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**CALL FOR PAPERS**

**“Critical Accounting Studies (CAS)”**

**11th International Critical Management Studies Conference – CMS 2019**

The Open University, Milton Keynes, UK

27th – 29th June 2019

**CONVENORS**

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Aligned with the general conference theme “Precarious Presents, Open Futures” the critical accounting studies (CAS) stream aims to cast a critical eye over accounting in its broadest social and political context, embracing historical perspectives as well as forward-looking, utopian visions of accounting. The precarious present of mainstream accounting frames it as a technical exercise and exact science; however, it leads to at best misinterpretation and misrepresentation but at worst, fraudulent activities and unethical behaviour. We seek to explore the ways in which accounting can aid or prevent the betterment of society. Also, we look to ways in which accounting can prevent the collapse of ecosystems and natural capital.

CAS proposes to embrace researches that perceive accounting not only as a mechanism of contemporary neoliberalism and neocolonial form of invisible violence. Whilst accounting can shed light on corporate practices, and it can also be misused to manage impressions and to misinform and marginalize. Accounting calculations shape notions of efficiency and productivity, thus taking a political role and providing a problematic means of control and discipline. Tax avoidance has become an industry, dominated by major accounting firms, leading to unethical practices and social inequalities. The loss of tax revenues has entrenched the logic of neoliberalism and opened the way for privatisation and downsizing of the public sector has presented lucrative opportunities for accounting firms who advise governments. 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 is a neocolonial process that disavows the knowledge created in the periphery and reify a “unique authorized voice” to produce and disseminate accounting wisdom.

Concerning management accounting, although less influenced by standardisation, the same occurs: management accounting artifacts seemed 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 although even a reasonable rationale acknowledges that they should be influential factors in molding and building decision making and information management systems. This neocolonial feature is especially relevant to specific regions, as Latin America, Africa, and Asia, in which critical accounting research may play an essential role in raising their voices and shedding lights into marginalized research topics and research methods as a way to unleash the dominated knowledge and to regain our own voices.

Critical viewpoints in accounting literature are rather plural and diverse. They seek 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 that 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 while challenging western traditional economic and developmental models.

The stream welcomes papers on any contemporary issue relating to accounting, auditing, 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, practices, and knowledge. Contributions are welcomed from a variety of theoretical, methodological and philosophical traditions related to interpretive, critical, and qualitative approaches. Doctoral students and early careers scholars are most welcome as presenters and participants.

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

1. Emancipatory, utopian and visionary forms of accounting

2. Accounting and accountability related to the arms race, immigration, human rights, and ethnicity

3. Gender, transgender and feminism in accounting

4. Open government, transparency and counter accounting

5. Limits of public-sector accounting and public-private relations in the neoliberal times

6. Financial crime, corruption, whistleblowing, and tax avoidance

7. Challenges to accounting regulation and standardization

8. Management accounting culture, control, power, or subjugation of labor and work

9. Accountants as professional experts in the context of financial capitalism

10. Critical education in an era of entrepreneurial universities and academic performers.

11. Critical environmental, ecological and natural capital accounting issues

12. Decolonial practices and subaltern voices in accounting

Please submit 500 words abstract (excluding references, one page, word document NOT PDF, single spaced, no header, footers or track changes) together with your contact information to cas.cms.2019@gmail.com. Deadline for abstracts submission is January 31st, 2019, with final decision by the end of February.

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