

Accounting History

Call for Papers: Special Issue

Historical Accounting for Enterprise and Society in Africa

Accounting systems and institutions significantly influence the development of enterprise and society. Our understanding of these systems often omits the subtleties of difference, complexity, and contestation in Africa (Dedoulis and Caramanis, 2007; Lassou et al., 2021; Moses and Hopper, 2022). Early interaction with markets outside Africa developed dynamically from the eighth century and with subsequent expeditions from metropolitan Europe and Asia (Poullaos and Sian, 2010; Verhoef, 2013, 2014). African societies through engagement with the global systems have facilitated different trajectories for market integration, and social development in their quest for independent statehood and post-colonial control (Lassou et al., 2021; Mihret et al., 2012). Owing to its evolution across enterprise and society, including engagements with global markets, and institutions, Africa has gained scholarly traction. Yet, the role of accounting and accounting systems in Africa's societies and economies, but equally so in Africa's engagement with international markets and the wider world, remains inadequately explored (Moses, et al, 2020; Moses and Hopper, 2022).

This Special Issue seeks to understand the history and legacy of accounting and accounting systems in the development of enterprise and society in Africa. It directs attention to all traditions of accounting through the long history of African indigenous economies and cultures.

How can we address this extensive research field? The following broad thematic areas are proposed:

- The establishment and institutionalisation of the accounting profession, and the evolving history of regulatory accounting practice in African states.
- The historical role of accounting in shaping public policy development, growth of indigenous SMEs, and corporate governance in African contexts.
- Historical contestation (and harmony) of indigenous accounting systems and their (mis)alignment with globalised accounting practices.
- The development of the public sector and third sector accounting systems in Africa: accountability, transparency and governance.
- The legacy and shifting dynamics of accounting for sustainability and environmental management in Africa.
- The history of accounting education and research, and their influence on the cultural and political complexities of African societies.

We welcome submissions on the above and other related areas using diverse theoretical and historical methodologies based on specific contexts drawn from any or multiple African societies. Contributors are to prepare their manuscripts in English and in accordance with the

Accounting History style guidelines and submitted via the journal's online site, as per the submission instructions available [here](#).

The closing date for submission is **30 September 2023**.

Contributors are invited to contact the Guest Editors to discuss their proposed topics. It is planned to publish the Special Issue in 2024.

Guest Editors:

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