

Accounting in Europe
Annual Report for 2017



Araceli Mora
Editor
(Paul André, Editor 2017)

Introduction

This is my first report of *Accounting in Europe* as editor. Paul André was the editor in the period this report is referred to (2017). He has also managed the content of 2018 volume 15(1), already published; 15(2) content already set (Special issue IASB Forum Brussels Nov. 2017), although it is not published yet, and most (if not all) 15(3) although the content has not been decided yet. We are having a smooth transition, which started with me taking responsibility of the papers arriving since October 2017, and Paul André managing the papers he had in the pipeline at that time. We have been perfectly aligned and I would say this transition is not causing any inconvenient to authors and reviewers.

Board

The Board in charge during 2017 is shown in Appendix A1. The new board I formed is in place since January 2018, after being supervised by the PC and approved by the MC, so it was the previous Board, which was in charge during 2017. See new board in Appendix A2.

Issue 14 (2017)

AinE went to three (3) issues in 2017, see Appendix B. Volume 14 (issues 1-2) has all the papers resulting from a special issue call for papers on “The role and current status of IFRS in the completion of national accounting rules”. Volume 14 (issue 3) has a special section on “Central and Eastern Europe” also from a special issue call for papers (6 papers, including editorial by the three guest editors Albu, Albu and Filip, plus two ordinary research articles).

Data

The following tables show some data and comparison with the two previous years about submission and manuscript type and status. It is remarkable that the number of submission in 2017 (and 2016) are significantly driven by the successful “special issues call for papers” (45.3% of submissions). The acceptance rate is also shown for the last two years and the accumulated 5-year rate.

The statistic do not fully reflect, however, the work related to the IASB 2017 forum managed by both *Accounting in Europe* and *European Accounting Review*. Both editors (Paul André and Hervé Stolowy) at first screened 71 proposals. The editors invited 20 to submit a full paper (13 in AinE, 7 in EAR). Of the 13 invitations by AinE, 9 were received and evaluated. In final, 4 of these were presented at the IASB forum and are planned for publication in issue 15(2) of July 2018. Further, 2 discussions of some of these papers were invited to submit and will also be published in the Special issue.

The countries where the submission are coming from in 2017 are also shown. The most remarkable aspect is the increasing submission (since a few years ago) from Asian countries.

Manuscript Type	2015		2016		2017	
	Manuscripts	Percentage	Manuscripts	Percentage	Manuscripts	Percentage
Book Review	2	2.3 %	8	6.0 %	1	0.7 %
Editorial					2	1.4 %
Research Article	76	87.4 %	78	58.2 %	78	52.7 %
Special Issue	9	10.3 %	48	35.8 %	67	45.3 %
Total submissions	87	100.0 %	134	100.0 %	148	100.0 %

	Accepted	Accepted %	Rejected	Rejected %	Decided
2016	22	40.0%	33	60.0%	55
2017	34	50.0%	34	50.0%	68
2013-2017	78	36.4%	136	63.6%	214

Manuscript Status	2015		2016		2017	
	Manuscripts	%	Manuscripts	%	Manuscripts	%
Accept	13	14.9 %	22	16.4 %	34	23.0 %
Awaiting Reviewer Scores					1	0.7 %
Conditional Accept	7	8.0 %	42	31.3 %	42	28.4 %
Major Revision	16	18.4 %	26	19.4 %	17	11.5 %
Make Decision					1	0.7 %
Minor Revision	11	12.6 %	10	7.5 %	11	7.4 %
Reject	33	37.9 %	32	23.9 %	34	23.0 %
Reject - Inappropriate	2	2.3 %			1	0.7 %
Reject & Resubmit	3	3.4 %	1	0.7 %	6	4.1 %
Withdrawn	2	2.3 %	1	0.7 %	1	0.7 %
Total submissions	87	100.0 %	134	100.0 %	148	100.0 %

Country of Submitting Author 2017	N° Manuscripts	Percentage
Australia	2	1.4 %
Austria	2	1.4 %
Belgium	3	2.0 %
Brazil	2	1.4 %
Canada	1	0.7 %
Croatia	3	2.0 %
Cyprus	2	1.4 %
Czech Republic	2	1.4 %
Denmark	3	2.0 %
Estonia	2	1.4 %
Finland	6	4.1 %
France	6	4.1 %
Georgia	1	0.7 %
Germany	18	12.2 %
Greece	1	0.7 %
Ireland	2	1.4 %
Italy	9	6.1 %
Jordan	1	0.7 %
Lebanon	3	2.0 %
Malaysia	1	0.7 %
Malta	1	0.7 %
Netherlands	4	2.7 %
New Zealand	1	0.7 %
Norway	6	4.1 %
Poland	1	0.7 %
Portugal	4	2.7 %
Romania	9	6.1 %
Saudi Arabia	1	0.7 %
Slovenia	6	4.1 %
Spain	10	6.8 %
Sweden	7	4.7 %
Switzerland	3	2.0 %
Tunisia	6	4.1 %
Turkey	3	2.0 %
United Kingdom of Great Britain and Northern Ireland	16	10.8 %
Summary	148	100.0 %

Ongoing volume (2018) and future special issues

Volume 15(1) (2018) has been already published and the content can be seen in Appendix C.

We had one call for a special section proposed by CIGAR members in 2017 on “The challenging task of developing European Public Sector Accounting Standards” with three guest editors (Caruana, Caperchione, and Jorge), whose deadline for submission was 30th April 2018. The number of submission have been 4 papers. This might presumably lead to a special section of AinE sometime in 2019.

Considering we just had one special issue/section call for papers in 2017 and the number of submission to it, it is expected that the number of submission in 2018 will be lower than in 2017, even if we propose a special issue or special section in 2018, as the most likely deadline in any case would be in 2019.

In 2018 volume 15(2), the papers from the special issue related with IASB Research Forum will be published. Paul André has been the editor in charge and he managed the entire process (see discussion above).

Indexes

AinE is still being followed by the Emerging Sources Citation Index (ESCI) from WoK
Ain E is in Scopus with the following situation in 2016:

Cite score rank:

Category

Business and International Management	#78/311 Q1 - (130/306 in 2015)
Finance	#53/216 Q1 -(103/206 in 2015)
Accounting	#37/127 Q2 - (76/124 in 2015)

EUFIN workshops

The 2017 EUFIN workshop took place at the University of Florence on August 31-Sept. 1st, organized by Francesco Mazzi. The EUFIN 2018 conference will take place in Stockholm on August 30th-31st, organized by Niclas Hellman, Stockholm School of Economics. Recently, Eva Eberhartinger has accepted to host the 2019 EUFIN conference in Vienna on 5-6 September.

Thanks

Paul André thanks to the 2017 editorial board members and *ad hoc* reviewers their work.

I thank the new 2018 Board members and 2018 reviewers their willingness to be part of the new editorial period. I special thank Paul André for his help and for facilitating so much the transition, for his still great amount of work to manage papers in process during this year and for being in charge of most of the content of the journal in the 2018 issues.

I want also to thank the new associated editors (Andrei Filip, Helena Isidro, Urska Kosi, and Cedric Lesage) who are doing a great effort and very good job and to the editorial assistant (Francisca Pardo). Hopefully we all will be able to keep the journal in the good situation we received it. We will do our best.

Araceli Mora

Appendix A.1 2017 Editor and Editorial Board

Accounting in Europe

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Alain Schatt *HEC Lausanne*
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Alfred Wagenhofer *University of Graz*
Marleen Willekens *KU Leuven*
Sonja Wüstemann *Europa-Universität Viadrina*
Steve Zeff *Rice University*

Appendix A.2. New Editor and Editorial Board since January 2018

Accounting in Europe
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Associate Editors

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--

Cédric Lesage, Concordia University
--

Helena Isidro, ISCTE-IUL

Urska Kosi, Universität Paderborn
--

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Chris Humphrey, *University of Manchester, UK*
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Anne Jeny, *ESSEC Business School, France*
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Wayne Landsman, *University of North Carolina at Chapel Hill, USA*
Carlos Larrinaga, *Universidad de Burgos, Spain*
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Richard Martin, *ACCA, UK*
Francesco Mazzi, *Università degli Studi di Firenze, Italy*
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Zoltan Novortny-Farkas, *Lancaster University, UK*
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Martin Walker, *University of Manchester, UK*
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Stephen Zeff, *Rice University, USA*

Appendix B: Volume 14-2017

Accounting in Europe

Issue 14(1-2)

The Role and Current Status of IFRS in the Completion of European National Accounting Rules

Original Articles

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from European Countries

Paul André

Pages: 1-12

Published online: 11 May 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Austria and Germany

Rolf Uwe Fülbier, Christoph Pelger, Evamaria Kuntner & Marcus Bravidor

Pages: 13-28

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Belgium

Ann Jorissen

Pages: 29-39

Published online: 19 Mar 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Croatia

Slavko Šodan & Željana Aljinović Barać

Pages: 40-48

Published online: 21 Mar 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence on Cyprus

Irene Karamanou, Anastasia Kopita & Lina Lemessiou

Pages: 49-55

Published online: 20 Mar 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from the Czech Republic

Irena Jindrichovska & Dana Kubickova

Pages: 56-66

Published online: 21 Mar 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Denmark

Frank Thinggaard
Pages: 67-79
Published online: 16 Mar 2017

Article
The Role and Current Status of IFRS in the Completion of the National Accounting Rules – Evidence from Estonia
Lehte Alver & Jaan Alver
Pages: 80-87
Published online: 19 Mar 2017

Article
The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Finland
Henry Jarva & Hanna Silvola
Pages: 88-93
Published online: 21 Mar 2017

Article
The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from France
Anne Le Manh
Pages: 94-101
Published online: 15 Mar 2017

Article
The Role and Current Status of IFRS in the Completion of National Rules – Evidence from Greece
Ioannis Tsalavoutas
Pages: 102-112
Published online: 19 Mar 2017

Article
The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Ireland
Collette E. Kirwan & Aileen Pierce
Pages: 113-120
Published online: 19 Mar 2017

Article
The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Italy
Roberto Di Pietra
Pages: 121-130
Published online: 21 Mar 2017

Article
Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Malta
Monique Micallef
Pages: 131-136
Published online: 19 Mar 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from the Netherlands

Arjan Brouwer & Martin Hoogendoorn

Pages: 137-149

Published online: 19 Mar 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Norway

Erlend Kvaal

Pages: 150-157

Published online: 27 Mar 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Poland

Karol Marek Klimczak & Joanna Krasodomska

Pages: 158-163

Published online: 21 Mar 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Portugal

Helena Isidro & Cláudio Pais

Pages: 164-176

Published online: 21 Mar 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Romania

Cătălin Nicolae Albu & Nadia Albu

Pages: 177-186

Published online: 21 Mar 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Slovenia

Aleš Novak & Aljoša Valentinčič

Pages: 187-198

Published online: 03 Apr 2017

Article

The Role and the Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Spain

Araceli Mora

Pages: 199-206

Published online: 11 Apr 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Sweden

Jan Marton

Pages: 207-216

Published online: 19 Mar 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Switzerland

Bernard Raffournier

Pages: 217-225

Published online: 22 Mar 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from Turkey

Can Öztürk

Pages: 226-234

Published online: 23 Mar 2017

Article

The Role and Current Status of IFRS in the Completion of National Accounting Rules – Evidence from the UK

Jill Collis, Robin Jarvis & Len Skerratt

Pages: 235-247

Published online: 19 Mar 2017

Accounting in Europe

Issue 14(3)

Special section: Central and Eastern Europe

Editorial

Corporate Reporting in Central and Eastern Europe: Issues, Challenges and Research Opportunities

Nadia Albu, Cătălin Nicolae Albu & Andrei Filip

Pages: 249-260

Published online: 22 Nov 2017

Article

Layering of IFRS and Dual Institutionalality of Accounting Standards in Belarus

David Alexander & Anna Alon

Pages: 261-278

Published online: 11 Sep 2017

Article

Corporate Reporting Practices in Poland and Romania – An Ex-ante Study to the New Non-financial Reporting European Directive

Mădălina Dumitru, Justyna Dyduch, Raluca-Gina Gușe & Joanna Krasodomska

Pages: 279-304

Published online: 28 Sep 2017

Article

Impression Management in Letters to Shareholders: Evidence from Poland

Dominika Hadro, Karol Marek Klimczak & Marek Pauka

Pages: 305-330

Published online: 26 Sep 2017

Article

The Impact of IFRS Adoption on Foreign Direct Investments: Insights for Emerging Countries

Camelia Iuliana Lungu, Chirața Caraiani & Cornelia Dascălu

Pages: 331-357

Published online: 17 Sep 2017

Article

Accounting Quality in Private Firms During the Transition Towards International Standards

Aljosa Valentincic, Ales Novak & Urska Kosi

Pages: 358-387

Published online: 09 Oct 2017

Research Articles

Article

Voluntary Disclosure of Sales and the Extent of Trade Credit in Small Private Companies

Stefanie Ceustermans, Diane Breesch & Joël Branson

Pages: 388-406

Published online: 10 Feb 2017

Article

The Term ‘Non-financial Information’ – A Semantic Analysis of a Key Feature of Current and Future Corporate Reporting

Axel Haller, Michael Link & Tobias Groß

Pages: 407-429

Published online: 17 Sep 2017

Book Review

Book review

Accounting, Capitalism and the Revealed Religions – A Study of Christianity, Judaism and Islam

Tânia Menezes Montenegro

Pages: 430-433

Published online: 01 Mar 2017

Editorial Board

Editorial Board

Appendix C: Volume 15 -2018 (first issue)

Accounting in Europe Issue 15(1)

Articles

Article

The European IFRS Endorsement Process – in Search of a Single Voice

Carien Van Mourik & Peter Walton

Pages: 1-32

Published online: 26 Feb 2018

/

Article

Responsiveness of Auditors to the Audit Risk Standards: Unique Evidence from Big 4 Audit Firms

Lasse Niemi, W. Robert Knechel, Hannu Ojala & Jill Collis

Pages: 33-54

Published online: 07 Feb 2018

Article

Joint Audits: Does the Allocation of Audit Work Affect Audit Quality and Audit Fees?

Marcel Haak, Michelle Muraz & Roland Zieseniß

Pages: 55-80

Published online: 03 Mar 2018

Article

Voluntary Auditing: A Synthesis of the Literature

Elena Haapamäki

Pages: 81-104

Published online: 05 Feb 2018

Article

The Impact of IFRS 16 on Key Financial Ratios: A New Methodological Approach

José Morales-Díaz & Constancio Zamora-Ramírez

Pages: 105-133

Published online: 12 Feb 2018

Article

A Note on the Proprietary and Entity Perspectives in Financial Statements: The Implications for two Current Controversial Issues

Martin Schmidt

Pages: 134-147

Published online: 05 Feb 2018

OpenURL University of Valencia

Book Reviews

Book review

Brand Valuation

Franck Missonier-Piera

Pages: 148-149

Published online: 27 Feb 2018

Book review

The Routledge Companion to Qualitative Accounting Research Methods

Massimo Sargiacomo

Pages: 149-151

Published online: 03 Mar 2018