

**CALL FOR PAPERS IN ENGLISH
FOR THE SPECIAL ISSUE OF “Zeszyty Teoretyczne Rachunkowości”
IN 2019**

**WITH GUEST EDITOR
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TOPIC OF THE SPECIAL ISSUE:

**Accounting and Behavioral Sciences -a successful marriage or an
extravagant crusade?**

Motivation

Ken Shackleton wrote in 1976: *“Behavioral scientists have criticized the accountant for a number of years. It is likely that their criticisms will continue for a further extended period due to the profession's lack of urgent response.”*

More than 40 years have passed since the statement cited above, so we are now allowed to ask whether something has changed in this regard, and if so, what it is, and if not, why this is so.

Taking into consideration the studies conducted in the field of accounting, we recognize that researchers use a variety of branches of social science. Psychology seems to be very important in accounting research because it presents different behavioral aspects of the individuals and entities that influence the resulting financial and non-financial volumes. These behaviors can be analyzed from both intra-organizational as well as inter-organizational perspectives. In this regard, other disciplines, such as economics, sociology and organization theory are implemented to contribute to the research performed in the behavioural accounting literature. And it has been this way since 1966, the year when this research stream was started (Caplan, 1966).

Dunk (2001) said, *“for as long as organizations comprise people, their behaviors will influence organizational functioning.”* However, the impact of behaviors on an organization and its business environment can have different intensities and effects, i.e. positive and negative. This affects the variety of topics discussed in behavioral accounting research and they are presented in scientific publications worldwide. The importance of behavioral paradigms in accounting among researchers and the increasing trend in this issue in scientific publications were confirmed by e.g. Dyckman (1998) or Dunk (2001). Accounting scientists indicate that behavioral paradigms help to understand accounting phenomena in a broad sense, e.g. financial accounting or management accounting. However, some researchers also criticize accounting studies based on the behavioral approach, for example Zimmerman (2001).

Suggested topics

To confirm or reject the statement presented by K. Shackleton, the following questions referring to financial and management accounting should be covered by the papers you submit to the special volume of our journal:

- What kind of scientific approaches or frameworks (behavioral science) have been used in accounting research?
- Do theories or frameworks of behavioral science help to understand accounting and do they have an impact on its improvement in business organizations?
- Has a new understanding of “meaningful issues” occurred?

- Has the practical work of accountants/management accountants changed?
- Has accounting research changed somehow in regards to the behavioral approach?
- Have behavioral accounting studies been conducted which take into account the dynamic business environment of organizations?

The articles (ca. 40,000 characters) may present the results of research conducted using different methods: theoretical approaches, 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 **1st March 2019**.

Each article 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/FOAAUTHORS>. Articles should be submitted through the online ICI Publishers Panel:

<http://ztr.skwp.pl/resources/html/cms/DEPOSITSMANUSCRIPT>

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



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