

Accounting History

Call for Papers: Special Issue

Histories of Accounting Standard-Setting

Accounting standard-setting, broadly defined, can be said to have been taking place since the seventeenth century, even if the dedicated committees setting rules for financial reporting generally developed during the twentieth century. Contingent theorists would argue that changes in rule-making, just as changes in rules, are usually associated with an event or a problem. However, the academic analysis of these changes is very uneven, with some countries the object of much research and others not apparently researched at all. This special edition of *Accounting History* seeks to help us understand more the evolution of standard-setting in different cultural contexts, and the different nature of the process.

The special issue is looking for papers on the following topics (not by way of limitation):

- The historical construction of an accounting standard-setting mechanism in a particular environment;
- The choices that have determined what kind of institution should have a standard-setting responsibility and what kind of skills are required;
- From a contingent or related perspective, what circumstances or events have driven change in the regulation of financial reporting;
- What political forces have intervened to try to determine the nature and scope of the rule-making institution;
- Case studies of the evolution of particular standards, the forces which shaped the outcomes, and evaluations of the consequences of those outcomes;
- The role of particular interest groups in seeking to influence standard-setting.

Potential contributors are encouraged to explore histories of accounting standard-setting using diverse theoretical and methodological perspectives. Histories from previously under-researched countries and contexts are particularly welcome. Papers written in English and in accordance with *Accounting History* style guidelines should be submitted electronically in Word format by 15 August 2016 as per the submission instructions on the journal website: <http://ach.sagepub.com/>. The special issue is scheduled to be published in late 2017/early 2018 (with papers uploaded onto OnlineFirst once accepted for publication and copy edited). Potential contributors are invited to contact the Guest Editors to discuss their proposed topics. Kindly send all correspondence to both of the Guest Editors.

Guest Editors:

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