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Tribute to our reviewers: Best Reviewer Awards—An Editorial

Thomas W. Guenther¹ 

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Looking back on 2020, the last year was another successful year for the Journal of Management Control. In 2020, we got 149 submissions. Compared to 2018, this corresponds to a doubling of the number of submissions. The average time between the receipt of the manuscript and the first decision (submission to first decision) is relatively short with 45 days. The editors are convinced that this number should not be lower in order to allow sufficient time for the two-stage review process and for reviewers to make high-quality recommendations and comments to further develop the submitted papers. Our journal is becoming more and more international with corresponding authors coming from 45 different countries in 2020.

The first round rejection rate is 76.3%, reflecting the rigor of selection and the high level of our journal's review process.

In 2020, scholars from all over the world contributed to the development of the Journal of Management Control with their knowledge in management control research by reviewing our submissions. We would like to express our gratitude for the continuous and valuable support (reviews finished in the calendar year 2020):

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Prof	Huaxiang	Yin	Nanyang Technological University	SINGAPORE

On behalf of both the authors and the editors, we appreciate our reviewers for their tremendous input in time and dedication in improving our authors' submissions. The editors of the Journal of Management Control believe that the guidance and recommendations given by reviewers contribute strongly to making good papers even better. Thanks to all of you for your expertise and support.

Representative for this long list of reviewers, the editors of the Journal of Management Control want to honour four scholars for their high quality of review and for their long lasting support in reviewing:

Best Reviewer Award 2020: Huaxiang Yin, Nanyang Technological University, Singapore.

Distinguished reviewer Award 2020: Anne d 'Arcy, Vienna University of Economics and Business, Austria.

Martine Cools, Katholieke Universiteit Leuven, Belgium.

Ivo Schedlinsky, University of Bayreuth, Germany.

Congratulations to our four award winners.

This first issue of 2021 of the Journal of Management Control is characterized by a high variety in methods and topics. At the same time it is rigorous in the scope on management accounting and management control for which our journal is known.

Komang Ayu Krisnadewi and *Noorlailie Soewarno* examine whether managerial optimism and profit-based incentives affect cost behavior asymmetry, especially cost stickiness. In contrast to previous literature on cost stickiness, the researchers use an experimental 2×2 between-within subjects factorial experimental design. This design allows them to use data specifically related to cost management and thus differentiate themselves from studies that use more general data such as archival data from disclosed financial statements. The study results reaffirm the cost stickiness literature. The authors find that the level of cost stickiness is higher when participants are more optimistic and when profit-based incentives have been achieved.

The second paper of *Mabel D. Costa*, *Ahsan Habib* and *Md. Borhan Uddin Bhuiyan* also addresses the topic of cost stickiness, but with a different methodological approach. The authors investigate the association between financial constraints and cost asymmetry using a large U.S. sample of firms from 1976 to 2016. They find that financially constrained firms exhibit less cost asymmetry. However, the low cost asymmetry is more pronounced for the SG&A cost category compared to the operating cost category.

Although an accumulating body of research has delivered a wealth of insights on corporate social responsibility (CSR) and its impact on corporate performance, little is known about the role of management accounting and control systems in general, and performance measurement systems in particular, in translating CSR into enhanced performance. The study of *Kaveh Asiaei*, *Nick Bontis*, *Omid Barani* and *Ruzita Jusoh* examines a model in which the use of sustainability performance measurement mediates the relationship between CSR and organizational performance. Based on survey data from a sample of 98 Iranian public listed companies, the results show that sustainability performance measurement plays an intervening role between CSR and organizational performance.

Finally, *Hamood M. Al-Hattami* validates the D&M IS success model in the context of accounting information systems (AIS) of the banking sector in a least developed country, in this case Yemen. A survey instrument was used to collect data from 226 AIS users in seven Yemeni commercial banks. Structural equation modeling via PLS was used to validate the model's constructs. Out of twelve relationships tested, seven were positively and significantly related as predicted. This research offers a relevant guide on the importance of AIS success among banks.

We hope that the readers of the *Journal of Management Control* may draw new insights from this issue and that the authors can thereby contribute to expand our knowledge in management accounting and control, both for practice and research.

Dresden, April 2021
For the team of editors
Thomas W. Guenther
Managing editor

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