

CALL FOR PAPERS
“ACCOUNTING IN TIMES OF COVID -19 AND POST-CRISIS”

Since March 11, 2020, we are living in a period of social reconfiguration from the declaration of the Coronavirus as a pandemic by the World Health Organization (WHO). Thereafter countries are taking measures such as social isolation, quarantine, and lockdown to face this crisis, profoundly changing our social and economic dynamics. In times of crisis, all areas of knowledge are called to present their contribution. The COVID-19 pandemic will mark this century, according to experts. Professionals from distinct areas have come forward to confront it, which has had the recurring analogy of a war. Comparisons with the Spanish flu and other pandemics are frequent, however, COVID-19 has a considerable difference: a globalized society, with greater international traffic, which makes the borders between countries increasingly fragile and boosts the speed of its contagion.

Medicine, nursing, biology, dentistry was called to combat. Humanities also joined forces in the discussion about the need to redesign international forces, the concentration of manufacturing in some world centers, the flows of productive and financial resources between blocks and the urgency to reinvent health systems. Social protection systems are back on the agenda of debates after the indication of WHO for the requirement to take preventative measures for poor populations. Multilateral organizations gain a revived importance, with the requirement for coordination of efforts in combating the pandemic. The crisis that was initially Chinese has become global, just as the fight against it. Is it the Third World War of our age?

Alongside combat actions, monitoring systems show the numbers of the pandemic with an increase in the number of confirmed cases, serious cases, and deaths. The global debate between the costs of the pandemic in terms of the economy and the defense of life has gained forces and voices and, at different times, divided actions. Countries with high human concentrations, especially in communities and favelas, which are consequences of high social inequality, fear the arrival of the virus in groups that do not have access to basic hygiene conditions. Moreover, we are also concerned about how to maintain countries and companies' economic and financial sustainability is an important point to consider when facing the pandemic. Financial markets are already feeling the effects of this crisis through the fall in stock prices and in the forecast retraction of world economies. It is also necessary to think about the asset and management aspects of this crisis, after all, how to make decisions in an environment of high unpredictability?

From this scenario we invite you to think what the accounting's role in the discussions about facing this crisis and its role in the (re) construction of our society during and after the pandemic. We also invite you to reflect and consider if the crisis continues, how will the response to it be. This call aims to receive proposals that deal with the accounting and

COVID-19 relationship in the most diverse theoretical, methodological, and epistemological perspectives. We also encourage interdisciplinary work. We welcome papers written in Portuguese, English, Spanish and French.

Editorial team:

The call is coordinated by Silvia Pereira de Castro Casa Nova (full professor at FEA/USP), João Paulo Resende de Lima (doctoral student at FEA/USP) and Mary Analí Vera-Colina (associate professor at Universidad Nacional de Colombia).

Submissions guidelines:

Abstract: 250 to 300 words

File: Between 1.000 and 1.5000 words (excluding references and abstract, following the other conference guidelines, with the following structure title, abstract, body of the text, main references).

We invite the submission of papers in different formats, such as reflections, narratives, essays, articles, teaching cases and research proposals, including methodological, theoretical, and epistemological approaches, and in the following languages: English, Spanish, French and Portuguese. There is no limit to the number of authors and the number of papers per author, given the interdisciplinary and very recent nature of the problem.

Key dates:

Submission Deadline: 24 May 23h59 (Brazilian Time Zone)

Peer review: From 25 May to 07 June

Results: 10 June

List of topics of interest (not exhaustive):

- Health system and the crisis;
- Tax impact of the crisis;
- Public accounting, fiscal responsibility, transparency in public spending, public budget, and the fight against the crisis;
- Accounting standards and the crisis as an opportunity to review standards;
- Public policies, accounting, and the confrontation of the crisis;
- Social security, deficit, and Covid-19;
- Social protection systems, costs and budgets and the fight against the crisis;
- Covid-19 and the impact on the financial market and stock markets;
- Increasing or alleviating social inequalities, gender, race, social class, and the impact of the pandemic;
- Violence, accounting, accountability, and human rights
- Entrepreneurship, startups, new work designs, micro-enterprises and small businesses and the survival to the crisis;
- Large companies, social and corporate responsibility, and their role in fighting the crisis;
- Planning, budgeting, and the impact of the highly volatile environment on managerial decision-making;
- Distance learning, sustainability of educational institutions, accounting, and Covid-19;
- Research in Accounting, redesigning, or strengthening relevance, innovation, or stagnation?
- Counter-accounting: how to measure and disclose the impacts of the crisis?
- The role of accounting in crisis management;
- Environmental accounting, capitalism, consumption, and sustainability;
- Other accounting narratives and voices: accounting journals in another design;
- Forms of emancipatory, utopian, and visionary accounting;
- New forms of colonialism and the possibilities of subaltern voices in accounting;
- History and accounting: what can we learn from the pandemics of the past?
- Cases of teaching and instructional material in accounting and the Covid-19.

Suggested References

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