# Special Issue: Accounting and Social Impact

It is an increasing requirement of research funding and assessing bodies that research conducted in universities should have impact. More generally, impact might include bringing about significant change in a practice, process or procedure, engendering greater efficiency or effectiveness in its outcomes. This may be easier to determine in some natural science disciplines where many outcomes are subject to measurement by finely calibrated instruments. It may also be relatively straightforward in business disciplines where monetary gains can be acknowledged to have arisen from specific changes in practice. However, for researchers whose concerns relate more to the social outcomes of their subject matter the evaluation of the effects of their work can be obscure. This may lead researchers to move towards modes and topics of research that are more readily recognised as having impactful outcomes. And this may be to the detriment of that work which often provides substantial critical and insightful understanding of their subject. Yet, while some critical accounting research may be under threat from such processes, we should also acknowledge that some praxis oriented critical research could be encouraged.

In this special issue we call for contributions that explore accounting and social impact through a critical lens. Potential contributors are encouraged to interpret this theme broadly, yet critically, including through applying diverse theoretical and methodological perspectives to a wide range of countries and regional settings.

Topics for this issue include, but are not limited to, the following:

* The interplay between accounting and government in the context of various social developments.
* How accounting has defined, limited or supported the development of social organisations.
* The impact of particular accountings on the development or delivery of social services.
* How new systems of accounting and accountability are engendered within social organisations.
* The interplay between accounting, technical innovation and IT and the development of local government services, transportation, education, healthcare and charities.
* The impact of accounting practices in social organisations and in society as a socio- political construct.
* Accounting’s role in relation to the effectiveness of rational deployment of public funding as a means of solving broad social problems.
* The function of accounting practice within specific sociohistorical contexts.
* The social benefit of accounting in the everyday government of organisational activity.
* An investigation into the relationship between accounting and social organisations with regard to their shifting connections and interpretations.
* Actual and potential instances of accounting’s progressive social impact.

Full paper submissions must be in accordance with Critical Perspectives on Accounting’s Guide for authors. All manuscripts will be subject to a double-blind review process and should be submitted via the CPA website: [http://www.journals.elsevier.com/critical-perspectives-](http://www.journals.elsevier.com/critical-perspectives-on-accounting) [on-accounting.](http://www.journals.elsevier.com/critical-perspectives-on-accounting) In the “Choose Article Type” field, please indicate that the paper is intended for this special issue. The submission deadline for this special issue is April 30, 2018.

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