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Accounting History: Call for Papers: Accounting and the Military

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Accounting History

Call for Papers

Accounting and the Military

Throughout history a prominent and abiding feature of most societies, irrespective of their political form, has been the need to be able to protect themselves from outside interference by investing in military forces. Indeed, for some historians war is the natural human condition. The military may also be used to intimidate the citizens whom the military were formed to serve. Accordingly, the potent threat that the presence of a large, well armed military establishment poses to the liberty of citizens has ensured that military forces are closely monitored by their governments, most notably through financial and accounting controls. This historical, political and financial significance of the military and the contributions of accounting to both the power and oversight of military might has yet to be accorded a corresponding presence in the accounting history literature. A special edition of *Accounting History* to be published in early 2009 seeks to recognise the contributions of accounting to this enduring importance of the military throughout history and to the political legacies that this has left behind.

Interested scholars are encouraged not to interpret the term military too narrowly by restricting it to national armies or other branches of the military such as the navy. Instead, the term might also encompass the industries and political infrastructure upon which the military depend and independence movements of resistance against entrenched interests, notably colonial powers. The ubiquity of military forces across diverse geographical locations and forms of government and across great expanses of time to the present provides considerable scope for scholars to investigate the nexus between accounting and the military. Thus, submissions for this special edition might examine, amongst others:

- the instrumental intentionality of accounting, that is the way in which it is used in association with military force to advance or protect the interests of favoured minorities, most often under the guise of the national interest;
- the contributions of accounting to efforts by governments to influence public opinion and gain support for militaristic endeavours;
- accounting practices and processes used to manage efficiently and effectively vast military expenditures, both in peace and war, and the industries upon which the military depend;
- the relationship between business interests, the military and government;
- the contributions of accounting in the field of battle to military victory;
- the culpability of accounting in the suppression of political dissent by force;
- the protections that accounting might offer as a means of guaranteeing the liberty of civilians against the immanent threat posed by a large standing army;
- comparative studies, either across time or across different political systems. There is an especial weakness in the literature in comparative international military studies.

When submitting papers, authors should follow the instructions which are found at the back of all issues of *Accounting History*. Prior to submission authors are welcome to contact the editor of the special issue, Warwick Funnell. Submissions should be sent electronically as a Word document to the guest editor no later than the 30 November 2007.

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