



CALL FOR PAPERS FOR THE SPECIAL ISSUE OF Zeszyty Teoretyczne Rachunkowości (ZTR – The Theoretical Journal of Accounting) IN 2023



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SPECIAL ISSUE TOPIC

Research methods for current accounting developments

Motivation

Contemporary accounting is undergoing a substantive transformation. Notable reasons for these changes include the digitization of the economy, as well as ostensibly renewed pressures for socio-economic activities to be sustainable and more socially responsible. The observed trends contribute to the expansion of accounting boundaries. Contemporary accounting includes not only monetary measurement methods but multidimensional projections of the economic activity of people and organizations using numbers, narratives, graphic elements, and multimedia. In contrast to the promoted and popular normative positionings, accounting thought and practices are neither objective nor independent. Accounting in both these strata is a social product of the times and places in which it is embedded and operationalized. This view is reflected in a wide spectrum of current social scientific research in accounting.

The indicated trends translate into methodological challenges and innovations in accounting research. The virtualization of economic and social relations provides a new type and quality of research material in the form of digital traces of individual and organizational activities. New technologies also enrich the set of research tools with new methods and techniques, e.g., mobilizing artificial intelligence. The orientation of accounting to social responsibility, on the other hand, favors the multidimensionality of inquiries and drawing from theoretical and methodological developments from other disciplines.



The purpose of the special issue of *Zeszyty Teoretyczne Rachunkowości* (*The Theoretical Journal of Accounting*) is to draw attention to these challenges. The main topic and focus of the issue is constituted by the methodology and methods of research that can respond to the challenge of developing analyses of contemporary accounting and current developments.

Suggested topics

We encourage authors to prepare and submit articles on the focus of research methodology in accounting in the current context. The following thematic areas are of particular interest in the light of the presented challenges:

- Research methodology and methods for studies on contemporary economic, social, environmental, and technological dimensions of accounting.
- Digitization in quantitative and qualitative research.
- Software that supports the social scientific research process.
- The use of artificial intelligence in empirical accounting research.
- Approaches and methods for accounting research today, including normative, applied or empirical.
- Mainstream accounting research vs. interpretative and critical research in accounting.
- Trends in methodology and methods in accounting research in recent times.
- Methodological competencies and perspectives among contemporary accounting researchers.

The above-mentioned issues are not exhaustive as to the scope and complexity of research into contemporary accounting developments. Rather, they are intended to inspire the authors when choosing the topic of the paper.

We want to underline that the articles (ca. 32,000-44,000 characters) should pertain to the theme of the special issue of ZTR and should not have been published earlier in hard copy or in electronic version, whether in magazines, journals, books, or conference materials.

The deadline for submitting papers is 30th June 2023.

The accepted papers will be published in 2023 (ZTR, vol. 47, no. 4).

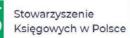
Each manuscript should be prepared in accordance with the guidance given in the section "Instructions for authors" on our website: http://ztr.skwp.pl/resources/html/cms/FORAU-THORS.

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 2023 with Guest Editors** in the additional comment in the Publishers Panel Index Copernicus system.

The coordinators of the Special Issue of ZTR with Guest Editors are **Anna Szychta** and **Marek Masztalerz** (ztr@skwp.pl).







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