

European Accounting Review

Editor's report on the year 2010

Salvador Carmona, 1 April 2011

I. The 2010 volume (Vol. 19)

In 2010 four issues were produced (the normal number). As pursued, during 2010 the issues of the journal were published within schedule and included:

- 1 Editorial
- 1 Obituary
- 26 main articles
- 1 Special Section
- 1 introductory piece to the Special Section
- 12 book reviews¹

In Number 3, 2010 the Special Section on “Measurement Issues in Financial Reporting” was published (guest editors: Katherine Schipper and Marco Trombetta). It consisted of an introductory piece and seven regular articles. Furthermore, Salvador Carmona and Kari Lukka published an Obituary to Anthony Hopwood in Number 3, 2010.

II. Editorial policy

During 2010 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.”

¹ Book reviews published in Number 4, 2010 included some errors in authorships. Taylor & Francis will publish an Erratum in Number 1, 2011 as well as the original book reviews. The resulting excess in the number of pages will not count towards EAR page budget for 2011.

III. Submissions

European Accounting Review received 259 regular submissions during 2009 (for comparison, 2009, 222; 2008, 204; 2007, 191; 2006: 159; 2005: 127; 2004: 123 submissions). In 2010, additionally, we have processed 123 manuscripts for publication consideration for the Special Section on *Accounting in Emerging and Transitional Economies*. As we will see, handling a total number of 382 submissions in 2010 has resulted problematic for the editorial review process.

Considering regular submissions, EAR remained highly international: altogether 42 countries were represented by the submitting authors in 2010 (for comparison, 2009, 43; 2008, 47; 2007, 33), the biggest submission volumes coming from U.K, the U.S., Germany, Spain, and Italy. 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 20:1 includes the name list of scholars who have peer reviewed manuscripts during 2010.

In 2010, turnaround times for editorial feedback to authors were as follows (data for 2009 are shown for comparative purposes):

	<u>2009</u>	<u>2010</u>
1-8 weeks	35 %	17%
9-16 weeks	60 %	50 %
17-n weeks	5%	33 %
Range (in weeks):	1-35	1-31
Average (in weeks):	10	14

The above data do not comprise desk rejection, whose average turnaround was seven days as in 2009.

As noted above, we received 123 manuscripts for the Special Section on *Accounting in Emerging and Transitional Economies*. Altogether, processing regular submissions and papers submitted to the Special Section has not only strained the review process but has had an adverse effect on some of our regular reviewers. As the completion of the review process requires receiving both review reports, this has delayed the process somewhat and the average turnaround time has increased from 10 to 14 weeks. The average time to provide authors with an editorial decision after receiving both referees' reports has increased from 9 to 10 days.

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 238 in 2010 (for reference: 2009, 219; 2008, 228; 2007, 223; 2006, 129; 2005: 134; 2004: 130; 2003: 132; 2002: 119; 2001: 108; and 2000: 62).

V. Indexing.

The Journal of Citation Reports released in 2010 its impact factor and half-cited life measures for 2009. For *European Accounting Review*, the results were as follows (data for 2008 are shown for comparative purposes):

	<u>2008</u>	<u>2009</u>
Impact Factor	0.63	0.96
Half-Cited Life	7.8	7.3

As shown above, the Impact Factor of *European Accounting Review* has increased in 2009 and it now gets close to 1. Impact factors, though, are highly volatile, especially for journals that recently got indexed in the Social Sciences Citation Index, and hence caution is advised at the time of evaluating these results. However, these results do suggest that there exist good opportunities for a high-quality international and generalist journal in accounting, such as *European Accounting Review* and 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.

