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Special Issue on IFRS adoption: Does one size fit all?

Lucy Huajing Chen
John M. Cooney Endowed Professor in Accounting
Department of Accountancy and Information
Systems, Villanova University, USA

Guest Editor

Deadline for submission of full papers:
1 August 2023

You are invited to submit to a new special issue in the International Journal of Accounting on **IFRS adoption: Does one size fit all?**

Submission deadline: August 1st 2023

International Financial Reporting Standards (IFRS) have been adopted fully or partially by many countries in the world since 2005, almost 20 years ago. There is great evidence of benefits and costs of IFRS adoption including, but not limited to, capital market, financial reporting, managerial behavior, labor market, supply chain, and audit process. Yet, U.S., China, and India, three big economies in the world, have not yet adopted IFRS. This special issue is intended to further understand any specific institutional features that may make IFRS more or less relevant, any specific IFRS standard that may create nuances for users in understanding IFRS, any specific user groups that rely on IFRS more or less, any specific endogenous shock that may affect the use of IFRS, any opportunities and challenges to apply IFRS to specific countries or industries or time period. We welcome any empirical, analytical, experimental, or survey-based methodology.

We are open to receiving original research or review articles on, but not limited to, the following topics:

- Unexplored benefits or costs of IFRS adoption
- Unexplored cross-sectional variation of IFRS adoption effect
- Benefits or costs of IFRS adoption relating to a specific country or region
- Benefits or costs of IFRS adoption relating to specific industries
- Benefits or costs for specific user groups
- Effects of using IFRS in the U.S. for cross-listed firms
- Effects of using IFRS voluntarily in countries that permit IFRS but do not require it
- Effects of using certain IFRS standard

- Comparison of differences in countries of using IFRS standards
- Comparison of IFRS with U.S. GAAP or a different home country standard
- Effect of evolution of IFRS over time

Submission Instructions

Please submit your work using our online submission system: <https://www.editorialmanager.com/wspc-tija/default1.aspx>. Select 'Special Issue: IFRS adoption (2023)' as the section/category. You could also include a note in your cover letter, indicating that this paper should be considered for the IFRS adoption special issue.

Following submission, all manuscripts will be assigned to a handling editor and subject to double blind peer review.

Submission guidelines: <https://www.worldscientific.com/page/tija/submission-guidelines>

If you have any queries, please contact tija@wspc.com.

