

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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Jan Hendrik Fisch	Vienna University of Economics and Business, Austria
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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,

Beuselinck, C., Blanco, B., García Lara, J.M. 2017. “The role of foreign shareholders in disciplining financial reporting”, *Journal of Business Finance & Accounting*, 44(5&6), 558-592.

Bowe, M., Filatotchev, I., Marshall, A. 2010. “Integrating contemporary finance and international business research”, *International Business Review*, 19(5), pp. 435-445.

Puck, J. and Filatotchev, I. 2019. “Finance and the multinational company: Building bridges between finance and global strategy research”, *Global Strategy Journal*, <https://doi.org/10.1002/gsj.1330>

SPECIAL ISSUE EDITORS

Salvador Carmona (salvador.carmona@ie.edu) is Rector and Professor of Accounting and Management Control at IE University. His research interests focus on the organizational and social aspects of accounting systems, management control for start-ups, and business history. His research has appeared in *Abacus; Accounting and Business Research; Accounting, Auditing and Accountability Journal; Accounting, Organizations and Society; Critical Perspectives on Accounting; European Accounting Review; International Journal of Production and Operations Management; Journal of Accounting and Public Policy; Journal of Business Ethics; Organization Studies; Scandinavian Journal of Management*. He has served as editor of *European Accounting Review* and *Oxford Research Reviews*.

Igor Filatotchev (igor.filatotchev@kcl.ac.uk) is Vice Dean and Professor of Corporate Governance and Strategy at King’s Business School, King’s College London, and visiting professor at the Vienna University of Economics and Business. He earned his Ph.D. in economics from the Institute of World Economy and International relations (Moscow, the Russian Federation). His research interests are focused on corporate governance effects on entrepreneurship development, strategic decisions and organizational change. Key research programs currently in progress include analysis of resource and strategy roles of corporate governance; corporate governance life-cycle; and a knowledge-based view on governance development in entrepreneurial firms and IPOs. His research has appeared in *Academy of Management Journal, Strategic Management Journal, Journal of International Business Studies, Journal of Management Studies, Organization Science, Journal of Management, European Journal of Finance, European Accounting Review* and *Journal of Corporate Finance*. He has served as a Guest Editor of special issues of *Journal of Management Studies, Journal of International Business Studies, International Business Review, Management International Review*, and *Journal of Corporate Finance*. Currently, he is the General Editor of *Journal of Management Studies*.

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Gilad Livne (g.livne@exeter.ac.uk) is Professor of Accounting at the University of Exeter Business School. He earned his Ph.D. in accounting at the University of California at Berkeley. His research explores issues related to auditor independence, the audit market, fair value accounting, determinants of executive compensation and regulation of executive pay, foreign IPOs and intangibles. Gilad is currently serving as an Associate Editor for ABR and is a member of several other editorial boards. In 2018 Gilad was awarded the Best Reviewer Prize for the European Accounting Review. His research has been published in *Review of Accounting Studies*, *Journal of Corporate Finance*, *Auditing: Journal of Practice and Theory*, *Journal of Banking of Finance*, *European Accounting Review* and *Journal of Business Finance and Accounting*. Gilad co-edited Routledge Companion to Fair Value and Financial Accounting, 2nd Edition, 2018 and co-authored “Applying IFRS Standards,” 4th Edition, Wiley (2016).