

Accounting Forum CALL FOR PAPERS

Special Issue of the Accounting Forum “What Makes Global Regulatory Reforms Work in Nation States?”

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The recent global financial crisis has highlighted the need to re-examine the connections between financial markets, institutions and their regulation. The success or failure of regulatory regimes to deal with complex financial market structures and behavioural problems are the focus of this special issue. Recent academic literature suggests that “one size fits all” prescriptions do not work well and that an understanding as to how financial regulation develops, is adapted and administered in nation states is of vital importance. A growing body of literature argues that if financial regulation and institutions are to be effective after this financial crisis a broader group of stakeholders must participate in formulating new regulatory frameworks. This is not simply an issue of token democratic due diligence but how the perceptions of a broader group of stakeholders are embodied into and influence regulatory regimes that are appropriate to specific economic, social and political conditions. Without the support of strong domestic coalitions, there is a good chance that financial regulations and governance rules will be technically tweaked to suit the needs of narrow financial business elites at the expense of the broader needs of society.

This special issue is devoted to examining the interrelations between financial markets and regulation from different country perspectives. It seeks to explore whether, and if so how, in different financial markets regulation is viewed and supported by political, business and other pressure groups in the pre and post-crisis economic environment.

The following potential topics (but not limited to) will be of particular interest to this issue:

- Identifying domestic political, social and economic factors supporting or rejecting changes in regulation.
- Understanding the role of political, economic and social factors in regulatory regime change and reform.
- The impact of and pressures from global regulatory institutions on emerging economies.
- Changes in corporate governance rules, executive compensation and board composition and their effectiveness.
- The effects of global financial crisis on emerging market economies and the role of international regulation.
- The role of international accounting and auditing standards and practices in global financial crisis.

ADDITIONAL INFORMATION:

Deadline for submissions: Monday, 29 June 2010

Announcement of the issue: January 2010

Deadline for submission of papers: June 2010

1st. Review and decision to authors: September 2010

Revision by authors: December 2010

Acceptance: March to June 2011

Publication: January/March 2012

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