

**China Journal of Accounting Research**  
**Emerging Markets Accounting and Finance**  
**Call for Papers**

Emerging markets are increasingly important to the global economy, ranging from their role in the supply chain to climate change, but accounting and finance issues from these jurisdictions remains comparatively under-researched relative to Western and developed economies. However, the emerging markets could potentially offer interesting research settings and institutional factors to acquire new insights that could enrich existing academic literature or provide further opportunities to determine whether previously established theoretical rationale and empirical evidence can be generalized beyond developed countries. Furthermore, academic studies based on emerging economies can also help inform policy-maker and develop financial literacy in these jurisdictions, which together can potentially contribute to the reduction of regional inequality and wealth gap around the world.

It is based on these aforementioned objectives that the *China Journal of Accounting Research* (CJAR) invites submissions of research papers relating to Emerging Markets Accounting and Finance (EMAF) theme. This call for papers welcomes submissions of high quality academic research papers that examine accounting and finance related issues based on emerging markets such as those in **Africa, Asia, Eastern Europe, Latin America, Middle East**. Papers are expected to offer incremental contribution to the literature either through interesting research settings and institutional factors or through new evidence and implications relative to existing studies based on Western and developed economics. Studies could be based on single a jurisdiction or international sample, and either through quantitative or qualitative method. Preferred topical areas and examples of relevant previous studies in each area include, but are not limited to the following:

- Accounting and auditing (Wang, Wong, and Xia, 2008, *JAE*; Rahaman, Neu, and Everett, 2010, *CAR*; Ezzamel and Xiao, 2015, *AOS*)
- Capital market (Bhattacharya, Daouk, Jorgensen, and Kehr, 2000, *JFE*; Lai and Teo, 2008, *JFQA*; Anagol, Balasubramaniam, and Ramadorai, 2021, *JFE*)
- Corporate governance (Fan and Wong, 2005, *JAR*; Efferin and Hopper, 2007, *AOS*; Kim, Lee, Tang, and Zhang, 2022, *RAST*)
- Corporate social responsibility (Blacconiere and Patten, 1994, *JAE*; Chen, Hung, and Wang, 2018, *JAE*; Dong, Fisman, Wang, and Xu, 2021, *JFE*)
- Political economy (Leuz and Oberholzer-Gee, 2006, *JFE*; Chen, Chen, Lobo, and Wang, 2010, *JAR*; Acemoglu, Hassan, and Tahoun, 2018, *RFS*)
- Regulation, reform and liberalization (Gormley, Kim, and Martin, 2012, *JAR*; Balakrishnan, Vashishtha, and Verrecchia, 2019; *JAE*; Fonseca and Van Doornik, 2022, *JFE*)

The submission is open ended and all papers should be submitted online (<https://www.editorialmanager.com/cjarr/default1.aspx>). Please include a cover letter stating that the submission is for the CJAR EMAF theme, and choose “CJAR EMAF theme” at the part of “article type” during the submission in the system. Papers will be reviewed through the journal’s standard processes. For any further queries please contact: [cjar@mail.sysu.edu.cn](mailto:cjar@mail.sysu.edu.cn).

*CJAR* seeks to publish high quality academic research papers that use state-of-the-art methodologies to investigate issues about accounting, corporate finance, auditing, and corporate governance in both emerging and developed markets. *CJAR* is included in the Australian Business Deans Council (ABDC) journal quality list, Chartered Association of Business School (ABS) academic journal guide, Emerging Sources Citation Index (ESCI) and Scopus.

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