2016 – 2019 Editor and Associate Editors

Hervé Stolowy (HEC Paris)
Editor

Editorial responsibility: In charge of the first screening of all papers, editor of selected papers, allocation of papers to Associate Editors.

Methods: Quantitative research methods, qualitative research methods, content analysis, literature review, interviews

Editorial scope: Financial accounting and reporting, international accounting, earnings quality, earnings management, income smoothing, fraud, non-financial information, intangibles (incl. R&D, goodwill and brands), financial analysts, credit rating, statement of cash flows, financial statements presentation, use of press articles in accounting research, culture, value added, accounting education

Email: ear@hec.fr
Website: www.hec.fr/stolowy

Mary Ellen Carter (Boston College)
Associate editor

Editorial responsibility: Financial reporting, management accounting/management control

Methods: Quantitative research methods

Editorial scope: Corporate governance, compensation, employee stock options, performance measurement

Email: maryellen.carter.1@bc.edu
Website: https://www2.bc.edu/~carterma/
Yuan Ding (China Europe International Business School (CEIBS))
Associate editor

*Editorial responsibility*: Financial reporting, Governance, Ethics

*Methods*: Quantitative research methods, qualitative research methods, case study

*Editorial scope*: Earnings manipulation, earnings management, income smoothing, family firms, fraud, China

*Email*: dyuan@ceibs.edu
*Website*: [http://www.ceibs.edu/faculty/cv/1074.shtml](http://www.ceibs.edu/faculty/cv/1074.shtml)

Beatriz Garcia Osma (Universidad Carlos III de Madrid)
Associate editor

*Editorial responsibility*: Financial reporting, Governance

*Methods*: Quantitative research methods

*Editorial scope*: Financial accounting and reporting, earnings quality, earnings management, accounting conservatism, accounting narratives, accruals quality, board independence, international accounting

*Email*: bgosma@emp.uc3m.es
*Website*: [http://www.business.uc3m.es/en/faculty/profesor/perfil/beatriz-garcia-osma](http://www.business.uc3m.es/en/faculty/profesor/perfil/beatriz-garcia-osma)
Jonas Gerdin (Örebro University)
Associate editor

Editorial responsibility: Management Accounting, Management Control

Methods: Qualitative research methods, case study, field study, literature review, interviews

Editorial scope: Activity-based costing, balanced scorecard, impression management, internal control, management accountants, management accounting systems, management control systems, performance measurement, ranking of accounting journals, universities

Email: jonas.gerdin@oru.se
Website: http://www.oru.se/English/Employee/jonas_gerdin/

Robert Göx (University of Zürich)
Associate editor

Editorial responsibility: Management accounting, corporate governance, regulation

Methods: Analytical/Modelling,

Editorial scope: Accounting conservatism, earnings management, executive compensation, board composition & independence, debt & incentive contracting, performance measurement, transfer pricing

Email: robert.goex@business.uzh.ch
Website: http://www.business.uzh.ch/de/professorships/managerialaccounting/lehrstuhl/goex.html
Martin Jacob (WHU)
Associate editor

*Editorial responsibility:* Financial reporting, Taxation

*Methods:* Quantitative research methods

*Editorial scope:* Empirical tax research, taxation and investment decisions, taxation and payout policies, capital gains taxation, book-tax conformity, company valuation, corporate tax aggressiveness, cost of capital, dividends, tax aggressiveness, tax avoidance and income shifting, tax deferral, tax incentives, tax planning, tax rate change, timely loss recognition

*Email:* martin.jacob@whu.edu

Thomas Jeanjean (ESSEC Business School)
Associate editor

*Editorial responsibility:* Financial reporting, Financial analysis

*Methods:* Quantitative research methods, case study, interviews

*Editorial scope:* accruals quality, board independence, comprehensive income, earnings quality, earnings manipulation, earnings management/income smoothing, financial analysts, financial statement presentation, goodwill, IFRS/IAS, impairment, intangibles, joint audit, R&D, social ties, thresholds (earnings/financial), history of accounting research

*Email:* jeanjean@essec.edu
Bjorn Jorgensen (London School of Economics)
Associate editor

*Editorial responsibility:* Financial accounting, auditing

*Methods:* Quantitative research methods: Empirical-archival and analytical

*Editorial scope:* Auditing, audit fees, capital markets research, cross-listing, disclosure, earnings management, earnings quality, IFRS/IAS, international accounting, macro accounting, Ohlson valuation models, oil and gas, risk, risk disclosure, risk management, tax, thresholds (earnings/financial).

*Email:* JORGENBN@lse.ac.uk
*Website:* http://www.lse.ac.uk/accounting/People/profiles/Jorgensen.aspx

Juha-Pekka Kallunki (University of Oulu)
Associate editor

*Editorial responsibility:* Auditing, Financial reporting, Financial analysis, Governance

*Methods:* Quantitative research methods

*Editorial scope:* Accounting conservatism, accruals quality, analysts forecasts, audit committee, audit failure, audit fees, audit firm tenure, audit opinion, audit pricing, audit quality, auditor independence, auditor industry expertise, auditor rotation, bankruptcy, board independence, company valuation, compensation, cost of capital, earnings announcements, earnings management, income smoothing, earnings manipulation, earnings persistence, earnings quality, financial analysts, impairment, insider trading, R&D

*Email:* juha-peka.kallunki@oulu.fi
*Website:* http://cc.oulu.fi/~jpallun/
Carlos Larrinaga (University of Burgos)
Associate editor

*Editorial responsibility:* Social & Environmental Accounting, Accounting History

*Methods:* Qualitative research methods, content analysis, field study, interdisciplinary/critical perspective, sociology

*Editorial scope:* Accountability, accounting narratives, bookkeeping, double entry, Bourdieu, Foucault, carbon, CSR, integrated reporting, impression management, media coverage, medieval, stakeholders, sustainability, sustainability reports, universities, value added

*Email:* carlos.larrinaga@ubu.es  
*Website:* [http://www.upo.es/cicsma/investigador/carloslarrinaga](http://www.upo.es/cicsma/investigador/carloslarrinaga)

Gerald (Gerry) Lobo (University of Houston)
Associate editor

*Editorial responsibility:* Financial reporting

*Methods:* Quantitative research methods

*Editorial scope:* Disclosure policy, accounting conservatism, bank earnings management, bank risk taking earnings quality, earnings management, forecast accuracy, income smoothing, value relevance

*Email:* gjlobo@uh.edu  
Victor Maas (University of Amsterdam)
Associate editor

**Editorial responsibility:** Behavioral research in all areas of accounting, including Auditing, Financial Reporting, Information Systems and Management Accounting/Management Control.

**Methods:** Lab experiments, judgment and decision making experiments, surveys.

**Editorial scope:** Accounting estimates, auditor independence, audit judgments, audit opinion, behavioral economics, biases and heuristics, budgeting, capital budgeting, compensation, contracting, costing, data manipulation, earnings management, ethics, eyetracking, fairness, framing, game theory, honesty, incentive systems, investment decisions, management accountants, moral dilemmas, negotiation, nonmonetary rewards, performance measurement, performance evaluation, social identification, social preferences, social pressure, target setting, whistleblowing.

**Email:** V.S.Maas@uva.nl  
**Website:** [http://uva.nl/profiel/v.s.maas](http://uva.nl/profiel/v.s.maas)

Michel Magnan (Concordia University)
Associate editor

**Editorial responsibility:** Financial analysis, Financial reporting, Governance, Social & Environmental Accounting, Ethics

**Methods:** Quantitative research methods, Qualitative research methods, case study; field study; Interdisciplinary/Critical Perspective, literature review, interviews

**Editorial scope:** Accrual anomaly, accruals quality, analysts forecasts, audit committee, audit fees, banks, board independence, company valuation, compensation, earnings management/income smoothing, earnings manipulation, earnings quality, employee stock options, fair value, financial analysts, forecast accuracy, fraud, fraud triangle, impairment, integrated reporting, IPOs, mergers & acquisitions, Ohlson model, pension accounting, purchase price allocation, ranking of accounting journals, socially responsible investment, stakeholders, standard setting, sustainability, sustainability reports, value relevance

**Email:** michel.magnan@concordia.ca  
**Website:** [https://www.concordia.ca/jmsb/faculty/michel-magnan.html](https://www.concordia.ca/jmsb/faculty/michel-magnan.html)
Teemu Malmi (Aalto University)
Associate editor

*Editorial responsibility:* Management accounting, Management control

*Methods:* Qualitative research methods, case study, field study, survey interviews, questionnaires

*Editorial scope:* Accountability, activity-based costing, activity-based planning, balanced scorecard, customer accounting, family firms, health care, innovation, internal control, management accounting systems, management control systems, performance, performance measurement, R&D, strategic management accounting, target costing, value added

*Email:* teemu.malmi@aalto.fi
*Website:* https://people.aalto.fi/index.html?profilepage=isfor#!teemu_malmi

William (Bill) Messier (University of Nevada, Las Vegas)
Associate editor

*Editorial responsibility:* Auditing

*Methods:* Experiments, field study, questionnaires

*Editorial scope:* audit committee, audit failure, audit materiality, audit opinion, audit industry expertise, auditor risk judgment, engagement quality reviews, fraud, fraud triangle, internal audit, misstatements

*Email:* bill.messier@unlv.edu
*Website:* https://www.unlv.edu/people/william-messier
Henrik Nilsson (Stockholm School of Economics)  
Associate editor  

*Editorial responsibility:* Auditing, Financial reporting, Governance, Sustainability reporting.  

*Methods:* Quantitative research methods  

*Editorial scope:* Earnings management, audit committee, audit failure, audit fees, auditor tenure, audit opinion, audit pricing, audit quality, auditor independence, auditor expertise, auditor rotation, auditor traits, board composition, compensation, financial reporting properties, insider trading, sustainability reporting.  

*Email:* henrik.nilsson@hhs.se  
*Website:* [https://www.hhs.se/sv/personsida/?personId=23361053](https://www.hhs.se/sv/personsida/?personId=23361053)  

---  

Thorsten Sellhorn (Ludwig-Maximilians-Universität München)  
Associate editor  

*Editorial responsibility:* Financial analysis, Financial reporting, Governance  

*Methods:* Quantitative research methods, content analysis  

*Editorial scope:* Research areas include earnings management and accounting choice; financial reporting properties (conservatism, matching, transparency, comparability, value relevance and information content); and information environment (disclosure and financial communication; role of information intermediaries including the press). Substantive topics include fair value accounting; business combinations, intangible assets, R&D, and goodwill; leases; pensions; impairment; and voluntary disclosure.  

*Email:* sellhorn@bwl.lmu.de  
*Website:* [http://www.rwp.bwl.uni-muenchen.de/personen/professoren/sellhorn/index.html](http://www.rwp.bwl.uni-muenchen.de/personen/professoren/sellhorn/index.html)
Ane Tamayo (London School of Economics)
Associate editor

*Editorial responsibility:* Financial analysis, financial reporting, governance

*Methods:* Quantitative research methods

*Editorial scope:* Impact of accounting information on capital markets, financial analysts, credit rating agencies, cost of capital, accounting anomalies, earnings management, earnings quality, disclosure, IPOs, mergers & acquisitions, CSR, trust

*Email:* a.m.tamayo@lse.ac.uk
*Website:* http://www.lse.ac.uk/accounting/facultyAndStaff/profiles/Tamayo.aspx

David Veenman (University of Amsterdam)
Associate editor

*Editorial responsibility:* Financial analysis, Financial reporting

*Methods:* Quantitative research methods

*Editorial scope:* Capital markets, disclosure, earnings announcements, financial analysts, forecasting, valuation, asset pricing, anomalies, market efficiency, insider trading, research design, econometric issues in accounting research

*Email:* d.veenman@uva.nl
*Website:* https://sites.google.com/site/dveenman/home

Sally Widener (Clemson University)
Associate editor

*Editorial responsibility:* Management accounting, management control

*Methods:* Quantitative research methods, survey

*Editorial scope:* Balanced scorecard, ethics, intersection of human behavior and management control systems, management accountants, management accounting systems, management control systems, performance measurement, strategic management accounting, sustainability performance measures

*Email:* KWIDENE@clemson.edu
*Website:* http://www.clemson.edu/cbbs/about/profiles/KWIDENE
Paul Zarowin (New York University)
Associate editor

*Editorial responsibility:* Financial reporting

*Methods:* Quantitative research methods

*Editorial scope:* Accounting conservatism, accrual anomaly, accrual quality, board independence, cost of capital, delisting, disclosure, earnings announcements, earnings management/income smoothing, earnings manipulation, earnings persistence, earnings quality, goodwill, impairment, intangibles, pension accounting, R&D, stock return, thresholds (earnings/financial), timely loss recognition, value relevance

*Email:* pzarowin@stern.nyu.edu
*Website:* http://www.stern.nyu.edu/faculty/bio/paul-zarowin

Guochang Zhang (Hong Kong UST)
Associate editor

*Editorial responsibility:* Financial analysis, Financial reporting

*Methods:* Quantitative research methods, analytical/modelling

*Editorial scope:* Accruals quality, capital budgeting, clean surplus, company valuation, cost of capital, disclosure, earnings quality, information asymmetry, Ohlson model, value relevance

*Email:* acgzhang@ust.hk
*Website:* http://www.bm.ust.hk/acct/staff/acgzhang.html