

Call for Papers: Special Issue Accounting and Totalitarianism in an Historical Perspective

Totalitarianism—understood as a form of rule that seeks to penetrate and re-engineer every sphere of collective and private life—has recurred across civilisations, ideologies, and centuries (Arendt 1951; Friedrich and Brzezinski 1956; Linz 2000). While the classic twentieth-century cases of Nazism (Detzen and Hoffmann 2020; Twyford 2021; Twyford and Funnell 2023), Italian Fascism (Cinquini 2007; Antonelli et al. 2018, 2023), Stalinism (Bailey 1990) and Maoist China remain pivotal (Xu et al. 2014; Xue and Zan 2023), similar totalising logics have surfaced under quite different banners and in diverse times and places: from ancient imperial bureaucracies such as Qin-era China and the Assyrian Empire, to mid-century military juntas in Latin America, Francoist Spain, Salazar's Portugal, Apartheid South Africa, and the Khmer Rouge in Cambodia.

Across these contexts, accounting technologies have frequently operated as the connective tissue of domination. They have enabled the central state (or businesses, training agencies, state bureaucracy, the army, private militias, prisons and mental hospitals) to enumerate lives, orchestrate resources, direct violence, rationalise repression, and legitimise power both at home and abroad (Carmona et al. 1997; Miller and Power 2013). Conversely, moments of subversion and resistance have shown how alternative accountings can expose abuses and sustain counter-publics (Funnell, Bigoni and Twyford 2024).

This special issue invites historically grounded scholarship that interrogates the many ways accounting has intersected with, enabled, resisted, or been transformed by totalitarian projects. We particularly welcome studies that stretch conventional chronologies (antiquity to the early twenty-first century); widen the geographic lens beyond Europe and the 'usual suspects'; and surface less-explored modes of domination, including colonial, theocratic, technocratic, racialised and gendered totalitarianisms.

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

- Accounting and culture control.
- Accounting and propaganda.
- Accounting and persecution of political opponents.
- Accounting for managing detention camps.
- Accounting as a support for free market, collectivist and mixed economic models.
- The role of accounting in the interaction between business and the state.
- Accounting and deprivation of civil rights.
- Accounting for military and imperialistic expansion.
- Accounting and racial discrimination.
- Accounting and thanatopolitics (death politics).

Potential contributors are encouraged to interpret the above themes and terms broadly, yet critically, using diverse theoretical and methodological perspectives in a wide array of countries and regional settings, using a historical perspective that sets the observation period on totalitarianism from ancient history up until the early twenty-first century. Submissions written in English and in accordance with the *Accounting History* style guidelines should be submitted electronically, as per the submission instructions on the journal website: <http://journals.sagepub.com/home/ach>. The closing date for submissions to the journal is 31 July 2026. This special issue is scheduled to be published in 2028. Potential contributors are welcome to contact the Guest Editors to discuss their proposed topics.

Guest Editors

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