

Accounting in Europe  
Annual Report for 2018



Araceli Mora  
Editor

## **Introduction**

This is my second report of *Accounting in Europe* as editor. Paul André, the previous editor, managed the content of 2018 issues and we have already finished the transition period.

## **Board**

The Board in charge during 2018 has been the board proposed by me, supported by the PC and approved by the MC before starting as editor in January 2018. The only change has been the addition of Alan Sangster, University of Aberdeen (see Appendix A)

## **Issue 15 (2018)**

AinE went to three (3) issues in 2018, see Appendix B. The special issue of the 2017 IASB research forum (managed by Paul Andre) was published in 15(2)

## **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 submissions in each year are significantly driven by the successful “special issues call for papers” The acceptance rate is also shown for the last two years and the accumulated 5-year rate.

The countries where the submissions are coming from in 2018 are also shown.

Manuscript Type	2016		2017		2018	
	N°	Percentage	N°	Percentage	N°	Percentage
Book Review	8	6.00%	1	0.70%	8	6.8 %
Editorial			2	1.40%		
Research Article	78	58.20%	78	52.70%	95	80.5 %
Special Issue	48	35.80%	67	45.30%	15	12.7 %
<b>Total submissions</b>	<b>134</b>	<b>100.00%</b>	<b>148</b>	<b>100.00%</b>	<b>118</b>	<b>100.0 %</b>

	Accepted	Accepted %	Rejected	Rejected %	Decided
<b>2016</b>	22	40.0%	33	60.0%	55
<b>2017</b>	34	50.0%	34	50.0%	68
<b>2018</b>	25	40.3%	37	59.7%	62
<b>2014-2018</b>	<b>103</b>	<b>38.1%</b>	<b>167</b>	<b>61.9%</b>	<b>270</b>

Manuscript Status	2016		2017		2018	
	N°	%	N°	%	N°	%
Accept	22	16.4 %	34	23.0 %	25	21.2 %
Awaiting Reviewer Scores			1	0.7 %	1	0.8 %
Conditional Accept	42	31.3 %	42	28.4 %	17	14.4 %
Major Revision	26	19.4 %	17	11.5 %	22	18.6 %
Make Decision			1	0.7 %	2	1.7 %
Minor Revision	10	7.5 %	11	7.4 %	5	4.2 %
Reject	32	23.9 %	34	23.0 %	35	29.7 %
Reject - Inappropriate			1	0.7 %		
Reject & Resubmit	1	0.7 %	6	4.1 %	11	9.3 %
Withdrawn	1	0.7 %	1	0.7 %		
<b>Total submissions</b>	<b>134</b>	<b>100.0 %</b>	<b>148</b>	<b>100.0 %</b>	<b>118</b>	<b>100.0 %</b>

<b>Country of Submitting Author 2018</b>	<b>N° Manuscripts</b>	<b>Percentage</b>
Australia	5	4.2 %
Austria	3	2.5 %
Canada	2	1.7 %
Denmark	1	0.8 %
Egypt	1	0.8 %
Finland	4	3.4 %
France	1	0.8 %
Germany	14	11.9 %
Greece	3	2.5 %
Italy	16	13.6 %
Japan	1	0.8 %
Jordan	2	1.7 %
Lebanon	2	1.7 %
Malta	2	1.7 %
Mauritius	1	0.8 %
Netherlands	2	1.7 %
Norway	4	3.4 %
Palestine. State of	1	0.8 %
Poland	2	1.7 %
Portugal	6	5.1 %
Saudi Arabia	2	1.7 %
South Africa	1	0.8 %
Spain	7	5.9 %
Sweden	5	4.2 %
Switzerland	3	2.5 %
Thailand	1	0.8 %
Tunisia	4	3.4 %
United Kingdom of Great Britain and Northern Ireland	20	16.9 %
United States	2	1.7 %
<b>Summary</b>	<b>118</b>	<b>100.0 %</b>

## Ongoing volume (2019) and future special issues

Volume 16(1) (2019) 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). The number of submissions was not very high compared with previous special issues call for papers but, even most papers are still in the process, it was enough to have presumably at least 4 or 5 articles finally accepted for special issue. The idea is to have this special issue ready in June, so it will be Volume 16(2) (2019)

We had one special issue/section 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 should submit their papers by 15th October 2019. The guest editors have been also in charge of the 2019 EAA symposium organized by the journal on this topic.

## Impact and visibility

### *Participation in congresses/editors’ panels in 2018*

As editor of Accounting in Europe, besides the participation in the Editors’ Panel organized by the EAA in the 2018 Congress in Milan, I have been invited to participate in the following Editors’ panels:

1. Editors’ Panel organized by the International Section of the American Accounting Association in the 2018 AAA Annual Meeting which took place in Washington DC. 7<sup>th</sup> August with the title *Where is International Accounting Research Going? Emerging Issues and Issues Needing Further Investigation*.
2. Editors’ Panel organized by the IAAER in the 13th World Congress of Accounting Educators and Researchers which took place in Sydney. 10<sup>th</sup> November with the title: *Research Trends and increasing publication success*

Also, *AinE* organized a symposium in the 2018 Congress in Milan on “*Fair value accounting: the eternal debate*”. As a result of that symposium its panellists, Anne McGeachin, Mary Barth, Richard Barker, Alfred Wagenhoffer and Peter Joos, have written a joint paper with the content of their speeches which will be published in the journal in the last issue of 2019.

### *2018 Awards*

This is the first year of the EAA journals awards for the best paper and the best reviewer. The 2018 awards are:

1. **Best Paper Prize for 2018:** “Introducing More IFRS Principles of Disclosure – Will the Poor Disclosers Improve?” By **Niclas Hellman** (Stockholm School of Economics). **Jordi**

**Carenys** (EADA Business School) and **Soledad Moya Gutierrez** (ESADE Ramon Llull University).

With the nominations by the Editorial Board members and managed by Paul Andre, the selection of the best paper has been a difficult task, as three papers were first nominated with the same number of votes and more input was required, being then the three of them very close in the number of nominations. It is remarkable that the three papers were policy relevant research papers related with the IASB accounting standard setting process, which reinforces the main attribute of the journal and confirms its leadership and visibility on this field.

## **2. Best Reviewer Prize for 2018: Nadia Albu** (ASE Bucuresti)

The editorial team (editor and associated editors) have been in charge of this selection. 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.

### ***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:

*Cite score rank 2017:*

#### Category

Business and International Management	Q2
Finance	Q2
Accounting	Q2

### **EUFIN workshops**

The 2018 EUFIN workshop took place in Stockholm School of Economics. in August 30- 31. I want to thank the organizers as it was extremely successful in all senses. The EUFIN 2019 conference will take place in Vienna, at the University of Economics and Business, 29-30 August.

### **Acknowledgments**

I want to thank Paul André for his help and for being in charge of the content of the journal in the 2018 issues. I thank to the editorial board members and *ad hoc* reviewers their work. I want also to thank the associated editors (Andrei Filip, Helena Isidro, Urska Kosi, and Cedric Lesage) who are doing a great effort and very good job and the editorial assistant (Francisca Pardo).

Araceli Mora

## Appendix A Editorial Team and Editorial Board since January 2018

### *Accounting in Europe*

2018 Board

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**Araceli Mora.** *Universitat de València*

#### Past and Contributing Editors

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**Lisa Evans.** *University of Stirling*

**Paul André.** *HEC Lausanne*

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**Cédric Lesage.** *Concordia University*

**Helena Isidro.** *ISCTE-IUL*

**Urska Kosi.** *Universität Paderborn*

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**Richard Martin.** *ACCA. UK*  
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**Anne McGeachin.** *International Accounting Standard Board (IASB)*  
**Franck Missonier-Piera.** *Université de Fribourg. Switzerland*  
**Soledad Moya.** *ESADE Business & Law School (URL). Spain*  
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**Zoltán Novotny-Farkas.** *Vienna University. Austria*  
**Per Olsson.** *EMST European School of Management and Technology. Germany*  
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**Christoph Pelger.** *Universität Innsbruck. Austria*  
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**Sonja Wüstemann.** *Europa-Universität Viadrina. Germany*  
**Stephen Zeff.** *Rice University. USA*



## **Appendix B: Volume 15 -2018**

### **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*

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##### *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*

**Accounting in Europe**  
**Issue 15(2)**

**Special Issue: IASB Research Forum. Brussels 28-29 November 2017**

Gaps in the IFRS Conceptual Framework  
*Richard Barker and Alan Teixeira*

Articulation. Profit or Loss and OCI in the IASB Conceptual Framework: Different Shades of Clean (or Dirty) Surplus  
*Carien Van Mourik and Yuko Katsuo-Asami*

Discussion on ‘Gaps in the IFRS Conceptual Framework’ (Barker and Teixeira. 2018) and ‘Articulation. Profit or Loss and OCI in the IASB Conceptual Framework: Different Shades of Clean (or Dirty) Surplus’ (Van Mourik and Katsuo-Asami. 2018)  
*Peter Walton*

Making Deferred Taxes Relevant  
*Arjan Brouwer and Ewout Naarding*

Discussion on ‘Making Deferred Taxes Relevant’ (Brouwer and Naarding. 2018)  
*Erlend Kvaal*

Introducing More IFRS Principles of Disclosure – Will the Poor Disclosers Improve?  
*Niclas Hellman. Jordi Carenys and Soledad Moya Gutierrez*

**Accounting in Europe**  
**Volume 15(3)**

The Need to Provide Internationally Comparable Accounting Information and the Application of IFRS – Empirical Evidence from German Private Firms  
*Brigitte Eierle. David Shirkhani and Christiane Helduser*

Disclosure Practices by Family Firms: Evidence from Swedish Publicly Listed Firms  
*Derya Vural*

What is a conceptual framework for financial reporting?  
*Ian Dennis*

Do Macro-economic Crises Determine Accounting Value Relevance?  
*F. Ayzer Bilgic. Sandra Ho. Allan Hodgson and Zhengling Xiong*

**Book reviews**

Essays in Honor of Professor Jacques Richard: IFRS in a Global World – International and Critical Perspectives on Accounting. Edited by Didier Bensadon and Nicolas Praquin.  
Heidelberg: Springer. 2016. 434 pp.. price n/a. ISBN 978-3-319-28223-7  
*Ana Zorio-Grima*

The Role of the State and Accounting Transparency – IFRS Implementation in Developing Countries. Mohammad Nurunnabi  
New York: Routledge. 2015. 223 pp.. ISBN 978-1-4724-3064-9  
*Alexandra Fontes*

**Appendix C: Volume 16-2019 (first issue)**

**Accounting in Europe  
Issue 16(1)**

*Research Articles:*

Inside the Black Box of IASB Standard Setting: Evidence from Board Meeting Audio Playbacks on the Amendment of IAS 19 (2011)

*Malte Klein & Rolf Uwe Fülbier*

Formal Participation in the EFRAG's Consultation Processes: The Role of European National Standard-Setters

*Martin Gäumann & Michael Dobler*

Published online: 15 Sep 2018

Firm Disclosures about Enforcement Reviews

*Jörg-Markus Hitz & Henning Schnack*

Published online: 26 Sep 2018

The Differential Impact of IFRS Adoption on Aspects of Seasoned Equity Offerings in the UK and France

*Mostafa Harakeh, Edward Lee & Martin Walker*

Published online: 16 Oct 2018

*Book reviews.*

Forging Accounting Principles in Five Countries – A History and Analysis of Trends

Stephen A. Zeff

Oxon (UK) and New York (USA): Routledge, 2016 (first published in 1972). 332 pp.. \$155.

ISBN 978-1-138-95688-9 (hardcover (Amazon))

*José Moreira*