

# *European Accounting Review*

## Editor's report on the year 2019

Beatriz García Osma and Hervé Stolowy, May 15, 2020

**Foreword to the report.** This annual report presents the summary statistics on the operations of *European Accounting Review* in 2019, together with the commentary from Beatriz Garcia Osma, who is the editor at the time of preparing it. The editor of *European Accounting Review* during the reporting period was Hervé Stolowy, who has contributed to the preparation of this report, preparing the statistics and providing feedback and comments on an initial version.

### Editor's report on the year 2019

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 fourth issue of the journal in 2020.

#### I. The 2019 volume (Vol. 28)

In 2019 five issues were produced.<sup>1</sup> As pursued, during 2019 the issues of the journal were published within schedule and included:

- 2 articles in the Special Section on International Accounting Standards Board Research Forum (Guest Editor: Hervé Stolowy)
- 33 other regular articles
- 2 research notes.

This represents a total of 37 articles (39 articles in 2018).

#### II. Editorial policy

During 2019 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.

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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.

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 2019. It discloses separately regular submissions and submissions to Special issues/sections.

**Table 1 – Submissions and papers published**

	2019	2018	2017	2016	2015	2014	2013	2012	2011
New submissions (excluding Special issues/sections)	377	361	351	290	310	264	240	257	326
<i>Change</i>	4%	3%	21%	-6%	17%	10%	-7%	-21%	26%
Submissions Special issue	103	37	60	44	46	28	25	22	43
Total new submissions	480	398	411	334	356	292	265	279	369
<i>Change</i>	21%	-3%	23%	-6%	22%	10%	-5%	-24%	-3%
Resubmissions	144	121	84	105	99	108	87		
Total submissions managed	624	519	495	439	455	400	352		
<i>Of which:</i>									
Submissions Young Scholar Track	58	57	68	47	64	44	53		
Special issue Literature Reviews	103								
Special issue Auditing Research		37							
Special issue Textual analysis			54						
Special issue IASB			6						
Special issue Fraud research				44					
Incl. accruals on Special issue				4					
Fraud research									
Published articles (1)	37	39	30	30	29	27	24	26	26
(1) Plus Letter from the Editor			1	1					
Number of issues per year	5	5	4	4	4	4	4	4	4

The number of original submissions has increased by about 4 percent compared with 2018.

In 2019, we have processed 103 manuscripts for publication in the Special Issue on *Literature Reviews* (Guest Editors: Hervé Stolowy and Carlos Larrinaga).

In addition to the first-round submissions, the journal has received 144 resubmissions in 2019. In total, the journal has managed 624 submissions.

Table 1 also discloses the number of manuscripts submitted in the Young Scholar Track. This number varies across years but remains significant, with a similar number with respect to 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 76 nationalities over the period 2018-2019. This represents an small increase (from 71) in the number of countries with respect to the period 2017-2018.

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

	2019	2019	2018	2018
	No.	%	No.	%
Australia	183	14.8	135	13.6
United Kingdom	144	11.7	102	10.3
United States	119	9.6	89	9
Germany	115	9.3	93	9.4

China	85	6.9	83	8.4
Spain	51	4.1	46	4.6
Italy	42	3.4	34	3.4
New Zealand	39	3.2	28	2.8
Taiwan	33	2.7	29	2.9
France	31	2.5	26	2.6
Canada	22	1.8	37	3.7
Hong Kong	20	1.6	10	1
Netherlands	20	1.6	11	1.1
Denmark	19	1.5	4	0.4
Finland	18	1.5	16	1.6
Iran	18	1.5	23	2.3
Japan	18	1.5	9	0.9
Portugal	17	1.4	4	0.4
Switzerland	14	1.1	7	0.7
Indonesia	13	1.1	1	0.1
Romania	13	1.1	8	0.8
Brazil	12	1	4	0.4
Malaysia	12	1	7	0.7
Singapore	12	1	4	0.4
Austria	11	0.9	12	1.2
South Korea	11	0.9	18	1.8
Tunisia	11	0.9	11	1.1
Nigeria	10	0.8	8	0.8
Belgium	9	0.7	5	0.5
Saudi Arabia	9	0.7	1	0.1
Norway	8	0.6	8	0.8
Poland	8	0.6	7	0.7
Sweden	8	0.6	14	1.4
India	7	0.6	2	0.2
South Africa	7	0.6	8	0.8
Israel	6	0.5	6	0.6
Cyprus	4	0.3	0	0
Macao	4	0.3	2	0.2
Albania	3	0.2	1	0.1
Bangladesh	3	0.2	1	0.1
Greece	3	0.2	8	0.8
Lebanon	3	0.2	1	0.1
Pakistan	3	0.2	2	0.2
Slovenia	3	0.2	1	0.1
United Arab Emirates	3	0.2	2	0.2
Viet Nam	3	0.2	1	0.1
Iceland	2	0.2	0	0
Ireland	2	0.2	3	0.3
Jordan	2	0.2	6	0.6
Kuwait	2	0.2	4	0.4
Monaco	2	0.2	0	0
Oman	2	0.2	0	0
Palestine, State of	2	0.2	0	0
Philippines	2	0.2	0	0
Thailand	2	0.2	0	0
Algeria	1	0.1	0	0
Chile	1	0.1	6	0.6
Croatia	1	0.1	2	0.2
Egypt	1	0.1	1	0.1
Estonia	1	0.1	0	0
Mauritius	1	0.1	0	0
Moldova (the Republic of)	1	0.1	0	0
Russian Federation	1	0.1	8	0.8
Turkey	1	0.1	8	0.8

Uruguay	1	0.1	0	0
Afghanistan	0	0	1	0.1
Bahrain	0	0	3	0.3
Colombia	0	0	1	0.1
Czech Republic	0	0	7	0.7
Georgia	0	0	3	0.3
Iraq	0	0	2	0.2
Kenya	0	0	1	0.1
Malta	0	0	1	0.1
Qatar	0	0	1	0.1
Ukraine	0	0	3	0.3
Yemen	0	0	1	0.1
Total	1,235	100	991	100

The biggest submission volume continues to come 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 2012-2019. Here, countries with lower submission rate like Canada or the Netherlands appear to be quite successful in terms of their acceptance to submission rate, indicating higher average quality of submissions.

**Table 2B - Authors of accepted papers (2012-2019)**

Author Country	2012-2019	2012-2019	Author Country	2012-2019	2012-2019
	No.	%		No.	%
Germany	98	18.3	Israel	11	2.1
United States	91	17	Finland	10	1.9
Australia	40	7.5	New Zealand	9	1.7
United Kingdom	33	6.2	Belgium	8	1.5
Canada	31	5.8	Hong Kong	7	1.3
Netherlands	25	4.7	Switzerland	7	1.3
China	23	4.3	South Korea	6	1.1
France	22	4.1	Portugal	5	0.9
Italy	22	4.1	Greece	4	0.7
Spain	19	3.5	Japan	2	0.4
Sweden	18	3.4	Cocos (Keeling) Islands	1	0.2
Austria	15	2.8	Denmark	1	0.2
Singapore	14	2.6	Norway	1	0.2
Taiwan	12	2.2	Venezuela	1	0.2
			Total	536	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**

	2019	2019	2018	2018	2017	2017	2016	2016
	No.	%	No.	%	No.	%	No.	%
Accounting Information Systems	12	3	13	3	12	3	5	2
Auditing	75	16	110	28	50	12	52	16
Financial Accounting	181	38	150	38	203	50	170	52
Managerial Accounting	68	14	58	15	50	12	32	10
Other	118	24	52	13	73	18	56	17
Taxation	23	5	15	4	22	5	15	5
Total	477	100	398	100	410	100	330	100

Financial accounting remains the most active area, representing about 38 percent of all submissions. Auditing is next (16 percent, down with respect to 2018, which featured a special issue on topics related to auditing, and back to the numbers of previous years (12 percent in 2017)). Managerial accounting is the third subject (14 percent, compared with 15 percent in 2018). We notice in 2019 an important increase of the weight of “Other,” this is largely due to the literature review special issue.

Table 4 provides a distribution of submitted papers (first submissions) by research methods, as reported by the authors during the submission process. Empirical archival methods clearly dominate, while again, here, we can notice a substantial jump as well in the “Other” category, driven by the literature reviews special issue.

**Table 4 – Distribution by methods**

	2019	2019	2018	2018	2017	2017	2016	2016
	No.	%	No.	%	No.	%	No.	%
Analytical	44	9	39	10	37	9	29	9
Empirical/archival	261	55	239	60	269	66	226	69
Experimental	20	4	19	5	17	4	18	6
Field work (includes case studies and surveys)	41	9	55	14	54	13	35	11
Interpretative, narrative, and historical	26	6	27	7	17	4	15	5
Other	84	17	19	5	16	4	6	2
Total	477	100	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 29, Issue 1, 2020, includes a list of the name and institution of scholars who have acted as reviewers during 2019.

In 2019, turnaround times for editorial feedback to authors were as follows (data for 2018 are shown for comparative purposes) (see Table 5A):

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

	N	Mean	Median	Minimum	Maximum
2018	392	47	52	0	141
2019	477	41	44	0	192
2018 (excluding desk rejections)	250	72	67	18	141
2019 (excluding desk rejections)	247	73	67	33	192

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 72 (67) 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 around 70 percent of submitted papers receive a first decision within a 60-day time frame and 90 percent before 90 days. This table includes desk rejections.

A limited number of papers stayed in the system for a significant amount of time, as only 2.7% of all manuscripts took longer than 120 days to process.

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

	2019	2019	2018	2018
	No.	%	No.	%
<=30 d	229	48.0	145	37.0
> 30 d and <= 60 d	92	19.3	94	24.0
> 60 d and <= 90 d	107	22.4	106	27.0
> 90 d and <= 120 d	36	7.5	29	7.4
> 120 d	13	2.7	18	4.6
Total	477	100.0	392	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**

	2019	2019	2018	2018
	No.	%	No.	%
<b>First submission (First round)</b>				
Minor Revision	2	0.4	1	0.3
Major Revision	57	11.9	48	12.0
Reject and Revise with low probability of publication	30	6.3	39	9.8
Reject	158	33.1	162	40.6
Desk rejection	230	48.1	142	35.6
Withdrawn	1	0.2	7	1.8
Total	478	100.0	399	100.0
<b>Revision 1 (R1) (Second round)</b>				
Accept	2	2.6	3	5.3
Minor Revision	17	21.8	12	21.1
Major Revision	37	47.4	24	42.1
Reject and Revise with low probability of publication	5	6.4	2	3.5
Reject	17	21.8	16	28.1
Total	78	100.0	57	100.0
<b>Revision 2 (R2) (Third round)</b>				
Accept	11	30.6	15	33.3
Minor Revision	17	47.2	20	44.4
Major Revision	6	16.7	8	17.8
Reject and Revise with low probability of publication	1	2.8	0	0.0
Reject	1	2.8	2	4.4
Total	36	100.0	45	100.0
<b>Revision 3 (R3) (Fourth round)</b>				
Accept	12	57.1	16	72.7
Minor Revision	8	38.1	4	18.2
Major Revision	1	4.8	1	4.5
Reject	0	0.0	1	4.5
Total	21	100.0	22	100.0

## **VI. Social Media and Difussion**

During the year 2019, EAR maintained a Facebook accounting. This account, unfortunately cannot be transferred to the new editor, given the terms of Facebook and will have to be discontinued. The account provided timely information on:

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

## **VI. EAR Awards**

Since 2018, the EAA Management Committee introduced a new initiative: the EAR Best Paper Award and the EAR Best Reviewer Award. All Associate Editors were consulted to select the best paper award, while the best reviewer award was assigned based on evaluations received by the reviewers by the associate editors during the year.

Given that 2020 was a transition year between editor teams, I consulted both teams (the 2019 and 2020 cohorts) to enquire about their views on the best paper published.

For 2019, the recipients are:

Best Paper Award: “Tax Volatility Priced by Lenders in the Syndicated Loan Market?” by Daniel Saavedra <https://www.tandfonline.com/doi/full/10.1080/09638180.2018.1520641>

Best Reviewer Award: Sven Modell (University of Manchester) and Luc Paugam (HEC Paris).

## **VII. Other editorial matters**

Prof. Hervé Stolowy (HEC Paris) has stepped down after four years as editor (2016-2019). I wish to thank him for his continuous and excellent dedication to the Journal and wish him all possible success for any future endeavors. The transition between us was smooth, and as noted in the foreword to this report, we have collaborated in producing it, given that it reports on his last year as editor.

With the change in editor, both the [editorial board and the team of associate editors](#) have rotated. I would like to thank all associate editors and editorial board members that worked with Hervé Stolowy, as well as welcome all new members.

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