

## Report of the Editor of European Accounting Review for the Year 2013

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This annual report presents the summary statistics on the operations of *European Accounting Review*, together with my commentary. Since 2012, this report is published (after approval by the Publications Committee) on the EAA website in an effort to increase the transparency of the editorial process. I hope that the report provides insights to *EAR* authors, reviewers, and readers about how the editorial team discharges its responsibilities.

We received 352 submissions, of which 265 were new manuscripts.<sup>1</sup> The number of original submissions is comparable to 2012. The total includes 25 manuscripts that were submitted to the special issue on *Executive compensation and disclosure* and 1 study (so far) submitted to the special issue on *Accounting Insights from the Healthcare Sector*. The Young Scholar Track received 53 submissions, which are included in the grand total.

In 2013, the journal published 24 articles. The 2013 volume appeared in the new (refreshed) cover that highlights the EAA's corporate blue. In 2014, the journal will move to a bigger size in order to print tables in a more legible manner.

One noteworthy event underlined the journal's increased international standing: the Australian Business Deans Council published an evaluation of business journals. In their report, the panel noted the following about *EAR* "(the journal) has strengthened significantly in recent years, has a very strong editorial board, accepts papers across a wide range of research methods, and has a high five year impact factor. The panel was impressed at the quality of the editorial process." As a result, *EAR* was moved to the highest quality tier ("A\*"), which in total contains nine journals in the area of accounting.

The journal's visibility and impact remain good. While the most recent one-year impact factor (defined based on citations and publications from 2010 and 2011) has decreased compared to last year (and currently equals 0.654), the more stable five-year impact factor (computed over 2007-2011) has actually increased to 1.465).

Table 1 details the number and timing of submissions received throughout the year. The country of origin of the submitting authors is summarized in Table 2. Authors from Australia, Germany, Spain, the United Kingdom, and the US are among the most frequent contributors. This year, we received also a significant number of submissions from Italy and Taiwan.

Table 3 present the (self-reported) subject area of new manuscripts. Almost half of the submissions are in financial accounting, followed by work in auditing (16 percent up from 13 percent in 2012) and management accounting (14 percent, slightly lower than last year). This year we had a remarkable increase in taxation-related submissions. The journal attracts a diverse set of papers. While 60 percent of submissions is (self-reported) empirical/archival, we also receive a nontrivial proportion of papers using field work (cases and/or survey data) and mathematical modeling. A substantial number of submissions use experiments (and these include field experiments). Compared to 2012, both experimental and analytical submissions are slightly higher, perhaps in response to the appointment of dedicated associate editors to the team.

The editorial team continued to pay especial attention to ensuring a good turnaround time for authors. I would like to thank the associate editors, board members, and ad hoc reviewers who have worked hard to return high quality reports and decisions within the target 100 day timeframe. The average number of days from submission to first decision is 47. Details based on manuscripts decisioned in 2012 and 2013 are reported in Table 4. I report these statistics on a cumulative basis since the start of my tenure.

About 6% of submissions (40 papers) were in review for more than 100 days (and therefore exceeded the informal target turnaround). Let me comment on these papers and provide a little more

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<sup>1</sup> These numbers exclude the revised submissions received by the Past Editor, which are under his team's responsibility.

background. In two cases, the delay is because the authors appealed the original decision and the statistics are computed based on the date of the decision on the appeal. In particular when the appeal requires a new review report will the turnaround be affected. Only 2 percent of submissions took more than 125 days, all remaining manuscripts were decided within 180 days. The delays are mostly due to the assigned reviewer(s) returning their report late. Sometimes, however, a sequential reviewer might be assigned after the editor feels that the first reviewer's report provides an insufficient basis for a decision. In a few instances, the assigned associate editor took a longer time to write a decision. This might happen for example when the (associate) editor feels that he or she needs to provide detailed comments in the letter.

Table 5 provides information on the acceptance and rejection rates. These statistics need to be interpreted with care as they only include manuscripts submitted to the current editorial team. A relatively robust statistic, however, is the percentage of papers rejected in the first round (including desk rejections), which equals approximately 72 percent. Another relevant statistics is that of the 413 manuscripts with a final decision on December 31, 2013, 22 were accepted for publication (and the remaining were rejected). Consistent with the editorial policy, most accepted papers received a favorable decision in the second or third round. The editorial team is trying to reduce the number of revision rounds by offering authors maximum feedback on the initial submission so that the revised submission is close to publication standards.

*European Accounting Review* relies to a great extent on the voluntary contribution from a large group of reviewers. These individuals, both ad hoc reviewers and members of the editorial board, almost without exception, write constructive, insightful and timely reports. Their efforts are greatly appreciated and are the cornerstone of the journal's success. A complete list of reviewers is included in the first issue of the 2014 volume of the journal. Table 6 shows the number of reviewers assigned to papers during my tenure. Papers might not be assigned a reviewer if they are desk-rejected by either the assigned associate editor or by me. Papers might also have zero reviewers when (in later rounds) the editor writes a decision without inviting another reviewer opinion. The associate editors' team too plays a vital role in the running of the journal. There were no major changes in the editorial team during this year.

The functioning of the EAR editorial office is the responsibility of Mrs. Kristel Suijs. She deals with the initial screening of the submissions, the prepublication interface with Taylor and Francis, and she compiles the statistics for the editor's report. She contributes in an important way in the smooth running of the day-to-day business of the journal.

*European Accounting Review* has a tradition of publishing special issues. The topic of the special issue is showcased during the EAA annual meeting by means of a dedicated symposium. In 2013, the symposium on *Executive Compensation and Disclosures* with guest-editors Robert Goex and Fabrizio Ferri and speakers Yaniv Grinstein and Wayne Guay was very successful. A new special issue is scheduled with guest-editors Eddy Cardinaels and Naomi Soderstrom on *Accounting Insights from the Health Care Sector*. The associated symposium is during the 2014 EAA annual meeting and features Margaret Abernethy, Hans Christensen, and Chris Ernst. I have invited these guest-editors to write a survey that outlines important research questions in health care accounting, which was published in the final issue of 2013 (so that the paper can provide inspiration to researchers in the area).

EAR inaugurated an appeals procedure in 2012. I have used diverse media (including the EAA newsletter) to broadcast its existence and purpose. We received one appeal in 2012 and another one in 2013. Both appeals were rejected by a newly assigned editor after inviting another review report. Details on the appeals procedure are now part of the author guidelines, which are published on the Taylor and Francis website and in the back matter of the journal.

**Table 1**  
**Submission and Resubmission Timing of Papers Submitted in 2013**

<b>Month</b>	<b>Original</b>	<b>Revised</b>	<b>Total</b>
January 2013	23	1	24
February 2013	21	6	27
March 2013	15	5	20
April 2013	24	6	30
May 2013	14	15	29
June 2013	19	11	30
July 2013	23	8	31
August 2013	43	10	53
September 2013	15	5	20
October 2013	29	5	34
November 2013	22	9	31
December 2013	17	6	23
<b>Total</b>	<b>265</b>	<b>87</b>	<b>352</b>

**Table 2**  
**Country of Origin of Corresponding Author Submitted Articles**

<b>Author Country</b>	<b>Original</b>	<b>Revised</b>	<b>Total</b>
Australia	21	7	28
Austria	3	1	4
Bahrain	1	0	1
Bangladesh	1	0	1
Bosnia and Herzegovina	1	0	1
Brazil	2	0	2
Canada	8	4	12
China	2	0	2
Cyprus	1	0	1
Czech Republic	1	0	1
Denmark	1	0	1
Egypt	2	0	2
Finland	6	2	8
France	11	1	12
Germany	31	13	44
Greece	1	3	4
Hong Kong	1	0	1
India	3	0	3
Indonesia	1	0	1
Iran, Islamic Republic of	8	0	8
Ireland	1	0	1
Israel	1	0	1
Italy	15	3	18
Japan	2	2	4
Jordan	3	0	3
Korea, Republic of	1	0	1
Malaysia	4	0	4
Moldova	1	0	1
Netherlands	11	4	15
New Zealand	3	0	3
Norway	4	0	4
Pakistan	2	0	2
Poland	3	1	4
Portugal	5	9	14
Russian Federation	1	0	1
Serbia	1	0	1
Singapore	2	2	4
Slovenia	1	0	1
Spain	16	7	23
Sweden	6	1	7

Switzerland	3	0	3
Taiwan	16	2	18
Tunisia	3	0	3
Turkey	2	0	2
United Arab Emirates	2	0	2
United Kingdom	28	14	42
United States	22	11	33
<b>Summary</b>	<b>265</b>	<b>87</b>	<b>352</b>

**Table 3**  
**Original Submissions by Subject Area and Method**

**Submissions by subject area**

<b>Area:</b>	<b>2013</b>		<b>2012</b>	
	<b># of papers</b>	<b>Percentage</b>	<b># of papers</b>	<b>Percentage 2012</b>
Financial accounting	125	47%	136	49%
Managerial accounting	36	14%	45	16%
Auditing	43	16%	37	13%
Accounting information systems	5	2%	3	1%
Taxation	47	18%	4	1%
Other	9	3%	52	20%
<b>Totals</b>	<b>265</b>	<b>100%</b>	<b>277</b>	<b>100%</b>

**Submissions by method**

<b>Method</b>	<b>2013</b>		<b>2012</b>	
	<b># of papers</b>	<b>Percentage</b>	<b># of papers</b>	<b>Percentage</b>
Empirical/archival	158	60%	165	60%
Field work (including case studies and surveys)	28	11%	45	16%
Analytical	38	14%	34	12%
Experimental	19	7%	14	5%
Interpretative, narrative, and historical	12	5%	11	4%
Other	10	3%	8	3%
<b>Totals</b>	<b>265</b>	<b>100%</b>	<b>277</b>	<b>100%</b>

Note: subject area and method are as reported by the authors during the submission process.

**Table 4**  
**Turnaround Statistics of Submissions Decided in 2012 and 2013**

<b>Processing time</b>	<b>Number</b>	<b>Cumulative %</b>
Less than 20 days	189	30
20-29 days	22	33
30-39 days	22	37
40-49 days	67	47
50-59 days	100	63
60-69 days	82	76
70-79 days	57	85
80-89 days	33	90
90-99 days	21	94
100-125 days	28	98
126-149 days	9	99
150 or more days	3	100
<b>Total</b>	<b>633</b>	
Average turnaround	47 days	

**Table 5**  
**Decisions Statistics of Submissions Decided in 2013 and 2012**

Editorial Decisions	Number (2013)	% (2013)	Number (2012)	% (2012)
Rejected	208	59.94	198	69.23
R&R	123	35.45	84	29.37
Accepted	16	4.61	4	1.40
Total	347	100.00	286	100.00

Decisions by round	Rejected	Revise	Accepted
Round 1	390	145	0
Round 2	15	49	3
Round 3	1	12	12
Round 4	0	0	5
Total	406	207	20



**Table 6**  
**Number of reviewers per paper**

Number of reviewers	
0	186
1	269
2	172
3	6