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Journal of International Accounting, Auditing and Taxation



JIAAT Special Issue: Accounting in India

The goal of this special issue is to publish high quality research on various accounting issues in India. India's role in the world economy is continually growing, and recently the Indian economy became the sixth largest economy, surpassing France. India is also a strategic trade partner of the U.S. and a favorite destination for offshoring business functions, such as accounting. However, Indian accounting issues are not sufficiently featured in leading accounting journals. In this special issue of JIAAT, we aim to help fill that gap.

This special issue of JIAAT aims to promote research and the sharing of knowledge pertaining to a wide range of Indian accounting issues in a variety of areas, such as financial reporting, auditing, taxation, and management accounting. Papers using various research methodologies, such as archival, analytical, behavioral, and field studies, are welcome. Interesting case studies and insightful commentaries on important contemporary issues are also welcome. Submissions are expected to make a contribution to the accounting literature, and should highlight how the manuscript is interesting and informative to the international readership of JIAAT.

The special issue invites manuscripts on topics that include but are not limited to:

The production and dissemination of financial accounting information

Fraud, Corruption, Ethics, and Whistleblowing

Sustainability and Corporate Governance

Tax issues, including tax avoidance

The role of professional accounting bodies on the development of accounting standards

The role of culture and institutions (political, legal, and religious) on accounting practices

Management accounting and control practices

Political issues and their influence on the accounting practices

Internal and External auditing

The offshoring of accounting services (tax, audit, etc.) to India

Submission Guidelines: Manuscripts for the special issue must be submitted online at https://www.journals.elsevier.com/journal-of-international-accounting-auditing-and-taxation by December 1, 2019. The special issue is expected to be published in September 2020.

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