



Call for papers

for the special issue of the **Journal of Accounting and Management Information Systems (JAMIS)**

dedicated to

Small and Medium-sized Entities Reporting in Central and Eastern Europe

Guest editors

Cătălin Albu, Bucharest University of Economic Studies, Romania and
Karol Marek Klimczak, University of Navarra, Spain

Introduction

Small and medium-sized entities (SMEs) form the potential powerhouse of European economic growth, accounting for more than 98% of all business in the European Union (EU) (ACCA, 2012). Owing to this important impact, the European Commission has issued in 2008 the 'Small Business Act for Europe', calling for the promotion of entrepreneurship, less regulatory burden, improved access to finance and access to markets and internationalization for such entities (European Commission, 2008). Additionally, SMEs constitute the most dynamic sector of many economies, including in Central and Eastern Europe (CEE), which accounts for approximately 20% of the EU's population.

Much literature exists with reference to SMEs around the world. Professional organizations have investigated, for example, the internationalization of SMEs in CEE (ACCA, 2012); their corporate governance (ACCA, 2015) or management accounting (CIMA, 2013) practices or needs; their accounting requirements (ICAEW, 2015); or their use of Small and Medium Practices services (IFAC, 2016). Other professional bodies have issued a financial reporting framework for the use of SMEs (AICPA, 2013). Most of these bodies also have a distinct arm that deals with the challenges and issues pertaining to SMEs.

The academic literature is also significant. Issues investigated include, for example, the financial reporting quality and the cost of debt of SMEs (Vander Bauwhede *et al.*, 2015), the use of the International Financial Reporting Standard for SMEs (Kaya & Koch, 2015; Perera & Chand, 2015), the alignment of accounting information systems in SMEs (Ismail & King, 2007), the resource organization and SMEs performance (Andersén & Samuelsson, 2016) or even the possible use of integrated reporting (Del Baldo, 2014). The SMEs context was specifically investigated in CEE or geographically-related countries by a few studies (Albu *et al.*, 2013; Chau *et al.*, 2013; Dyczkowska *et al.* 2016, Tatoglu *et al.*, 2016). All of these studies point to the challenges that SMEs are facing when attempting to grow, survive or meet the expectations of their owner-managers, such as a limited or difficult access to customized funding, excessive reporting requirements, or the difficulties in securing adequate financial and non-financial resources to execute their strategies.

Scope of the special issue

This special issue thus aims at bringing together papers reflecting the experience of the CEE countries with regard to various aspects related to SMEs. We welcome papers regardless of their methodological approach and paradigm, as long as proper methodological approaches are employed.

An indicative list of themes includes, but is not limited to (all in the CEE context):

- The financial reporting needs, requirements, challenges and opportunities for SMEs;
- The relationship between accounting and taxation in SME reporting;
- The development of managerial accounting practices in SMEs;
- The adoption by SMEs of organizational and managerial practices usually employed by large entities (such as corporate governance, integrated reporting, auditing, information systems etc.);
- The implications of different organizational contexts and objectives of SMEs on their financial and non-financial reporting;
- The role of the accounting profession within SMEs and the types of services provided by accountants (especially Small and Medium practices) to SMEs.

Submission

The papers should be submitted via email to revista@cig.ase.ro **before January 31st 2017**, by specifying that the paper is submitted for the SMEs in CEE reporting special issue. Early submissions are encouraged. For early feedback please email the special issue co-guest editors at catalin.albu@cig.ase.ro and kklim@unav.edu at your earliest convenience. Accepted papers will be published in the June 2017 issue of JAMIS, and will be included in the conference bag of the 12th edition of the Accounting and Management Information Systems International Conference (AMIS 2017) to be held at the premises of the Bucharest University of Economic Studies, Romania, in June 2017 (exact dates to be announced on www.amis.ase.ro).

About the Journal

JAMIS is published by the Bucharest University of Economic Studies, Romania, and acts as the leading journal publishing papers in the accounting domain, representative for the countries in CEE. JAMIS is indexed and covered in a number of relevant databases and catalogues such as REPEC, EBSCO, ProQuest, ABDC's Journal Quality List, or Ulrich's Periodicals Directory, and it is included in ESSEC's Ranking of Journals, as well as in nationwide rankings such as Italy or Poland. For journal details visit www.revistacig.ase.ro.

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