

# Call for papers

Special issue of the *Journal of Accounting and Management Information Systems*

## “National perspectives on international accounting harmonization”

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It is argued that the need for accounting harmonization is the effect of the globalisation process. On the other hand, it is also argued that accounting is subjective at both philosophical and policy levels, and mutually interactive with the environment within which it operates. At the most general level, a regulatory system needs to be compatible with, and meet the everchanging needs of, its environment. In this context, this special issue is devoted to papers that address various issues related to the accounting evolution in its environment and the forces affecting this development.

**Topics** suitable for this special issue include but are not limited to:

- IFRS: virus or wonderdrug?
- Concept transferability across cultures
- Accounting and the role of the State
- Users of financial statements and their needs in different national contexts
- The accounting profession and the international accounting harmonisation
- How are IFRSs applied in different countries?
- Specific country-based studies

### SUBMISSION OF PAPERS

Papers for consideration should be sent by email as a Word attachment directly to the guest editors at [d.j.a.alexander@bham.ac.uk](mailto:d.j.a.alexander@bham.ac.uk) and [catalin.albu@cig.ase.ro](mailto:catalin.albu@cig.ase.ro). Submitted papers will be subject to the usual double blind review process.

### IMPORTANT DATES

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|---|-----------------|
| - Deadline for submissions of proposals (full papers) | 31 January 2011 |
| - Expected publication                                | June 2011       |

May we inform you that the Journal of Accounting and Management Information Systems (JAMIS) is an academic peer-review journal, which has recently become indexed in EBSCO, ProQuest and IndexCopernicus, and is currently under review to other international esteemed databases. The editorial board has always adhered to high-quality double-blind review criteria, intended to ensure the quality of the papers published. For more information about JAMIS and guidelines for authors, please visit [www.revistacig.ase.ro](http://www.revistacig.ase.ro). The papers should follow the editing requirements of JAMIS, disclosed on the journal's website (Peer review tab).