

Electronic Access to Cost/Managerial Accounting Journals

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HOW MANY TIMES HAVE YOU WISHED YOU HAD a list of accounting journals handy that you could search for useful articles on cost/managerial topics? And if you could access them electronically, it would be even better.

We knew we weren't alone in what we wanted, so we decided to compile such a list for our fellow controllers, finance professionals, academics, students, and others. In a comprehensive investigation, we unearthed 323 accounting or accounting-related journals. We studied each one to determine if it offered electronic access to Tables of Contents, Abstracts, and/or full-text articles. From this database of information, we selected those journals addressing cost/management accounting topics such as cost, managerial, cost analysis, controllership issues, and cost management.

Thirty-three fit this description. All of them boast an Internet site. Twenty allow free access to Tables of Con-

tents, Abstracts, or full text. Six of them allow users to obtain further information via an electronic subscription. Also, two additional journals that allow no free access permit access with a subscription.

Results

See Table 1 for the journals that cover cost/managerial topics. All 33 maintain some presence on the Internet—that is, some information about the journals is available online. But only 20 provide some electronic access to the full text of articles, Abstracts, or Tables of Contents.

Full Text Ten of the cost/managerial journals offer free access to the full text of at least some articles at their website, and most are available in the traditional hard-copy format. The 10 journals and their URLs are shown in Table 2, Panel A.

TABLE 1: COST/MANAGERIAL JOURNALS

Accounting and Finance	Journal of Cost Analysis & Management*
Accounting Horizons	Journal of Cost Management*
Accounting, Organizations, and Society*	Journal of International Financial Management & Accounting
The British Accounting Review	Journal of Management Accounting Research*
CMA Management	Journal of Management and Governance
Corporate Controller*	Journal of Managerial Issues
Corporate Finance Review*	Journal of Small Business Management*
Cost Engineering	Journal of Strategic Performance Measurement*
Critical Perspectives on Accounting	Management Accounting (India)*
Decision Sciences Journal	Management Accounting (England)*
European Journal of Purchasing & Supply Management*	Management Accounting Quarterly
Executive Accountant*	Management Accounting Research
Hospital Cost Management & Accounting*	Management Article Abstracts*
Journal of Bank Cost & Management Accounting	Managerial Accounting
Journal of Business Finance & Accounting	Strategic Finance
Journal of Business Strategies	
Journal of Construction Accounting and Taxation	
Journal of Corporate Accounting and Finance*	

* Denotes no full-text articles, Table of Contents, or Abstracts present on the Internet for this journal.

Abstracts and Tables of Contents Although access to complete articles offers the greatest convenience, the ability to scan the Abstracts or Tables of Contents online can also be helpful before you try to locate the print copies or to access the article through a library electronic database. And the information available in Abstracts and Tables of Contents may encourage readers to subscribe to future issues of specific hard-copy journals.

Five journals let readers freely access Abstracts online, and three provide free

TABLE 2: ELECTRONIC ACCESS TO COST JOURNALS (FREE)

Panel A—Full Text of Articles

Title	URL
The British Accounting Review	www.sciencedirect.com/science/journal/08908389
CMA Management	www.managementmag.com
Critical Perspectives on Accounting	www.academicpress.com/cpa
Journal of Business Strategies	http://coba.shsu.edu/jbs/
Journal of Cost Analysis & Management	http://www.sceaonline.net/Publications/Journ_Main.htm
Journal of Management & Governance	www.kluweronline.com/issn/1385-3457
Management Accounting Quarterly	www.mamag.com
Management Accounting Research	www.academicpress.com/mar
Managerial Accounting	www.ssrn.com/update/arn/arn_mgrlacctg.html
Strategic Finance	www.strategicfinancemag.com

Panel B—Abstracts

Title	URL
Accounting and Finance	www.blackwellpublishing.com/journal.asp?ref=0810-5391
Accounting Horizons	www.aaahq.org/ic/browse.htm
Decision Sciences	www.decisionsciences.org/dsj/index.htm
Journal of Business Finance & Accounting	www.blackwellpublishers.co.uk/Asp/journal.asp?ref=0306-686x
Journal of International Financial Management & Accounting	www.blackwellpublishing.com/journal.asp?ref=0954-1314

Panel C—Tables of Contents

Title	URL
Journal of Bank Cost & Management Accounting	www.amifs.org
Journal of Construction Accounting & Taxation	www.riahome.com/estore/detail.asp?id=jca
Journal of Managerial Issues	www.pittstate.edu/econ/jmi.html

Note: Journals are listed in their highest level of access.

Tables of Contents. They are shown in Panels B and C of Table 2.

Subscription Electronic Access Five of the journals that offer free electronic Abstracts and/or Tables of Contents also make the full text of articles available online with a subscription. And two that don't allow any free access do offer online subscriptions. All of these are listed in Table 3.

Sources of Information As a quick aside, we located 34 sources of information that helped us find the publications. First, we searched well-known sources, such as *Cabell's Directory* and the American Accounting Associa-

TABLE 3: SUBSCRIPTION ELECTRONIC ACCESS TO COST/MANAGERIAL JOURNALS

Title	URL
Accounting and Finance	www.blackwellpublishers.co.uk/asp/journal.asp?ref=0810-5391
The British Accounting Review	www.idealibrary.com/links/toc/bare/latest
Cost Engineering*	www.aacei.org/library/welcome.shtml
Journal of Bank Cost & Management Accounting	www.amifs.org
Journal of Business Finance & Accounting	www.blackwellpublishers.co.uk/asp/journal.asp?ref=0306-686X
Journal of International Financial Management Accounting	www.blackwellpublishers.co.uk/asp/journals.asp?ref=0954-1314
Management Accounting Research	www.academicpress.com/mar

* A subscription is needed for any type of access to this journal. The other journals listed offer some information free; further online information (i.e., full-text or more full-text articles than are free) is available by subscription.

tion's website. Second, we used Internet search engines (Yahoo!, Excite, AltaVista, Google). Third, we located some additional accounting journals from suggestions made by colleagues. Finally, when we investigated the websites of some journals, this often led to information about other publications we hadn't identified. For this list, e-mail Jan Colbert at jan.colbert@wku.edu.

Limitations and Updated Information

We also want you to be aware of the limitations of this project. There may be more sources of titles than the 34 we identified and scrutinized and therefore more accounting-related journals. Yet, since most were listed in more than one source, the risk of not becoming aware of an accounting journal title is slight.

Second, our judgments as to which journals should be classified as covering cost/managerial accounting topics may vary from others' ideas. That is, there could be other accounting-related journals that might also embrace cost/managerial issues. Finally, the tables we included will quickly become obsolete as journals expand electronic access.

To address the last limitation and provide wide access to the data compiled in this project, we established a website containing the information in the tables. You can visit it at <http://atech.wku.edu/~acctjournals/>. We will maintain and update the site as changes in the journals and their accessibility are made known to us. ■

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