



Stowarzyszenie  
Księgowych w Polsce



Zeszyty Teoretyczne  
rachunkowości

**CALL FOR PAPERS  
FOR THE SPECIAL ISSUE OF  
*Zeszyty Teoretyczne Rachunkowości*  
(ZTR – *The Theoretical Journal of Accounting*) in 2026**

**WITH GUEST EDITORS  
EWA WANDA MARUSZEWSKA**  
([ewa.maruszewska@uekat.pl](mailto:ewa.maruszewska@uekat.pl))  
*University of Economics in Katowice, Poland*

**and  
CAMELIA IULIANA LUNGU**  
([camelia.lungu@cig.ase.ro](mailto:camelia.lungu@cig.ase.ro))  
*Bucharest University of Economic Studies, Romania*

**SPECIAL ISSUE TOPIC  
*Accounting's Expanded Horizon: Redefining  
Internal Practices for Organizational Flourishing***

## Motivation

Recent academic discourse has emphasized accounting as a technical, social, and moral practice that is committed to sustainable resource utilization and stakeholder accountability (Carnegie et al., 2021). This expanded definition of accounting moves well beyond the traditional boundaries of financial reporting and internal decision support. It repositions accounting as a forward-looking practice with deep responsibilities toward society, the environment, and organizational flourishing. This transformation also redefines the role of public sector accountants as well as private sector managerial accountants, who must now possess new competencies that integrate technological fluency, ethical sensitivity, and a systems-thinking mindset to navigate the complex demands of modern organizational environments.

In light of the above introduction, we seek scholarly contributions that critically examine how internal accounting systems, particularly managerial accounting, must evolve. How can we move beyond legacy systems toward designs that align with these ambitious, ethically grounded aspirations? We encourage papers that investigate:

- new frameworks for internal accounting structures,
- managerial information systems that embed sustainability and transparency,

- methodologies that integrate environmental, social, and governance (ESG) dimensions into cost structures, variance analysis, and performance dashboards,
- the use of digital tools (AI, big data analytics, predictive modeling, sustainability accounting platforms) that enhance interpretability and responsiveness in managerial reporting,
- factors that affect the success of professional accountancy in terms of its social dimension,
- the role of management accountants in sustainability reporting and addressing the Sustainable Development Goals (SDGs),
- the relationship between strategic performance measurement systems and strategic data analysis,
- the use of Beyond Budgeting in the development of accounting innovations.

This special issue (SI) aims to build a bridge between theory and applied innovations. We particularly welcome research that proposes new models for managerial dashboards tailored to diverse user needs – executives, sustainability officers, and operational managers – along with the metrics that should populate these tools to satisfy the expanded mission of accounting.

Join us in reimagining the frontiers of accounting in line with its newly defined moral, social, and technical imperatives.

### **Suggested topics**

We encourage authors to prepare and submit articles that focus on the transition in managerial and financial accounting required by accounting's expanded horizons. The following thematic areas are of particular interest in the light of the presented challenges:

- Redesigning financial and managerial accounting systems to better assess how effectively tasks are carried out and how value is derived from these tasks
- Developing sustainability-oriented managerial dashboards
- Integrating AI and big data into financial and managerial reporting practices
- The ethical responsibilities of financial and managerial accountants in the digital age
- Managerial accounting education: redefining curricula for new roles
- Case studies of organizational transformation in management accounting departments
- Cross-functional collaboration between accountants and sustainability officers
- The challenges of measuring social and environmental impacts in cost systems
- The implications of fluid organizational boundaries on internal control and reporting
- Strategic performance measurement in disruptive times
- The development of accounting innovation through advanced budgeting techniques

The issues mentioned above are not exhaustive in terms of the scope and complexity of research into accounting expanded horizons. Rather, they are intended to inspire authors when choosing the topic of their paper. We want to underline that the articles (ca. 32,000–50,000 characters) should pertain to the theme of the special issue of ZTR and should not have been published earlier in hard copy or an electronic version, whether in magazines, journals, books, or conference materials.

**The deadline** for submitting papers is **30th June 2026**.

The accepted papers will be published in December 2026 (ZTR Vol. 50, 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/>

Articles should be submitted through the online ICI Publishers Panel: <https://ztr.skwp.pl/cms/depositsmanuscript>

When submitting an article, please enter that your article is for **Special Issue 2026 with Guest Editors** in the additional comment in the Publishers Panel Index Copernicus system.

The coordinators of the SI of ZTR with Guest Editors are **Halina Waniak-Michalak** and **Anna Szychta** ([ztr@skwp.pl](mailto:ztr@skwp.pl)).

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