

# CALL FOR PAPER

**Deadline for Submission for Volume 1, No. 1, 2026, 31st December 2025**

## JOURNAL OF BUSINESS REPORTING (JBR)

Since most journals currently in publication focus mostly on accounting or finance, there is still a gap in coverage of the more expansive and changing field of business reporting. The Journal of Business Reporting (JBR) seeks to fill this critical void by offering a comprehensive platform for interdisciplinary research and practical insights. By integrating perspectives from accounting, finance, sustainability, governance, technology, and communication, JBR aims to meet the complex and dynamic demands of modern business reporting.

- 1) **Objectives of the Journal:** Journal of Business Reporting (JBR) aims to promote research in corporate communication, business reporting, and decision-making, bridge the gap between policymakers, professionals, and academics, encourage multidisciplinary contributions from various fields, foster creativity and critical thinking in reporting, and provide international perspectives on new problems and changes in corporate reporting and regulations.
- 2) **Journal Coverage / Scope:** The following areas will be widely covered:
  - (a) **Management Accounting, Control, and Reporting:** Budgeting, forecasting, and performance evaluation; balanced scorecard and KPIs; strategic cost management; and the function of management accountants in decision-making.
  - (b) **Financial Accounting & Reporting:** Reporting on the issues with fair value and measurement; integrated reporting; and International Financial Reporting Standards (IFRS); Income smoothing and earnings management, Human resource accounting, Intellectual capital reporting.
  - (c) **Corporate Social Responsibility (CSR) & Sustainability:** ESG disclosure and sustainability reporting standards, integrating sustainability reporting standards, green finance, and climate risk reporting
  - (d) **Auditing and Assurance:** AI and technology in auditing; Forensic accounting and fraud detection; audit quality and standards; internal auditing and risk management, auditor independence and ethics.
  - (e) **Corporate Finance:** Choices about funding and capital structure; financial performance analysis; risk management and derivatives; ESG and sustainable finance reporting; Corporate valuation and M&A.
  - (f) **Taxation:** Reporting on international taxation and transfer pricing; Tax policy and compliance behaviour;

Tax disclosure and transparency; Digital economy and tax challenges.

- (g) **Economics:** Macro-economic impact on business reporting; Market efficiency and information asymmetry; Institutional economics and regulatory reporting.
- (h) **Corporate Governance:** Disclosure procedures and investor interactions; Board composition, audit committees, and reporting supervision; Executive remuneration and accountability; Governance reforms and regulations.
- (i) **Technology in Business Reporting:** Cybersecurity disclosures and risk reporting; XBRL and digital financial reporting; AI, blockchain, and data analytics in financial reporting.
- (j) **Business Ethics and Accountability:** Ethical issues in financial reporting; Stakeholder accountability in corporate reporting; Whistleblowing and transparency

### (3) Manuscript Type

- Original and unpublished research papers: Empirical, theoretical, or methodological contributions.
- Review Articles: Comprehensive surveys on emerging issues
- Case Studies / Practical reporting challenges and innovations.
- Policy Briefs & Commentary: Implications of regulations, reforms, and standards.

Book Reviews: Evaluations of relevant scholarly or professional publications.

### (4) Audience

Academicians and researchers, Accounting & auditing professionals, finance professionals, policy makers and regulators, corporate executives, and graduate and doctoral students.

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- 2. Consulting Editors:** The role involves guiding journal development, identifying emerging topics, supporting editors in complex decision-making, and contributing to the journal's international profile. Sometimes, to review a manuscript at the request of the Editor-in-Chief.
- 3. Associate Editors:** The role involves overseeing the peer-review process, selecting reviewers, managing timelines, evaluating feedback, recommending outcomes to the Editor-in-Chief, proposing topic-based issues, and inviting quality manuscripts from their networks.
- 4. Editorial Board Members:** Regularly review 2–3 manuscripts per year in their areas of expertise. Additionally, share calls for papers, recommend to peers, and cite relevant journal content. Also, suggest improvements, special issue topics, or guest editors.

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