

# Accounting History

## Call for Papers: Special Issue

### Histories of Accounting in Educational Institutions

Recent decades have witnessed the increasing globalisation of education, as students move across national boundaries, international rankings and ratings of educational institutions have become widespread and influential, and various other teaching and research measurement systems continue to be developed and applied. This has precipitated a significant evolution of the role of educational institutions within society. In accounting history studies, however, the traditional dichotomisation between private and public sector organisations has only recently begun to explore the many nuances revealed by a more detailed typology of educational institutions. In settings ranging from kindergartens through to universities, research on the roles and impacts of accounting remains at a nascent stage. This is despite the obvious importance of such organisations – as is evident in their recurring presence in Foucault’s works – both at the level of the individual (nearly all people spend a significant portion of their lives within educational institutions) and society (such institutions are fundamental in shaping all aspects of local, national and international communities). Besides typically having unique historical origins, educational institutions attract significant income from diverse sources, creating a complex nexus of accountability relationships. Accounting information has come to play an important role in managing and shaping policies on these matters as well as mediating practices and outcomes. Accordingly, this special issue of *Accounting History* seeks to enlarge the literature that adopts historical perspectives to examine the nature, roles, uses and impacts of accounting and related systems of accountability within a diverse range of educational institutions: kindergartens and pre-school centres, schools, technical colleges, universities, and other organisations that have the provision of education as their primary purpose.

This special issue seeks contributions derived from historical accounting research within any form of educational institution, and within any location. It is stressed that the special issue is not concerned with accounting education programs, but with the social and technical practice of accounting within the context of an array of educational institutions. Topics may include, but are not confined to:

- The nature, roles, uses and impacts of accounting information within educational institutions, including implications for resource allocations and accountability evaluations;
- All aspects of financial reporting by educational institutions;
- Exploration of linkages between accounting information and educational outcomes;
- All aspects of external and internal auditing within the context of educational institutions;
- The roles of accounting professionals within educational institutions;
- All aspects of accounting regulation within the context of educational institutions.

Potential contributors are encouraged to explore the history of accounting within educational institutions by using diverse theoretical and methodological perspectives. 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 is 6 April 2018. Potential contributors are welcome to contact the Guest Editors to discuss their proposed topics.

Guest Editors:

Laura Maran, RMIT University (laura.maran@rmit.edu.au)

Brian West, Federation University Australia (b.west@federation.edu.au)