Accounting

History

##### Call for Papers

**Accounting and Accountability in Local Government**

Vast archives of the surviving records of public organizations exist around the globe and yet, historically, accounting history research has focused attention on investigations in the private sector. There has been, however, an increased interest in recent times in historical studies of public sector accounting in different countries.

The study of accounting and accountability in the public sector embraces different types of organizations, of course. The public sector nowadays can, for instance, be divided into four main groups: local government; central government; public organizations with links to central and local government organizations; and public business entities linked with central government but which can also be funded by private capital. Accounting development in local government and in public organizations with links to local government organizations remains under-investigated. Published historical accounting research has also often reflected what is now known as the “traditional approach”, where accounting tends to be perceived as a technical practice alone. This call for rigourous and robust research on the development of systems of accounting and accountability in local government around the globe recognizes that accounting is also a social practice, with implications for organisational and social functioning, thus necessitating the employment of perspectives drawn from other disciplines, such as sociology, philosophy, psychology and political economy within broad-scope investigations of accounting’s past in local government.

Most individuals in the modern era at least are obliged to be members of a local government and, accordingly, to participate in local government affairs, including elections where held as is common, and to pay municipal rates and also other fees and charges for service provision on a user basis. Local government is, therefore, an important institution in providing structure and order to our collective lives. It has broadly maintained this role across time and space. Accounting and accountability are, in turn, important in the administration and governance of such organizations and, consequently, in the process of ordering activities within local communities. Such roles are not new in the modern era.

For this special issue, topics may include, but are most certainly not limited to, the following areas:

* Accounting and the exercise of power by and within local government organizations;
* Accounting and the interplay between local government and central government;
* The adoption, use and institutionalization of accounting practices in local government;
* Accounting and the interrelations between local government and other parties such as business people, corporations and banks; and
* Accounting and accountability in community organisations such as hospitals, schools, charity institutions, theatres and prisons that were operated within local government organizations.

Potential contributors are encouraged to interpret this theme broadly using diverse theoretical and methodological perspectives and also to conduct studies within or across specific countries or regions. Potential contributors are kindly requested to contact the guest editors in advance to discuss their proposed topics. Submissions must be written in English and forwarded electronically, to the guest editors, by 2 April 2012 (submission date extended from 30 November 2011). This special issue is scheduled to be published in the second half of 2013.

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