Editorial

ZP goes international—ZP becomes JoMaC!

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Starting in 2011, the journal *Zeitschrift für Planung und Unternehmenssteuerung* (ZP) is published entirely in English under the title *Journal of Management Control* (JoMaC). This repositioning offers academics from German-speaking countries an attractive option for disseminating their research results throughout the world in English, the leading language of scholarly discourse, and to reach a significantly larger scientific community. In addition, international researchers can publish their papers in a scholarly journal with a reputation acquired over the last two decades in the field of management accounting research. The journal enjoys a strong reputation in German-speaking countries as the leading journal specialized on management control and controlling.

The journal editors and Springer decided to take this step in recognition of the increasingly international nature of research in this field. The journal appears four times a year and features outstanding papers on business management topics in the fields of management control and controlling. There is a particular focus on empirical and analytical research.

As part of the relaunch, *two new editors* were appointed: Professor Nils Boysen from the University of Jena (Germany) and Professor Utz Schäffer from WHU—Otto Beisheim School of Management, Vallendar (Germany). Renowned international scholars have also joined the *editorial board*: Professor John Burns, Exeter Business School (UK), Professor Teemu Malmi, Helsinki School of Economics (Finland), Professor Deryl Northcott, University of Auckland (New Zealand), Professor Marc Orlitzky, Penn State University (USA) and Professor Sally Widener, Rice University (USA).

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Journal of Management Control is an international journal concerned with the formal information-based routines and procedures managers use to maintain or alter patterns in organizational activities. A strong emphasis is placed on operational and strategic planning and control systems and their processes and techniques.

The journal covers such topics as: the role of management control systems for the management of companies and non-profit organizations; the design and use of planning systems for production, marketing, logistics and other fields of use; the interaction between strategic and operational aspects of management control; the role of management accountants and other internal and external service providers, such as financial accountants, auditors and consultants; and the change and sustainability of management control systems.

Journal of Management Control especially welcomes empirical and analytical papers reflecting both methodological rigor and practical relevance that make a significant contribution to literature. The journal is also interested in literature reviews and meta-analyses showcasing and promoting current academic research. Additional materials relating to papers of interest to scholars (e.g., coding sheets, questionnaires, and data) can be downloaded from our website to stimulate future research.

The journal publishes special issues covering specific research topics such as “Measuring and Managing Intangibles”, “Measuring Corporate Environmental Performance” (both forthcoming in 2011) and “Experimental Research in Accounting” (forthcoming in 2012). Special issues are edited by international scholars with a high reputation in their dedicated field of research.

The relaunch issue of JoMaC contains six contributions from distinguished international scholars. Burns and Quinn look at management control as a “process over time”, intending to improve the understanding of the evolution of management control practices and its influencing factors. They analyse a case study from the corrugated container industry and impressively show how management control routines emerged in one company and then spread to most of this industry. Thus, they point out the roles played by human factors and (software) routines in this development process. Besides gaining these insights, Burns and Quinn suggest further studies concerning the evolution of management control over time and, thus, open an interesting and relevant field of research.

Weber deals with a similar topic. Empirical analysis has shown that the range of controller tasks has broadened over the past years, but no theoretical models exist explaining this development. Weber suggests such a model using an economic rationale that takes qualitative and quantitative experience effects as well as internal competition into account. The application of this model leads to a development scheme of controller tasks that is compatible with empirical findings. Furthermore, the model is characterized by close connections between the tasks at different stages of development. A transition to a higher development stage implies an extension (and not omission) of tasks.

An article by Orlitzky questions the informative value of significance testing, as it is commonly used in research on organizations in general and on management control systems, specifically. He first points out the inherent problems in null hypothesis significance testing (NHST). Then, an explanation scheme for the widespread use of this technique is provided, comprising regulative, normative and cultural-cognitive

factors that are derived from neoinstitutional theory (regarding NHST as an institution). Later, Orlitzky illustrates the negative consequences of NHST for organization studies and concludes by asking for intensive reflection regarding the use of null hypothesis significance testing.

Similar to Orlitzky in this regard, Meyer, Grisar and Kuhnert question the informative value of using a specific technique and its restrictions. They focus on simulation-based risk aggregation and model the effects of judgmental biases on aggregate risk measures (such as Earnings at Risk). After having identified the gateways of biases, their consequences are analysed using theories from psychology. This provides the basis for simulation experiments aiming at the quantitative estimation of the effects of biases and their interactions. It is shown that the aggregate risk tends to be underestimated and interactions exist that may complicate the use of debiasing strategies.

Janssen, Moeller and Schlaefke address the field of innovation control. Based on frameworks of innovation performance management and innovation control, they empirically investigate the conceptual use—aiming at the improvement of the managerial knowledge base—of performance measures and its dependence on the design of the performance management system. Using data from 133 technology-intensive companies and structural equation modelling, Janssen, Moeller and Schlaefke found that balance and user know-how positively affect the extent to which innovation performance measures are used. In contrast, no effect was recognized for the coherence and adaption of the system. As a result, they recommend the design of relatively simple, comprehensible performance management systems that are highly balanced and, thus, comprised of financial as well as non-financial performance measures.

In our “short survey papers” we want to concisely inform JoMaC readers about a specific method, concept or problem that is a prevailing object of scholarly discussion. Stephan and Boysen present cross-docking as a logistics concept, integrating intermediate nodes into a transportation network. In these nodes incoming shipments are assorted according to their destination, moved across a dock and then directly loaded and delivered. Cross-dock systems are intended to reduce the storage of goods and to consolidate smaller shipments, thus enabling the realization of economies of transportation.

The editors of JoMaC hope that you will enjoy reading the articles and thereby gain useful insights. We hope to deliver with JoMaC a prospering new platform for interesting management control research and we invite you to contribute your own research results to the journal.