

Editorial

Let me begin with an update on a recent refresh of the editorial team of *Management Accounting Research (MAR)*, including some leavers and joiners on the Editorial Review Board (ERB) and among the Associate Editors (AEs).

On the ERB, we say farewell with huge thanks for many years of service to **Kim Langfield-Smith** (Monash University, Australia) and **Mike Shields** (Michigan State University, USA), who both have their eye on “Life Two” (which used to be called ‘retirement’). I wish them well, and good health above all else. They both have done countless reviews for *MAR*, and we are indebted to them for their generosity.

I am delighted to welcome seven recent joiners on *MAR*’s ERB:

1. **Alexander Brügger** (Maastricht University, The Netherlands)
2. **Eddy Cardinaels** (Tilburg University, The Netherlands)
3. **Pablo Casas-Arce** (Arizona State University, USA)
4. **Narisa Tianjing Dai** (University of International Business and Economics, China)
5. **Bart Dierynck** (Tilburg University, The Netherlands)
6. **Rong Huang** (Cheung Kong Graduate School of Business, China)
7. **Marcel van Rinsum** (Rotterdam School of Management, The Netherlands)

Among the seven new ERB members are two China-based scholars. I will count on them to help *MAR* to be “in the loop” of the rise of management accounting practice and research in China. As one of them stated when she accepted my invitation to join *MAR*’s ERB:

Managerial accounting has become more and more prevalent in China. The number of qualified management accountants has grown rapidly over the past few years. More and more companies, government agencies, and universities are promoting managerial accounting. Hopefully with *MAR*’s help, we can make the field prosper even more.

That’s certainly the idea, thus I hope to receive submissions from Asia, and China particularly. But to assess the work, we need good reviewers with a unique set of competencies like Narisa and Rong, including—or especially—having pertinent institutional knowledge, in addition to having a good taste for various research approaches and an open mind.

Regarding changes to the AE team, we say thanks—huge thanks—to **Theresa Libby** (University of Central Florida, USA). Theresa was *MAR*’s first and initially only AE, which thus also makes her *MAR*’s longest serving AE to date. Theresa was instrumental in stepping in and up to help the then-two founding editors—Michael Bromwich and Bob Scapens—handle the increasing number of submissions across the board, but also to provide expertise in an approach to management accounting research that was on the rise (experimental). That said, I have relied on Theresa over the years for a wide variety of work beyond experimental, and I have always 100 percent trusted her good judgment and especially

appreciated her efforts and patience to work with papers in which she could see some promise although its realization might not have been obvious.

Martin Messner (University of Innsbruck, Austria) also will be ending his nearly two three-year terms as AE of *MAR*. Martin's input in studies of a given type, for which I needed to rely totally on him, has been invaluable, and that is important given the broad church that *MAR* is in terms of research approaches and disciplinary lenses. Thank you, Martin—you won't need a reference letter because I know your skillset and good taste for interesting research are in high demand by journals.

Although these dedicated and talented individuals aren't exactly 'replaceable', I am fortunate that **Thomas Ahrens** (United Arab Emirates University, UAE) will take Martin Messner's place as an AE from January 2020, and **Anne Farrell** (Miami University, USA) Theresa Libby's from 1 June 2020. Of course, their coverage will be easily seen as evident in terms of the 'replacement', but they will of course also each bring their own unique backgrounds, experiences, and expertise to the role, which is a benefit of reasonable rotation in these important roles over time. Welcome Anne and Thomas.

So, once again, I thank the leavers and welcome the joiners both as ERB members or AEs. And, whereas Theresa and Martin are 'leaving' as AEs, they will stay on *MAR*'s ERB. Moreover, on a practical note, both AEs will also stay in charge to completion of any manuscripts that I assigned to them prior to 1 January 2020 (Martin) and 1 June 2020 (Theresa).

I am also pleased to announce that *MAR* is launching a **Special Issue on Performance Measurement in Dynamic Environments** in conjunction with, but not exclusively limited to papers from, the *Performance Management Association* (PMA) Conference in Groningen in September 2020. Thus, whereas the conference aims to offer a stimulating opportunity to present and discuss novel work in this area, the Special Issue of *MAR* welcomes paper submissions on this theme both within and outside of the PMA Conference route. A call for papers for this Special Issue is included elsewhere in this volume of *MAR* (Volume 45, December 2019) and on the *MAR* website. Keep an eye out for further announcements and updates, and please don't hesitate to contact **Paula van Veen-Dirks** (University of Groningen, The Netherlands) or **Marc Wouters** (Karlsruhe Institute of Technology, Germany) who have agreed to act as Guest Editors for this Special Issue.

I am very excited about this initiative even though I have mixed feelings about Special Issues generally. For example, Special Issues can sometimes result in papers that are rushed for the purpose of timeliness, but also, practically, because papers need to be "kept together" for eventual publication. This is a challenge because papers entering the review process at a similar time can often diverge widely timing-wise as they develop to completion. However, this challenge will be alleviated in this case by way of the *Virtual* Special Issue feature, where papers on this Special Issue track that are accepted for publication in *MAR* will first be published as regular articles in *MAR* soon after they are accepted. This means that papers considered for this Special Issue that are eventually accepted will be published and citable on a timely basis before they appear together in their eventual dedicated *Virtual* Special Issue.

The 'virtual' part is facilitated by the fact that *MAR* is moving to an **article numbering** system. As explained by Tobias Wesselius in his publisher's note in the current volume of *MAR* (Volume 45, December 2019), a unique article number is an abbreviated form of an article's DOI. Citing an article with an article number is easy: the article number is used instead of the page range in the citation. While journal volumes/issues will remain in place, article numbering will now play the key role in identifying specific articles. This allows for *more flexible reading*—content can be optimized based on the device used to access it without being bound by traditional print pages the article takes up (pun intended!); *faster publication*; and *increased options for grouping related content*, such as in online collections and Special Issues, where articles can be placed in any order, helping readers identify papers relevant to their research interests.

To conclude, *MAR* is moving along and, thankfully, is in good health. I say this without specific reference to journal metrics. Instead, I say this as a shot in the arm for readers, authors, reviewers, and editors—in other words, the journal's eco system—and its lifeblood, which is not to chase metrics, but rather to try and publish fine, relevant research in our specialty area, management accounting broadly conceived. This is a relatively small, but vibrant, field. So, authors, keep doing good work so that we can do ours.

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