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**ACCOUNTING
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Call for papers

Financial Accounting: Past, present and future

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14 This special temporally-orientated issue of Accounting Forum looks at the development of
 15 Financial Accounting through time, the current situation and likely future developments. It takes
 16 the view that studying the past helps to understand the present and predict the future. There should
 17 be an attempt to develop themes over time. Papers linking past historical research, current issues
 18 and future policy recommendations are particularly welcome. The editors are happy to receive
 19 papers across a wide spectrum of topics. The following topics can be used for guidance, but are
 not meant to be exclusive. Thus, potential topics could include:

- 20 ● The form, nature and presentation of financial statements over time, e.g., charge and discharge
- 21 statements, balance sheets, income statements, funds flow/cash flow statements, value added
- 22 statements.
- 23 ● The historical development of measurement and valuation of assets, liabilities and equity.
- 24 ● The historical development of disclosure of assets, liabilities and equity.
- 25 ● The historical evolution of guidelines, rules and regulations over time.
- 26 ● The historical development of objectives, stakeholders and users.
- 27 ● The persistence of the behavioural aspects of accounting behaviour over time, including creative
- 28 accounting.
- 29 ● The development of governance regulations within a financial reporting framework over time.
- 30 ● The effectiveness and development of financial accounting as a communicational mechanism
- 31 over time.
- 32 ● International comparisons of the comparative evolution of financial accounting and reporting
- 33 practices.

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- 34 ● Development of accounting policies over time such as depreciation, goodwill, stock valuation,
35 foreign currency transactions.

36 Authors should in the first instance send their manuscripts to Mike Jones. Papers should be
37 drawn up in the Accounting Forum's Guide for Authors found in a past issue of the Journal.

38 Journal submission date should be 30th June 2006. The Special Issue is scheduled for 2007/8.

39 Accounting Forum is published by Elsevier. The General Editors are Glen Lehman and Tony
40 Tinker.

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