

International Journal of

Accounting, Auditing and Performance Evaluation

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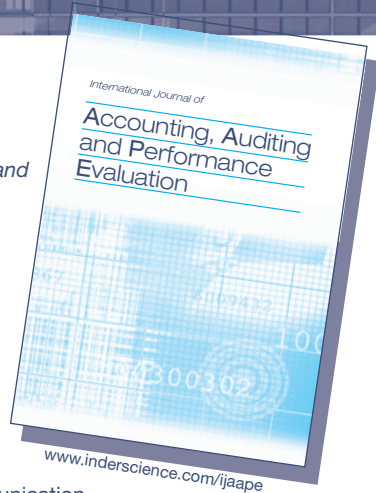
Scope of the Journal

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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:

- Big data analytics, audit data analytics and management accounting
- Blockchain accounting and audit trails
- Digitisation in accounting
- IFRS/IAS compliance, financial reporting in emerging/transitioning economies, accountants' judgment, international accounting convergence and harmonisation
- Creative accounting and quality of financial reporting; risk in accounting
- Integrated reporting; financial reporting and capital market's reaction
- Earnings management, shareholder reactions
- Corporate governance practices in 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: comparisons across nations
- Cultural impact on financial reporting; segmental reporting
- Accounting practices for intellectual capital, other intangible assets; complex mergers and acquisitions; disclosure of financial forecasts in annual reports
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