

**Special Section of *European Accounting Review*:  
“Accounting in Transitional and Emerging Economies”  
Guest Editors: Mahmoud Ezzamel and Jason Xiao, Cardiff University**

The last few decades have witnessed major macro changes in world economies. Most previous socialist countries, such as Russia, former eastern European countries, and China have taken major strides towards introducing economic reforms leading to reducing state ownership, establishing property rights, promoting private ownership, and establishing markets. Other countries that have not undergone major political changes have begun to emerge as powerful economies, such as Brazil and India. Yet others have embarked on significant government reforms. The impact of these developments has been enhanced by the demands of globalisation, evidenced in particular through pressures exerted on transitional and emerging economies by the World Bank, the International Monetary Fund, big international audit firms and the IASB, and the demands of foreign venture capitalists and multinationals. These pressures have been calling for greater convergence of accounting practices around the globe with respect to financial reporting, auditing and management accounting. This special section is devoted to publishing original papers that address some of the implications raised above for the accounting/auditing profession and for accounting practice in transitional and emerging countries. Below we list a number of possible themes where we would welcome quality submissions, but papers dealing with other relevant issues are also welcome.

**Suggested themes (not inclusive):**

- The role of the accounting profession in economic development and marketisation.
- Regulation of the accounting profession and accounting standard setting, including the adoption of IFRS.
- Developments in the infrastructure of the accounting profession and accounting practice (including audit independence).
- Use and usefulness of fair value accounting.
- The demand for and supply of audit services.
- Earnings management, accounting fraud and corruption.
- Adoption of ICT, including ERP, in accounting.
- Accounting and mechanisms of corporate governance.
- Customisation of global performance measurement systems and local innovations in management accounting.

Following the *EAR* policy of openness and flexibility regarding methodologies and styles of conducting research, papers adopting narrative style, experimentation, field study methods, surveys and empirical-archival methods will be considered.

Submitted papers considered for this special section will be subject to a double blind review process. Authors are encouraged to contact the guest editors in advance should there be any matters on which they require clarification or guidance ([ezzamel@cardiff.ac.uk](mailto:ezzamel@cardiff.ac.uk); [xiao@cardiff.ac.uk](mailto:xiao@cardiff.ac.uk)). Authors should strictly follow *EAR* submission guidelines which can be found at: <http://www.tandf.co.uk/journals/authors/rearauth.asp>. Submissions in electronic format (MS Word) should be sent to the *EAR* editorial office in Madrid (Spain), via e-

mail: [ear@ie.edu](mailto:ear@ie.edu). The subject of the message containing the electronic submission should include a reference to “Special **Section** on Accounting in Transitional and Emerging Economies”. Additionally, one hard-copy of the paper should be sent to Professor Salvador Carmona. Editor. EAR. Calle Pinar, 15-1B. 28006 Madrid (Spain). The deadline for submissions is 30 November 2009.