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# Critical Perspectives on Accounting

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## Special issue on Accounting for housing, housing crisis and pandemic

Globally, we are in the throes of a housing crisis which is characterised by a chronic shortage of affordable housing for the vulnerable in society, and in many cases, for the working and middle classes as well ([World Economic Forum, 2019](#); [United Nations, 2020a](#)). This crisis is reflective of one of the fundamental paradoxes of contemporary capitalism. Urbanisation has seen the rise of cities which have become powerful industrial, social and economic hubs. This, in turn, has driven demand for land and housing, and led to enormous competition for safe, affordable and secure housing. At the same time, the financialization processes have turned housing into an investment vehicle, leading to a focus on the supply of luxury housing as opposed to affordable housing in cities across the globe ([United Nations, 2017](#)). Indeed, homelessness has been on the rise in several countries around the world. For instance, in December 2019, Shelter estimated that on any given night in England, there were over 280,000 people who are homeless ([Shelter, 2019](#)), which is a rate of 1 in every 200 people.

Since the onset of the COVID-19 pandemic, the situation has become more dire ([Barker, 2020](#)). The lockdowns imposed in several countries have led to economic stagnation as well as revealed the absence of safe housing needed to survive during the pandemic ([Farha, 2020](#)). Street homelessness and the inability of vulnerable people to access affordable housing have become more visible issues. The precarity and structural weaknesses in the private and social rented sectors have also been brought to the fore.

Prior to the onset of the COVID-19 pandemic, there were tentative steps aimed at tackling this global housing crisis. In some countries, this includes the provision of temporary accommodations with no definite strategies to provide permanent homes for those in dire need. There was a growing recognition that “*a world in which only a few can afford housing is not sustainable. Everyone deserves a safe place to live: it can transform the quality of life of individuals and families*” ([World Economic Forum, 2019, p.3](#)). The onset of the pandemic has brought these issues to the centre stage, as governments and housing providers rolled out economic palliative measures which included measures aimed at securing the housing market, in some cases protecting tenants in the social and private rental markets while not leaving the homeless behind.

Also, climate change has become a global phenomenon and housing is one of the largest emitters of carbon because of the low standard of housing across the world ([Ashby, 2019](#)). There are millions of people living in slums, refugee camps, lower standard settlements and cities that are more vulnerable to the climate crisis resulting in their displacement and migration for adequate, decent, comfortable, safe and secure homes ([United Nations, 2020b](#)). Building resilient and sustainable homes in communities and cities are becoming an integral part of the fight against climate change ([Committee on Climate Change, 2019](#); [United Nations, 2019](#)). Changes to house building techniques to support a lower and zero-carbon future is becoming explicit in housing policies in the global west ([MHCLG, 2019](#)) but this is less obvious in the global south ([United Nations, 2020b](#)).

Accounting is not insulated from these social problems. Indeed, accounting scholarship had started to explore the financialization of housing provision ([Botzem and Dobusch, 2017](#); [Cooper et al., 2016](#); [Smyth et al., 2019](#)), shifting accountability dynamics in the social housing sector ([Collier, 2005](#); [Smyth, 2012, 2017](#)) as well as the role of accounting in the reform of the social housing sector ([Manochin et al., 2011](#); [Ejiogu et al., 2018](#); [Westerdahl, 2020](#)). This stream of work is still in its infancy and has focused mostly on the social housing sector. What is now required from the accounting scholars is a much deeper, broader and more sustained engagement with the housing sector, the housing crisis and its social and economic impacts including how these intersect with the COVID-19 pandemic and climate change among others. To this end, we invite contributions to this special issue. Submissions are welcome from a wide range of theoretical, methodological and empirical approaches – as long as they are consistent with the spirit of critical research. Possible themes include, but are not limited to:

1. An exploration of governance, accountability and accounting in the social and private rented sectors,
2. Accounts of the social, environmental and economic impacts of government policies on housing,
3. The contribution accounting can or has made towards the achievement of the sustainable development goals in relation to housing,

4. Impact of the COVID-19 pandemic on accounting in the social housing sector,
5. Impacts of COVID-19 on tenants and the homeless,
6. Counter-accounts and their role in the housing sector,
7. Accounting for homelessness, pre, during and post-pandemic,
8. Accounting for value-added, “charities” and housing financialization,
9. Performance measurement and management in the housing sector,
10. Tenant voices and welfare, pre, during and post-pandemic,
11. The interplay between accounting, housing and technology during the pandemic,
12. Accounting for the stigmatisation of tenants,
13. Impacts of climate change on housing and climate actions on housing.

## 1. Preparatory workshop

It is intended that a workshop will be held in respect of the call in early autumn 2021. Those wishing to present at the workshops should contact (Dr. Mercy Denedo [mercy.e.denedo@durham.ac.uk](mailto:mercy.e.denedo@durham.ac.uk)). Authors of selected papers from the workshops will be invited to submit their revised papers to this special issue, subject to the journal's normal review processes.

## 2. Submission process

Attendance and/or presentation at the workshop is not a prerequisite for submission to the special issue. The closing date for submissions to this special issue is 31 March 2022. The submission system will open on 1st January 2022.

Manuscripts should be submitted electronically via <https://www.journals.elsevier.com/critical-perspectives-on-accounting>. The guest editors welcome enquiries from those who are interested in submitting.

Any queries or enquiries about the special issue should be directed to any of the editors at the following addresses:

Dr. Amanze Ejiogu, Leicester University School of Business, University of Leicester ([are16@leicester.ac.uk](mailto:are16@leicester.ac.uk)).

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Dr. Stewart Smyth, Birmingham Business School, University of Birmingham ([S.J.Smyth@bham.ac.uk](mailto:S.J.Smyth@bham.ac.uk)).

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 early 2024.

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