One year after the relaunch—How is JoMaC doing?

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Since 2011, the former *Zeitschrift für Planung und Unternehmenssteuerung* (ZP) has been published entirely in English under the title *Journal of Management Control* (JoMaC). We relaunched the venerable ZP, with its strong reputation in German-speaking countries as the leading journal specializing in management control and controlling, to make sure that research published in JoMaC is disseminated in the language of scholarly discourse thus reaching a significantly larger scientific community.

Looking back on the first year of JoMaC, we see an increase in submissions to the journal, also from countries as diverse as Bulgaria, Denmark, Greece, Hungary, India, Italy, Luxembourg, the Netherlands, Pakistan, Spain, the USA, and the UK. In addition, my editorial colleagues and I find that the overall quality of contributions has increased since the relaunch. Last not least, two special issues on “*Measuring and Managing Intangibles*” and on “*Measuring Environmental Performance*” have provoked quite a bit of scholarly feedback and debate—which is exactly the purpose of such issues.

Looking forward, the editors of JoMaC will continue to make sure that submissions have short turnaround times and that authors find the reviews and the letters by the editor helpful in improving their papers. We will also continue to strengthen the international presence of JoMaC with a particular focus on Europe. Given the richness of diverse national traditions in management control and controlling, we hope that JoMaC provides a suitable outlet to publish papers on the parts of that heritage that are worthwhile sharing and that can benefit readers from other traditions.

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The current issue contains five contributions from distinguished scholars:

The article by Andreas Hoffjan, Rouven Trapp, Christoph Endenich and Thomas Boucoiran relates nicely to the European perspective of JoMaC that I mentioned above. It compares the use of increasingly standardized budgeting procedures in French and German companies. Based on a cross-sectional field study that consists of expert interviews with senior controllers with binational working experience, the authors find that the handling of budgeting practices still varies considerably.

Julia Heidemann, Marcus Kaiser, Mathias Klier and Florian Probst address the fact that sales force incentives in a lot of industries (and in particular in the financial service industry which is currently the focus of public debate!) are still predominantly short-term in nature. The authors develop an incentive-compatible remuneration model that rewards a customer lifetime value-oriented and corporate value-enhancing behavior of independent sales representatives in the financial service industry. In addition, they operationalize and illustrate their model using the example of a German financial service provider.

Tobias Heffels, Russell McKenna and Wolf Fichtner analyze business models for the direct marketing of electricity from biogas and biomethane. As the legal framework for the promotion of electricity generation from renewable energies in Germany was modified at the beginning of 2012 with the previous fixed feed-in tariff being supplemented by an alternative direct-marketing option (which consists of market-based and flexibility premiums), such an analysis based on a linear optimization model is a nice example of JoMaC's commitment to the timely publication of papers that are at the same time rigorous and yet practically relevant.

The short survey paper of Daniel Reimsbach and Bastian Hauschild deals with the process of entrepreneurial effort that leads to creating new ventures within or outside established corporate organizations or, in short, with corporate venturing. It contributes to the theoretical foundation of corporate venturing research by offering an extended typology along three dimensions: the focus of corporate ventures, the degree of intermediation with the corporate venturing process and the explorative or exploitative orientation of the venturing activities.

Finally, the short survey paper authored by Patrick Velte introduces the reader to research about the external rotation of auditors. Interestingly, auditing and accounting research does not support the European Commission regulation draft of 2011 given that there is no consistent evidence of increased financial accounting or audit quality due to external rotation of the auditor.

I hope that you enjoy reading the papers in the current issue. Before I close, let me take the opportunity to thank the members of our editorial board and the reviewers listed on the next page who have done a formidable job not only in reviewing, but also in providing timely and constructive feedback to authors aimed at making their papers even better. After all, we are *one* community that is constantly trying to move ahead in terms of methodological knowhow and theoretical insight.

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