# ACCOUNTING, ECONOMICS, AND LAW: A CONVIVIUM



### **Objective**

The Journal of Accounting, Economics, and Law: A Convivium (CONVIVIUM) aims to encourage a comprehensive understanding of the relationship between individuals, organizations, and institutions in economy and society. Among other matters, attention will be paid to financial, economic, and legal methods and languages that have an important albeit neglected role in this relationship. Concerns of finance, control, accountability, responsibility, valuation, regulation, and governance will be raised in their connection with accounting, economics, law, sociology, anthropology, history, finance, political science, and the management and policy sciences. The journal encourages works that seek to recombine disciplinary domains in response to practical and relevant issues, including theoretical advances and insights, and comparative historical perspectives.

The journal is published with the collaboration of the <u>Maison des Sciences de</u> <u>l'Homme - Paris Nord</u>

## **Editorial Policy**

While many journals cover accounting, economics and law separately, the intersection of these fields denotes common and significant concerns in society. Institutional rules and social norms are critical to workings of organizations. Beyond their technical aspects, these issues have broader societal and global consequences. CONVIVIUM is intended to their study.

This journal will pay attention to the institutional analysis of families, businesses, non-business organizations; and their management, finance, control, accountability, responsibility, valuation, regulation, and governance. Financial, economic, and legal devices lie at the heart of business and non business governance and regulation. The journal will examine their influence in the context of social, cultural, and political economy and history.

#### **SUBSCRIPTION RATES FOR 2018**

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**Language of Publication:** English, Italian, German, French

#### Subjects:

Business Management ► Management Accounting, Financial Controlling, Cost Calculation, Investment

Business Management ► Financial Reporting, Group Accounting, Accounting and Balancing

Business Management ► Business Law Political Economics ► Political Economics, other

### Of interest to:

Researchers and practitioners interested in accounting, law, and economics

Journal

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The journal will explore links among the disciplines in order to yield theoretical insights and perspectives on practice, and seek methodological pluralism and tolerance. Proposals are welcome from sociology, anthropology, history, political science, policy studies, finance, and management sciences.

Focusing at the connections among social disciplines, CONVIVIUM is a unique outlet for inter-disciplinary and combined perspectives. It welcomes transnational co-operative contributions, cross-fertilization of ideas, and will provide a supportive peer review process.

## Methodological tolerance and pluralism

Methodological tolerance and pluralism is integral to interdisciplinary research. Formal modeling and quantitative methods of research can serve as a powerful discipline to abstract from myriad of details the essentials of a phenomenon. At the same time, not all the featuring aspects of phenomena are subject to quantification. Therefore, the journal will accept both quantitative and qualitative methods devoted to enhance our understanding of the phenomena of interest. Use of qualitative, quantitative, statistical and modeling methods is recognized.

The journal recognizes that comparative and combined approaches are the most suitable for its purpose. Theoretical, normative, explanatory, interpretative, and historical approaches with contemporary implications will be included. Descriptive studies that provide syntheses of national or international issues; comments, replies and rejoinders; and replications of works published by the journal will be encouraged.

## Geographical variety

The journal encourages geographically-varied contributions, particularly those that draw on localized traditions of thought and experience to speak to common concerns. Accordingly, the Editorial Board may accept submissions in languages in English, German, French, and Italian, with the understanding that the authors' will provide a complete English version of the accepted paper for publication.

### Supportive Peer Review Process

The journal welcomes submissions of articles, symposia, and proposals for thematic issues. It supplements its screening and evaluation peer reviews by discussion and cross-fertilization between editors, authors and reviewers, allowing them to move beyond the anonymity of the process, if they so choose, which seems to have outlived its usefulness in the Internet age. Blind peer review is always a choice if this is not preferable.

The reviewers will be expected not only to consider the final publication, but also to submit (i) a relevant set of "suggestions" (further references, structural amendments, and changes), and (ii) a "comment" discussing the paper from their own viewpoint. This comment, and any rejoinder by the author, may be published together with the paper subject to the reviewer's and editor's agreement.

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Moreover, each paper will be generally read by at least two reviewers and one member of the Boards, of which at least one will have a primary interest relevant to - but different from - that of the author.

In summary, the journal seeks to attract potential authors through its systematic dedication to the enhancement of their work. The journal wishes to be, in Dante Alighieri's words, a 'Convivium,' convening compelling minds worldwide and promoting significant contributions to the understanding of social phenomena.

#### **Topics**

- ▶ The quality and regulation of accounting
- ► A critique of norms and standards of accounting, such as historical cost, fair value and mark-to-market accounting
- ► National and international institutions of accounting, governance, and regulation
- ▶ Corporate, fiscal, and securities laws and regulations
- ▶ Business and not-for-profit accounting, economics, and regulation
- ► Shareholder and stakeholder values and governance
- ▶ Governmental accounting, economics, and regulation
- ▶ Socio-economic analysis of family and divorce
- ► Comparative history of accounting, economic, legal thoughts and experiences
- Regulation of industries and markets, including environmental and public interest issues
- ▶ Experimental and behavioral accounting, finance and economics
- Accounting, economic, and legal issues in relation to social and cultural norms
- ► Accounting, economic, and legal issues in relation to the theory and analysis of financial and monetary systems
- ► Accounting, economic, and legal issues in relation to the theory and analysis of enterprise groups and multinational firms
- ▶ Accounting, economic, and legal issues of ownership and property
- ► The role of accounting and control in financial systems, including crises, instability, and resilience

# **Article formats**

Original Research Articles, Commentaries, and Book Reviews.

Information on submission process

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