

Accounting History

Call for Papers: Special Issue

Accounting and the Exploitation of the Natural World

Humanity depends on the natural world, due to both the extraction of natural resources and the provision of food and other crops through agriculture, forestry and fishing. The agriculture industry is vital, huge, international and diverse. Our lives depend on the output of agriculture, although unfortunately the level of production remains insufficient in some countries and regions, with drastic consequences. Much of the earth's land mass is devoted to agricultural activities. The interplay of accounting and agriculture is not a widely researched topic, and there is little historical research on the interrelationship. Research from a historical perspective in accounting for extractive industries is also scarce. This special issue, on the theme "Accounting and the exploitation of the natural world", seeks to contribute to our understanding of accounting's involvement in central aspects of human economic activity in historical perspective.

Areas in which the study of accounting and the exploitation of the natural world can be addressed from a historical perspective are many and varied. How, for example, has accounting in the past shaped agricultural practice both generally and in particular sectors such as pastoral, arable, intensive animal rearing, forestry and viticulture? How has the agriculture industry, across time and space, shaped our conceptions of accounting principles, generally accepted accounting practices, financial reporting and disclosure, and relevant accounting frameworks, rules and standards within the industry and beyond? How has the traditional stereotype of the accountant impacted the contours of the industry, including production decisions, crop or produce valuations, and revenue and expense recognition? How does accounting accommodate the ever-present vagaries of the weather in agriculture and how do related practices, such as budgeting and taxation, impact upon individuals, families, organisations and societies?

Similar questions can be raised about the relationships between accounting and extractive industry. How has accounting recorded and managed the activities of extractive workers such as miners? How has accounting shaped the exploration and extraction plans of companies in the oil and gas, and other, extractive industries? How have specific problems within extractive industries, such as the valuation of reserves, affected accounting practices both within the industries and more widely? How have accounting calculations been enlisted to identify and measure the impacts of economic activity on the natural environment?

This special issue welcomes research that augments an understanding of the linkages between accounting and the exploitation of the natural world in historical perspective. Submissions can encompass a wide range of historical periods and draw on an array of methodical and theoretical approaches.

Submissions written in English and in accordance with the *Accounting History* style guidelines should be submitted electronically, as per the submission instructions on the journal website: <http://ach.sagepub.com/>. Submissions may be made at any time after **1 January 2020**. The closing date for submissions is **31 March 2022**. Potential contributors are welcome to contact the Guest Editors to discuss their proposed topics.

Guest Editors:

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