

European Accounting Review

Editor's report on the year 2009

Salvador Carmona, 1 April 2010

I. The 2009 volume (Vol. 18)

In 2009 four issues were produced (the normal number). As pursued, during 2009 the issues of the journal were published within schedule and included:

- 2 Editorial
- 22 main articles
- 2 Special Sections
- 2 introductory pieces to Special Sections
- 2 commentaries
- 12 book reviews

In Number 2, 2009 the Special Section on “Accounting, Innovation and Entrepreneurship” was published (guest editors: Antonio Davila and Daniel Oyón). It consisted of an introductory piece and four regular articles. In Number 4, 2009 the Special Section on “The Adoption of Accrual Accounting in the Public Sector” was published (guest editors: Irvine Lapsley, Riccardo Mussari and Gert Paulsson). The Special Section included one introductory piece by the guest editors and four regular papers. Furthermore, an interesting review report by Paolo Quattrone on a submission by Teemu Malmi and Markus Granlund provided room for a Special Debate Section on “On the Theorization of Management Accounting”, comprising a regular paper, a reply, and a rebuttal.

II. Editorial policy

During 2009 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.”

III. Submissions

European Accounting Review received 222 regular submissions during 2009 (for comparison, 2008, 204; 2007, 191; 2006: 159; 2005: 127; 2004: 123 submissions). Additionally, we have received 123 manuscripts for publication consideration for the Special Section on *Accounting in Emerging and Transitional Economies*. In this respect, I would like to congratulate the guest editors, Mahmoud Ezzamel and Jason Xiao, for the success of this Special Section and warmly thank them for their outstanding efforts to handle these submissions.

Considering regular submissions, EAR remained highly international: altogether 43 countries were represented by the submitting authors in 2009 (for comparison, 2008, 47; 2007, 33), the biggest submission volumes coming from Spain, the U.S., the U.K., Germany, France, and Australia. The standings of top countries remain relatively stable with respect to previous years.

IV. Editorial feedback

I would like to warmly thank all those who have generously given their time to review articles for the journal. Issue 19:1 includes the name list of scholars who have peer reviewed manuscripts during 2009.

Time	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2009</u>
1-6 weeks (in suggested time)	57%	51%	56%	54%	52%
7-10 weeks ('decently' delayed)	25%	32%	24%	23%	30%
>10 weeks (badly delayed)	19%	17%	20%	23%	18%
Range (weeks)	1-21	1-24	1-42	1-26	1-32
Average (weeks)	7	7	7	7	8

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, we still have to work on the percentage of badly delayed papers as well as on the average number of weeks to receive feedback from the referees. As actions before the referees to improve turnaround time have uncertain outcomes, the editorial team has made its best effort 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>2009</u>
1-6 weeks	25%	35%
7-16 weeks	65%	60%
17-n weeks	11%	5%
Range (in weeks):	1-23	1-35
Average (in weeks):	11	10

Data regarding 2009 exclude desk rejections. In 2009, the average turnaround time for a desk rejection remained 7 days. The figures of 2009 indicate stability regarding editorial response speed; the average number of weeks to handle a submission decreased to 10 weeks although the upper range increased from 23 to 35 weeks due to the abovementioned problems with reviewers' turnaround. In producing these results, and given the increasing number of submissions, I would like to warmly thank associate editors for their commitment to the journal, which results in excellent editorial feedback and quick turnaround to authors. As noted in last year's report, associate editors are handling submissions in their areas of interest and this lifts up considerable workload from the editor.

The number of editorial letters was 219 in 2009 (for reference: 2008, 228; 2007, 223; 2006, 129; 2005: 134; 2004: 130; 2003: 132; 2002: 119; 2001: 108; and 2000: 62).

V. Changes to the Editorial Board

According to the tradition of *EAR* editorial board members rotation, Willem Buijink, Leonor Ferreira, Erkki Laitinen, Peter Moizer and Peter Wysocki are stepping down. I would like thank all of them for their contribution to *EAR*, which has been instrumental to uplift the standards of the journal. Eddy Cardinaels (Tilburg University), Beatriz García-Osma (Universidad Autónoma de Madrid), Brendan O'Dwyer (Amsterdam Business School), Maria Major (ISCTE), Teemu Malmi (Helsinki School of Economics), Caren Schelleman (Maastricht University), Irem Tuna (London Business School), Naomi Soderstrom (University of Colorado at Boulder), and Paul Zarowin (New York 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*.

VI. *EAR* Conference

As per the report issued in 2009 on 2008, the *EAR* Conference was held at the IE University Campus in Segovia (Spain), 20-21 March 2009. 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. Given the positive reaction of authors, discussants and participants in the EAR Conference, and the positive impact of feedback on the final papers, I would encourage the European Accounting Assn pursuing with the organization of these conferences either around a Special Section or in partnership with other journals. This Special Section will be published in 2010.

VII. Indexing and ranking.

In 2009, *European Accounting Review* received the first release of citations' half-cited life and impact factors from the Social Sciences Citation Index, which were 7.5 years and 0.63 respectively. In a similar vein, the Australian Business Deans Council (ABDC) has undertaken a review of its journal ratings list. *European Accounting Review* is rated in the A category, just below a few accounting journals receiving an A*. Although the SSCI and the ABDC results are promising, the editorial policy of the journal is not driven by these indicators of recognition and visibility. As noted above, we are persuaded that pursuance of tolerance in the editorial policy towards various research paradigms and methods of conducting research will definitely make *European Accounting Review* a "first choice" journal.

