

European Accounting Review

Editor's report on the year 2016

Hervé Stolowy, 11 April 2017

This annual report presents the summary statistics on the operations of *European Accounting Review* in 2016, 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 third issue of the journal in 2017.

I. The 2016 volume (Vol. 25)

In 2016 four issues were produced (the normal number). As pursued, during 2016 the issues of the journal were published within schedule and included:

- 4 articles in the Special Section on Accounting Insights from the Healthcare Sector (Guest Editors: Eddy Cardinaels and Naomi S. Soderstrom)
- 26 other articles.

This represents a total of 30 articles.

A Letter from the Incoming Editor has also been published in the first issue of the year.

II. Editorial policy

During 2016 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 2011 to 2017 (as of the date of the report). It discloses separately regular submissions and submissions to Special issues/sections.

Table 1 – Submissions and papers published

	2017 (as of April 10)	2016	2015	2014	2013	2012	2011
New submissions (excluding Special issues/sections)	102	290	310	264	240	257	326
<i>Change</i>	<i>18%¹</i>	<i>-6%</i>	<i>17%</i>	<i>10%</i>	<i>-7%</i>	<i>-21%</i>	<i>26%</i>
Submissions Special issue	0	44	46	28	25	22	43
Total new submissions	102	334	356	292	265	279	369
<i>Change</i>	<i>18%</i>	<i>-6%</i>	<i>22%</i>	<i>10%</i>	<i>-5%</i>	<i>-24%</i>	<i>-3%</i>
(Including new submissions in Young Scholar Track)		43	60	35	53	75	
Published articles		30	29	27	24	26	26

The number of original submissions has decreased by about 6 percent compared with 2015.

In 2016, additionally, we have processed 44 manuscripts for publication consideration for the Special Issue on *New Directions in Earnings Management and Financial Statement Fraud Research* (Guest Editors: Daniel Beneish and Ignace De Beelde).

In addition to the first-round submissions, the journal has received 105 resubmissions in 2016. In total, the journal has managed 439 submissions.

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 a decrease in 2016.

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 all 67 nationalities over the period 2015-2016.

Table 2A - Authors of submitted papers (first-round submissions) (2015-2016)

	2016	2016	2015	2015
	No.	%	No.	%
United States	99	12.6	48	6.3
Australia	71	9.1	81	10.6
Germany	64	8.2	82	10.7
United Kingdom	60	7.7	72	9.4
Spain	52	6.6	63	8.2
Italy	46	5.9	46	6.0
China	43	5.5	32	4.2
France	26	3.3	23	3.0
New Zealand	25	3.2	7	0.9
Taiwan	24	3.1	36	4.7
Turkey	21	2.7	4	0.5
Tunisia	18	2.3	5	0.7
South Korea	17	2.2	19	2.5
Netherlands	15	1.9	17	2.2
Finland	14	1.8	21	2.7
Canada	12	1.5	17	2.2

¹ Comparison with the period January 1 – April 10, 2016.

Hong Kong	12	1.5	5	0.7
Poland	12	1.5	5	0.7
Romania	11	1.4	2	0.3
Portugal	10	1.3	18	2.3
Japan	9	1.1	5	0.7
Iran	8	1.0	16	2.1
Jordan	8	1.0	3	0.4
Pakistan	8	1.0	8	1.0
Austria	7	0.9	22	2.9
Belgium	7	0.9	10	1.3
Malaysia	7	0.9	7	0.9
Sweden	7	0.9	0	0.0
Switzerland	7	0.9	0	0.0
Greece	6	0.8	8	1.0
Norway	5	0.6	4	0.5
Cyprus	4	0.5	5	0.7
Denmark	4	0.5	2	0.3
Israel	4	0.5	3	0.4
Singapore	4	0.5	4	0.5
South Africa	4	0.5	2	0.3
Brazil	3	0.4	8	1.0
Colombia	3	0.4	0	0.0
India	3	0.4	6	0.8
Malta	3	0.4	0	0.0
Serbia	3	0.4	4	0.5
Czech Republic	2	0.3	0	0.0
Ireland	2	0.3	1	0.1
Kazakhstan	2	0.3	0	0.0
Algeria	1	0.1	1	0.1
Barbados	1	0.1	0	0.0
Chile	1	0.1	1	0.1
Egypt	1	0.1	3	0.4
Kuwait	1	0.1	1	0.1
Lithuania	1	0.1	3	0.4
Monaco	1	0.1	1	0.1
Russian Federation	1	0.1	1	0.1
Saudi Arabia	1	0.1	7	0.9
Slovenia	1	0.1	1	0.1
Thailand	1	0.1	4	0.5
Uruguay	1	0.1	0	0.0
Argentina	0	0.0	1	0.1
Croatia	0	0.0	1	0.1
Estonia	0	0.0	2	0.3
Ghana	0	0.0	1	0.1
Iraq	0	0.0	2	0.3
Libya	0	0.0	1	0.1
Mexico	0	0.0	1	0.1
Nigeria	0	0.0	3	0.4
Slovakia	0	0.0	3	0.4
Sri Lanka	0	0.0	2	0.3
United Arab Emirates	0	0.0	6	0.8
Total	784	100.0	767	100.0

The biggest submission volumes comes from the U.S.A., Australia, Germany, the U.K, Spain, Italy and China. The standings of top countries remain relatively stable with respect to previous years. However, we notice an increase of submissions from the U.S.A.

Table 2B provides the geographical distribution of all authors of accepted papers over the period 2012-2016.

Table 2B - Authors of accepted papers (2012-2016)

	2012-2016	2012-2016		2012-2016	2012-2016
	No.	%		No.	%
Germany	66	22.1	Spain	7	2.3
United States	44	14.7	Finland	6	2.0
Australia	24	8.0	New Zealand	5	1.7
United Kingdom	17	5.7	Portugal	5	1.7
China	15	5.0	Hong Kong	4	1.3
Canada	14	4.7	Israel	4	1.3
Italy	14	4.7	Belgium	3	1.0
France	12	4.0	Greece	2	0.7
Netherlands	11	3.7	South Korea	2	0.7
Sweden	11	3.7	Denmark	1	0.3
Singapore	10	3.3	Japan	1	0.3
Taiwan	10	3.3	Switzerland	1	0.3
Austria	9	3.0	Venezuela	1	0.3
			Total	299	100.0

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

	2016	2016	2015	2015
	No.	%	No.	%
Accounting Information Systems	5	2	9	3
Auditing	52	16	49	14
Financial Accounting	169	51	145	42
Managerial Accounting	32	10	42	12
Taxation	15	5	42	12
Other	56	17	58	17
Total	329	100	345	100

Financial accounting remains the most active area, representing about 51 percent of all submissions. Auditing is next (16 percent compared with 14 percent in 2015), followed by Managerial accounting (10 percent, down from 12 percent in 2015).

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

	2016	2016	2015	2015
	No.	%	No.	%
Analytical	29	9	36	10
Empirical/archival	226	69	229	66
Experimental	18	6	16	5
Field work (includes case studies and surveys)	35	11	40	12
Interpretative, narrative, and historical	15	5	16	5
Other	6	2	9	3
Total	329	100	346	100

IV. Editorial feedback

On behalf of the EAA and myself, we would like to warmly thank all those who have generously given their time to review articles for the journal. Volume 26, Issue 1, 2017, includes a list of the name and institution of scholars who have acted as associate editors, ad-hoc associate editors, guest editors and reviewers during 2016.

In 2016, turnaround times for editorial feedback to authors were as follows (data for 2015 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
2015	346	40	44	0	149
2016	285	42	50	0	155
2015 (excluding desk rejections)	220	61	57	3	149
2016 (excluding desk rejections)	178	65	61	3	155

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 (median) is stable around 65 (61) days, which shows that the editorial team has continued to pay special attention to ensuring a good turnaround time for authors. The minor increase from 2015 to 2016 can be explained by the decision to solicit two reviewers instead of one with the preceding editorial team.

Table 5B shows that 69 percent of submitted papers receive a first decision within a 60-day time frame and 94 percent before 90 days. This table includes desk rejections.

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

	2016	2016	2015	2015
	No.	%	No.	%
<=30 j	107	38	142	41
> 30 j and <= 60 j	88	31	111	32
> 60 j and <= 90 j	71	25	66	19
> 90 j and <= 120 j	15	5	23	7
> 120 j	4	1	4	1
Total	285	100	346	100

On behalf of the EAA and myself, we 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

First submission (First round)	2016	2016	2015	2015
	No.	%	No.	%
Accept	0	0	1	0
Minor Revision	1	0	2	1
Major Revision	31	11	38	11
Reject and Revise with low probability of publication	25	9	21	6
Reject	121	42	159	46
Desk reject	107	37	125	36
Withdrawn	6	2	1	0
Total	291	100	347	100
Revision 1 (R1) (Second round)	2016	2016	2015	2015
	No.	%	No.	%
Accept	4	7	1	2
Minor Revision	18	33	10	23
Major Revision	15	28	20	46
Reject and Revise with low probability of publication	2	4	1	2
Reject	15	28	11	25
Desk reject	0	0	1	2
Total	54	100	44	100
Revision 2 (R2) (Third round)	2016	2016	2015	2015
	No.	%	No.	%
Accept	13	42	10	32
Minor Revision	14	45	14	45
Major Revision	2	7	4	13
Reject	2	7	3	10
Total	31	100	31	100
Revision 3 (R3) (Fourth round)	2016	2016	2015	2015
	No.	%	No.	%
Accept	19	83	12	71
Minor Revision	4	17	5	29
Total	23	100	17	100

It is interesting to note that the percentage of papers rejected in the first round (including desk rejections), equals approximately 79 percent (82 in 2015).

I have written in the March 2017 EAA Newsletter a short text which analyzes the causes of desk rejections (see Table 7)².

² See https://gallery.mailchimp.com/ffab1869b934ebf881c40649e/files/f0e29ec2-ee92-419c-bd33-a6101b341326/EAA_NL_1_2017_Letter_from_the_Editor_Stolowy.pdf.

Table 7 – Analysis of desk rejections

Causes of desk rejections	Number of cases
Contribution	48
Length	34
Scope	19
Methodology	16
Self-plagiarism	10
Style	10
Age of the sample	7
Plagiarism	5
Resubmission of a paper previously rejected by EAR	5
No respect of a ban	1
Co-author not informed	1
Duplicate submission	1
Total	157

VI. Indexing

The Journal of Citation Reports released in 2016 its impact factor measures for 2015. For *European Accounting Review*, the results were as shown in Table 8 (data for the preceding years are shown for comparative purposes).

Table 8 – Citations and impact factor

Year	Total cites	Journal impact factor	5 year impact factor
2015	942	1.098	1.558
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. Presentation of EAR in workshops and conferences

As of 2017, I have decided that, every time I would be invited to present a paper in a University workshop, I would solicit the organizers about the possibility to present EAR as well.

I have presented EAR at the following institutions: IÉSEG School of Management (February 2017), University of Southampton (February 2017), Hebrew University of Jerusalem (March 2017), University of Mannheim (March 2017) and Bocconi University (March 2017).

VIII. Facebook page for EAR

I have created a Facebook page for EAR: www.facebook.com/EARjournal.

The page is live and includes the following announcements:

- Each article forthcoming and online on the Taylor & Francis website
- EAR new issues
- EAR calls for papers
- EAR symposia
- EAR-related news in the EAA newsletter.

IX. Other editorial matters

There have been three changes in the editorial board in 2016.

Members joining the Editorial board:

Cédric Lesage, Concordia University, Canada

Brendan O'Dwyer, University of Amsterdam, Netherlands; and Alliance Manchester Business School, UK

Member stepping down

Mikko Zerni, University of Jyväskylä, Finland.

I thank these members for their past/future work.
