CALL FOR PAPERS
ACCOUNTING AND BUSINESS RESEARCH

Invites manuscripts for a Special Issue on

“Accounting, Accountability, Investment and Corporate Governance in the Global Context: Integrating Contemporary Accounting and International Business Research”

Guest Editors:
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ABR invites the submission of theoretical and empirical studies that develop and link current accounting research topics with international business studies. Bowe, Filatotchev and Marshall (2010) outline several dimensions in which accounting and economics-based research can contribute to international business studies, such as corporate governance, financial contracting theory, the recent growth of private equity and its effects on international investment, among many others. To date, the accounting and international business research fields have been developing rather independently (Puck and Filatotchev, 2019). Therefore, the main objective of this Special Issue is to build conceptual and empirical bridges between the two disciplines.

Novel and innovative applications may have their origins in the research ideas, theoretical developments, research methodology, research design and/or the international business setting being examined. The wide scope of the Special Issue is an attempt to encourage research contributions that not only address hitherto unexplored accounting issues within international business-related topics, but also provide an original framework which can challenge conventional approaches to international business research using rigorous methodologies developed in contemporary accounting research. Examples of research linking accounting with the wider international business literature include Beuselinck, Blanco and García Lara (2017), or the literature on the effects of IFRS adoption, summarized by Ball (2016).

Possible paper topics include, but are not limited to:

➢ The relationship between Multi-National Enterprises’ (MNEs) accounting practices, corporate governance and business strategy, including internationalisation strategy and Foreign Direct Investment (FDI)
➢ The impact of ESG reporting on MNEs
➢ How do financial reporting attributes mitigate or exacerbate “foreign firm discount” and “home bias” in equity and debt markets?
➢ How is the worldwide diffusion of Integrated Reporting affecting financial markets and business strategies?
➢ Management control and creativity in international start-ups
➢ What are the effects of culture, language, religion and trust on attributes of financial reporting?
➢ Corporate governance and its impact on earnings management and corporate financial reporting around the world
➢ Internal audit and control functions as determinants, or consequences, of cross-border organisational structure
➢ Accounting implications of international capital flows and internationalisation of the cost of capital
➢ The impact of the transition to international accounting standards on MNE business strategy; to what extent did home institutions contribute, or hinder, this transition?
➢ Accounting aspects of recent developments in real and financial option valuation in international business research
➢ Global competition among MNEs and its effects on managerial compensation and turnover: How do MNEs motivate and compensate managers? Do pay schemes vary with competition?
➢ What challenges do auditors face in auditing MNEs, and how do they tackle these challenges? Does audit quality vary with culture, religion and trust?
➢ Identifying patterns in the disclosure of corporate social responsibility (CSR) policies across MNEs: How do these policies vary with culture, language, religion and trust?
➢ How does tax avoidance vary with culture? Is tax avoidance stronger in certain cultures than others? Is foreignness related to tax avoidance and why?

More generally, any paper that fits within the ABR aims and scope that focuses on issues of interest for the international business research community will be welcome. The ABR aims and scope are as follows:

“Accounting and Business Research publishes papers containing a substantial and original contribution to knowledge. Papers may cover any area of accounting, broadly defined and including corporate governance, auditing and taxation. However the focus must be accounting, rather than (corporate) finance or general management. Authors may take a theoretical or an empirical approach, using either quantitative or qualitative methods. They may aim to contribute to developing and understanding the role of accounting in business.”

Papers should be submitted electronically to the ABR according to the instructions which can be found by following the links at:

https://www.tandfonline.com/action/journalInformation?show=editorialBoard&journalCode=rabr20

Authors should consult the ABR home webpage and conform to the required format for submission. All papers will be refereed according to the usual practices of the journal and the first review will be completed within 90 days of the receipt of the manuscript. The deadline for submission is 31 January 2021.

The first round of reviews will be followed by a paper development conference that is provisionally planned in May 2021. Acceptance to the conference does not guarantee acceptance into the Special Issue.

References.

Ball, R. 2016. “IFRS – 10 years later”, Accounting and Business Research, 46:5, 545-571,


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