



“Breaking news” from the Journal of Management Control: changes of editors, editorial board members, journal rankings and Best Reviewer Awards 2022

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When looking back on 2022, the Journal of Management Control has proceeded on its path to become an even more internationally recognized and successful journal in the field of management accounting and control. In 2022, we received 193 submissions; this is an increase of more than 40% relative to the number of submissions of 2021. In addition, our journal is becoming more and more international: in 2022, we had corresponding authors coming from 54 different countries. Similarly, reviewers from 19 countries provided advice to authors on how to improve their manuscript. The largest number of submissions in 2022 was coming from Asia (responsible for 54% of the total number of submissions). However, we had submissions from all over the world, including Europe (19%), Africa (16%), Australia/Oceania (9%), and the Americas (4%). Both the increase in the number of submissions as well as the diverse set of authors and reviewers suggests that the strategy to pursue international growth and recognition appears to have been implemented successfully.

The increase of the submissions from Asia is likely to be associated with the recent recognition of the Journal of Management Control as an A-journal in the *Australian Business Deans Council (ABDC)* list. In addition, at the end of the year we also received a message from the Italian Board of Directors of *Accademia Italiana di Economia Aziendale (AIDEA)* that they have recommended that the Journal of Management Control should be on the list of foreign journals that they deem highly qualified (authoritative) in their respective scientific domains. We are grateful for the recognition of the Journal of Management Control in these prestigious rankings, and hope that this will increase the circulation of the journal in the scientific community.

As editors of the journal, we want to express our gratitude and appreciation to three valuable resources of a journal: editors, members of the editorial board, and reviewers. At the end of the year, two editors announced that they will end their editorship. Professor *Sally Widener* is Trevillian Distinguished professor emerita

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at Clemson University, and has served as an editor for the Journal of Management Control for many years. She has published in numerous journals, participated in several editorial boards, and acted as mentor for many young scholars in the area of management accounting and control. She has been an outstanding ambassador for the Journal of Management Control, amongst others through her involvement in the EIASM conference on Performance measurement and Management control where she has actively promoted the journal.

In addition, *Uwe Götze* will also step down as editor from the Journal of Management Control. Uwe Götze holds the chair of Management Accounting and Control at the Technische Universität (TU) Chemnitz in Germany. Since 2016 he is Vice President for Transfer and Academic Qualification at TU Chemnitz. We owe Uwe endless gratitude for acting as managing editor for so many years until 2011. He prepared the basis for the international expansion of our journal.

As editors, we want to thank both Sally and Uwe for their outstanding services to the Journal of Management Control. With their help and efforts, the journal has succeeded in a transformation towards a recognized international journal in the field of management accounting and control, and we hope to benefit from their previous contributions in the upcoming years as well.

Luckily, with the help of other editors, we have succeeded to find outstanding successors for Sally and Uwe. Given the increased number of submissions from Australia and Asia, we have asked *David Bedford* as an editor. David is professor at University of Technology Sydney Business School, which he joined in 2005. Mostly relying on survey and field study methodologies, David has published in a number of leading international academic journals, including *Accounting, Organizations and Society, Management Accounting Research*, and *Journal of Management Accounting Research*. David's research has investigated the use of performance measurement systems in firms pursuing different types of innovation, the performance implications of using combinations of management controls in different firm contexts, and the use of management controls in private equity firms.

From the Americas, *Melissa Martin* joins us as an editor. Melissa is the Michael B. Mikhail Chaired Associate Professor of Accounting at the University of Illinois-Chicago, which she joined in 2015; before that, she worked at Arizona State University. Using mostly archival methods, Melissa has published in several accounting journals such as *Review of Accounting Studies, Management Science*, and *Accounting, Organizations & Society*. Melissa's research has focused on executive compensation and pay-for-performance schemes.

Finally, *Paula van Veen-Dirks* joins the Journal of Management Control as an editor from Europe. Paula is professor of Management Accounting at the University of Groningen. Using survey and qualitative methods, her research focuses on management control and strategy execution, financial and non-financial performance measures, and the role of management accountants. Her work has appeared in academic journals including *Accounting, Organizations and Society, Contemporary Accounting Research, Journal of Management Accounting Research*, and *Management Accounting Research*. We want to welcome David, Melissa and Paula as editors and are grateful that they have agreed to support the further development of the journal.

Given the increased diversity in the background of our authors, we have also increased the editorial board of the Journal of Management Control. We are proud to welcome the following academics to our editorial board:

- Prof. Mandy Cheng, University of New South Wales, Australia;
- Prof. Martine Cools, KU Leuven, Belgium;
- Prof. Charl de Villiers, University of Auckland, New Zealand;
- Prof. Martin Hiebl, University of Siegen, Germany;
- Prof. Thorsten Knauer, Ruhr-University Bochum, Germany;
- Prof. Kalle Kraus, Stockholm School of Economics, Sweden;
- Prof. Sofia M. Lourenço, University of Lisbon, Portugal;
- Prof. Paolo Perego, Free University of Bozen-Bolzano, Italy;
- Prof. Evelien Reusen, Erasmus University, Netherlands;
- Prof. Anna Rohlfing-Bastian, Goethe-University Frankfurt am Main, Germany;
- Prof. Sergeja Slapničar, UQ Business School, Australia;
- Prof. Claudio Wanderley, Federal University of Pernambuco, Brazil;
- Prof. Huaxiang Yin, Nanyang Technological University, Singapore.

We want to thank these new members of the editorial board for their willingness to provide time and commitment to the journal. We look forward to the cooperation!

Finally, a number of members from the editorial board are also leaving. We want to thank Prof. *Daria Battini* (University of Padua, Italy), Prof. *Malte Fliedner* (University of Hamburg, Germany), and Prof. *Carl Marcus Wallenburg* (WHU-Otto Beisheim School of Management, Vallendar, Germany) for their services to the Journal of Management Control over the last years.

The editors of the Journal of Management Control want to express our gratitude and appreciation for one of the most valuable resources of a journal: our highly skilled reviewers that help to bring papers to their final publication. We are very grateful for the continuous support of so many respected scholars from all around the world. We list all reviewers who finished a review report in the calendar year 2022 below in alphabetical order, and would like to thank them for their excellent services to the journal:

Title	First name	Last name	Affiliation	Country
Dr	Heba	Abdel-Rahim	The University of Toledo	UNITED STATES
Dr	Chris	Akroyd	University of Canterbury	NEW ZEALAND
Mr	Roy-Ivar	Andreassen	NTNU Business School	NORWAY
Prof	Claudia	Arena	University of Naples Federico II	ITALY
Prof. Dr	Marcus C	Arnold	University of Bern	SWITZERLAND
Prof	Kevin	Baird	Macquarie University	AUSTRALIA
Dr	David	Bedford	University of Technology Sydney	AUSTRALIA
Dr	Peter	Beusch	University of Gothenburg	SWEDEN
Prof	Josep	Bisbe Vinas	ESADE Business School	SPAIN
Mrs	Xenia	Boerner	Technische Universität Dresden	GERMANY

Title	First name	Last name	Affiliation	Country
Dr	Lies	Bouten	IESEG School of Management Lille-Paris	FRANCE
Prof. Dr	Alexander	Brueggen	Maastricht University	NETHERLANDS
Prof. Dr	Rolf	Brühl	ESCP Business School Berlin	GERMANY
Prof. Dr	Michael	Burkert	University of Fribourg	SWITZERLAND
Prof	Laurie	Burney	Baylor University	UNITED STATES
Dr	Vincent	Chong	The University of Western Australia	AUSTRALIA
Prof. Dr	Martine	Cools	Katholieke Universiteit Leuven	BELGIUM
Prof. Dr	Anne	D' Arcy	Wirtschaftsuniversität Wien	AUSTRIA
Prof	Charl	de Villiers	University of Auckland	NEW ZEALAND
Dr	Hrshikesh	Desai	Arkansas State University	UNITED STATES
Prof. Dr	Christoph	Endenich	ESSEC Business School	FRANCE
Mr	Jochen	Fähndrich	University of Stuttgart	GERMANY
Dr	Orla	Feeney	Dublin City University	IRELAND
Prof. Dr	Christoph	Feichter	Wirtschaftsuniversität Wien	AUSTRIA
Dr	Razvan	Ghita	University of Southern Denmark	DENMARK
Prof. Dr	Lukas	Goretzki	Stockholm School of Economics	SWEDEN
Prof. Dr	Bianca	Groen	University of Amsterdam	NETHERLANDS
Prof. Dr	Michael	Grüning	Technische Universität Ilmenau	GERMANY
Dr	Katlijn	Haesebrouck	Maastricht University	NETHERLANDS
Prof. Dr	Axel	Haller	University of Regensburg	GERMANY
Prof. Dr	Martin	Hiebl	University of Siegen	GERMANY
Dr	Morten	Holm	Copenhagen Business School	DENMARK
Prof. Dr	Sophie	Hoozée	Ghent University	BELGIUM
Dr	Morten	Jakobsen	Aarhus University	DENMARK
Prof. Dr	Thomas	Kaspereit	University of Luxembourg	LUXEMBOURG
Prof	Lili-Anne	Kihn	University of Tampere	FINLAND
Prof. Dr	Aleksandra	Klein	Vlerick Business School	BELGIUM
Prof. Dr	Thorsten	Knauer	Ruhr University of Bochum	GERMANY
Prof. Dr	Jennifer	Kunz	University of Augsburg	GERMANY
Mr	Jan	Lampe	WHU-Otto Beisheim School of Management	GERMANY
Prof. Dr	Abigail	Levrain	Ghent University	BELGIUM
Prof. Dr	Johnny	Lind	Stockholm School of Economics	SWEDEN
Prof. Dr	Kerstin	Lopatta	University of Hamburg	GERMANY
Dr	Ernesto	Lopez-Valeiras	University of Vigo	SPAIN
Prof. Dr	Christian	Lukas	Friedrich-Schiller-Universität Jena	GERMANY
Dr	Hakim	Lyngstadaas	Handelshoyskolen BI	NORWAY
Prof. Dr	Karen	Maas	Open University	NETHERLANDS
Prof	Paola Maria	Madini	University of Kent	UNITED KINGDOM
Dr	Ricardo	Malagueno	University of East Anglia	UNITED KINGDOM
Dr	Sebastian	Oelrich	Technische Universität Dresden	GERMANY
Dr	Winnie	O'Grady	University of Auckland	NEW ZEALAND
Prof. Dr	Christian	Ott	EM Strasbourg Business School	FRANCE

Title	First name	Last name	Affiliation	Country
Prof	Emilio	Passetti	University of Padova	ITALY
Prof	Jukka	Pellinen	University of Jyväskylä	FINLAND
Prof. Dr	Paolo	Perego	Free University of Bolzano	ITALY
Prof. Dr	Arthur	Posch	IMC Fachhochschule Krems	AUSTRIA
Dr	Martin	Quinn	Queens University Belfast	IRELAND
Prof. Dr	Alexandra	Rausch	Alpen-Adria-Universität Klagenfurt	AUSTRIA
Prof. Dr	Christopher	Rentrop	University of Applied Sciences Konstanz	GERMANY
Prof. Dr	Anna	Rohlfing-Bastian	Goethe-Universität Frankfurt am Main	GERMANY
Prof	Daniela	Ruggeri	University of Catania	ITALY
Prof. Dr	Utz	Schaeffer	WHU-Otto Beisheim School of Management	GERMANY
Prof. Dr	Daniel	Schaupp	WHU-Otto Beisheim School of Management	GERMANY
Dr	Ivo	Schedlinsky	University of Bayreuth	GERMANY
Prof. Dr	Frank	Schiemann	University of Bamberg	GERMANY
Prof. Dr	Jens Robert	Schöndube	Leibniz University Hannover	GERMANY
Prof. Dr	Anja	Schwering	University of Hohenheim	GERMANY
Dr	Bei	Shi	University of Amsterdam	NETHERLANDS
Prof	Sergeja	Slapničar	University of Queensland	AUSTRALIA
Prof. Dr	Friedrich	Sommer	University of Bayreuth	GERMANY
Prof. Dr	Gerhard	Speckbacher	Wirtschaftsuniversität Wien	AUSTRIA
Dr	Sebastian	Stirnkorb	University of Amsterdam	NETHERLANDS
Dr	Pooya	Tabesh	California State University Los Angeles	UNITED STATES
Prof	Juhani	Vaivio	Aalto University Business School	FINLAND
Prof	Alexandra	van den Abbeele	Katholieke Universiteit Leuven	BELGIUM
Prof	Berend	van der Kolk	Vrije Universiteit Amsterdam	NETHERLANDS
Dr	Martijn	van der Steen	University of Groningen	NETHERLANDS
Dr	Jeroen	van Raak	University of Amsterdam	NETHERLANDS
Prof. Dr	Paula	van Veen-Dirks	University of Groningen	NETHERLANDS
Prof	Andreas	Wald	University of Agder	NORWAY
Prof. Dr	Friederike	Wall	University of Klagenfurt	AUSTRIA
Prof. Dr	Barbara E	Weissenberger	Heinrich-Heine-Universität Düs- seldorf	GERMANY
Dr	Leona	Wiegmann	Monash University	AUSTRALIA
Prof. Dr	Martin	Wiener	Technische Universität Dresden	GERMANY
Dr	Chaminda	Wijethilake	University of Essex	UNITED KINGDOM
Prof. Dr	Arnt	Wöhrmann	University of Giessen	GERMANY
Prof	Qi	Wu	Kyoto University of Advanced Sci- ence	JAPAN
Dr	Mika	Ylinen	University of Vaasa	FINLAND

Both the authors and the editors appreciate the tremendous support of our reviewers, their outstanding input in time and their guidance in improving author submissions. The editors of the Journal of Management Control believe that the comments and recommendations given by reviewers contribute strongly to making good papers even better.

With the help of these outstanding reviewers, the editorial board and the editors, the average time between the receipt of the manuscript and the first decision (submission to first decision) is only 46 days and stable over the years. While we aim for a fast decision, we do not want to further drive down this relative low response time for the first decision; we want to encourage and enable reviewers to thoroughly review a paper without too much time pressure, and allow editors to make solid final decisions which are helpful for authors to further develop their papers. During the Covid pandemic, we experienced that reviewers also needed the time, given the conflicting demands and pressures that they were facing. The first round rejection rate is 85%, indicating the high standards of our journal and the rigor in our review processes.

For 2022, the editors of the Journal of Management Control are happy to honour four scholars in particular. They are representative for the above list of reviewers, as they have shown continuous high-quality support of our review processes and have consistently delivered high quality review reports which help the authors to further develop their papers:

Best Reviewer Award 2022:

- Ricardo Malagueno, University of East Anglia, United Kingdom

Distinguished Reviewer Award 2022:

- Rolf Brühl, ESCP Business School Berlin, Germany
- Michael Burkert, University of Fribourg, Switzerland
- Sophie Hoozée, Ghent University, Belgium

Congratulations to our award winners!

This first issue of the Journal of Management Control includes three very interesting research papers, covering topics which are relevant for academics and practitioners. *Jochen Fähndrich* discusses how digitalisation changes the way management control activities are organised, performed and analysed across organizations. The paper presents a systematic review of the literature by reviewing 166 publications from highly rated accounting journals. Based on the management control framework developed by Guenther (2013), the identified studies are categorised into the following research dimensions: tasks, instruments, organisation and behavioural aspects. In addition to the qualitative content analysis, this literature review also includes an analysis of the methods applied and illustrates their changes over time. The study reveals research gaps of digitalization in relation to current MC research, and presents potential starting points for future research.

The second paper, by *Christian Lukas*, uses a mathematical model to evaluate the use of performance evaluation systems in firms. Performance feedback is an integral element of an accounting system, and firms (or managers in firms) provide this feedback at varying intervals to their employees. The paper explicates the impact of an interim performance evaluation on the principal's surplus using a dynamic two-period agency model. Two settings are discussed: single-purpose use, wherein accounting information is used solely for control purposes; and dual-purpose use, in which accounting information is used also for decision purposes. Results demonstrate that the optimality of interim performance evaluations depends on the use of information and the interdependence of period outcomes. Furthermore, neither setting entails strict dominance with regard to carrying out interim evaluations or not. It implies that an interim evaluation can be optimal, even if the optimal course of action does not depend on it. In addition, the model also implies that refraining from the interim review can be optimal, even if information is required to determine the optimal effort level.

Finally, *Rúben Silva Barros* and *Ana Maria Dias Simões da Costa Ferreira* discuss the role of management control systems for innovation. Their case study explores how the situated rationalities within a company get reflected in the management control practices in use, and how these practices are used to communicate and provide guidance when innovation is part of the strategy. The study demonstrates the existence of a rationality that is constructed around the importance of innovation, which becomes a paramount part of the defined strategy and leaves signs on to the internal control practices of the company. Through a mix of strategic objectives, a well-defined cascaded process of these objectives, values, mottos, objectives related to that situated rationality within the company, and with the commitment created within the "signing" of objectives contracts, managers are able to communicate strategically and provide guidance to the collaborators, driving them to action.

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

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For the team of editors

Frank Verbeeten.

Thomas W. Guenther

Managing editors

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