

# Research in Accounting in Emerging Economies

## Call for Papers

### Special Issue on "Accounting in Latin America"

#### Guest Editors:

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Research on accounting in emerging economies has become very important because of the increasing role that emerging economies are now playing in the global economy. Though research is growing, with a broad geographical spread across developing and emerging economies at different development stages it is not extensive in any country apart from China. Despite their political and economic importance, very little research has been carried out about the accounting practices of Latin American countries. Therefore, there is very little systematic knowledge of the accounting issues within the context of the Latin American economies. Given the economic and political importance of the Latin American countries and the limited research that has been carried out on accounting in these countries, we believe that this special issue on "Accounting in Latin America" is opportune.

The research on accounting in emerging economies has portrayed accounting as a system with lower informational quality when compared to accounting practices in developed countries. In addition, accounting information in emerging economies is prepared more to meet tax and regulatory needs than to inform investors and managers. However, it is increasingly noted that accounting practices in developing and emerging economies are undergoing tremendous changes given the diffusion of international standards, increased international competition and the quests for economic growth and financial stability. As a consequence, this special issue seeks to foster the debate on accounting developments in Latin America caused by those internal and external pressures.

We are particularly interested in exploring how local cultural attributes of the Latin American countries are reproduced in distinctive forms of accounting and accountability. We also welcome papers that discuss accounting developments in Latin America by assessing accounting systems against broader development goals, and how such systems are shaped by among other things, culture, ethnicity, corruption, coercion and political patronage.

We invite historical, theoretical, empirical, practical, and review papers, whether quantitative or qualitative, from scholars across disciplines on the

following issues affecting accounting and accountability in the Latin American economies. Issues of importance include, but are not limited to:

- Historical development of accounting, including the development of the profession;
- Education, training, and the role of professional accounting bodies;
- Financial reporting and accounting standards;
- Auditing;
- Corporate governance;
- Management accounting issues;
- The impact of structural adjustment programmes and international financial agencies on accounting practices;
- Accounting, regulation, and privatization;
- Accounting and accountability issues in the public sector, NGOs, multinational corporations;
- Accounting practices in family businesses;
- The impact of culture, ethnicity, and history on accounting;
- The role of accounting in socio-economic development and poverty reduction.

The deadline for submissions is 31 October 2012. Accepted papers will be published in 2013. Please prepare your manuscript according to *Research in Accounting in Emerging Economies* guidelines. For details, visit <http://info.emeraldinsight.com/products/books/series.htm?PHPSESSID=gv6b319piv9558ph9flrlgd50&id=1479-3563>

All enquiries and electronic submissions of papers should be sent to the guest editors:

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