

Call for Papers:

Workshop on *Financial Reporting and Auditing as Social and Organizational Practice* (FRASOP)

Organizers:

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Sponsored by Accounting, Organizations and Society and the London School of Economics and Political Science

Date and time: 12-13 December 2022, commencing 9:00 am GMT.

With last full FRASOP held December 2018 and after an absence of over three years, it is our pleasure to hold a full two-day workshop, FRASOP 5, at LSE, during December 2022. Our aim is to provide and lead an open forum for constructive engagement with early-stage or early submission-round papers oriented towards the study of financial accounting and auditing as social and organizational practice.

We want to stimulate and encourage further research into the practices of financial accounting and auditing. The workshop will provide a forum in which the authors of developing papers and proposed studies, including early-stage Ph.D. students, can meet and discuss their work in a constructive environment.

We encourage authors to submit for consideration both early-stage papers, which explore social and organizational issues in financial reporting and auditing practices, and more developed work, including that presented at previous FRASOP workshops. Indicative themes to be addressed include but are not restricted to:

- *The standard setting process and its politics.* How do accounting standard-setter agendas form and change? How do accounting practices, if at all, influence the design and setting of standards? How do accounting policy issues come to be seen as problems? What is the nature of the changing regulatory space in which accounting rules are designed? How, if at all, is the standard setting process constituted by institutional logics/social contexts?

- *Sustainability: values, calculations and ethics.* How is the sustainability agenda taking shape at field and organization levels? What new forms of calculative practices are emerging? What are the barriers to, and conduits for, the institutionalization of alternative forms of organizational accounting? To what extent are organizations subject to a 'moral audit' by different publics and how is this related to conventional mechanisms of accounting and assurance?

- *Valuation, networks and financial reporting.* What networks of expertise constitute the financial reporting measurement process? How is valuation the result of effortful accomplishments by these networks? How are hierarchies of expertise changing in the production of accounting? How does contact with analysts and outsiders shape the 'logic' of

specific accounting and disclosure practices? How is the relationship between internal and external accounting configured by different organizations and their information systems?

- *Financial accounting for new institutional objects, organizational forms and entity relationships.* How do financial reporting practices contribute to establishing apparently 'solid' boundaries around the organization? How and why do new accounting objects emerge? How do such practices contribute to, or inhibit, challenges to the 'solidity' of such boundaries? How do 'related parties', 'strategic alliances', 'supply chains' and 'outsourcing' stretch traditional entity, control and governance assumptions? How does financial accounting itself extend (or shrink) its boundaries and its objects?

- *Audit practice and the construction of financial reports.* What roles does auditing play in the production process for financial reports? How do values of auditability become operationalized within the process and content of financial reports? How do audit committees understand their role in relation to financial reporting non-accounting expertises shape the contents of financial reports? What is the nature of the 'oversight' provided by audit committees? How is the link between financial reporting and auditing evolving? How is the wider political economy of risk management shaping auditing and financial reporting?

These themes and questions are not intended to be exhaustive. We are happy to discuss potential contributions. Those wishing to offer papers for presentation at the workshop can send an extended abstract or short paper (2000 words maximum) by September 30th, 2022, to the organizers of the workshop c/o e-mail address: accounting@lse.ac.uk.