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## Editorial

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## Editorial

Günter Fandel<sup>2</sup> · Wolfgang Breuer<sup>1</sup>

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### 1 Congratulations to Horst Albach

Horst Albach celebrated his 90th birthday on July 6, 2021. We congratulate him on this birthday and wish him all the best for the years to come.

From 1978 to 2000, Horst Albach was the editor-in-chief of the *Zeitschrift für Betriebswirtschaft*, which was transformed into the *Journal of Business Economics* in 2013. Previously, he had already supported Erich Gutenberg, his predecessor in the role of editor-in-chief, in his work for many years.

During his time as editor-in-chief, Horst Albach worked to promote and further develop Gutenberg's theory of the firm by publishing papers with this topic in the *Zeitschrift für Betriebswirtschaft*. This paved the way for decision-oriented business administration, to which the journal has ever since been committed.

On the occasion of his 90th birthday, we would particularly like to thank Horst Albach for his contributions to the development of our journal.

### 2 Recent progress in the development of the *Journal of Business Economics*

#### 2.1 Editorial status report

In 2020 there were 305 manuscripts under review; 301 of them were finally decided.

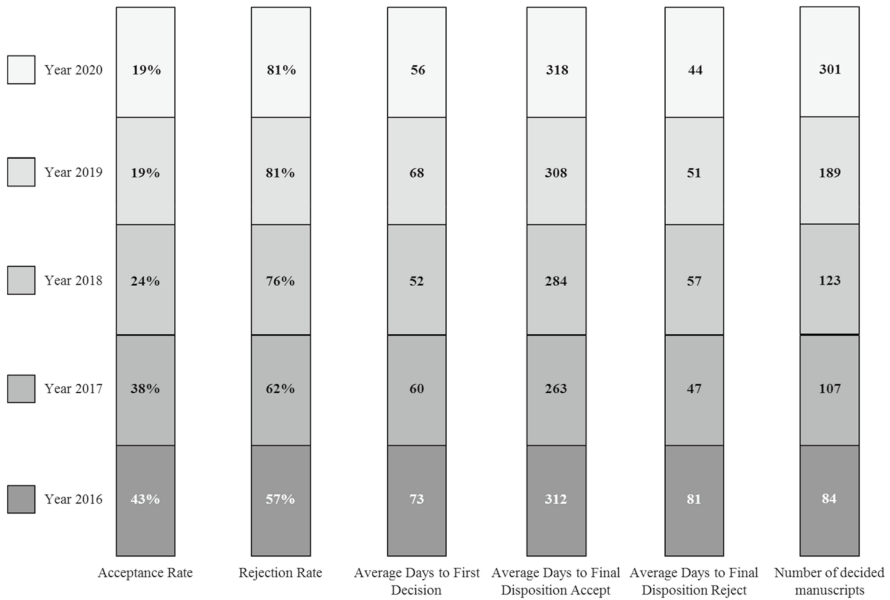
During the peer review process, submitted manuscripts go through one or more revision stages leading up to acceptance or rejection. Figure 1 summarizes the activity for the journal office between January 1st and December 31st of each year. The rejection rate for a year is calculated as the number of rejected manuscripts in this

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**Fig. 1** Editorial status summary 2016–2020

year compared to the total number of decisions in this year, which is defined here as the number of rejected manuscripts plus the number of accepted manuscripts.

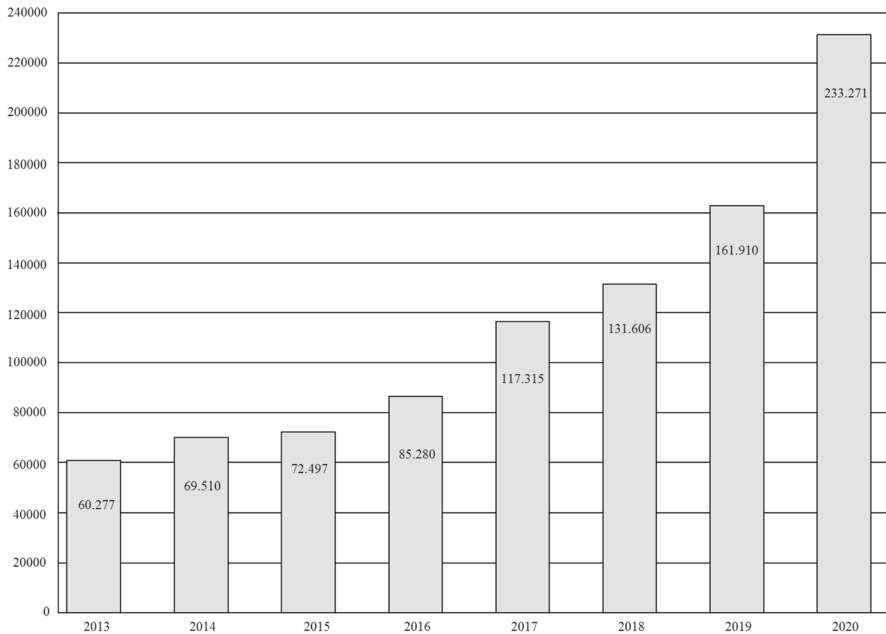
## 2.2 Downloads in 2013–2020

Downloads of full-text articles are a very good indicator of the interest of the scientific community in the papers of the journal and their content. This concerns in a positive way two aspects simultaneously: the relevance of the topics as well as the quality of the articles. As can be seen by Fig. 2, we had already about 60,000 downloads in 2013, in the first year after “Zeitschrift für Betriebswirtschaft” had been transformed into the “Journal of Business Economics”. In 2020, the downloads increased to over 233,000.

In addition, Table 1 gives an information about which articles, published in the years 2014–2020, were downloaded most frequently in the year 2020.

## 3 Best Paper Award 2020

By decision of the editors of the Journal of Business Economics the Best Paper Award 2020 is given to *Franziska Hoffmann* and *Kay Blaufus* for their contribution “The effect of simplified cash accounting on tax and financial accounting compliance costs”, printed version in issue 2/2020. By this the editors like to prize a



**Fig. 2** Successful full-text article downloads in 2013–2020

qualitatively outstanding publication. The editors and the publisher cordially congratulate the authors on this award.

*Franziska Hoffmann* was born on February 6, 1985 in Oberwesel, Germany. She studied economics at the Free University of Berlin. After practical work she passed the tax advisor exam in 2014. Since 2014 Franziska Hoffmann is Ph.D. student at the Institute of Business Taxation, Leibniz University Hannover. Her research focus is on compliance costs of taxpayers and client advocacy of tax advisors.

*Kay Blaufus*, born January 5, 1974 in Berlin, Germany, is a full professor of Business Taxation at Leibniz University of Hannover. After studying business administration at Freie Universität Berlin, he worked there as a research assistant from 1999 to 2004. In 2003, he passed the tax advisor exam. He received his Ph.D. in 2005 and in the same year he assumed the position of an Assistant Professor at Freie Universität Berlin. From October 2008 to March 2012, he held a chair in Finance and Taxation at the European University Viadrina in Frankfurt (Oder). His research interests include the economic analysis of tax effects from a normative and behavioral perspective. Current research topics are tax compliance, tax audit, tax uncertainty, and the taxation of retirement savings. *Kay Blaufus* is the founder and head of the Leibniz Lab for Experimental Economics and a member of the Working Group Quantitative Taxation (arqus) and the DFG network Behavioral Taxation.

**Table 1** Top 10 full-text article requests 2020

Title	Authors	Volume	Issue	Year	Article requests 2020
What makes industry–university collaboration succeed? A systematic review of the literature	Robert Rybnicek et al	89	2	2019	15,212
Financial literacy, financial advice, and financial behavior	Oscar A. Stolper et al	87	5	2017	11,963
Research streams on digital transformation from a holistic business perspective: a systematic literature review and citation network analysis	J. Piet Hausberg et al	89	9	2019	9,874
Decision making styles and the use of heuristics in decision making	Cristina Campo et al	86	4	2016	8,022
Digital Finance and FinTech: current research and future research directions	Peter Gomber et al	87	5	2017	5,792
Topic modeling in marketing: recent advances and research opportunities	Martin Reisenbichler et al	89	3	2019	5,613
Coordination, cooperation and collaboration in relief supply chain management	Christian Wankmüller et al	90	2	2020	5,033
Executive compensation in Germany	Daniel Beck et al	90	6	2020	3,889
A world of difference? The impact of corporate venture capitalists investment motivation on startup valuation	Patrick Röhmm et al	88	3–4	2018	3,596
Impact of ESG factors on firm risk in Europe	Remmer Sassen et al	86	8	2016	2,485

## 4 Best Reviewer Award 2020

Connected with giving away the Best Reviewer Award the editors and the publisher would like to thank all reviewers for their support to provide for best quality publications in the Journal of Business Economics. As representative for all reviewers of the last year *Thierry Rossier* from the London School of Economics and Political Science, Department of Sociology in London is given the Best Reviewer Award 2020. The editors and the publisher cordially congratulate him on this honour.

*Thierry Rossier* was born on July 9, 1985 in Vevey, Switzerland. He obtained a BA and an MA in political science at the University of Lausanne. Between 2013 and 2017, he was a PhD candidate at this university, with a dissertation on the affirmation and transformations of economics and business studies in Switzerland during the twentieth century. He was awarded a prize for the faculty's best dissertation in 2018. Until 2019, he worked as a postdoctoral researcher at the same university, and then was a guest research fellow at the Department of Organization from Copenhagen Business School. As of January 2021, he is a visiting fellow at the Department of Sociology at the London School of Economics. He is particularly interested in inequalities, elites and quantitative descriptive methods (multiple correspondence analysis, social network analysis, sequence analysis). He is currently developing a research project on gendered relations in elite occupations, besides working on power relations among elites and elite coordination. He also does research on the influence of economists and business scientists.

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