European Accounting Review
Editors' report on the year 2025

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Foreword to the report:

This annual report presents the summary statistics on the operations of European Accounting Review in 2025. 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 2025

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. Key editorial statistics are also reported on the journal website hosted by our publisher Taylor & Francis.

I. The 2025 volume (Vol. 34)

In 2025 five issues were produced. These issues were published within schedule and included 76 articles in total (69 articles in 2024, and 45 articles in 2023). The substantial increase for 2024 and 2025 has been 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. We have now managed to reduce our backlog to a more reasonable length, and hence the number of articles is expected to fall in the volume 35 published in 2026.

II. Editorial policy

During 2025 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 to regular research papers, European Accounting Review continues with its Open Science section, as well as its Registered Reports section. These sections (along with the annual conference) have superseded annual special issues, which are 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 section is particularly fitting for experimental studies and for studies that require substantial upfront investments in terms of data collection.

III. Submissions

Table 1 below shows the submissions to European Accounting Review from 2013 to 2025, including both regular submissions and submissions to Special issues/conferences.

Table 1 – Submissions and papers published

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
New submissions (excluding Special issues/conference)	710	707	562	497	512	469	377	361	351	290
Change	*0%*	*26%*	*13%*	*-3%*	*9%*	*24%*	*4%*	*3%*	*21%*	*-6%*
Submissions Special Issue	35	-	8	-	19	-	102	37	60	44
Total new submissions	**803**	**756**	**643**	**582**	**566**	**560**	**479**	**398**	**411**	**334**
Change	*6%*	*18%*	*10%*	*3%*	*1%*	*17%*	*20%*	*-3%*	*23%*	*-6%*
Resubmissions	125	159	152	184	184	180	144	121	84	105
Total submissions managed	928	905	795	766	750	740	624	519	495	439
Of which:										
Submit Young Scholar Track	101	90	105	80	71	98	58	57	68	47
Annual Conference	58	49	81	85	35	91				
SI Sust Mgmt Acc *(DL Jan 2026)*	17									
SI Reg Reports with IASB	18									
SI EAR 30-years			4							
IASB Conference			4							
SI MACS					19					
SI Literat Reviews							103			
SI Auditing								37		
SI Textual analysis									54	
SI IASB									6	
SI Fraud research										44
Incl. accruals on SI Fraud research										4
Published articles	76	69	43	42	38	37	37	39	30	30
Letter Editor/AE/Editorial		1	2		1				1	1
Number of issues per year	5	5	5	5	5	5	5	5	4	4

The number of original submissions has increased by about 6 percent compared with 2024, to a total of 803. The journal received 710 new regular submissions, which was steady from the year before, but 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 803 submissions one paper was withdrawn from the system and therefore has not been reported on in Tables 3 and 4, which are based on 802 papers for 2025. Also, worth noting that in Tables 5a, 5b and 6 some papers submitted towards the end of 2025 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 125 resubmissions in 2025. In total, the journal managed 928 submissions, a small increase from the 905 the prior year.

The EAR Annual Conference 2026 attracted 58 submissions, which is up from the 49 submissions the previous year, but clearly less than the 81 and 85 submissions drawn by the 2024 and 2023 editions, respectively.

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 somewhat 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 87 nations/regions (as reported by authors when they submit their papers) over the period 2024-2025.

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

Author country/region (reported by authors)	2025 N	2025 %	2024 N	2024 %
China	606	27,5%	570	27,8 %
Australia	226	10,3%	184	9,0 %
United States	193	8,8%	202	9,8 %
United Kingdom	176	8,0%	204	9,9 %
Germany	95	4,3%	68	3,3 %
Italy	58	2,6%	44	2,1 %
India	50	2,3%	31	1,5 %
Taiwan	50	2,3%	45	2,2 %
France	49	2,2%	53	2,6 %
Hong Kong	38	1,7%	37	1,8 %
Finland	37	1,7%	7	0,3 %
Canada	33	1,5%	42	2,0 %
Netherlands	30	1,4%	24	1,2 %
Indonesia	29	1,3%	16	0,8 %
New Zealand	29	1,3%	55	2,7 %
Brazil	24	1,1%	13	0,6 %
Switzerland	24	1,1%	24	1,2 %
Portugal	22	1,0%	12	0,6 %
South Korea	22	1,0%	18	0,9 %
Sweden	22	1,0%	26	1,3 %
Japan	21	1,0%	7	0,3 %
Spain	19	0,9%	45	2,2 %
Iran	18	0,8%	22	1,1 %
Malaysia	18	0,8%	18	0,9 %
Saudi Arabia	17	0,8%	12	0,6 %
Austria	16	0,7%	5	0,2 %
Czech Republic	16	0,7%	1	0,0 %
Vietnam	16	0,7%	10	0,5 %
Poland	15	0,7%	2	0,1 %
United Arab Emirates	15	0,7%	9	0,4 %
Denmark	14	0,6%	7	0,3 %
Nigeria	14	0,6%	6	0,3 %
Norway	13	0,6%	13	0,6 %
Jordan	10	0,5%	6	0,3 %
Macao	10	0,5%	11	0,5 %
Pakistan	10	0,5%	9	0,4 %
Turkey	10	0,5%	20	1,0 %

Belgium	9	0,4%	6	0,3 %
Greece	9	0,4%	13	0,6 %
Singapore	9	0,4%	7	0,3 %
Slovakia	9	0,4%	0	0,0 %
Colombia	8	0,4%	6	0,3 %
South Africa	8	0,4%	7	0,3 %
Tunisia	8	0,4%	3	0,1 %
Morocco	6	0,3%	8	0,4 %
Romania	6	0,3%	2	0,1 %
Croatia	5	0,2%	0	0,0 %
Ghana	5	0,2%	14	0,7 %
Ireland	5	0,2%	11	0,5 %
Thailand	5	0,2%	2	0,1 %
Azerbaijan	4	0,2%	16	0,8 %
Cameroon	4	0,2%	0	0,0 %
Hungary	4	0,2%	0	0,0 %
Israel	4	0,2%	7	0,3 %
Cyprus	3	0,1%	0	0,0 %
Iraq	3	0,1%	1	0,0 %
Qatar	3	0,1%	0	0,0 %
Albania	2	0,1%	0	0,0 %
Lithuania	2	0,1%	0	0,0 %
Afghanistan	1	0,0%	1	0,0 %
Bahrain	1	0,0%	0	0,0 %
Bangladesh	1	0,0%	4	0,2 %
Bulgaria	1	0,0%	0	0,0 %
Costa Rica	1	0,0%	0	0,0 %
Egypt	1	0,0%	6	0,3 %
Kazakhstan	1	0,0%	8	0,4 %
Lebanon	1	0,0%	5	0,2 %
Libya	1	0,0%	0	0,0 %
Monaco	1	0,0%	1	0,0 %
Palestine, State of	1	0,0%	2	0,1 %
Russian Federation	1	0,0%	6	0,3 %
Sri Lanka	1	0,0%	0	0,0 %
Sudan	1	0,0%	0	0,0 %
Syrian Arab Republic	1	0,0%	0	0,0 %
Ethiopia	0	0,0%	8	0,4 %
Georgia	0	0,0%	5	0,2 %
Kuwait	0	0,0%	3	0,1 %
Kyrgyzstan	0	0,0%	2	0,1 %
Luxembourg	0	0,0%	1	0,0 %
Macedonia	0	0,0%	1	0,0 %
Martinique	0	0,0%	1	0,0 %
Mexico	0	0,0%	1	0,0 %
Oman	0	0,0%	8	0,4 %
Tanzania	0	0,0%	3	0,1 %
Uganda	0	0,0%	1	0,0 %
Ukraine	0	0,0%	3	0,1 %
Uzbekistan	0	0,0%	1	0,0 %
	2201		2052	

China is since 2021 our largest submitting country. In 2025 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, UK, and U.S.. The standings of the top countries remain for the most part relatively stable with respect to previous years, with also the share of authors from Germany recovering from the dip experienced in 2024.

Table 2B provides the geographical distribution of authors of accepted papers for 2012-2025 (corresponding to 524 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 (2012-2025)

Country (as reported by authors)	2012-2025 N	2012-2025 %	Country (as reported by authors)	2012-2025 N	2012-2025 %
Germany	236	16,0 %	South Korea	14	1,0 %
United States	223	15,2 %	Israel	13	0,9 %
Australia	175	11,9 %	Portugal	12	0,8 %
United Kingdom	112	7,6 %	Greece	10	0,7 %
China	88	6,0 %	Japan	8	0,5 %
Canada	85	5,8 %	Ireland	5	0,3 %
Netherlands	64	4,4 %	Norway	4	0,3 %
Italy	54	3,7 %	Brazil	2	0,1 %
France	51	3,5 %	Croatia	2	0,1 %
Sweden	44	3,0 %	India	2	0,1 %
Spain	42	2,9 %	Cocos (Keeling) Islands	1	0,1 %
Austria	36	2,4 %	Côte d'Ivoire	1	0,1 %
Hong Kong	29	2,0 %	Hungary	1	0,1 %
Taiwan	29	2,0 %	Macao	1	0,1 %
Singapore	27	1,8 %	Malaysia	1	0,1 %
Finland	22	1,5 %	Monaco	1	0,1 %
Denmark	20	1,4 %	Russian Federation	1	0,1 %
Switzerland	20	1,4 %	United Arab Emirates	1	0,1 %
New Zealand	19	1,3 %	Venezuela	1	0,1 %
Belgium	14	1,0 %			
			Total	1471	

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

	2025 No.	2025 %	2024 No.	2024 %	2023 No.	2023 %	2022 No.	2022 %	2021 No.	2021 %
Accounting Information Systems	37	5%	25	3%	23	4%	30	5%	23	4%
Auditing	110	14%	100	13%	88	14%	73	13%	105	19%
Financial Accounting	342	43%	345	46%	290	45%	248	43%	220	40%
Managerial Accounting	115	14%	100	13%	84	13%	85	15%	76	14%
Other	158	20%	144	19%	119	19%	109	19%	102	18%
Taxation	40	5%	39	5%	37	6%	30	5%	27	5%
Total	802		753		641		575		553	

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 20% of the submissions the authors choose to categorize the manuscript as belonging to "Other". 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, 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. The increase of "field work", while being a somewhat ambiguous category, during the current editors' term is worth noting.

Table 4 – Distribution by methods

	2025 N	2025 %	2024 N	2024 %	2023 N	2023 %	2022 N	2022 %	2021 N	2021 %
Analytical	76	9%	67	9%	73	11%	61	11%	47	8%
Empirical/archival	565	70%	549	73%	455	71%	394	69%	395	71%
Experimental	43	5%	45	6%	25	4%	25	4%	31	6%
Field work (incl. case studies and surveys)	57	7%	48	6%	36	6%	38	7%	41	7%
Interpretative, narrative, and historical	25	3%	23	3%	29	5%	22	4%	17	3%
Other	36	4%	21	3%	23	4%	35	6%	22	4%
Total	802		753		641		575		553	

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.

In 2025, turnaround times for editorial feedback to authors were as follows (data for 2024 are shown for comparative purposes) (see Table 5A):

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

	N	average	median	min	max
2024	744	32	17	1	254
2025	760	28	15	0	325
2024 (excluding desk rejects)	172	90	79	39	254
2025 (excluding desk rejects)	169	86	79	23	325

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, the numbers indicate that the processes have remained largely steady for the two years the present editors' have been at the helm. In general terms, the mean and median times show that we continue to have a reasonably good turnaround time for authors, but while we can see the processes on average speeding up a bit in 2025 compared to our first year, we nonetheless acknowledge that there is some scope for improvement in the processes, both for desk rejects and for papers passing through reviewers.

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. A limited number of papers stayed in the system for a significant amount of time, as only 2% of all manuscripts took longer than 120 days to process. This table includes desk rejections.

Table 5B – Split of the number of days from first submission to first decision

	2025 N	2025 %	2024 N	2024 %
30 days or less	586	77,1 %	505	67,9 %
31 - 60 days	33	4,3 %	94	12,6 %
61 - 90 days	87	11,4 %	82	11,0 %
91 - 120 days	37	4,9 %	36	4,8 %
121 days or more	17	2,2 %	27	3,6 %
Total	760		744	

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 five rounds over the last two years. Overall, the share of desk rejections remains high, which has been a conscious choice, as we are seeking to avoid setting unnecessary burden on the already limited (and overcommitted) reviewer pool. Worth noting that at time of preparing this report there were still some 41 papers submitted in 2025 pending decision, which implies that the real desk reject rate for 2025 would be around 74 percent. In total, the rejection rate for original submissions remains close to 90 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. In this light, it is interesting to note how the number of resubmissions has dipped in 2025.

Table 6 – Editorial decisions

	2025	2025	2024	2024
First submission (first round)	N	%	N	%
Accept	0	0,0 %	0	0,0 %
Minor Revision	2	0,3 %	1	0,1 %
Major Revision	52	6,8 %	50	6,7 %
Reject and Revise with low probability of publication	26	3,4 %	28	3,8 %
Reject	89	11,7 %	92	12,4 %
Desk Rejection	591	77,7 %	572	76,9 %
Withdrawn	1	0,1 %	1	0,1 %
Total	761		744	
Revision 1 / R1 (second round)	2025	2025	2024	2024
Accept	4	8,0 %	2	2,8 %
Minor Revision	17	34,0 %	21	29,6 %
Major Revision	18	36,0 %	25	35,2 %
Reject and Revise with low probability of publication	2	4,0 %	6	8,5 %
Reject	9	18,0 %	17	23,9 %
Total	50		71	
Revision 2 / R2 (third round)	2025	2025	2024	2024
Accept	13	34,2 %	25	49,0 %
Minor Revision	13	34,2 %	18	35,3 %
Major Revision	9	23,7 %	6	11,8 %
Reject and Revise with low probability of publication	1	2,6 %	0	0,0 %
Reject	2	5,3 %	2	3,9 %
Total	38		51	
Revision 3 / R3 (fourth round)	2025	2025	2024	2024
Accept	12	70,6 %	19	67,9 %
Minor Revision	4	23,5 %	7	25,0 %
Major Revision	1	5,9 %	1	3,6 %
Reject and Revise with low probability of publication	0	0,0 %	1	3,6 %
Reject	0	0,0 %	0	0,0 %
Total	17		28	
Revision 4 / R4 (fifth round)	2025	2025	2024	2024
Accept	6	66,7 %	6	85,7 %
Minor Revision	2	22,2 %	0	0,0 %
Major Revision	1	11,1 %	0	0,0 %
Reject and Revise with low probability of publication	0	0,0 %	0	0,0 %
Reject	0	0,0 %	1	14,3 %
Total	9		7	

VI. Social Media and Diffusion

The EAR is present on X and LinkedIn. During 2024-2025, our accounts were actively managed by Enrique Mesa Pérez (Universidad Pablo de Olavide Sevilla), who has now stepped down from this role. Thank you Enrique for your help over the past two years!

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 EAR Best Paper Award, while the EAR Best Reviewer Award and the Excellence in Reviewing Recognitions were assigned based on evaluations received by the reviewers by the associate editors during the year.

For 2025, the recipients are:

2025 *European Accounting Review* Best Paper Award
Tobias Bornemann, Anna-Lena Moosmann & Zoltán Novotny-Farkas
"The Consequences of Abandoning the Quarterly Reporting Mandate in the Prime Market Segment"
https://doi.org/10.1080/09638180.2023.2239298

European Accounting Review would 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.

2025 *European Accounting Review* Best Reviewer Award
Ulrike Thuerheimer (University of Amsterdam)

Table 7 – EAR Excellence in Reviewing Recognition

NAME	UNIVERSITY
Amberger, Harald	Vienna University of Economics and Business
Guo, Lan	Wilfrid Laurier University
He, Guanming	Durham University
Imperatore, Claudia	Bocconi University
Koenraadt, Jeroen	London School of Economics and Political Science
Kuang, Flora	University of Melbourne
Rodrigue, Michelle	Université Laval
Sextroh, Christoph	University of Oldenburg

VIII. Special Issues

In 2025, the EAR had open calls for papers for two special issues.

First, in collaboration with the IASB, we issued a special issue for Registered Reports. With this initiative we are seeking to foster early-stage engagement between accounting researchers and standard setters, promoting academic work that can meaningfully inform standard-setting and policy. This special issue is guest edited by Ann Tarca, Joachim Gassen, Giovanna Michelon and Martin Glaum, alongside EAR Editors Amir Amel-Zadeh and Matias Laine. The call for papers closed at the end of November 2025, and the submissions are currently undergoing peer review.

Second, the call was open for submissions to a special Issue on “The Evolving Role of Management Control in the Era of Corporate Sustainability”, guest edited by Emilia Cederberg, Christian Hofmann, Giovanna Michelon and Torkel Strömsten. This special issue seeks to explore the transformative role of management control within the dynamic landscape of sustainability. As global businesses increasingly prioritise sustainability as a strategic imperative, management control is central to realising sustained and impactful sustainability strategies within organisations. For this special issue the guest editors were looking for rigorous scholarly contributions delving into the multi-faceted nature of this evolution, providing a platform for inquiry into the interplay between management control systems, accounting and sustainability. Submissions were open until January 2026.

IX. Conferences (EAR Annual Conference)

In March 2025, the European Accounting Review Annual Conference was held at the IESEG School of Management, Paris, France. The event attracted some 80 participants and was considered a successful and lively conference. The EAR 2026 Annual Conference, hosted by WHU – Otto Beisheim School of Management, in Düsseldorf, Germany, in March 2026, is expected to be a similar event. The call for papers for the 2026 EAR Annual Conference, open until August 31 2025, got a good response with 58 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

At the beginning of 2026, we invited Sterling Huang (New York University Shanghai, China) and Kelvin Law (Nanyang Technological University, Singapore) to join the EAR Associate Editor team, bringing us valuable expertise in areas such as corporate governance and financial analysts. Warm welcome to Sterling and Kelvin, whose term will be aligned with our Editorial tenure until the end of 2027.

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

EAR 2026 Annual Conference

WHU – Otto Beisheim School of Management

March 19-20, 2026 in Düsseldorf, Germany

Day 1: March 19

8:30	**Registration & coffee**
9:00	**Welcome**
9:15-10:30	**"ESG Rating Agencies and Shareholder Activism: The Initiation of ESG Rating Coverage"** by Mian Cheng (Southern University of Science and Technology), Albert Tsang (Southern University of Science and Technology), Zijian Xu (Southwest Jiaotong University), and Shuo Yan (Southern University of Science and Technology) ***Discussant: Frank Ecker, Frankfurt School of Finance & Management***
10:30-11:00	**Coffee break**
11:00-12:15	**"Tax Uncertainty and Auditor-Provided Tax Services: The Impact of Regulatory Changes in the EU "** by Stefanie Pendl (Vienna University of Economics and Business) and Daniel P. Lynch (University of Wisconsin-Madison) ***Discussant: Anne Jeny, IESEG School of Management***
12:15-13:30	**Lunch**
13:30-14:45	**"The Information Environment of Firms with Worker Representation on Corporate Boards"** by Cristi Gleason (University of Iowa), Sascha Kieback (Unversity of Muenster), Martin Thomsen (University of Siegen) and Christoph Watrin (University of Muenster) ***Discussant: Katharina Hombach, Goethe University Frankfurt***
14:45-15:15	**Coffee break**
15:15-16:30	**"Standardized Hope, Personalized Losses: Accounting Change and the Redistribution of Value in Dutch Fertility Care"** by Maura Leusder (Erasmus University Rotterdam) ***Discussant: Lukas Löhlein, WHU Otto Beisheim School of Management***

16:30-17:45 **Panel discussion: Accounting for Intangibles – is there a problem, is there a solution?**

Chair: Martin Glaum, WHU – Otto Beisheim School of Management

Panelists:

- Andreas Barckow, Chair, IASB
- Jens Berger, Partner and Head, IFRS & Corporate Reporting Centre of Excellence, Deloitte Germany
- Martina Flögel, VP Corporate Accounting & Subsidiary Finance, Henkel KGaA

18:00-18:45 **EAR Editorial board meeting**

19:30 **Conference dinner**

Day 2: March 20

9:00-10:15 “**Financial Intermediation through Financial Disintermediation: Evidence from the ECB Corporate Sector Purchase Programme**”
by Aytekin Ertan (London Business School), Anya Kleymenova (U.S. Federal Reserve) and Marcel Tuijn (Southern Methodist University)

Discussant: Jannis Bischof, University of Mannheim

10:15-10:30 **Coffee break**

10:30-11:45 **“Navigating through the Storm – Physical Climate Risk and Cost Structure”**
by André Hoppe (KU Leuven) and Chenlin Guo (KU Leuven)

Discussant: Stephan Kramer, Erasmus University Rotterdam

11:45-12:00 **Coffee break**

12:00-13:15 **"The Cost of Tax Simplification: Evidence from Risk-taking in a Turnover-based Corporate Tax System**”
by Harald Amberger* (Vienna University of Economics and Business), Fernando Siahaan (Vienna University of Economics and Business) and Caren Sureth-Sloane (Paderborn University)

Discussant: Barbara Stage, WHU Otto Beisheim School of Management

13:15 **Conference closure & Lunch**

* Sessions are expected to run as follows: 20-25 min. presentation for speaker, 15-20 min. for discussant, 30 min. for open questions.

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