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.
<table>
<thead>
<tr>
<th>Manuscript Type</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N° Manuscripts</td>
<td>Percentage</td>
<td>N° Manuscripts</td>
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<tr>
<td>Book Review</td>
<td>2</td>
<td>2.3 %</td>
<td>8</td>
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<tr>
<td>Editorial</td>
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<td>1.4 %</td>
<td></td>
</tr>
<tr>
<td>Research Article</td>
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<td>78</td>
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<tr>
<td>Special Issue</td>
<td>9</td>
<td>10.3 %</td>
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</tr>
<tr>
<td><strong>Total submissions</strong></td>
<td><strong>87</strong></td>
<td><strong>100.0 %</strong></td>
<td><strong>134</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Manuscript Status</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N° Manuscripts</td>
<td>%</td>
<td>N° Manuscripts</td>
</tr>
<tr>
<td>Accept</td>
<td>13</td>
<td>14.9 %</td>
<td>22</td>
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<tr>
<td>Awaiting</td>
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<tr>
<td>Reviewer Scores</td>
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<td></td>
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<tr>
<td>Accept</td>
<td>7</td>
<td>8.0 %</td>
<td>42</td>
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<tr>
<td>Major Revision</td>
<td>16</td>
<td>18.4 %</td>
<td>26</td>
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<tr>
<td>Make Decision</td>
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<tr>
<td>Minor Revision</td>
<td>11</td>
<td>12.6 %</td>
<td>10</td>
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<tr>
<td>Reject</td>
<td>33</td>
<td>37.9 %</td>
<td>32</td>
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<tr>
<td>Reject - Inappropriate</td>
<td>2</td>
<td>2.3 %</td>
<td>1</td>
</tr>
<tr>
<td>Reject &amp; Resubmit</td>
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<td>3.4 %</td>
<td>1</td>
</tr>
<tr>
<td>Withdrawn</td>
<td>2</td>
<td>2.3 %</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total submissions</strong></td>
<td><strong>87</strong></td>
<td><strong>100.0 %</strong></td>
<td><strong>134</strong></td>
</tr>
<tr>
<td>Country of Submitting Author 2017</td>
<td>Nº Manuscripts</td>
<td>Percentage</td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>----------------</td>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>Australia</td>
<td>2</td>
<td>1.4 %</td>
<td></td>
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<tr>
<td>Austria</td>
<td>2</td>
<td>1.4 %</td>
<td></td>
</tr>
<tr>
<td>Belgium</td>
<td>3</td>
<td>2.0 %</td>
<td></td>
</tr>
<tr>
<td>Brazil</td>
<td>2</td>
<td>1.4 %</td>
<td></td>
</tr>
<tr>
<td>Canada</td>
<td>1</td>
<td>0.7 %</td>
<td></td>
</tr>
<tr>
<td>Croatia</td>
<td>3</td>
<td>2.0 %</td>
<td></td>
</tr>
<tr>
<td>Cyprus</td>
<td>2</td>
<td>1.4 %</td>
<td></td>
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<tr>
<td>Czech Republic</td>
<td>2</td>
<td>1.4 %</td>
<td></td>
</tr>
<tr>
<td>Denmark</td>
<td>3</td>
<td>2.0 %</td>
<td></td>
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<tr>
<td>Estonia</td>
<td>2</td>
<td>1.4 %</td>
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</tr>
<tr>
<td>Finland</td>
<td>6</td>
<td>4.1 %</td>
<td></td>
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<tr>
<td>France</td>
<td>6</td>
<td>4.1 %</td>
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<td>Georgia</td>
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<tr>
<td>Germany</td>
<td>18</td>
<td>12.2 %</td>
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<tr>
<td>Greece</td>
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<tr>
<td>Ireland</td>
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<td>1.4 %</td>
<td></td>
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<tr>
<td>Italy</td>
<td>9</td>
<td>6.1 %</td>
<td></td>
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<td>Jordan</td>
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<tr>
<td>Lebanon</td>
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<tr>
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<td>Poland</td>
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<td>Portugal</td>
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<td>2.7 %</td>
<td></td>
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<tr>
<td>Romania</td>
<td>9</td>
<td>6.1 %</td>
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<tr>
<td>Saudi Arabia</td>
<td>1</td>
<td>0.7 %</td>
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<td>Slovenia</td>
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<tr>
<td>Spain</td>
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<td>6.8 %</td>
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<td>Sweden</td>
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<td>4.7 %</td>
<td></td>
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<tr>
<td>Switzerland</td>
<td>3</td>
<td>2.0 %</td>
<td></td>
</tr>
<tr>
<td>Tunisia</td>
<td>6</td>
<td>4.1 %</td>
<td></td>
</tr>
<tr>
<td>Turkey</td>
<td>3</td>
<td>2.0 %</td>
<td></td>
</tr>
<tr>
<td>United Kingdom of Great Britain and Northern Ireland</td>
<td>16</td>
<td>10.8 %</td>
<td></td>
</tr>
</tbody>
</table>

**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. AinE 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
2017 Board

Editor
Paul André ESSEC Business School

Past and Contributing Editors
Lisa Evans University of Stirling
Peter Walton ESSEC Business School

Associate Editors
Richard Barker Saïd Business School
Brigitte Eierle University of Bamberg
Ann Gaeremynck KU Leuven
Chrystelle Richard ESSEC Business School

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Kristina Artsberg Lund University
Mary Barth Stanford University
Yuri Biondi Cnrs - ESCP Europe
David Cairns
Kees Camfferman VU University Amsterdam
Salvador Carmona IE Business School
Mark Clatworthy University of Bristol
Jill Collis Brunel University
Michelle Crickett ICAS
Philippe Danjou IASB
Ignace De Beelde Universiteit Gent
Roberto Di Pietra University of Siena
Eva Eberhartinger Vienna University of Economics and Business
Andrei Filip, ESSEC Business School
Jane Frecknall-Hughes, Nottingham University Business School, UK
Rolf Uwe Fülbier University of Bayreuth
Beatriz García Osma Universidad Autonoma de Madrid
Gilbert Gérald BMA-Paris
Axel Haller University of Regensburg
Niclas Hellman Stockholm School of Economics
Martin Hoogendoorn Erasmus University
Joanne Horton University of Exeter
Chris Humphrey Manchester Business School
Thomas Jeanjean ESSEC Business School
Philip Joos Tilburg University
Ann Jorissen University of Antwerp
Carlos Larrinaga Universidad de Burgos
Robert Larson University of Cincinnati
Claude Laurin HEC Montréal
Cédric Lesage Concordia University, Canada
Garen Markarian WHU- Otto Beisheim School of Management
Richard Martin ACCA
Francesco Mazzi, University of Florence, Italy
Anne McGeachin, IASB
Franck Missonier-Piera University of Fribourg
Falconer Mitchell University of Edinburgh
Araceli Mora University of Valencia
Soledad Moya ESADE
Christopher Nobes Royal Holloway, University of London
Per Olsonn ESMT European School of Management and Technology
Mari Paananen University of Exeter
Antonio Parbonetti University of Padova
Luc Paugam, HEC Paris, France
Christoph Pelger University of Innsbruck
Aileen Pierce University College Dublin
Annalisa Prencipe Bocconi University
Reiner Quick Darmstadt University of Technology
Bernard Raffournier HEC Genève
Alain Schatt HEC Lausanne
Donna Street University of Dayton
Ioannis Tsalavoutas University of Glasgow
Aljosa Valentinic University of Ljubljana
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
2018 Board

**Editor**

<table>
<thead>
<tr>
<th>Name</th>
<th>Affiliation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Araceli Mora</td>
<td>Universitat de València</td>
</tr>
</tbody>
</table>

**Past and Contributing Editors**

<table>
<thead>
<tr>
<th>Name</th>
<th>Affiliation</th>
</tr>
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<tbody>
<tr>
<td>Peter Walton</td>
<td>ESSEC Business School</td>
</tr>
<tr>
<td>Lisa Evans</td>
<td>University of Stirling</td>
</tr>
<tr>
<td>Paul André</td>
<td>HEC Lausanne</td>
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**Associate Editors**

<table>
<thead>
<tr>
<th>Name</th>
<th>Affiliation</th>
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<tbody>
<tr>
<td>Andrei Filip</td>
<td>ESSEC Business School</td>
</tr>
<tr>
<td>Cédric Lesage</td>
<td>Concordia University</td>
</tr>
<tr>
<td>Helena Isidro</td>
<td>ISCTE-IUL</td>
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<td>Urska Kosi</td>
<td>Universität Paderborn</td>
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**Editorial Board**

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<thead>
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<tbody>
<tr>
<td>Nadia Albu</td>
<td>ASE Bucuresti, Romania</td>
</tr>
<tr>
<td>David Alexander</td>
<td>University of Birmingham, UK</td>
</tr>
<tr>
<td>Kristina Artsberg</td>
<td>Lunds Universitet, Sweden</td>
</tr>
<tr>
<td>Richard Barker</td>
<td>Saïd Business School, University of Oxford, UK</td>
</tr>
<tr>
<td>Yuri Biondi</td>
<td>CNRS – IRISSO, Université Paris-Dauphine PSL and Labex ReFi, ESCP Europe, France</td>
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<tr>
<td>Willem Buijink</td>
<td>Open Universiteit, The Netherlands</td>
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<tr>
<td>David Cairns</td>
<td>London University, UK</td>
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<tr>
<td>Kees Camfferman</td>
<td>Vrije Universiteit Amsterdam, The Netherlands</td>
</tr>
<tr>
<td>Salvador Carmona</td>
<td>IE Business School, Spain</td>
</tr>
<tr>
<td>Mark Clatworthy</td>
<td>University of Bristol, UK</td>
</tr>
<tr>
<td>Jill Collis</td>
<td>Brunel University London, UK</td>
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<tr>
<td>Michelle Crickett</td>
<td>Institute of Chartered Accountants of Scotland (ICAS), UK</td>
</tr>
<tr>
<td>Ignace de Beelde</td>
<td>Universiteit Gent, Belgium</td>
</tr>
<tr>
<td>Roberto Di Pietra</td>
<td>Università degli Studi di Siena, Italy</td>
</tr>
<tr>
<td>Eva Eberhartinger</td>
<td>WU-Wirtschaftsuniversität Wien, Austria</td>
</tr>
<tr>
<td>Brigitte Eierle</td>
<td>Universität Bamberg, Germany</td>
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<tr>
<td>Jane Frecknall-Hughes</td>
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<td>Rolf Uwe Fülbier</td>
<td>Universität Bayreuth, Germany</td>
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<tr>
<td>Ann Gaeremynck</td>
<td>KU Leuven, Belgium</td>
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<tr>
<td>Joachim Gassen</td>
<td>Humboldt-Universität zu Berlin, Germany</td>
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<tr>
<td>Beatriz Garcia Osma</td>
<td>Universidad Carlos III de Madrid, Spain</td>
</tr>
<tr>
<td>Begoña Giner</td>
<td>Universitat de València, Spain</td>
</tr>
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</table>
Axel Haller, Universität Regensburg, Germany
Niclas Hellman, Stockholm School of Economics, Sweden
Martin Hoogendoorn, Erasmus Universiteit Rotterdam, The Netherlands
Joanne Horton, University of Exeter, UK
Chris Humphrey, University of Manchester, UK
Thomas Jeanjean, ESSEC Business School, France
Anne Jeny, ESSEC Business School, France
Philip Joos, Tilburg University, The Netherlands
Ann Jorissen, Universiteit Antwerpen, Belgium
Irene Karamanou, University of Cyprus, Cyprus
Wayne Landsman, University of North Carolina at Chapel Hill, USA
Carlos Larrinaga, Universidad de Burgos, Spain
Robert Larson, University of Cincinnati, USA
Garen Markarian, WHU-Otto Beisheim School of Management, Germany
Richard Martin, ACCA, UK
Francesco Mazzi, Università degli Studi di Firenze, Italy
Anne McGeachin, International Accounting Standard Board (IASB)
Franck Missonier-Piera, Université de Fribourg, Switzerland
Soledad Moya, ESADE Business & Law School (URL), Spain
Christopher Nobes, Royal Holloway, University of London, UK
Zoltan Novortny-Farkas, Lancaster University, UK
Per Olson, EMST European School of Management and Technology, Germany
Mari Paananen, Handelshögskolan vid Göteborgs Universitet, Sweden
Luc Paugam, HEC Paris, France
Christoph Pelger, Universität Innsbruck, Austria
Filippo Poli, European Financial Reporting Advisory Group (EFRAG)
Annalisa Prencipe, Università Bocconi, Italy
Reiner Quick, Technische Universität Darmstadt, Germany
Ivana Raonic, CASS Business School, City, University of London, UK
Chrysselle Richard, ESSEC Business School, France
Alain Schatt, HEC Lausanne, Switzerland
Donna Street, University of Dayton, USA
Ann Tarca, International Accounting Standard Board (IASB)
Yannis Tsalavoutas, University of Glasgow, UK
Aljosa Valentinčič, Univerza v Ljubljani, Slovenia
Carien van Mourik, Open University Business School, UK
Alfred Wagenhofer, Karl-Franzens-Universität Graz, Austria
Martin Walker, University of Manchester, UK
Marleen Willekens, KU Leuven, Belgium
Sonja Wüstemann, Europa-Universität Viadrina, Germany
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  
The 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

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