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EDITORIAL

Long before the Management Accounting Section of AAA was founded in 1982, there was much discussion concerning the need for a journal devoted to research in management accounting. When the section was formed, discussion then focused on the section sponsoring such a journal. However, until the section was on a firm foundation in terms of other activities responsive to membership needs plus finances, the issue of a section sponsored journal was deferred. Finally about mid-year 1987 the section officers agreed to seriously consider a journal.

Early in December 1987, the section executive committee approved the appointment of your editors, the formation of an editorial board, and a "call for papers" to be published under the title *Management Accounting Research*. It was announced that there was full expectation that the response to the "call for papers" would generate a sufficient quantity of high quality papers and that a journal would be instituted with a first issue projected for Fall 1989. As you can see our expectations have been realized with this the first issue of the *Journal of Management Accounting Research*.

For the editors, it is a real pleasure to present this first issue to you. In many respects it is a collectors item. There are four submitted papers which have cleared our refereeing process plus five invited papers which also have been refereed. Three of the invited papers have been prepared by "scholar-statesmen" of our field; Bob Anthony, Chuck Horngren and Gordon Shillinglaw. Their views on management accounting — its past, present, and future — make this a very special first issue.

A fourth invited paper by John Shank is appropriately provocative and truly an exceptional scholarly paper on "Strategic Cost Management." The final invited paper is an "article length book review" of Yin's *Case Study Research*. This insightful paper by the experienced case study researcher, Bill Bruns, is intended to focus attention on scholarly case and field study research and the need for more of it in management accounting.

In addition to the above mentioned nine papers, there are three other papers in this first issue. These are abstracts of three dissertations in management accounting. Two of these are the 1988 winners of the section's "Outstanding Dissertation Award" while the third was considered to be a very, very close runner up and thus an "Honorable Mention." We publish these abstracts to encourage Ph.D. candidates to engage in outstanding dissertation research in management accounting.

At least for the immediate future, readers should expect subsequent issues of the *Journal of Management Accounting Research (JMAR)* to consist of a mix of papers similar to this issue. There are other scholars of management accounting whose views and research on pertinent issues should be presented in these pages. There are also other special books related to management accounting which should receive article length coverage. There will also be future dissertation awards. Above all, there is and will be a continuing stream of submitted research papers which clear our refereeing process.

I truly hope that you find the papers in this issue of interest to you, your colleagues, and your students. I also hope that you will consider submitting your own research efforts to *JMAR*.

W. L. Ferrara