CALL FOR PAPERS

European Accounting Review (EAR) invites manuscripts for a

Special Issue on
Literature Reviews in Accounting

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Given the ever-increasing output of scientific research in our accounting field, timely, informed, comprehensive and articulated literature reviews represent a necessary and useful tool to the entire academic community. Literature reviews have different functionalities: they foster reflexivity, analysis and justification of different areas of scholarly investigation, articulating their achievements, providing critical analysis of their failures and signaling areas where new research can make substantial extensions of previous work. They invite to broaden scholarship by identifying areas that are under-represented in accounting research. They enhance our understanding of the functioning of accounting by articulating the relationship between different theories and by building the gap between diverse research traditions in accounting.

Consistently with those functionalities, the objective of this special issue of European Accounting Review is to welcome literature reviews on any area of scholarly investigation in the broad accounting field, including: financial reporting, financial analysis, auditing, governance, managerial accounting and control, taxation, social and environmental reporting, critical and interdisciplinary accounting, accounting and information systems, public sector accounting, accounting history, accounting education, international accounting, online and XBRL reporting and gender issues. The literature reviews can also cover research methods in relation to accounting (e.g., analytical research, experimental research, behavioral accounting or qualitative research).

In line with the traditional openness of EAR in terms of research methods, we welcome traditional qualitative literature reviews together with more quantitative structured literature reviews (e.g., bibliometric analyses which, among others, identify trends and patterns).

We are seeking to receive high-quality literature reviews. We do not expect to receive annotated bibliographies which summarize in a descriptive and linear way numerous articles. A non-comprehensive list of characteristics that we would like to find in the submitted papers include the following:

- The review must be (almost) comprehensive within the given topic it covers. With the coexistence of numerous bibliographic databases, it is not difficult nowadays to perform an informed selection of the most insightful references for this purpose.
- The paper must bring a real value-added contribution. In accordance with the above-mentioned functionalities of reviews, we can put forward a few areas in which the reviews can make a contribution:
  - Critical discussion of the literature and of the relationship between different works
  - Identification of methodological problems
- Identification of areas of debate
- Identification of research gaps and avenues for future research.
- If applicable, transparent presentation of the methodology used to prepare the review (e.g., databases, keywords, time limits).
- Mind-mapping techniques are welcome (e.g., diagrams which present the conceptual scheme of the review, tables which present the main articles and allow the author to overview, organize and summarize the findings).
- The review must reference any other literature review on the topic to demonstrate its contribution.
- The quality of the writing style is very important.

Together, the papers in this EAR special issue will provide an opportunity to explore accounting as a discipline, broadening its scholarship and exploring what is specific to the accounting craft. We anticipate that, consistent with the history of this discipline, different contributions will review how accounting research has drawn on various disciplines, such as finance, economics, psychology, organizational studies or sociology. But, at the same time, this collective project will help to take stock of what accounting research can achieve, while other disciplines cannot, making it recognizable as a distinctive and autonomous area of research.

Papers submitted to this EAR special issue 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 (carlos.larrinaga@ubu.es; stolowy@hec.fr).

Authors should strictly follow EAR submission guidelines which can be found at: https://www.tandfonline.com/action/authorSubmission?journalCode=rear20&page=instructions. Submissions in electronic format (MSWord) should be made at https://mc.manuscriptcentral.com/rear.

Submission opens 15 November 2019 and closes 30 November 2019. (Note that papers for this EAR special issue cannot be submitted before or after the above dates.)

There are plans to hold an EAR Symposium on the topic at the 2019 European Accounting Association (EAA) Annual Meeting in Paphos, Cyprus, 29 – 31 May 2019. This session is to be moderated by the Guest Editors. It will present the objectives of the upcoming EAR special issue and feature a few presentations, with the underlying intent being to provide ideas to potential authors for the special issue.