Accounting Perspectives is taking a new direction! Starting in 2018, the journal will offer a revitalized content that speaks from, and speaks to, the Canadian accounting community by bridging the gap that can exist between accounting research, education and practice. Accounting Perspectives will publish literature reviews, applied research, commentary, educational articles and instructional cases written in a style accessible to a diverse audience. To celebrate its relaunch, Accounting Perspectives will publish four consecutive special issues in 2018.

For its first special issue, Accounting Perspectives invites manuscripts on the opportunities and challenges faced by entities who choose to go public in Canada.

This special issue aims to advance our understanding of the evolution of Canadian equity markets over the last decade. The Canadian equity market is characterized by a small number of large issuers and a large number of small issuers who mostly operate in the mining, oil and gas and financial services industries. Pressures to respond to changes in U.S. and international corporate governance and capital market regulation in the early 2000’s to maintain the credibility of the Canadian equity market have led to the issuance of a number of national and multilateral instruments and policies, and the adoption of IFRS in 2011. These changes are more burdensome for the small issuers with limited resources than the many large issuers who are cross-listed on U.S. exchanges and already subject to its more stringent regulation. They were criticized for not putting enough emphasis on the protection of minority shareholders in the many closely-held Canadian public companies. Repeated calls for a national securities regulator have also led to the establishment of the Canadian Securities Transition Office and more recently, the creation of the Cooperative Capital Markets Regulatory System. Despite, or perhaps as a result of, the many changes to the regulatory landscape, the number and value of Initial Public Offerings (IPOs) has decreased consistently since the early 2000s.

TOPICS

Topics appropriate for this special issue include, but are not limited to, the following:

- Costs and benefits of compliance for small issuers
- Recognition, measurement and presentation of related-party transactions by closely-held public companies under IFRS
- Trends in number, value and returns of Canadian IPOs and comparison with other markets
- Costs and benefits of national and provincial securities regulation

SUBMISSIONS

Following *Accounting Perspectives* editorial policy, submissions are welcome in the following four streams: literature reviews, applied research and commentary, educational articles and instructional cases. *Accounting Perspectives* welcomes all theoretical and methodological paradigms. Articles and instructional cases must be written in an accessible style suitable for the journal’s diverse audience. Technical terms, methodologies, and results should be clearly defined and discussed.

Submissions will be subject to an expedited review process. Accepted papers will be published in the first special issue of Accounting Perspectives in the Spring of 2018. There is no submission fee and short papers will also be considered. Please submit your manuscript online through the AP Editorial Manager (EM) website at: [https://www.editorialmanager.com/cap](https://www.editorialmanager.com/cap). When submitting to the online system, choose the article type "Special Issue: Going Public". *Accounting Perspectives* uses plagiarism detection software on all submissions and resubmissions.

Questions about the submission process should be addressed to Amber Goldie at amber.goldie@caaa.ca.

The deadline for receiving submissions for this special issue is June 30, 2017.

Pascale Lapointe-Antunes, Editor-in-Chief, *Accounting Perspectives*