

# *European Accounting Review*

## Editor's report on the year 2018

Hervé Stolowy, April 15, 2019

This annual report presents the summary statistics on the operations of *European Accounting Review* in 2018, 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 2019.

### **I. The 2018 volume (Vol. 27)**

In 2018 five issues were produced.<sup>1</sup> As pursued, during 2018 the issues of the journal were published within schedule and included:

- 5 articles in the Special Section on New directions in earnings management and financial statement fraud research (Guest Editors: Messod D. Beneish and Ignace De Beelde)
- 31 other regular articles
- 3 research notes.

This represents a total of 39 articles (30 articles in 2017).

### **II. Editorial policy**

During 2018 the journal faithfully continued to implement its aims and scope as defined in 2000, and modified in 2017 to strengthen the international scope of the journal (main change underlined). It is:

*“European Accounting Review (EAR) is an international scholarly journal of the European Accounting Association (EAA). Devoted to the advancement of accounting knowledge, EAR provides a forum for the publication of high-quality accounting research manuscripts. The journal acknowledges its European origins and the 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. EAR is global in scope and welcomes submissions relating to any country or region as long as their relevance to an international audience is clearly communicated.*

Building on this diversity, EAR is committed to publishing insightful and rigorous papers that contribute substantially to advance our knowledge of accounting.

With an internationally renowned editorial team and outstanding contributors, European Accounting Review is a leading forum for the development of accounting theory and practice”.

### **III. Submissions**

Table 1 below provides the evolution of submissions to *European Accounting Review* from 2011 to 2018. It discloses separately regular submissions and submissions to Special issues/sections.

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<sup>1</sup> Following the Publisher and Editor's recommendations, the Publications Committee and the Management Committee have approved the increase of the number of issues per year from four to five, beginning in 2018.

**Table 1 – Submissions and papers published**

	2018	2017	2016	2015	2014	2013	2012	2011
New submissions (excluding Special issues/sections)	361	351	290	310	264	240	257	326
<i>Change</i>	3%	21%	-6%	17%	10%	-7%	-21%	26%
Submissions Special issue	37	60	44	46	28	25	22	43
Total new submissions	398	411	334	356	292	265	279	369
<i>Change</i>	-3%	23%	-6%	22%	10%	-5%	-24%	-3%
Resubmissions	121	84	105	99	108	87		
Total submissions managed	519	495	439	455	400	352		
<i>Of which:</i>								
New submissions in Young Scholar Track	57	68	47	64	44	53		
Special issue Auditing Research	37							
Special issue Textual analysis		54						
Special issue IASB		6						
Special issue Fraud research			44					
Incl. accruals on Special issue Fraud research			4					
Published articles (1)	39	30	30	29	27	24	26	26
(1) Plus Letter from the Editor		1	1					
Number of issues per year	5	4	4	4	4	4	4	4

The total number of original submissions has decreased by about 3 percent compared with 2017.

In 2018, we have processed 37 manuscripts for publication in the Special Issue on *Auditing Research* (Guest Editors: Mary Canning, Bertrand Malsch and Brendan O’Dwyer).

In addition to the first-round submissions, the journal has received 121 resubmissions in 2018. In total, the journal has managed 519 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 2018.

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 71 nationalities over the period 2017-2018.

**Table 2A - Authors of submitted papers (first-round submissions) (2017-2018)**

	2018	2018	2017	2017
	No.	%	No.	%
Australia	135	13.6	122	12.2
United Kingdom	100	10.1	110	11.0
Germany	94	9.5	99	9.9
United States	89	9.0	114	11.4
China	83	8.4	57	5.7
Spain	46	4.6	43	4.3
Canada	37	3.7	48	4.8
Italy	36	3.6	49	4.9
Taiwan	30	3.0	22	2.2
New Zealand	29	2.9	19	1.9
France	25	2.5	28	2.8

Iran	23	2.3	14	1.4
South Korea	18	1.8	9	0.9
Finland	16	1.6	4	0.4
Sweden	14	1.4	13	1.3
Austria	13	1.3	20	2.0
Tunisia	11	1.1	7	0.7
Hong Kong	10	1.0	10	1.0
Netherlands	10	1.0	14	1.4
Japan	9	0.9	12	1.2
Greece	8	0.8	7	0.7
Norway	8	0.8	3	0.3
Romania	8	0.8	1	0.1
Russian Federation	8	0.8	10	1.0
South Africa	8	0.8	9	0.9
Turkey	8	0.8	7	0.7
Czech Republic	7	0.7	1	0.1
Malaysia	7	0.7	4	0.4
Nigeria	7	0.7	6	0.6
Poland	7	0.7	13	1.3
Switzerland	7	0.7	5	0.5
Chile	6	0.6	2	0.2
Israel	6	0.6	7	0.7
Jordan	6	0.6	0	0.0
Belgium	5	0.5	11	1.1
Brazil	4	0.4	7	0.7
Denmark	4	0.4	9	0.9
Kuwait	4	0.4	1	0.1
Portugal	4	0.4	16	1.6
Singapore	4	0.4	4	0.4
Bahrain	3	0.3	3	0.3
Georgia	3	0.3	1	0.1
Ireland	3	0.3	4	0.4
Ukraine	3	0.3	0	0.0
Croatia	2	0.2	2	0.2
India	2	0.2	5	0.5
Iraq	2	0.2	4	0.4
Pakistan	2	0.2	5	0.5
United Arab Emirates	2	0.2	7	0.7
Afghanistan	1	0.1	0	0.0
Albania	1	0.1	0	0.0
Bangladesh	1	0.1	2	0.2
Colombia	1	0.1	0	0.0
Egypt	1	0.1	2	0.2
Indonesia	1	0.1	1	0.1
Kenya	1	0.1	0	0.0
Lebanon	1	0.1	3	0.3
Macao	1	0.1	0	0.0
Malta	1	0.1	2	0.2
Qatar	1	0.1	0	0.0
Saudi Arabia	1	0.1	3	0.3
Slovenia	1	0.1	3	0.3
Viet Nam	1	0.1	1	0.1
Yemen	1	0.1	0	0.0
Cyprus	0	0.0	2	0.2
Ghana	0	0.0	4	0.4
Monaco	0	0.0	2	0.2
Oman	0	0.0	1	0.1
Samoa	0	0.0	1	0.1
Serbia	0	0.0	3	0.3
Thailand	0	0.0	2	0.2
Total	991	100.0	1,000	100.0

The biggest submission volumes comes from Australia, the U.K, Germany, the U.S.A., China, Spain, Canada 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 2012-2018.

**Table 2B - Authors of accepted papers (2012-2017)**

Author Country	2012-2018		Author Country	2012-2018	
	No.	%		No.	%
Germany	91	20.8	Spain	11	2.5
United States	71	16.2	Israel	8	1.8
Australia	34	7.8	New Zealand	8	1.8
United Kingdom	28	6.4	Finland	6	1.4
Canada	26	5.9	Hong Kong	6	1.4
Netherlands	22	5	Belgium	5	1.1
Italy	20	4.6	South Korea	5	1.1
France	17	3.9	Switzerland	5	1.1
China	16	3.7	Portugal	4	0.9
Sweden	13	3	Greece	3	0.7
Singapore	12	2.7	Denmark	1	0.2
Taiwan	12	2.7	Japan	1	0.2
Austria	11	2.5	Venezuela	1	0.2
			Total	437	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**

	2018		2017		2016	
	No.	%	No.	%	No.	%
Accounting Information Systems	13	3	12	3	5	2
Auditing	110	28	50	12	52	16
Financial Accounting	150	38	203	50	170	52
Managerial Accounting	58	15	50	12	32	10
Other	52	13	73	18	56	17
Taxation	15	4	22	5	15	5
Total	398	100	410	100	330	100

Financial accounting remains the most active area, representing about 38 percent of all submissions. Auditing is next (28 percent up from 12 percent in 2017). Managerial accounting is the third subject (15 percent, compared with 10 percent in 2017). However, we notice in 2018 an important increase of the weight of auditing papers.

We must notice the importance of the “Other” subject, which is difficult to analyze.

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**

	2018	2018	2017	2017	2016	2016
	No.	%	No.	%	No.	%
Analytical	39	10	37	9	29	9
Empirical/archival	239	60	269	66	226	69
Experimental	19	5	17	4	18	6
Field work (includes case studies and surveys)	55	14	54	13	35	11
Interpretative, narrative, and historical	27	7	17	4	15	5
Other	19	5	16	4	6	2
Total	398	100	410	100	329	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 28, Issue 1, 2019, 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 2018.

In 2018, turnaround times for editorial feedback to authors were as follows (data for 2017 are shown for comparative purposes) (see Table 5A):

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

	No.	Mean	Median	Minimum	Maximum
2017	411	47	54	0	195
2018	319	38	45	0	138
2017 (excl desk rejections)	273	69	63	7	195
2018 (excl desk rejections)	177	66	63	18	138
This table excludes withdrawn papers.					

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 66 (63) 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 70 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**

	2018	2018	2017	2017
	No.	%	No.	%
<=30 d	145	45.5	141	34.3
> 30 d and <= 60 d	78	24.5	124	30.2
> 60 d and <= 90 d	76	23.8	101	24.6
> 90 d and <= 120 d	17	5.3	37	9.0
> 120 d	3	0.9	8	1.9
Total	319	100.0	411	100.0

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 reduces the workload of the editor considerably.

## V. Editorial decisions

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

**Table 6 – Editorial decisions**

<b>First submission (First round)</b>	2018	2018		2017	2017
	No.	%		No.	%
Minor Revision	0	0		1	0
Major Revision	28	9		55	13
Reject and Revise with low probability of publication	28	9		42	10
Reject	121	37		175	43
Desk rejection	142	44	*	138	34
Withdrawn	7	2		1	0
<b>Total</b>	<b>326</b>	<b>100</b>		<b>412</b>	<b>100</b>
<b>Revision 1 (R1) (Second round)</b>	2018	2018		2017	2017
	No.	%		No.	%
Accept	2	4		1	2
Minor Revision	11	24		12	23
Major Revision	18	39		21	40
Reject and Revise with low probability of publication	2	4		2	4
Reject	13	28		16	30
Withdrawn	0	0		1	2
<b>Total</b>	<b>46</b>	<b>100</b>		<b>53</b>	<b>100</b>
<b>Revision 2 (R2) (Third round)</b>	2018	2018		2017	2017
	No.	%		No.	%
Accept	15	37		14	56
Minor Revision	18	44		6	24
Major Revision	6	15		2	8
Reject and Revise with low probability of publication	0	0		1	4
Reject	2	5		2	8
<b>Total</b>	<b>41</b>	<b>100</b>		<b>25</b>	<b>100</b>
<b>Revision 3 (R3) (Fourth round)</b>	2018	2018		2017	2017
	No.	%		No.	%
Accept	15	79		4	80
Minor Revision	2	11		1	20
Major Revision	1	5		0	0
Reject	1	5		0	0
<b>Total</b>	<b>19</b>	<b>100</b>		<b>5</b>	<b>100</b>
*					
Desk rejection	142	36%			
<b>Total submissions (including decisions not made)</b>	<b>398</b>				

## VI. Indexing

The Journal of Citation Reports released in 2018 its impact factor measures for 2017. 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
2017	1,594	2.169	2.034
2016	1,426	2.107	2.462
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 an editorial policy of tolerance towards various research paradigms and methods of conducting research is compatible with *European Accounting Review* being considered as a “first choice” journal.

Table 8 below displays the evolution of the CiteScore, issued by Scopus.

**Table 8 – Scopus CiteScore**

Year	Total cites	CiteScore
2017	168	1.85
2016	181	2.29
2015	155	2.04
2014	125	1.60
2013	148	1.80
2012	120	1.41
2011	153	1.84

Concerning the CiteScore, I must make an important comment. The coverage of EAR was incomplete (1992-1995 and 2006-ongoing). Following my request and the active intervention of our Publisher, Taylor & Francis, Scopus has accepted to fill the gap and include all the missing issues of EAR.

## VII. Facebook page for EAR

I have created a Facebook page for EAR: [www.facebook.com/EARjournal](http://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-related news in the EAA newsletter.

## **VII. EAR Awards**

The EAA Management Committee has decided about a new initiative: the EAR Best Paper Award and the EAR Best Reviewer Award. I fully approved this initiative and implemented the selection process.

For 2018, the recipients are:

Best Paper Award: “Audit team attributes matter: how diversity affects audit quality” by Mara Cameran, Angelo Ditillo and Angela Pettinicchio (all from Bocconi University).

Best Reviewer Award: Sylvain Durocher (University of Ottawa) and Gilad Livne (University of Exeter).

## **VIII. Other editorial matters**

Prof. Beatriz García Osma (Universidad Carlos III de Madrid) has been appointed as my successor by the EAA Management Committee (2020-2023). I congratulate her, wish her all the best for this new position and look forward to working with her in a smooth transition.

There have been several changes in the editorial team in 2018.

### ***Editorial board***

#### ***Stepping down***

Michal Matejka (Arizona State University, USA)

#### ***Appointment***

Isabella Grabner (WU Vienna, Austria)

Maximilian Müller (WHU, Germany)

I thank these members for their past/future work.

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