

## The richness of management control research

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Management control is a broadly defined and heterogeneous discipline. This is reflected in its diverse dimensions as well as the variety of theories and methodological approaches researchers apply therein. As editors of the Journal of Management Control, we have always aimed to protect and foster this richness. In light of the growing pressure on scholars to publish their work, we feel this task is more important than ever before. In the current issue of our journal, we would like to share with you three original research papers and one literature review that—taken together—are another excellent example of the broad and intriguing spectrum that management control research offers.

In the first paper, *Berend van der Kolk* and *Wesley Kaufmann* explore how employees in the public sector respond to performance measurement practices as advocated by the New Public Management approach. They analyze a dataset of 34 interviews and mobilize cognitive dissonance theory to make sense of the different beliefs that public employees hold regarding such performance measurement practices.

In their literature review, *Christian Daumoser*, *Matthias Sohn*, and *Bernhard Hirsch* provide structured access to the budgetary slack literature in the areas of accounting and business ethics. They provide several interesting conclusions that reflect the complexity of management control research. To name just one example: literature informs us that information asymmetry increases budgetary slack; yet, this effect is influenced by a number of variables including budgetary participation and information systems.

In the third paper, *Thomas Loy* and *Sven Hartlieb* discuss whether changing firm compositions in archival research might bias the results of cost stickiness research.

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They show that newer cohorts in a US setting have become more knowledge intensive (thus increasing stickiness) and rely more on temporary labor (mitigating the aforementioned effect). In conclusion, the authors call for the use of listing cohort-specific slopes to allow for cohort-specific estimates of cost stickiness.

Finally, *Robert Rieg* contributes to the discussion about the roles of management accountants. In his survey of German management accountants, he finds evidence for the often discussed role extension into more strategic tasks. However, he also shows that the perception of management accountants' roles is independent of what they do and their perception of how intensively they interact with managers. He concludes that assuming clear-cut roles and transitions on one role is far too simplistic.

We hope that you will enjoy reading this issue and that the diversity in our field will continue to inspire your own research!

Vallendar, May 2018  
For the team of editors

Prof. Dr. Utz Schäffer