Commentary



Financial Accounting Research and Publication

Morrison Leanne^{*}

Department of Accounting Information Systems, RMIT University, Swanston, Australia

DESCRIPTION

Accounting Research is a broad accounting publication. It publishes innovative research in all areas of accounting and allied sciences using techniques from core disciplines like economics, statistics, psychology, and sociology. Accounting, auditing, disclosure, financial reporting, taxation, and information, as well as related fields such as corporate finance, investments, capital markets, law, contracting, and information economics, use analytical, empirical archival, experimental, and field study methods to address economic questions, both external and internal.

Financial accounting research, management accounting research, auditing research, capital market research, accountability research, social responsibility research, and taxation research are some of the themes covered. Academic accounting research use the scientific approach to address all areas of the accounting profession, whereas research conducted by practicing accountants focuses on solving problems for a specific client or group of clients [1]. Academic accounting research makes a contribution to accounting practice by assessing present accounting practices, developing new practices, and developing university curricula an academic research plays a vital role in determining whether existing practices are 'fit for purpose, as well as generating new practices to address changing commercial, economic, and societal needs. Research also influences university teaching curricula, altering the spectrum of concerns that future generations will be aware of and think relevant [2]. Accounting may not appear to be the most fascinating job in the world, yet it is really vital. Every company worth its salt will require a top-tier accountant, and becoming one requires completing the requisite academic requirements.

The International Financial Reporting Standards (IFRS), which are set by the International Accounting Standards Board and serve as a guideline for non-US GAAP corporations reporting financial accounts, are followed by international companies. They were created to ensure that accounting standards and practices were consistent across companies and countries. IFRS is regarded to be more dynamic than GAAP because it is updated [3]

on a regular basis to reflect the changing financial environment.

Learning to be an accountant is difficult, especially considering how many research papers have to write during their studies. Finding the appropriate accounting research paper themes will be challenging even for the most experienced and well-prepared student. In theory, anyone can gather ideas for any accounting research paper topic from everywhere, but if any ever written one, users know that isn't the case. Instead, like writing a superb research paper, coming up with a topic necessitates extensive research and a significant amount of time. Unique, well-written, properly prepared, based on substantial research, and in-depth. It's critical to note that the topic users choose has an impact on the quality of their research [4]. A set of techniques and regulations used to standardize bookkeeping and other accounting tasks across organizations and across time is known as an accounting standard.

Accounting standards include the entire financial picture of a company, including assets, liabilities, revenue, expenses, and shareholders' equity [5]. In the United States, both public and private organizations rely significantly on widely accepted accounting standards. IFRS is widely used in the rest of the globe. These standards must be followed by multinational entities. When it comes to producing financial statements, the Worldwide Accounting Standards Board (IASB) sets and interprets accounting standards for international communities. The Financial Accounting Standards Board (FASB) is an independent nonprofit body with the ability to define and interpret Generally Accepted Accounting Standards (GAAS) in the United States for public and private enterprises as well as nonprofit organization.

REFERENCES

- 1. White Craig G. Advances in Accounting Information Systems and International Journal of Accounting Information Systems. Int J Account Inf Syst. 2004;5(3):341-365.
- 2. Wysocki Peter. Accounting anomalies and fundamental analysis and review of recent research advances. J Account Econ. 2010;50(2-3): 410-454.

Correspondence to: Morrison Leanne, Department of Accounting Information Systems, RMIT University, Swanston, Australia, E-mail: morrison luck.lean@email.au

Received: 01-Apr-2022, Manuscript no: IJAR-22-16685, Editor assigned: 05-Apr-2022, PreQC no: IJAR-22-16685 (PQ), Reviewed: 20-Apr-2022, QC no: IJAR-22-16685, Revised: 28-Apr-2022, Manuscript no: IJAR-22-16685 (R), Published: 06-May-2022, DOI: 10.35248/2472-114X .22.10.266.

Citation: Leanne M (2022) Financial Accounting Research and Publication. Int J Account Res. 10:266.

Copyright: © 2022 Leanne M. This is an open-access article distributed under the terms of the Creative Commons Attribution License, which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

- 3. Summers Scott L. Citation-based accounting education publication rankings. J Account Educ.2015;33(4): 294-308.
- Stoltzfus Ronald. Developing benchmarks for evaluating publication records at doctoral programs in accounting. J Account Educ. 2004;22(3):229-252.
- 5. Gassen J. Causal inference in empirical archival financial accounting research. Account Organ Soc. 2014; 39(7):535-544.