



**CALL FOR PAPERS
FOR THE SPECIAL ISSUE OF
Zeszyty Teoretyczne Rachunkowości
(ZTR – *The Theoretical Journal of Accounting*) in 2022**

with Guest Editor

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Special issue topic:

***Accounting and financial and non-
financial reporting in the digital context***

Motivation

Accounting is a product of an ever-changing environment, and at the same time, it interacts with it. Social, economic, cultural, and technological changes have a significant impact on how accounting is theorized, how research is conducted, how accounting policy is shaped on a macro scale, and how accounting functions in business practice. Half a century ago, accountants never dreamed that part of their work would be automated, nor that tabular numerical combinations, which constituted the main effect of their work, would one day be just one of many elements of extensive financial and non-financial reporting.

Times have changed. The economy has gained a global and digital dimension, economic phenomena have become more complex, social and environmental awareness (including sustainability and circular economy issues) has increased, and new technologies have opened up extraordinary opportunities for people in terms of information processing and communication. These changes have had a significant impact on accounting and corporate reporting. In some sense, it matured, moving from recording "real" and "objective" economic transactions and presenting the effects of these events in a synthetic tabular form for recording, measuring, and describing economic as well as non-financial phenomena, the essence of which is often difficult even for professional accountants. The common feature of all these changes is the increasing emphasis on communication in accounting and corporate reporting.

Accounting communication may be analyzed in numerous aspects: linguistic, visual, technological, cultural, or sociological. The articles submitted for the special edition will be aimed at discussing these aspects.

Suggested topics

We invite papers addressing the following research questions of immense interest:

1. How is financial and non-financial information reported by firms, and how is it processed by users?
2. What is the impact of new technologies and digitalization on accounting communication?
3. Does the increasing use of language and narratives in accounting reports improve communication?
4. How do economic, social, and cultural changes shape financial and non-financial reporting?
5. What are the opportunities and threats resulting from the digitalization and automation of accounting?
6. What is the current role of management accounting in creating financial and non-financial reports?
7. How does financial reporting reflect the non-financial aspects of business activity?
8. What should be the role of the professional accountant in contemporary business?
9. Do accounting standards (e.g., IFRS) respond to the challenges of the contemporary economy?
10. What is the future of financial and non-financial reporting?

The articles (ca. 32,000-44,000 characters) may present the results of research conducted using different methods, e.g., theoretical approaches or empirical approaches (surveys, case studies, experiments, archival research).

We want to underline that the articles should pertain to the theme of the special issue of ZTR and should not have been published earlier in hard copy nor electronic version, whether in magazines, books, or conference materials.

The deadline for submitting papers is **30th June 2022**.

The accepted papers will be published in 2022 (ZTR, vol. 46, no. 4).

Each manuscript should be prepared in accordance with the guidance given in the section "Instructions for authors" of our website: <http://ztr.skwp.pl/resources/html/cms/FORAUTHORS>.

Articles should be submitted through the online ICI Publishers Panel:
<http://ztr.skwp.pl/resources/html/cms/DEPOSITSMANUSCRIPT>

When submitting an article, please enter that your article is for **Special Issue 2022 with Guest Editor** in the additional comment in the Publishers Panel Index Copernicus system.

The coordinator of the Special Issue of ZTR with Guest Editor is **Dr hab. Marek Masztalerz, prof. UEP** (ztr@skwp.pl)



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