

Call for papers VBA Journaal autumn 2021

The editors of VBA Journaal are looking for authors who would like to contribute to the autumn issue. The theme of this edition will be “*An investor's perspective on the future of accountancy*”. On this occasion the editorial team will work together with the editors of the *Accountant* magazine, published by The Royal Netherlands Institute of Chartered Accountants (NBA).

For this special edition we invite authors to consider the role of accountancy for the investment profession and the developments taking place in the world of accountancy that are relevant for Dutch investors in the domestic market as well as abroad. Contributions may either concern research or offer an opinion on the role of accountants and the value of financial/non-financial disclosures in annual reports. Other contributions that fit with this theme are of course also welcome. The following examples may provide inspiration:

- Changes in the availability of accountancy information and consequences for investors: digitalisation/real-time data, backward-looking versus forward-looking, rules versus common sense, alternative data, ...
- Broadening the scope of accountancy to non-financial dimensions and impact for investors: statements and research by accountants concerning a company's risk management, data on sustainability, diversity and remuneration policy within the company, ...
- Red flags and fraud investigations: forensic accountants, lessons learned and impact of Wirecard, Enron or Ahold
- Costs and quality: increased complexity, users of annual reports versus who is paying for the report, statutory obligation and public function, entry barriers for new accountants, remuneration policy for accountants, access to accountants for small listed companies.
- Will we actually still need accountants in the coming decades, when all the information we need can be found online and the input/output of shops, restaurants and warehouses can be tracked via satellites and may be linked with bank data via digital gateways?
- An accountant's perspective on investors/financial analysts: restatements, impact of Covid, how to handle intangible assets. Do investors take enough notice of all the information that annual reports contain, including financial data and information on capital expenditure (indirect *prospective information*) as well as management descriptions, or do they tend to focus too much on the headline EPS and cash flow?

By means of this call for papers we invite interested authors to contact the editorial team (irma.willemsen@cfavba.nl) no later than 30 April 2021. Contributions must be original articles that have not previously been published elsewhere. In this issue there will be only limited space for articles about alternative subjects.

For further information, such as instructions for authors and back issues of Journaal (the archive), we refer to:

<https://www.cfasociety.org/netherlands/Pages/VBA-Journaal.aspx>

