



The International Journal of Accounting: Forthcoming Articles

Role of Country-Level Characteristics in Segment Reporting: EU Evidence

Ahmed Aboud and Akrum Helfaya

Earnings Management and the Reputation of Nominated Advisors around IPOs: The Experience of the UK Alternative Investment Market

Mohammad Alhadab

Competition Effects on Audit Quality and Pricing in a Non-Big 4 Market

Masoud Azizkhani, Heibatollah Sami, Koroush Amirkhani, and Gary Monroe

The Evolution of Environmental Reporting in Europe: The Role of Financial and Extra-Financial Regulation

Elena Barbu, Liliana Feleagă, and Yann Ferrat

Impact of Recent Chinese Stock Market Liberalization: History and Literature Review

Shimin Chen, Serene Xu Ni, and Jamie Yixing Tong

Algorithmic Trading and Post-Earnings-Announcement Drift: A Cross-Country Study

Tao Chen

Investor Protection and Post-Disclosure Disagreement: International Evidence

Tao Chen

How Does Corporate Social Responsibility Moderate the Adverse Effects of Product Failure in Social Media?

Sonia Cho, Ka Wai (Stanley) Choj, Shuk Ying Ho, and Dixin Wu

Auditor Legal Liability and Stock Price Crash Risk: Evidence from Organizational Transformation of Chinese Audit Firms

Jian Chu and Chia-Hsiang Weng

Return Measures as a Link Between Financial Statements

Andrew Collins

Public Sector Accounting Reforms and Governmental Efficiency: A Two-Stage Approach

Beatriz Cuadrado-Ballesteros, Marco Bisogno, and Giovanni Vaia

Postmaterialism and Corporate Tax Avoidance

Yujia Cui, Jiwei Wang, and Kangtao Ye

Statutory Auditors and Tax Compliance: Evidence from a Quasi-Natural Experiment

Charoula Daskalaki and Nikolaos Karampinis



Auditors' Religious Beliefs and Audit Quality: Some Evidence from Taiwan

Rong-Ruey Duh, Ferdinand A. Gul, and Audrey Wen-hsin Hsu

Financial Reporting Quality and Private Firms' Access to Trade Credit Capital

Anastasios Elemes and Andrei Filip

Related Party Transactions and Stock Price Crash Risk: Evidence from China

Ahsan Habib, Haiyan Jiang, and Donghua Zhou

The Dark Side of Mandatory IFRS Adoption: Does IFRS Adoption Deteriorate Accrual Reliability?

Jeong-Bon Kim, Yiye Liu, Haina Shi, and Xindong (Kevin) Zhu

Do Philanthropic Auditors Provide Higher-Quality Audit Services? Evidence from China

Dan Li, Zhifeng Yang, Keyuan Zhang, and Min Zhang

National Cultural Dimensions and Adoption of the International Financial Reporting Standard (IFRS) for Small and Medium-Sized Entities (SMEs)

Karim Mhedhbi and Moez Essid

Should I Trust You? Bidder's Earnings Quality as an Indicator of Trustworthiness in Earnout Agreements

Annalisa Prencipe and Luca Viarengo

Disclosure of Related-Party Transactions Under IFRS: Does Cross-Listing Reduce the Legal Origin Disclosure Gap?

Edilene Santos, Rafael Schiozer, and Vera Ponte

Carbon Management System and Corporate Financial Performance

Pramila Shrestha, Bobae Choi, and Le Luo

Substance and Form Adoption of International Financial Reporting Standards and Financial Statement Comparability: Evidence from South Africa

Christelle Smith, Elmar Venter, and Madeleine Stiglingh

The Historical and Current Status of Global IFRS Adoption: Obstacles and Opportunities for Researchers

Xiaoxiao Song and Madeline Trimble

Power Distance, Political Uncertainty and Stock Price Crash Risk: International Evidence

Qiaoling Su, Xunchang Zhang, and Jianming Ye

Consistency in Management Earnings Guidance Patterns

Michael (Minye) Tang