



MODAV - ICA 2026

23rd INTERNATIONAL CONFERENCE ON ACCOUNTING

“Accounting in Turbulent Times”



Accounting Academics'
Research and Collaboration Foundation



Galatasaray
University

OCTOBER 15-17, 2026

Galatasaray University, ıraan Avenue No:36
Beşiktaş, İstanbul / TÜRKİYE



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Deadline for abstract submission: 30.06.2026
Deadline for registration: 20.09.2026

MODAV-ICA 2026

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“Accounting in Turbulent Times”

October 15-17, 2026
Galatasaray University, Istanbul

CALL FOR PAPERS

Accounting in Turbulent Times

Today's world is shaped by multi-dimensional forms of turbulence, such as global economic crises, persistent inflation, volatility in financial markets, geopolitical uncertainties and risks, post-pandemic structural transformations, the climate crisis, digitalization, and the rapid advancement of artificial intelligence. These periods of profound uncertainty and transformation necessitate a critical re-examination of the role, functions, and responsibilities of the accounting discipline. Such developments underscore the importance of reassessing accounting as a key institutional mechanism in ensuring economic stability, social trust, and sustainable value creation.

The 23rd MODAV International Accounting Conference (MODAV-ICA 2026), organized annually with broad international participation, aims to bring together accounting academics, researchers, and practitioners. The conference will be hosted by Galatasaray University in Istanbul and will be held under the theme “Accounting in Turbulent Times.”

In this context, the Conference aims to discuss, with an international and comparative perspective, the following aspects of accounting in the current global periods of uncertainty and crisis:

- Its reliability role in financial information production.
- Its contribution to decision-making processes.
- Its interaction with regulatory frameworks.
- Its dimensions of ethics, transparency, and accountability.

The Conference aims to provide a high-quality scientific platform that contributes to international academic debates by bringing together contemporary theoretical approaches, empirical evidence, and practice-oriented analyses in the field of accounting.

Scope and Themes

The main purpose of the Conference is to discuss how accounting systems, standards, and practices transform and how they should be transformed in the face of major economic and social turbulence.

Specifically, the following will be addressed regarding accounting:

- Its role in the early detection of crises.
- Its function in supporting financial stability.
- Its contribution to sustainability and long-term value creation processes.

In this context, original theoretical and/or empirical studies in accounting and related fields are expected, primarily (but not limited to) under the following headings:

Accounting and Financial Reporting

- Economic turbulence and the information production function of accounting.
- Accounting practices in environments of high inflation, exchange rate volatility, and uncertainty.
- Prudence, fair value, and measurement issues in financial reporting.
- Financial Reporting Standards and implementation issues during crisis periods.

Auditing and Assurance Services

- Audit risk, auditor judgment, and audit quality in turbulent times.
- Regulatory pressures and corporate responsibility in auditing.
- The role of independent auditing during crisis periods.

Management Accounting and Decision Making

- Cost and management accounting practices in changing production environments.
- Financial stability, risk management, and the role of accounting.

Accounting, Ethics, and Corporate Governance

- Ethical dilemmas and professional responsibilities in accounting.
- Corporate governance, transparency, and accountability.
- Financial scandals and regulatory responses.

Sustainability and Integrated Reporting

- Sustainability reporting and auditing.
- Integrated reporting and value creation processes.
- Reporting of climate crisis and environmental risks.

Digital Transformation and the Future of Accounting

- Artificial intelligence, big data, and the transformation of the accounting profession.
- Digital reporting, XBRL, and advanced reporting technologies.
- The effects of digitalization on accounting education.

Government Accounting and Taxation

- Public financial management and government accounting during crisis periods.
- Tax policies in an environment of uncertainty.
- Public accountability and fiscal transparency.

Paper Submission

Authors are required to submit extended abstracts by **June 30, 2026**, covering the following sections:

Abstract and Keywords (must include English abstract and keywords),

Introduction (including the study's purpose, research question, relevant theoretical background, hypotheses, and literature review),

Methodology (detailing the research design and methods, supported by an appropriate theoretical framework),

Findings (for empirical studies, the main results obtained),

Conclusion (including key conclusions, contributions to theory and practice, limitations, and suggestions for future research),

References.

Extended abstracts must not exceed 5 pages, including tables and references. Submissions should be prepared in Times New Roman, 11-point font, with normal margins, following APA 7th edition guidelines. Papers may be submitted in **Turkish, English, or French**.

The official paper template and submission procedures are available at www.modav.org.tr

Publication Opportunities

The book of abstracts will be shared electronically with participants with an ISSN number prior to the Conference. Furthermore, after the Conference, authors may include their studies in the evaluation process of the World of Accounting Science Journal (Muhasebe Bilim Dünyası Dergisi).

Papers accepted to the conference will also be considered for publication in the Journal of Forensic Accounting Research. This is a journal of the American Accounting Association (AAA). For more information on the journal's publication principles and writing rules, please visit: <https://aaahq.org/Research/Journals/Journal-of-Forensic-Accounting-Research>.

Best Paper Award

Papers directly related to the main theme and submitted as full text by August 31, 2026, will be subject to jury evaluation. The paper receiving the highest score will be recognized with the Best Paper Award dedicated to our MODAV Founding Trustee Member **Prof. Dr. Yüksel KOÇ YALKIN**.

IMPORTANT DATES:

June 30, 2026: Deadline for extended abstract submission.

July 31, 2026: Sending evaluation results to authors.

August 31, 2026: Deadline for full text submission for the Best Paper Award.

September 20, 2026: Deadline for conference registration.

Contact: modavica2026@gmail.com

For detailed information: www.modav.org.tr