

European Accounting Review

Editor's report on the year 2007

Salvador Carmona, 31 March 2008

I. The 2007 volume (Vol. 16)

In 2007 four issues were produced (the normal number). As pursued, during 2007 the issues of the journal were published within schedule. The total number of pages published in Vol. 14 was 871; the page budget agreed with Taylor & Francis having been 864 pages.

Vol. 17 included:

- 1 Editorial
- 25 main articles
- 1 Special Debating Forum
- 12 book reviews

The Special Debating Forum on “Endogeneity in Management Accounting Research” consisted of a main article by Rob Chenhall and Frank Moers and comments by Laurence Van Lent, and David F. Larcker and Tjomme O. Rusticus. The Forum also included a rebuttal by Chenhall and Moers (Vol. 16:1, pp. 173-221).

II. Editorial policy

During 2007 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 emphasises 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 2007, four new special projects were launched in the context of *EAR*:

- *Accounting for the Market of Emissions*, co-guest edited by Jan Bebbington and Carlos Larrinaga. Three invitational pieces (double-blind refereed). Submissions deadline: 30 May 2007.
- *Accounting, Innovation and Entrepreneurship*, co-guest edited by Antonio Dávila and Daniel Oyon. Submissions deadline: 30 November 2007. 20 submissions.

- *Accrual Accounting in the Public Sector*, co-guest edited by Irvine Lapsley, Riccardo Mussaro and Gert Paulsson. Submissions deadline: 15 February 2008.
- *Measurement Issues in Financial Reporting*, co-guest edited by Katherine Schipper and Marco Trombetta. Submissions deadline: 19 September 2008.

III. Editorial organisation

According to the tradition of *EAR* editorial board members rotation, the Publications Committee agreed on the following changes: Leandro Cañibano, Aasmund Eilifsen, Yannick Lemarchand, Clive Lennox, Petri Vehmanen and Stefano Zambon step down. I would like thank all of them for their long-term commitment and service to *EAR*.

Saverio Bozzolan (University of Padova), Joachim Gassen (Humboldt University of Berlin), Roger Debreceeny (University of Hawaii), Eva Labro (London School of Economics), Manuel Núñez-Nickel (Carlos III University), Annalisa Prencipe (Bocconi University), and Philip M.J. Reckers (Arizona State University) are joining the editorial board. I would like to warmly welcome the new editorial board members and thank them in advance for their service to *EAR*.

IV. Submissions

There were 191 submissions in 2007 (for comparison, 2006: 159; 2005: 127; 2004: 123 submissions) which means an increase of 20% in the number of papers submitted for publication consideration. Considering received submissions, *EAR* remained highly international: altogether 33 countries were represented by the submitting authors in 2007, the biggest submission volumes coming from Spain, the UK, USA, France, Germany and Canada.

V. 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 2007.

The reviewers' response times in 2006 are shown below (figures of 2006, 2005 and 2004 are provided for comparison purposes):

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
1-6 weeks (in suggested time)	51%	56%	54%	52%
7-10 weeks ('decently' delayed)	32%	24%	23%	23%
> 10 weeks (badly delayed)	17%	20%	23%	25%
Range (weeks)	1-24	1-42	1-26	1-27
Average (weeks)	7	7	7	7

As the above figures indicate, the average review turnover time continues to be satisfactory. Despite the reported growth in the number of submissions, the review process is fairly reliable. Nonetheless, the percentage of badly delayed papers provides us with some good opportunities for improvement.

In 2007, we also pledged to provide authors with a quick turnaround on their submissions. The time it took from receiving a manuscript to establishing the first editorial contact with the authors is detailed below:

	<u>2007</u>	<u>2006</u>
1-6 weeks	15%	30 %
7-16 weeks	71%	53 %
17-n weeks	14 %	17 %
Range (in weeks):	1-25	1-42
Average (in weeks):	11	12

Data regarding 2007 exclude desk rejections. In 2007, the average turnaround time for a desk rejection remained 7 days. The figures of 2007 indicate a relative improvement regarding editorial response speed; the average number of weeks to handle a submission was 11 weeks and the range decreased from 42 to 25 weeks.

The number of editorial letters was 223 in 2007 (for reference: 2006, 129; 2005: 134; 2004: 130; 2003: 132; 2002: 119; 2001: 108; and 2000: 62), which an increase of 72%.