Editorial

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This issue of JoMaC contains four articles referring to a wide range of problems of Management Control. The paper of Hirsch, Beyhs and Hammer deals with the evaluation of the potential losses resulting from sales contracts governing the provision of services. Such an evaluation is necessary according to the IFRSs. However, the standards do not specify the scope of costs to be considered within the evaluation. Besides the IFRS regulations, the authors take cost theory as initial point to discuss this problem. They suggest calculating costs using the concept of incremental costs and the principles of variable direct costs in combination with a decision oriented cost concept. Furthermore, they point out the implications of their proposal on the resulting costs.

The article of Felden addresses the eXtensible Business Reporting Language (XBRL), a tool for structured and standardized financial reporting. The author analyzes the level and influencing factors of the adoption of XBRL in Germany. Based on institutional theory and the technology acceptance model, he firstly develops a theoretical model to explain the adaption process. Then, the results of a survey of managers from different departments are presented. It is shown that the model is able to explain the adoption of XBRL. In comparison of the theoretical corner points, the explanatory power of the technology acceptance model is stronger. The most influencing factors are social groups and top management leadership while the potentials of XBRL seem to play a minor role. Finally, differences between the adoption processes of XBRL and other information and communication standards are disclosed.

Buhl, Klein, Kolb and Landherr contribute to the methodology of capacity control. They argue that decisions about the use of scarce and inflexible capacity to fulfill customer requests should be made taking the effects on the life-time value of customers

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into account. In order to support such decision-making, a concept—termed CR²M—that integrates elements of both revenue management and customer relationship management is proposed. The concept comprises a model which can be used to prepare decisions concerning the acceptance or denial of customer requests. Additionally, it allows the calculation of the opportunity costs of a strict short-term oriented capacity control. The applicability of the model is illustrated by taking a company of the semiconductor industry as an example.

The planning and decision-making in companies often takes place in distributed hierarchical systems. Heyne and Moench present a specific planning concept for such situations. Based on an analysis of relevant literature, they develop an appropriate hierarchical model and present a corresponding solution method. Additionally, they propose to use a Multi-Agent-System with software agents to implement the concept. After describing this concept computational experiments are conducted in order to assess the suggested approach.

I hope that reading the articles serves you with interesting and new insights.