



CALL FOR PAPERS

***FINANCIAL REPORTING – Journal of Financial
Communication*** | Franco Angeli Editore.

***REPLICATION & RE-EXAMINATION OF EMPIRICAL RESEARCH IN
CORPORATE REPORTING AND ACCOUNTING***

Guest Editors: Massimiliano Bonacchi and Marco Maria Mattei

Financial Reporting – Journal of Financial Communication is planning to publish an issue dedicated to replication and re-examination studies in financial and non-financial corporate reporting and any accounting-related topic. The continuous evolution of international accounting standards, disclosure obligations, auditing regulation, assurance practices, *etc.*, has led to a proliferation of academic studies. Leading accounting journals have published seminal papers which represent the cornerstone of our streams of literature (*e.g.*, financial reporting, auditing, managerial accounting). Although such papers inevitably refer to a certain context and time, and adopt a specific methodological approach, little is known about their validity and robustness of their findings across different settings and periods.

Indeed, most scholars avoid engaging in replication, particularly in re-examining the validity of previous studies' results in different settings and/or periods, due to the perceived lack of "novelty" by leading journals. Nonetheless, replication studies can either extend previous findings or, if not validated, open the door to new productive debates on specific topics.

Moving from the belief that replication is a core element of how a research field progresses and generates new knowledge, this call for papers is open to submissions of empirical and experimental

studies that replicate previous corporate reporting and accounting-related studies. We are particularly interested in replication studies that:

- Produce robust evidence and greater generalizability of previous findings by:
 - Replicating a published study in different settings (*e.g.*, different countries and/or industries from those or that considered in the prior study) and/or in different periods (*e.g.*, extending or changing the sample period of the prior study); or
 - Adopting different and most advanced statistical techniques from those employed in the published study; and/or
- Create boundary conditions for findings robust to a particular setting; and/or
- Suggest new areas of research to harmonize findings across different settings; and/or
- Reconcile the differences (if any) among different samples/settings/research designs.

Accepted papers are scheduled for publication in the second issue 2024 upon completion of the revisions required no later than May/June 2024. To increase the chances of inclusion in this issue, we encourage **submissions before November 30th, 2023**. Submissions received after this date will still be considered but may be included in following issues of *Financial Reporting – Journal of Financial Communication*. Submissions shall be made [online](#). Please select the option “Call for papers on Replication studies” at the box Section of the submission page.

Earlier expressions of interest are welcome. For additional **information** and **details**, please contact the guest editors marcomaria.mattei@unibo.it and massimiliano.bonacchi@unibz.it

References

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- Salterio, S., Luo, Y., & Adamson, C. (2022). Replication of Audit and Financial Accounting Research: We do a lot more than we think. Available at SSRN: <https://ssrn.com/abstract=4210603> or <http://dx.doi.org/10.2139/ssrn.4210603>.