

Research in Accounting in Emerging Economies

Call for Papers

Special Issue on “Accounting in Central and Eastern Europe”

Guest Editors:

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Transition and emerging economies have attracted an increased interest from researchers, international organizations, money lenders and other investors over the course of the last decades. Countries in Central and Eastern Europe, most of them former components of the communist bloc, have suffered diverse influences over time. Historically, the advent of communism in the 1950s has stopped the economic and political development of these countries. Its fall during the late 1980s and early 1990s triggered severe changes in the economic and social environment, with profound consequences on the countries' accounting and business models.

The accounting regulatory process of these countries has mostly been a public one, although some countries also involved private sector and professional bodies. The main user of accounting information was reported to be the State. The accounting model of these countries was reformed sometimes in successive steps and not always quite consistent with each other, to follow the model(s) of more advanced countries such as France, Germany or the USA. Additionally, the need to present the countries as modern ones, with a view to attract foreign investors, raised the regulators' interest in the International Accounting Standards/International Financial Reporting Standards. Thus, IASs/IFRSs and the IASC's conceptual framework were considered at various times and in different approaches as model to reform financial reporting in these countries. Additionally, the countries' political will to join the European Union compelled the regulators to ensure a high level of harmonization with the European Directives even before these countries joined the EU, and concluded with their enactment subsequently (when they became full members).

Also, CEE economies do not make exception to findings in other emerging economies: a lower level of development of the accounting profession, lower focus on professional judgment, and lesser quality of financial reporting. Managerial accounting seems to be in an incipient stage of development, with historically less focus on decision-making, especially during the communist period. Audit is a fairly recent profession. The market capitalization of stock exchanges in these countries are understandably less developed than those of western economies.

It is in the midst of this process of change and reform that we call for theoretical and empirical papers that will further our understanding of accounting issues in CEE countries. We are particularly (although not exhaustively) interested to receive papers that investigate:

- The role of the State in designing the financial reporting model;
- The impact of IAS/IFRS in practice;
- The role of corporate governance;
- The process of management accounting change in organizations;
- The stage of development and the role of corporate social responsibility;
- The development of the accounting profession;
- The quality of financial reporting and auditing;
- The IT developments.

The deadline for submission of full papers is 15 April 2012. **Early submissions are strongly encouraged.** A regular double blind review process will follow. Accepted papers will be published in a special issue in 2013. Please prepare your manuscript according to Research in Accounting in Emerging Economies guidelines. For details, visit

<http://info.emeraldinsight.com/products/books/series.htm?PHPSESSID=gv6b3119piv9558ph9flrlgd50&id=1479-3563>

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