Special Issue: Accounting, Accountability and Animals

Guest Editors:

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One key task of critical accounting research is to identify new constituencies whose interests are not given sufficient attention in the existing systems of accounting and accountability (Messner, 2009). During the past few decades, critical accounting studies have made visible the exploitation and oppression of, for instance, various labour groups, women, indigenous peoples, ethnic minorities, and the citizens of developing nations (Dillard & Vinnari, 2017). There has also emerged a large literature on accounting for the physical and ecological environment, although debate continues as to the efficacy of such reporting (see Gray, 2010). However, there remains one aspect of the natural world that has received less attention – the location of animals within the world today (but see Vinnari & Laine, 2017; Laine & Vinnari, 2017). Even academic work drawing on Actor-Network Theory, which allows for the consideration of non-human agency, has largely neglected to consider the interests of *sentient* non-human actors, with animals being a pertinent case in point (Baxter and Chua, 2018).

Animals form an interesting focal group for critical research because they are subject to human domination – despite growing debate about their moral status and personhood (Bryant, 2007). The numbers reflecting the extent of human exploitation of animals are staggering. Hunting, habitat destruction and other human activity are driving wild animal species’ extinction at such a pace that authoritative experts have labelled this phenomenon as ’biological annihilation’ (Ceballos, Ehrlich and Dirzo, 2017). Also, the production of animal-derived foodstuffs and clothing results in the killing of more than 65 billion farmed animals each year (Allievi et al., 2015). Millions of animals are also used in laboratory testing, commodified in animal sports, or mistreated as companions. The arguments for improving the plight of these animals can be derived from two main strands of ethical theories. According to the deontological position, animals are subjects-of-a-life with inherent value, and killing them is as immoral as killing human beings (Regan, 1985). This radical position is held by animal rights scholars and activists, who wish to abolish all human (ab)use of animals (Francione, 1996). The more reformist case of increasing animal welfare is, in turn, made by utilitarians, who accept human use of animals to the extent that the benefits accruing to the former exceed to pain inflicted on the latter (see Singer, 1975). There are thus legitimate grounds for challenging this institutionalized yet problematic *status quo* through critical research, including critical research in accounting.

The aim of this special issue of *Critical Perspectives on Accounting* is to advance understanding of animals as a constituency in relation to critical accounting and practices of accountability. This special issue will bring together a collection of theoretical, empirical and methodological papers that explore the nexus of animals, accountability, power, and ethics. The editors welcome cross-disciplinary investigations that explore animals and accountability from the perspectives of not only accounting but also, for example, critical animal studies, history, law, medicine, organization studies, political science, economics, sociology, ethics, biology or veterinary science. Potential topics to be addressed in this special issue include, but are not limited to:

* accounting’s role in conflicts and controversies involving animals, for example, the costs and benefits associated with live animal export;
* the commodification of animals (such as horses and greyhound dogs) and the networks of interests both shaping debate about and obscuring the quantification of the ‘wastage’ associated with the racing and gaming industries;
* counter accounts of animal exploitation from animal activist and welfare organisations, for example, that promote new visibilities and discursive and calculative spaces at the margins of accounting and accountability;
* the intertwining of calculation and emotion in decisions concerning animals, for example, in the booming global markets associated with the rise of animals as ‘companions’ and ‘pets’;
* making animals’ interests visible through more democratic forms of accounting, including critiques of the adequacy of extant forms of sustainability accounting;
* critical assessments of corporate accounts of animals, including entangled notions of property rights and valuation; and,
* philosophical and methodological critiques of extant representations of animals as (il)legitimate stakeholders and claimants with respect to accountability.

**Submission process**

This special issue will adopt a two-phase submission process.

Authors who are interested in participating in this special issue are invited to submit a detailed 3,500 word proposal, clearly outlining the following aspects of their proposed study (where relevant): motivation and research question; informing literary perspective; research method; a plan outlining the feasibility of collecting data and achieving ethical clearance to do so in line with the deadlines for the special issue; and the anticipated empirical and theoretical contributions of the envisaged paper.

Proposals are due by **August 1, 2018** and must be sent to Eija Vinnari by email: eija.vinnari@staff.uta.fi. Authors will be informed by **September 15, 2018** as to whether their proposal has been accepted or not.

Authors with a successful proposal must submit a complete paper via <https://www.journals.elsevier.com/critical-perspectives-on-accounting> by **July 1, 2019**. All papers will be reviewed in accordance with the normal processes of *Critical Perspectives on Accounting*. It is anticipated that this special issue will be published in late 2020 or early 2021.

Any enquiry about this special issue can be directed at any of the editors at the following addresses:

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