

Call for Papers: Accounting for Inequalities

Introduction

In our contemporary world, inequalities remain deeply entrenched across various spheres of life. The economic disparity between the richest and poorest has widened significantly, with a growing concentration of wealth in the hands of a few (Tweedie and Hazelton, 2019). Between 1995 and 2021, as reported by Chancel *et al.* (2022), the top 1% of population captured 38% of the global increment in wealth, while the bottom 50% claimed just 2%. The gender pay gap persists, with only minimal progress in 2024, marked by a mere 0.3% improvement (World Economic Forum, 2023). Racial and ethnic minorities continue to face systemic discrimination in access to resources, education, and healthcare (Agyemang *et al.*, 2024; Anisette and Prasad, 2017; Munkuli *et al.*, 2024). The climate crisis also exacerbates inequalities (Bigoni and Mohammed, 2023), with those in the Global South disproportionately affected while having limited protection from its devastating impacts (Oxfam International, 2023).

As a politically embedded discursive practice, accounting has perpetuated inequalities in our world. Historically, accounting, through its calculative neutrality, has supported systems of oppression, including slavery (Jensen *et al.*, 2021), colonisation (Norris *et al.*, 2022), and genocide (Funnell, 1998; Funnell *et al.*, 2022). Under neoliberal regimes, accounting legitimises policies prioritising market efficiency and shareholder value, often at the expense of social justice (Bigoni and Awais, 2024; Nikidehaghani *et al.*, 2021). By obscuring the human costs and demands behind key performance indicators (KPI) or metrics, accounting practices rather contribute to the maintenance of unequal power structures, reinforcing wealth disparities and fostering the exploitation of marginalised groups (Carnegie *et al.*, 2021a; Hammond *et al.*, 2017; Lehman *et al.*, 2018; Nikidehaghani and Cortese, 2023). For instance, accounting rationalises policies related to tax regimes (Sikka, 2015) and welfare programs (Nikidehaghani, 2023; Walker, 2008), often reinforcing systemic inequalities. Further, as automated systems streamline public service delivery, they usually rely on accounting-driven KPIs or metrics prioritising fiscal targets over equity, exacerbating inequalities for marginalised groups (Bracci, 2022; Nikidehaghani *et al.*, 2023).

Yet, just as accounting has contributed to creating these problems, it also holds the potential to become part of the solution, contribute to equitable and sustainable development, and shape a better world (Carnegie *et al.*, 2021b; Carnegie *et al.*, 2024; Pupovac and Nikidehaghani, 2024).

This Special Issue of *AAAJ* seeks to open new discussions and revisit earlier dialogues about the intersection of accounting, accountability and inequality. As the world faces mounting social, environmental, and economic challenges, it is timely to reconsider and reassess the role accounting plays—not just as an apparently neutral calculative practice but as an instrument for both perpetuating inequalities and promoting equity and justice. We invite scholars holding concerns about inequality, or envisaging proposals for reducing inequality, to examine how accounting has been involved in creating and reproducing inequalities and explore how it can embrace new possibilities to address and reduce unfairness and related disparities across societies. The overarching aim of this Special Issue is to foster innovative thinking that pushes the boundaries of accounting research, theory, and practice in addressing some of the most pressing issues of our time.

Indicative list of research topics, issues or problems

We invite papers using various theoretical approaches and methods. Potential topics to explore include, but are not limited to:

- **Accounting for Inequalities:** How accounting practices and discourses have been implicated in maintaining and legitimising systems of inequality across gender, race, and class, as well as economic, social, environmental, and other dimensions.
- **Accounting for Change:** Contributions that propose transformative approaches to accounting practices. How can accounting be reimagined to account for inequalities in a way that challenges the status quo?
- **Innovative Ways to Account for Inequalities:** Studies that propose novel approaches for measuring and representing inequality in different settings. How can accounting more accurately or broadly reflect marginalised groups' lived experiences and inequality's costs?
- **Innovative Theoretical and Methodological Approaches:** Contributions that propose innovative theoretical frameworks or methodological approaches for examining accounting's role in reinforcing inequalities or rather helping to reduce inequalities, as well as resisting regimes of oppression and challenging systems that sustain inequality.
- **The Role of the Accounting Profession:** Studies that explore inequalities within the profession and examine the impact of major consultancy firms and the Big Four professional services firms on regional, national and global disparities. How can accounting professionals be educated and motivated as well as incentivised to integrate

social justice and equity into their work, with positive implications for organisational or firm culture?

- **Empirical Case Studies:** Case studies demonstrate how accounting has contributed to or has the potential to address inequalities in various contexts, such as resource allocation, tax regimes, public policy, and corporate practices.
- **The Impact of Digitisation:** Papers exploring how digitisation, particularly in areas like digital tax systems and e-governance, can exacerbate or reduce inequalities.
- **Historical Research on Accounting and Inequalities:** Studies that explore the historical role of accounting in perpetuating or resisting inequalities. How have accounting practices over time contributed to systems of oppression or facilitated social change?

Guest editors

Dr Mona Nikidehaghani, University of Wollongong, Australia

Dr. Michele Bigoni, University of Kent, UK

Emeritus Professor Garry Carnegie, RMIT University, Australia

Professor Theresa Hammond, San Francisco State University, USA

Submission Information

The last submission date for this Special Issue is **30 November 2025**.

Papers are to be submitted during the submission window using the *AAAJ* ScholarOne submission system at <https://mc.manuscriptcentral.com/aaaj>. In 'Step 5' of the submission process, select this *AAAJ* special issue in response to the instruction: "Please select the issue you are submitting to".

Please ensure you follow the author guidelines available at <https://www.emeraldgrouppublishing.com/journal/aaaj>

Special Issue Workshop

A workshop will be organised to support authors planning to submit to the Special Issue. It will occur during the APIRA Conference being held in Adelaide, South Australia, during 2- 4 July 2025. Please note that participation in the workshop is not required to submit a manuscript for consideration in the *AAAJ* Special Issue. Additionally, participation in the workshop does not guarantee acceptance of a submission into the Special Issue. Authors interested in participating

must email Dr. Nikidehaghani by **1st March 2025**. Further information about the workshop will be dispatched to interested authors.

Contact

If you would like to discuss the AAAJ Special Issue or your potential or possible contribution, please get in touch with Dr Mona Nikidehaghani in the first instance for queries and information at monan@uow.edu.au

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