A successful year for the journal of management control

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The Journal of Management Control looks back on a very successful year with wonderful inspiring articles, great support by reviewers and by members of the editorial board and a fruitful interaction with outstanding authors all over the world. We are grateful for having this platform for research in management accounting and control.

In 2013, submissions to JoMaC came from 18 different countries all around the world and reviewers covered 12 different countries of origin. Our journal is now available in more than 7,000 institutions all around the world. Fulltext downloads are constantly growing year by year and went up in 2013 by 19 % in relation to 2012. Full-text article requests are coming from North America (8 %), Asia-Pacific (22 %), South America (3 %), Africa (1 %), Middle East (7 %), Germany (32 %) and other European countries (27 %). 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 75 days. This demonstrates our intention to publish on one hand high quality paper and to enable authors on the other hand to publish their work in due course. The final acceptance rate for submissions reviewed in 2013 was 25.7 %.

To honour the great input and effort our reviewers invest in guiding authors to further improvements of their papers, the editors also voted for JoMaC's Best Reviewer Award in 2013. This year the editors are proud to honour the forthcoming colleagues:

Best reviewer award 2013: **Stefan Linder**, Essec Business School Paris, France

Runners up are: **Martin Hiebl**, Johannes Kepler University, Linz, Austria
Klaus Derfuss, Fernuniversität Hagen, Germany

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The editors of JoMaC appreciate the great, continuous support of all three researchers which contributed very valuable and helpful remarks and recommendation to our authors.

In 2013, the following reviewers in alphabetical order devoted their precious time for reviews of papers submitted to JoMaC (reviews finished in 2013):

Prof. Dr.	Marcus C.	Arnold	University of Berne, Switzerland
Prof.	Daria	Battini	University of Pavia, Italy
Prof. Dr.	Wolfgang	Berens	University of Münster, Germany
Prof. Dr.	Hans-Joachim	Böcking	Goethe University Frankfurt, Germany
Prof. Dr.	Nils	Boysen	Friedrich Schiller University Jena, Germany
Prof. Dr.	Alexander	Brüggen	Maastricht University, The Netherlands
Prof. Dr.	Rolf	Brühl	ESCP Europe Wirtschaftshochschule Berlin, Germany
Prof.	Ariela	Caglio	Università Bocconi, Italy
Dr.	Yuval	Cohen	The Open University of Israel, Israel
Prof.	Alberto	Dell'Acqua	Università Bocconi, Italy
Dr.	Klaus	Derfuß	FernUniversität Hagen, Germany
Dr.	Simon	Emde	Friedrich Schiller University Jena, Germany
Prof. Dr.	Jürgen	Ernstberger	Ruhr-Universität Bochum, Germany
Prof. Dr.	Carl-Christian	Freidank	University of Hamburg, Germany
PD Dr.	Andrea	Fried	TU Chemnitz, Germany
Prof. Dr.	Torsten J.	Gerpott	Mercator School of Management, Germany
Prof. Dr.	Roland	Gleich	European Business School University, Germany
Prof. Dr.	Uwe	Götze	TU Chemnitz, Germany
Prof. Dr.	Michael	Grüning	TU Ilmenau, Germany
Prof. Dr.	Thomas	Günther	TU Dresden, Germany
Prof. Dr.	Roland	Helm	University Regensburg, Germany
Dr.	Martin	Hiebl	Johannes Kepler University Linz, Austria
Prof. Dr.	Michael	Hinz	TU Chemnitz, Germany
Prof. Dr.	Michael	Höck	TU Freiberg, Germany
Dr.	Martin	Holzhacker	Erasmus University Rotterdam, The Netherlands
Prof. Dr. Dr. h.c.	Péter	Horváth	University of Stuttgart, Germany
Prof. Dr.	Jochen	Hundsdoerfer	FU Berlin, Germany
Prof. Dr.	Achim	Koberstein	Goethe University Frankfurt, Germany
JProf. Dr.	Maik	Lachmann	TU Dortmund, Germany
Prof. Dr.	Peter	Letmathe	RWTH Aachen University, Germany
Dr.	Stefan	Linder	ESSEC Business School, Paris, France
Prof. Dr.	Peter	Lorson	The University of Rostock, Germany
Prof.	Paola Maria	Madini	ESADE Ramon Llull University, Barcelona, Spain

Prof. Dr.	Matthias	Mahlendorf	Frankfurt School of Finance and Management, Germany
Prof.	Riccardo	Manzini	Bologna University, Italy
Prof. Dr.	Klaus	Möller	University of St. Gallen, Switzerland
Prof.	Cristina	Mora	University of Pennsylvania, USA
Prof. Dr.	Stefan	Müller	Helmut Schmidt University, Germany
JProf. Dr.	Christian	Ott	European University Viadrina, Germany
JProf. Dr.	Marko	Reimer	WHU - Otto Beisheim School of Management, Germany
Prof. Dr.	Christian	Ringle	TU Hamburg-Harburg, Germany
Prof.	Matteo Mario	Savino	University of Sannio, Italy
Prof. Dr.	Utz	Schaeffer	WHU - Otto Beisheim School of Management, Germany
JProf. Dr.	Frank	Schiemann	Universität Hamburg, Germany
Prof. Dr. Dr.	Georg	Schneider	University of Paderborn, Germany
Prof. Dr.	Jens Robert	Schöndube	Leibniz Universität Hannover, Germany
Prof. Dr.	Dirk	Simons	University of Mannheim, Germany
Prof. Dr.	Gerhard	Speckbacher	Vienna University of Economics and Business, Austria
Dr.	Erik	Strauss	WHU - Otto Beisheim School of Management, Germany
Prof. Dr.	Patrick	Velte	University of Lüneburg, Germany
Prof. Dr.	Friederike	Wall	Alpen-Adria-Universität Klagenfurt, Austria
Dr.	Gabriel	Weber	Northumbria University, UK
Prof. Dr.	Barbara	Weissenberger	Justus Liebig University Giessen, Germany
Prof.	Sally K.	Widener	Clemson University, USA
Prof. Dr.	Andreas	Wömpener	University Duisburg Essen, Germany
Prof. Dr.	Inge	Wulf	TU Clausthal, Germany
Prof. Dr.	Torsten	Wulf	Philipps-Universität Marburg, Germany
Prof. Dr.	Sonja	Wüstemann	European University Viadrina, Germany

JoMaC is very proud and happy to have such a broad fund of highly respected reviewers which helps us to further develop the submissions to the Journal of Management Control.

For the forthcoming years 2015 and 2016 special issues on interesting topics are in the pipeline. JoMaC kindly invites researchers to hand in contributions concerning the topics of the special issues and welcomes submissions:

Simulation and Management Control, guest-edited by Frederike Wall, Alpen-Adria-University Klagenfurt, Austria; Paolo Pellizzari, Università C'a Foscari, Venezia, Italy; **Deadline 31.10.2014.**

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 31.01.2015.**

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; Sebastiaan van Doorn, Warwick University, UK; **Deadline 28.02.2015.**

This issue of the Journal of Management Control reflects well the globalization of research in management control. The authors come from three continents covering North America, Europe and Asia. Furthermore, the papers represent also three different approaches in management control research, which demonstrates the diversity in methodology in our research area.

In this issue of the Journal of Management Control *Anders Nilsson, Adam S. Maiga* and *Fred A. Jacobs* address in their paper the long-standing question of how budgetary participation affects budgetary outcomes. Information technology for enhanced communication and activity-based costing are taken into consideration as potential moderators.

Using a game-theoretic approach, the paper of *Christian Lohmann and Sandro Lombardo* introduces a new success indicator that establishes truthful reporting as the dominant strategy and prevents collusion or contractual agreements among divisional managers.

Finally, *Akira Nishimura* investigates the process by which cost design becomes environmentally conscious cost design in Japan and considers the possibility of its further development and generalization.

Dresden, August 2014

Prof. Dr. Thomas Günther
Managing editor