

Call for Papers

Journal of Accounting & Organisational Change

Special Issue on “Management Accounting in Less Developed Countries”

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Less developed countries (LDCs) are gaining increased attention from policy makers and academics due to their increasing dependence on the West, globalisation, indebtedness, and international trade reforms. Policy agendas, backed by studies from funding agencies such as the World Bank and the Overseas Development Institute, are often driven by notions of “good-governance” as a condition for economic liberalisation. However, they are criticised for neglecting politics, cultural factors, and local histories when explaining relative failures and successes.

Accounting change is an essential component of market-based development policies promulgated by international agencies. However, frequent failures have cast doubt on whether Western management accounting practices can be effective, especially without adjustment to local circumstances. Work in this area is growing but is still in its infancy. The aim of this special edition of *Journal of Accounting & Organisational Change* is to promote informed debate to establish a more realistic understanding of management accounting in LDCs. We invite historical, theoretical, empirical, practical, and review papers, whether quantitative or qualitative, from scholars across disciplines on the following issues affecting management accounting and accountability in Asian, African and Latin American LDCs and transitional economies.

- The impact of structural adjustment programmes and international financial agencies.
- New public management initiatives in organisations such as hospitals, schools, utilities, and public services.
- The effects of privatisation.
- Civil society and management accounting within NGOs.

- Changes wrought by multinational corporations.
- The role of consultants.
- Intellectual and social capital.
- Gender, culture, ethnicity, wars, and history.
- Education, training, and the role of professional accounting bodies.
- Consideration of rural entrepreneurship and agriculture and indigenous management accounting practices.
- Management accounting, socio-economic development, and poverty reduction.

These themes are only indicative. Papers outside them with relevance to understanding management accounting practices in LDCs are welcomed. The deadline for submissions is **31 May 2006**. Accepted papers will be published in the **November 2006** issue. Please prepare your manuscript according to JAOC guidelines. For details, visit <http://www.deakin.edu.au/buslaw/aef/publications/index.php>. All enquiries and electronic submissions of papers should be sent to **Dr Danture Wickramasinghe**.