

# **Journal of MANAGEMENT ACCOUNTING Research**

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## **2016 Information Packet**

**[www.aaapubs.org/loi/jmar](http://www.aaapubs.org/loi/jmar)**

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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.

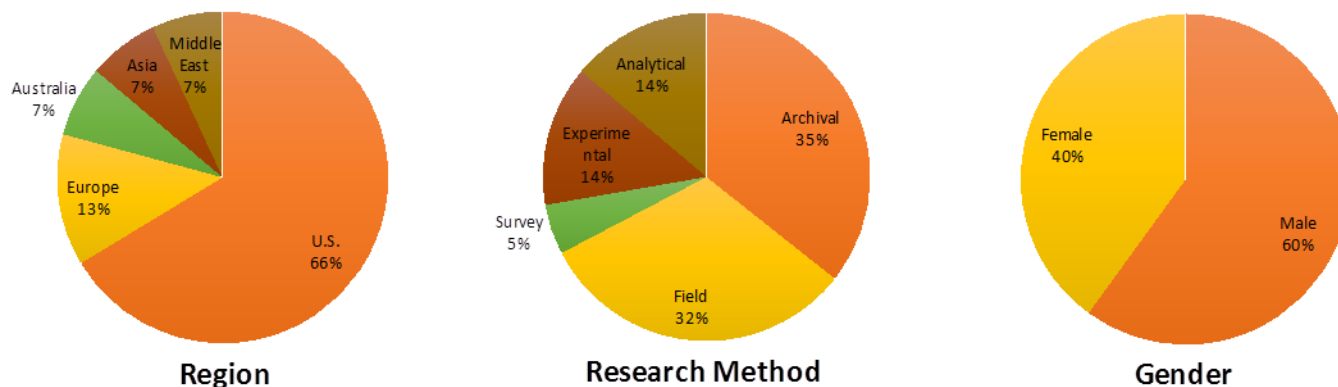
### Senior Editor:

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.

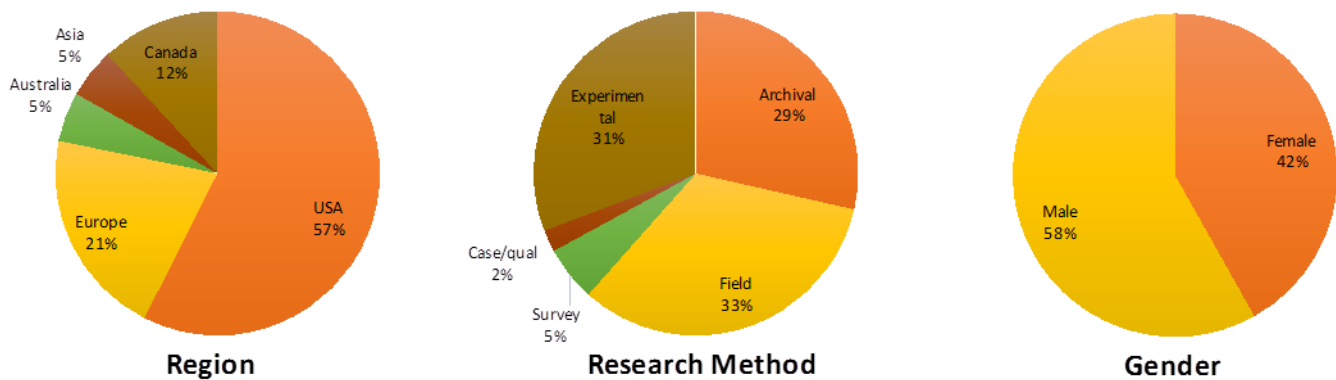
Journal	Publishing Frequency
Journal of Accounting and Economics	11
The Accounting Review	42
Accounting Organizations and Societies	15
Journal of Accounting Research	12
Contemporary Accounting Research	23
Review of Accounting Studies	9
<b>Total</b>	<b>112</b>

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



**Figure 2:** Diversity of editorial board members by region, research method, and gender.

## 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 turnaround 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).

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

- (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.

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

- (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.

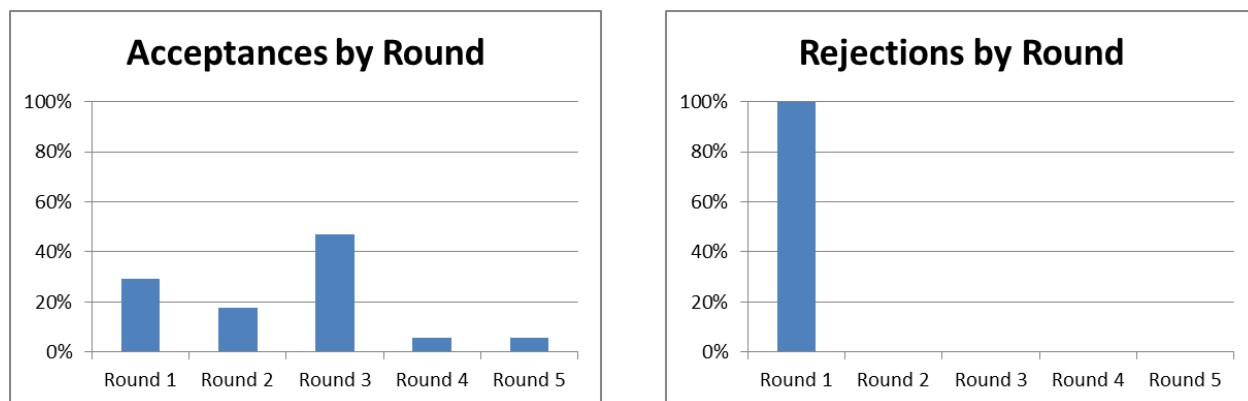
**Table 3:** Annual outcome summary (source: 2015 *JMAR* Annual Editor Report prepared by R. Krishnan).

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

Time	Number of Manuscripts	Percent	Cumulative Number	Cumulative Percent
$0 \leq \text{Days} \leq 30$	23	21%	23	21%
$31 \leq \text{Days} \leq 60$	21	19%	44	40%
$61 \leq \text{Days} \leq 90$	33	30%	77	70%
$91 \leq \text{Days} \leq 120$	15	14%	92	84%
$\geq 121 \text{ Days}$	18	16%	110	100%

**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).

## Journal Impact

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.

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

\* Association-wide journal.

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

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

*Explaining Cross-Sectional Workgroup Performance Differences in JIT Facility: A Critical Appraisal of a Field-Based Study* by S. M. Young and F. H. Selto. *Journal of Management Accounting Research*, 1993, volume 5, pp. 300–326.

*Interrelated Performance Measures, Interactive Effort, and Incentive Weights* by S. S. Dikolli, C. Hofmann, and S. L. Kulp. *Journal of Management Accounting Research*, 2011, volume 21, pp. 125–149.

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)
- Australian Business Deans Council (ABDC) Journal Quality List (2013)
- 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)

- Agence d'évaluation de la recherche et de l'enseignement supérieur (AERES) (October 2012)
- Foundation National pour l'Enseignement de la Gestion des Entreprises (June 2013)
- *Centre National de la Recherche Scientifique* (November 2014, version 4.03)
- Cranfield University School of Management (February 2012)

Source: [http://www.harzing.com/download/jql\\_journal.pdf](http://www.harzing.com/download/jql_journal.pdf)

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