

Accounting in Europe Annual Report for 2019



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Editor

This report has been prepared for the EAA Publication Committee meeting
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This report of *Accounting in Europe* is an update of the previous report sent to the Publication Committee with information obtained by T&F confidential report 2019 received on 21st May 2020

1. Data and statistics

In the previous report we showed some data and comparisons with the two previous years about submissions and manuscript type and status obtained from ScholarOne statistics (tables 1,2,3 and 4 in the annex)¹. The acceptance rate is also shown in those tables for the last two years and the accumulated 5-year rate (table 2). The way the system calculates the acceptance rate in Scholar One and in the report prepared by T&F (figure 1) differs (no clear explanation in which sense), although the conclusions on trends are the same.

From the confidential report prepared by T&F we obtained additional information of interest:

Submissions & Peer Reviews

New original **submissions in 2019: 85** (72 in 2018)

Most of the submissions come from Europe, being the most significant in that order Germany, Italy, Spain, UK and Greece (see table 4 in the annex for details)

The review process works well in general (most papers received the first decision in 30 days). T&F has an author's survey to see authors' overall satisfaction with the review process but the results for 2018-2020 are not significant (just 8 authors did it)²

Acceptance rate: It depends the periods considered in the calculation but on average is around 20- 25%. It has been reduced through the time (but also the number of submissions has increased)

Articles

Volume 16 (2016) had 3 issues with 19 articles (original research). In Issue 2 (2019) Was published the *Special Issue: The Challenging Task of Developing European Public Sector Accounting Standards* (guest editors, Susana Jorge, Josette Caruana and Eugenio Caperchione), with 5 articles.

¹ Note that the system (table 1 to 4) does not distinguish between submissions and resubmissions

² 2 responders gave 10 over 10; 1 gave 9 over 10; 4 gave 8 over 10 and 1 gave 3 over 10 points

2. Impact and visibility

a) *Rankings and Indexes*

The Australian Business Deans Council (ABDC) has published the 2019 **ABDC Journal Quality List**. The journal "Accounting in Europe" has been upgraded from B to A category.

AinE is in **Scimago-Scopus** with the following situation in:

Cite score rank 2018:

Category

Business and International Management Q2

Finance Q2

Accounting Q2

b) *Downloads from T&F on-line:*

Accounting in Europe (AIE) received 42,390 article downloads in 2019, **which is 26% higher than downloads received in 2018**.

The following list shows the most Downloaded Articles **in the Past 12 Months** (from Past Three Volume Years)

Title	year
1.The Impact of IFRS 16 on Key Financial Ratios: A New Methodological Approach	2018
2.Introducing More IFRS Principles of Disclosure – Will the Poor Disclosers Improve?	2018
3.The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from the UK	2017
4.Gaps in the IFRS Conceptual Framework	2018
5.What is a Conceptual Framework for Financial Reporting?	2018
6.The Challenging Task of Developing European Public Sector Accounting Standards'	2019
7.The Development of EPSAS: Contributions from the Literature	2019
8.Disclosure Practices by Family Firms: Evidence from Swedish Publicly Listed Firms	2018

9. Discussion of Barker and Teixeira ([2018]. Gaps in the IFRS Conceptual Framework. Accounting in Europe, 15) and Van Mourik and Katsuo ([2018]. Profit or loss in the IASB Conceptual Framework. Accounting in Europe, 15)	2018
10. Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from European Countries	2017
Note: the first had 2,896 and the last one 411.	

It is remarkable that from the 42,390 article downloads in 2019, not many are from the last two years, which probably would mean that most of cites of AinE articles are not from 2017 and 2018, and are not considered in the way “relevance and impact” is measured (although this is in general a common problem in most accounting journals) in the main indexes.

In fact, just two of the top ten more read articles (total accumulated) were published in 2018-2019 (number 1 and number 2 in the previous list)

c) Participation in congresses/editors’ panels in 2019

As editor of Accounting in Europe: participation in the Editors’ Panel organized by the EAA in the 2019 Congress in Cyprus

Also, *AinE* organized a symposium in the 2019 Congress in Cyprus on Accounting and Politics. The guest editors of the special issue (Anne Jorissen and Begoña Giner) were also in charge of the 2019 EAA symposium organized by the journal on this topic. The chair was Ann Jorissen, and the Panelists: Kees Camfferman (Vrije Universiteit Amsterdam), Saskia Slomp, (EFRAG Director), Ann Tarca, (IASB Member & Professor University of Western Australia & IASB Member), and Stefano Zambon, Professor Università degli Studi Ferrara

3. Best Paper and Best Reviewer Awards

The 2019 awards are:

- a) Best paper award for 2019:** “Inside the Black Box of IASB Standard Setting: Evidence from Board Meeting Audio Playbacks on the Amendment of IAS 19 (2011)” by **Malte Klein** and **Rolf Uwe Fülbier**.

According to the nominations made by the Editorial Board members who were required to make a ranking of the papers. The number of members who participated was very high and the editorial team is very grateful for their effort.

- b) Best reviewer award for 2019:** **Roberto Di Pietra** (Univesrty of Siena) and **Francesco Mazzi** (University of Florence).

The editorial team (editor and associate editors) has made this selection. As always, it has been extremely difficult to select the best reviewer for the award this year due to the excellent quality and great effort of so many people involved in the review processes. This year we have decided to give a shared award.

4. Relevant facts till May 2020 and upcoming

Editorial team and Board changes approved in 2019 effective from January 2020

The changes in 2019 have been the following:

Cedric Lesage has left the editorial team and Filippo Poli has left the Editorial Board

New members of the Editorial Board:

Susana Jorge (*University of Coimbra*), Cedric Lesage (*Concordia University*) and Rasmus Sommer (*EFRAG*) (the last one in substitution of Filippo Poli)

Changes proposal in the Editorial Board to be eventually effective from June 2020

See additional document attached

Special Issues

To be published in 2020:

We had one special issue call for papers at the end of 2018 on “**Accounting and Politics**”. The guest editors are Anne Jörissen (Antwerp University) and Begoña Giner (University of Valencia). Authors submitted their papers until 15th October 2019. In total 17 papers were submitted, and some of them are still in the revision process. The special issue will be published in 2020, issue 17 (3). Depending on the final decision of acceptance it could be possible to have a second issue (or section) in issue 1 of 2021.

Call for papers in 2020:

There is a call for papers for a Special Issue on “**The Future of Corporate Reporting**”

The guest editors are Charles H. Cho (Schulich School of Business, York University-Canada); Peter Kajüter (University of Münster), and Riccardo Stacchezzini (University of Verona). The guest editors invite papers dealing with the broad area of narrative reports, both financial and nonfinancial (e.g. IFRS management commentary, management reporting, nonfinancial

reporting, reporting on climate change, integrated reporting). The submission deadline is **July 31, 2020**

The Guest Editors of this special issue have organized an **EAA Symposium** which will take place in Bucharest, May 2021 (postponed one year due to the exceptional circumstances)

EUFIN workshops

The 2019 EUFIN workshop took place in place in Vienna, at the University of Economics and Business, 29-30 August. The next EUFIN conference will take place in Glasgow, postponed to 2021.

ANNEX: Statistics from ScholarOne system

Table 1

Manuscript Type	2017		2018		2019	
	Manuscripts	Percentage	Manuscripts	Percentage	Manuscripts	Percentage
Book Review	1	0.70%	8	6,8 %		
Editorial	2	1.40%				
Research Article	78	52.70%	95	80,5 %	109	86,5 %
Special Issue	67	45.30%	15	12,7 %	17	13,5 %
Total submissions	148	100.00%	118	100,0 %	126	100,0 %

Table 2

	Accepted	Accepted %	Rejected	Rejected %	Decided
2017	34	50.0%	34	50.0%	68
2018	25	40.3%	37	59.7%	62
2019	15	23.8%	48	76.2%	63
2015-2019	109	37.7%	180	62.3%	289

Table 3

Manuscript Status	2017		2018		2019	
	Manuscripts	%	Manuscripts	%	Manuscripts	%
Accept	34	23.0 %	25	21.2 %	15	12.2%
Awaiting Reviewer Scores	1	0.7 %	1	0.8 %		
Conditional Accept	42	28.4 %	17	14.4 %	2	1.6%
Major Revision	17	11.5 %	22	18.6 %	21	17.1%
Make Decision	1	0.7 %	2	1.7 %		
Minor Revision	11	7.4 %	5	4.2 %	14	11.4%
Reject	34	23.0 %	35	29.7 %	48	39.0%
Reject - Inappropriate	1	0.7 %				
Reject & Resubmit	6	4.1 %	11	9.3 %	23	18.7%
Withdrawn	1	0.7 %				
Total submissions	148	100.0 %	118	100.0 %	123	100.0 %

Table 4

Country of Submitting Author 2019	N° Manuscripts	Percentage
Albania	1	0.8%
Australia	5	4.0%
Austria	2	1.6%
Belgium	1	0.8%
Brazil	4	3.2%
China	1	0.8%
Croatia	1	0.8%
Czech Republic	1	0.8%
Finland	2	1.6%
France	8	6.3%
Germany	14	11.1%
Greece	11	8.7%
Iceland	1	0.8%
India	2	1.6%
Indonesia	1	0.8%
Italy	15	11.9%
Japan	1	0.8%
Jordan	1	0.8%
Lebanon	1	0.8%
Malta	2	1.6%
Morocco	1	0.8%
Netherlands	1	0.8%
Poland	4	3.2%
Portugal	5	4.0%
Saudi Arabia	1	0.8%
Spain	12	9.5%
Sweden	2	1.6%
Tunisia	6	4.8%
Turkey	1	0.8%
United Kingdom of Great Britain and Northern Ireland	11	8.7%
United States	7	5.6%
Summary	126	100.0%