“Systematic literature reviews in Accounting, Finance and Governance”

Literature reviews are almost taken as a given in academic research, conducted by PhD students and experienced academics alike. Historically, the most common form of literature review can be termed a traditional literature review, whereby literature is sought on certain topics and critiqued. Such reviews tend not to disclose how the reviewed research items were selected or analysed to arrive at conclusions. Thus, as noted by Hiebl (2021) “from traditional review studies, it usually remains unclear whether their authors have taken sufficient care to identify and review the relevant—or at least, the most important—research items in their field of analysis, which is why traditional reviews have faced substantial criticism”.

A more complete form of literature review is a systematic literature review, which has its roots in clinical studies. A systematic review is one that gathers all available research within a defined research area and according to a specific methodology. In management and other research disciplines, systematic literature reviews are quite common, if not the norm. Systematic reviews provide accessible entry to a research field without a need to read volumes of individual research papers. They are increasingly used in more recent years as they build a vehicle to stay abreast with emerging applications and trends in a particular domain of accounting research (Cai et al., 2019; Hiebl, 2023; Linnenluecke et al., 2020; Massaro et al., 2016). The key components of systematic literature reviews include a structured execution of the review and a high degree of transparency in the review methods applied. This ensures a much-improved traceability and understanding compared to more traditional approaches to literature reviews (Booth et al., 2021; Jesson et al., 2011; Tranfield et al., 2003).

In this Special Issue of Accounting, Finance & Governance Review (AFGR), we seek papers which provide systematic literature reviews of topics in all domains of accounting, finance and governance. Papers should focus on highlighting the methods used for the review. This includes providing detail on the review structure, the review comprehensiveness and transparency on sample selection (e.g., certain journals, certain time periods, certain journal rankings). In addition to providing an overview of what has been done within the particular domain, papers should provide a contribution to the literature in their own right (cf. Hiebl, 2023; Kunisch et al., 2023). For instance, papers may question seemingly dominant views in the literature, develop new frameworks or create a view on what needs to be done i.e., authors are encouraged to point out relevant gaps in the literature which may serve as a gateway for future researchers.

References:


**AFGR Special Issue – useful information**

- Paper submissions for the AFGR special issue will open in June 2023.
- Paper submissions should be made via the AFGR submission page at [https://afgr.scholasticahq.com/for-authors](https://afgr.scholasticahq.com/for-authors). When submitting, please choose “Special Issue” as the article type.
- Papers deemed suitable for the Special Issue in terms of scope and quality will be double-blind reviewed.
- Papers which fall outside the scope of the Special Issue or which are considered unlikely to be completed in time or to the quality for the Special Issue will be desk rejected.
- The final date for submission for papers to the AFGR Special Issue is **31 May 2024**. Papers submitted later will not be considered.

**General guidelines to authors for AFGR submission**

- All submissions will be subject to double-blind refereeing.
- There is no submission fee.
- It is intended that the Special Issue will be published in 2025.
- All accepted papers will make an original contribution to prior literature and meet the high publication standards of AFGR.
- The Guest Editors will review and edit all submissions and make recommendations to the Joint Editors of AFGR.
- The Joint Editors of AFGR will exercise an oversight role prior to publication.

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