April 23 th, 2026

Accounting in Europe

Editor's report on the year 2025
(past editor Andrei Filip)

Nadia Albu
Editor in chief
2026-2029

Introduction

This is my first report as editor of *Accounting in Europe* (AinE). It covers the year 2025, so it mainly reflects the activity of the previous editorial team (editor Andrei Filip, associate editors Nadia Albu, Anne Jeny, Fani Kalogirou, Gilad Livne, and Francesco Mazzi). As this report will show, the previous team set the journal on a strong upward trajectory in terms of submissions, published articles, and both academic and social impact.

It is with great honor and pleasure that the new editorial team (associate editors Ulf Brüggemann, Antonio De Vito, Belén Gill-de-Albornoz, Anne Jeny, Fani Kalogirou, Joanna Krasodomska, Giuseppe Nicolò, Zoltán Novotny-Farkas, Christoph Pelger, and Ronita Ram) assumed the management of *Accounting in Europe* for the next four years, starting on 1 January 2026 (the transition process started on September 1, 2025). We are committed to maintaining and strengthening *Accounting in Europe*'s quality, reputation, and impact. To achieve this, we rely on a strong editorial board and network of authors, reviewers, and readers.

This report provides an overview of editorial activities and initiatives in 2025 and highlights the strategic directions we established for the journal before the start of our term.

Accounting in Europe, it's us!

Nadia Albu
Editor, Accounting in Europe
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1. Editorial activities and outcomes

This section summarizes the main activities of the previous editorial team and their outcomes.

In 2025, three issues were published, each containing five papers, one of which was an opinion piece. During the year, 15 papers were accepted for publication, which effectively ensures a one-year backlog.

The series of opinion pieces provides provocative and stimulating perspectives on topical issues relevant to researchers and practitioners. The following opinion pieces were published or accepted in 2025 (under the coordination of Gilad Livne, the associate editor in charge of the opinion pieces):

- Knechel, R. (2025). The 'conventional wisdom' of auditing: Can the traditions of auditing rise to new challenges?, *Accounting in Europe*, 22(1), 1-17
- Mora, A. (2025). What about enforcement? Be careful what you wish for, lest it come true!, *Accounting in Europe*, 22(2), 141-149
- Marton, J. (2025). Can research in accounting be relevant for practice?, *Accounting in Europe*, 22(3), 267-278
- Markarian, G. & Salerno, H. (2026). A new approach to sustainability reporting, *Accounting in Europe*, 23(1), 20-31

The special issue on "Tax Policy" (guest editors Antonio De Vito, Eva Eberhartinger, Martin Jacob, Saskia Kohlhase), launched in 2024, attracted 15 submissions, which were mainly managed during 2025. Three papers were accepted at the end of 2025 and will be included in a special section on Tax Policy in 2026.

The special issue launched in 2025 was on the topic "Accounting for Diversity and Equity: (How) should we regulate it? (guest editors: Alessandro Ghio, Angela Pettinicchio, Katharina Hombach, and Mercy Denedo). The special issue received 14 submissions, with four currently in the revise-and-resubmit process.

In 2025, *Accounting in Europe* hosted two PDWs, one in conjunction with EUFIN – The Conference of *Accounting in Europe*, and one targeting Central and Eastern Europe researchers. The following papers have benefited from discussion during the PDW:

- Has the EU's XBRL block tagging approach to financial statement notes ultimately failed? A study of European oil and gas companies' reports - Katarzyna Kobiela-Pionnier, SGH Warsaw School of Economics
  Discussant: Ulf Brüggemann, Humboldt University of Berlin
- Catholicism and readability of letters to shareholders: The Case of Poland – Piotr Wojtowicz and Konrad Grabinski, Krakow University of Economics
  Discussant: Karol Klimczak, Lodz University of Technology
- Connectivity in climate-related disclosures - Marlin Karlssonn, University of Gothenburg Discussant: Romain Oberson, IÉSEG School of Management

- Boardroom gender diversity and earning management: Evidence from private firms – Linde Van Gestel & Thomas Selleslagh, Vrije Universiteit Brussels
  Discussant: Mark Clatworthy, University of Bristol, UK

In 2025, the 20th EUFIN – The Conference of *Accounting in Europe* was hosted by University of Bristol Business School on August 28th & 29th 2025. The conference included, besides regular paper presentation:

- Keynote interventions on current topics under discussion by the relevant EAA committees
- *Accounting in Europe* PDW – organized for less developed research projects lead by early career scholars that need feedback and guidance
- Fast track option to submit to *Accounting in Europe* – for developed papers
- The Editorial Board Meeting of *Accounting in Europe* was held in conjunction with the conference.

The editorial team continued to monitor *Accounting in Europe*'s presence in various national and international rankings, represented the journal on editorial panels organized at accounting conferences (such as the EAA Congress, EAR Conference, JIAR Conference, AAA IAS Meeting, among others), and communicated with the *Accounting in Europe* community via LinkedIn and the EAA newsletter.

The following awards recognize achievements from 2025 (the selection process was run by the former editor Andrei Filip):

2025 *Accounting in Europe* Best Paper Award
Van Limpt, P. & Dekeyser, S. (2025). The impact of the non-audit fee cap on audit quality in European public interest entities. *Accounting in Europe*, *22*(3), 326–353.

2025 *Accounting in Europe* Best Reviewer Award
Sebastian Hoffmann, IÉSEG School of Management

2. Submissions and editorial decisions

Table 1 reports the number of submissions received from 2021 to 2025. Our journal has continued to experience an increase in submissions in recent years. The total number of submissions that were handled in 2025 was 226 (170 new submissions), the highest number in the history of our journal. This increase allowed the editorial team to further increase the quality of the articles published (also considering that the number of accepted papers decreased). All the papers accepted are immediately published online. Given the constant increase in the number of accepted papers since 2023, the editorial team managed to build a backlog of manuscripts that are available online but are going to be incorporated in a volume and issue with a lag.

Table 1: Number of Submissions Received

	2022	**2023**	**2024**	**2025**
New submissions	122	124	**156**	**170**
Resubmissions	35	72	**66**	**56**
Total submissions	157	196	**222**	**226**
Accepted papers	12	20	**21**	**15**
Published papers	15	15	**15**	**15**

Panel A of Table 2 lists the country of submitting author for the new submissions. *Accounting in Europe* has received submissions in 2025 from 49 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.

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

2022		2023		2024		2025	
Italy	18	Italy	17	Italy	12	Italy	14
Australia	7	Tunisia	8	Portugal	11	UK	13
Germany	7	Germany	7	UK	11	Germany	11
Portugal	6	Kazakhstan	7	Germany	8	India	11
Spain	6	France	6	Spain	7	Australia	10
Canada	5	Indonesia	6	Australia	6	France	8
Kazakhstan	5	UK	6	Finland	6	Greece	6
Switzerland	5	Australia	5	Greece	6	Portugal	6
France	4	Portugal	5	India	6	Spain	6
Greece	4	Finland	4	Tunisia	6	Sweden	5
Tunisia	4	Japan	4	Austria	5	Tunisia	5
UK	4	Netherlands	4	Azerbaijan	5	Iran	4
Belgium	3	New Zealand	4	France	5	Poland	4
China	3	South Africa	3	Belgium	4	United Arab Emirates	4
Ireland	3	Sweden	3	Iraq	4	Brazil	3
Japan	3	Switzerland	3	New Zealand	4	Indonesia	3
Jordan	3	Austria	2	Kazakhstan	3	Malaysia	3
Romania	3	Azerbaijan	2	Poland	3	Netherlands	3
Austria	2	Belgium	2	Qatar	3	Norway	3
Brazil	2	Brazil	2	Brazil	2	Saudi Arabia	3
Finland	2	Ireland	2	Canada	2	South Africa	3
India	2	Poland	2	Estonia	2	Turkey	3
Iran	2	Qatar	2	Iran	2	United States	3
Poland	2	Spain	2	Lebanon	2	Azerbaijan	2
UAE	2	Bangladesh	1	Netherlands	2	China	2
Egypt	1	Canada	1	Norway	2	Czech Republic	2
Estonia	1	China	1	Pakistan	2	Israel	2
Iceland	1	Georgia	1	Russia	2	Kazakhstan	2
Lithuania	1	Greece	1	South Africa	2	Nigeria	2
Malaysia	1	Hungary	1	Turkey	2	Oman	2
Malta	1	India	1	USA	2	Pakistan	2
Netherlands	1	Malaysia	1	Bangladesh	1	Romania	2
Norway	1	Malta	1	China	1	Switzerland	2
Pakistan	1	Monaco	1	Croatia	1	Albania	1
Qatar	1	Nigeria	1	Cyprus	1	Austria	1
Russia	1	Norway	1	Denmark	1	Bangladesh	1
Saudi Arabia	1	Palestina	1	Egypt	1	Belgium	1
Sweden	1	Romania	1	Georgia	1	Bulgaria	1
Ukraine	1	Turkey	1	Hungary	1	Canada	1
USA	1	USA	1	Jordan	1	Denmark	1
				Malaysia	1	Georgia	1
				Slovenia	1	Jordan	1
				Sri Lanka	1	Korea	1
				Sweden	1	Libya	1
				Switzerland	1	New Caledonia	1
				Taiwan	1	Russian Federation	1
				Ukraine	1	Slovakia	1
				UAE	1	Somalia	1
						Taiwan	1
	122		**124**		**156**		**170**

Panel B: Accepted papers

2022		2023		2024		2025	
Germany	3	Italy	3	Belgium	3	Canada	2
Australia	2	Netherlands	3	Italy	3	Germany	2
Canada	2	France	2	UK	3	Italy	2
Netherlands	1	Germany	2	Australia	1	Spain	2
Portugal	1	Austria	1	Austria	1	Belgium	1
Spain	1	Belgium	1	Finland	1	Finland	1
Switzerland	1	Canada	1	France	1	France	1
UK	1	Finland	1	Germany	1	Greece	1
		Japan	1	Greece	1	Portugal	1
		Poland	1	New Zealand	1	Sweden	1
		Sweden	1	Norway	1	Switzerland	1
		Switzerland	1	Poland	1		
		Tunisia	1	Romania	1		
		UAE	1	Switzerland	1		
				Turkey	1		
	12		**20**		**21**		**15**

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. We warmly thank all reviewers who have generously given their time to review manuscripts for *Accounting in Europe*. On average, the authors receive the first feedback in 36 days (median 41 days) after they submit their manuscript and in 43 days (median 46 days) after resubmissions. Panel B of Table 3 shows that a vast majority of the decisions are taken within less than three months, and only a few manuscripts take up to four months.

Table 3: Turnaround time

Panel A: Number of days from submission to decision

	N	Min	Mean	Median	Max
New submissions					
2022	122	0	48	54	119
2023	124	0	35	42	118
2024	156	0	40	50	121
2025	170	0	36	41	115
Resubmissions					
2022	35	1	49	49	116
2023	72	0	38	40	107
2024	66	0	32	21	116
2025	56	1	43	46	95

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

	2022	2023	2024	2025
New submissions				
<=10 days	39	53	60	77
>10 days and <=30	4	4	2	4
>30 days and <=60	32	37	45	40
>60 days and <=90	26	23	39	33
>90 days and <=120	21	7	9	16
>120 days	0	0	1	0
Resubmissions				
<=10 days	7	25	26	12
>10 days and <=30	4	6	9	7
>30 days and <=60	9	21	17	18
>60 days and <=90	11	17	11	18
>90 days and <=120	4	3	3	1
>120 days	0	0	0	0

Table 4 presents the editorial decisions for all the submissions. The number of accepted articles has decreased, 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

	2022	**2023**	**2024**	**2025**
Accept	12 *(7.6%)*	20 *(10.2%)*	21 *(9.6%)*	15 *(6.7%)*
Minor Revision	11 *(7%)*	37 *(18.9%)*	25 *(11.2%)*	22 *(9.7%)*
Major Revision	42 *(26.8%)*	40 *(20.4%)*	45 *(20.2%)*	44 *(19.5%)*
Reject & Resubmit	16 *(10.2%)*	10 *(5.1%)*	10 *(4.5%)*	13 *(5.7%)*
Reject	76 *(48.4%)*	89 *(45.4%)*	121 *(54.5%)*	132 *(58.4%)*
Total	**157**	**196**	**222**	**226**

3. Impact

Accounting in Europe is an association journal and should therefore be benchmarked against comparable journals. Table 5 presents the position of the journal in the most frequently used rankings at the international level. Overall, *Accounting in Europe* ranks above *Accounting Perspectives,* and below or equal to *Accounting Horizons*, depending on the ranking system.

Table 5: Ranking of Journals

Association	Journal	ABDC 2025	AJG 2024	FNEGE 2025	VHB 2024
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	B
EAA	European Accounting Review	A*	3	2	A
	Accounting in Europe	A	2	3	B

Table 6 reports several impact metrics. *Accounting in Europe* performs strongly on these measures. In 2024, its Journal Impact Factor and CiteScore were substantially higher than those of *Accounting Horizons* and *Accounting Perspectives*. Its SNIP was close to that of *Accounting Horizons* and clearly above *Accounting Perspectives*. Overall, these metrics suggest that *Accounting in Europe* has strong citation visibility relative to its closest peer journals, although the SJR, which reflects prestige-weighted impact, remains somewhat below that of *Accounting Horizons*, while being well above *Accounting Perspectives*.

Table 6: Impact of Journals (*Sources: Clarivate, Scopus*)

Association	Journal	JIF 2024	CiteScore 2024	SNIP 2024	SJR 2024
AAA	The Accounting Review	4.4	6.7	2.76	4.045
	Accounting Horizons	2.2	4.5	1.49	1.333
CAAA	Contemporary Accounting Research	3.8	6.8	2.55	3.069
	Accounting Perspectives	0.9	2.9	0.93	0.526
EAA	European Accounting Review	2.7	7.7	2.18	1.381
	Accounting in Europe	**4.3**	**7.3**	**1.42**	**0.949**

JIF (Journal Impact Factor) is a journal-level metric calculated by Clarivate using data from the Web of Science Core Collection. It is calculated as citations in a given Journal Citation Report year to citable items published in the previous two years, divided by the number of citable items published in those two years.
CiteScore measures the average citations received per document for a journal over a four-year window. CiteScore 2024 includes citations received in 2021-2024 to documents published in 2021-2024, divided by the number of documents published in 2021-2024.
SNIP (Source Normalized Impact per Paper) measures citations received relative to the citation potential of the journal's subject field.
SJR (SCImago Journal Rank) measures the weighted citation impact of a journal by accounting for both the number of citations received and the prestige of the citing journals.

The following tables and data are from the T&F annual report. The next tables list the most cited articles published in *Accounting in Europe* in the last two years (Table 7) and the source of these citations (Table 8).

Table 7: Top Cited Articles published in the past two years (source T&F)

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Top Cited Articles (Published Online in the Past 2 Years + YTD)

11.8%
% Self-Citations

Article Title	Author Name	Published Online Year	Number of Citations	Altmetric Score
An Overview of Corporate Sustainability Reporting Legislation in the European Union	Katrin Hummel	2024	212	7
Double Materiality Disclosure as an Emerging Practice: The Assessment Process, Impacts, Risks, and O...	Mădălina Dumitru	2024	51	1
Regulating Sustainability Reporting in Europe: De Jure Harmonisation or De Facto Standardisation?	Andrea Venturelli	2024	23	4
Exploring Multi-level Drivers of Accountants' Opinions on the Changes Introduced by the Corporate Su...	Ewelina Zarzycka	2024	20	1
Unveiling the consequences of ESG rating disagreement: an empirical analysis of the impact on the co...	Francesco Scarpa	2024	13	1
A research note on earnings quality of private SMEs: the impact of IFRS adoption and Big Four audito...	Yu-Lin Hsu	2024	5	1
Does Readability of Textual Disclosures in Modern Slavery Reports Pay Off? Evidence from a Regulator...	Amitav Saha	2024	5	1
The impact of the non-audit fee cap on audit quality in European public interest entities	Pierre van Limpt	2024	5	1
The Readability of Non-Financial Information. The Role of Stakeholders' Pressure in the European Set...	Annamaria Zampella	2024	5	2
The 'Conventional Wisdom' of Auditing: Can the Traditions of Auditing Rise to New Challenges?	W. Robert Knechel	2024	4	2

Table 8: Citing Sources for the articles published in the last two years (source T&F)

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Citing Sources & Regions

Published online in the past 2 years + YTD data, citations from any time

Citing Journal	Citing Articles - Sources
Sustainability	26
Accounting in Europe	22
Business Strategy and the Environment	19
Management Decision	16
Corporate Social Responsibility and Environmental Management	14
SSRN Electronic Journal	12
Amfiteatru Economic	9
Sustainability Accounting Management and Policy Journal	9
Accounting, Auditing & Accountability Journal	5
Discover Sustainability	5
Finance Research Letters	5
Meditari Accountancy Research	5
Sustainable Development	5
International Journal of Auditing	4

Country name	Citing Articles - Countries
Italy	178
United Kingdom	74
Germany	63
Spain	45
Romania	44
United States	44
Poland	40
France	38
Austria	34
China	29
Portugal	27
Indonesia	22
Norway	22
Türkiye	18

4. Activities of the new team

During 2025, in my role as the new editor, I worked to set the strategic directions for the 2026–2029 term. In addition, I proposed to the EAA's Publication Committee and Management Committee the editorial team and editorial board for the 2026–2029 period. My intention was to establish a larger editorial team and editorial board, in light of the increasing number of submissions and our commitment to enhancing the quality and timeliness of the publication process. Table 9 presents key data regarding the changes in the editorial team and editorial board.

Table 9: Key data on the editorial team and editorial board

	2022-2025	2026-2029
Size of the editorial team (including the editor)	6	11
Size of the editorial board	82	134
% of women on the editorial board	43%	45%
% non-European editorial board members	12%	13%
% editorial board members representing standard setters or professional associations	6%	7%

Our editorial mission is to maintain and strengthen the journal's role and position in regulatory debates, academic research, and practice through:

- **Impact:** advancing knowledge through contributions that are relevant to research, policy, and regulation;
- **Community building:** fostering diversity and inclusion (across geography, topics, and methodologies) and promoting partnerships within the field;
- **Journal management:** upholding the highest standards of publication ethics, ensuring quality and timeliness, and maintaining clear and constructive communication with a developmental approach.

The proposed strategic directions include:

- Continuing and developing previous initiatives that have ensured the journal's strong current standing (namely, the EUFIN conference, collaboration with EAA committees, PDWs, opinion pieces, special issues, etc.), and initiating new collaborations (e.g., with the newly created EAA committees: the Auditing, Assurance and Ethics Standards Committee and the Public Sector Accounting Committee);
- Improve awareness of *Accounting in Europe* by participating to Editors' Panels (e.g., EAA Congress, IAS Midyear Meeting, JIAR Conference, Doctoral Consortium)
- Supporting faster publication of research addressing timely questions, including the introduction of the Policy Urgency Track and actively soliciting timely research;
- Calling for comparative European research;
- Deepening understanding of various national systems and proposing initiatives to enhance the journal's standing.

The new team has introduced a new type of submission: the Policy Urgency Track. This track is designed to fast-track high-quality research addressing pressing developments in regulation and standard setting. Full papers submitted to this track undergo a single round of review focused on relevance, timeliness, and a clear path to publication. If deemed impactful, the handling editor expedites the process to ensure rapid publication. This track aims to provide timely insights for regulators, standard-setters, and researchers, fostering immediate contributions to critical policy discussions. We invite submissions that engage with current issues and offer valuable reflections or evidence-based input to shape ongoing regulatory and standard-setting debates.

We also announced in 2025 the call for papers for the special issue with submissions in 2026. Given recent regulatory developments in sustainability reporting, this year the special issue's topic is *Implementing the Corporate Sustainability Reporting Directive: Challenges, Opportunities, and Emerging Practices*. Diogenis Baboukardos, Begoña Giner, Ronita Ram, and Frank Schiemann are the guest editors. The submission opening date is September 1, 2026. A special track about the special issue will be held at EUFIN – The conference of AinE 2026 (more on this below). The deadline for the full paper submission is November 30, 2026.

Moreover, the 21st EUFIN – The Conference of AinE was announced in 2025. This will be hosted by the University of Gothenburg (Sweden), on August 27th and 28th, 2026. The submission deadline is June 5, 2026. Please visit the website https://eufin-conf.org/ for additional information. The conference will also host the annual editorial board meeting.