

**Journal of Management  
Accounting Research**

A Publication of the Management  
Accounting Section of the American  
Accounting Association



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Accounting Research

## INTRODUCTION

The mission of the *Journal of Management Accounting Research (JMAR)* is to advance the theory and practice of management accounting through publication of high-quality applied and theoretical research, using any well-executed research method. *JMAR* serves the global community of scholars and practitioners whose work impacts or is informed by the role that accounting information plays in decision-making and performance measurement within organizations. Settings may include profit and not-for profit organizations, service, retail and manufacturing organizations, and domestic, foreign, and multinational firms. *JMAR* furthermore seeks to advance an understanding of management accounting in its broader context, such as issues related to the interface between internal and external reporting or taxation. New theories, topical areas, and research methods, as well as original research with novel implications to improve practice and disseminate the best managerial accounting practices are encouraged.

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The University of North Carolina at Chapel Hill, Kenan-Flagler Business School, Department of Accounting, Chapel Hill, NC, USA

Eva Labro is Professor of management accounting and Michael W. Haley Distinguished Scholar. Her research interests in management accounting interface with other business disciplines and span multiple methodologies. She is specifically interested in costing systems. She has published extensively in top journals, including *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Management Science*, *Manufacturing & Service Operations Management*, and *Production and Operations Management*. She is a senior editor at *Production and Operations Management* for its POM-Accounting Interface, for which she received the 2018 Outstanding Senior Editor Recognition award. She serves on the editorial boards of *The Accounting Review*, *Contemporary Accounting Research*, *European Accounting Review*, and *Management Accounting Research*. She is an award-winning researcher. She thrice received the Impact on Management Accounting Practice Award from the AICPA and CIMA. She also received the 2018 Bullard Award for Research Impact and the 2011 Notable Contributions to the Management Accounting Literature Award. CIMA and IMA have funded her research. A dual American-Belgian national, she has worked on both sides of the Atlantic. Before she joined UNC, she was an Associate Professor at the London School of Economics. She received her Ph.D. from the Catholic University of Leuven in Belgium.

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Eddy Cardinaels (1975) is Full Professor of accounting at Tilburg University and part-time Professor at KU Leuven. His work combines new insights from psychology and behavioral economics to study how different information presentation (ABC, BSC, summaries of earnings releases) can affect the decision making of managers within companies. Other experimental work focuses on drivers of honest reporting and social motives in inter-firm negotiations. He also conducts archival work on corporate governance that examines how social connections between board members affect financial reporting, how companies use their networks to engage in tax avoidance, and factors that drive (excess) compensation. Eddy has published in leading journals such as *The Accounting Review*; *Journal of Accounting Research*; *Accounting, Organizations and Society*; and *Review of Accounting Studies*. Eddy's work has been recognized with several prestigious awards including the greatest impact on practice award (AAA). He currently serves as editor of *Journal of Management Accounting Research* and has served as editor for *The Accounting Review* (2014–2017). He currently acts as editorial board member for *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, and *The Accounting Review*.

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Boston College, Carroll School of Management, Accounting Department, Chestnut Hill, MA, USA

Mary Ellen Carter's areas of interest are incentives, executive compensation, and corporate governance. Her recent research includes factors that contribute to gender pay gaps, the influence of consultants on CEO pay, and the use of court intervention as a corporate governance mechanism. She has published in top journals including *Journal of Accounting and Economics*, *Journal of Accounting Research*, *The Accounting Review*, *Review of Accounting Studies*, and *Journal of Financial Economics*. In addition, her research has been featured in *Forbes*, CNN.com, and the *Financial Times*, as well as other business media. She served as an associate editor at *European Accounting Review* from 2015–2019 and currently serves on the editorial boards of *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, and *Accounting Horizons*. Her research awards include the Glenn McLaughlin Prize for Research in Accounting Ethics in 2006 and the *Review of Accounting Studies* Conference Best Paper in 2008. Before joining Boston College, she taught at the Columbia Business School of Columbia University and at The Wharton School of the University of Pennsylvania. She received her Ph.D. from the Massachusetts Institute of Technology.

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Arizona State University, W.P. Carey School of Business, W.P. Carey School of Accountancy, Tempe, AZ, USA

Pablo Casas-Arce is Associate Professor at the W.P. Carey School of Business. Professor Casas-Arce works on compensation, control systems, the use of accounting information, organizational economics, and corporate governance. His work has been published in some of the top economics, management, and accounting journals, including the *Journal of Political Economy*, *Management Science*, *Journal of Accounting Research*, and *The Accounting Review*, among others. Prior to joining ASU, Professor Casas-Arce was on the faculty at Universitat Pompeu Fabra and the University of Oxford.

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University of Wisconsin–Madison, Department of Accounting and Information Systems, Madison, WI, USA

Willie Choi is an Associate Professor, Department of Accounting and Information Systems, Wisconsin School of Business, at University of Wisconsin–Madison. Willie's research and teaching interests are in managerial accounting, with an emphasis on strategic performance measurement systems, and performance evaluation and reward systems. His research appears in *The Accounting Review* and *Journal of Accounting Research*. In addition to serving as an editor for *Journal of Management Accounting Research*, he serves on the editorial boards of *Accounting, Organizations and Society*; *Behavioral Research in Accounting*; *Contemporary Accounting Research*; and *The Accounting Review*. Willie has received several awards for his research and teaching, including the Impact on Management Accounting Practice Award and the Best Early-Career Researcher in Management Accounting Award (both from the AICPA/CIMA), and the Pitt Business Teacher of the Year. Poets and Quants also recognized Willie in its annual list of "40 under 40 Most Outstanding Business Professors." Willie earned his B.S.B.A. from Washington University in St. Louis, his M.Acc. from The Ohio State University, and his Ph.D. from Emory University. Before joining the faculty at the Wisconsin School of Business, he served on the faculty at the Katz Graduate School of Business, University of Pittsburgh.

**Isabella Grabner**

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Isabella Grabner holds a Master's degree in International Business from University of Vienna and a Ph.D. in Business Administration from WU Vienna. Before joining WU Vienna, she was a tenured faculty member at the Department of Accounting and Information Management at Maastricht University School of Business and Economics. Professor Grabner has developed and taught various classes on Managerial Accounting, Strategy Implementation, Performance Management, and Management Control. She has received numerous awards for her research, including the highly prestigious 2016 Best Early Career Researcher in Management Accounting (awarded by American Accounting Association), the 2014 Maastricht University Excellent Young Scholar Award, the 2012 Management Accounting Section Midyear Meeting Outstanding Paper Award, the 2010 Erste Bank Award for Central European Research, and the 2010 Rudolf Sallinger Dissertation Award. Professor Grabner co-founded the Dutch Accounting Research Conference and sits on the editorial boards of *Accounting, Organizations and Society* (2015–present) and the *Journal of Management Accounting Research* (2016–present).

**Mirko S. Heinle, Ph.D.**

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Mirko's research interests fundamentally focus on the economic forces surrounding the acquisition and communication of information in markets and organizations. More specifically, Mirko's interests concern accounting disclosure in capital markets, the regulatory process of such disclosure, and internal capital allocation. Current research includes the disclosure of risk-related information, the effect of regulatory uniformity on lobbying incentives, and the optimal allocation of non-monetary resources. While most of Mirko's work is based on formal modeling, his more recent research on management forecasts includes both formal models and archival data. Mirko has published in top journals, including *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Management Science*, and *The Review of Accounting Studies*. He serves on the editorial board of *The Accounting Review*. Mirko teaches managerial accounting in the undergraduate program. A German national, he joined The Wharton School in 2011 after receiving his doctoral degree from the University of Mannheim, Germany

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Professor Li is an Associate Professor of Accountancy in the Gies College of Business at the University of Illinois at Urbana-Champaign. Professor Li's areas of research interest include Quality of Management Earnings Forecasts, Quality of Accruals, Detection of Accounting Manipulation, and Relative Performance Evaluation. Her work has been published in *Management Science*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, and *The Accounting Review*. From 2010 to 2019, Professor Li was a PwC LLP Faculty Fellow at the University of Illinois at Urbana-Champaign from 2010 to 2019. She earned her Ph.D. in Accounting from Tulane University.

**Theresa Libby, Ph.D.**

University of Central Florida, College of Business Administration, Dixon School of Accounting, Orlando, FL, USA

Professor Theresa Libby is the EY Professor of Accounting in the Kenneth G. Dixon School of Accounting at the University of Central Florida. She completed her Ph.D. at the University of Waterloo. Her research interests focus on managerial use of accounting information for decision-making, management control, accounting ethics, and innovation in management accounting systems. Professor Libby has published research in leading accounting journals, including *The Accounting Review*, *Accounting, Organizations and Society*, and *Contemporary Accounting Research*. She has been Senior Editor at *Behavioral Research in Accounting*, an Editor at *Contemporary Accounting Research*, and an Associate Editor at *Management Accounting Research*. Professor Libby has served the AAA Management Accounting Section in many capacities including as section President. She has served the AAA as a member of the Publications Committee and as a member of AAA Council. She currently serves as the Director of the Dixon School of Accounting.

**Anne Lillis, Ph.D.**

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Anne Lillis is the Fitzgerald Chair of Accounting in the Department of Accounting at The University of Melbourne and a Fellow of the Academy of Social Sciences in Australia. She researches and teaches management accounting. Her research is predominantly field-based, with a focus on the design of performance management and control systems, and their influence on managerial behavior. She has published in leading international journals including *The Accounting Review*; *Contemporary Accounting Research*; *Accounting, Organizations and Society*; *Journal of Management Accounting Research*; and *Management Accounting Research*. Anne is an associate editor for

*Journal of Management Accounting Research* and is a member of the editorial boards of several leading international journals including *Accounting, Organizations and Society*; *Management Accounting Research*; *European Accounting Review*, and the leading Australian journals, *Abacus* and *Accounting and Finance*. Anne was chair of the Chartered Accountants Australia and New Zealand (CAANZ) Management Accounting and Finance Member Advisory Panel, and a member of the CAANZ Education Board from 2006–2016. She was head of the Department of Accounting at The University of Melbourne from 2013–2016. She received her Ph.D. from The University of Melbourne in 1998.

**Shuqing Luo, Ph.D.**

University of Hong Kong, Hong Kong, P. R. China.

Dr. Luo is an Associate Professor and received her Ph.D. in Accounting from Katz Graduate School of Business, University of Pittsburgh in 2010. Before she joined University of Hong Kong in 2018, she taught at the National University of Singapore from 2010–2018. She is interested in archival accounting research in the intersection of managerial and financial accounting, focusing on the role of supply chain information in the decision makings of financial analysts, auditors, and managerial decision making. Her research has appeared in top academic journals, including *The Accounting Review*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *Academy of Management Journal*, *Strategic Management Journal*, and *Journal of Management*, among others. She was a recipient of the 2009 Glen McLaughlin Prize for Research in Accounting Ethics, and best conference paper award in the 2012 Auditing Mid-Year Meeting.

**Michal Matějka, Ph.D.**

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Michal Matějka is the Harvey and Missy Jabara Family Accounting Professor, W.P. Carey School of Business, Arizona State University. Professor Matějka received his Ph.D. from Tilburg University, The Netherlands, and his M.S. degree in economics and business administration from Masaryk University, Czech Republic. Prior to joining ASU, he held positions at the University of Michigan and University of Southern California. His research interests are in the area of performance measurement, target setting, and incentive compensation. His research has been published in *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Accounting Research*, *Journal of Management Accounting Research*, *Management Science*, and *Review of Accounting Studies*. He is also an associate editor at *Management Science* and on the editorial board of several leading accounting journals. His research has been recognized by the 2017 Notable Contributions to Management Accounting Literature Award. He also won the 2013 W.P. Carey Outstanding Master's Teaching Award.

**Brian Mittendorf, Ph.D.**

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Brian Mittendorf, Ph.D., is the Fisher Designated Professor of Accounting at The Ohio State University where he also serves as Senior Associate Dean for Staff, Human Resources and Culture. He holds a B.B.A. in Accounting from Baylor University, and a Ph.D. in Accounting from The Ohio State University. Prior to joining the Fisher College of Business, Dr. Mittendorf was an Associate Professor at Yale University's School of Management. Brian specializes in managerial accounting, nonprofit accounting, and the role of accounting in supply chain management. He has published many articles in academic journals including *The Accounting Review*, *Journal of Accounting and Economics*, *Management Science*, and the *RAND Journal of Economics*, and serves as an editor for *Journal of Management Accounting Research* and *Production and Operations Management*. He has also been cited in media outlets including the *Associated Press*, *Bloomberg*, *Chronicle of Philanthropy*, *CNN Money*, *Marketwatch*, *NBC News*, *Newsweek*, *Nonprofit Times*, *NPR*, *San Francisco Chronicle*, *The Guardian*, *The New Yorker*, and *Washington Post*.

**Sven Modell, Ph.D.**

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Sven Modell is a Professor of management accounting at Alliance Manchester Business School, The University of Manchester, 6 Journal of Management Accounting Research Information Packet UK. He is also a Visiting Professor at the Norwegian School of Economics (NHH), Norway; and Turku School of Economics, Finland. Professor Modell's research focuses on the institutional, political, and social aspects of management accounting and control. He has conducted extensive qualitative research across a broad range of empirical context and is often adopts a longitudinal, multi-level perspective on how accounting practices evolve in various industries and societal sectors. He has also written extensively about diverse methodological issues that are associated with qualitative and mixed methods research in accounting. Over the last ten years, he has nurtured an increasing interest in critical realism as a meta-theoretical basis for inter-disciplinary accounting research. He serves as associate editor of *Accounting and Business Research* and the *European Accounting Review*, and sits of the editorial boards of *Accounting*, *Auditing and*

*Accountability Journal; Contemporary Accounting Research, Financial Accountability and Management; and Management Accounting Research.* He has published extensively in top, inter-disciplinary accounting journals such as *Accounting, Organizations and Society; Accounting, Auditing and Accountability Journal; Critical Perspectives on Accounting; European Accounting Review; and Management Accounting Research.*

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Drew Newman is a Moore Fellow and a Professor in the School of Accounting at the Darla Moore School of Business at the University of South Carolina. Drew's research and teaching interests are in managerial accounting with a focus on conducting experiments to better understand how performance incentives, information systems, and management control systems influence employees' behavior in organizations. He has received multiple best paper awards at AAA conferences for his research and has published his research in *The Accounting Review; Contemporary Accounting Research; Accounting, Organizations and Society; Journal of Management Accounting Research; Management Accounting Research; and Journal of Economic Behavior and Organization.* In addition to serving as an editor for *Journal of Management Accounting Research*, he serves on the editorial board of *The Accounting Review* and is a regular *ad hoc* reviewer for other premier journals. He also received the 2019 Outstanding Dissertation Advisor Award from the Accounting, Behavior, and Organizations (ABO) section of the American Accounting Association. He holds a Ph.D. from Georgia State University and a B.S. and a M.S. in accounting from The University of Alabama. He previously served on the faculty at the Katz Graduate School of Business at the University of Pittsburgh.

**Jason D. Schloetzer, Ph.D.**

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Jason D. Schloetzer is an Associate Professor and Area Coordinator of the Department of Accounting and Business Law at Georgetown University's McDonough School of Business. His research examines how executives collect and use information to motivate employees and evaluate performance. His work often relies on data collected directly from companies, having collaborated on research projects with large firms in the oil and gas, heavy vehicle manufacturing, industrial coatings, apparel, and consumer products industries, as well as tech startups. His research appears in academic journals in accounting, finance, and operations management, including *The Accounting Review, Journal of Accounting Research, Journal of Corporate Finance, and Journal of Operations Management.* He serves on the editorial board of *The Accounting Review* and has presented his research at numerous universities and conferences, including twice at the World Economic Forum in Davos-Klosters, Switzerland. Schloetzer received a Ph.D. from the University of Pittsburgh, an M.B.A. from The George Washington University, and an undergraduate degree in mechanical engineering from The University of Kansas.

**Jae Yong Shin, Ph.D.**

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Jae Yong Shin is currently a Professor of Accounting at Seoul National University. Professor Shin's research broadly focuses on incentives in organizations: how various incentives influence individuals' behavior and performance, how organizations design contracts and tasks to deal with incentive problems, and ultimately how the individual incentives and contracts determine the way organizations behave and perform. He is particularly interested in the role of performance targets in the design of compensation contracts for corporate executives and lower level employees. His articles have appeared in prestigious journals in accounting and management such as *The Accounting Review, Contemporary Accounting Research, Industrial and Labor Relations Review, Journal of Management, Journal of Management Accounting Research, and Journal of Business Ethics.* His 2006 article published in *The Accounting Review* won the Notable Contributions to Management Accounting Literature Award by the American Accounting Association in 2010. He was an editorial board member and now serves as an editor at *Journal of Management Accounting Research.* He also sits on the editorial boards of *Contemporary Accounting Research* and *Management Accounting Research.*

**Roland F. Speklé, Ph.D.**

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Roland Speklé is Professor of Management Accounting & Control, Nyenrode Business University, The Netherlands. He has published in the behavioral accounting tradition, but his primary research interests are in the field of the economics of organizational control and the design of effective management control systems. Although most of his research is set in a for-profit context, he has a special interest in control issues in the public sector. His research has been published in leading journals such as *Accounting, Organizations and Society; Management Accounting Research; Organization Studies; Journal of Management Accounting Research; Behavioral Research in Accounting; and European Accounting Review.* His research has been awarded with the David Solomons Prize 2014 (for joint work

with Frank Verbeeten) and the 2018 *BRIA* Best Paper Award (for a paper with Hilco van Elten and Sally K. Widener). Speklé also teaches at The London School of Economics and Political Science, and serves on an *ad hoc* basis for advisory committees on performance management in the public sector. Before joining Nyenrode, he held various academic positions at Erasmus University Rotterdam (The Netherlands) and worked as an auditor and consultant in a large public accounting firm. He holds a Ph.D. (cum laude) from Erasmus University

#### **Ivo Tafkov, Ph.D.**

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Ivo Tafkov is a KPMG/E. Harold Stokes Professor of Accounting at Georgia State University. Professor Tafkov's research uses theories from economics and psychology to investigate how management control systems influence decision-making within organizations. His work has been published in *The Accounting Review*; *Contemporary Accounting Research*; *Accounting, Organizations and Society*; and *Management Accounting Research*.

#### **Dan Weiss, Ph.D., CPA**

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Dan Weiss is an Associate Professor of accounting, director of Joseph Kasierer Institute of Accounting Research and director of Raya Strauss Family Business Research Center at the Collier School of Management, Tel Aviv University. His research explores managerial accounting, corporate governance, and insurance. Professor Weiss joined Tel Aviv University in 2003 from the University of California, Davis. He has published extensively in top journals, including *Nature*, *The Accounting Review*, *Journal of Accounting Research*, *Review of Accounting Studies*, *Journal of Operations Management*, and *European Accounting Review*. He serves on the editorial boards of *The Accounting Review*, *European Accounting Review*, and *Management Accounting Research*. He was a board member of the Tel Aviv Stock Exchange and earned the Lybrand Certificate of Merit Award and several teaching awards in M.B.A. and Executive M.B.A. programs.

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of Management Accounting Research* for the period from 2016 to 2021.

**TABLE 1**  
**Annual Activity Summary—For the Calendar Year**

Year	Manuscripts In-Process, Beginning of Year (a)	New Submissions Received (b)	Resubmissions Received (c)	Manuscripts Available for Evaluation (a)+(b)+(c) = (d)	Decision Letters Sent (e)	Manuscripts In-Process, End of Year (d)–(e) = (f)
2021	3	75	60	138	130	8
2020	7	88	92	187	184	3
2019	18	91	92	201	194	7
2018	22	81	88	191	173	18
2017	58	88	81	227	206	21
2016	34	108	62	204	146	58

- (a) Includes submissions in the editor's hands but excludes 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 shows acceptance and rejection rates for the period from 2016 to 2021.

**TABLE 2**  
**Annual Outcome Summary—By Calendar Year Cohort**

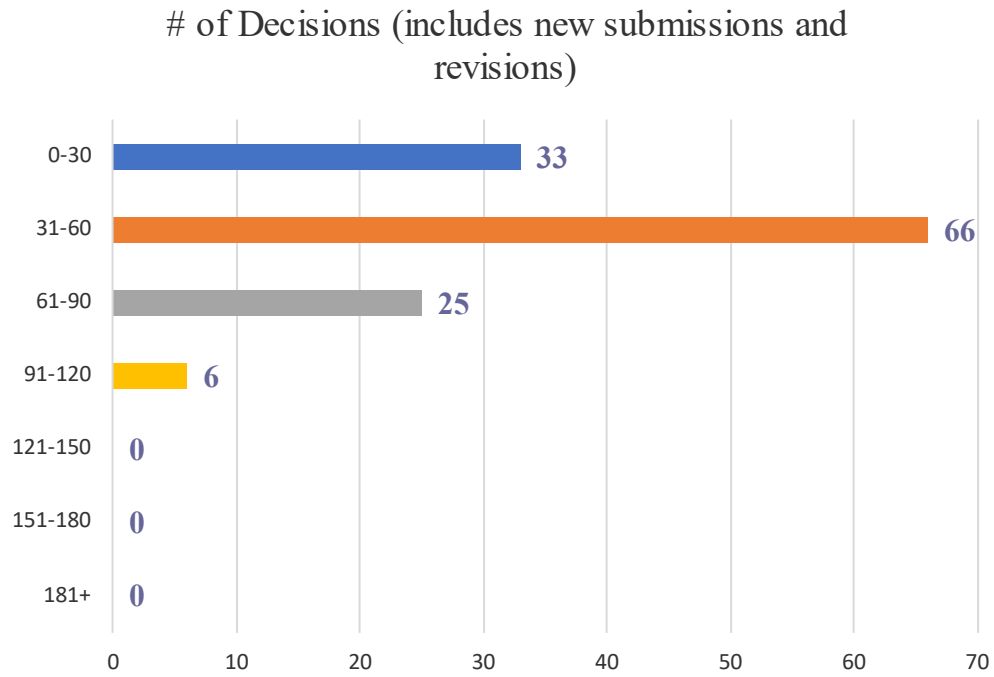
Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = (b)/(a)	Number of Papers in Process (d)	Percentage in Process (e)=(d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g)=(f)/(a)
2021	75	53	71%	14	19%	8	11%
2020	88	67	76%	6	7%	16	18%
2019	91	58	64%	0	0%	33	36%
2018	81	54	67%	0	0%	27	33%
2017	88	59	67%	0	0%	29	33%
2016	109	74	68%	0	0%	35	32%

- (a) Number of submitted manuscripts from that year's cohort.  
 (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.  
 (g) Percent of accepted manuscripts from that year's cohort.

Of the 130 submissions that were evaluated in 2021, the mean turn time was 43 days. Median turn time was 43 days.

### EXHIBIT 1

#### Turnaround Times for Decisions Made in the Year Ended December 31, 2021



## AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association publishes 17 journals in the areas of accounting research, education, practice, and public interest. This page normally contains consolidated usage data for each of the AAA journals for the prior year. It will be updated in a new release of the Journal Information Packets when the data is available.

**TABLE 3**  
**2021 AAA Digital Library and Content Aggregators Downloads**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	928,728
<i>Accounting Horizons</i> *	167,994
<i>Auditing: A Journal of Practice &amp; Theory</i>	151,135
<i>Issues in Accounting Education</i> *	105,672
<b><i>Journal of Management Accounting Research</i></b>	<b>88,356</b>
<i>Current Issues in Auditing</i>	83,576
<i>Journal of Information Systems</i>	82,116
<i>Journal of Emerging Technologies in Accounting</i>	74,326
<i>Accounting Historians Journal</i>	42,491
<i>Behavioral Research in Accounting</i>	34,980
<i>The Journal of the American Taxation Association</i>	25,166
<i>Journal of International Accounting Research</i>	22,688
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	16,152
<i>Accounting and the Public Interest</i>	11,700
<i>Journal of Forensic Accounting Research</i>	6,752
<i>Journal of Financial Reporting</i>	5,082
<i>The ATA Journal of Legal Tax Research</i>	3,524

\* Association-wide journal.

### Other Important Statistics

1. *Journal of Management Accounting Research* is ranked #62 of 163 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2021).
2. Percentage of international authors: 48%
3. View the Most Read and Most Cited papers for *JMAR* on the AAA's [Digital Library](#).

## CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2021), presents citation counts from Elsevier's CiteScore, and includes international journal listings and ratings from the most recent data available.

### Scopus Rankings

An important measure of the quality of a journal is to understand how its intellectual contributions are valued by measuring the extent of citations made to papers published in that journal. Elsevier's Scopus database of abstracts and citations of peer-reviewed papers has 50m records in more than 22,000 titles published by 5,000 publishers (<http://www.elsevier.com/online-tools/scopus>). Scopus provides a foundation for new journal metrics that have become increasingly influential in recent years (<http://www.journalmetrics.com>). Important metrics based on Scopus include Source-Normalized Impact per Paper (SNIP) and SCImago Journal Rank (SJR). Journal citation metrics based on Scopus are increasingly seen by many senior university administrators as a means of normalizing the differences in publishing patterns between disciplines.

The key aspect of SNIP is to measure citation impact by "normalizing" citation values for the radically different patterns of citation between disciplines. SNIP also counters the various manipulations of citation rankings. The summary of SNIP is:

- "Takes a research field's citation frequency into account
- Considers immediacy—how quickly a paper is likely to have an impact in a given field
- Accounts for how well the field is covered by the underlying database
- Counters any potential for editorial manipulation" (<http://www.journalmetrics.com>)

The key aspect of SJR is the recognition that not all citations are equal. A citation in a more influential journal should count more than a citation in a less influential journal. The summary of SJR is:

- "Is weighted by the prestige of the journal, thereby 'leveling the playing field' among journals
- Eliminates manipulation: the only way to raise the SJR ranking is publish in more reputable journals
- 'Shares' a journal's prestige equally over the total number of citations in that journal
- Normalizes for differences in citation behavior between subject fields" (<http://www.journalmetrics.com>)

Table 4 shows the SNIP and SJR rankings for 2018 to 2021 (most recent data) with comparable data for AAA peers, as well as those in the accounting and finance disciplines.

**TABLE 4**  
**SNIP and SJR Rankings: 2018–2021**

Source Title	SNIP				SJR			
	2021	2020	2019	2018	2021	2020	2019	2018
<b><i>Journal of Management Accounting Research</i></b>	<b>0.970</b>	<b>1.247</b>	<b>1.269</b>	<b>0.973</b>	<b>0.768</b>	<b>1.307</b>	<b>1.106</b>	<b>0.648</b>
<b>AAA Peers</b>								
<i>Accounting and the Public Interest</i>	0.318	0.676	0.589	0.182	0.212	0.258	0.299	0.254
<i>Accounting Historians Journal</i>	0.525	0.815	1.298	0.708	0.143	0.367	0.328	0.237
<i>Accounting Horizons</i>	1.700	1.566	1.296	1.313	1.454	1.302	1.170	1.131
<i>Auditing: A Journal of Practice &amp; Theory</i>	1.929	1.930	1.706	2.017	1.777	1.907	1.822	2.417
<i>Behavioral Research in Accounting</i>	1.414	1.130	1.058	1.123	1.238	1.311	0.818	0.557
<i>Current Issues in Auditing</i>	0.707	0.581	0.489	0.189	0.473	0.274	0.515	0.247
<i>Issues in Accounting Education</i>	0.665	0.794	0.811	0.472	0.483	0.415	0.410	0.423
<i>Journal of the American Taxation Association</i>	1.456	1.122	1.416	0.627	2.271	2.756	1.468	0.850
<i>Journal of Emerging Technologies in Accounting</i>	1.335	1.648	0.879	0.859	0.946	0.756	0.490	0.372
<i>Journal of Information Systems</i>	1.112	1.654	1.671	1.187	1.183	0.859	0.780	0.752
<i>Journal of International Accounting Research</i>	0.526	0.860	0.832	0.876	0.371	0.399	0.397	0.493
<i>Journal of Management Accounting Research</i>	0.970	1.247	1.269	0.973	0.768	1.307	1.106	0.648
<i>The Accounting Review</i>	3.662	3.503	3.729	2.968	4.674	5.678	5.446	5.240
<i>The ATA Journal of Legal Tax Research</i>	0.126	0.000	0.000	0.000	0.102	0.102	0.102	0.101
<b>Accounting and Finance Peers</b>								
<i>Accounting, Auditing &amp; Accountability Journal</i>	1.980	1.874	1.879	1.563	1.465	1.741	1.459	1.456
<i>Accounting &amp; Finance</i>	1.388	1.282	1.360	0.932	0.669	0.645	0.430	0.445
<i>Accounting, Organizations and Society</i>	2.505	2.421	2.393	1.963	2.204	2.617	1.924	2.036
<i>British Accounting Review</i>	2.525	2.039	1.934	1.808	1.316	1.223	1.103	1.118
<i>Contemporary Accounting Research</i>	2.621	2.143	2.274	1.854	3.017	2.769	2.207	2.895
<i>European Accounting Review</i>	1.833	1.571	1.575	1.759	1.112	1.016	0.973	1.505
<i>Journal of Accounting &amp; Economics</i>	4.497	3.209	3.477	2.840	7.346	6.607	5.821	6.606
<i>Journal of Accounting and Public Policy</i>	2.037	1.568	1.948	1.692	1.095	1.264	1.125	1.481
<i>Journal of Accounting Research</i>	3.833	3.242	4.225	3.488	5.992	6.767	6.996	10.151
<i>Journal of Financial Economics</i>	5.915	5.101	5.285	4.942	10.418	11.673	11.999	13.636
<i>Management Accounting Research</i>	1.777	1.586	2.768	2.497	1.068	1.358	1.975	2.166
<i>Review of Accounting Studies</i>	3.343	2.667	2.464	1.902	3.998	4.418	3.473	3.379

Source: SCOPUS database, <http://www.scopus.com/sources>, Elsevier, 2021.

## CiteScore

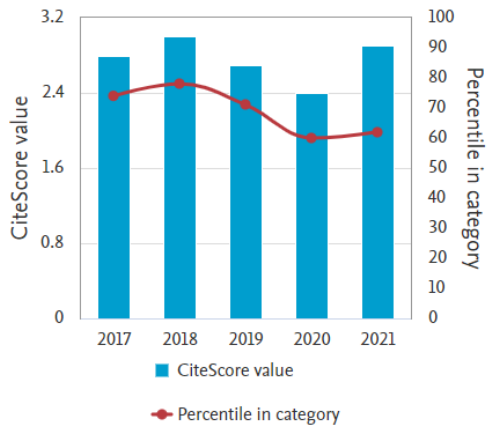
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage cited (CiteScore). Another way of looking at this is SNIP is article impact, SJR is the journal impact, and CiteScore is a view of the journal's citation analysis. The following images show the CiteScore trend for *JMAR*, and the CiteScore table lists the CiteScore for each AAA journal indexed in Scopus..

### CiteScore rank 2021 [🔗](#)

Category	Rank	Percentile
Business, Management and Accounting Accounting	#62/163	62nd
Business, Management and Accounting Business and International Management	#166/423	60th

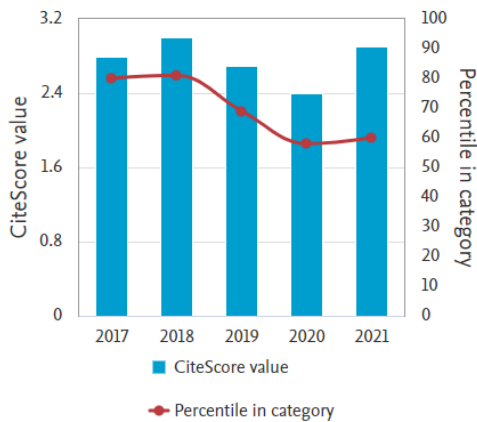
### Accounting

#### CiteScore trend



### Business and International Management

#### CiteScore trend



Source: CiteScore, Elsevier, 2021

Journal	CiteScore, 2021	
	2021 Citations/2018-2021 docs	
<i>Accounting Historians Journal</i>	1.50	53 cites/35 docs
<i>Accounting Horizons</i>	3.40	482 cites/142 docs
<i>Accounting and the Public Interest</i>	0.80	18 cites/23 docs
<i>Accounting Review, The</i>	6.60	2,227 cites/340 docs
<i>ATA Journal of Legal Tax Research</i>	0.00	0 cites/18 docs
<i>Auditing: A Journal of Practice &amp; Theory</i>	4.40	615 cites/140 docs
<i>Behavioral Research in Accounting</i>	3.30	175 cites/53 docs
<i>Current Issues in Auditing</i>	1.30	69 cites/53 docs
<i>Issues in Accounting Education</i>	1.30	108 cites/83 docs
<i>Journal of the American Taxation Association</i>	2.70	116 cites/43 docs
<i>Journal of Emerging Technologies in Accounting</i>	3.20	302 cites/93 docs
<i>Journal of Financial Reporting</i>	n/a	n/a
<i>Journal of Forensic Accounting Research</i>	n/a	n/a
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	2.80	301 cites/106 docs
<i>Journal of International Accounting Research</i>	1.80	132 cites/75 docs
<b><i>Journal of Management Accounting Research</i></b>	<b>2.90</b>	<b>356 cites/112 docs</b>



## POSITIONING IN INTERNATIONAL RANKINGS

*Journal of Management Accounting Research* is in a number of international journal rankings, as tracked by the Harzing Journal Quality List\* (<http://www.harzing.com>, updated July 2022). The following table lists *JMAR*'s position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

*Journal of Management Accounting Research* ranks as A\* on the widely followed Australian Business Deans Council (ABDC) journal list.

TABLE 5

Journal	ABDC 2019	ABS 2021	EJL 2020	HCERES 2020	VHB 2015
<i>Journal of Management Accounting Research</i> †	A*	2	S	B	B
<b>Accounting Peers</b>					
<i>Accounting &amp; Finance</i>	A	2	S	B	C
<i>Accounting and the Public Interest</i> †	B	2			C
<i>Accounting Historians Journal</i> †	B	2		B	C
<i>Accounting Horizons</i> †	A	3	S	B	B
<i>Accounting, Auditing &amp; Accountability Journal</i>	A*	3	S	A	B
<i>Accounting, Organizations and Society</i>	A*	4*	P*	A	A
<i>Auditing: A Journal of Practice &amp; Theory</i>	A*	3	P	A	B
<i>Behavioral Research in Accounting</i> †	A	3	S	B	B
<i>British Accounting Review</i>	A	3	S	B	B
<i>Contemporary Accounting Research</i>	A*	4	P*	A	A
<i>Current Issues in Auditing</i> †	B	2			
<i>European Accounting Review</i>	A*	3	P	A	A
<i>International Journal of Accounting</i>	A	3		B	B
<i>International Journal of Auditing</i>	A	2		B	B
<i>Issues in Accounting Education</i> †	A	2		C	C
<i>Journal of Accounting &amp; Economics</i>	A*	4*	P*	A	A+
<i>Journal of Accounting and Public Policy</i>	A	3	S	A	B
<i>Journal of Accounting Research</i>	A*	4*	P*	A	A+
<i>Journal of Business Finance &amp; Accounting</i>	A*	3	P	A	B
<i>Journal of Emerging Technologies in Accounting</i> †	B	1			
<i>Journal of Financial Reporting</i> †	A				
<i>Journal of Forensic Accounting Research</i> †	B				
<i>Journal of Governmental &amp; Nonprofit Accounting</i> †	B	1			
<i>Journal of Information Systems</i> †	A	1			C
<i>Journal of International Accounting Research</i> †	A	2	S	B	B
<i>Journal of Management Accounting Research</i> †	A*	2	S	B	B
<i>Management Accounting Research</i>	A*	2	P	A	A
<i>Review of Accounting Studies</i>	A*	4	P*	A	A
<i>The Accounting Review</i> †	A*	4*	P*	A	A+
<i>The ATA Journal of Legal Tax Research</i> †	C	1			
<i>The Journal of the American Taxation Association</i> †	A	3			

† Denotes the journal is published by the American Accounting Association.

## ***ABDC—Australian Business Deans Council Journal Rankings List***

The influence of this ranking goes well beyond Australia.

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<b>Rank</b>	<b>Interpretation</b>
A*	Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation.
A	Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.
B	Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.
C	A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.

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## ***ABS—Chartered Association of Business Schools***

The list provides guidance to scholars working across the diverse fields that constitute Business and Management. The Academic Journal Guide is intended to give both emerging and established scholars greater clarity as to which journals to aim for, and where the best work in their field tends to be clustered.

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<b>Rank</b>	<b>Interpretation</b>
4*	Journals of Distinction. Within the business and management field, including economics, there are a small number of grade 4 journals that are recognised world-wide as exemplars of excellence. As the world leading journals in the field, they would be ranked among the highest in terms of impact factor. The initial paper selection and review process would be rigorous and demanding. Accepted papers would typically not only bring to bear large scale data and/or rigour in theory, but also be extremely finely crafted and provide major advances to their field.
4	All journals rated 4, whether included in the Journal of Distinction category or not publish the most original and best-executed research. As top journals in their field, these journals typically have high submission and low acceptance rates. Papers are heavily refereed. These top journals generally have among the highest citation impact factors within their field.
3	3 rated journals publish original and well executed research papers and are highly regarded. These journals typically have good submission rates and are very selective in what they publish. Papers are heavily refereed. These highly regarded journals generally have good to excellent journal metrics relative to others in their field, although at present not all journals in this category carry a citation impact factor.
2	Journals in this category publish original research of an acceptable standard. For these well regarded journals in their field, papers are fully refereed according to accepted standards and conventions. Citation impact factors are somewhat more modest in certain cases. Many excellent practitioner-oriented articles are published in 2-rated journals.
1	These journals, in general, publish research of a recognised, but more modest standard in their field. A 1 rating is a useful indicator in that it indicates the journal meets normal scholarly standards, including a general expectation of peer review. Papers are in many instances refereed relatively lightly according to accepted conventions. Few journals in this category carry a citation impact factor.

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## ***EJL—Erasmus Research Institute of Management Journals Listing (The Netherlands)***

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<b>Rank</b>	<b>Interpretation</b>
P+	Top journals among P
P	Best journals in the field
P A	Top international journals (aspirant)
S	Scientific refereed journals of a recognized academic reputation that do not reach the quality levels of the Primary Set (P)
M*	Top managerial journal

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## ***HCERES—High Council for Evaluation of Research and Higher Education***

A joint plenary commission, established in 2014, brought together representatives of Economics and Management and was responsible for establishing and updating a list of common journals for these two disciplines. The list is made up of merged classified lists of journals from the Scientific College of the French Management Association (FNEGE), and section 37 of the National Committee for Scientific Research (CNRS). The classification is done in 3 categories:

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<b>Rank</b>	<b>Interpretation</b>
A	Journals classified 1 *, 1e, 1g, 1eg, 1 and 2 by the CNRS or FNEGE
B	Journals classified 3 by the CNRS or FNEGE
C	Journals classified 4 by the CNRS or FNEGE

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## ***VHB 2015—Assoc. of Professors of Business in German Speaking Countries***

A ranking developed on behalf of the Association of University Professors of Business in German speaking countries (Verband der Hochschullehrer für Betriebswirtschaft–VHB). This version (VHB-JOURQUAL 3) is the 4th edition of this list.

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<b>Rank</b>	<b>Interpretation</b>
A+	World Leading
A	Leading
B	Important and Respected
C	Recognized
D	Peer-Reviewed

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\* Note: The 60th edition of the Harzing Journal Quality List removed several older rankings (UQ 2007, Aston 2008, Cranfield 2012) that had not been updated since then by their providers and were probably replaced by the ABDC and ABS rankings. The 61st edition removed two French single university rankings (HEC 2011) and ESSEC (2016) as French universities now seem to use one of the three country-wide rankings. The 69th edition was published in July 2022.