

**CALL FOR PAPERS IN ENGLISH  
FOR THE SPECIAL ISSUE OF *Zeszyty Teoretyczne Rachunkowości*  
(ZTR – *Theoretical Journal of Accounting*) IN 2020**



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**SPECIAL ISSUE TOPIC  
Accounting as a source of financial  
and non-financial information**

### **Motivation**

Since the end of the 20th century, discussion on the role that accounting plays in the provision of information necessary for decision making in the ever-changing environment has been continuing among practitioners, governmental and non-government organizations, and particularly among the academic community. The debate concerns both the issue of measuring the results of economic activity (relating to the economic, environmental and social spheres) and the scope of disclosures in reporting that would satisfy the stakeholders' expectations. Currently, achievement of market success is associated not only with the desire to optimize the economic results, but also with the care for the natural environment and the social issues. Accounting, therefore, being the primary source of the information supporting the management processes in an organization, has to face the challenges posed by current economic practice. As E. Burzym (2008, pp. 73–76) states, “by providing a universal and a flexible information and control system, accounting can be used to enforce the socio-economic responsibility of enterprises. It is purposely oriented to the needs of managements that are focused on implementation of economic goals and on accounting for companies' responsibility (economic, environmental and social) for the results of their activity”. What is more, in the times that are difficult due to the dynamic changes taking place in the environment, accounting is precisely the system that can ensure reliability of the information published in the reports constituting the basis for assessment of enterprise

performance. R. Mattessich (1994, pp. 358, 366) stated that “accountability has been the major function of accounting discipline for some ten thousand years, while other functions, like aiding investment decisions, are of more recent origin. And this accountability function may well endure long after other functions have been taken over by neighbouring areas. And if I am not totally mistaken, it appears that we are entering a phase where accountability gains in importance”. However, the use of accounting to hold companies accountable for the broadly understood responsibility is extremely difficult nowadays. It is connected with the necessity to modify and create new solutions that are imperative to explain the increasingly complex economic processes. In order to get a full picture of the business conducted in a given company – regarding its situation, results and directions for further development – both the financial and the non-financial information is required. Therefore, as S. K. Roy (2008, p. 37) indicates, “in a multilingual world with different ethical and social values, monolingualism does not simply suffice”. This situation necessitates accounting to use other measures, in addition to economic measurement, that would reflect the complex processes taking place in the economy, in order to meet the challenges posed by new reality. By that, it will provide the information desired and necessary for assessment of the broadly understood effectiveness of enterprise activity.

### **Suggested topics**

Taking the above into consideration, it is of great importance to obtain answers to the following questions:

- What role does accounting play in the provision of information on the environmental impact of business activities conducted in enterprises?
- What is the scope of non-financial disclosures contained in external reports of enterprises?
- What factors affect the scope of financial and non-financial information published by enterprises?
- What is the quality of financial and non-financial information published by enterprises that constitutes the basis for assessment of economic, environmental and social effectiveness?
- How and why can a mixture of financial and non-financial information be used in external reporting as well as in the control processes of public and governmental organizations for performance and sustainability management purposes.

In a special volume of ZTR, we encourage authors to submit articles that present the results of research on the above-mentioned issues, although the thematic scope may also include the following issues:

- What measures should be used to obtain a reliable picture of the impact that economic activity carried out in an entity has on the environment?
- What accounting tools should be used to measure the impact of business activity on the environment?

- What accounting tools should be used to provide managers with information necessary to implement a strategy that takes into account the principles of sustainable development?
- What financial and non-financial information should be disclosed in corporate reporting in order to enable assessment of the economic, environmental and social effectiveness of enterprises?
- What is the role of accountants in gathering and disclosing non-financial information?
- Should disclosure of irrelevant information or omission of information that is significant for assessment of enterprise functioning be deemed as unethical practices?
- How can accounting practice on different international markets, using financial and non-financial information be explained?

The articles (ca. 40,000 characters) may present the results of research conducted using different methods: theoretical approaches, empirical approaches (surveys, case studies).

We want to underline that the articles should pertain to the theme of the special issue of ZTR and should not have been published earlier in hard copy nor electronic version, whether in magazines, books or conference materials.

**The deadline for submitting papers is 31<sup>st</sup> March 2020.**

**The deadline for publication of ZTR is 31<sup>st</sup> October 2020.**

Each manuscript should be prepared in accordance with the guidance given in the section "Instructions for authors" of our website:

<http://ztr.skwp.pl/resources/html/cms/FORAUTHORS>.

Articles should be submitted through the online ICI Publishers Panel:

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When submitting an article, please enter in the additional comment in the Publishers Panel Index Copernicus system that your article is for **Special Issue 2020 with Guest Editor**.

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