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CALL FOR PAPERS
FOR THE SPECIAL ISSUE OF
Zeszyty Teoretyczne Rachunkowości
(ZTR - *Theoretical Journal of Accounting*) in 2021
with Guest Editor
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Special issue topic:
Ethical Issues in Accounting in Prosperity
and a Financial Crisis

Motivation

Current and past economic and financial crises have changed the behaviour of business leaders, managers, and investors, as well as accounting professionals (financial accountants, bookkeepers, management accountants, auditors). The fear of further financial crises has forced accounting reforms, the revision of auditing standards, and a restructuring of corporate governance systems in many countries to provide a reliable framework for companies' activities and performance. The International Federation of Accountants (IFAC) board founded the International Ethics Standard Board for Accountants (IESBA), which issued the Code of Ethics for Professional Accountants (IFAC Code) as a set of globally accepted guidelines for ethical conduct. The first version was published in 1990, and it was recommended (but not mandatory) for IFAC members to adopt. Establishing a unified code of ethics was one of the major achievements of IFAC that provided solid guidelines for accounting professionals across the world. Prior research indicates that the IFAC Code has been moderately successful in the attempt to harmonise ethics standards for professional accountants worldwide. As globalisation continues to affect business culture and technology, and, consequently, the focus of business, the accounting profession must keep pace and reassess its role in the world economy, but also in society. This is especially important during economic and financial crises, when the classic entrepreneurial model is not sustainable. Not only can a code of ethics can provide a framework for appropriate employee behaviour and establish a better corporate culture, it can also improve leadership, help organisations to comply with government guidelines, and enable organisations to be more socially responsible. Many ethical issues could be explored in the context of Corporate Social Responsibility (CSR), not only in times of crisis.

The high-profile ethical failures of professional accountants in recent decades taught us the importance of ethics education. A professional accountant's responsibility is not exclusively to satisfy the needs of an individual client or employing organization. All accountants should act in the public interest by complying with fundamental ethical principles (integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour) since these principles establish the standard of expected behaviour. Therefore, accounting ethics should be promoted much more in education and in practice. Accounting and business educators have a special responsibility to examine and teach ethics in the broader context of globalisation. Regulations and voluntary standards aim at minimizing fraud and manipulation of business information, but ethical behaviour is the key to achieving an honest business environment and sustainable growth.

The articles submitted for the special edition will be aimed at clarifying knowledge about ethics from the perspective of the accounting profession.

Suggested topics

Taking the above into consideration, it is of great importance to obtain answers to the following questions:

1. What are the cross-cultural influences of accounting-related ethical dilemmas?
2. How can accounting ethics affect capital markets?
3. What are the practical barriers for accountants that make ethical behaviour in times of crisis more difficult?
4. What affects the adoption and implementation of the IFAC Code?
5. What is the role of auditors in promoting a higher level of ethical behaviour?
6. Why is accounting education so important in the development of ethics awareness in business and accounting practice?
7. What are the approaches in accounting ethics education?
8. What can be done to improve the quality of accounting ethics education?
9. What measures should be used to enhance accounting ethics?
10. How do accountants deal with the situations and circumstances that might create threats to their compliance with the fundamental principles and can their behaviour be compromised?
11. Which are the safeguards that accountants apply as a way of addressing the threats?
12. What is the role of the codes of ethics for management accountants developed by IMA and CIMA in resolving ethical dilemmas in the area of management accounting?

Articles (ca. 40,000 characters) may present the results of research conducted using different methods, e.g., theoretical approaches or empirical approaches (surveys, case studies).

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 **31st March 2021**.

The deadline for the publication of ZTR is **31st October 2021**.

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 2021 with Guest Editor** in the additional comment in the Publishers Panel Index Copernicus system.

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