Journal of MANAGEMENT ACCOUNTING Research

2016 Information Packet

www.aaapubs.org/loi/jmar

The only American Accounting Association publication devoted exclusively to management accounting research.
Introduction

The *Journal of Management Accounting Research (JMAR)* serves as the only American Accounting Association journal that is devoted exclusively to management accounting research. The primary objective of this semi-annual publication is to contribute to the expansion of knowledge related to the theory and practice of management accounting, by facilitating the production and dissemination of academic research throughout the world.

The scope of the journal covers all areas of management accounting including, for example, budgeting and forecasting, cost structure and cost management, performance management, determinants and consequences of performance evaluation and incentive contract design, and the interface between internal and external reporting. To encourage the growth of management accounting, *JMAR* is open to all approaches to research, including but not limited to analytical, archival, simulation, case study, conceptual, experimental, survey method, and meta-analysis.

Purpose of this Information Packet

The purpose of this document is to provide key background information and performance metrics on the *Journal of Management Accounting Research (JMAR)*, the academic journal of the Management Accounting Section (MAS) of the American Accounting Association (AAA).

The information packet is intended to meet the needs of Ph.D. students, their advisors, and researchers when considering *JMAR* as an outlet for their research, as well as deans, Promotion and Tenure Committees, and other senior academics when considering the role of JMAR in a portfolio of academic publications.
Editors and Editorial Board
as of January 1, 2016

The 15-member JMAR editor team consists of 67 percent U.S. residents and 33 percent non-U.S. residents representing North America, Europe, Asia, Australia, and the Middle East. Together the team has 44 years of editor experience and 261 years of experience as editorial board members at numerous top-tier academic journals, including The Accounting Review, The Journal of Accounting Research, Contemporary Accounting Research, Management Accounting Research, and Accounting, Organizations and Society. JMAR editors have published in top-ranking accounting academic journals a combined number of 112 times.

Senior Editor:
Karen L. Sedatole, Michigan State University

Editors:
Brian Cadman, The University of Utah
Margaret H. Christ, The University of Georgia
Shane S. Dikolli, Duke University
Gary W. Hecht, University of Illinois
Christian Hofmann, Ludwig Maximilian University of Munich
Michal Matějka, Arizona State University
Brian Mittendorf, The Ohio State University

Frank Moers, Maastricht University
Tatiana Sandino, Harvard University
Jae Yong Shin, Seoul National University
Naomi S. Soderstrom, The University of Melbourne
Dan Weiss, Tel Aviv University
Sally K. Widener, Clemson University
Michael G. Williamson, University of Illinois

Figure 1: Diversity of editors by region, research method, and gender.

<table>
<thead>
<tr>
<th>Journal</th>
<th>Publishing Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journal of Accounting and Economics</td>
<td>11</td>
</tr>
<tr>
<td>The Accounting Review</td>
<td>42</td>
</tr>
<tr>
<td>Accounting Organizations and Societies</td>
<td>15</td>
</tr>
<tr>
<td>Journal of Accounting Research</td>
<td>12</td>
</tr>
<tr>
<td>Contemporary Accounting Research</td>
<td>23</td>
</tr>
<tr>
<td>Review of Accounting Studies</td>
<td>9</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>112</strong></td>
</tr>
</tbody>
</table>

Table 1: Publishing frequency of JMAR editors in top-ranking journals (all years).
The 43-member *JMAR* editorial board was formed by the team of editors to reflect our commitment to further develop the research diversity of the journal. The *JMAR* editorial board, consisting of 57 percent U.S. residents and 43 percent non-U.S. residents, represents 40 distinct universities and ten different countries. The board possesses a broad range of research methodology expertise including analytical, archival, experimental, survey, field studies, and qualitative case studies.

**Editorial Board:**

Ana Maria Albuquerque, Boston University  
Mark Anderson, University of Calgary  
Shannon W. Anderson, University of California, Davis  
Anil Arya, The Ohio State University  
Jasmijn C. Bol, Tulane University  
Jason L. Brown, University of Pittsburgh  
Laurie L. Burney, Baylor University  
Mary Ellen Carter, Boston College  
Clara Xiaoling Chen, University of Illinois  
Jongwoon (Willie) Choi, University of Pittsburgh  
Antonio Davila, University of Navarra  
Henri C. Dekker, VU University Amsterdam  
David H. Erkens, University of Southern California  
Anne M. Farrell, Miami University  
Fabrizio Ferri, New York University  
Isabella Grabner, Maastricht University  
Matthew Hall, London School of Economics and Political Science  
Allan Hansen, Copenhagen Business School  
Martin Holzhacker, Michigan State University  
Kerry Humphreys, UNSW Australia  
Steven E. Kaplan, Arizona State University  
Khim Ong Kelly, University of Waterloo  
Eva Labro, The University of North Carolina  
Volker Laux, The University of Texas at Austin  
Theresa Libby, University of Waterloo  
Anne M. Lillis, The University of Melbourne  
Victor Maas, University of Amsterdam  
David A. Maber, University of Michigan  
Matthias D. Mahlendorf, Frankfurt School of Finance & Management  
Raj Mashruwala, University of Calgary  
Ella Mae Matsumura, University of Wisconsin–Madison  
Julia Mundy, University of Greenwich  
Dhananjay (DJ) Nanda, University of Miami  
Andrew H. Newman, University of South Carolina  
Frederick W. Rankin, Colorado State University  
Florin Sabac, University of Alberta  
Steven D. Smith, Brigham Young University  
Roland Speklé, Nyenrode Business University  
Ivo D. Taflkov, Georgia State University  
Kristy L. Towry, Emory University  
Dimitris Vrettos, Southern Methodist University  
Anne Wu, National Chengchi University  
Dae-Hee Yoon, Yonsei University

![Figure 2: Diversity of editorial board members by region, research method, and gender.](image-url)
Submission and Acceptance Levels

The journal not only plays a stewardship role to ensure that only the highest quality work is disseminated, but it also provides timely and helpful feedback to authors so they may determine how to best develop their work.

Editorial and review process:
- Editorial board includes a diverse set of leading scholars
- Careful and constructive comments on papers
- Standard double-blind review by two reviewers
- Target turnaroud time: 6 weeks
- Target decision round: 2nd round

Beginning January 1, 2016 the journal will follow the policy of *The Accounting Review* and allow submitting authors the option of providing input to the editor assignment process. During the online submission process, authors can opt to recommend the editor whom they believe is best suited to handle their manuscripts. The objective is to help the senior editor match manuscripts to the most-qualified and knowledgeable editors. While identifying the most-qualified editor can often be accomplished without input from the authors, their input can be helpful in many situations. For example, while a manuscript’s title might suggest that an editor with relevant topic expertise is well suited for the manuscript, a more knowledgeable evaluation may suggest that an editor with strong method expertise is better suited.

Table 2 shows the number of papers submitted to the *Journal of Management Accounting Research* for the period 2012 to 2015 (to June 30).

<table>
<thead>
<tr>
<th>Year</th>
<th># In-Process Beginning of Year</th>
<th># of New Submissions</th>
<th># of Resubmissions</th>
<th># Available for Evaluation (= (a) + (b) + (c))</th>
<th># Evaluated (= (e))</th>
<th># In-Process End of Year (= (d) − (e))</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014–15</td>
<td>13</td>
<td>85</td>
<td>43</td>
<td>141</td>
<td>110</td>
<td>31</td>
</tr>
<tr>
<td>2013–14</td>
<td>20</td>
<td>62</td>
<td>28</td>
<td>110</td>
<td>97</td>
<td>13</td>
</tr>
<tr>
<td>2012–13</td>
<td>11</td>
<td>57</td>
<td>15</td>
<td>83</td>
<td>63</td>
<td>20</td>
</tr>
</tbody>
</table>

(a) Include submissions in the editor’s hands, but exclude revise and resubmit editorial decisions in authors’ hands.

(b) New manuscripts, excluding resubmissions.

(c) Resubmissions of previous revise and resubmit editor decisions.

(d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.

(e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.

(f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors’ hands).

Table 2: Annual activity summary (source: 2015 *JMAR* Annual Editor Report prepared by R. Krishnan).
Table 3 shows acceptance and rejection rates for the period 2012 to 2015.

<table>
<thead>
<tr>
<th>Year</th>
<th># Submitted (a)</th>
<th># Rejected (b)</th>
<th>% Rejected (c) = (b)/(a)</th>
<th># in Process (d)</th>
<th>% in Process (e) = (d)/(a)</th>
<th># Accepted (f)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014–15</td>
<td>85</td>
<td>32</td>
<td>38%</td>
<td>45</td>
<td>53%</td>
<td>8</td>
</tr>
<tr>
<td>2013–14</td>
<td>57</td>
<td>28</td>
<td>49%</td>
<td>11</td>
<td>19%</td>
<td>18</td>
</tr>
<tr>
<td>2013–12</td>
<td>51</td>
<td>33</td>
<td>65%</td>
<td>0</td>
<td>0%</td>
<td>18</td>
</tr>
</tbody>
</table>

(a) Number of new manuscripts submitted during the calendar (fiscal) year.
(b) Number of rejected manuscripts from that year’s cohort.
(c) Percent of rejected manuscripts from that year’s cohort.
(d) Number of manuscripts still being evaluated (no report yet, revise, resubmit).
(e) Percent of manuscripts from that year’s cohort still being evaluated.
(f) Number of accepted manuscripts from that year’s cohort.

Table 3: Annual outcome summary (source: 2015 JMAR Annual Editor Report prepared by R. Krishnan).

Table 4 shows the processing time distribution of articles for the period ending May 31, 2015.

<table>
<thead>
<tr>
<th>Time</th>
<th>Number of Manuscripts</th>
<th>Percent</th>
<th>Cumulative Number</th>
<th>Cumulative Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 ≤ Days ≤ 30</td>
<td>23</td>
<td>21%</td>
<td>23</td>
<td>21%</td>
</tr>
<tr>
<td>31 ≤ Days ≤ 60</td>
<td>21</td>
<td>19%</td>
<td>44</td>
<td>40%</td>
</tr>
<tr>
<td>61 ≤ Days ≤ 90</td>
<td>33</td>
<td>30%</td>
<td>77</td>
<td>70%</td>
</tr>
<tr>
<td>91 ≤ Days ≤ 120</td>
<td>15</td>
<td>14%</td>
<td>92</td>
<td>84%</td>
</tr>
<tr>
<td>≥ 121 Days</td>
<td>18</td>
<td>16%</td>
<td>110</td>
<td>100%</td>
</tr>
</tbody>
</table>

Table 4: Detailed processing time summary for 12-month period ending 5/31/2015 (source: 2015 JMAR Annual Editor Report prepared by R. Krishnan).

Figure 2 shows the percent of acceptances by round for the most recent year. All rejection decisions were made in the first round, and 81 percent of all decisions were made by Round 2.

Figure 2: Histogram of editorial rounds and outcomes for the most recent year (source: 2015 JMAR Annual Editor Report prepared by R. Krishnan).
Table 5 shows that the *Journal of Management Accounting Research* is the third-ranked AAA section journal, after only *Auditing: A Journal of Theory & Practice* and *Journal of Information Systems* in number of electronic downloads.

<table>
<thead>
<tr>
<th>Journal</th>
<th>Downloads</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Accounting Review*</td>
<td>938,146</td>
</tr>
<tr>
<td>Accounting Horizons*</td>
<td>264,778</td>
</tr>
<tr>
<td>Auditing: A Journal of Practice &amp; Theory</td>
<td>206,880</td>
</tr>
<tr>
<td>Issues in Accounting Education*</td>
<td>197,155</td>
</tr>
<tr>
<td>Journal of Information Systems</td>
<td>73,458</td>
</tr>
<tr>
<td>Journal of Management Accounting Research</td>
<td>72,584</td>
</tr>
<tr>
<td>Behavioral Research in Accounting</td>
<td>58,500</td>
</tr>
<tr>
<td>Journal of International Accounting Research</td>
<td>34,276</td>
</tr>
<tr>
<td>Current Issues in Auditing</td>
<td>30,458</td>
</tr>
<tr>
<td>The Journal of the American Taxation Association</td>
<td>25,387</td>
</tr>
<tr>
<td>Accounting and the Public Interest</td>
<td>9,708</td>
</tr>
<tr>
<td>Journal of Emerging Technologies in Accounting</td>
<td>4,738</td>
</tr>
</tbody>
</table>

* Association-wide journal.

**Table 5**: 2013 electronic downloads of AAA journal articles (source [http://www.aaajournals.org](http://www.aaajournals.org)).

Two *JMAR* articles have been awarded the prestigious AAA Management Accounting Section (MAS) **Notable Contributions to Management Accounting Literature Award**:


The *Journal of Management Accounting Research* is included in the most recent editions of the following research publication rankings and indices:

- SCOPUS
- SJR Journal Rankings (2014)
- Harzing Journal Quality List (2013)
- Association of Business Schools Academic Journal Quality Guide (February 2015)
- Danish Ministry Journal List (2011)
- Erasmus Research Institute of Management Journals Listing (2012)
- University of Queensland Journal Rating (2007)
- University of Queensland Adjusted ERA Rankings List
- Aston March (2008)
- WU Wien Journal Rating List developed by the Vienna University of Economics and Business Administration (May 2008)
- Hautes Études Commerciales de Paris Ranking List (July 2011)
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*The Use of Contract Adjustments to Lengthen the CEO Horizon in the Presence of Internal and External Monitoring* by Shane S. Dikolli, Susan L. Kulp, and Karen L. Sedatole [Winner of 2014 JMAR Best Paper Award]

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Implications of Cost Behavior for Analysts’ Earnings Forecasts by Mustafa Ciftci, Raj Mashruwala, and Dan Weiss

It’s All About All of Us—The Rise of Narcissism and Its Implications for Management Control System Research by S. Mark Young, Fei Du, Kelsey Kay Dworkis, and Kari Joseph Olsen

Determinants and Consequences of Transfer Pricing Autonomy: An Empirical Investigation by Clara Xiaoling Chen, Shimin Chen, Fei Pan, and Yue Wang

Measuring the Cost of Individual Disruptions in a Multistage Manufacturing System by Ge Bai, Takehisa Kajiwara and Jianbo Liu

Outsourcing the Information System: Determinants, Risks, and Implications for Management Control Systems by Margaret H. Christ, Natalia Mintchik, Long Chen, and James L. Bierstaker

An Examination of Managements’ Regulatory Filing Choices Surrounding Restatements by Marlene A. Plumlee and Teri Lombardi Yohn