

European Accounting Review
Editor's report on the year 2006

Salvador Carmona, February 2007

I. EAR indexed in the SSCI.

As of January 2006 the *Review* is indexed in the Social Sciences Citation Index. This significant accomplishment is a manifestation of the distinctive and original contribution of *European Accounting Review* to accounting research. The *Review* is now among the exclusive club of accounting journals that comprise the Social Sciences Citation Index. I would like to express my gratitude to the community that helped *European Accounting Review* in attaining this landmark: past editors, associate editors, editorial board members, authors and ad hoc referees.

II. The 2006 volume (Vol. 15)

In 2006 four issues were produced (the normal number). The total number of pages published in Vol. 15 was 670 (for reference, Vol. 14 was 871; Vol. 13: 820; Vol.12: 820; Vol. 11: 842; Vol. 10: 888; Vol. 9: 695; Vol.8: 826 and Vol.7: 780 pages respectively).

Vol. 15 included:

- 2 Editorials
- 18 main articles
- 1 Special section (with 6 articles)
- 9 book reviews

The Special Section on “Conservatism in Accounting”, guest edited by James A. Ohlson and Laurence van Lent, was published in Issue 15:4 (pages 507-649), and it included an Introduction and six articles (5 accepted papers and 1 commissioned piece).

III. Editorial policy

During 2006 the journal faithfully continued to implement its aims and scope as defined in 2000. It is:

“European Accounting Review is the international scholarly journal of the European Accounting Association. Devoted to the advancement of accounting knowledge, it provides a forum for the publication of high quality accounting research manuscripts. The journal acknowledges its European origins and the distinctive variety of the European accounting research community.

Conscious of these origins, *European Accounting Review* emphasizes openness and flexibility, not only regarding the substantive issues of accounting research, but also with respect to paradigms, methodologies and styles of conducting that research.”

In 2006, one new special project was launched in the context of EAR. This is the Special section project entitled “Accounting and *Academiae*: Career Systems, Networks and What Matters”, guest edited by Paolo Quattrone and Rihab Khalifa. The deadline for submissions for this Special section was 15th of January 2007. In the 2006 EAA Congress, the guest editors of the Special Section chaired a symposium on this topic. This event proved instrumental for the dissemination of the aims and scope of the Special Section.

IV. Editorial organization

In 2006, the Publications Committee decided to make the following changes in the editorial organization of EAR:

- Antonio Dávila (IESE Business School), Jennifer Francis (Fuqua School of Business Duke University) and Ann Vanstraelen (University of Antwerp) were appointed as associate editors, effective 1 January 2007.
- Begoña Giner (Universidad de Valencia), Anne Loft (Lund University) and Frank Hartmann (RSM Erasmus University) stepped down as associate editors.
- Paolo Quattrone (Said Business School, University of Oxford) and Ariela Caglio (Bocconi University) were appointed as the new book reviews editors.
- The following were appointed editorial board members: Wayne Landsman (Kenan-Flagler Business School, University of North Carolina, US) and Chi-Wen Jevons Lee (Tulane University, US and Zhejiang University & Tsinghua University, China).
- The following left the editorial board: Karel Van Hulle and Peter Joos. These changes in the editorial board were effective 1 January 2007.

V. Submissions

There were 159 submissions in 2006 (for comparison, 2005: 127; 2004: 123; 2002: 97; 2001: 94; 2000: 75; 1999: 67; 1998: 72; and 1997: 65 submissions) which means an increase of 25% in the number of submissions. Considering received submissions, EAR remained highly international: altogether 33 countries were represented by the submitting authors in 2006, the biggest submission volumes coming again from Spain and the UK. Finland, Germany, Italy and France have substantially increased their number of submissions with respect to 2005 and are now among the most represented countries. Canada and Greece have experienced a substantial decrease in their representation.

VI. Peer reviews and editorial feedback

I would like to warmly thank all those who have generously given their time to review articles for the journal. Issue 16:1 includes the name list of scholars who have peer reviewed manuscripts during 2006.

As far as the timing of the editorial feedback is concerned, the speed of receiving reviewer reports is, of course, critical. The reviewers' response times in 2006 become visible in the following statistics (Figures of 2005, 2004 and 2003 are provided for comparison purposes):

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
1-6 weeks (in suggested time)	56%	54%	52%	55%
7-10 weeks ('decently' delayed)	24%	23%	23%	27%
> 10 weeks (badly delayed)	20%	23%	25%	8%
Range (weeks)	1-19	1-26	1-27	1-27
Average (weeks)	7	7	7	7

As the above figures indicate, the average review turnover time continues to be very satisfactory. Even if the percentage of badly delayed reviews is still substantial, we can see a positive trend in the last years, meaning that a higher percentage of reviewers make an effort to deliver their reports on time. We really thank them for that.

An analysis has been made as for how long it took from receipt of an article to first editorial feedback to the author(s) during 2006. In nearly all cases this meant a letter to the author(s) after receipt of two peer reviews, sometimes even three. Several articles were rejected on receipt as unsuitable directly by the Editor, without peer reviews. Of course the speed of editorial feedback is driven by the slowest review to be received for each submission. Sending of the first editorial feedback letter took (figures of 2005, 2004 and 2003 for comparison):

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
1-8 weeks	30%	27%	30%	26%
09-16 weeks	53%	41%	45%	52%
17 - weeks	17%	32%	25%	22%
Range (weeks)	1-42	1-31	1-33	1-28
Average (weeks)	12	12	12	11

The figures of 2006 are rather encouraging. The number of very late responses (> 17 weeks) has decreased noticeably. Also the average has improved slightly, despite that a very badly delayed case has increased the range. This should be a positive signal, especially given the fact that the number of editorial letters (including all review rounds) has significantly increased since

2000. In 2006 the Editor wrote 129 editorial feedback letters (for reference, 2005: 134; 2004: 130; 2003: 132; 2002: 119; 2001: 108; and 2000: 62).