Workshop Call for Papers: 'FINANCIAL REPORTING AND AUDITING AS SOCIAL AND ORGANIZATIONAL PRACTICE' (FRASOP)

**FINANCIAL REPORTING AND AUDITING AS SOCIAL AND ORGANIZATIONAL PRACTICE 4**

**Organizers:**

**Mike Power**, London School of Economics and Political Science
**Keith Robson**, HEC, Paris

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

**Location: London School of Economics, 14-15 December 2018, London, UK**

*The institutional and social aspects of financial accounting are still relatively unexplored. Compared with our insights into the economic theory of income calculation and the economic determinants and consequences of modes of corporate financial reporting, our knowledge of how forms of financial accounting emerge from, sustain and modify wider institutional and social structures is modest*(Hopwood, 2000, p. 763).

This is the fourth workshop on financial reporting and auditing as social and organizational practice. Our aim continues to be agenda-building and to stimulate further research into the practices of financial accounting and auditing. The event will provide a forum in which the authors of developing papers and proposed studies, including later stage Ph.D. students, can meet and discuss their work in a constructive environment.

We encourage authors to submit for consideration both early draft papers, which explore social and organizational issues in financial reporting and auditing practices, and more developed work, including that which may have been presented at previous FRASOP workshops. As with the previous three workshops, we seek work which is not under review by a journal but which might in turn be considered for submission and eventual publication in *Accounting, Organizations and Society*. 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 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 organizational forms and relationships* How do financial reporting practices contribute to establishing apparently ‘‘solid” boundaries around the organization? 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?

*- Audit practice and the construction of financial reports.* What roles does auditing, both external and internal, play in the production process for financial reports? How do values of auditability become operationalized within the process and content of financial and other kinds of performance reporting by organizations? How do audit committees understand their role in relation to financial reporting and how does the process of their ‘oversight’ work? How is the wider political economy of risk management shaping auditing and financial reporting? In particular how is the relationship between between financial reporting and auditing evolving at both institutional and organizational levels?

These themes and questions are not intended to be exhaustive. Our intention is that the workshop will encourage yet new lines of enquiry and questions. We also recognize that the investigation of ‘processes in and around financial reporting and auditing present significant methodological and empirical challenges. We aim to continue our focus on these challenges with a view to methodological as well as substantive innovation. We are happy discuss potential contributions. Those wishing to offer papers for presentation at the workshop should send an extended abstract or short paper (2000 words maximum) by August 31st, 2018 to the organizers of the workshop c/o e-mail address: accounting@lse.ac.uk