

Accounting History

Call for Papers

Accounting and Charities in Historical Perspective

The growth of charitable activities worldwide for hundreds of years is most often seen either as a response to gaps in or as complementary to government-provided services. Different jurisdictions have very specific rules and practices concerning the definition of what constitute charitable purposes, and the extent to which donors are provided with tax incentives. There is also a complex mix of stakeholders interested in the proper functioning of charities, representing both a diverse group of funding agencies and beneficiaries. Financial reporting by charities is most often perceived as discharging a stewardship function. Therefore, a need exists for a strong body of historical research to better appreciate the nature of, and prospect for, effective and efficient charities, and related accounting and auditing issues. Cultural distinctions in the role and range of charitable activities in different countries are also pertinent for investigation.

For this special issue, topics may include, but are not limited to, the following areas:

- Accounting and accountability in secular or religious charities
- Accounting in the interrelations between charities, local governments and the State
- Social dimensions of accounting in charitable organisations
- Accounting practices in charities dealing with specific situations of misfortune (famine, plague, natural disasters, wars, and so on)
- Charities' accounting and financial reporting regulation
- Auditing practices/financial fraud in charitable organisations
- Accountants in charitable organisations or prominent contributors to accounting development in charities

Potential contributors are encouraged to interpret these themes broadly, adopting diverse theoretical and methodological perspectives. Submissions are particularly encouraged which investigate such topics in the light of the different social and economic elements shaping accounting, accountability and auditing in charities. In turn, researchers are also encouraged to identify the impacts of accounting, accountability and auditing on charities and communities.

Submissions must be written in English and forwarded electronically to the Guest Editors by 30 September 2014. This special issue is scheduled to be published in the first half of 2016. Manuscripts will be subject to the usual double blind review process of *Accounting History*. Potential contributors are invited to contact the Guest Editors to discuss their proposed topics.

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