Introduction

This is my first report as editor of Accounting in Europe and it covers the year 2021 (editor Araceli Mora). I thank Araceli and her editorial team for their hard work and for a very smooth and well-coordinated transition. I am handling the new submissions arriving since October 2021, while Araceli manages the manuscripts in the pipeline. Most of the papers that we are going to publish in 2022 are manuscripts handled by Araceli.

I want to also thank Nadia Albu, Anne Jeny, Gilad Livne, and Francesco Mazzi who accepted to be part of the new editorial team as associate editors and to all new and old board members. The new board has been approved by the Publications and the Management Committees of the EAA in December 2021. A complete list of our board is listed in Appendix 1.

The current report contains some key statistics on the submissions, on our impact, as well as a brief summary of our actions and plans for the future. Accounting in Europe is in a good position and I hope that with your help we will continue to grow and implement our strategy and ambitious plans for the journal (and for the EAA) as described in our policy statement.
1. Submissions and editorial decisions

Table 1 discloses the number of submissions received from 2018 to 2021. In the last three years the number of new submissions has stabilized at around 100 manuscripts per year, while the total number of manuscripts in the pipeline is around 150. The number of papers accepted is similar to the number of papers published (ranging from 15 to 19). All the papers accepted are immediately published online and they are incorporated in a volume and issue soon after. The acceptance rate (number of papers accepted/number of new submissions) has decreased from 35% in 2018 to 16% in 2021.

<table>
<thead>
<tr>
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<th>2019</th>
<th>2020</th>
<th>2021</th>
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<tr>
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<td>72</td>
<td>95</td>
<td>103</td>
<td>100</td>
</tr>
<tr>
<td>Resubmissions</td>
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</tr>
<tr>
<td><strong>Total submissions</strong></td>
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<td><strong>126</strong></td>
<td><strong>152</strong></td>
<td><strong>149</strong></td>
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Panel A of Table 2 lists the country of submitting author for the new submissions, while the panel B presents the country of submitting author for the accepted papers. Germany, Italy and the UK are consistently highly ranked, while the number of submissions (and accepted papers) received from Australia has increased spectacularly in the last three years. This is probably due to the upgrade of *Accounting in Europe* in the ABDC ranking. The upgrade in the ABDC ranking has also probably generated submissions from countries like Indonesia, Iran, Iraq, Kuwait, Malaysia etc. However, most of these submissions are of low quality and/or do not fit within the aim and scope of our journal.
<table>
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<th>2021</th>
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Panel B: Accepted papers

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<td>Norway</td>
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<td>Switzerland</td>
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<tr>
<td>TOTAL</td>
<td>25</td>
<td>15</td>
<td>19</td>
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</table>

Panel A of Table 3 discloses some key statistics for the number of days from submission to decisions. The table presents separately these figures for new submissions and for resubmissions. My first reaction is to thank warmly all reviewers that have generously given their time to review manuscripts for Accounting in Europe. On average, the authors receive the first feedback in 1.5 months after they submit their manuscript (the delay is slightly increasing in the following rounds). Panel B of Table 3 shows that a vast majority of the decisions are taken within less than 3 months (around 90%) and only a few manuscripts are significantly delayed. I am committed to continue to pay a special attention to ensure a good turnaround time for the authors.

Table 3: Turnaround time

Panel A: Number of days from submission to decision

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<th>Min</th>
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<td>2021</td>
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<td>47</td>
<td>54</td>
<td>134</td>
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<td>Resubmissions</td>
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<td></td>
<td></td>
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Panel B: Split of the number of days from submission to decision

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<tr>
<td>&lt;=10 days</td>
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<td>37</td>
<td>31</td>
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<td>12</td>
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<tr>
<td>&gt;30 days and &lt;=60</td>
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<td>10</td>
<td>22</td>
<td>10</td>
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<tr>
<td>&gt;60 days and &lt;=90</td>
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<td>25</td>
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<td>&gt;120 days</td>
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<td></td>
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</table>

Table 4 presents the editorial decision for all the submissions. The number of accepted articles has been stable in the last three years, while the number of rejections has increased denoting an increase of selectivity.

Table 4: Decisions for all submitted manuscripts

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<td><strong>Major Revision</strong></td>
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<td><strong>Total</strong></td>
<td>118</td>
<td>126</td>
<td>152</td>
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2. Impact

*Accounting in Europe* is an association journal and as such it should be compared with other similar journals. Table 5 presents the place of our journal in the most frequently used rankings at the international level. *Accounting in Europe* is ranked better compared to *Accounting Perspectives*, but worse than *Accounting Horizons*. Overall, I believe that these rankings reflect the quality of our journal and there are limited prospects of immediate upgrades. The focus of the current team is therefore on increasing the visibility and the impact of our journal.

**Table 5: Ranking of Journals**

<table>
<thead>
<tr>
<th>Association</th>
<th>Journal</th>
<th>ABDC 2020</th>
<th>AJG 2021</th>
<th>FNEGE 2019</th>
<th>VHB</th>
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<tr>
<td>AAA</td>
<td>The Accounting Review</td>
<td>A*</td>
<td>4*</td>
<td>1*</td>
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<td>Accounting Horizons</td>
<td>A</td>
<td>3</td>
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<td>B</td>
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<tr>
<td>CAAA</td>
<td>Contemporary Accounting Research</td>
<td>A*</td>
<td>4</td>
<td>1</td>
<td>A</td>
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<td></td>
<td>Accounting Perspectives</td>
<td>B</td>
<td>N/A</td>
<td>N/A</td>
<td>C</td>
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<td>EAA</td>
<td>European Accounting Review</td>
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<td>Accounting in Europe</td>
<td>A</td>
<td>2</td>
<td>4</td>
<td>C</td>
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Table 6 presents several measures of impact and displays a similar image.

**Table 6: Impact of Journals**

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<th>Journal</th>
<th>JCR 2020</th>
<th>JCI 2020</th>
<th>SJR 2020</th>
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<td>Contemporary Accounting Research</td>
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<td>European Accounting Review</td>
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<td>1.14</td>
<td>1.016</td>
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<td>0.455</td>
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JCR (Journal Citation Report) or JIF (Journal Impact Factor): $\text{JIF}_t = \frac{\text{Citations in t to items published in (t-2)and (t-1)}}{\text{Nb of citable items in (t-2)and (t-1)}}$

JCI (Journal Citation Indicator): the average Category Normalized Citation Impact (CNCI) of citable items (articles & reviews) published by a journal over a recent three-year period. The average JCI in a category is 1. Journals with a JCI of 1.5 have 50% more citation impact than the average in that category.

SJR (Scimago Journal Rank): Average number of (weighted) citations in one year, divided by the number of articles in the journal in the previous three years.
The following tables and data are from the T&F annual report (received on April 26). Table 7 presents the citation metrics and the evolution of the CiteScore in the last five years. Overall, the position of Accounting in Europe is stable, with a small decrease in the ranking in 2020. T&F has also computed a “Mock” impact factor for 2020 based on the citations of the papers published in 2018 and 2019. The illustrative impact factor for 2020 is $47/20 = 1.679$.

Table 7: Citation Metrics (source T&F – Scopus)

<table>
<thead>
<tr>
<th>Year</th>
<th>CiteScore</th>
<th>CiteScore Rank</th>
<th>CiteScore Best Quartile</th>
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<td>2016</td>
<td>2.1</td>
<td>Accounting, 62 / 225 Finance, 87 / 323 Business and International Management</td>
<td>Q2</td>
<td>0.82</td>
<td>0.536</td>
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<td>2017</td>
<td>1.9</td>
<td>Accounting, 70 / 244 Finance, 107 / 356 Business and International Management</td>
<td>Q2</td>
<td>0.65</td>
<td>0.396</td>
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<td>2016</td>
<td>2.3</td>
<td>Accounting, 59 / 260 Finance, 100 / 363 Business and International Management</td>
<td>Q1</td>
<td>0.68</td>
<td>0.486</td>
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<td>2019</td>
<td>2.4</td>
<td>Accounting, 77 / 270 Finance, 132 / 394 Business and International Management</td>
<td>Q2</td>
<td>0.60</td>
<td>0.368</td>
</tr>
<tr>
<td>2020</td>
<td>2.2</td>
<td>Accounting, 105 / 286 Finance, 176 / 399 Business and International Management</td>
<td>Q2</td>
<td>1.00</td>
<td>0.455</td>
</tr>
</tbody>
</table>

CiteScore by Year

![CiteScore by Year Chart]

<table>
<thead>
<tr>
<th>Year</th>
<th>CiteScore</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
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<tr>
<td>2017</td>
<td>1.9</td>
</tr>
<tr>
<td>2018</td>
<td>2.3</td>
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<tr>
<td>2019</td>
<td>2.4</td>
</tr>
<tr>
<td>2020</td>
<td>2.2</td>
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</tbody>
</table>
Tables 8 and 9 tabulate the most cited articles published from 2020 onwards and the source of these citations. Naturally, the most cited articles have been published in 2020. Surprisingly, the *European Accounting Review* is missing from the citing sources listed in Table 9.

**Table 8: Top Cited Articles published after 2020 (source T&F)**

<table>
<thead>
<tr>
<th>Article Title</th>
<th>Author Name</th>
<th>Published Online Year</th>
<th>Number of Citations</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Effects of Key Audit Matters on the Auditor's Report's Communicative Value: Experimental Evidence from Investment Professionals and Non-professional Investors</td>
<td>Annette Köhler</td>
<td>2020</td>
<td>23</td>
</tr>
<tr>
<td>The Value Relevance of Risk Disclosure: An Analysis of the Banking Sector</td>
<td>Bogoljub Giner</td>
<td>2020</td>
<td>14</td>
</tr>
<tr>
<td>International Accounting Standard Setting and Geopolitics</td>
<td>Kevin Cammack</td>
<td>2020</td>
<td>8</td>
</tr>
<tr>
<td>Comparability in IFRS: Lessons to be Learned for the European Standards</td>
<td>Georgi Mataki</td>
<td>2020</td>
<td>7</td>
</tr>
<tr>
<td>From voluntary to mandatory non-financial disclosure following Directive 2014/95/EU: an Italian case study</td>
<td>Berita Korca</td>
<td>2021</td>
<td>7</td>
</tr>
<tr>
<td>The Evolution of the European Public Good Assessment in the EU Endorsement Process of IFRS</td>
<td>Christopher Hosfield</td>
<td>2020</td>
<td>6</td>
</tr>
<tr>
<td>Accounting and Politics in Europe: Influencing the Standard</td>
<td>Peter Walton</td>
<td>2020</td>
<td>5</td>
</tr>
<tr>
<td>The Quest for Audit Quality in the Public Sector</td>
<td>Josette Caranza</td>
<td>2020</td>
<td>4</td>
</tr>
<tr>
<td>Disclosure on the Sustainable Development Goals - Evidence from Europe</td>
<td>Karin Hummel</td>
<td>2020</td>
<td>3</td>
</tr>
<tr>
<td>IFRS in National Regulatory Space Insights from Sweden</td>
<td>Berit Hartmann</td>
<td>2020</td>
<td>3</td>
</tr>
<tr>
<td>Splitting Accountability Halls: Anomalies in the Adoption of IFRS for SMEs in the UK and Ireland</td>
<td>Imran Arifat</td>
<td>2020</td>
<td>3</td>
</tr>
</tbody>
</table>

**Table 9: Citing Sources for the articles published after 2020 (source T&F)**

<table>
<thead>
<tr>
<th>Citing Journal</th>
<th>Citing Articles - Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting in Europe</td>
<td>10</td>
</tr>
<tr>
<td>SSRN Electronic Journal</td>
<td>7</td>
</tr>
<tr>
<td>Accounting Auditing &amp; Accountability Journal</td>
<td>6</td>
</tr>
<tr>
<td>Sustainability Accounting Management and Policy Journal</td>
<td>4</td>
</tr>
<tr>
<td>Accounting and Business Research</td>
<td>3</td>
</tr>
<tr>
<td>Public Money &amp; Management</td>
<td>3</td>
</tr>
<tr>
<td>Revista Catarinense da Ciência Contábil</td>
<td>3</td>
</tr>
<tr>
<td>Accounting Forum</td>
<td>2</td>
</tr>
<tr>
<td>Accounting History Review</td>
<td>2</td>
</tr>
<tr>
<td>Finance and Credit</td>
<td>2</td>
</tr>
<tr>
<td>Foundations and Trends® in Accounting</td>
<td>2</td>
</tr>
<tr>
<td>International Journal of Auditing</td>
<td>2</td>
</tr>
<tr>
<td>Journal of Public Budgeting Accounting &amp; Financial Management</td>
<td>2</td>
</tr>
<tr>
<td>Meditari Accountancy Research</td>
<td>2</td>
</tr>
<tr>
<td>Revista Contabilidade &amp; Finanças</td>
<td>2</td>
</tr>
<tr>
<td>Sustainability</td>
<td>2</td>
</tr>
</tbody>
</table>
3. Actions and plans for the future

**Enhancing the visibility of Accounting in Europe**
As you have probably noticed, the journal has a new logo that has been approved by the Management Committee of the EAA. We have also launched our social media platforms and we are active on Twitter and LinkedIn. To date, we have more than 250 and 500 followers, respectively. Let’s spread the news and please follow/engage with us!

**Paper Development Workshops (PDW)**
Based on the successful model implemented with our special issue on Corporate reporting in Central and Eastern Europe, we plan to organize two PDWs in 2022, one in conjunction with EUFIN 2022, 1-2 September, Lisbon (which is traditionally associated with Accounting in Europe) and one in conjunction with AMIS conference (8-9 June - to support and guide researchers from CEE), with two papers to be presented and discussed in each. The role of the PDW is to provide extensive feedback to authors and to guide them towards improving the manuscript. Each paper selected will be assigned to a senior discussant. During the conference authors receive feedback on the paper. They are invited to revise the paper in line with the comments received and submit their work to Accounting in Europe. The ultimate acceptance for publication is conditional upon the revision of the paper according to the reviewers’ and editors’ feedback. Please look out for the call for papers for EUFIN and AMIS for additional details.

**Special issues**
“The Future of Corporate Reporting” – guest editors Charles Cho, Peter Kajüter, and Riccardo Stacchezzini: volume 19(1)/2022. The special issue includes an editorial and eight articles that are already online. I would like to thank the whole team for a very timely and interesting special issue.

“Corporate Disclosures” joint with BAR and in conjunction with the IASB – guest editors Lisa Evans, Ioannis Tsalavoutas, and Fanis Tsoligkas. The manuscripts are under review. The guest editors are in charge of the Accounting in Europe Symposium during the EAA and they also organize an online workshop on Monday, June 27 (please see [https://www.gla.ac.uk/schools/business/events/headline_833618_en.html](https://www.gla.ac.uk/schools/business/events/headline_833618_en.html) for additional details).

“International Accounting Standards Board Research Forum” in conjunction with Accounting in Europe and the European Accounting Review. IESEG School of Management will host the event on the 2-3 November 2023 in Paris.

**Future conferences with the implication of Accounting in Europe**
23-25 May - 43e congrès annuel de l’AFC à Bordeaux – participation in the Editors’ Panel

27 June - AinE, BAR, IASB Online workshop Special issue on Corporate Disclosures [https://www.gla.ac.uk/schools/business/events/headline_833618_en.html](https://www.gla.ac.uk/schools/business/events/headline_833618_en.html)

8-9 June – AMIS Conference in Bucharest – Paper Development workshop
September 1st and 2nd EUFIN conference hosted by Católica Lisbon School of Business and Economics, Portugal + Paper Development workshop

**Best paper and best reviewer awards**
Following the proposal of Araceli, the MC of the EAA has ratified the *Accounting in Europe* awards for the best paper and the best reviewer.

The 2021 EAA-*Accounting in Europe* Best Paper Award: “What motives shape the initial accounting for goodwill under IFRS 3 in a setting dominated by controlling owners?” by Peter Frii & Mattias Hamberg.

The 2021 EAA-*Accounting in Europe* Best Reviewer Award – joint award: Ericka Costa & Zoltan Novotny-Farkas.

Congratulations to the recipients! The awards will be rewarded during the 2022 EAA Annual Congress.
Appendix 1

Accounting in Europe - Editorial board 2022-2025

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Sara LONGO, Free University Bozen
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Sophie MARMOUSEZ, HEC Montreal
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Zoltán NOVOTNY-FARKAS, Vienna University
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Christoph PELGER, University of Passau
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