

European Accounting Review

Editor's report on the year 2008

Salvador Carmona, 1 April 2009

I. The 2008 volume (Vol. 17)

In 2008 four issues were produced (the normal number). As pursued, during 2008 the issues of the journal were published within schedule and included:

- 1 Editorial
- 25 main articles
- 2 Special Sections
- 12 book reviews

In Number 1, 2008 the Special Section on “Accounting and the Academiae” was published (guest editors: Rihab Khalifa and Paolo Quattrone). It consisted of an introductory piece, one invited paper by Anthony G. Hopwood, and three regular articles. In Number 4, 2008 the Special Section on “Accounting for the Market of Emissions” was published (guest editors: Jan Bebbington and Carlos Larrinaga). The Special Section included one introductory piece by the guest editors and three regular papers.

II. Editorial policy

During 2008 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.”

The meeting of the Publications Committee held in Rotterdam in 2008 provided an opportunity to discuss about the *EAR* editorial policy. Overall, participants agreed on the main values of *EAR* being openness and flexibility.

III. Submissions

There were 204 regular submissions in 2008 (for comparison, 2007, 191; 2006: 159; 2005: 127; 2004: 123 submissions). Additionally, 35 papers were submitted

to the Special Section on "Measurement Issues in Financial Reporting." Considering received submissions, EAR remained highly international: altogether 47 countries were represented by the submitting authors in 2008 (for comparison, 33 countries in 2007), the biggest submission volumes coming from the U.S., the U.K., Spain, Germany, France, and Australia.

IV. Editorial feedback

I would like to warmly thank all those who have generously given their time to review articles for the journal. Issue 18:1 includes the name list of scholars who have peer reviewed manuscripts during 2008.

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
1-6 weeks (in suggested time)	57%	51%	56%	54%	52%
7-10 weeks ('decently' delayed)	25%	32%	24%	23%	23%
>10 weeks (badly delayed)	19%	17%	20%	23%	25%
Range (weeks)	1-21	1-24	1-42	1-26	1-27
Average (weeks)	7	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 2008, 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>2008</u>	<u>2007</u>
1-6 weeks	25%	15%
7-16 weeks	65%	71%
17-n weeks	11%	14%
Range (in weeks):	1-23	1-25
Average (in weeks):	11	11

Data regarding 2008 exclude desk rejections. In 2008, the average turnaround time for a desk rejection remained 7 days. The figures of 2008 indicate stability regarding editorial response speed; the average number of weeks to handle a submission was 11 weeks and the upper range decreased from 25 to 23 weeks.

The number of editorial letters was 228 in 2008 (for reference: 2007, 223; 2006, 129; 2005: 134; 2004: 130; 2003: 132; 2002: 119; 2001: 108; and 2000: 62).

V. *EAR* Conference (see attachments)

The *EAR* Conference was held at the IE University Campus in Segovia (Spain), 20-21 March 2008. The Conference was organized around the Special Section on "Measurement Issues in Financial Reporting" (guest editors: Katherine Schipper and Marco Trombetta). The conference program comprised two guest speeches by Christian Leuz and Alfred Wagenhofer and the presentation and discussion of seven of the papers that survived the first-round review. Importantly, the profile of presentations and discussions was quite high and participants received significant feedback on their manuscripts. Overall, the event could be fairly regarded as intellectually challenging and socially rewarding.