Accounting History Review

Special Issue

Historical Perspectives on Agriculture and Accounting

Special Issue Co-Editors

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Call for Papers

Agriculture has been mankind's first organised economic activity, and can be traced back to around 10,000 BC. Ever since, endeavours to farm land and raise animals have been closely related to the development of ideas, customs, traditions, and social norms. Also, some of the earliest accounting inscriptions relate to agricultural activities (see, for example, Ezzamel and Hoskin 2002; Carmona and Ezzamel 2007; Ezzamel 2012). Accounting historians have thus explored accounting and agriculture in a variety of contexts, though relevant insights remain fragmented. Jack and Napier (2023) subsume agricultural accounting studies under 'accounting and exploitation of the natural world', although accounting perspectives on agriculture extend far beyond nature. For example, studying a nineteenth-century Tuscan estate, Mussari and Magliacani (2017) point out how accounting may be used by landlords to hold farmers accountable for the fruit of their land and manage the estate's natural resources in a way to sustain the families living there. In nineteenth-century France, accounting books and manuals played a significant role in the education of rural populations (Joly 2011; Joly 2016) and the economic transformation of the country (Depecker and Joly 2015). This may also explain the abundance of writings on agricultural accounting in France at the time (Lemarchand 2019). D'Onofrio and Joly (2025) map the diverse though lasting impacts which advances in agricultural accounting had on the social and economic development in Europe since the eighteenth century. Sargiacomo et al. (2016) further highlight the political dimensions of agricultural accounting by demonstrating how the Italian Fascist state-imposed accounting requirements on local communities of farmers. Jack (2015) argues that the introduction of advanced accounting systems in 1960s Australia failed because of differences in the levels of professionalisation between agriculture and other sectors of the economy. Eventually, Giraudeau (2017) concludes on the elevated potential of studying accounting in the context of agriculture in its own right by characterising 'the farm as an accounting laboratory'.

Notwithstanding its historical significance, the agricultural industry remains critically essential. It is meant to preserve and cultivate the stock of plants and animals necessary to feed an increasing number of people on the planet. In addition, it is asked to contribute substantially to many other sustainability development goals, for example, by reducing greenhouse gas emissions and the pollution of soil and water, by taking measures to preserve global biodiversity, or by providing decent work and living conditions. This big task requires many delicate and complex decisions to be made. Hence, effective and efficient information systems are needed, tailored to the specific economic, political and social circumstances in which agriculture operates. Studies on agriculture and accounting, therefore, need to be broad, and interdisciplinary (Hoffmann and Brivot 2023). Analytical perspectives informed by the agricultural and environmental sciences, anthropology, biology, chemistry, economics, engineering, geography, tourism studies or sociology may be useful to illuminate how accounting in agricultural contexts is not merely a technical practice, but extends into the social and moral foundations of rural communities. There is potentially much to learn from the history of accounting in the realm of agriculture, not only to appreciate where we are coming from, but to fathom the contributions agriculture is capable of making to secure mankind's future.

Thus, this special issue provides an opportunity to advance historical perspectives on agriculture and accounting. Its objective is to enlarge our current knowledge base on how accounting has contributed to sustaining food supply chains, work environments, social communities and natural habitats on local, regional and global levels. Historical studies of agricultural accounting practices can contribute to map out, reflect upon, and inform how communities around the world have adapted to changes in their environment, how they prospered or failed in light of external shocks, or redefined their business model over time. This special issue welcomes a broad variety of submissions from all over the world, thus not focusing on Europe and North America alone, but including the exploration of contexts about which we yet know very little, such as Africa, Asia, Latin America, or Oceania. It explicitly encourages the development of comparative cross-country or cross-context studies. Possible themes include, but are not restricted to, historical explorations of accounting in relation to:

- The traditional relationship between the farmer and accounting
- The development of accounting theory and practices for farm land, including its appropriation and the use of plants and crops
- The evolution of organisational approaches to managing agricultural activities
- Traces of budgeting processes and (natural or human) resource allocation
- The role of women and children in rural accounts over time
- The impact of ethics, morality and religion in specific time-space-constellations
- The historical relationship between 'agri' and 'culture'
- The emergence of banking for and financing of agricultural activities and rural development
- The interaction of agricultural accounting with ideology and politics
- Accounting for creating and sustaining rural communities
- The origins and developments of agri-tourism

The special issue co-editors will organise an online workshop (webinar) in December 2026 (date to be confirmed). Authors wishing to present at the workshop should contact Michela Magliacani (michela.magliacani@unipa.it) by 15 October 2026. All workshop participants will be required to provide a draft paper by 15 November 2026. During the workshop, the special issue co-editors and other experts in the subject area will discuss the draft manuscripts. Authors of selected papers from the workshop will be invited to submit revised manuscripts for this special issue. These submissions will then be subject to the journal's normal review processes, such that acceptance of these papers is not guaranteed. Presentation at the webinar workshop is not a pre-requisite for submission to the special issue.

Submission process information

The closing date for submissions to this special issue is 30 April 2027.

Manuscripts should be submitted electronically via *Accounting History Review*'s Scholar One website: https://mc.manuscriptcentral.com/rabf. The journal uses ScholarOne Manuscripts to manage the peerreview process. If you haven't submitted a paper to this journal before, you will need to create an account in ScholarOne.

The special issue co-editors welcome enquiries from those who are interested in submitting. Any queries or enquiries about the special issue should be directed to Sebastian Hoffmann (s.hoffmann@ieseg.fr).

All papers will be reviewed in accordance with the normal editorial processes of *Accounting History Review*. It is anticipated that this special issue will be published in late 2028.

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