

# Accounting History

## Call for Papers: Special Issue

### Accounting for Death: an historical perspective

Where death and accounting coalesce in the historical literature, it is generally within the context of institutions. Most prevalent are military, medical or welfare organisations, or instances where labour is institutionalised, such as slavery practices (see for example Baker, 2019; Funnell and Chwastiak, 2015). These studies demonstrate how calculative practices are mobilised to transform death to enable a transaction through enumeration or valuation, such as the inventory-style accounting for enslaved people, the commodification of the corpse to provide specimens for anatomical schools in the 18<sup>th</sup> and 19<sup>th</sup> centuries, financial reporting of work, health and safety or death (see for example Tyson and Oldroyd, 2019; Moerman and van der Laan, 2021a). This research into accounting for death tends to identify death as a transactional phenomenon used in calculative practices; or a consequence of organisational or institutional activity that gives rise to demands for accountability (see for example Fleishman et al., 2004; Sargiacomo et al., 2012).

In situations where death is the consequence of intended or unintended organisational or institutional activity, the responsibility is to render an account of death. In order to reorient the analytical focus to death as a phenomenon in accounting studies, the term *necroaccountability* has been introduced into the lexicon (Moerman and van der Laan, 2022 forthcoming). *Necro* comes from the Greek *nekros* meaning corpse and gives rise to a novel accountability relationship. For example, is there a duty owed to the former self or the future corpse?

Given the limitations of calculative practices to disclose accounts of death, accounting historians generally have access to rich sources of alternative forms of data and the expertise to establish a narrative of *necroaccountability*. In addition, since multimodal accounts of death also describe the conditions of the living, they also inform us about relationships of power and inequalities. For example, instances of genocide and war, slavery practices, and the market for corpses (Lippman and Wilson, 2007; Moerman and van der Laan, 2021b).

This special issue seeks historical contributions that include, but are not limited to the following topics:

- Necroaccountability as an opportunity to develop an alternative framing of death to understand organisational and institutional responsibility.
- Situations where the business of death provides a space to accrue profits, such as the extraction of resources in developing countries, thanatourism, the use of privatised militias, silencing of minorities, and slavery.
- Role of institutions and intermediaries and the way they account for death.
- Alternative accounts of death, especially in sites where traditional forms of documentation do not exist e.g. carvings, funerary artefacts and artwork; or where official accounts render death invisible.
- Non-financial reporting frameworks that prescribe how death is disclosed.
- Accounting's role in thanapolitics, slave labour and genocide (e.g. Twyford, 2021).
- The calculative practices of accounting used as a technology of death (e.g. Funnell et al., 2021).
- The impact of various understandings of death such as 'brain death' or 'death care' and the consequences for accounting for those deaths (Lock, 2001).
- Histories of the 'business of death', such as undertaking, funeral operators and memorialisation in various contexts.
- Histories of accounting for death from non-western cultural perspectives.
- Accounting and accountability for non-human death such as animals, plants, the planet and other non-human living entities.

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/>. The closing date for submissions to the journal is **15 September 2023 with publication expected in 2025**. Potential contributors are welcome to contact the Guest Editors to discuss their proposed topics.

### Guest Editors

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