Tribute to our reviewers: Best Reviewer Awards—An Editorial

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Looking back on 2020, the last year was another successful year for the Journal of Management Control. In 2020, we got 149 submissions. Compared to 2018, this corresponds to a doubling of the number of submissions. The average time between the receipt of the manuscript and the first decision (submission to first decision) is relatively short with 45 days. The editors are convinced that this number should not be lower in order to allow sufficient time for the two-stage review process and for reviewers to make high-quality recommendations and comments to further develop the submitted papers. Our journal is becoming more and more international with corresponding authors coming from 45 different countries in 2020.

The first round rejection rate is 76.3%, reflecting the rigor of selection and the high level of our journal's review process.

In 2020, scholars from all over the world contributed to the development of the Journal of Management Control with their knowledge in management control research by reviewing our submissions. We would like to express our gratitude for the continuous and valuable support (reviews finished in the calendar year 2020):

Title	First name	Last name	Affiliation	Country
Prof. Dr	Marcus C	Arnold	University of Bern	SWITZERLAND
Prof	Kevin	Baird	Macquarie University	AUSTRALIA
Dr	David	Bedford	University of Technology Sydney	AUSTRALIA
Prof. Dr	Lucia	Bellora-Bienengräber	Rijksuniversiteit Groningen	NETHERLANDS
Prof	Josep	Bisbe Vinas	ESADE Business School	SPAIN
Prof	David A	Brown	University of Technology Sydney	AUSTRALIA
Dr	Christian	Brück	Ruhr University Bochum	GERMANY
Prof. Dr	Alexander	Brueggen	Maastricht University	NETHERLANDS
Prof. Dr	Michael	Burkert	University of Bern	SWITZERLAND

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Prof. Dr	Anne	D' Arcy	Vienna University of Economics and Business	AUSTRIA
Prof	Charl	de Villiers	University of Auckland	NEW ZEALAND
Dr	Klaus	Derfuss	FernUniversität Hagen	GERMANY
Dr	Bart	Dierynck	Tilburg University	NETHERLANDS
Prof. Dr	Tami	Dinh	University of Saint Gallen	SWITZERLAND
Prof. Dr	Brigitte	Eierle	University of Bamberg	GERMANY
Dr	Jan	Endrikat	Technische Universität Dresden	GERMANY
Prof. Dr	Christoph	Feichter	Vienna University of Economics and Business	AUSTRIA
Prof. Dr	Melanie Lucia	Feldhues	Copenhagen Business School	DENMARK
	Maria Teresa	Felicio	ISEG Lisbon School of Economics and Management	PORTUGAL
Prof	Andrea	Fried	Linköping University	SWEDEN
Dr	Stephan	Fuhrmann	Technische Universität Dresden	GERMANY
Prof	Laura	Gómez Ruiz	Universidad Pablo d'Olavide	SPAIN
Prof. Dr	Thomas	Guenther	Technische Universität Dresden	GERMANY
Dr	Silja	Hartmann	Technische Universität München	GERMANY
Dr	Xaver	Heinicke	Technische Universität Dresden	GERMANY
Prof. Dr	Martin	Hiebl	University of Siegen	GERMANY
Prof. Dr	Bernhard	Hirsch	Universität der Bundeswehr München	GERMANY
Prof. Dr	Susanne	Homölle	Universität Rostock	GERMANY
Prof. Dr	Sophie	Hoozée	Universiteit Gent	BELGIUM
Dr	Marc	Janka	Technische Universität Dresden	GERMANY
Prof	Takehisa	Kajiwara	Kobe University	JAPAN
Prof	Frances	Kennedy	Clemson University	UNITED STATES
Prof	Hiro	Kitada	Hosei University	JAPAN
Dr	Aleksandra	Klein	Vienna University of Economics and Business	AUSTRIA
Prof. Dr	Thorsten	Knauer	Ruhr University of Bochum	GERMANY
Prof	Stephan	Kramer	RSM Erasmus University	NETHERLANDS
Prof. Dr	Jennifer	Kunz	University of Augsburg	GERMANY
Dr	Lauri	Lepistö	University of Turku	FINLAND
Prof	Theresa	Libby	University of Central Florida	UNITED STATES
Prof. Dr	Stefan	Linder	ESSEC Business School	FRANCE
Prof	Tim	Lindquist	University of Northern Iowa	UNITED STATES

Title	First name	Last name	Affiliation	Country
Prof. Dr	Lukas	Löhlein	WHU-Otto Beisheim School of Management	GERMANY
Prof	Sofia Margarida	Lourenço	Lisbon School of Economics and Management	PORTUGAL
Prof. Dr	Thomas	Loy	University of Bremen	GERMANY
Dr	Hakim	Lyngstadaas	Handelshoyskolen BI—Campus Trondheim	NORWAY
Prof. Dr	Karen	Maas	RSM Erasmus University	NETHERLANDS
Prof	Paola Maria	Madini	University of Kent	UNITED KINGDOM
Prof. Dr	Stefan	Mayr	University of Linz	AUSTRIA
Dr	Jonathan Clive	Morris	Technische Universität Dresden	GERMANY
Dr	Benedikt	Müller-Stewens	University of St. Gallen	SWITZERLAND
Prof. Dr	Julia	Nasev	Ludwig-Maximilians-Universität München	GERMANY
Prof. Dr	Pascal	Nevries	University of Kassel	GERMANY
Dr	Christian	Nitzl	Universität der Bundeswehr München	GERMANY
Dr	Christian	Ott	EM Strasbourg Business School	FRANCE
Prof	Emilio	Passetti	University of Padova	ITALY
Prof. Dr	Arthur	Posch	University of Bern	SWITZERLAND
Dr	Martin	Quinn	Queens University Belfast	IRELAND
Prof. Dr	Marko	Reimer	WHU-Otto Beisheim School of Management	GERMANY
Prof. Dr	Evelien	Reusen	RSM Erasmus University	NETHERLANDS
Prof. Dr	Marek	Reuter	Stockholm School of Economics	SWEDEN
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Dr	Ivo	Schedlinsky	University of Bayreuth	GERMANY
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Prof. Dr	Gerhard	Speckbacher	Vienna University of Economics and Business	AUSTRIA
Prof. Dr	Roland	Speklé	Nyenrode Business Universiteit	NETHERLANDS
Dr	Sophia	Su	Macquarie University	AUSTRALIA

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Prof. Dr	Sandra	Tillema	University of Groningen	NETHERLANDS
Prof	Alexandra	van den Abbeele	Katholieke Universiteit Leuven	NETHERLANDS
Prof	Berend	van der Kolk	IE Business School	SPAIN
Dr	Sebastiaan	van Doorn	University of Western Australia	AUSTRALIA
Prof	Marcel	van Rinsum	RSM Erasmus University	NETHERLANDS
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Dr	Markus	Wabnegg	Vienna University of Economics and Business	AUSTRIA
Prof. Dr	Friederike	Wall	University of Klagenfurt	AUSTRIA
Prof. Dr	Barbara E	Weissenberger	Heinrich-Heine-Universität Dusseldorf	GERMANY
Dr	Leona	Wiegmann	Monash University	AUSTRALIA
Prof. Dr	Arnt	Wöhrmann	Justus Liebig University of Giessen	GERMANY
Prof	Qi	Wu	Kyoto University of Advanced Science	JAPAN
Prof	Huaxiang	Yin	Nanyang Technological University	SINGAPORE

On behalf of both the authors and the editors, we appreciate our reviewers for their tremendous input in time and dedication in improving our authors' submissions. The editors of the Journal of Management Control believe that the guidance and recommendations given by reviewers contribute strongly to making good papers even better. Thanks to all of you for your expertise and support.

Representative for this long list of reviewers, the editors of the Journal of Management Control want to honour four scholars for their high quality of review and for their long lasting support in reviewing:

Best Reviewer Award 2020: Huaxiang Yin, Nanyang Technological University, Singapore.

Distinguished reviewer Award 2020: Anne d 'Arcy, Vienna University of Economics and Business, Austria.

Martine Cools, Katholieke Universiteit Leuven, Belgium.

Ivo Schedlinsky, University of Bayreuth, Germany.

Congratulations to our four award winners.

This first issue of 2021 of the Journal of Management Control is characterized by a high variety in methods and topics. At the same time it is rigorous in the scope on management accounting and management control for which our journal is known.

Komang Ayu Krisnadewi and *Noorlailie Soewarno* examine whether managerial optimism and profit-based incentives affect cost behavior asymmetry, especially cost stickiness. In contrast to previous literature on cost stickiness, the researchers use an experimental 2×2 between-within subjects factorial experimental design. This design allows them to use data specifically related to cost management and thus differentiate themselves from studies that use more general data such as archival data from disclosed financial statements. The study results reaffirm the cost stickiness literature. The authors find that the level of cost stickiness is higher when participants are more optimistic and when profit-based incentives have been achieved.

The second paper of *Mabel D. Costa*, *Ahsan Habib* and *Md. Borhan Uddin Bhuiyan* also addresses the topic of cost stickiness, but with a different methodological approach. The authors investigate the association between financial constraints and cost asymmetry using a large U.S. sample of firms from 1976 to 2016. They find that financially constrained firms exhibit less cost asymmetry. However, the low cost asymmetry is more pronounced for the SG&A cost category compared to the operating cost category.

Although an accumulating body of research has delivered a wealth of insights on corporate social responsibility (CSR) and its impact on corporate performance, little is known about the role of management accounting and control systems in general, and performance measurement systems in particular, in translating CSR into enhanced performance. The study of *Kaveh Asiaei*, *Nick Bontis*, *Omid Barani* and *Ruzita Jusoh* examines a model in which the use of sustainability performance measurement mediates the relationship between CSR and organizational performance. Based on survey data from a sample of 98 Iranian public listed companies, the results show that sustainability performance measurement plays an intervening role between CSR and organizational performance.

Finally, *Hamood M. Al-Hattami* validates the D&M IS success model in the context of accounting information systems (AIS) of the banking sector in a least developed country, in this case Yemen. A survey instrument was used to collect data from 226 AIS users in seven Yemeni commercial banks. Structural equation modeling via PLS was used to validate the model's constructs. Out of twelve relationships tested, seven were positively and significantly related as predicted. This research offers a relevant guide on the importance of AIS success among banks.

We hope that the readers of the *Journal of Management Control* may draw new insights from this issue and that the authors can thereby contribute to expand our knowledge in management accounting and control, both for practice and research.

Dresden, April 2021
For the team of editors
Thomas W. Guenther
Managing editor

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