



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

*New deadline for submission: June 30<sup>th</sup>, 2024*

*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 representing 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 the 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 replicating 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.

The deadline for submission is June 30<sup>th</sup>, 2024, with accepted papers scheduled for publication in the second issue, 2024, upon completion of the revisions. To increase the chances of inclusion in the issue, authors will receive a first-round review before the summer break and will be invited to present their paper during the Financial Reporting Workshop within the Sidrea National Congress (September 12<sup>th</sup> and 13<sup>th</sup>, 2024, Ancona). Submissions received after the deadline will still be considered but may be included in the following issues of *Financial Reporting – Journal of Financial Communication*. Submissions shall be made online and refer to this call.

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

## References

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