

Norms, Representations and Behaviors

Call for papers

Between necessity and complexity, the place of standards in our society raises questions. While companies have long been familiar with accounting, management control and auditing standards, the scope of their application has gradually broadened to include extra-financial aspects that require an ever-increasing range of skills: the application of rules on the impact of business on the environment, the valuation of intangible assets, the coherence of the value chain and quality, and labor relations, to name but a few of the ever-expanding areas in which standards are applied.

One of the characteristic features of this process of developing and extending standards in accounting, management control and auditing is their structuring effect on behavior. In effect, standards set out a model that is intended to serve as a prescription for compliant behavior on the part of corporate actors. As a means of regulation, standards impose themselves on the actor. They impose a constraint on the individual who must conform to them. They can also be adopted as conventions. Mimicry, competitive logic, and market pressure can force firms to use them. This constraint applies not only to the rules governing the use of mandatory accounting standards, but also to management control, which is based on the use of rules designed to ensure the convergence of corporate goals.

While standards target specific actions and structure behavior, they are also structured by the way actors elaborate and understand these rules. They reflect the values, beliefs, logics, and interests of those who construct, interpret, and implement them. The language used, the vocabulary employed, the expertise mobilized, the instrumental rationality, and the institutional logics influence the reading, interpretation, and implementation of the norm. Studying the link between norms and behavior means asserting the importance of a socially constructed and shared object, shaped by the logics of actors and relations of power.

It is important to consider the complexity of this link by integrating an understanding of the representations associated with these standards. The structuring nature of accounting, management control and auditing standards must be overcome to question the issue of multiple interpretations. Accounting is a simplified representation of the enterprise that enables us to account for its situation and assess its performance. The use of the concept of representation leads to further reflection. Indeed, to understand standards as a subject of representation is to understand how to sensitize issues and how to understand the relationship of the company to society. While this subject concerns companies, we must also take an interest in the development of standards in public authorities and non-market organizations, considering the specificities of these contexts.

For the 46th AFC Congress, we propose to reflect on the triad of norms, representations and behaviors. First, norms can induce multiple behaviors, sometimes autonomous, divergent or even undesirable, by allowing experimentation or by bringing into play questions of responsibility. This call for papers therefore invites us to think about the distortions between the desired goal and its concrete expression in the

46e Congrès de l'AFC

12, 13 et 14 mai 2025 – Saint-Malo

behavior of actors, the response strategies adopted by companies, and even the tensions, transgressions, resistances and controversies, as well as the contradictions between norms.

The analysis of representations is to be understood as a conceptual level of the relationship between standards and behavior. The accounting research community is invited to reflect on this trialectic, some of the questions of which are expressed below as examples: What is the role of representations in the development of standards? How can we encourage a diversity of exchanges and viewpoints, dialogue among stakeholders, and confrontation among representations? How can we facilitate the appropriation and acceptance of rules and the understanding of the issues and behaviors prescribed? How does the diversity of representations structure and enable action? Is the question of representations sufficient to explain the conflicts generated by norms? How are the specific characteristics of public organizations considered in this relationship between norms, representations, and behavior? How is this trialectic treated in accounting, management control and auditing courses?

These topics and questions are offered as a basis for reflection. Submissions related to the theme are encouraged, with the understanding that all scientific papers related to the disciplinary field of accounting, controlling and auditing are welcome for this 46th Congress.

Schedule of events

- ✓ The 46th AFC Congress will be held from **Monday, May 12 to Wednesday, May 14, 2025** at the **Palais du Grand Large**, 1, quai Duguay-Trouin in **Saint-Malo**.



- ✓ The first day will be dedicated to doctoral workshops and meetings of the AFC Working Groups. In the evening, there will be a cocktail reception at the **Palais du Grand Large** in **Saint-Malo**.
- ✓ The Gala Evening is scheduled for Tuesday, May 13, 2025 and will also be held at the **Palais du Grand Large** in **Saint-Malo**.

46e Congrès de l'AFC

12, 13 et 14 mai 2025 – Saint-Malo

Event calendar

- **January 15, 2025:** Deadline for submitting full papers for evaluation (in [Accounting Auditing Control \(AAC\)](#) journal format) and opening of registration. Paper submission and conference registration can only be done online *via* the AFC website, by logging on to your account.
- **January 31, 2025:** Deadline for submitting thesis proposals for doctoral workshops (research question, theoretical framework, methodology, results, difficulties, references) to jdafcennes2025@univ-rennes.fr
- **March 11, 2025:** Return of appraisals to authors.
- **March 31, 2025:**
 - ✓ Deadline for submission of the final version of revised papers.
 - ✓ Deadline for author registration, including doctoral workshops.
 - ✓ Final date for preferential rate. Standard rate for all participants (authors or not).
- **April 30, 2025:** Closing date for conference registrations. As every year, registrations must be made via the AFC website. Whatever the method of payment, it is essential that each member (who is up to date with their subscription) logs on to their account and registers individually.
- **May 12-14, 2025:** 46th AFC Congress.



Congress organizing committee

- **Lionel Touchais**, Professor, Chair of the organizing committee.
- **Aurélien Ragainé**, Professor, co-chair of the scientific committee.
- **Gaëlle Lenormand**, Senior Lecturer HDR, co-chair of the scientific committee.
- **Gervais Thenet**, Professor, in charge of the doctoral workshops.
- **Mathieu Belarouci**, Senior Lecturer, in charge of the doctoral workshops.
- **Christophe Herriau**, Senior Lecturer, in charge of communications.
- **Julien Lachuer**, Senior Lecturer, in charge of communications.



Photos: Palais du Grand Large

Contacts

- Contact email for the doctoral workshops: jdafcennes2025@univ-rennes.fr
- Contact email for the conference: afc2025rennes@univ-rennes.fr
- More information on <https://www.afc-cca.com/>