

Special Issue

The Specific Role and Value of Accounting within the Private Firm Context

Message from the Guest Editors

Dear colleagues,

'Decent work and economic growth' is one of the 17 Sustainable Development Goals. Given that private firms are considered to be one of the main growth engines of an economy, it is of utmost importance that people and other institutions keep investing in private firms. In this regard, reliability of accounting information or financial statements of these firms is highly relevant.

Therefore, this Special Issue aims to examine the specific role and value of accounting within the private firm context. We are interested in explaining, optimizing, contextualizing, etc. the importance of accounting in private firms using traditional theoretical frameworks such as agency theory and information theory, but also by embracing new theories. Moreover, the accountant or auditor, the work they do involves a lot of interactions with stakeholders of their client (shareholders, the board of directors, management, etc.) which may affect the quality of the financial statements, as well as how this quality is perceived.

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Private (family) firms

SMEs

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Voluntary disclosure

Earnings management

Audit quality

Corporate governance

Accountant

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