

ADVANCES IN MANAGEMENT
ACCOUNTING

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ADVANCES IN MANAGEMENT ACCOUNTING VOLUME 28

ADVANCES IN MANAGEMENT ACCOUNTING

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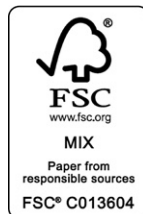
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STATEMENT OF PURPOSE

Advances in Management Accounting (AIMA) is a publication of quality applied research in management accounting. The journal's purpose is to publish thought-provoking articles that advance knowledge in the management accounting discipline and are of interest to both academics and practitioners. The journal seeks thoughtful, well-developed articles on a variety of current topics in management accounting, broadly defined. All research methods, including survey research, field tests, corporate case studies, experiments, meta-analyses, and modeling are welcome. Some speculative articles, research notes, critiques, and survey pieces will be included where appropriate.

Articles may range from purely empirical to purely theoretical, from practice-based applications to speculation on the development of new techniques and frameworks. Empirical articles must present sound research designs and well-explained execution. Theoretical arguments must present reasonable assumptions and logical development of ideas. All articles should include well-defined problems, concise presentations, and succinct conclusions that follow logically from the data.

REVIEW PROCEDURES

AIMA intends to provide authors with timely reviews clearly indicating the acceptance status of their manuscripts. The results of initial reviews normally will be reported to authors within eight weeks from the date the manuscript is received. The author will be expected to work with the Editor, who will act as a liaison between the author and the reviewers to resolve areas of concern. To ensure publication, it is the author's responsibility to make necessary revisions in a timely and satisfactory manner.

MANUSCRIPT FORM GUIDELINES

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INTRODUCTION

This volume of *Advances in Management Accounting (AIMA)* represents the diversity of management accounting topics, methods and author affiliation which form the basic tenets of *AIMA*. Included are papers on traditional management accounting topics such as management control systems and performance measurement, as well as articles on broader topics of interest to management accountants such as corporate social responsibility, sunk costs and the integration of financial and management accounting policies. The papers in this volume utilize a wide-variety of methods, including archival data analysis, literature reviews, experiments, and framework development. Finally, the diversity in authorship is apparent with affiliations from Australia, France, Germany, Ireland, Republic of Korea, and the United States.

This volume begins with a paper developing a framework integrating topics in the ethics and management control literatures. At the 3rd *AIMA* World Conference on Management Accounting Research in May 2016, Kenneth Merchant presented a compelling session on this topic. The paper by Merchant and White is the product of that plenary session. The article brings to light the many topics where ethics and management control converge. By linking these topics, organizations can provide a framework to promote behavior that both contributes to the achievement of the organization's objectives and also follows ethical principles. This is clearly a fruitful area for research and for integration in the classroom.

The next two papers explore the topic of corporate social responsibility (CSR) and how we, as management accounting researchers, can leverage our expertise to advance knowledge in CSR/sustainability. Ella Mae Matsumura presented a plenary session at the 3rd *AIMA* World Conference on Management Accounting Research. The paper by Kim and Matsumura is the product of that plenary session. Kim and Matsumura build a framework for analyzing CSR issues and Soderstrom, Soderstrom and Stewart conduct a literature review linked to the framework proposed in Kim and Matsumura. Both papers identify numerous research opportunities available for those interested in the intersection of management accounting and CSR/sustainability.

The fourth paper in the volume revisits Simons' Levers of Control (LoC) framework. Curtis, Lillis, and Sweeney draw researchers back to the conceptual underpinnings of the LoC framework in order to advance the development of management control theory. The authors focus on the way the LoC have been operationalized in practice, the separate trajectories of the qualitative and

quantitative literatures which often do not “speak” to each other and the potential to build a more coherent literature by drawing attention back to the conceptual core of the framework.

Reinstein, Bayou, Williams, and Grayson provide a summary of various literatures dealing with the age-old issue of sunk costs. The paper presents the impasse or conflict that exists between accounting/economic theories that sunk costs ought not to be brought into incremental decision-making and what actually happens in practice as reported in the organizational behavior literature. The authors bring together the various literatures in a coherent way so as to provide guidance to future research and practice.

The sixth paper by Schmidt examines the effects of various aspects of firm complexity on the alignment between firms’ financial and management accounting systems. The author tackles the difficult issue of understanding some firm-level determinants of integrated financial and management accounting systems. This is an interesting topic and the author utilizes a novel approach based on reported financial information to examine this issue.

The final paper by Roberts, Neumann, and Cauvin investigates the potential characteristics, causes and boundaries of the financial measures bias. The authors develop a theoretical model to explore evaluators’ choice and use of the most important performance measurement criterion among financial and non-financial measures. They run an experiment to provide direct evidence of participants’ experience and attitudes about the relative accounting qualities of financial and non-financial measures and links them to their choice of the most important performance measures.

The seven papers in Volume 28 represent relevant, theoretically sound, and practical studies that can greatly benefit the management accounting discipline. They manifest the journal’s commitment to providing a high level of contribution to management accounting research and practice.

Mary A. Malina
Editor