



April 9th, 2024

*Accounting in Europe*

**Editor's report on the year 2023**

**Andrei Filip**  
**Editor in chief**  
**2022-2025**

**Introduction**

This report covers my second year as editor of *Accounting in Europe*. The year 2023 has been exceptional for *Accounting in Europe* and I believe that we have many reasons to celebrate. Just to name a few, we had a very successful participation at the EAA Annual Congress in Helsinki-Espoo in May with two symposiums co-hosted together with the *European Accounting Review* and our annual board lunch; we ran two successful Paper Development Workshops; we launched and published our first opinion pieces; in the summer we have received our first impact factor (2.8 for 2022); in November we have co-hosted the IASB Research Forum; and we have successfully completed the collective reflection on the future of EUFIN – The conference of *Accounting in Europe*.

I thank Nadia Albu, Anne Jeny, Fani Kalogirou, Gilad Livne, and Francesco Mazzi for their continuous support and their enthusiasm in working together. *Accounting in Europe* is fortunate to count on such a high-quality network and I want to warmly thank each one of you for your support to our journal.

The current report summarizes our actions in implementing our strategy as described in our policy statement. The report also contains some key statistics on the submissions, on our impact, as well as some other news from our journal.

*Accounting in Europe*, it's us!

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## **1. Our actions and plans for *Accounting in Europe***

As announced in our policy statement, our plans include a list of action items that we have committed to implementing during our term. Below I discuss the progress we have made on these key directions.

### **Inviting opinion pieces from leading researchers and soliciting papers from the community in areas of interest to the journal**

In 2023, we have launched our series of opinion pieces. During the year, we have published our first two opinion pieces (see issue two and three), and two other articles are forthcoming and available online. Following the success of these articles, we have decided to continue to host such nontraditional papers that have the potential to contribute to our aims and scope. An opinion piece is not a literature review, but rather a statement of one's view on certain affairs relevant to practitioners and researchers alike. Such a view needs to be well-argued, and ideally provocative in a way that challenges the status quo and received wisdom. Do not hesitate to contact Gilad Livne (g.livne@qmul.ac.uk), the associate editor in charge of the opinion pieces, should you wish to contribute with an opinion piece.

### **Propose high impact special issues**

- “Corporate Disclosures” joint with BAR and in conjunction with the IASB – guest editors Lisa Evans, Ioannis Tsalavoutas, and Fanis Tsoligkas. Only two manuscripts have survived the review process and are now accepted and available online.
- “International Accounting Standards Board Research Forum” in conjunction with *Accounting in Europe* and the *European Accounting Review* – guest editors Michel Magnan, Araceli Mora and Katherine Schipper. IESEG School of Management hosted the event on the 2-3 November 2023 in Paris. We received 40 submissions, and the guest editors are handling the review process.
- “Tax Policy” – guest editors Antonio De Vito, Eva Eberhartinger, Martin Jacob, Saskia Kohlhasse. The call for paper is out and the deadline is May 31st, 2024.

### **Pay a particular attention to young scholars: paper development workshops (AinE PDWs)**

The role of the PDWs is to provide extensive feedback to authors and to guide them towards improving less developed research projects. Each paper selected has been assigned to a senior discussant. The authors are then 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.

*Accounting in Europe* has organized two successful PDWs in 2023, one in conjunction with EUFIN 2023, 31 August - 1 September, Piraeus and one in conjunction with AMIS 2023 conference, 7-8 June, in Bucharest (to support and guide researchers from Central and Eastern Europe). To date, the following accepted papers have benefited from the PDW:

- Klimczak, K. M., Hadro, D., & Meyer, M. (2023). Executive communication with stakeholders on sustainability: the case of Poland. *Accounting in Europe*, 20(3), 281–303.
- Selleslagh, T., & Ceustermans, S. (2024). The Usefulness of Financial Reporting Quality in the Access to Bank Debt for Private Firms. *Accounting in Europe*, forthcoming
- Dragomir, V., Chersan, I., Gorgan, C., Păunescu, M. & Dumitru, M. (2024). The Double materiality disclosure as an emerging practice: The assessment process, impacts, risks, and opportunities. *Accounting in Europe*, forthcoming



### **Reinforce the partnership with EUFIN**

In 2023, following consultation with various stakeholders, several changes to the governance of EUFIN have been agreed that would allow a stronger link between EUFIN and *Accounting in Europe*, including the renaming of the EUFIN Conference to EUFIN – The Conference of *Accounting in Europe*.

On August 31<sup>st</sup> and September 1<sup>st</sup>, 2023, Prof. Seraina Anagnostopoulou and her team welcomed us at the University of Piraeus, Greece. The Conference offered a highly interesting program with sixteen very friendly parallel sessions, including the *Accounting in Europe* paper development workshop, and two plenary sessions that hosted vivid debates with practitioners. In addition, the EAA's Financial Reporting Committee discussed their work on the comment letter for the PIR of IFRS 15.

On August 29<sup>th</sup> and 30<sup>th</sup> 2024, the 19<sup>th</sup> EUFIN – The Conference of *Accounting in Europe* will be hosted by University of Bologna, Italy. Continuing the Conference's tradition, the 2024 conference will offer parallel sessions with sufficient time to present and discuss academic research papers. In addition, panel sessions will provide the opportunity for academics, standard setters, regulators, practitioners, and other stakeholders to come together to discuss current matters of interest to the European accounting community. This year's panel sessions will delve into the pressing topics of: (1) measurement, reporting, auditing and promotion of Diversity, Equity, and Inclusion (DEI); and (2) current trends in taxation, encompassing tax transparency, tax avoidance, profit shifting, and the global minimum tax. We will also continue to offer a fast track for developed papers and a paper development workshop for promising research projects. For more information, please visit the conference website <https://eufin-conf.org/>

**Please note that starting with 2024, EUFIN – The conference of *Accounting in Europe* will be hosting the annual editorial board meeting of *Accounting in Europe*.**

### **Actively reply to calls for research (EAA, EFRAG, IASB...)**

*Accounting in Europe* and the *European Accounting Review* co-hosted on November 2<sup>nd</sup> & 3<sup>rd</sup> the 2023 IASB Research Forum. The event took place in Paris at the premises of IESEG School of Management and it was jointly organized by the IFRS foundation and the EAA. The forum allowed a constructive and vivid debate between academics, standard setters, and practitioners around the accounting for intangibles. The program included the presentation and discussion of seven manuscripts, as well as a panel and a workshop organized by EFRAG. The audio recordings and presentations from the research paper sessions are available on <https://www.ifrs.org/news-and-events/news/2023/11/key-highlights-and-recordings-from-the-2023-iasb-research-forum/>

The Financial Reporting Standards Committee and the Stakeholder Reporting Committee of the EAA are invited to play an active role in the governance of EUFIN – The conference of *Accounting in Europe*. We hope that this will offer a platform for the EAA and *Accounting in Europe* to actively reply to calls for research.

### **Monitoring the rankings**

As it is well-known, rankings have a significant impact on the number of submissions. In the last years, *Accounting in Europe* progressed in the ABDC 2020 ranking, passing from B to A, and we have experienced since a significant increase in submissions with Australian authors (and more broadly the Asian-Pacific area). *Accounting in Europe* has also been included in the



Italian research ranking in 2021, driving an impressive increase of submissions received (see Table 2, Panel A where Italy became by far the leading country by number of submissions). Finally, in 2022 our journal was also upgraded in the French FNEGE ranking from 4 to 3.

In the summer of 2023, *Accounting in Europe* has received its first impact factor from the Journal Citation Reports. Starting with 2022, journals listed in the Emerging Sources Citation Index (ESCI) are getting an impact factor to one decimal place, but there will be no rankings or quartiles for these journals. *Accounting in Europe* has a 2022 impact factor of 2.8. The 2022 CiteScore from Scopus also saw an increase to 3.7 (from 2.9 the previous year). These are fantastic news for our journal. This result is the work of the authors, the reviewers, and past editors of *Accounting in Europe* and I want to warmly congratulate them.

### **Communication on social media**

We have launched two years ago our social media platforms and we are now active on X (previously Twitter) and LinkedIn. To date, we have more than 800 and 1,800 followers, respectively. Let's spread the news and please follow/engage with us!

### **Enhancing visibility of *Accounting in Europe***

Thank you for all the editorial board members of *Accounting in Europe* for voting for the best paper/reviewer awards. After a discussion between the editors of our journal, we are happy to announce the following awards:

2023 *Accounting in Europe* Best Paper Award

- Dinh, T., Husmann, A., & Melloni, G. (2023). Corporate Sustainability Reporting in Europe: A Scoping Review. *Accounting in Europe*, 20(1), 1–29.

2022 *Accounting in Europe* Best Reviewer Award – joint award

- Lorenzo Dal Maso, Università di Bologna, Italy
- Reiner Quick, Technische Universität Darmstadt, Germany

The editor and/or the associate editors of *Accounting in Europe* have participated at various editors' panels organized at the following conferences:

- 45<sup>th</sup> Annual EAA Congress, Helsinki-Espoo, Finland, 24<sup>th</sup>-26<sup>th</sup> May 2023
- IAS AAA Midyear Meeting, Atlanta, USA, 25<sup>th</sup>-27<sup>th</sup> January 2024

### **Monitor the high impact articles and citations**

Please see the data in the annual report from T&F. The most significant tables are reported and discussed in section 3.



## 2. Submissions and editorial decisions

Table 1 reports the number of submissions received from 2018 to 2023. In addition to the numbers reported for 2023, the guest editors for the IASB Research Forum have handled around 40 submissions received (jointly with *European Accounting Review*). Our journal has continued to experience an increase in submissions in the last two years compared to the previous three years when the number of new submissions stabilized at around 100 manuscripts per year. The total number of submissions that we have handled in 2023 was 196, the highest number in the history of our journal. This increase allowed us to accept more papers and further increase the quality of the articles published. All the papers accepted are immediately published online. Given the increase in the number of accepted papers in 2023 (20), we have managed to build a small backlog of manuscripts that are available online but are going to be incorporated in a volume and issue with a short lag.

**Table 1: Number of Submissions Received**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
New submissions	72	95	103	100	122	124
Resubmissions	46	31	49	49	35	72
<b>Total submissions</b>	<b>118</b>	<b>126</b>	<b>152</b>	<b>149</b>	<b>157</b>	<b>196</b>
Accepted papers	25	15	19	16	12	20
Published papers	20	15	16	16	15	15



**Table 2: Country of Submitting Author  
Panel A: New Submissions**

2018		2019		2020		2021		2022		2023	
Italy	12	Germany	11	UK	11	Australia	11	Italy	18	Italy	17
UK	9	Greece	11	Italy	8	Italy	11	Australia	7	Tunisia	8
Germany	5	Italy	10	Germany	6	Germany	10	Germany	7	Germany	7
Portugal	5	France	8	Portugal	6	UK	8	Portugal	6	Kazakhstan	7
Spain	5	UK	7	Spain	6	Portugal	6	Spain	6	France	6
Tunisia	4	Spain	5	Canada	5	Spain	5	Canada	5	Indonesia	6
Finland	3	Australia	4	Netherlands	5	France	4	Kazakhstan	5	UK	6
Greece	3	Brazil	4	Australia	4	Albania	3	Switzerland	5	Australia	5
Canada	2	Poland	4	Greece	4	Indonesia	3	France	4	Portugal	5
Jordan	2	Portugal	4	US	4	Kuwait	3	Greece	4	Finland	4
Malta	2	Tunisia	4	Japan	3	Poland	3	Tunisia	4	Japan	4
Norway	2	US	3	Jordan	3	UAE	3	UK	4	Netherlands	4
Poland	2	Finland	2	Poland	3	Czech Rep	2	Belgium	3	New Zeal.	4
Saudi Arab.	2	India	2	France	2	Iraq	2	China	3	S. Africa	3
US	2	Sweden	2	Iran	2	Malaysia	2	Ireland	3	Sweden	3
Australia	1	Albania	1	Malta	2	Romania	2	Japan	3	Switzerland	3
Denmark	1	Belgium	1	Monaco	2	Turkey	2	Jordan	3	Austria	2
Egypt	1	China	1	New Zeal.	2	US	2	Romania	3	Azerbaijan	2
France	1	Croatia	1	Norway	2	Austria	1	Austria	2	Belgium	2
Japan	1	Czech Rep	1	Romania	2	Brazil	1	Brazil	2	Brazil	2
Mauritius	1	Iceland	1	Switzerland	2	Canada	1	Finland	2	Ireland	2
Netherlands	1	Indonesia	1	Tunisia	2	China	1	India	2	Poland	2
Palestine	1	Japan	1	Azerbaijan	1	Denmark	1	Iran	2	Qatar	2
S. Africa	1	Jordan	1	Bulgaria	1	Finland	1	Poland	2	Spain	2
Sweden	1	Lebanon	1	Cyprus	1	Greece	1	UAE	2	Bangladesh	1
Switzerland	1	Morocco	1	Czech Rep	1	Iceland	1	Egypt	1	Canada	1
Thailand	1	Netherlands	1	Finland	1	India	1	Estonia	1	China	1
		Saudi Arab.	1	Georgia	1	Ireland	1	Iceland	1	Georgia	1
		Turkey	1	Hungary	1	Japan	1	Lithuania	1	Greece	1
				Indonesia	1	Jordan	1	Malaysia	1	Hungary	1
				Iraq	1	Macedonia	1	Malta	1	India	1
				Ireland	1	Netherlands	1	Netherlands	1	Malaysia	1
				Kazakhstan	1	Russia	1	Norway	1	Malta	1
				Luxembourg	1	S. Africa	1	Pakistan	1	Monaco	1
				Pakistan	1	Sweden	1	Qatar	1	Nigeria	1
				Qatar	1	Taiwan	1	Russia	1	Norway	1
				Saudi Arab.	1			Saudi Arab.	1	Palestine	1
				Serbia	1			Sweden	1	Romania	1
				Ukraine	1			Ukraine	1	Turkey	1
								US	1	US	1
<b>TOTAL</b>	<b>72</b>		<b>95</b>		<b>103</b>		<b>100</b>		<b>122</b>		<b>124</b>

Panel A of Table 2 lists the country of submitting author for the new submissions. *Accounting in Europe* has received submissions in 2023 from 40 countries, with an increase in submissions from non-European countries. Panel B of Table 2 presents the country of submitting author for the accepted papers. We also note an increase in the articles accepted from authors from non-European countries (Canada, Japan, Tunisia, and UAE).



**Panel B: Accepted papers**

2018	2019	2020	2021	2022	2023						
UK	6	Italy	3	Germany	3	Italy	3				
Germany	5	Spain	3	Spain	3	UK	2	Australia	2	Netherl.	3
Australia	2	UK	3	France	2	Australia	1	Canada	2	France	2
Portugal	2	Germany	2	Italy	2	Canada	1	Netherl.	1	Germany	2
Spain	2	Malta	1	Netherl.	2	Greece	1	Portugal	1	Austria	1
Sweden	2	Portugal	1	Canada	1	Luxembourg	1	Spain	1	Belgium	1
Finland	1	Tunisia	1	China	1	Netherlands	1	Switzerland	1	Canada	1
Italy	1	US	1	Japan	1	Romania	1	UK	1	Finland	1
Lebanon	1			Malta	1	Sweden	1			Japan	1
Netherlands	1			Portugal	1	Switzerland	1			Poland	1
Norway	1			Sweden	1	US	1			Sweden	1
Switzerland	1			UK	1					Switzerland	1
										Tunisia	1
										UAE	1
<b>TOTAL</b>	<b>25</b>	<b>15</b>	<b>19</b>	<b>16</b>	<b>12</b>	<b>20</b>					

Panel A of Table 3 reports some key statistics for the number of days from submission to decisions. The table presents separately these figures for new submissions and for resubmissions. I want to warmly thank all reviewers that have generously given their time to review manuscripts for *Accounting in Europe*. On average, the authors receive the first feedback in one month and 4 days after they submit their manuscript. Panel B of Table 3 shows that a vast majority of the decisions are taken within less than three months (around 95%) and only a few manuscripts are significantly delayed. For all the manuscripts the decision has been made within four months from submission. 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**

	N	Min	Mean	Median	Max
<b>New submissions</b>					
2018	72	0	58	62	167
2019	95	0	58	67	171
2020	103	0	45	49	156
2021	100	1	47	54	134
2022	122	0	48	53.5	119
<b>2023</b>	<b>124</b>	<b>0</b>	<b>35</b>	<b>42</b>	<b>118</b>
<b>Resubmissions</b>					
2018	46	0	25	8	143
2019	31	3	38	29	117
2020	49	0	47	56	121
2021	49	0	51	56	130
2022	35	1	49	49	116
<b>2023</b>	<b>72</b>	<b>0</b>	<b>38</b>	<b>40</b>	<b>107</b>



**Panel B: Split of the number of days from submission to decision**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>New submissions</b>						
<=10 days	10	26	37	31	39	53
>10 days and <=30	16	7	7	12	4	4
>30 days and <=60	8	10	22	10	32	37
>60 days and <=90	19	31	25	36	26	23
>90 days and <=120	16	17	8	7	21	7
>120 days	3	4	4	4	0	0
<b>Resubmissions</b>						
<=10 days	26	9	10	12	7	25
>10 days and <=30	6	8	9	1	4	6
>30 days and <=60	8	7	10	16	9	21
>60 days and <=90	2	5	17	15	11	17
>90 days and <=120	2	2	2	4	4	3
>120 days	2	0	1	1	0	0

Table 4 presents the editorial decision for all the submissions. The number of accepted articles has increased, allowing a better selection and management of the publications. The number of rejections (especially desk-rejections) continues to naturally increase.

**Table 4: Decisions for all submitted manuscripts**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Accept	25	15	19	16	12	20
Minor Revision	22	16	22	16	11	37
Major Revision	25	23	31	32	42	40
Reject & Resubmit	11	24	18	17	16	10
Reject	35	48	62	68	76	89
<b>Total</b>	<b>118</b>	<b>126</b>	<b>152</b>	<b>149</b>	<b>157</b>	<b>196</b>





### 3. 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 improvement. The focus of the current team is therefore on increasing the visibility and the impact of our journal.

**Table 5: Ranking of Journals**

Association	Journal	ABDC 2022	AJG 2021	FNEGE 2022	VHB
AAA	The Accounting Review	A*	4*	1*	A+
	Accounting Horizons	A	3	2	B
CAAA	Contemporary Accounting Research	A*	4	1	A
	Accounting Perspectives	B	N/A	N/A	C
EAA	European Accounting Review	A*	3	2	A
	Accounting in Europe	A	2	3	C

Table 6 presents several measures of impact. In 2022, *Accounting in Europe* has a better CiteScore and a higher impact factor than *Accounting Horizons* and *Accounting Perspectives*.

**Table 6: Impact of Journals (Source: Scopus)**

Association	Journal	IF 2022	CiteScore 2022	SNIP 2022	SJR 2022
AAA	The Accounting Review	5.182	7.3	3.477	4.446
	Accounting Horizons	2.157	3.5	1.413	0.997
CAAA	Contemporary Accounting Research	3.6	6.2	2.955	3.012
	Accounting Perspectives	1.7	1.3	0.575	0.299
EAA	European Accounting Review	3.3	5.6	1.847	1.072
	Accounting in Europe	2.8	3.7	1.363	0.674

CiteScore measures average citations received per document published in the serial. CiteScore 2022 counts the citations received in 2019-2022 to articles, reviews, conference papers, book chapters and data papers published in 2019-2022, and divides this by the number of publications published in 2019-2022

SNIP Source Normalized Impact per Paper measures actual citations received relative to citations expected for the serial's subject field.

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. 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 increase in the last two years.

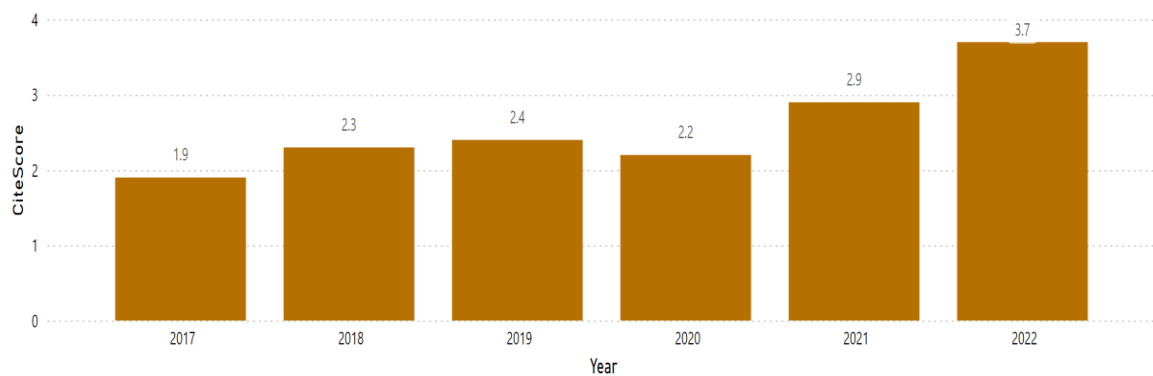
**Table 7: Citation Metrics (source T&F – Scopus)**



## Citation Metrics (Scopus)

Year	CiteScore	CiteScore Rank	SNIP	SJR
2018	2.3	48 / 149 Accounting, 59 / 260 Finance, 100 / 383 Business and International Management	0.68	0.486
2019	2.4	56 / 154 Accounting, 77 / 270 Finance, 132 / 394 Business and International Management	0.60	0.368
2020	2.2	70 / 155 Accounting, 105 / 288 Finance, 176 / 399 Business and International Management	1.00	0.455
2021	2.9	60 / 163 Accounting, 95 / 299 Finance, 163 / 423 Business and International Management	1.53	0.542
2022	3.7	54 / 168 Accounting, 86 / 302 Finance, 155 / 436 Business and International Management	1.36	0.674

CiteScore by Year





The next tables list the most cited articles published in *Accounting in Europe* from 2020 onwards (Table 8) and the source of these citations (Table 9). Surprisingly, the *European Accounting Review* is (again) missing from the citing sources listed in Table 9.

**Table 8: Top Cited Articles published in the past two years (source T&F)**



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





#### **4. Other news from *Accounting in Europe***

##### **Special issue on *Tax Policy***

Antonio De Vito, Eva Eberhartinger, Martin Jacob, and Saskia Kohlhase are the guest editors of our next special issue on “Tax Policy”. The deadline for the call is shortly after the EAA on May 31st, 2024.

##### **EUFIN – The Conference of *Accounting in Europe***

The 19th EUFIN – The conference of *Accounting in Europe* will be hosted by the University of Bologna (Italy) on August 29th & 30th, 2024. The deadline for the submissions is 24th of May, 2024. Please visit website <https://eufin-conf.org/> for additional information.

**Please be reminded that this year’s conference will also host the *Accounting in Europe* annual board meeting!**