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Journal of International Accounting, Auditing and Taxation



Call for Papers

Journal of International Accounting, Auditing & Taxation (JIAAT)

Special Issue: Accounting in the Former Soviet Block Countries

The goal of this special issue is to publish high-quality research on various accounting issues tackled by former Soviet Block countries (FSBC) after the dissolution of the USSR. The combined economic significance of FSBC, as measured by Gross Domestic Product (GDP) in U.S. dollars, amounts to about 3% of total world GDP, with *per capita* GDP being 79% lower than the world average. But the FSBC role in the world economy is growing, with strong prospects for the future. The human capital throughout the FSBC is already of substantial value. For example, 73% of the adult population possesses post-secondary education diplomas, being equivalents of junior college, undergraduate, and graduate university degrees. If the hypothesis that human capital plays an essential role in economic growth is correct, and if human capital is indeed indicative of long run progress, then FSBC show high potential for future economic success.

After the dissolution of the Soviet Union, some FSBC became members of the European Union and adopted International Financial Reporting Standards (IFRS). Others, meanwhile, still make every effort to develop their own national accounting systems alongside IFRS; but all continually attempt to become productive members of the international economic community. Despite their growing importance on the world stage, the accounting issues that FSBC find themselves up against have not been sufficiently discussed within the pages of leading accounting journals. In light of this, we hope to fill some of this gap in the academic record with this special JIAAT issue.

This special issue seeks to publicize research and share acquired knowledge on a wide range of accounting issues in a variety of areas, including, but not limited to: accounting regulatory environments, corporate governance, financial reporting, auditing, taxation, and management accounting. We welcome all manner of research methodologies, including, but not limited to: archival, analytical, behavioral, field studies, compelling case studies, and insightful commentaries on critical contemporary issues.

The special issue invites manuscripts on topics including, but not limited to:

- Tests of the validity of general theories, employed to explain the accounting phenomena in the specific context of the former socialist countries
- The regulatory environments in the FSBC
 - The development of accounting, auditing, and tax regulations
 - The role of culture and institutions (political, legal, and religious)
 - The function of the governmental and professional accounting bodies
 - The dual institutionality of accounting standards
 - The role of the European Directives, and the development of the enforcement mechanisms
 - The production and dissemination of accounting information in the FSBC
 - Emerging technologies: big data analytics, digitization in accounting
 - Lessons learned from the IFRS adoption, accounting as a catalyst of the transition
 - SME accounting

- Corporate governance and sustainability in FSBC
- Audit, Disclosure, Fraud, Corruption, Ethics, Whistleblowing, and Importance of Reputation
 - Internal and external auditing, oversight and quality control in the profession
 - Evolution of auditing standards and the market for audit services/audit pricing
 - Blockchain accounting and audit trails
 - Tax accounting
 - The role of tax consulting in the development of accounting practices
- Management accounting and control practices, strategic accounting

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 July 31, 2021. Please, identify the special issue while submitting the paper.

Contact Information: For further information, please contact any of the three Guest Editors:

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About JIAAT:

JIAAT is a specialty journal and is rated at #3 in the Academic Journal Guide (AJG) of the CABS (UK). Founded in 1992, JIAAT publishes research that advances our understanding of international accounting over a diverse range of topics and research methods. The JIAAT Editor-in-Chief is Robert K. Larson, Professor of Accounting, University of Cincinnati, USA