizational Change*, Vol. 22 No. 7, pp. 303-332, doi: <https://doi.org/10.1108/JAOC-06-2025-0219>, contained errors introduced during the production process. Specifically, formatting and text-conversion errors relating to the presentation of bullet points and the conversion of tabular content to text were not correctly implemented in the published version.

The corrections are as follows:

1. Page 310 – Bullet points

At the bottom of page 310, normal text was inadvertently converted into bullet points during production.

- **Bullet point 2** should read:

(2) Is structural choice a mediator or a moderator (Burkert *et al.*, 2014; Gerdin and Greve, 2008)?

- The text beginning **“For the first consideration, we model relationships as a continuum, since all constructs in our model can change frequently and marginally (Cadez and Kalkhouran, 2026).”** was incorrectly included as part of Bullet point 2. This sentence should instead appear as the opening sentence of the paragraph immediately following the two bullet points.

2. Page 316 – Section formatting

In the section beginning **“Exogenous constructs (independent predictors),”** which was converted from a table to text during production:

- An empty blank line should be inserted before the heading **“Exogenous constructs (independent predictors).”**
- The heading **“Exogenous constructs (independent predictors)”** should be left-indented to align consistently with the subsequent heading **“Endogenous constructs (Mediators).”**

3. Page 316 – Bullet point indentation

At the bottom of page 316, the bullet points under **“Managerial reliance on SMA”** should be indented consistently with the other bullet points appearing on the same page.

The publisher apologizes for these production errors and any inconvenience they may have caused.

