European Accounting Review
Editors' report on the year 2024

Amir Amel-Zadeh & Matias Laine
March 2025

Foreword to the report:

This annual report presents the summary statistics on the operations of European Accounting Review in 2024. The commentaries have been prepared jointly by Amir Amel-Zadeh and Matias Laine, who are the EAR Co-Editors for 2024-2027.

Editors' report on the year 2024

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 2024 volume (Vol. 32)

In 2024 five issues were produced. These issues were published within schedule and included 69 articles in total (45 articles in 2023). The substantial increase is due to an effort to reduce the accumulated backlog, which for some authors has meant having their paper spend some two years in the queue prior to being assigned to an issue.

II. Editorial policy

During 2024 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 2024. It discloses separately regular submissions and submissions to Special issues/conferences.

Table 1 – Submissions and papers published

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
New submissions (excl. special issues and EAR conference)	707	562	497	512	469	377	361	351	290	310
Change	*26%*	*13%*	*-3%*	*9%*	*24%*	*4%*	*3%*	*21%*	*-6%*	*17%*
Submissions Special Issue	-		-	19	-	102	37	60	44	46
Total new submissions	**756**	**643**	**582**	**566**	**560**	**479**	**398**	**411**	**334**	**356**
Change	*18%*	*10%*	*3%*	*1%*	*17%*	*20%*	*-3%*	*23%*	*-6%*	*22%*
Resubmissions	159	152	184	184	180	144	121	84	105	99
Total submissions managed	905	795	766	750	740	624	519	495	439	455
Of which:										
Submit Young Scholar Track	90	105	80	71	98	58	57	68	47	64
Annual Conference	49	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)	69	43	42	38	37	37	39	30	30	29
(1) Letter Editor/AE/Editorial	1	2		1				1	1	
Number of issues per year	5	5	5	5	5	5	5	4	4	4

The number of original submissions has increased by about 18 percent compared with 2023, to a total of 756. The journal received 707 new regular submissions, which is considerably more than those received on average during the tenures of the previous Editors: in 2020-2023 the average during Beatriz Garcia-Osma's tenure was 510, while in 2016-2019 Hervé Stolowy received on average 345 new regular submissions. EAR has hence become increasingly popular outlet authors are aspiring to publish in, but the most recent growth also reflects the increase in the production of academic papers more generally, which is a broader trend in the academia.

Out of the 756 submissions four papers were withdrawn from the system and therefore those are not reported on in Tables 3 and 4, which are based on 752 papers for 2024. Also, worth noting that in Tables 5a and 5b some papers submitted towards the end of 2024 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 159 resubmissions in 2024. In total, the journal has managed 905 submissions slightly up from 795 the prior year.

The EAR Annual Conference 2025 attracted 49 submissions, which is clearly less than the 81 and 85 submission drawn by the 2024 and 2023 editions, respectively. The 2021 conference being announced as hosted online, drew less papers (35).

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. Here, the actual number would be slightly smaller, as some authors seem to tick all available boxes upon submission.

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)	2024 N	2024 %	2023 N	2023 %
China	570	27.8%	350	20.6 %
United Kingdom	204	10.0%	155	9.1 %
United States	201	9.8%	147	8.7 %
Australia	184	9.0%	175	10.3 %
Germany	68	3.3%	130	7.7 %
New Zealand	55	2.7%	41	2.4 %
France	53	2.6%	24	1.4 %
Spain	45	2.2%	40	2.4 %
Taiwan	45	2.2%	29	1.7 %
Italy	44	2.1%	47	2.8 %
Canada	42	2.0%	42	2.5 %
Hong Kong	37	1.8%	29	1.7 %
India	31	1.5%	46	2.7 %
Sweden	26	1.3%	9	0.5 %
Netherlands	24	1.2%	23	1.4 %
Switzerland	24	1.2%	8	0.5 %
Iran	22	1.1%	28	1.6 %
Turkey	20	1.0%	4	0.2 %
South Korea	18	0.9%	12	0.7 %
Malaysia	18	0.9%	9	0.5 %
Azerbaijan	16	0.8%	10	0.6 %
Indonesia	15	0.7%	18	1.1 %
Ghana	14	0.7%	9	0.5 %
Brazil	13	0.6%	17	1.0 %
Greece	13	0.6%	17	1.0 %
Norway	13	0.6%	16	0.9 %
Portugal	12	0.6%	25	1.5 %
Saudi Arabia	12	0.6%	12	0.7 %
Ireland	11	0.5%	4	0.2 %
Macao	11	0.5%	4	0.2 %
Vietnam	10	0.5%	7	0.4 %
Pakistan	9	0.4%	7	0.4 %
United Arab Emirates	9	0.4%	6	0.4 %
Ethiopia	8	0.4%	0	0.0 %
Kazakhstan	8	0.4%	52	3.1 %

Morocco	8	0.4%	0	0.0 %
Oman	8	0.4%	2	0.1 %
Denmark	7	0.3%	13	0.8 %
Finland	7	0.3%	10	0.6 %
Israel	7	0.3%	3	0.2 %
Japan	7	0.3%	11	0.6 %
Singapore	7	0.3%	11	0.6 %
South Africa	7	0.3%	11	0.6 %
Belgium	6	0.3%	0	0.0 %
Colombia	6	0.3%	0	0.0 %
Egypt	6	0.3%	1	0.1 %
Jordan	6	0.3%	9	0.5 %
Nigeria	6	0.3%	1	0.1 %
Russian Federation	6	0.3%	6	0.4 %
Austria	5	0.2%	14	0.8 %
Georgia	5	0.2%	1	0.1 %
Lebanon	5	0.2%	4	0.2 %
Bangladesh	4	0.2%	2	0.1 %
Kuwait	3	0.1%	2	0.1 %
Tanzania	3	0.1%	0	0.0 %
Tunisia	3	0.1%	7	0.4 %
Ukraine	3	0.1%	0	0.0 %
Kyrgyzstan	2	0.1%	0	0.0 %
Palestine, State of	2	0.1%	0	0.0 %
Poland	2	0.1%	2	0.1 %
Romania	2	0.1%	10	0.6 %
Thailand	2	0.1%	1	0.1 %
Afghanistan	1	0.0%	0	0.0 %
Czech Republic	1	0.0%	0	0.0 %
Iraq	1	0.0%	2	0.1 %
Luxembourg	1	0.0%	0	0.0 %
Macedonia	1	0.0%	0	0.0 %
Martinique	1	0.0%	0	0.0 %
Mexico	1	0.0%	0	0.0 %
Monaco	1	0.0%	1	0.1 %
Uganda	1	0.0%	0	0.0 %
Uzbekistan	1	0.0%	0	0.0 %
Brunei Darussalam	0	0.0%	1	0.1 %
Croatia	0	0.0%	6	0.4 %
Cyprus	0	0.0%	4	0.2 %
Hungary	0	0.0%	4	0.2 %
Lithuania	0	0.0%	3	0.2 %
Yemen	0	0.0%	2	0.1 %
Zimbabwe	0	0.0%	3	0.2 %
Total	2050		1699	

China is since 2021 our largest submitting country. In 2024 over 27 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, 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 sizable fall in share of authors from Germany in 2024.

Table 2B provides the geographical distribution of authors of accepted papers for 2012-2024 (corresponding to 488 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)	2012-2024 N	2012-2024 %	Country (as reported by authors)	2012-2024 N	2012-2024 %
Germany	220	16.1 %	Belgium	13	1.0 %
United States	205	15.0 %	Israel	13	1.0 %
Australia	173	12.7 %	Greece	10	0.7 %
United Kingdom	101	7.4 %	Japan	8	0.6 %
China	81	5.9 %	Portugal	8	0.6 %
Canada	78	5.7 %	Ireland	5	0.4 %
Netherlands	56	4.1 %	Norway	3	0.2 %
Italy	54	4.0 %	Brazil	2	0.1 %
France	47	3.4 %	Croatia	2	0.1 %
Sweden	41	3.0 %	India	2	0.1 %
Spain	39	2.9 %	Cocos (Keeling) Islands	1	0.1 %
Austria	31	2.3 %	Côte d'Ivoire	1	0.1 %
Hong Kong	28	2.1 %	Hungary	1	0.1 %
Taiwan	26	1.9 %	Macao	1	0.1 %
Finland	21	1.5 %	Malaysia	1	0.1 %
Singapore	21	1.5 %	Monaco	1	0.1 %
Denmark	19	1.4 %	Russian Federation	1	0.1 %
New Zealand	18	1.3 %	United Arab Emirates	1	0.1 %
Switzerland	17	1.2 %	Venezuela	1	0.1 %
South Korea	14	1.0 %			
			Total	1365	

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

	2024 No.	2024 %	2023 No.	2023 %	2022 No.	2022 %	2021 No.	2021 %	2020 No.	2020 %
Accounting Information Systems	26	3%	23	4%	30	5%	23	4%	16	3%
Auditing	100	13%	88	14%	73	13%	105	19%	101	18%
Financial Accounting	344	46%	290	45%	248	43%	220	40%	228	41%
Managerial Accounting	100	13%	84	13%	85	15%	76	14%	94	17%
Other	143	19%	119	19%	109	19%	102	18%	88	16%
Taxation	39	5%	37	6%	30	5%	27	5%	39	5%
Total	752		641		575		553		566	

The distribution has remained very stable over the past few years. 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.

For almost 20% of the submissions the authors choose to categorize the manuscript as belonging to “Other”. In 2024, 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. In general terms, 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

	2024 N	2024 %	2023 N	2023 %	2022 N	2022 %	2021 N	2021 %	2020 N	2020 %
Analytical	68	9%	73	11%	61	11%	47	9%	52	9%
Empirical/archival	547	73%	455	71%	394	69%	395	71%	381	68%
Experimental	45	6%	25	4%	25	4%	31	6%	30	5%
Field work (incl. case studies and surveys)	48	6%	36	6%	38	7%	41	7%	46	8%
Interpretative, narrative, and historical	23	3%	29	5%	22	4%	17	3%	20	4%
Other	21	3%	23	4%	35	6%	22	4%	25	5%
Total	752		641		575		553		554	

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 33, Issue 2, 2025, includes a list of the name and institution of scholars who have acted as reviewers during 2024.

In 2024, turnaround times for editorial feedback to authors were as follows (data for 2023 are shown for comparative purposes) (see Table 5A):

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

	N	average	median	min	max
2023	625	31	9	0	206
2024	744	32	17	1	254
2023 (excluding desk rejects)	209	79	71	24	206
2024 (excluding desk rejects)	172	90	79	39	254

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. Here, it is worth noting that the current editors stepped in at the beginning of 2024, with the numbers for 2023 describing the last year of the previous Editor's tenure. Two key observations stand out: first, despite the increased number of submissions received, the number of papers getting past the desk into the review process decreased. This may suggest that the growth in submissions was primarily due to increase in lower quality manuscripts. Further, being highly mindful of the limited availability of reviewers for all academic journals, the current editors have consciously sought to keep a high bar at the desk. Second, the numbers show that while the mean and median times show that we continue to have a reasonably good turnaround time for authors, the processes have nonetheless slowed down both for desk rejects and papers passing through reviewers. Some of this is due to the current editors learning their way during their first year, and we expect the processes to be pick up going forward.

Table 5B shows that over 80 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

- -	~~2024 N~~	~~2024 %~~	~~2023 N~~	~~2023 %~~
~~30 days or less~~	~~505~~	~~67.9 %~~	~~411~~	~~71.1 %~~
~~31 - 60 days~~	~~94~~	~~12.6 %~~	~~71~~	~~12.3 %~~
~~61 - 90 days~~	~~82~~	~~11.0 %~~	~~87~~	~~15.1 %~~
~~91 - 120 days~~	~~36~~	~~4.8 %~~	~~34~~	~~5.9 %~~
~~121 days or more~~	~~27~~	~~3.6 %~~	~~22~~	~~3.8 %~~
~~Total~~	~~744~~	-	~~625~~	-

	2024 N	2024 %	2023 N	2023 %
30 days or less	505	67,9 %	411	65,8 %
31 - 60 days	94	12,6 %	71	11,4 %
61 - 90 days	82	11,0 %	87	13,9 %
91 - 120 days	36	4,8 %	34	5,4 %
121 days or more	27	3,6 %	22	3,5 %
Total	744		625	

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 share of desk rejections increased substantially, while the percentage of rejections went down. Jointly, in the first round the rejection rate is around 90 percent, slightly up from the 86,5 percent in 2023. 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

	2024	2024	2023	2023
First submission (first round)	N	%	N	%
Accept	0	0.0 %	1	0.2 %
Minor Revision	1	0.1 %	5	0.8 %
Major Revision	44	6.0 %	47	7.5 %
Reject and Revise with low probability of publication	28	3.8 %	29	4.6 %
Reject	91	12.3 %	148	23.6 %
Desk Rejection	572	77.6 %	395	63.0 %
Withdrawn	1	0.1 %	2	0.3 %
Total	737		627	
Revision 1 / R1 (second round)	2024	2024	2023	2023
Accept	2	3.0 %	5	6.9 %
Minor Revision	21	31.8 %	18	25.0 %
Major Revision	21	31.8 %	27	37.5 %
Reject and Revise with low probability of publication	6	9.1 %	4	5.6 %
Reject	16	24.2 %	18	25.0 %
Total	66		72	
Revision 2 / R2 (third round)	2024	2024	2023	2023
Accept	25	50.0 %	25	49.0 %
Minor Revision	18	36.0 %	17	33.3 %
Major Revision	5	10.0 %	4	7.8 %
Reject and Revise with low probability of publication	0	0.0 %	1	2.0 %
Reject	2	4.0 %	4	7.8 %
Total	50		51	
Revision 3 / R3 (fourth round)	2024	2024	2023	2023
Accept	19	67.9 %	15	75.0 %
Minor Revision	7	25.0 %	4	20.0 %
Major Revision	1	3.6 %	1	5.0 %
Reject and Revise with low probability of publication	1	3.6 %	0	0.0 %
Reject	0	0.0 %	0	0.0 %
Total	28		20	

VI. Social Media and Diffusion

Currently, the EAA is present on X, on which our account is managed actively with the help of Enrique Mesa Pérez (Universidad Loyola Andalucía). Thank you Enrique!

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 continues to evaluate 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 2024, the recipients are:

2024 European Accounting Review Best Paper Award:
Michael D. Kimbrough, Xu (Frank) Wang, Sijing Wei & Jiarui (Iris) Zhang
"Does Voluntary ESG Reporting Resolve Disagreement among ESG Rating Agencies?"
https://doi.org/10.1080/09638180.2022.2088588

2024 European Accounting Review Best Reviewer Award:
Anastasios Elemes (ESSEC Business School).

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

Table 7 - Excellence in Reviewing Recognition

NAME	UNIVERSITY
Bleibtreu, Christopher	BI Norwegian Business School
Chen, Ciao-Wei	University of Illinois Urbana-Champaign
Hardies, Kris	University of Antwerp
Jain, Ankit	The University of Queensland
Jung, Jay	Bayes Business School, City University of London
Mazzi, Francesco	University of Florence
Moldovan, Rucsandra	Concordia University
Vanstraelen, Ann	Maastricht University
Windisch, David	University of Graz

IX. Conferences (EAR Annual Conference)

In March 2024, the European Accounting Review Annual Conference was held at Jaume I University, in Castellón, Spain. The event attracted some 60 participants and was considered a succesful and lively Conference. The EAR 2025 Annual Conference, hosted by IESEG School of Management in March 2025, is expected to be a similar event, with the number of delegates projected to be trending upwards. The call for papers for the 2025 Annual conference, open until August 31 2024, got a good response with 49 submissions from around the World. The schedule of the event is presented as an Appendix to this report. Further details for forthcoming EAR annual conferences and other events will be provided in due course.

X. Other editorial matters

Matthias Mahlendorf (Frankfurt School of Finance and Management) has stepped down as associate editor. We wish to thank him for his many years of excellent service, including involvement in the publication of the EAR special issue on Innovative Data Sources in Management Accounting Research and Practice.

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

E U R O P E A N
A C C O U N T I N G
R E V I E W

EAR 2025 Annual Conference

IESEG School of Management,

March 27-28, 2025 in Paris, France

Day 1: March 27

8:30	**Registration & coffee**
9:00	**Welcome**
9:15-10:30	**"Investors' Quantitative Disclosure: Target Prices by Short Sellers"** by Alexandre Madelaine (Erasmus University Rotterdam), Luc Paugam* (HEC Paris), Hervé Stolowy (HEC Paris) and Wuyang Zhao (McGill University) ***Discussant:*** Thomas Bourveau (Columbia University)
10:30-11:00	**Coffee break**
11:00-12:15	**"Beyond Borders: The Value of U.S. Firms' Offshore Activities to Foreign Analysts"** by Yugi Han (Wenzhou-Kean University), Connie Mao (Temple University), Hongping Tan (McGill University), and Chi Zhang* (UMass Lowell) ***Discussant:*** Ionela Andreicovici, (Frankfurt School)
12:30-13:30	**Panel discussion: Artificial intelligence, scholarly research and publication practices** Panellists: • Nadia Albu, Incoming Editor, Accounting in Europe • Mark Clatworthy, Editor, Accounting and Business Research • Cathy Shakespeare, Editor, Journal of Business Finance and Accounting • Herwé Stolowy, Former Editor, European Accounting Review Moderator: Amir Amel-Zadeh, Co-editor, European Accounting Review
13:30-14:30	**Lunch**
14:30-15:45	**" "Are we good? Or do we need to keep going?": The swing of the comfort pendulum in evidence sufficiency determinations"** by Elizabeth Altiero (University of Central Florida), Lisa Baudot* (HEC Paris) and Mouna Hazgui (HEC Montréal) ***Discussant:*** *Dominic Detzen (*Vrije Universiteit Amsterdam*)*
15:45-16:15	**Coffee break**
16:15-17:30	**" Investors' Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA"** by Max Pfiltsch* (Technical University of Munich) ***Discussant:*** Christof Beuselinck (IESEG School of Management)
17:45-18:30	**EAR Editorial board meeting**
19:00	**Departure to conference dinner from IESEG (by metro)**
20:15-23:00	**Conference dinner cruise**

Day 2: March 28

9:00-10:15	"**Earnings Conference Calls and Investor Disagreement: The Effect of heterogeneity in participating analysts' information acquisition focus**" by Imelda Taraj* (University of Gothenburg), Fani Kalogirou (Universidade Catolica Portuguesa), Mari Paananen (University of Gothenburg) and Ranik Raaen Wahlstrøm (NTNU Business School)
	Discussant: Rucsandra Moldovan (Concordia University)
10:15-10:45	**Coffee break**
10:45-12:00	**"The analysis of material contracts: Use of SEC contractual data in accounting research"** by Ann-Kristin Großkopf* (University of Amsterdam), Victor Sehn (Ludwig Maximilian University), and Matthias Uckert (University of Amsterdam).
	Discussant: Harm Schuett (WHU – Otto Beisheim School of Management)
12:15-13:30	**"Blinded by bright side characteristics? Boards, CEO organizational identification, and performance-induced turnover**" by Yannik Gehrke* (University of Hamburg), Jan C. Hennig (University of Groningen), Lukas Berger (European Center for Board Efficiency) and Michael Wolff (Georg-August-Universität Göttingen)
	Discussant: Raúl Barroso (IESEG School of Management)
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.