

CALL FOR PAPERS
“Critical Accounting” stream
The 10th International Critical Management Conference – CMS 2017
Edge Hill University, Ormskirk, Liverpool, UK
3-5 July 2017

CONVENORS

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STREAM DESCRIPTION

The stream aims to cast a critical eye over accounting in its widest possible social and political context, embracing historical perspectives as well as forward-looking, utopian visions of accounting. Accounting is often perceived as a mechanism of contemporary neoliberalism and is viewed as contributing to economic problems and governance weaknesses. Whilst accounting can shed light on corporate practices, it can also be misused to manage impressions and to misinform. Conceptualizing accounting as a technical exercise and promoting it as an exact science leads to at best misinterpretation and misrepresentation but at worst, fraudulent activities and unethical behaviour.

CMS wants to build on an opportunity to mark the centenary of 1917 when many historic events and ideas occurred. The idea of linking history and accounting may be of interest as we think of the year of crisis. Much accounting research has been managerial and instrumental, essentially looking for evidence to enhance organizational effectiveness. There are some critical viewpoints in the literature but these are in the minority. Accounting calculations shape notions of efficiency and productivity, thus taking a political role. Accounting also provides a problematic means of control and discipline. Tax avoidance has become an industry, dominated by major accounting firms, which leads to further unethical practices as well as social inequalities. The loss of tax revenues has entrenched the logic of neoliberalism and opened the way for privatisation of prisons, schools, hospitals, security and virtually all public spheres. The downsizing of the public sector has presented lucrative opportunities for accounting firms who advise governments as well as advising those who make business proposals to governments. The accounting firms zealously guard their own state-guaranteed monopoly of markets, such as those relating to auditing, consultancy and insolvency. Hence, financial accounting practices have been developed from the centre to the periphery in a movement following capital and economic globalisation. In this context, the international accounting standards global adoption can be understood as a neo-colonization process that disavows the knowledge created in the periphery and reifies a “unique authorized voice” to produce and disseminate accounting wisdom.

In terms of management accounting, although less influenced by standardisation, the same occurs: management accounting artifacts seem to be “imported” from the centre to the periphery and reproduced uncritically. Therefore, culture, history and social context have been underexplored in the accounting literature despite the fact that even a common sense rationale acknowledges that they should be influential factors in molding and building decision making and information management systems. This neo-colonial feature is especially relevant to specific regions, as for instance Latin America, Africa and Asia, in which critical accounting research may play an important role in raising their voices and shedding lights into research topics and research methods that have not been considered in the mainstream accounting research or even in the critical accounting research.

Critical accounting seeks to challenge the conventional wisdom on corporate financial, and non-financial, practices and create spaces for alternative voices and public policies. This stream invites interdisciplinary papers that make transparent the role accounting is playing in reducing social welfare

and deepening social inequalities. The stream also invites research which highlights the deleterious impact accounting can have on the ecosystem, biodiversity and nature. On a positive note, the stream welcomes papers which demonstrate ways in which accounting and accountability can potentially lead to enhanced societal welfare and can act to save ecology and the environment. In other words, we welcome papers that explore the emancipatory potential of accounting.

The stream welcomes papers on any contemporary issue relating to accounting, auditing, insolvency, financial crime, social and environmental accounting, and public accountability. In particular, the stream provides an interface between developments in critical management, possibilities of new accountabilities and critical accounting. Aiming to be broad and to embrace marginal research topics, the stream also calls for papers discussing critical accounting education and research, accounting history, as well as gender, race, ethnicity, class, and feminism in accounting. We are also interested in papers that explore utopian forms of accounting and visions for future accountings which are inclusive and emancipatory. Contributions are welcomed from a variety of theoretical, methodological and philosophical traditions. Doctoral students and academics at an early stage of their careers are most welcome as presenters and participants.

Relevant interdisciplinary contributions would include but are not limited to the following indicative topics:

1. Accounting, State, politics, and public sector accounting in neoliberal context
2. Accounting regulation and standardization: global standards versus local contexts
3. Critical accounting facing financial crime, corruption and tax avoidance
4. Limits to accounting, auditing, accountability and the law
5. Accounting for new forms of economic and political transactions
6. Emancipatory, utopian and visionary forms of accounting
7. Forms of governance and theories of agency beyond modern corporations
8. Management accounting practices, forms of control, culture and power
9. Accountants as professional experts in the context of financial capitalism
10. Accounting and accountability related to human rights and arms race
11. Critical environmental, ecological and natural capital accounting issues
12. New forms of colonialism and possibilities for subaltern voices in accounting
13. Accounting, subjugation of labor and work
14. Gender, race, ethnicity, class, and feminism in accounting
15. Critical accounting education and research

Timeline

Abstracts for proposed papers should be submitted by e-mail to Jill Atkins (j.f.atkins@sheffield.ac.uk) or Jim Haslam (jim.haslam@sheffield.ac.uk) no later than **1st March 2017**. Abstracts should fit the following requirements:

Submissions in Word; Times New Roman; Maximum length 1500 words, including: Title, authors (affiliation and contact details), body of text, main references.

Early submissions are advisable. The convening committee decision on acceptance/rejection will be communicated soon after the above deadline. Full versions of the accepted papers need to be submitted to either Jill Atkins or Jim Haslam, no later than **30th April 2017**. Please feel free to contact any of the stream convenors to discuss potential submissions and participation in the conference. Proposed papers could be submitted in English or in Spanish.

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CONVENORS (short profiles and contact details)

Jill Atkins holds a Chair in Financial Management at Sheffield University Management School, the University of Sheffield and is also a visiting professor at the University of the Witwatersrand, South Africa. She chairs the British Accounting & Finance Association's Special Interest Group on Corporate Governance and has recently co-edited a book on *The Business of Bees: An Integrated Approach to Bee Decline and Corporate Responsibility* as part of a long-term project investigating the role of accounting and responsible investment in preserving biodiversity and addressing the impacts of climate change on business. She is currently co-editing a book, *Around the World in 80 Species: Exploring the Business of Extinction*, which will be published by Greenleaf Publishing early in 2018.

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Jim Haslam is Professor of Accounting, Governance and Society in the Management School's Division of Accounting and Financial Management and Divisional Director of Research and Impact. He has over 30 year's experience in academia. He joined Sheffield from Newcastle University in August, 2015. Before that he has been a Professor at Waikato (New Zealand), Heriot-Watt, Dundee and Durham. Prior to this he was a lecturer at Aston, UCNW and LSE and a senior lecturer at Essex. He has a first class honours degree from Sheffield and is a chartered accountant, working in practice with Ernst and Whinney (now Ernst and Young) 1981-4. He has a wide range of teaching interests and substantial administrative experience. His research concerns the social analysis of accounting and related control practices and he is currently active in several projects in this area. His PhD on nineteenth-century legislation led to an interest in the writings on accounting of Jeremy Bentham and he has several publications thereon, as well as publications in a number of areas including accounting

and finance education, accounting and culture, international accounting and politics, accountability practices and their social worth, emancipatory accounting, accounting and civil society and corporate social responsibility. He is on the editorial board of a number of international accounting journals and in 2003, with Sonja Gallhofer, published the book 'Accounting and Emancipation: Some Critical Interventions'.

Lawrence T. Corrigan, CPA, FCGA, PhD is Assistant Professor at the Sobey School of Business in Halifax, Canada. Lawrence has 25 years of management experience in the not-for-profit sector. His research interest is to investigate the usefulness of qualitative research methodologies, with a focus on accounting systems that are often thought of as mundane administration but instead are relational, theatrical and historically situated.

Fernanda Sauerbronn is Associate Professor in Management and Accounting School of Federal University of Rio de Janeiro, Brazil. She received her baccalaureate in Economics at Federal University of Rio de Janeiro. She earned a Master Degree in Public Management and a PhD in Management both from Getulio Vargas Foundation (EBAPE/FGV). Fernanda currently is the head of Accounting Graduate Program at Federal University of Rio de Janeiro, is the coordinator of “Dark Side Case Writing Competition” at the Academy of Management – Critical Management Studies Division, and also is part of the Editorial Board of Organization (SAGE).

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Silvia Pereira de Castro Casa Nova is Associate Professor in the Department of Accounting and Actuarial at the University of São Paulo. She received her baccalaureate in Public Administration from the São Paulo Business Administration School at Getulio Vargas Foundation (EAESP/FGVSP). She earned both her Master's and PhD degrees in Accounting from the School of Economics, Business, and Accounting at the University of São Paulo (FEA-USP). She developed her Postdoctoral research in Quantitative Methods applied to Accounting at EAESP/FGVSP. She was a visiting scholar at the Department of Organizational Leadership, Policy, and Development at the University of Minnesota (UMN), United States and a visiting researcher of the Business Research Unit at Instituto Universitário de Lisboa (BRU-IUL), Portugal.

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Mary A. Vera-Colina is currently affiliated to National University of Colombia (Universidad Nacional de Colombia) as Associate Professor and leader of the research network “Interdisciplinary studies in management and accounting– INTERGES”. In the last seven years, she has been part of the university governance staff, as member of academic committees and Chief of the Accounting School. Recently, she has been appointed as Director of Center for Development Research. She has a wide academic experience in topics related to SMEs financial management, financial accounting, international accounting, corporate finance, firm valuation, public finance and economics; with papers published in national and international journals and conferences. She worked for 17 years in Universidad del Zulia (Venezuela), teaching in economics and financial subjects at college and graduate levels.

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