

European Accounting Review

Editor's report on the year 2022

Beatriz García Osma, March 15, 2023

Foreword to the report. This annual report presents the summary statistics on the operations of *European Accounting Review* in 2022, together with the commentary from Beatriz Garcia Osma, who is the editor at the time of preparing it.

Editor's report on the year 2022

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 on the website of Taylor & Francis.

I. The 2022 volume (Vol. 31)

In 2022 five issues were produced. As pursued, during 2022, the issues of the journal were published within schedule and included:

- 9 articles in the Special Issue on Literature Reviews (Editors: Herve Stolowy and Carlos Larrinaga)
- 6 articles from the 2021 European Accounting Review Annual Conference (last issue)
- 27 other regular articles

This represents a total of 42 articles (39 articles in 2020).

II. Editorial policy

During 2022 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.”

In 2022, *European Accounting Review* continued to launch a call for papers for the Annual Conference, which had been held before during Salvador Carmona's and Laurence Van Lent's tenure, both as standalone events and under the auspicious of particular Special Issues. The conference was postponed, to hold it in person, to March of 2023 at Universidad Carlos III de Madrid in Spain. The call for papers for the 2024 Annual conference was agreed upon, to be hosted by Universitat Jaume I, also in March of 2024.

The aim of the editor is to host this conference in a continuous manner, at least during her tenure. In addition, *European Accounting Review*, kept its Open Science section, as well as its Registered Reports section. These sections (along with the annual conference) supersede the annual special issue, which is now more flexibly arranged, as per the Editorial team consideration.

Open Science Section

The European Accounting Review promotes research that is based on Open Science principles, meaning the practice of science in such a way that others can collaborate and contribute. Research that complies to these principles can be submitted to the newly introduced Open Science Section. We expect research in this section to be based on data that is findable, accessible, interoperable and reusable (FAIR). Commercially licensed data can qualify as FAIR as long as the authors provide reproducible code to obtain the data. Applied methods should be communicated by means that make findings reproducible, normally by providing program code. Data and code will be assessed as potential separate contributions to the literature in addition to the actual findings of the study per se. The Open Science Section is open to all topics and methods, including work that is mostly methodological in nature.

Registered Reports

Submissions to this section follow a two-stage review process. The first stage requires a research proposal containing a motivated research question, clearly characterizing the potential contribution of the proposed study and a detailed outline of the research design. This research proposal will be reviewed using the normal review process. In the case where (a potentially revised version of) the research proposal is accepted, and the actual research is carried out according to the accepted proposal, the final study will only be only reviewed for expositional clarity but not for contribution and implementation. We envision that this new section is particularly fitting for experimental studies and for studies that require substantial upfront investments in terms of data collection.

Information for Authors

Full details on submission procedures can be found in the "Instructions for Authors" <https://www.tandfonline.com/action/authorSubmission?show=instructions&journalCode=rear20>

Manuscripts should follow *EAR* submission guidelines. When submitting, choose in the *EAR* platform "Registered Reports" or "Open Science Section," as applicable. Submit via the following link: <https://mc.manuscriptcentral.com/rear>"

III. Submissions

Table 1 below provides the evolution of submissions to *European Accounting Review* from 2012 to 2022. It discloses separately regular submissions and submissions to Special issues/conferences.

Table 1 – Submissions and papers published

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
New submissions (excluding Special issues/conference)	497	512	469	377	361	351	290	310	264	240	257
<i>Change</i>	-3%	9%	24%	4%	3%	21%	-6%	17%	10%	-7%	-21%
Submissions Special Issue	-	19	-	102	37	60	44	46	28	25	22
Total new submissions	582	566	560	479	398	411	334	356	292	265	279
<i>Change</i>	3%	1%	17%	21%	-3%	23%	-6%	22%	10%	-5%	-24%
Resubmissions	184	184	180	144	121	84	105	99	108	87	
Total submissions managed	766	750	740	624	519	495	439	455	400	352	
<i>Of which:</i>											
Submit Young Scholar Track	80	71	98	58	57	68	47	64	44	53	
Annual Conference	85	35	91								
Special Issue MACS		19									
Special issue Literat Reviews				103							
Special issue Auditing					37						
Special issue Textual analysis						54					
Special issue IASB						6					
Special issue Fraud research							44				
Incl. accruals on SI Fraud rese							4				
Published articles (1)	42	38	37	37	39	30	30	29	27	24	26
(1) Letter Editor/AE/Editorial		1				1	1				
Number of issues per year	5	5	5	5	5	4	4	4	4	4	4

The number of original submissions has increased by about 3 percent compared with 2021, to a total of 582. Jointly, during the tenure of the editor, the average of normal submissions is 493, while it was 345 for the previous editor (2016-2019). This is a substantial increase, potentially still driven by the pandemic situation in 2020 and 2021, and stabilizing through 2022. 7 papers were withdrawn from the system and therefore, we do not report on them in subsequent tables, which are based on 575 papers for 2022.

The Annual Conference attracted 85 submissions, in line with the 2020 conference. The 2021 conference being announced as hosted online, drew less papers (35).

In 2020, we launched a Special Issue on “*Innovative Data Sources in Management Accounting Research and Practice*” (Guest Editors: Matthias D. Mahlendorf, Frankfurt School of Finance and Management, Melissa Martin, University of Illinois at Chicago, David Smith, University of Queensland), this received 19 submissions of high quality in 2021. It is expected that a full number will be printed in 2023, with an editorial from the joint guest editors.

In addition to the first-round submissions, the journal has received 184 resubmissions in 2022. In total, the journal has managed 766 submissions slightly up from 750 the prior year.

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 the previous years.

Considering regular submissions, *EAR* remained highly international, as shown in Table 2A. This table is based on all authors and ranked on the basis of the most recent year. It discloses all 70 nationalities (as reported by authors when they submit their papers) over the period 2021-2022.

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

Author Country/Region	2022	2022	2021	2021
	No.	%	No.	%
China	227	14.4	225	14.8
United States	179	11.3	162	10.7
Australia	178	11.3	177	11.6
United Kingdom	133	8.4	95	6.2
Germany	105	6.7	121	8
Italy	52	3.3	64	4.2
New Zealand	47	3	52	3.4
Hong Kong	42	2.7	34	2.2
Canada	40	2.5	37	2.4
India	36	2.3	16	1.1
South Korea	32	2	8	0.5
Spain	30	1.9	80	5.3
Kazakhstan	29	1.8	7	0.5
Brazil	28	1.8	14	0.9
Taiwan	27	1.7	28	1.8
Portugal	24	1.5	24	1.6
Iran	22	1.4	20	1.3
France	21	1.3	30	2
Austria	18	1.1	13	0.9
Finland	18	1.1	24	1.6
Romania	18	1.1	19	1.2
Netherlands	17	1.1	17	1.1
Poland	17	1.1	0	0
Greece	16	1	13	0.9
Denmark	14	0.9	12	0.8
Jordan	13	0.8	1	0.1
Singapore	12	0.8	9	0.6
Switzerland	11	0.7	9	0.6
Tunisia	11	0.7	11	0.7
Japan	10	0.6	11	0.7
Malaysia	10	0.6	12	0.8
Sweden	10	0.6	16	1.1
Ireland	9	0.6	3	0.2
Belgium	8	0.5	7	0.5
Philippines	8	0.5	0	0
South Africa	8	0.5	1	0.1
Qatar	7	0.4	1	0.1
Nigeria	6	0.4	16	1.1
Turkey	6	0.4	9	0.6
Estonia	5	0.3	0	0
Pakistan	5	0.3	14	0.9
Saudi Arabia	5	0.3	12	0.8
Viet Nam	5	0.3	3	0.2
Algeria	4	0.3	1	0.1
Croatia	4	0.3	0	0
Ghana	4	0.3	2	0.1

Indonesia	4	0.3	19	1.2
Macao	4	0.3	7	0.5
Norway	4	0.3	7	0.5
Serbia	4	0.3	6	0.4
United Arab Emirates	4	0.3	5	0.3
Cyprus	3	0.2	7	0.5
Egypt	3	0.2	4	0.3
Israel	3	0.2	0	0
Palestine, State of	2	0.1	0	0
Slovenia	2	0.1	1	0.1
Albania	1	0.1	0	0
Bangladesh	1	0.1	1	0.1
Côte d'Ivoire	1	0.1	0	0
Ethiopia	1	0.1	0	0
French Polynesia	1	0.1	0	0
Georgia	1	0.1	0	0
Hungary	1	0.1	0	0
Iraq	1	0.1	0	0
Kuwait	1	0.1	5	0.3
Kyrgyzstan	1	0.1	0	0
Lebanon	1	0.1	0	0
Oman	1	0.1	1	0.1
Russian Federation	1	0.1	13	0.9
Sri Lanka	1	0.1	0	0
Bahrain	0	0	1	0.1
Bosnia and Herzegovina	0	0	1	0.1
Brunei Darussalam	0	0	1	0.1
Cameroon	0	0	1	0.1
Czech Republic	0	0	2	0.1
Iceland	0	0	2	0.1
Monaco	0	0	1	0.1
Rwanda	0	0	1	0.1
Thailand	0	0	5	0.3
Total	1578	100	1521	100

China is since 2021 our largest submitting country, with the largest volume continuing to come from Australia, the U.K, Germany, U.S., and China. The standings of top countries remain relatively stable with respect to previous years, and some decline from Spain and Italy, that had grown in 2021 and in 2022 go back to prior numbers.

Table 2B provides the geographical distribution of authors of accepted papers for 2012-2022 (corresponding to 387 papers accepted). Here, countries with lower submission 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 (2012-2022)

Country (as reported by authors)	2012-2022	2012-2022	Country (as reported by authors)	2012-2022	2012-2022
	No.	%		No.	%
Germany	173	16.7	Denmark	10	1
United States	166	16	Greece	8	0.8
Australia	130	12.6	South Korea	8	0.8
United Kingdom	69	6.7	Portugal	7	0.7
Canada	59	5.7	Ireland	3	0.3
China	57	5.5	Japan	3	0.3
Netherlands	43	4.2	Brazil	2	0.2
Italy	40	3.9	Croatia	2	0.2
France	37	3.6	Cocos (Keeling) Islands	1	0.1
Sweden	34	3.3	Côte d'Ivoire	1	0.1
Spain	28	2.7	Hungary	1	0.1
Austria	20	1.9	India	1	0.1
Singapore	20	1.9	Macao	1	0.1
Taiwan	20	1.9	Malaysia	1	0.1
Hong Kong	17	1.6	Monaco	1	0.1
Finland	16	1.5	Norway	1	0.1
New Zealand	15	1.4	Russian Federation	1	0.1
Belgium	13	1.3	United Arab Emirates	1	0.1
Switzerland	13	1.3	Venezuela	1	0.1
Israel	11	1.1			
			Total	1035	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

	2022	2022	2021	2021	2020	2020	2019	2019	2018	2018
	No.	%	No.	%	No.	%	No.	%	No.	%
Accounting Information Systems	30	5	23	4	16	3	12	3	13	3
Auditing	73	13	105	19	101	18	75	16	110	28
Financial Accounting	248	43	220	40	228	41	181	39	150	38
Managerial Accounting	85	15	76	14	94	17	68	14	58	15
Other	109	19	102	18	88	16	118	24	52	13
Taxation	30	5	27	5	30	5	23	5	15	4
Total	575	100	553	100	557	100	477	100	398	100

Financial accounting remains the most active area, representing over 40 percent of all submissions. Managerial accounting is next (15 percent, up slightly albeit similar to prior years). Auditing is the third subject (13 percent, compared with 19 percent in 2021. Slightly down, although in line with other years -except for 2018, when there was a special issue on topics related to auditing).

We notice in 2019 an important increase of the weight of “Other,” this is largely due to the literature review special issue. However, this extends beyond that date, and stays quite high in the last few years. A look at the self-reported “other” category for 2022, given its growth, reveals some misclassifications by authors, but also the following information: Accounting Education, Accounting History, Corporate Governance, CSR, Sustainability, Social Accounting, Literature Reviews, Public Sector Accounting, and Editorial for 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 of 2019, driven by the literature reviews special issue.

Table 4 – Distribution by methods

	2022	2022	2021	2021	2020	2020	2019	2019	2018	2018
	No.	%	No.	%	No.	%	No.	%	No.	%
Analytical	61	11	47	9	52	9	44	9	39	10
Empirical/archival	394	69	395	71	381	68	261	55	239	60
Experimental	25	4	31	6	30	5	20	4	19	5
Field work (includes case studies and surveys)	38	7	41	7	46	8	41	9	55	14
Interpretative, narrative, and historical	22	4	17	3	20	4	26	6	27	7
Other	35	6	22	4	25	5	84	17	19	5
Total	575	100	553	100	557	100	477	100	398	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 31, Issue 2, 2023, includes a list of the name and institution of scholars who have acted as reviewers during 2022.

In 2022, turnaround times for editorial feedback to authors were as follows (data for 2021 are shown for comparative purposes) (see Table 5A):

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

	N	Mean	Median	Minimum	Maximum
2021	558	39	27	0	447
2022	575	31	9	0	334
2021 (excluding desk rejections)	278	74	65	6	222
2022 (excluding desk rejections)	195	76	67	18	207

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 75 (66) 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 over 75 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.

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

	2022	2022	2021	2021
	No.	%	No.	%
<=30 d	370	64.5	281	50.4
> 30 d and <= 60 d	73	12.7	110	19.7
> 60 d and <= 90 d	87	15.2	126	22.6
> 90 d and <= 120 d	27	4.7	24	4.3
> 120 d	17	3	17	3
Total	574	100	558	100

A limited number of papers stayed in the system for a significant amount of time, as only 3% of all manuscripts took longer than 120 days to process.

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. Overall, the number of desk rejection went up, while the percentage of rejections went down. Jointly, rejected papers in the first round were up by 8 percent.

Table 6 – Editorial decisions

	2022	2022	2021	2021
	No.	%	No.	%
First submission (First round)				
Accept	0	0	1	0.2
Minor Revision	0	0	2	0.4
Major Revision	39	6.8	63	11.2
Reject and Revise with low probability of publication	28	4.9	41	7.3
Reject	128	22.3	172	30.6
Desk rejection	379	65.9	279	49.6
Withdrawn	1	0.2	5	0.9
Total	575		563	
Revision 1 (R1) (Second round)				
	2022	2022	2021	2021
	No.	%	No.	%
Accept	4	5.6	0	0
Minor Revision	19	26.8	21	21.2
Major Revision	28	39.4	44	44.4
Reject and Revise with low probability of publication	4	5.6	8	8.1
Reject	16	22.5	26	26.3
Total	71		99	
Revision 2 (R2) (Third round)				
	2022	2022	2021	2021
	No.	%	No.	%
Accept	25	39.7	20	34.5
Minor Revision	26	41.3	28	48.3
Major Revision	7	11.1	7	12.1
Reject and Revise with low probability of publication	2	3.2	2	3.4
Reject	3	4.8	1	1.7
Total	63		58	
Revision 3 (R3) (Fourth round)				
	2022	2022	2021	2021
	No.	%	No.	%
Accept	30	81.1	19	76
Minor Revision	5	13.5	5	20
Major Revision	0	0	1	4
Reject and Revise with low probability of publication	1	2.7	0	0
Reject	1	2.7	0	0
Total	37		25	

VI. Social Media and Diffusion

During the year 2020, *EAR* started a twitter account (https://twitter.com/EAR_Journal), which at the time of producing this report has sent out 516 tweets, and has 1,402 followers. Previously, up to

2019, there has also been a Facebook account, which unfortunately could not be transferred to the new editor, given the terms of Facebook and was discontinued.

The new Twitter account is managed with the help of Cristina Grande (Cass Business School), and Antonio Vázquez (Stockholm School of Economics), and provides 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.
- *EAR* quarterly statistics

VII. 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, as well as the Editorial Board 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.

For 2022, the recipients are:

2022 *European Accounting Review* Best Paper Award: “Auditor University Education: Does it Matter?” by Jenny Chu (University of Cambridge), Annita Florou and Peter F. Pope (Bocconi University) <https://www.tandfonline.com/doi/abs/10.1080/09638180.2020.1866633>

2022 *European Accounting Review* Best Reviewer Award: Jeremiah Green (*Mays Business School Texas A&M University*) and Jochen Pierk (*Erasmus University Rotterdam*).

European Accounting Review would also like to recognize the contribution of its over 500 reviewers, among which, the following reviewers stand out in terms of the number of reviews provided for the Journal, the quality of the reports, and the timeliness with which the feedback has arrived to our authors.

Excellence in Reviewing Recognition

NAME	UNIVERSITY
Bilinski, Pawel	Bayes Business School, City, University of London
Blaufus, Kay	Leibniz University Hannover
Brüggemann, Ulf	Humboldt-Universität zu Berlin
Eugster, Florian	Universität St.Gallen
Hardies, Kris	University of Antwerp
Isidro, Helena	ISCTE-IUL Business School
Jung, Jay	Bayes Business School, City, University of London
Lampe, Jan	WHU - Otto Beisheim School of Management
Lin, An-Ping	Singapore Management University
Mercado, Facundo	Warwick Business School
Penalva, Fernando	IESE Business School
Schoute, Martijn	Vrije Universiteit Amsterdam
Schütt, Harm	Tilburg University
Svanström, Tobias	Umeå School of Business, Economics and Statistics
Yigitbasioglu, Ogan	Queensland University of Technology
Zhao, Jingran	Hong Kong Polytechnic University.

VIII. Celebrating 30 years of the Journal

European Accounting Review has been published since 1992. To celebrate 30 years of sustained advancement of the accounting discipline, the Journal hosted a series of online seminars to review and discuss the research that has been made in the last 30 years (not only in Europe and/or published in *European Accounting Review*) and hold discussions on what new trends are emerging that spurn new work of interest.

A seminar series celebrating 30 years of *European Accounting Association*. All seminars were scheduled at 1PM CET, to last for 1 hour.

- NOV-22. **Management Accounting and Strategy --A Review and Reflections on Future Research**, Salvador Carmona and Mahmoud Ezzamel
- NOV-28. **Environmental accounting in Europe: a perspective**, Jan Bebbington, Matias Laine, Carlos Larrinaga, and Giovanna Michelon
- DEC-5. **Mobilizing text as data**, Jihun Bae, Chung Yu Hung and Laurence van Lent
- DEC-12. **Thirty years of European Accounting Review**, Kees Camfferman

The last seminar was moved to January. Participation was high with an average of 230 people signing up for the conferences (max of 324 and min of 176).

These papers are expected to be published during the 2023 issue of *European Accounting Review*.

IX. Conferences (IASB Forum and Annual Conference)

European Accounting Review launched, in conjunction with Accounting in Europe, a call for papers for the 2023 IASB forum, which will be held in Paris in November of 2023.



2023 International Accounting Standards Board Research Forum in conjunction with *Accounting in Europe* and the *European Accounting Review*

The International Accounting Standards Board (Board) will hold a Research Forum in conjunction with *Accounting in Europe* and the *European Accounting Review*, the journals of the European Accounting Association (EAA). The Forum will be held in a Central European location over two days in early November 2023. The editors of *Accounting in Europe*, Andrei Filip, and *European Accounting Review*, Beatriz Garcia Osmá, and the editors of the IASB Research Forum Special Issue Michel Magnan, Araceli Mora, and Katherine Schipper, invite submissions that provide evidence to help inform the standard-setting activities of the Board.

The Forum will focus on the topic of **accounting for intangible assets**. Intangible assets are of an ever-increasing importance in today's business models and have ranked as a priority area in the feedback to the IASB's Third Agenda Consultation.¹ We encourage researchers to contribute evidence on intangible assets from a variety of perspectives. Particular areas of interest include:

- Recognition and measurement
 - Internally generated assets
 - Internally generated vs intangible assets acquired in business combinations
 - New types of intangible assets (such as cryptocurrencies, emission rights, cloud computing)
- Disclosure in financial statements
 - Internally generated and unrecognised assets
 - Research and development expenditure
- Other information sources
 - Management Commentary
 - Sustainability reporting
- Related projects
 - Pollutant pricing mechanisms
 - Cryptocurrencies

Papers addressing matters not on this list but relevant to accounting for intangible assets are also welcome. Papers using analytical approaches, empirical-archival methods, field study methods, experiments, or surveys are encouraged.

Authors of selected papers will be invited to present their work at the IASB Research Forum in the week 30 October–3 November 2023. At the Forum, each paper will have two discussants, an academic and a standard-setter or practitioner, followed by an open exchange with the invited audience. The purpose of the Forum is to encourage discussion between academics and non-academics, including standard-setters, investors, regulators, auditors and preparers of financial statements. Accordingly, the invited audience will comprise about 50 academics and 50 non-academics.

Authors should submit their papers to the 2023 IASB Forum using the following online submission system (<https://forms.gle/2gkux3qj8NWHxx7o6>). When submitting a paper, make sure that the main document is anonymous. Any questions about the online submission process should be sent to araceli.mora@uv.es.

Each paper will be evaluated following the usual review process of *Accounting in Europe* and *European Accounting Review*. Papers accepted for the Research Forum are expected to be published conditional on satisfactory responses to reviewers' and discussants' comments. Although all papers will be reviewed in accordance with the normal review process, authors should be mindful that one of the key audiences is the Board, its staff, and other standard-setting bodies around the world. As such, papers should be written in a style that communicates effectively across a broad range of readers.

Papers must be submitted via the online system no later than **31 March 2023**. Decisions on submitted papers will be made by **30 June 2023**.

ABOUT THE JOURNALS:

¹ A feedback summary on the Request for Information to the IASB's Third Agenda Consultation can be found [here](#).

Accounting in Europe and *European Accounting Review* are the academic journals of the European Accounting Association (http://www.eaa-online.org/r/eea_home).

Accounting in Europe contributes to policy debates and the development of European accounting and auditing by providing new insights for research, practice, policy and regulation (<https://www.tandfonline.com/toc/raie20/current>)

European Accounting Review is devoted to the advancement of accounting knowledge, emphasizing openness, not only regarding substantive issues of accounting research, but also with respect to paradigms and methodologies (<https://www.tandfonline.com/toc/rear20/current>).

2022/2023 *European Accounting Review* Annual Conference

The annual conference was postponed to 2023. In doing so, it was decided, in agreement with the incoming editors, to move it to March, also, for 2024. It was held in Madrid (Puerta de Toledo Campus, Universidad Carlos III de Madrid), and is organized by *EAR* with hosting and support by the European Accounting Association and Universidad Carlos III de Madrid.

Expected Schedule (all times CET)

Day 1: March-23

9:00-10:15 [Chair]: Pepa Kraft (*HEC Paris*)

Paper 1: "Peer effects in investment: Evidence from early-stage CEOs" by Hyungjin Cho (*Inha University*), Ahrum Choi (*Sungkyunkwan University*), and Taejin Jung* (*IE University*).

Discussant: Jeroen K. Koenraadt (*LSE*)

10:30-11:45 [Chair]: Joachim Gassen (*Humboldt-Universität zu Berlin*)

Paper 2: "Financial statement comparability and managers' linguistic choices in conference calls" by Jung Eun Park (*New Mexico State University*), Yiding Wang (*University of Houston-Downtown*), Sijing Wei* (*Creighton University*), and Jiarui Iris Zhang (*SUNY Brockport*)

Discussant: Stephan Hollander (*Tilburg University*)

Coffee break

12:15-13:30 [Chair]: Matias Laine (*Tampere University*)

Paper 3: "The consideration of diversity in the accounting literature: A systematic literature review" by Alessandro Ghio* (*Laval University*), Zeila Occhipinti (*University of Pisa*), and Roberto Verona (*University of Pisa*)

Discussant: Giovanna Michelon (*University of Bristol*)

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15:00-16:15 [Chair]: Thorsten Sellhorn (*Ludwig-Maximilians-Universität München*)

Paper 4: "Managing expectations through budgetary slack: Evidence from project financing" by Zahn Bozanic (*Florida State University*), Andrew Ferguson (*University of Technology Sydney*), and Gabriel Pündrich* (*University of Florida*)

Discussant: Frank Verbeeten (*University of Amsterdam*)

Coffee break

16:45-18:00 [Chair]: Annalisa Prencipe (*Bocconi University*)

Paper 5: "The role of accounting quality during mutual fund fire sales" by Facundo Mercado (*Warwick Business School*), Silvina Rubio (*University of Bristol Business School*), and Mariano Scapin* (*University of Bristol Business School*).

Discussant: Jeff Ng (*HKU Business School*)

18:15-19:00 EAR Editorial board meeting

21:00 Conference Dinner (Restaurante Xentes)

Day 2: March-24

9:00-10:15	[Chair]: Melissa Martin (<i>University of Illinois - Chicago</i>) Paper 6: "CEO information skills, information sources, and firm performance" by Christian Hofmann (<i>LMU Munich</i>) and Martin Viehweger* (<i>LMU Munich</i>) Discussant: Paulo Maduro (<i>Universidad Carlos III de Madrid</i>)
10:30-11:45	[Chair]: Beatriz García Osma (<i>Universidad Carlos III de Madrid</i>) Paper 7: "Big baths around turnover: What happens if the former CEO stays on board?" by Mario Daniele (<i>Università Cattolica del Sacro Cuore</i>), Praj Desai (<i>Bocconi University</i>), Claudia Imperatore (<i>Bocconi University</i>) and Angela Pettinicchio* (<i>Università Cattolica del Sacro Cuore</i>) Discussant: Hari Ramasubramanian (<i>Frankfurt School of Finance & Management</i>)
Coffee break	
12:15-13:15	[Chair]: Araceli Mora (<i>University of Valencia</i>) Round Table: "Dissemination of accounting research" <i>Panellists:</i> Mark Clatworthy (<i>University of Bristol</i>), Jorge Herreros (<i>KPMG</i>), Jochen Pierk (<i>Erasmus University Rotterdam</i>).
13:15-13:30	Conference closure
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* Denotes presenting author. Sessions are expected to run as follows: 20-25 min. presentation for speaker, 15-20 min. for discussant, 30 min. for open questions.

X. Other editorial matters

I would also like to welcome two new associate editors: Lauren M. Cunningham (The University of Tennessee, USA), and Marcel Olbert (London Business School, UK), who joined the team in December 2022. I would also like to thank Henrik Nilsson, who stepped down in December 2022.

I would like to thank all associate editors and editorial board members that dedicated their valuable time to *EAR*, as well as welcome all new members.
