

European Accounting Review

Editor's report on the year 2015

Hervé Stolowy, 20 April 2016

This annual report presents the summary statistics on the operations of *European Accounting Review* in 2015, together with my commentary. Since 2012, this report is published (after approval by the Publications Committee) on the EAA website in a continued 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 has discharged its responsibilities. To increase transparency about the length of time manuscripts are in process, key editorial statistics are reported in the print edition of the second issue of the journal.

I. The 2015 volume (Vol. 24)

In 2015 four issues were produced (the normal number). As pursued, during 2015 the issues of the journal were published within schedule and included:

- 4 articles in a Symposium on International Accounting Research
- 5 articles in a Symposium on Management Control and Performance Measurement
- 1 article in the Methods Workshop
- 5 articles in the Special Section on Regulation and Disclosure of Executive Compensation (Guest Editors: Fabrizio Ferri and Robert F. Göx)
- 14 other articles.

This represents a total of 29 articles.

II. Editorial policy

During 2015 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 emphasizes 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

Table 1 below provides the evolution of submissions to *European Accounting Review* from 2012 to 2015. It discloses separately regular submissions and submissions to Special issues/sections.

Table 1 – Submissions and papers published

	2015	2014	2013	2012
New submissions (excluding Special issues/sections)	310	264	240	257
<i>Change</i>	17%	10%	-7%	-
Submissions Special issues/sections	46	28	25	22
Total new submissions	356	292	265	279
<i>Change</i>	22%	10%	-5%	-
(Including new submissions in Young Scholar Track)	60	35	53	75
Published articles	29	27	24	26

The number of original submissions has increased by about 17 percent compared with 2014.

In 2015, additionally, we have processed 46 manuscripts for publication consideration for the Special Issue on *Tax Research* (Guest Editors: Martin Jacob and Richard Sansing).

Physically, the journal has adopted in 2014 the new bigger size, which makes it possible to present often complex tables with findings in a still legible format.

Table 1 also discloses the number of manuscripts submitted in the Young Scholar Track. This number varies across years but remains significant, with an increase in 2015.

Considering regular submissions, EAR remained highly international, as shown in Table 2A. This table is based on all authors (i.e., not only the corresponding authors) and ranked on the basis of the most recent year. It discloses the first 20 nationalities in 2015 (out of 75).

Table 2A - Authors of submitted papers (2014-2015)

	2015	2015	2014	2014
	No.	%	No.	%
Germany	86	10.8	57	8.7
Australia	83	10.4	46	7
United Kingdom	78	9.8	63	9.6
Spain	65	8.2	39	5.9
United States	48	6	38	5.8
Italy	47	5.9	72	11
Taiwan	36	4.5	21	3.2
China	33	4.1	22	3.4
France	24	3	30	4.6
Austria	22	2.8	12	1.8
Finland	22	2.8	15	2.3
Portugal	19	2.4	13	2
South Korea	19	2.4	4	0.6
Netherlands	18	2.3	14	2.1
Canada	17	2.1	12	1.8
Iran	17	2.1	16	2.4
Belgium	11	1.4	5	0.8
Brazil	9	1.1	3	0.5
Greece	9	1.1	7	1.1
Pakistan	8	1	3	0.5

The biggest submission volumes comes from Germany, Australia, the U.K, Spain, the U.S., and Italy. The standings of top countries remain relatively stable with respect to previous years.

Table 2B provides the geographical distribution of all authors of accepted papers over the period 2012-2015.

Table 2B - Authors of accepted papers (2012-2015)

	Total	Total
	No.	%
Germany	43	20
United States	37	17
Australia	17	8
Canada	12	6
United Kingdom	12	6
Italy	11	5
Netherlands	11	5
Sweden	9	4
Singapore	8	4
Taiwan	7	3
China	6	3
Finland	6	3
New Zealand	6	3
Portugal	6	3
France	5	2
Israel	4	2
Spain	4	2
Greece	3	1
Hong Kong	3	1
Austria	2	1
South Korea	2	1
Denmark	1	1
Japan	1	1
Switzerland	1	1
Venezuela	1	1
Total	218	100

Table 3 provides a distribution of submitted papers (first submissions) by subjects, as reported by the authors during the submission process.

Table 3 – Distribution by subjects

	2015	2015	2014	2014
	No.	%	No.	%
Accounting Information Systems	9	3	9	4
Auditing	46	14	30	12
Financial Accounting	138	43	114	46
Managerial Accounting	35	11	50	20
Taxation	39	12	10	4
Other	54	17	33	13
Total	321	100	246	100

Financial accounting remains the most active area, representing about 43 percent of all submissions. Auditing is next (14 percent compared with 12 percent in 2014), followed by Managerial accounting (11 percent, down from 20 percent in 2014).

Table 4 provides a distribution of submitted papers (first submissions) by research methods, as reported by the authors during the submission process.

Table 4 – Distribution by methods

	2015		2014	
	No.	%	No.	%
Analytical	33	10	30	12
Empirical/archival	214	67	152	62
Experimental	12	4	14	6
Field work (includes case studies and surveys)	38	12	34	14
Interpretative, narrative, and historical	15	5	8	3
Other	8	3	8	3
Total	320	100	246	100

IV. Editorial feedback

On behalf of my predecessor, Laurence van Lent, and of the EAA, I would like to warmly thank all those who have generously given their time to review articles for the journal. Volume 25, Issue 1, 2016, includes a list of the name and institution of scholars who have peer reviewed manuscripts during 2015.

In 2015, turnaround times for editorial feedback to authors were as follows (data for 2014 are shown for comparative purposes) (see Table 5A):

Table 5A – Number of days from first submission to first decision

First decision	N	Mean	Median	Minimum	Maximum
2014	286	44	48	0	146
2015	344	40	44	0	130
2014 (excluding desk rejections)	200	61	58	9	146
2015 (excluding desk rejections)	218	60	57	3	130

Table 5A discloses the number of days between first submission and first decision. This statistic is critical to judge the quality of the organization of the editorial process. This table separates desk rejections, which automatically reduce the mean of the statistic and other decisions. It appears that the mean is stable around 60 days, which shows that the editorial team has continued to pay special attention to ensuring a good turnaround time for authors.

Table 5B shows that 69 percent of submitted papers receive a first decision within a 60-day time frame and 92 percent before 90 days. This table includes desk rejections.

Table 5B – Split of the number of days from first submission to first decision

	2015		2014	
	No.	%	No.	%
<=30 j	142	41	105	37
> 30 j and <= 60 j	111	32	92	32
> 60 j and <= 90 j	66	19	66	23
> 90 j and <= 120 j	23	7	20	7
> 120 j	2	1	3	1
Total	344	100	286	100

On behalf of my predecessor, Laurence van Lent, and of the EAA, 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. Associate editors are handling submissions in their areas of interest and this lifts up considerable workload from the editor.

V. Editorial decisions

Table 6 discloses the statistics of decisions for the first four rounds over the last two years.

Table 6 – Editorial decisions

	2015	2015	2014	2014
	No.	%	No.	%
First submission (First round)				
Accept	1	0	0	0
Minor Revision	2	1	3	1
Major Revision	38	11	36	13
Reject and Revise with low probability of publication	20	6	20	7
Reject	158	46	141	49
Desk rejection	125	36	86	30
Total	344	100	286	100
Revision 1 (R1) (Second round)	No.	%	No.	%
Accept	1	2	6	12
Minor Revision	10	23	10	19
Major Revision	20	46	18	35
Reject and Revise with low probability of publication	1	2	4	8
Reject	11	25	13	25
Desk rejection	1	2	1	2
Total	44	100	52	100
Revision 2 (R2) (Third round)	No.	%	No.	%
Accept	10	32	12	32
Minor Revision	14	45	11	30
Major Revision	4	13	7	19
Reject and Revise with low probability of publication	0	0	1	3
Reject	3	10	3	8
Desk rejection	0	0	3	8
Total	31	100	37	100
Revision 3 (R3) (Fourth round)	No.	%	No.	%
Accept	12	71	10	67
Minor Revision	5	29	4	27
Reject	0	0	1	7
Total	17	100	15	100

It is interesting to note that the percentage of papers rejected in the first round (including desk rejections), equals approximately 82 percent (up from 79 in 2014).

VI. Indexing

The Journal of Citation Reports released in 2015 its impact factor measures for 2014. For *European Accounting Review*, the results were as shown in Table 7 (data for the preceding years are shown for comparative purposes).

Table 7 – Citations and impact factor

Year	Total cites	Journal impact factor	5 year impact factor
2014	653	0.840	1.555
2013	647	0.942	1.519
2012	511	0.654	1.465
2011	492	1.154	1.349
2010	471	1.471	N/A
2009	380	0.961	N/A
2008	332	0.633	N/A

As shown above, the Impact Factor of *European Accounting Review* varies across years. Impact factors 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.

VII. Other editorial matters

There has been no major change in the editorial organization in 2015.
