

International Journal of

Accounting, Auditing and Performance Evaluation

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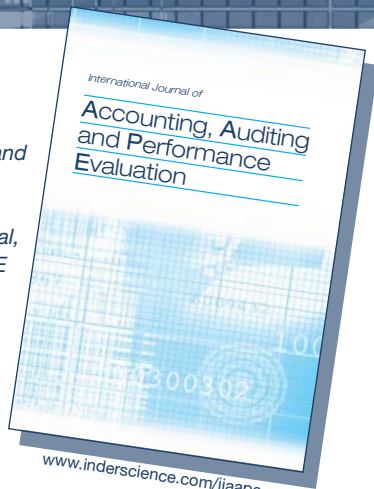
Scope of the Journal

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IJAAPE addresses the complete spectrum of: financial accounting, managerial accounting, accounting education, auditing, taxation, public sector accounting, capital market and accounting, accounting information systems, performance evaluation, corporate governance, ethics, and financial management. All methodologies, such as analytical, empirical, behavioural, surveys, and case studies are welcome. IJAAPE encourages contributions especially from emerging markets and economies in transition and studies whose results are applicable across nation states or capable of being adapted to the different accounting and business environments.

Topics covered include:

- IFRS/IAS compliance, financial reporting in emerging/transitioning economies
- IFRS/IAS and accountants' judgment; international accounting convergence and harmonisation
- Creative accounting and quality of financial reporting; risk in accounting
- Financial reporting and capital markets/stock market returns
- Earnings management, shareholder reactions
- Corporate governance practices in the developing/developed worlds
- Communication and financial reporting on the internet
- Rule based accounting versus principle based accounting
- Accounting practices for financial instruments
- Social and environmental reporting: comparison across nations
- Financial reporting and adoption of IFRS/IAS by SMEs
- Cultural impact on financial reporting; segmental reporting
- Disclosure of financial forecasts in annual reports
- Accounting practices for intellectual capital and other intangible assets
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