

International Journal of Accounting Information Systems – Call for Papers

Blockchain: Using Accounting Scepticism to See Beyond the Hype

The **focus** of this special issue is on evidence based research (archival, experimental, and/or design science) that would leverage accounting scepticism to see beyond the current hype and offer a better understanding of what blockchain is and what it can do.

Areas of interest include, but are not limited to: Blockchain and trust management, alternative incentive structures and governance systems (e.g., EOS), reputation, regulation. Blockchain and cybersecurity, Artificial Intelligence, data analytics, Internet of Things (IoT), smart contracts, knowledge and innovation management, crowdsourcing. Blockchain and auditing, fraud detection, forensics, electronic payments. Blockchain and Financial Services (Fintech), role of cryptocurrencies, ICOs, crowdfunding. Blockchain tools, platforms, business models and business relationships, opportunities and threats for traditional market structures.

To encourage a sceptical mindset and motivate researchers to design experiments, develop surveys, or consider new sources of archival data, we will adopt **Registration-based Editorial Process** (Bloomfield et al. 2018), which is outlined below. **Stage 1:** Authors submit a proposal that describes the hypotheses they will test, the data they will gather, and (in considerable detail) the research design and analyses they will use to interpret their results. Referees and editors evaluate the likelihood that the project will extend our understanding of important research topics. Stage 1 may entail more than one round of review. Accepted proposals will receive ‘in-principle acceptance’ and be published in ... subject to successful completion of stage 2. **Stage 2:** Authors submit a “Registered Report”, which describes the original intent and actual execution of the study approved in phase 1, along with the results and interpretation of planned and unplanned analyses. Referees and editors evaluate whether the authors have executed their planned analyses, whether these analyses conform sufficiently to the proposal, and whether the authors’ additional analyses and their interpretations are appropriate given the realization of the data. **Stage 3:** Papers that require additional revisions will be given one more opportunity to revise their work.

The **deadline for proposals** is March 1, 2019. Early submission is encouraged, especially considering that Stage 1 may entail more than one round of review. Submit proposals through <https://www.evis.com/profile/#/ACCINF/login>. To ensure that all manuscripts are correctly identified for inclusion into the special issue, it is important that authors select “VSI: Blockchain” when they reach the “Article Type” step in the submission process.

For more details regarding this call and submission process please use the following link:
<https://www.journals.elsevier.com/international-journal-of-accounting-information-systems/call-for-papers/using-accounting-scepticism-to-see-beyond-the-hype>

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