



**CALL FOR PAPERS
FOR THE SPECIAL ISSUE OF
Zeszyty Teoretyczne Rachunkowości
(ZTR – *The Theoretical Journal of Accounting*) in 2025**
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SPECIAL ISSUE TOPIC
***Contemporary challenges, conditions and directions
of development of accounting***

Motivation

Research on contemporary challenges, conditions, and directions of development in accounting is motivated by the need to adapt to technological advancements, regulatory changes, globalization, and evolving ethical standards. By addressing these areas, accounting research aims to enhance the accuracy, transparency, and relevance of accounting, ultimately contributing to the overall stability and efficiency of financial markets and organizations.

Accounting is undergoing significant transformations due to various contemporary challenges and evolving conditions. Therefore, research in this area is motivated by several key factors:

- **Technological Advancements:** The integration of artificial intelligence (AI), machine learning, and robotic process automation (RPA) is revolutionizing accounting practices. The potential of blockchain technology to provide transparent and immutable records is another area of interest. Understanding its implications for auditing, fraud prevention, and financial reporting is crucial.
- **Regulatory Changes:** The continuous updates and convergence efforts in IFRS require ongoing research to understand their impacts on global accounting practices. Increasing regulatory requirements for ESG disclosures are pushing researchers to explore how companies can effectively report on sustainability and social responsibility metrics.
- **Globalization:** As businesses operate in a global marketplace, accounting practices must adapt to different legal, economic, and cultural environments. Research is essential to develop frameworks that accommodate these complexities. Understanding the impact of global economic changes on financial reporting and risk management is critical for the accounting profession.

- **Data Analytics:** The vast amounts of data generated by modern businesses offer opportunities for more detailed and insightful analysis. Researchers are motivated to investigate how big data analytics can be integrated into accounting to improve strategic decision-making. Leveraging data to predict future financial trends and outcomes is a growing area of interest, aiming to enhance the proactive capabilities of accounting functions.
- **Ethical Considerations:** Ensuring ethical standards in accounting practices remains a fundamental concern. Research into how emerging technologies and new regulations affect ethical behavior is vital. Developing advanced methods to detect and prevent financial fraud is an ongoing challenge that requires innovative research solutions.
- **Educational Needs:** As the accounting profession evolves, so must the education and training provided to future accountants. Research into effective teaching methods and curriculum content is necessary to prepare graduates for modern challenges. Understanding the best approaches for ongoing education and skill development for current professionals is crucial for maintaining a competent workforce.
- **Economic and Social Impacts:** Research into how contemporary accounting challenges affect SMEs differently than large corporations is important for developing tailored support and resources. Exploring the role of accounting in promoting social good, such as through social impact measurement and reporting, is increasingly relevant.

Suggested topics

We encourage authors to prepare and submit articles on the focus of contemporary challenges, conditions, and directions of development of accounting.

The following thematic areas are of particular interest in the light of the presented challenges:

- **Integration of Technology** – the continued development and implementation of AI, RPA, and blockchain in accounting processes,
- **Enhanced Reporting Standards** – the evolution of accounting standards to include comprehensive ESG and sustainability metrics,
- **Global Harmonization** – efforts to harmonize accounting practices across different jurisdictions to facilitate international business,
- **Advanced Analytics** – incorporating big data and predictive analytics into everyday accounting practices to improve decision-making,
- **Ethical Frameworks** – the development of robust ethical guidelines and training to navigate new technological and regulatory landscapes,
- **Educational Innovation** – updating accounting education and professional development programs to reflect current and future industry needs,
- **Focus on SMEs** – tailored research and development to support the unique challenges faced by SMEs in adopting new accounting practices.

The above-mentioned issues are not exhaustive as to the scope and complexity of research into contemporary accounting developments. Rather, they are intended to inspire authors when choosing the topic of their paper.

We want to underline that the articles (ca. 32,000-44,000 characters) should pertain to the theme of the special issue of ZTR and should not have been published earlier in hard copy or in electronic version, whether in magazines, journals, books, or conference materials.

The deadline for submitting papers is **30th June 2025**.

The accepted papers will be published in December 2025 (ZTR, vol. 49, no. 4).

Each manuscript should be prepared in accordance with the guidance given in the section "Instructions for authors" on our website: <https://ztr.skwp.pl/resources/html/cms/DEPOSITSMANUSCRIPT>

Articles should be submitted through the online ICI Publishers Panel:

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

<https://editors.publisherspanel.com/ppanel/index>

When submitting an article, please enter that your article is for **Special Issue 2025 with Guest Editor** in the additional comment in the Publishers Panel Index Copernicus system.

The coordinators of the Special Issue of ZTR with Guest Editor are **Halina Waniak-Michalak** and **Anna Szychta** (ztr@skwp.pl).



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