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Accounting History: Call for papers: Accounting in crises

Academy of Accounting Historians

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Accounting History

CALL FOR PAPERS

Accounting in Crises

The contemporary purpose, character and perceptions of a particular craft are often illuminated and elucidated when its pursuit is implicated in a crisis. Social scientists have often considered that the functioning of a technique together with the values and relationships which surround its practice, are most observable when its deficiencies are located as the source of a calamitous event. Discourses also surface when practices are impacted upon by exogenous adversities. Accounting historians have recognised that change in accounting practice and regulation has often been instigated by high profile failures, frauds and ensuing litigation. The role of accounting has also been made visible when the discipline and its practitioners have been perceived as repositories of possible solutions to problems which have emerged during periods of severe economic and military crisis. Total war, for example, has been a catalyst for considerable change in the accounting profession and cost accounting. These changes, in turn, have had consequences for wider organisational and social functioning. The inter-war depression saw accounting feature in the search for solutions to a crisis of capitalism. The nature of accounting and the vocation has also been laid bare at times of crisis within the discipline itself.

The object of this special issue of *Accounting History* is to focus on crisis and change and on crisis and making accounting visible in contemporary contexts. Submissions are sought which explore themes such as:

- The impact of particular crises on accounting development and its practitioners
- Crisis, identity and legitimacy in accounting
- Crisis and causality in accounting history
- Crisis and continuity in accounting history
- Crisis and opportunity in accounting
- Crisis and revelations of the functioning of accounting
- The profession and the management of crisis.

The above list is not intended to be exhaustive and contributions are encouraged which examine accounting in crises in a variety of times and locales. This special issue will appear in November 2000. Submitted papers will be refereed in the usual way.

Submissions (three copies) should be forwarded by **1 February 2000** to:

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