The 8th International Conference in Critical Management Studies
University of Manchester 10th-12th July 2013
Critical Accounting Stream
Call for papers

Convenors:

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The stream invites scrutiny of accounting in its widest possible social and political context. Accounting is a key technology of contemporary neoliberalism and is at the heart of a deepening economic crisis. It has a capacity to give visibility to corporate practices, but has been mobilized, especially by the financial sector, to publish optimistic and even misleading accounts. This has coincided with the privatization of accounting standard-setting where public policy making is effectively controlled by large corporations and major accounting firms. At the dawn of the banking crisis, almost all distressed banks carried a clean bill of health from auditors even though many had poor internal controls, barely accounted for complex financial instruments and engaged in shady practices.

Accounting calculations shape notions of efficiency and productivity discipline workers. They form a key part of industrial disputes and have also been mobilized to erode wages and pensions. All over the world workers’ share of gross domestic product is declining and wealth is being transferred to capital. The state’s ability to reflate the economy is also constrained by a rampant tax avoidance industry, dominated by major accounting firms. Taxes are being shifted away from corporations and rich elites to labor, consumption and savings. Ordinary citizens are facing tough choices: either pay a higher proportion of their income to support a crumbling social infrastructure or forego hard won social rights.

The loss of tax revenues has entrenched the logic of neoliberalism and opened the way for privatization of prisons, schools, hospitals, security and virtually everything else. The downsizing of the public sector has presented lucrative opportunities for accounting firms who advise governments, privateers and speculators alike. However, they zealously guard their own state guaranteed monopoly of markets, such as those relating to auditing and insolvency.

Accounting firms have increasingly colonized public policymaking through financial contributions and links with political parties and politicians, think-tanks, secondments to government departments and revolving doors. Consequently, accounting logics and interests have become embedded in economic and social policies.
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 give visibility to the hand of accounting in the deepening social crisis and degradation of quality of life. It also welcomes papers on any contemporary issue relating to accounting, auditing, insolvency, social and environmental accounting, and financial crime. In particular, the stream provides an interface between developments in critical management, possibilities of new accountabilities and critical accounting. Contributions are welcomed from a variety of theoretical and philosophical traditions. Doctoral students and academics at an early stage of their careers are most welcome as presenters and participants.

Call for Papers
We would particularly welcome interdisciplinary papers (the list is not exhaustive) on the following themes:

- Role of accounting in the financial crisis
- Role of accounting and accountants in tax avoidance/evasion, bribery and corruption
- Accounting for new forms of economic and political transactions
- Role of accounting and accountants in financial crime and arms race
- Role of accounting in contemporary scandals
- Role of accounting in facilitating or negating human rights
- Role of accounting in perpetuating class, gender, race and other inequalities
- Role of accounting in constructing and deconstructing organizations
- Corporate governance issues
- Organizational culture of professional practices
- Accounting and auditing practices within organizations
- Limits to accounting, auditing, accountability and the law
- Accounting and Social Media
- Role of an Enabling Accounting in the Context of Crisis
- Role of accounting in facilitating and/or hindering social change
- Regulation of accountancy and accountancy profession
- Accounting for pensions, financial instruments and other contemporary issues
- Accounting and suppressed voices. Oral histories of subaltern voices.
- Relationship between accounting, globalization and the state
- Relationship between accounting and financialization
- Accounting and notions of accountability, ethics and transparency
- Critical financial analyses and histories of companies, nonprofit organizations or governments/government bodies
- Role of accounting in privatization of publicly owned assets
- Accounting, subjugation of labor and loss of jobs
- Labor Process theory and work
- Accounting and politics
- Strategies for reflective teaching and making new social subjects
- Strategies for social change
- Doctoral Research in Critical Accounting

Submission of Abstracts
Abstracts for proposed papers (full papers are especially welcome) should be
submitted by e-mail to Prem Sikka (prems@essex.ac.uk), no later than 31st January 2013. Abstracts should fit the following requirements:

- Submissions in Word
  Arial Font
  Maximum Length 1500 Words
- Including:
  Title
  Authors (affiliation, contact details)
  Body of Text
  References

Early submissions are advisable. Preference will be given to full papers. The convening committee’s decision on acceptance/rejection would be communicated soon after the above deadline.

Notification of paper acceptance: 22nd February 2013

Full versions of the accepted papers need to be submitted to Prem Sikka, no later than 30th April 2013. Late papers will not form part of the conference proceedings. Please feel free to contact any of the stream conveners to discuss potential submissions and participation in the conference.

Website address:
https://www.meeting.co.uk/confercare/cms2013/proposals.html#article25

Papers on accounting and inequalities accepted for presentation at the CMS 2013 conference will be considered for publication in the Critical Perspectives on Accounting Special Issue on “Equality, Diversity and Inclusion in Accounting”, see call for papers: