

European Accounting Review Editors' report on the year 2023

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Foreword to the report:

This annual report presents the summary statistics on the operations of European Accounting Review in 2023. The commentaries have been prepared jointly by Beatriz García Osma, who was the EAR Editor in 2023, and Amir Amel-Zadeh and Matias Laine, who are the Editors from 2024 onwards.

Editors' report on the year 2023

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. We 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 2023 volume (Vol. 32)

In 2023 five issues were produced. As pursued, during 2023, the issues of the journal were published within schedule and included 45 articles in total as follows (42 articles in 2022):

- 4 articles in the Special Issue Celebrating 30 years of European Accounting Review (including one Editorial)
- 4 articles in the Special Issue “Innovative Data Sources in Management Accounting Research and Practice” (including one Editorial)
- 37 other regular articles

II. Editorial policy

During 2023 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. 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 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 2013 to 2023. It discloses separately regular submissions and submissions to Special issues/conferences.

Table 1 – Submissions and papers published

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
New submissions (excluding Special issues/conference)	562	497	512	469	377	361	351	290	310	264	240
<i>Change</i>	<i>13 %</i>	<i>-3 %</i>	<i>9 %</i>	<i>24 %</i>	<i>4 %</i>	<i>3 %</i>	<i>21 %</i>	<i>-6 %</i>	<i>17 %</i>	<i>10 %</i>	<i>-7 %</i>
Submissions Special Issue		-	19	-	102	37	60	44	46	28	25
Total new submissions	643	582	566	560	479	398	411	334	356	292	265
<i>Change</i>	<i>10 %</i>	<i>3 %</i>	<i>1 %</i>	<i>17 %</i>	<i>20 %</i>	<i>-3 %</i>	<i>23 %</i>	<i>-6 %</i>	<i>22 %</i>	<i>10 %</i>	<i>-5 %</i>
Resubmissions	152	184	184	180	144	121	84	105	99	108	87
Total submissions managed	795	766	750	740	624	519	495	439	455	400	352
<i>Of which:</i>											
Submit Young Scholar Track	105	80	71	98	58	57	68	47	64	44	53
Annual Conference	81	85	35	91							
Special Issue EAR 30-years	4										
IASB Conference	4										
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 research								4			
Published articles (1)	43	42	38	37	37	39	30	30	29	27	24
(1) Letter Editor/AE/Editorial	2		1				1	1			
Number of issues per year	5	5	5	5	5	5	4	4	4	4	4

The number of original submissions has increased by about 10 percent compared with 2022, to a total of 643. Jointly, during the tenure of the editor, the average of normal submissions is 510, while it was 345 for the previous editor (2016-2019). This is a substantial increase, which at first was potentially driven by the pandemic in 2020 and 2021, but given the continued growth appears to show signs of a broader trend. Out of the 643 submissions two papers were withdrawn from the system and therefore those are not reported on in the subsequent tables, which are based on 641 papers for 2023. Also, worth noting that in Tables 5a and 5b some papers submitted towards the end of 2023 are still awaiting decisions and hence the total number in those tables is smaller.

In addition to the first-round submissions, the journal has received 152 resubmissions in 2023. In total, the journal has managed 795 submissions slightly up from 750 the prior year.

The EAR Annual Conference 2024 attracted 81 submissions, in line with the 2023 and 2020 conferences. The 2021 conference being announced as hosted online, drew less papers (35).

In 2023 EAR published to Special Issues. First, Issue 3 included 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), with and editorial from the joint guest editors. Second, Issue 5 included a Special Issue on “Celebrating 30 years of European Accounting Review”, edited by Beatriz García-Osma, with an editorial by Beatriz García-Osma, Universidad Carlos III de Madrid, Araceli Mora, Universidad de Valencia and Jochen Pierk, Erasmus University Rotterdam).

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 77 nationalities (as reported by authors when they submit their papers) over the period 2022-2023.

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

Author country/region (as reported by authors)	2023 N	2023 %	2022 N	2022 %
China	350	20,6 %	229	14,5 %
Australia	174	10,3 %	178	11,2 %
United Kingdom	155	9,1 %	133	8,4 %
United States	146	8,6 %	179	11,3 %
Germany	130	7,7 %	105	6,6 %
Kazakhstan	52	3,1 %	29	1,8 %
Italy	47	2,8 %	52	3,3 %
India	46	2,7 %	36	2,3 %
Canada	42	2,5 %	40	2,5 %
New Zealand	41	2,4 %	47	3,0 %
Spain	40	2,4 %	30	1,9 %
Hong Kong	29	1,7 %	44	2,8 %
Taiwan	29	1,7 %	27	1,7 %
Iran	28	1,7 %	22	1,4 %
Portugal	25	1,5 %	24	1,5 %
France	24	1,4 %	21	1,3 %
Netherlands	23	1,4 %	17	1,1 %
Indonesia	18	1,1 %	4	0,3 %
Brazil	17	1,0 %	29	1,8 %
Greece	17	1,0 %	16	1,0 %
Norway	16	0,9 %	4	0,3 %
Austria	13	0,8 %	18	1,1 %
Denmark	13	0,8 %	14	0,9 %
South Korea	12	0,7 %	32	2,0 %
Saudi Arabia	12	0,7 %	5	0,3 %
Japan	11	0,6 %	10	0,6 %
Singapore	11	0,6 %	12	0,8 %
South Africa	11	0,6 %	8	0,5 %
Azerbaijan	10	0,6 %	0	0 %

Finland	10	0,6 %	18	1,1 %
Romania	10	0,6 %	18	1,1 %
Ghana	9	0,5 %	4	0,3 %
Jordan	9	0,5 %	13	0,8 %
Malaysia	9	0,5 %	10	0,6 %
Sweden	9	0,5 %	10	0,6 %
Switzerland	8	0,5 %	11	0,7 %
Pakistan	7	0,4 %	5	0,3 %
Tunisia	7	0,4 %	11	0,7 %
Viet Nam	7	0,4 %	5	0,3 %
Croatia	6	0,4 %	4	0,3 %
Russian Federation	6	0,4 %	1	0,1 %
United Arab Emirates	6	0,4 %	4	0,3 %
Cyprus	4	0,2 %	3	0,2 %
Hungary	4	0,2 %	1	0,1 %
Ireland	4	0,2 %	9	0,6 %
Lebanon	4	0,2 %	1	0,1 %
Macao	4	0,2 %	4	0,3 %
Turkey	4	0,2 %	6	0,4 %
Israel	3	0,2 %	3	0,2 %
Lithuania	3	0,2 %	0	0 %
Zimbabwe	3	0,2 %	0	0 %
Bangladesh	2	0,1 %	1	0,1 %
Iraq	2	0,1 %	1	0,1 %
Kuwait	2	0,1 %	1	0,1 %
Oman	2	0,1 %	1	0,1 %
Poland	2	0,1 %	17	1,1 %
Yemen	2	0,1 %	0	0 %
Brunei Darussalam	1	0,1 %	0	0 %
Egypt	1	0,1 %	3	0,2 %
Georgia	1	0,1 %	1	0,1 %
Monaco	1	0,1 %	0	0 %
Nigeria	1	0,1 %	6	0,4 %
Thailand	1	0,1 %	0	0 %
Albania	0	0 %	1	0,1 %
Algeria	0	0 %	4	0,3 %
Belgium	0	0 %	9	0,6 %
Côte d'Ivoire	0	0 %	1	0,1 %
Estonia	0	0 %	5	0,3 %
Ethiopia	0	0 %	1	0,1 %
French Polynesia	0	0 %	1	0,1 %
Kyrgyzstan	0	0 %	1	0,1 %
Palestine, State of	0	0 %	2	0,1 %
Philippines	0	0 %	8	0,5 %
Qatar	0	0 %	7	0,4 %
Serbia	0	0 %	4	0,3 %
Slovenia	0	0 %	2	0,1 %
Sri Lanka	0	0 %	1	0,1 %
Total	1696		1584	

China is since 2021 our largest submitting country. In 2023 over 20 percent of the authors of first round submissions were from China, which implies remarkable growth since 2019, when the country was in fifth place with 6,9 percent. In addition to China, the largest volume continues to come from Australia, the U.K, Germany and U.S. The standings of the top countries remain for the most part relatively stable with respect to previous years, although it is worth noting the increase of authors from Kazakhstan and India.

Table 2B provides the geographical distribution of authors of accepted papers for 2012-2023 (corresponding to 436 papers accepted). Here, countries with lower submission volume 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 (2012-2023)

Country (as reported by authors)	2012-2023 N	2012-2023 %	Country (as reported by authors)	2012-2023 N	2012-2023 %
Germany	197	17,6 %	Belgium	13	1,2 %
United States	180	16,1 %	Israel	13	1,2 %
Australia	147	13,2 %	South Korea	12	1,1 %
United Kingdom	89	8,0 %	Greece	10	0,9 %
Canada	67	6,0 %	Portugal	8	0,7 %
China	66	5,9 %	Japan	6	0,5 %
Netherlands	51	4,6 %	Ireland	3	0,3 %
France	44	3,9 %	Norway	3	0,3 %
Italy	42	3,8 %	Brazil	2	0,2 %
Spain	37	3,3 %	Croatia	2	0,2 %
Sweden	35	3,1 %	India	2	0,2 %
Austria	28	2,5 %	Cocos (Keeling) Islands	1	0,1 %
Hong Kong	26	2,3 %	Côte d'Ivoire	1	0,1 %
Taiwan	22	2,0 %	Hungary	1	0,1 %
Finland	20	1,8 %	Macao	1	0,1 %
Singapore	20	1,8 %	Malaysia	1	0,1 %
New Zealand	17	1,5 %	Russian Federation	1	0,1 %
Switzerland	15	1,3 %	United Arab Emirates	1	0,1 %
Denmark	14	1,3 %	Venezuela	1	0,1 %
			Total	1117	

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

	2023 N	2023 %	2022 N	2022 %	2021 N	2021 %	2020 N	2020 %	2019 N	2019 %
Accounting Information Systems	23	4 %	30	5 %	23	4 %	16	3 %	12	3 %
Auditing	88	14 %	73	13 %	105	19 %	101	18 %	75	16 %
Financial Accounting	290	45 %	248	43 %	220	40 %	228	41 %	181	39 %
Managerial Accounting	84	13 %	85	15 %	76	14 %	94	17 %	68	14 %
Other	119	19 %	109	19 %	102	18 %	88	16 %	118	24 %
Taxation	37	6 %	30	5 %	27	5 %	39	5 %	23	5 %
Total	641		575		553		566		477	

Financial accounting remains the most active area, representing over 40 percent of all submissions. Managerial accounting and auditing are the next two subjects, with both representing around 15 percent of the annual submissions.

We notice in 2019 an important increase of the weight of “Other,” this is largely due to the literature review special issue. However, the trend has extended beyond the special issue and has stayed quite high in the last few years. In 2023, within the self-reported “other” category we can find some cases where the authors have wanted to be more specific than the available main categories (e.g. “tax evasion”), as well as cases where the authors have perhaps felt that their work does not fall underneath any of the options, such as: Accounting History, Corporate Governance, Sustainability Accounting, Environmental Accounting, Literature Reviews and Public Sector Accounting.

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. Otherwise, the distribution of methods has remained remarkably constant despite the growth in the total number of submissions received by the journal.

Table 4 – Distribution by methods

	2023 N	2023 %	2022 N	2022 %	2021 N	2021 %	2020 N	2020 %	2019 N	2019 %
Analytical	73	11 %	61	11 %	47	9 %	52	9 %	44	9 %
Empirical/archival	455	71 %	394	69 %	395	71 %	381	68 %	261	55 %
Experimental	25	4 %	25	4 %	31	6 %	30	5 %	20	4 %
Field work (incl. case studies and surveys)	36	6 %	38	7 %	41	7 %	46	8 %	41	9 %
Interpretative, narrative, and historical	29	5 %	22	4 %	17	3 %	20	4 %	26	6 %
Other	23	4 %	35	6 %	22	4 %	25	5 %	84	17 %
Total	641		575		553		554		476	

IV. Editorial feedback

On behalf of the EAA and the EAR Editorial Team, we would like to warmly thank all those who have generously given their time to review articles for the journal. Volume 32, Issue 1, 2024, includes a list of the name and institution of scholars who have acted as reviewers during 2023.

In 2023, turnaround times for editorial feedback to authors were as follows (data for 2022 are shown for comparative purposes) (see Table 5A):

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

	N	average	median	min	max
2022	578	33	10	0	334
2023	625	31	9	0	206
2022 (excluding desk rejects)	199	78	68	18	334
2023 (excluding desk rejects)	209	79	71	24	206

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 79 (71) 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

	2023 N	2023 %	2022 N	2022 %
30 days or less	411	65,8 %	370	64,0 %
31 - 60 days	71	11,4 %	73	12,6 %
61 - 90 days	87	13,9 %	87	15,1 %
91 - 120 days	34	5,4 %	28	4,8 %
121 days or more	22	3,5 %	20	3,5 %
Total	625		578	

A limited number of papers stayed in the system for a significant amount of time, as only 4% of all manuscripts took longer than 120 days to process.

We 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, in the first round the rejection rate is over 85 percent. At the same time, the table also indicates that should a paper get past the first round, the chance for acceptance is relatively good.

Table 6 – Editorial decisions

	2023	2023	2022	2022
	N	%	N	%
First submission (first round)				
Accept	1	0,2 %	0	0,0 %
Minor Revision	5	0,8 %	1	0,2 %
Major Revision	47	7,5 %	41	7,1 %
Reject and Revise with low probability of publication	29	4,6 %	28	4,8 %
Reject	148	23,6 %	157	27,1 %
Desk Rejection	395	63,0 %	351	60,6 %
Withdrawn	2	0,3 %	1	0,2 %
Total	627		579	
Revision 1 / R1 (second round)				
	2023	2023	2022	2022
Accept	5	6,9 %	4	5,4 %
Minor Revision	18	25,0 %	20	27,0 %
Major Revision	27	37,5 %	30	40,5 %
Reject and Revise with low probability of publication	4	5,6 %	4	5,4 %
Reject	18	25,0 %	16	21,6 %
Total	72		74	
Revision 2 / R2 (third round)				
	2023	2023	2022	2022
Accept	25	49,0 %	26	40,6 %
Minor Revision	17	33,3 %	26	40,6 %
Major Revision	4	7,8 %	7	10,9 %
Reject and Revise with low probability of publication	1	2,0 %	2	3,1 %
Reject	4	7,8 %	3	4,7 %
Total	51		64	
Revision 3 / R3 (fourth round)				
	2023	2023	2022	2022
Accept	15	75,0 %	30	76,9 %
Minor Revision	4	20,0 %	6	15,4 %
Major Revision	1	5,0 %	0	0,0 %
Reject and Revise with low probability of publication	0	0,0 %	1	2,6 %
Reject	0	0,0 %	2	5,1 %
Total	20		39	

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 544 tweets, and has 1,552 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 Twitter account was managed managed actively with the help of Cristina Grande (Cass Business School), and Antonio Vázquez (Stockholm School of Economics), and subsequently by Editor Beatriz García Osma, and it has provided timely information on:

- Each article forthcoming and online on the Taylor & Francis website
- EAR new issues
- EAR calls for papers

- EAR-related news in the EAA newsletter.
- EAR quarterly statistics

Since the transformation of Twitter into X in July 2023, the broader ecosystem of social media, including the audiences and use of each platform has been under transformation. The Editorial team are currently evaluating how EAR will be visible in the social media landscape going forward.

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 2023, the recipients are:

2023 European Accounting Review Best Paper Award: “The Tax Complexity Index – A Survey-Based Country Measure of Tax Code and Framework Complexity” by Thomas Hoppe (Paderborn University), Caren Sureth-Sloane (Paderborn University), Deborah Schanz (Ludwig-Maximilian University of Munich) and Susann Sturm (Ludwig-Maximilian University of Munich).

<https://www.tandfonline.com/doi/full/10.1080/09638180.2021.1951316>

2023 European Accounting Review Best Reviewer Award: Tami Dinh (University of St. Gallen) and Recheng Wang (Singapore Management University).

European Accounting Review would also like to recognize the contribution of its over 450 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.

Table 7 - Excellence in Reviewing Recognition

NAME	UNIVERSITY
Blaufus, Kay	Leibniz University Hannover
Downar, Benedikt	Technische Universität München
Ghio, Alessandro	Université Laval
Jung, Jay	City University of London
Kadach, Igor	IESE Business School, University of Navarra
Laine, Matias	Tampere University
Penalva, Fernando	IESE Business School, University of Navarra
Reimsbach, Daniel	Nijmegen School of Management, Radboud University
Singer, Zvi	HEC Montréal
Yang, Holly	Singapore Management University

IX. Conferences (EAR Annual Conference and IASB Forum)

In March 2023, the European Accounting Review Annual Conference was held at Universidad Carlos III de Madrid in Spain. Such Annual Conferences were organised earlier during Salvador Carmona's and Laurence Van Lent's tenure, both as standalone events and under the auspicious of particular Special Issues. In 2023, the event in Madrid attracted some 80 participants and was considered a successful and lively Conference. The next EAR Annual Conference will be hosted by Universitat Jaume I in March 2024. The call for papers for the 2024 Annual conference, open until July 31 2023, got a good response with 81 submissions from around the World. The schedule of the event is presented as an Appendix to this report. For 2025, the Editors have agreed with IESEG School of Management for hosting the EAR Annual Conference in Paris on March 27-28, 2025. Further details will be provided in due course.

In 2022, European Accounting Review launched, in conjunction with Accounting in Europe, a call for papers for the 2023 IASB forum, which was held in Paris in November 2-3 of 2023. The editors of Accounting in Europe, Andrei Filip, and European Accounting Review, Beatriz García Osma, and the editors of the IASB Research Forum Special Issue Michel Magnan, Araceli Mora, and Katherine Schipper, invited submissions that provide evidence to help inform the standard-setting activities of the Board.

The conference was hosted by IESEG in Paris, and was a successful event, that mixed academic and professional presentations. The schedule of the event is presented as an Appendix to this report. Papers accepted to the conference continue their process towards potential publication at *European Accounting Review*, under the editorship of Katherine Schipper. Presentation at the Forum does not imply immediate acceptance of the paper for the Journal.

X. Other editorial matters

Upon taking over the Editorship from Beatriz García Osma in the beginning of 2024, the incoming Editors Amir Amel-Zadeh and Matias Laine rotated some of the EAR Associate Editor and Editorial Board members.

We would like to thank Josep Bisbé, Lauren M. Cunningham, Mark DeFond, Martin Jacob, Silvia Jordan, Victor Maas, Jeffrey Ng and Thorsten Sellhorn, who stepped down from their roles as EAR Associate Editors during 2023. Their service to the journal has been invaluable. At the same time, we would like to welcome the new Associate Editors, who have recently joined the EAR editorial team: Kay Blaufus, Thomas Bourveau, Jan Bouwens, Stefano Cascino, Nathan Goldman, Lukas Goretzki, Wayne Landsman, Giovanna Michelon, Jochen Pierk, Marcy Shepardson, Hendrik Vollmer, Marcel van Rinsum, Holly Yang, Aaron Yoon.

Finally, we would like to express our gratitude to all the Associate Editors and Editorial Board members for dedicating their valuable time to EAR, as well as to welcome all new members.



**International Accounting Standards Board (IASB) Research Forum
IESEG School of Management (IESEG), Paris 2-3 November 2023**

Wednesday, 1 November 2023		
TIME	DESCRIPTION	LOCATION
18.30 for 19.00	Speaker dinner	Renaissance Paris La Défense Hotel

Thursday, 2 November 2023		
TIME	DESCRIPTION	LOCATION
7.45-8.15	Coffee	Renaissance Paris La Défense Hotel
8.15-8.30	Welcome Ann Tarca, IASB Member Mark Clatworthy, European Accounting Association President Christof Beuselinck, IESEG	
8.30-10.30	Paper session 1: Moderator: Katherine Schipper (Co-Guest Editor), Duke University Paper 1: The Real Effects of Accounting for Software Development Costs on Corporate Innovation (by H. Wu and S.N. Haider) Presenter: Hai Wu, Australian National University Discussant 1 (academic) Yannis Tsalavoutas, University of Glasgow Discussant 2 (standard-setter): TBC Paper 2: Internal Information Environment and Acquisition Performance: Evidence from Accounting for Goodwill (by S. Liu and A. Hsu) Presenter: Sophia Liu, National Taiwan University Discussant 1 (academic) Ionela Andreicovici, Frankfurt School of Finance and Management Discussant 2 (standard-setter): TBC	

10.30-11.00	Break	
11.00-13.00	Paper session 2: Moderator: Araceli Mora Paper 3: The Relevance and Reliability of Acquisition Goodwill and Intangibles under IFRS (by J.K Wilhem) Presenter: Julia Katharina Wilhelm, University of Augsburg Discussant 1 (academic) Anup Srivastava, University of Calgary Discussant 2 (standard-setter): TBC Paper 4: Carbon Credit Accounting: Evidence of Assets Features in Brazilian Markets That Do Not Perfectly Qualify as Intangibles (by M.S.F.A. Fregonesi, M.P.V. Gicogna, M.S. Ribeiro and S.H. Nakao and A. Segatelli) Presenter: Mariana Simões Ferraz do Amaral Fregonesi, University of São Paulo Discussant 1 (academic) Thorsten Sellhorn, Munich School of Management LMU Discussant 2 (standard-setter): TBC	
13.00-14.00	Lunch	
14:00 -15:00	Paper session 3: Moderator: Ana Simpson, IASB Technical Staff Paper 5: The Production and Consumption of Information on Intangibles: An Empirical Investigation of Preparers and Users (by S. Zambon, L. Girella, G. Marzo, S. Bonnini) Presenter: Stefano Zambon, University of Ferrara Discussant 1 (academic) Stefano Cascino, London School of Economics Discussant 2 (standard-setter): TBC	
15.00-16.30	EFRAG case study Moderator: Anne McGeachin, IASB Technical Staff EFRAG Presentation: Recommendations and Feedback Statement Discussion Paper Better Information on Intangibles Which is the best way to go? Presenters: Didrik Thrane-Nielsen, EFRAG Project Director and Rasmus Sommer, EFRAG Technical Staff	
	Breakout sessions: Discussion on EFRAG presentation	Breakout rooms
16.30-17:00	Break	
17:00-18:00	Case Study debrief: Chairs of breakout groups report back	
18:00-19:00	Social hour: Drinks	
	Dinner: own arrangements	

Friday, 3 November 2023		
TIME	DESCRIPTION	LOCATION
9.00-11.00	Paper session 4 Moderator: Ann Tarca Paper 6: Economic Consequences of Purchase Price Allocation Reporting (by B. Schabert, W. Schultze, J. Willhelm and A. Wyatt) Presenter: Anne Wyatt, Deakin University Discussant 1 (academic) Yong Zhang, Hong Kong Polytechnic University Discussant 2 (standard-setter): TBC Paper 7: The Choice of Accounting Standards Under Competing Tax and Capital Market Incentives: Evidence from Intangible Asset Reporting in Small Private Firms (by N. Hellman, J. Najjar and M. Tylaite) Presenter: Milda Tylaite, Stockholm School of Economics Discussant 1 (academic) Morten Seitz, Copenhagen Business School Discussant 2 (standard-setter): TBC	Renaissance Paris La Defence Hotel
11.00-11.30	Break	
11.30-13.00	Panel session Moderator: Katherine Schipper Key Questions about Standard-setting for Intangible Assets Panellists: Anne Wyatt and IASB Members Bertrand Perrin, Florian Esterer and Robert Uhl	
13.00-13.15	Concluding remarks Ann Tarca Beatriz García Osma, <i>European Accounting Review</i> Editor Andrei Filip, <i>Accounting in Europe</i> Editor in chief	
13.15-14.15	Lunch	

Time breakdown for research paper sessions

All papers have 2 discussants, 1 hour per paper: 25 minutes paper presentation + 10 minutes each discussant + 15 minutes Q&A

**European Accounting Review
Annual Conference**
Universitat Jaume I
Castellón, Spain
21-22 March 2024

The 2024 European Accounting Review Annual Conference will be held in Castellón and is organized by EAR with hosting and support by the European Accounting Association and the Finance and Accounting Department of the Jaume I University.

Expected Schedule (all times CET)

Day 1: March-21

9:00 **Welcome**

9:15-10:30 **“The Economics of Firms’ Public Disclosure: Theory and Evidence”** by Matthias Breuer (Columbia University), Katharina Hombach* (Goethe-Universität Frankfurt am Main), and Maximilian A. Müller (University of Cologne).

Discussant: Vedran Capkun (HEC Paris)

Coffee break

11:00-12:15 **“Voluntary Adoption of Recommended Reporting Practices: Evidence from the Irish Nonprofit Sector”** Erica Harris* (Florida International University), Karen Ann Dwyer (Dublin City University Business School), and Brid Murphy (Dublin City University Business School).

Discussant: Araceli Mora Enguídanos (University of Valencia)

12:30-13:30 Round Table: Non-financial reporting: challenges for regulators, preparers, and auditors.

Speakers: Begoña Giner (University of Valencia); Maria Jose Galvez (Head of ESG Sustainability Services Ernst & Young); Vicente Mut (CFO of Castellón Refinery BP)

Lunch

14:45-16:00 "Former Executives as Supervisors: Conflicts of Interest and Accounting Discretion" Vincent Giese* (University of Mannheim), and Clemens Lauer (University of Mannheim)
Discussant: Martin Glaum (WHU – Otto Beisheim)

16:15-17:30 "The Effect of Economic Nexus on Retail Competition" Zack Fox (Brigham Young University), John Robinson* (Texas A&M University), and Stephen Stewart (Trinity University).
Discussant: Jesse van der Geest (Tilburg University)

Coffee break

18:00-18:45 EAR Editorial board meeting

21:00 **Conference dinner**

Day 2: March-22

9:00-10:15 "We Can Help!" Stories of Professional Accountants' Quest for Social Worth by Claire-France Picard* (Université Laval), and Michelle Rodrigue* (Université Laval).
Discussant: Omiros Georgiou (University of Birmingham)

Coffee break

10:45-12:00 "Audit Hour Budget Variances, Budget Ratcheting, and Audit Quality" Seokyoung Hwang* (College of Staten Island, The City University of New York), Philip Keejae Hong (Central Michigan University), and Kristin Roland (Queens University of Charlotte).
Discussant: Carmen Aranda (University of Navarra)

12:15-13:30 "Can analysts elicit useful information by asking unique questions in earnings conference calls?" Kristian D. Allee* (University of Arkansas), Chuong Do (University of Nevada - Reno), and Huy N. Do (City University of New York - Baruch College).
Discussant: Pawel Bilinski (Bayes Business School)

13:30 **Conference closure**

Lunch

* 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.