

Call for Papers

**ACRN U. Research Centre, Austria – United Kingdom,
Oriel College of the University of Oxford**

**in association with
The Journal of Applied Accounting Research**

Monday-Wednesday, 22-24 September, 2014
Oriel College, University of Oxford
<http://www.acrn.eu/finance>

14th FRAP Finance, Risk and Accounting Perspectives Conference

The ACRN U. Research Centre Austria, United Kingdom at the Oriel College of the University of Oxford, in association with The Journal of Applied Accounting Research (*JAAR*), invites paper submissions to the 14th FRAP Finance, Risk and Accounting Conference on the theme **“Inter-disciplinary research, new perspectives and working together”** to be held at the Oriel College, University of Oxford, Oxford on 22-24 September 2014.

Publication of special issue

The Journal of Applied Accounting Research will devote a special issue for selected papers presented at this conference to be published in 2015. The papers for the special issue will be subjected to double-blind peer review in line with the journal's normal practice. The special issue guest editor is: Prof. Othmar M. Lehner, ACRN and University of Oxford.

Theme: Inter-disciplinary research, new perspectives and working together

Understanding and bridging disciplinary as well as cultural boundaries in Finance, Risk and Accounting research. This conference aims to overcome the often self-imposed paradigmatic boundaries and reflexive isomorphisms of the individual fields, and invites fresh perspectives. Despite its methodological and disciplinary openness, it does so with a strong focus on academic rigour and robustness. All abstracts and articles will be strictly double-blind peer reviewed, and there will be longer discussion sections during the conference in which authors can discuss their research in-depth with a small group of interested scholars.

Every year around 100 participants from more than 20 nations are selected by a rigorous review process and come together at great hosting universities to exchange their research ideas, build collaborations and discuss the future of theory and practise in Finance, Risk and Accounting.

We invite colleagues' attention to the following, by no means exclusive, possibilities:

Accounting and finance: strengthening the link

Exploration of the relationship between financial reporting, value creation and financial markets.

Business ethics, risk taking and corporate governance

The accountability of corporations, including sustainability, corporate social responsibility, ethics, and overall corporate governance.

The influence of ethics and CG on risk taking behaviour

Accounting, finance and corporate misbehaviour

The extent of financial reporting's responsibility for economic crises. Opportunities for corporate misbehaviour, such as overstatement of value, off balance sheet abuse, capitalising revenue, special purpose vehicles Exploration of fair value accounting. Market-to-market accounting rules and earnings management. Merger and acquisition. Taxation issues, avoidance and evasion.

IFRS and corporate finance

Impact of evolving standards on markets and behaviour. IFRS, market behaviour, corporate financing and investment decisions. Influence of differential experience and culture in the accounting process.

Accounting for risk and financial innovation

Financial reporting for financial commitments including innovative financial and environment-related instruments. Transparency of commitments and their risk. Measuring risk including insurance, cost of capital, management of the capital structure. Interaction of investment and financing decisions.

Accounting for corporate strategy

Influence of accounting on strategic options and mobilization of stakeholders. The role of accounting devices in performing corporate strategy. Exploration of the link among internal financial planning and control, value creation and financial reporting. Developments in capital budgeting including real options.

Developments in public and social (hybrid) sector accounting

Accounting's contribution in the public sector at a time of unprecedented financial constraints.

Sociological implications and legitimacy of accounting

Accounting creating legitimacy of corporations versus the legitimacy of accounting. The role of accounting in creating signals and fresh perspectives on Risk Society according to A.Giddens.

Accounting and Islamic Banking and Finance

Insights into the theory and practice of corporate finance, financial planning and control, and financial reporting, which can be gained by exploration of Islamic law. Contribution to corporate efficiency and governance of its application. Comparative experience, prospects and opportunities in mature and emerging jurisdictions.

Submission of papers:

Please submit electronically either a completed paper or an abstract of about 500 words by **30th April 2014** to: finconf2014@acrn.eu

Authors whose submissions for this special call are accepted for presentation at the conference are encouraged to submit papers substantially based on their accepted conference papers for the *JAAR* Special Issue.

Important conference dates:

Deadline for abstract submission: **30th April, 2014**

Notification of acceptance for the conference: **30th May, 2014**

Deadline for full paper submission: **30th August, 2014**

Registration deadline (for inclusion in the Conference Programme): **1st August, 2014**

Conference dates: **22th-24th September, 2014**

Deadline of submission of version for consideration by *JAAR*: **24th October 2015**

Estimated publication TIME: END OF **2015**

Expenses:

There is no paper submission fee. However, a conference fee applies to all presenters, discussants and other delegates. Find out more and register: <http://www.acrn.eu/finance>

Keynote Speakers:

Prof. Alex Nicholls, SAID Business School, University of Oxford
Dr. Olga Kolokolova, Manchester Business School
Prof. Richard Harrison, Edinburgh Business School
Dr. Matthew Haigh, SOAS, University of London
Dr. Julia Mundy, University of Greenwich
Dr. Merav Ozair, NYU, New York