Reviewer Capital: Hidden intangible resources

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An academic journal, such as the *Journal of Management Control*, is a complex network of different stakeholders. One of the major stakeholder groups are reviewers. Running an academic journal without the support of reviewers would not be possible.

From my personal point of view, reviewers represent a hidden intangible resource. Following Barney (2001) resources have to fulfill the VRINE criteria to be a significant and sustainable competitive advantage. They have to be valuable, rare, imperfectly imitable, not substitutable and exploitable. All these criteria hold for the reviewers of the *Journal of Management Control*. However, I hope that we do not exploit our reviewers too much. At least, we hope so and we by nature understand if a reviewer rejects our invitation to review because of time constraints.

We all should be aware that accepting a review often implies for a reviewer investing “nights and weekends” in something he is not paid for and in something he often is not honoured for in times of prevalently too much overall workload. Nevertheless, we appreciate very much the expertise offered for free, often recommendations filling pages to guide the author(s) to improve their paper and for their transfer of knowledge and experience in academic research. The editors of the *Journal of Management Control* are infinitely grateful for this voluntary support of our journal.

On the one hand, providing reviews should be honoured more extensively by the heads of schools and departments in the performance measurement of colleagues. Inviting somebody to review a paper implies also honouring his expertise and experience in academic research. On the other hand, writing an excellent review induces also contributions to our academic profession as scholars. A higher education institution is not comparable to a for-profit organisation run and organized by managerialism.

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Researchers and teachers often understand themselves as part of a scientific community. Thus, supporting other scholars with our expertise and peer reviews is a vehicle to improve research outcome. Besides being an honour for the reviewer to be invited, the invitation can be also seen as a duty for all of us to contribute to the further development of our research field and of our academic profession. The editors of JoMaC get not seldomly very positive feedback especially from younger scholar praising constructive and helpful recommendations from reviewers, which provide new insights and guidance to further develop their papers.

However, all of us taking part in the international competition to get our papers published also have personal experiences on “poor” reviews, which are too short, too superficial, criticizing that something is missing without giving recommendations for authors what to do, based on subjective non-substantial argumentation etc. It is our duty as editors to avoid this, first, by a good selection of international and experienced scholars, who have a good track record of high-level publications, who are experienced in specific methods and/or theoretical foundations, but who are also warm-hearted enough to give good guidance and helpful judgement and who are also open for new ideas to expand their own horizon.

This may sound idealistic and theoretical. However, for each paper it has to be decided on a day to day basis how to further proceed, and which is actually a lot of work for both reviewers and editors. Therefore, the editors of the *Journal of Management Control* appreciate very much the great and voluntary support of a large community of reviewers, which gets more and more international.

In 2015, the following reviewers in alphabetical order gave us their honour, dedicated their precious time for our papers and supported us with their expertise and judgement. We are unbelievably thankful for this great resource of reviewers of the *Journal of Management Control* (reviews finished in 2015):

Title	Last name	First name	Affiliations
Prof. Dr.	Aktas	Nihat	WHU-Otto Beisheim School of Management, Germany
Prof. Dr.	Bassen	Alexander	University of Hamburg, Germany
Dr.	Bedford	David	University of Technology Sydney, Australia
Prof. Dr.	Berens	Wolfgang	University of Muenster, Germany
Prof.	Bisbe Vinas	Josep	ESADE, Spain
Prof.	Bjornenak	Trond	Norwegian School of Economics, Norway
Dr.	Brauneis	Alexander	University of Klagenfurt, Austria
Prof.	Brown	David A.	University of Technology Sydney, Australia
Prof. Dr.	Brueggen	Alexander	Maastricht University, The Netherlands
Dr.	Dang	David	Ivey Business School, Canada
Dr.	Derfuß	Klaus	FernUniversität Hagen, Germany
Prof. Dr.	Dinh	Tami	University of St. Gallen, Switzerland
Jun.-Prof. Dr.	Duchek	Stephanie	TU Dresden, Germany
Dr.	Endrikat	Jan	TU Dresden, Germany
Jun.-Prof. Dr.	Fourné	Sebastian	WHU-Otto Beisheim School of Management, Germany
Prof. Dr.	Friedank	Carl-Christian	University of Hamburg, Germany
Prof. Dr.	Fried	Andrea	Technische Universität Chemnitz, Germany
Prof. Dr.	Gleich	Ronald	EBS Business School, Germany
Prof. Dr.	Goretzki	Lukas	University of Innsbruck, Austria
Prof. Dr.	Götze	Uwe	Technische Universität Chemnitz, Germany

Title	Last name	First name	Affiliations
Prof. Dr.	Grössler	Andreas	Radboud University, The Netherlands
Prof. Dr.	Günther	Thomas	TU Dresden, Germany
Prof. Dr.	Helm	Roland	University of Regensburg, Germany
Dr.	Heyden	Mariano	University of Newcastle, Australia
Prof. Dr.	Hiebl	Martin	University of Siegen, Germany
Prof. Dr.	Hilbert	Andreas	TU Dresden, Germany
Prof. Dr.	Hirsch	Bernhard	Universität der Bundeswehr München, Germany
Prof. Dr.	Hitz	Jörg-Markus	Georg-August-Universität Göttingen, Germany
Prof.	Holm	Morten	Copenhagen Business School, Denmark
Prof.	Hommel	Ulrich	EBS Business School, Germany
Prof.	Järvenpää	Marko	University of Jyväskylä, Finland
Prof. Dr.	Knauer	Thorsten	University of Bayreuth, Germany
Dr.	Kramer	Stephan	RSM Erasmus University, The Netherlands
Prof. Dr.	Lachmann	Maik	TU Berlin, Germany
Prof.	Laitinen	Erkki	University of Vaasa, Finland
Dr.	Leitner	Stephan	Alpen-Adria Universität Klagenfurt, Austria
Prof. Dr.	Letmathe	Peter	RWTH Aachen, Germany
Prof. Dr.	Li	Frank	Richard Ivey School of Business, Canada
Dr.	Linnenluecke	Martina	UQ Business School, Australia
Dr.	Löffler	Clemens	University of Vienna, Austria
Prof.	Madini	Paola Maria	ESADE, Spain
Prof. Dr.	Mahlendorf	Matthias	Frankfurt School of Finance and Management, Germany
Dr.	Malagueno	Ricardo	University of East Anglia, UK
Prof. Dr.	Meckl	Reinhard	University of Bayreuth, Germany
Prof. Dr.	Messner	Martin	University of Innsbruck, Austria
Prof. Dr.	Meyer	Matthias	TU Hamburg-Harburg, Germany
Prof. Dr.	Mödritscher	Gernot	Alpen-Adria-Universität Klagenfurt, Austria
Prof. Dr.	Möller	Klaus	Universität St. Gallen, Switzerland
Dr.	Moretti	Anna	University of Venice, Italy
Prof. Dr.	Nevries	Pascal	University of Kassel, Germany
Dr.	Nienhaus	Martin	University of Muenster, Germany
Jun.-Prof. Dr.	Ott	Christian	Europa-Universität Viadrina Frankfurt/Oder, Germany
Prof.	Parpinel	Francesca	University of Venice, Italy
Prof.	Pellinen	Jukka	University of Jyväskylä, Finland
Prof.	Pellizzari	Paolo	University of Venice, Italy
Prof. Dr.	Pfeiffer	Thomas	University of Vienna, Austria
Prof.	Provenzano	Davide	University of Palermo, Italy
Dr.	Quinn	Martin	Dublin City University, Ireland
Jun.-Prof. Dr.	Reimer	Marko	WHU-Otto Beisheim School of Management, Germany
Prof. Dr.	Rohlfing-Bastian	Anna	University of Tuebingen, Germany
Prof. Dr.	Scheytt	Tobias	Helmut-Schmidt University, Germany
Prof. Dr.	Schiemann	Frank	University of Hamburg, Germany
Prof. Dr.	Schöndube-Pirchegger	Barbara	Otto-von-Guericke-University Magdeburg, Germany
Dr.	Schrack	Daniela	Johannes Kepler University Linz, Austria
Dr.	Sommer	Friedrich	Westfälische Wilhelms-Universität Münster, Germany
Prof. Dr.	Strauss	Erik	Universität Witten/Herdecke, Germany
Prof.	Teglio	Andrea	University Jaume, Spain
Mr.	Sandelin	Mikko	Aalto University, Finland

Title	Last name	First name	Affiliations
Prof. Dr.	Schaeffer	Utz	WHU-Otto Beisheim School of Management, Germany
Prof. Dr.	Troitzsch	Klaus	University of Koblenz-Landau, Germany
Dr.	Ullmann	Robert	University of Muenster, Germany
Dr.	van Doorn	Sebastiaan	University of Warwick, UK
Prof. Dr.	Wall	Friederike	Alpen-Adria-University Klagenfurt, Austria
Prof. Dr.	Wallenburg	Carl Marcus	WHU-Otto Beisheim School of Management, Germany
Prof. Dr.	Weissenberger	Barbara	Heinrich Heine University Düsseldorf, Germany
PD Dr.	Wöhrmann	Arnt	University of Muenster, Germany
Prof. Dr.	Wömpener	Andreas	University of Duisburg-Essen, Germany

In 2016, two *special issues* on interesting topics will be published:

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.

Innovation and management control, guest-edited by Uwe Götze, Technische Universität Chemnitz, Germany; Andrea Fried, Linköping University, Sweden; Klaus Möller, Universität St. Gallen, Switzerland and Paulo Peças, PhD, Universidade de Lisboa, Portugal.

The articles in this first issue of 2016 reflect the diversity of management control re-search. *Andreas Wald* and *Jürgen Harrer* explore the management control of enterprise security, a field that is heavily under researched in management control literature so far. The authors present a study based on qualitative interviews with security experts of German DAX 30-firms supplemented by a standardized survey. They examine the management control based on the Levers of Control Framework of [Simons \(1995\)](#).

With a cross-sectional analysis of 139 Japanese manufacturing firms *Kimitaka Nishitani*, *Katsuhiko Kokubu* and *Takehisa Kajiwara* analyse using regression modelling whether low carbon supply chain management in addition to an environmental management system (EMS) decreases GHG emissions and thus has an impact on the carbon productivity of their firm.

The qualitative approaches of business modelling, which are currently available, fall short of providing sound guidelines especially in uncertain, highly volatile situations. *Stefan Grösser* und *Niklas Jovy* use a quantitative approach founded on a systemic simulation methodology, which enables decision makers to obtain insightful experimental designs with a company's business model. The authors use a case study of the e-commerce business to present their methodology and discuss advantages and disadvantages of computational modelling as a strategy and management tool.

Finally, *Jürgen Strohhecker* examines whether factors such as a balanced scorecard (BSC) cockpit, intelligence, and knowledge explain differences in strategy implementation success. He uses a computer-based, feedback-rich system dynamics business game where participants were placed in a top manager position with two groups, one with a BSC management cockpit and the other as a control group with traditional information. His paper examines the differences between the two experimental groups.

References

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