

Another step forward: further development of the journal of management control: editorial

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The Journal of Management Control has reached a further milestone within its strategy to influence academic research in management control. In the new journal ranking VHB-Jourqual 3.0 of the German Academic Association for Business Research (Verband der Hochschullehrer für Betriebswirtschaft VHB) the Journal of Management Control was upgraded to C. In total, 194 academic scholars voted for the journal, and 72.2 % expressed that the rating is C or better, whereby even one quarter voted for a rating of B. We are proud of this judgement of our German colleagues, which confirms our strategy to internationalize our journal and to focus on management control topics.

The development of our journal would not be possible without the great engagement and motivation of our editors, the high commitment of our supportive international editorial board members and the great support of so many highly engaged and knowledgeable scholars as reviewers for our journal. Thank you so much to all partners for your great support for the Journal of Management Control.

In 2014, submissions to JoMaC came from 16 different countries all around the world and reviewers covered 13 different countries of origin. Our journal is now available in more than 8400 institutions all around the world. Fulltext downloads are constantly growing year by year and amount to more than 25,000 fulltext article requests in 2013. Those downloads cover all regions over the world. Thus, our authors can be sure that their work is presented to a large global and growing scientific community. Average turnaround time between reception of the submission and first decision was 85 days, which is below three months in average. The average time span between submission and online first publication was 256 days. The final acceptance rate for submissions reviewed in 2014 was 25.8 %. These figures signal our endeavour to publish on the one hand excellent papers and to ensure on the other hand at the same

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time short review processes. JoMaC strives to help authors to develop their papers further by fruitful remarks and recommendations of knowledgeable scholars.

In 2014, the following reviewers in alphabetical order helped us by dedicating their time, often their nights and weekends, to support us with their expertise and judgement. We are very thankful for this great support of the Journal of Management Control (reviews finished in 2014):

Title	First name	Last name	Affiliation
Prof. Dr.	Matthias	Amen	Bielefeld University, Germany
Prof. Dr.	Wolfgang	Berens	University of Muenster, Germany
Prof.	Trond	Bjornenak	Norwegian School of Economics, Norway
Prof. Dr.	Alexander	Brueggen	Maastricht University, The Netherlands
Prof. Dr.	Rolf	Brühl	ESCP Europe Berlin, Germany
Prof. Dr.	Nils	Crasselt	University of Wuppertal, Germany
Prof.	Niels	Dechow	EBS Business School, Germany
Dr.	Klaus	Derfuß	FernUniversität Hagen, Germany
Prof. Dr.	Jürgen	Ernstberger	TUM School of Management, Germany
Prof. Dr.	Carl-Christian	Freidank	University of Hamburg, Germany
Jun.-Prof. Dr.	Lukas	Goretzki	University of Innsbruck, Austria
Prof. Dr.	Uwe	Götze	TU Chemnitz, Germany
Prof. Dr.	Michael	Grüning	Frankfurt School of Finance and Management, Germany
Prof. Dr.	Thomas	Günther	TU Dresden, Germany
Prof. Dr.	Axel	Haller	University Regensburg, Germany
Ass.-Prof. Dr.	Martin	Hiebl	Johannes Kepler University Linz, Austria
Prof. Dr.	Michael	Hinz	TU Chemnitz, Germany
Prof. Dr.	Bernhard	Hirsch	Universität der Bundeswehr München, Germany
Prof. Dr.	Martin	Holzacker	Michigan State University, Broad College of Business, USA
Prof. Dr. Dr. h.c.	Péter	Horváth	International Performance Research Institute, Stuttgart, Germany
Prof. Dr.	Silke	Hüsing	TU Chemnitz, Germany
Prof.	Marko	Järvenpää	University of Jyväskylä, Finland
Prof. Dr.	Dirk	Kiesewetter	University of Wuerzburg, Germany
Prof. Dr.	Anne	Lange	TU Darmstadt, Germany
Ass.-Prof. Dr.	Stephan	Leitner	Alpen-Adria University Klagenfurt, Austria
Prof. Dr.	Stefan	Linder	ESSEC Business School, Paris, France
Jun.-Prof. Dr.	Nick	Lin-Hi	University Mannheim, Germany
Prof.	Paola Maria	Madini	ESADE, Barcelona, Spain
Dr.	Ricardo	Malagueno de Santana	University of Essex, UK
Prof.	Teemu	Malmi	Aalto University, Helsinki, Finland

Title	First name	Last name	Affiliation
Prof. Dr.	Martin	Messner	University of Innsbruck, Austria
Prof. Dr.	Klaus	Möller	University St. Gallen, Switzerland
Jun.-Prof. Dr.	Christian	Ott	European University Viadrina, Frankfurt/Oder, Germany
Jun.-Prof. Dr.	Ulf	Papenfuß	University Leipzig, Germany
Prof.	Jukka	Pellinen	University of Jyväskylä, Finland
Prof. Dr.	Thomas	Pfeiffer	University of Vienna, Austria
Prof. Dr.	Marko	Reimer	WHU—Otto Beisheim School of Management, Vallendar, Germany
Prof. Dr.	Anna	Rohlfing-Bastian	University of Tuebingen, Germany
Prof. Dr.	Utz	Schaeffer	WHU—Otto Beisheim School of Management, Vallendar, Germany
Prof. Dr.	Stefan	Schaltegger	University Lüneburg/Leuphana, Germany
Jun.-Prof. Dr.	Frank	Schiemann	University of Hamburg, Germany
Prof. Dr. Dr.	Georg	Schneider	University of Paderborn, Germany
Prof. Dr.	Barbara	Schöndube-Pirchegger	Otto-von-Guericke-University Magdeburg, Germany
Prof. Dr.	Dirk	Simons	University Mannheim, Germany
Prof. Dr.	Gerhard	Speckbacher	Vienna University of Economics and Business, Austria
Prof.	Andrea	Teglio	University Jaume I, Castellón, Spain
Prof. Dr.	Patrick	Velte	University Lüneburg/Leuphana, Germany
Prof. Dr.	Friederike	Wall	Alpen-Adria-University Klagenfurt, Austria
Dr.	Gabriel	Weber	Northumbria University, UK
Prof. Dr.	Barbara	Weissenberger	Heinrich Heine University Düsseldorf, Germany
Prof. Dr.	Andreas	Wömpener	University of Duisburg-Essen, Germany
Prof. Dr.	Torsten	Wulf	Philipps-University Marburg, Germany

JoMaC feels highly honored for the support by such a broad and reputational resource of reviewers. In the next issue of JoMaC we will honor the outstanding engagement of our reviewers with the Best Reviewer Award 2014.

For the forthcoming years 2015 and 2016, **special issues** on interesting topics will be published:

Simulation and Management Control, guest-edited by Frederike Wall, Alpen-Adria-University Klagenfurt, Austria and Paolo Pellizzari, Università. C' a Foscari, Venezia, Italy; **Deadline expired.**

Risk Management and Business Valuation in M&A Transactions, guest-edited by Thorsten Knauer, Bayreuth University, Germany; Frank Li, Ivey University, Canada; Friedrich Sommer and Arnt Wöhrmann, University of Münster, Germany; **Deadline expired.**

Middle Managers in the Strategy Process, guest-edited by Marko Reimer, WHU Otto-Beisheim School of Management, Vallendar, Germany; Mariano L.M. Heyden,

University of Newcastle, Australia and Sebastiaan van Doorn, Warwick University, UK; **Deadline expired.**

JoMaC kindly invites researchers to hand in contributions concerning a forthcoming **special issue on innovation and management control**. The detailed call for paper can be found on our web site:

Innovation and Management Control, guest-edited by Uwe Götze, Technische Universität Chemnitz, Germany; Andrea Fried, Linköping University, Sweden; Klaus Möller, Universität St. Gallen, Switzerland; Paulo Peças, PhD, Universidade de Lisboa, Portugal; **Deadline October 31, 2015.**

The articles in this first issue of 2015 signal the wide spread in methods and topics within management control research. *David Bedford* and *Mikko Sandelin* show how management control configurations can be analysed using the qualitative comparative analysis (QCA). QCA is a rather young empirical method that has been used first in empirical studies in political sciences and management research. First empirical papers using QCA in management accounting and control are intensively discussed at international conferences and workshops. The authors show how QCA works, how it can be used to identify configurations and what the method can contribute to management control research.

Christian Lohmann examines using an analytical approach in his paper managerial incentives for capacity investment decisions. In detail, he explores the direction of the effect of several depreciation schedules on the marginal cost of capacity that the manager perceives and analyses the extent to which this cost is distorted.

The objective of the experimental study of *Christine Ohlert* and *Barbara Weißberger* is to examine how management accountants should prepare information to reduce the phenomenon of base-rate neglect in probability judgment to guide rational managerial decision-making.

Finally *Thomas Liessem*, *Ivo Schedlinsky*, *Anja Schwering* and *Friedrich Sommer* examine in a short survey paper factors influencing the creation of budgetary slack under budget-based incentive schemes. Classical agency theory serves as the starting point of their paper addressing the dual role of budgeting as a planning and a motivational instrument.

Dresden, April 2015

Prof. Dr. Thomas W. Günther
Managing editor