

Journal of Management Accounting Research at 30 Years: Reflections on Its Context, Creation, Challenges, and Contributions

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I. INTRODUCTION

We congratulate the *Journal of Management Accounting Research (JMAR)* on its 30th birthday! We offer our reflections on *JMAR* and its 30-year history by describing its context, creation, challenges, and contributions as well as possible future challenges and contributions. Unlike prior reviews, we have chronicled *JMAR*'s development during this period.¹ This enabled us to relate the development of the journal to the evolution of the Management Accounting Section (MAS) and management accounting (MA) research.

To help ground us and provide added insights and their unique perspective, we asked the living former editors to answer two questions:

- What would have been your analysis of *JMAR* when you were editor: what were its strengths and weaknesses, and what were its threats and opportunities?
- When you were editor, what were the challenges facing *JMAR* and what were its contributions to MA research?

Their answers were insightful and very helpful in stimulating us to think and talk about *JMAR*'s history and to write our reflections. There was a high level of consensus in their answers considering that their editorships spanned from 1992 to 2018.

II. CONTEXT

JMAR's creation can be explained by four interrelated context conditions: the emergence of MA research, lack of accounting research journals, the MA research community, and increasing pressure to publish in research journals.

Emergence of MA Research

The beginning of MA research in the U.S., distinguished from cost accounting research, often is taken to be around 1960 when two important events occurred. First, cost accounting expanded to include the emergence of MA. Prior to 1960, for example, textbooks were almost exclusively focused on cost (not management) accounting and they placed primary emphasis

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¹ See Lindquist and Smith (2009) and Guffey and Harp (2017) for descriptions and analyses of *JMAR*'s content and citations for its first 20 and 25 years, respectively.

on product costing for inventory valuation and income determination (Hornigren 1989). Two important textbooks expanded cost accounting to MA, the latter being concerned with managers using accounting information to make planning and control decisions in order to achieve their organization's goals. In 1950 William Vatter's path-breaking textbook, *Managerial Accounting*, was published as a "preliminary edition" (Hornigren 1989, 22). In 1962 Charles Hornigren, a student of William Vatter, built on Vatter's textbook with the first of many editions of *Cost Accounting: A Managerial Emphasis*.

Second, in 1959 the Ford Foundation proposed the professionalization of business education in universities. To achieve this professionalism, the proposal called for increasing the emphasis on tenured and tenure-track faculty (hereafter, faculty) publishing rigorous social science research and on expanding and improving doctoral education (Maher 2001). Before 1960, the MA literature largely focused on education (e.g., textbooks) and practice (e.g., *NACA Bulletin*, later the National Association of Accountants'—which is now the Institute of Management Accountants—*Management Accounting* magazine). From the Ford Foundation's proposal in 1959 to 1989, when *JMAR* was first published, there were significant increases in the quantity and quality of MA research, researchers, and research-based literature (Klemstine and Maher 1984; Luft and Shields 2003; Hesford, Lee, Van der Stede, and Young 2007; Shields 2018).

Lack of Accounting Research Journals

Before *JMAR*, no research-oriented journal was devoted solely to MA and most existing accounting research journals were ambivalent or indifferent about MA research. The two accounting research journals before 1975 in the U.S. were general journals that published a few MA articles and many articles on other accounting topics (mostly financial accounting)—*The Accounting Review (TAR)* (started in 1926) and *Journal of Accounting Research (JAR)* (started in 1963). They were followed by a few new general journals that also published some MA articles, in particular *Accounting, Organizations and Society (AOS)* started in 1976, *Journal of Accounting and Economics (JAE)* in 1979, and *Contemporary Accounting Research (CAR)* in 1984. The journal most interested in MA research was *AOS*, reflecting the interest of its editor, Anthony G. Hopwood (Hesford et al. 2007; Herschung, Mahlendorf, and Weber 2018).

MA Research Community

The emerging MA research community before *JMAR* was small, isolated, and concentrated at a few universities. Most of these universities had one or two MA faculty who participated in research, and many of these universities did not provide much support for research (e.g., funding, research assistance, computer support, reduced teaching assignments). Few organizations catered to MA research and researchers. The American Accounting Association (AAA) had its annual meeting and published *TAR*, but the AAA Annual Meeting and *TAR* were focused more on financial accounting. In the 1960s, a group of young faculty interested in MA research, led by William W. Cooper, who won the first MAS Lifetime Contribution to MA Award in 2002, approached the AAA to propose that MA research have a larger presence at the annual meeting. This resulted in 1966 in a plenary session devoted to MA at the 50th Annual Meeting of the AAA (Birnberg and Nath 1967; Charnes and Cooper 1967).

Increasing Pressure to Publish in Research Journals

By the time *JMAR* was started, there was an increasing number of MA faculty wanting and needing to publish their research in research journals (Hopwood 2007; Shields 2018). Due to the Ford Foundation proposal, more doctoral students were being educated to conduct rigorous social science research using formal research methods, which resulted in more research activities and papers. In addition, faculty's promotion and tenure and annual performance evaluations were increasingly being linked to the quantity and quality² of their publications (Hopwood 2007; Shields 2018). This linkage strengthened in 1988 when *Business Week* started to rank and rate M.B.A. programs and then increased further when other rankings and ratings began (e.g., *Public Accounting Report* and *U.S. News & World Report's* rankings of accounting programs). The combination of no journals devoted to MA research and an increasing number of faculty wanting and needing to publish their research in research journals created demand for a journal devoted to MA research.

III. CREATION

JMAR's four interrelated context conditions provided the basis for its creation. Its creation formally began when the MAS started, which had its first organizational meeting in 1982 and its first research focused conference in 1987 (Lanen 2004). These meetings and conferences helped motivate MA research and increased the desire and need for the MAS to publish a research

² At many research-focused universities, quality was often proxied by the reputation of the journal an article was published in.

journal. The MAS Executive Committee deferred discussion of starting a journal until it had established the Section and developed other activities that the MAS membership wanted (Ferrara 1989; Lanen 2004).

JMAR was conceived in 1987 when the MAS Executive Committee:

Agreed to seriously consider a journal. Early in December 1987, the section executive committee approved the appointment of [the] 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. (Ferrara 1989, iii)

The title *Management Accounting Research (MAR)* was changed to *JMAR* when the MAS Executive Committee became aware that in the U.K. a journal with that same title was being started. The Call for Papers in 1988 stated that the objective of *JMAR* was:

To contribute to improving the theory and practice of management accounting by promoting both applied and theoretical research. The primary audience for this publication is the membership of the Management Accounting Section of the American Accounting Association and other individuals interested in management accounting. (Lanen 2004, Attachment 18)

The editorial policy as stated in the Call for Papers was that:

“Management accounting” for the purposes of this publication is to be broadly conceived. We will publish papers involving a variety of topics, settings and research methods. New theories, topical areas and research methods are encouraged. (Lanen 2004, Attachment 18)

This objective and editorial policy remained in effect for *JMAR*’s first 30 years and indicated that its goals are quality, quantity, variety, innovation, influence, and to serve the MAS membership and others interested in MA.³ In many ways, this objective and editorial policy constituted *JMAR*’s strategic planning and plan during its first 30 years. They indicated that *JMAR*’s goal was to be a journal that had a reputation for being high quality (e.g., high standards for theoretical and empirical validities) and that published a sufficient quantity of articles covering a variety of existing and new—innovative—MA topics, theories, and research methods. Further, the objective of these articles was to improve—innovate—the theory and practice of MA and thus they would have influence. *JMAR* was intended to serve the membership of the MAS and others interested in MA. To have influence and serve the membership and others implied that *JMAR* had to be visible by publishing influential articles, having high journal rankings, and be appearing often at conferences (but when *JMAR* started there were very few accounting conferences and no MA conferences!) and in mail boxes.⁴

How to achieve these goals raised several related questions: First, how can each of these goals be achieved? More important, can these goals be achieved simultaneously or must they be achieved sequentially? And if sequential, must they be achieved in a particular order? Another important question is, are any of these goals in conflict and thus require tradeoffs? For example, are the two goals of obtaining quality submissions and increasing the number of papers published independent of one another or does achieving a satisfactory level of each require tradeoffs? If so, what is the optimal tradeoff of quality to achieve increased quantity? Are there other goals involving significant tradeoffs? For example, between quantity and innovation: if more papers are published will the more innovative papers be lost in the much greater number of papers researching more traditional issues? Answering these and other questions related to *JMAR*’s goals and taking the actions required to achieve them were major sources of the challenges that confronted *JMAR* when it started as well as throughout its first 30 years.

JMAR was first published in 1989 with William L. Ferrara as its founding editor. This was an important landmark in the history of the MAS!

³ Small changes were made to *JMAR*’s mission statement just after it turned 30. These changes were to rewrite, not substantively change, the original mission statement. The new statement is: “The mission of *JMAR* is to advance the theory and practice of MA 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 MA 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 MA practices are encouraged.”

⁴ In the 1980s, mail was important because there was no internet for electronically mediated communication and sharing of information—journals and journal correspondence were sent by mail.

IV. CHALLENGES

Several challenges arose during *JMAR*'s 30 years. These included starting and operating *JMAR*, increasing quantity, increasing competition for submissions, competitor journals, external recognition, and increasing and integrating the MA research community.

Starting and Operating *JMAR*

Important challenges in starting *JMAR* included establishing *JMAR*'s identity and implementing its intended objective and editorial policy. This included setting up a paper review process, selecting an editorial board, marketing the journal, encouraging submissions of papers, and getting enough papers reviewed and published on a timely basis. *JMAR*'s Call for Papers stated that there was the "full expectation that the response to the 'call for papers' would generate a sufficient quantity of high quality papers" (Ferrara 1989, iii). Unfortunately, this expectation was not fully met. The first two annual issues each contained the four submitted papers that had been accepted for publication and also seven or eight articles that were invited—book reviews, dissertation abstracts, and personal histories of or views about MA. The MAS had over-estimated the supply of high-quality MA research papers that would be submitted and clear the review process.

In the beginning, *JMAR* relied on invited papers to fill each annual issue. These invitations served two purposes: one was to publish articles that were not as likely to be written unless authors were invited to do so (e.g., literature reviews), and second to provide a sufficient quantity (i.e., number of articles or pages published) to complete an annual issue. The reliance on invited papers might have decreased sooner if *JMAR* were more willing to publish papers with lower quality, which could have increased its visibility by publishing more submissions and been of greater service to the MAS membership. While many of these invited papers were high quality, innovative, and influential in addressing important MA issues and in increasing *JMAR*'s visibility, a healthy journal needs a regular flow of quality non-invited submissions. These were not always easy to come by in the early years. Attracting enough quality submissions and decreasing reliance on invited papers was a continuing challenge during this period.

Increasing Quantity

A continuing challenge was increasing the quantity of papers submitted and published. *JMAR* initially adopted a strategy of emphasizing quality over quantity. Emphasizing quality is necessary for research to have high levels of theoretical and empirical validities, which are required if research is intended to provide accurate descriptions and theory-consistent explanations of causes and effects (Birnberg, Shields, and Young 1990; Covaeski, Evans, Luft, and Shields 2003; Luft and Shields 2003, 2014; Shields 2018). Research and its contributions improve with increases in quality, but they also improve with increases in quantity. Quantity facilitates a journal having more influence, visibility, variety, and innovation. To achieve a higher quantity, *JMAR* needed to increase the quantity of submissions and acceptances and/or decrease quality.

JMAR operated as if it were on automatic pilot for many years. Editors continued to work to achieve *JMAR*'s goals. Their efforts focused on publishing a sufficient quantity of high-quality articles in an annual issue. It took many years for the quantity of papers submitted and published to increase year after year. Submissions before 2006 consistently were in the range of 40–50 per year. From 2006 to 2018, submissions generally were increasing but with year-to-year fluctuations. They reached a high of 108 in 2016, but in 2017 and 2018 submissions were in the 80s (from Annual Editor Reports, which report back to 2006). There was a significant increase in the quantity of papers published in 2008 from the previous several years, and the quantity of papers published continued to increase after 2008. From 1989 through 2007, an average of 10.3 papers per year were published with a range of five to 19, but there was not an increasing trend. In the following 11 years (2008–2018), an average of 18.6 papers per year were published with an average of 15.0 papers from 2008–2013 when one issue per year was published and an average of 22.8 papers in 2014–2018 when two or three issues per year were published.

The MAS Executive and Operating Committees⁵ and *JMAR* editors' focus was on how to increase quantity further. If *JMAR* had more quantity, then it would likely have more issues published per year, influence, variety, and visibility as well as provide more service to MAS members. Increasing quantity can be challenging when there is increasing competition for submissions and successful competitor journals, which are discussed in the ensuing sections. In 2007, the AAA notified the MAS that *JMAR* would be considered for inclusion in the Social Science Citation Index (SSCI). The MAS leadership and *JMAR* editors wanted to be included in SSCI and many of them believed that an important challenge to inclusion was an insufficient quantity of papers and issues published per year,⁶ which is discussed in the ensuing section on external recognition.

⁵ Information about these committees is in the MAS minutes on the MAS website (see, <https://aaahq.org/MAS>).

⁶ When inclusion in SSCI first arose, popular wisdom was that *JMAR* needed multiple issues per year to be included. Later, that view changed to be that SSCI also wants a steady pipeline—that is, SSCI wants a steady and significant quantity of articles published on time in multiple issues per year.

The MAS Executive and Operating Committees and *JMAR* editors increased their efforts to increase the quantity of submissions, papers published, and issues per year. They began to encourage more marketing of *JMAR* to increase its image as a first-choice journal to which authors could submit their papers and increase the quantity of submissions. The editors were worried that the then-current quantity of submissions would not support two issues per year unless quality was allowed to decrease, which could decrease the willingness of researchers to submit their (best) papers. In 2009 a task force was formed to identify ways to increase the quantity of publications. While there were increases in submissions and papers published, they were not enough to support two issues every year. When Ranjani Krishnan became editor-elect, the MAS Executive Committee strongly encouraged her to have two issues per year. As part of her efforts to market *JMAR*, Ranjani gave an inspirational speech at the 2013 Midyear Meeting to motivate interest in submitting papers to *JMAR* to support the journal and the MAS. Fortunately, the number of submissions and articles published increased and *JMAR* went from publishing one to two issues in 2014 and then to three issues in 2016.⁷

Increasing Competition for Submissions

JMAR was facing increasing competition for submissions. There was an increasing number of journals that researchers could choose to submit their papers. Competition became especially keen for submissions of high-quality papers from successful researchers, many of who were at research-intensive universities that greatly valued and rewarded publications in the best journals. Many other faculty also faced increasing pressures and incentives from their universities to publish in high-quality journals. Faculty were building their own reputations by publishing in top-rated journals, which at many research-intensive universities meant publishing in *AOS*, *CAR*, *JAE*, *JAR*, *TAR*, and later *Review of Accounting Studies*. For *MA*, *MAR* was becoming increasingly attractive. Not only are these other journals competitors, but some of them had expansionary periods, which was an additional challenge for *JMAR*. For example, *TAR* underwent a major expansion in the early 2000s—it published fewer than 500 pages in 2000 and about 1,700 pages in 2008. This likely attracted some papers, especially high-quality innovative papers that had the potential to be influential, which might otherwise have been submitted to and published in *JMAR*.

Competitor Journals

An important challenge was motivating faculty to submit their papers to *JMAR*, especially papers with the potential to be high-quality, innovative, and influential. Two important types of competitor journals emerged. One type was high-quality general accounting journals, in particular *AOS*, *CAR*, *JAE*, *JAR*, and *TAR*. These journals had higher-quality reputations and greater visibility than *JMAR* (as evidenced by journal impact scores, SSCI listing, and size of readership) and thus were very attractive journals for authors to submit their papers, especially authors at universities that valued and rewarded publications in top-tier journals.

The second competitor was *MAR*, which like *JMAR* was devoted to *MA* and started publishing in 1990. How would authors decide whether to submit their papers to, *JMAR* or *MAR*? These journals have different profiles and histories that might influence authors' decision. *JMAR* and *MAR* adopted different initial strategies that may have had long-term consequences for authors in deciding which journal to submit their papers. *JMAR* opted for a strategy of publishing "a sufficient quantity of high quality papers," that is, quality over quantity (Ferrara 1989, iii). The result was that *JMAR* published one issue a year during its first 25 years. Early issues had invited papers and a few submitted research articles (e.g., four in each of the first two issues).

In contrast, *MAR* started its first two years by publishing four issues a year with each issue having three or four submitted research articles as well as conference abstracts and book reviews. In its first two years, *MAR* published 25 submitted research articles compared to *JMAR*'s eight—more than three times as many submitted research articles. This difference in the quantity of publications continued: *MAR* published 475 articles during its first 25 years (Bromwich and Scapens 2016) compared to *JMAR*'s 282 (Guffey and Harp 2017). *MAR* started and continued to publish more articles than *JMAR* during their first 25 years. This could have been due to the MAS adopting the goal of high quality with sufficient quantity being a constraint. Or, maybe *MAR* had more submissions, which led to more papers being accepted for publication. Since *JMAR* started publishing more than one issue per year in 2014, however, it has published more articles than did *MAR*. During the five years 2014–2018, *JMAR* published an average of 22.8 articles per year, while *MAR* published an average of 18.8 articles per year.

⁷ In 2008 two issues were published (the annual and one called Supplement). The Supplement published papers that were submitted when Joan L. Luft was editor but were published when Richard A. Young was editor. The second issue was published as a Supplement, not Issue No. 2, because there was concern that *JMAR* was likely not to have enough submissions to sustain two issues per year going forward, which turned out to be the case for the next several years.

Another difference between *JMAR* and *MAR* was the variety of research methods and methodologies in the articles that they published. *JMAR* focused more on publishing quantitative (e.g., analytical) and positivist (e.g., archival, experimental, survey) research (Guffey and Harp 2017). *MAR* also published these types of research but they were a smaller percentage of its publications compared to *JMAR*. It also published many more case and field studies than did *JMAR*, and it also published critical and interpretive studies unlike *JMAR* (Hopper and Bui 2016).

These differences in the quantity and variety of articles published may stem from differences in the journals' publishers and time horizons. *MAR* was initially published by Academic Press and is currently published by Elsevier (Scapens and Bromwich 2010). These commercial publishers produce and sell many academic journals and have much experience in making a variety of journals successful. *MAR*'s founding editors, Michael Bromwich and Robert W. Scapens, were editors for *MAR*'s first 25 years.

In contrast, *JMAR* is published by the AAA. Some AAA policies may have encouraged *JMAR* to have a short-term orientation because its editors and editorial board, as well as members of the MAS Executive and Operating Committees, had short-term appointments (e.g., one, two, or three years). *MAR*'s publisher and long-term editorship created stability and continuity of goals and strategies.⁸ The short-termism of *JMAR* could have created risk aversion and relearning: Anthony G. Hopwood said to us that short-term editors spend much of their time learning how to be an editor (and by the time they learn, their editorship is over) and they worry whether submissions will continue, and thus can be cautious about increasing quality because that could reduce the quantity of papers published.

Mike Shields attended many meetings of *JMAR* and *MAR* editorial boards during their first 20 or so years and noticed a difference between their meetings. MAS meetings about *JMAR* typically were somewhat perfunctory with the editor delivering a brief report summarizing events of the last year and plans for the future and then the other attendees voicing their general approval of *JMAR*'s performance. In contrast, board meetings for *MAR* had more detailed reports, and the publisher's representative would provide guidance on how to move *MAR* forward. The publishers clearly had commercial success on their minds—how to increase market share, ratings, and rankings, etc. The publisher's representative and the two editors coached the board on the challenges confronting *MAR* and how to improve it. *MAR* seemed to have the strategy of starting with quantity over quality in contrast to *JMAR*'s strategy of quality over quantity.

The quantity-over-quality strategy *MAR* followed was successful. It published more papers than *JMAR* and attracted more submissions. During *MAR*'s first decade, the number of submissions was fairly constant. It increased by 69 percent during the second decade, for example from 72 in 2000 to 122 in 2009 (Scapens and Bromwich 2010). This is almost twice as many submissions as *JMAR* had during the same period. The increased quantity of submissions made it possible for *MAR* to reduce its acceptance rate and facilitated *MAR*'s increased quality; for example, the acceptance rate in 1995–1999 was 26 percent, which decreased to 17 percent in 2005–2009 (Scapens and Bromwich 2010).

Another example of how *MAR* was managed for the long term is the concern with the mix of papers published. *MAR*'s long-term strategy was to begin publishing enough papers to support multiple issues each year and later strive for higher quality. The papers initially published in *MAR* included a significant percentage of descriptive case and field studies. However, to improve its ranking *MAR*'s editors recognized that *MAR* needed to publish more articles that included theory and hypothesis testing. The editors made a conscious decision to move more in that direction. During *MAR*'s first decade, 34 percent of the articles did not explicitly rely on a theory. This decreased to only 12 percent in the second decade (Scapens and Bromwich 2010) and has continued to decrease to where now very few articles do not explicitly rely on a theory (Bromwich and Scapens 2016). *MAR*'s strategy led to repositioning it toward higher quality in addition to its already higher quantity than *JMAR* had.

In summary, *JMAR* and *MAR* chose different strategies to establish themselves during their first 30 years. They were successful in achieving their goals, and the MA literature and community are better off from their implementations of these different strategies. *JMAR* was the desired journal for quantitative (positivist) empirical and analytic research and has encouraged qualitative empirical research.

External Recognition

Another challenge was receiving external recognition, which was important in order to motivate more submissions, especially submissions of high-quality papers with the potential to be influential (e.g., innovative, citations), including submissions from around the world. External recognition is a way to verify that *JMAR* is achieving its goals of quality,

⁸ Several of the general journals with which *JMAR* competes for submissions also had long-term editors and/or commercial publishers. For example, the founding editors of *AOS* and *JAE* were editors for over 25 years, and these journals are published by or associated with Elsevier. *JAR* was published by the Accounting Research Center at The University of Chicago and then in partnership with Wiley-Blackwell and has had long-term editors. *CAR*'s founding editor was editor for six years.

quantity, innovation, variety, and influence. Achieving these goals increases *JMAR*'s visibility and attractiveness to authors to submit their papers. *JMAR* has received external recognition by being included in Scopus (which is operated by Elsevier) in 2011 and recently in Emerging Sources Citation Index (Web of Science). The latter was viewed as a stepping stone to inclusion in SSCI.

Inclusion in SSCI is an important challenge for *JMAR* because many of the journals that it competes with for submissions are included in SSCI—*AOS*, *CAR*, *JAE*, *JAR*, *MAR*, and *TAR*. SSCI is widely viewed as signifying that a journal has the highest levels of influence, quality, innovation, and visibility—all goals that *JMAR* aspires to achieve. *MAR* may be an important issue for *JMAR*'s inclusion in SSCI because one criterion SSCI uses to select new journals is what that journal would add to SSCI that its existing journals do not. Since *JMAR* and *MAR* have considerable overlap, an important challenge for *JMAR* is differentiating itself from *MAR*.

Since 2007, the AAA and *JMAR* editors have continuously worked to be included in SSCI. To help *JMAR* be selected for inclusion in SSCI,⁹ *JMAR* has increased:

- the numbers of submissions, articles published, and issues published per year;
- its international diversity including editors, reviewers, and authors of submitted and accepted papers who are located outside North America; and
- the publication of articles that have citations to and from journals included in SSCI.

JMAR was recently reclassified by the Australian Business Deans Council (ABDC) to be an A* journal, ABDC's highest journal quality rating. This is another sign that *JMAR* is a high-quality journal! It also is important to non-North American researchers and will enhance *JMAR*'s attractiveness to an even broader set of authors.

Increasing and Integrating the MA Research Community

Another challenge *JMAR* and the MAS faced when they started was the small size and isolation of the community of MA researchers in the U.S. and around the world. This meant a small number of credible submissions (and thus a small number of papers accepted for publication) and many researchers working by themselves, which is not conducive to doing research that is high quality, innovative, and uses a variety of theories and research methods. Thus, *JMAR* and the MAS needed to develop a research community to support *JMAR* and MA research more generally.

V. CONTRIBUTIONS

JMAR has made many contributions to MA research, the MA research literature, the MA research community, and the MAS.

MA Research

The MAS had several goals for *JMAR* (quality, quantity, innovation, variety, visibility, influence, serve membership) with quality being the top goal. The quality of research published in *JMAR* has increased. Even a casual perusal of the journal leaves the impression that quality increased over time as more articles explicitly considered issues affecting the validity of research. This includes increasing:

- theoretical validity, for example how to integrate theories and use theories to make valid predictions (e.g., [Covaleski et al. 2003](#); [Luft and Shields 2003, 2014](#); [Shields 2018](#)); and
- empirical validity (increasing the external, construct, internal, and statistical-conclusion validities of positivist research) ([Birnborg et al. 1990](#); [Luft and Shields 2003, 2014](#); [Lachmann, I. Trapp, and R. Trapp 2017](#); [Shields 2018](#)).

Several articles in *JMAR* provide guidance on how to improve the quality of research, for example, theoretical validity ([Covaleski et al. 2003](#)), empirical validity ([Birnborg et al. 1990](#)), field research (set of articles published in 1998), and survey research (articles in the Special Interest Forum on Survey Research published in 2018). These articles helped to increase the quality of MA research and are important ways in which *JMAR* contributed to innovation in MA research. *JMAR* has continued to publish papers after its first 30 years that are intended to improve the quality of research; for example, in 2019 it published a paper on improving simulation research ([Anand, Balakrishnan, and Labro 2019](#)).

⁹ SSCI has four evaluation criteria for selection: publishing standards, editorial content, international diversity, and citation analysis (https://www.iiu.edu.pk/wp-content/uploads/downloads/oric/hec_journals/journal_selection_essay-english.pdf).

MA Research Literature

Articles published in *JMAR* have had a large and wide influence on the MA research literature. Many articles have been influential as indicated by citations (Guffey and Harp 2017; Lindquist and Smith 2009). These articles increased the quantity, quality, and variety of MA knowledge and created new MA knowledge (innovation). Articles in *JMAR* expanded the MA research literature by bringing in new (non-MA) literature, providing reviews and analysis of MA literature, and suggesting how to improve the use of theories and research methods. They provide a broad lens by which to view and understand MA through their use of a diverse range of social science perspectives and theories (e.g., economics, organizational behavior, production and operations management, psychology, sociology) and research methods (e.g., archival, analytical, experiments, literature reviews and analysis, surveys) to investigate a variety of MA topics (e.g., budgeting, control, costing, incentives, performance evaluation, performance measurement) (Guffey and Harp 2017; Lindquist and Smith 2009).

JMAR also has increased and expanded the MA research literature by publishing sets of articles on various topics. These sets of articles were intended to attract high-quality papers, to increase the quantities of submissions and articles published, and to introduce and focus attention on emerging or under-researched MA topics and research issues, all of which were intended to increase the quality, quantity, innovation, variety, and visibility of MA research in general and *JMAR* in particular. In 1997 three articles were published that assessed the state of MA research, and in 1998 five articles were published on how to improve field research. In 2002 through 2005, sets of articles were published on a variety of topics in Forums: 2002 on Capacity, Pricing, and Costing; 2003 on Budgeting; 2004 on Use of Stock and Stock Options in Employee Incentive Plans; and 2005 on Performance Measurement. *JMAR* had, in 2006, a Special Section on MA Research in Europe. *JMAR* conferences were held in 2010 through 2015. These conferences evolved over time within the Midyear Meeting (so called conference within a conference) from being two papers presented with discussants in a concurrent session to a plenary session consisting of combinations of short keynotes, paper presentations, discussant comments, and panel discussions.

JMAR Forums started in 2016 and continue to the present: The topics were Control Problems in Alliances in 2016; Qualitative Field Study on Control in Creative Settings in 2017; and The Art and Science of Target Setting in Multidivisional Organizations: Evidence from and Directions for MA Research in 2018. Looking ahead, other Forums are in progress: for example, in 2019 there was a Forum on management accounting research and risk management, and in 2020 there will be a Forum on relative performance evaluation, crossing methodological bridges.

To celebrate the 25th anniversary of *JMAR*, in 2015 *JMAR* published several articles in a Special Section on MA Research: Knowledge Base, Themes and Future Directions. In 2016 *JMAR* published a set of articles on MA and sustainability. *JMAR* has also started to publish Special Interest Forums on specific topics. In 2018 there was the publication of papers in a Special Interest Forum on Survey Research. Two Special Interest Forums are planned: one on MA and tax and one on MA supporting decision making and planning.

Another important way that *JMAR* contributes to the MA research literature is by participating in and sponsoring research conferences (Lanen 2004). In 1990, the MAS started Research Conferences that were held annually or semiannually in the fall and/or spring of each year. Each Research Conference had a plenary format with eight to ten papers presented with discussants and attendance limited to 50–60 people. The Research Conferences were changed in 1995 to be the Mid-Year Conference held annually with plenary and concurrent sessions with more than 200 attendees.¹⁰ In addition to being involved with these conferences, in 2018 *JMAR* increased its internationalization by sponsoring conferences around the world: GMARS in Copenhagen, Denmark, MONFORMA in Melbourne, Australia, and the EIASM 11th Conference on New Directions in MA in Brussels, Belgium. *JMAR* will be involved with similar conferences in 2019 and 2020.

MA Research Community

JMAR has taken many actions that have contributed to increasing the size and reducing the isolation of the MA research community by its support of a constructive journal review process, involvement in the MAS doctoral colloquium, and sponsorship of and participation in conferences around the world. *JMAR* has developed a larger and more integrated community where researchers can learn, share ideas, talk, get feedback, and think about MA and research. It facilitated researchers coming together to learn, to start and work on research projects, and to get feedback on research papers.

JMAR offers a growing community of MA researchers a publication outlet, a marketplace for ideas, a place where researchers can “sell their products.” But a journal is important not just as a set of products—a certain number of articles with a certain number of citations. It is probably more important as the locus of a process that creates a functioning research community. High-quality, innovative research usually does not get done by individuals working in isolation. It gets done inside a community that has some (partially) shared notions about what constitutes interesting and addressable research questions and

¹⁰ In 1998 the Mid-Year Conference became the Midyear Meeting, which the MAS still has every January.

about acceptable ways of trying to answer these questions. To a considerable extent, these shared notions get agreed upon through intense give-and-take among people with moderately different views. Some of this give-and-take happens within university faculties, at workshops, or over lunch; some of it happens at conferences; but another very important venue where it occurs is in the review process at journals. The review process frustrates everyone at times, but at its best it is the place where we talk most seriously about each other's research. We need this kind of serious talk to grow research communities. Thus, an important contribution of *JMAR* was the research community it was developing and its review process in providing faculty, especially those new to research and publishing, with timely constructive feedback about how to improve their research and papers.

Another contribution is *JMAR*'s increasing the internationalization of the MA research community. In addition to sponsoring conferences around the world, *JMAR* contributed to the internationalization of the MA research community by expanding the representation of non-North Americans on its editorial board. While the MAS has always had many members from outside the U.S., many of who have been active with *JMAR* (e.g., editorial board members, authors), for the first time, in 2019, more than 50 percent (52 percent) of the editorial board members are at universities outside the U.S., up from 10 percent in 1989; and six of *JMAR*'s 13 editors are at universities outside North America. During the last five years, 48 percent of papers published had at least one co-author from outside the U.S., and 67 percent of the empirical data used in papers published were from outside the U.S. The internationalization of *JMAR* was important for the journal in many ways. *JMAR* began taking on the appearance of an international journal, which should enhance and broaden its visibility and reputation. This should attract additional readers and attention to the papers it publishes. It also is likely to increase the variety of MA topics researched and the methods and theories used to research them. All of this contributes to a richer MA research community and MA research literature on which faculty can draw for their research and teaching.

MAS

JMAR has made many contributions to the MAS's success as described above. These contributions include increasing the MAS's:

- visibility, influence, and service to the membership and others interested in MA as well as its internationalization;
- opportunities to increase the quantity, quality, and variety of MA research and the MA research literature; and
- opportunities to serve its members by helping them to develop their research effectiveness, publishing their papers, and providing research awards (e.g., *JMAR* Best Paper Award, Outstanding *JMAR* Reviewer Award).

VI. FUTURE POSSIBILITIES

JMAR's future holds many possible challenges and the potential to make significant contributions. Forced to have a crystal ball, we predict its future will be similar to its history. The challenges faced during the last 30 years will persist in one form or another. Their specifics and importance will vary over time but not their essence. *JMAR* will always need to increase quantity, compete for submissions against competitor journals, win external recognition, and improve the MA research community. The changes made to *JMAR* in the last few years have positioned it for success in these areas in the future. *JMAR* shows every sign of having what it needs to move forward. This will result in expanding and increasing the contributions *JMAR* has already made to MA research, the MA research literature, the MA research community, and the MAS.

Our charge and intent were retrospective: What are our reflections on *JMAR*'s first 30 years? Our charge was not to speculate on the journal's future. Our charge would not be complete without summarizing our reflections. One way of doing this is to ask how the founding MAS Executive Committee and editor would view *JMAR*'s first 30 years. They likely would be pleased with the many contributions *JMAR* has made. The journal has grown from an annual to multiple issues per year and increased the quantity of papers published annually. Moreover, this increase in quantity was accomplished while maintaining quality. Through the many Forums and other articles published, *JMAR* has exerted leadership into new or under-researched MA topics and/or new or under-utilized research methods and theories, which provides innovation and variety to and influence on MA research and the MA research literature. These are signs of *JMAR* maturing and serving the MAS membership and the broader MA community.

There are, of course, likely to be challenges in the future. One challenge will be how to further increase the quantity, quality, and variety of submissions that address innovative MA topics, use innovative theories and research methods, and are influential. Another challenge will be how to increase the journal's status in the eyes of faculty deciding where to submit their papers and those making important decisions about faculty—promotion and tenure, annual performance evaluations, and post-tenure reviews. *JMAR* has successfully dealt with challenges in its past and we believe it will continue to do so.

We conclude optimistically. *JMAR* has made significant progress and contributions in its first 30 years under the trusteeship of able and caring editors, reviewers, and the MAS. It has served the MAS membership and others interested in MA.

It has greatly expanded and enriched the quantity, quality, innovativeness, variety, and visibility of MA research, which has influenced MA research and the MA research literature. We predict these contributions will continue.

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