

Accounting History

Call for Papers: Special Issue

Accounting for Natural Disasters: An Historical Perspective

In prior centuries, natural disasters have struck different territories, organizations and societies, thus challenging the existence of human beings, businesses, local, regional, national and global systems. Indeed, the rhythm of lives of prior centuries have been punctuated by the ‘sudden, rapid and destructive effects’ of natural disasters, like earthquakes, tsunamis, hurricanes, bushfires, floods, and volcanic eruptions.

Regrettably, besides these, there are also natural ‘slow moving’ catastrophic events, such as droughts and epidemics (plague, cholera, typhoid fever, Spanish flu, and similar) which have marked the calendar of global history, provoking death tolls and economic and social impacts, which are certainly comparable – if not worse - than the current Covid-19 disaster. Suffice to say that in 1347-1351, although there are no exact figures, the bubonic plague provoked a death toll of around 200 million people, who were 30 per cent of the world population at the time. Indeed, in Europe the so-called ‘Black Death’ killed an estimated 25-30 million people and, for example, 60 per cent of Florence's population died from the plague. Moreover, and in a related manner, it is worthy to note that often natural disasters are interconnected: for example, the US Dust Bowl in the mid-1930s unleashed plagues of jackrabbits and grasshoppers and triggered influenza, dust pneumonia, and lung diseases which often proved fatal.

History is rich with evidence of natural disasters, however, to date, a few scattered studies in accounting history have closely examined the relationships between accounting and these catastrophic events.

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

- the use of accounting, accountability and calculative practices by the State, local governments, non-governmental agencies, businesses, households and other organisations such as hospitals and not-for-profit organisations, to measure the economic effects of the disaster in which they have been involved;
- the linkages between a disaster’s costing and the funding activities of the involved governmental and non-governmental organizations, to provide relief and recovery to the affected territories and populations;
- the use of accounting practices to support interventions during the emergency and/or the recovery stages, as well as the use of accountability, auditing and/or control mechanisms in these processes;
- the role played by and collaboration between accountants and other experts at the local, regional, national and supranational levels, during and after the emergency, in order to design technologies of government and governance to meet public interest needs;
- the interrelations between accounting and urban/town planning during and after the emergency;
- the use of accounting, accountability and reporting practices to fuel the re-launch of the territories and populations affected and pave the way for the subsequent reconfiguration of the entire ecosystem.

Potential contributors are encouraged to interpret the above themes and terms broadly, yet critically, using diverse theoretical and methodological perspectives in a wide array of country and regional settings, using an historical perspective that sets the observation period on disasters from ancient history up until the end of 1990s. 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 January 2022**. Potential contributors are welcome to contact the Guest Editor to discuss their proposed topics.

Guest Editor

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