

Qualitative Accounting Research from a Chinese perspective

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Journal: [Meditari Accountancy Research](#)

Guest editor(s):

Open for submissions 30 March 2024

Aims of the special issue

The competitiveness of Chinese universities under the government led initiatives labelled, 'Project 985' and 'Project 211' have seen increasing attention to the quality and quantity of business research in China, particularly in areas such as management, economics, and education (Ma and Yue, 2015). In accounting, Lennox and Wu (2022) report growing and impactful research on China-related studies. Cheng et al., (2022) suggests that the volume and breadth of research on China could support an independent domain of research. However, when research in accounting in China is dominated by methodologies linked to mainstream financial accounting, diversity and innovation give way to homogenisation, making accounting research singular and indistinguishable across continents. When the dominant tendency of accounting research is to concentrate on quantitative market-based research, few scholars in China engage in qualitative or interdisciplinary approaches to research. Publishing research aligned to the domains and methodologies of high-ranking accounting journals, and by avoiding particular non-quantitative approaches to research, studies specific to China relying on alternative and qualitative methodologies, appear much less frequently in the publication pages of high-ranking English language accounting research journals.

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As one of the world's earliest civilisations, it has a long history of traditions rooted in Confucianism, Taoist, and Buddhist philosophies spanning two millennia. China's historical, political, and social context make it a unique, interesting, and a potentially fruitful context to study accounting. This special issue calls for research in accounting to be understood from the perspective of China's heritage and strong government authoritarianism. By giving due attention to accounting research from a Chinese perspective, submissions to this special issue have the potential to change the way a particular topic is understood.

A major purpose of this special issue is to give voice to accounting in China by providing scholars with an opportunity to conduct research from the perspective of China. Whilst studies on China as a geographical context are abundant (see for example: Dong et al., 2022; Feng et al., 2022), this special issue calls for more China-centric research particularly from the perspective of China's unique rich cultural perspective and strong government influence. Take for example, Xu and Dellaportas (2021) who conducted interviews with accountants in China to examine the tensions between the western concept of professional independence and accountants' commitment to important relationships under the care perspective of *guanxi*. Zhao and Lord (2016) similarly relied on interviews with women accountants in China to explore the barriers they face in their career advancement. Additional research in China using diverse methodologies include Smith et al., (2022) who rely on survey methodology to assess the level of stakeholder engagement with CSR reports; and Zhang et al., (2020) who conducted an experiment with Chinese and Australian students to examine the effects of language on judgment bias. What is welcomed and encouraged in this special issue is research that adopts interdisciplinary theoretical perspectives and qualitative methods of research.

This special issue does not intend to narrow submissions to particular topics but to give authentic voice to research in China by delving into the socio-political and historical aspects of accounting and auditing practice in China; and/or by conducting research informed by traditional Chinese philosophies such as Confucianism, Taoism, and Buddhism. Qualitative approaches to research inclusive of interviews, case studies, critical discourse and documentary analysis are encouraged but we do not exclude submissions relying on quantitative methods of analysis. The topics of interest include, but are not limited to:

- research that critically evaluates the state of accounting research in China and its

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accounting research journals and personal experiences in the publication and review process of accounting research journals

- the internationalisation of Chinese universities and the implications for research in accounting
- accounting research informed by Chinese philosophical underpinnings (e.g. Confucianism, Taoism, and Buddhism) as an alternative to the traditional theories of positive accounting that stems mostly from the agency concept
- research examining the development of accounting and auditing practice (and research) from a social, cultural, or historical perspective
- the impact of institutional policy on academic accounting research
- and/or the impact of accounting research on public policy and practice in China

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The special issue calls for submissions written in English language to advance knowledge of accounting from a Chinese perspective. Authors should refer to the journal website for instructions on submitting a paper and for more information about the journal: [Meditari Accountancy Research | Emerald Publishing \(emeraldgrouppublishing.com\)](https://www.emeraldgrouppublishing.com)

Submission to the special issue by **30 June 2024** is required through ScholarOne.

[Submit via ScholarOne](#)

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Special issue planned publication date – mid-2025

Upon submission, please indicate that your submission is to this Special Issue.

Questions about potential topics and papers should be directed to the guest editors.

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