

Critical Perspectives on Accounting – Special Issue

Call for Papers Studies of Auditing “On-the-Ground” in the Majority World

Submission deadline: **January 31, 2027**

Guest Editors

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This Special Issue aims to attract papers that advance discussions of auditors' experiences and auditing practices “on the ground,” in the *Majority World*. Unlike the term “*non-Western contexts*,” which defines many countries by what they are not, this call adopts the term “*Majority World*” to highlight these countries “collective significance in terms of population, geography, economics, and health”, and to reflect an effort to move away from deficit-oriented labels rooted in colonial hierarchies (Udin 2025, p.2).

To date, qualitative auditing scholarship has been overwhelmingly concentrated in Anglo-American contexts, particularly in Canada, the UK, and the US. Foundational studies by Pentland (1993), Power (1997), and Covaleski et al. (1998) laid the path for later works by Andersen-Gough et al. (2000, 2001, 2002, etc.) and Gendron (2001, 2002) to open the field of auditing and what audit professionals do to examination (e.g., Alnafisah et al, 2024; Dermarkar & Hazgui, 2022; Daoust & Malsch, 2019, 2020; Hazgui & Brivot, 2020; Westermann et al., 2015, etc.). Since then, growing auditing scholarship has expanded beyond Anglo-American settings to consider Scandinavia (Kornberger et al. 2011) and continental Europe (Guénin-Paracini et al., 2014, 2015; Hazgui & Gendron, 2015; Praulins et al., 2022). It has also begun to confront a plethora of contemporary and potentially disruptive transformations, including expansion into sustainability jurisdictions (Gaudy & Malsch, 2023), changing work patterns (Baudot et al., 2022; Lupu & Empson, 2015), gender/diversity concerns (Ghio et al., 2025; Ghio et al, 2023), and technological advances (Altiero et al., 2024; Dermarkar et al., 2024).

While this body of work represents an essential foundation from which to understand auditing and auditors “on the ground”, we cannot take for granted that auditing and auditors “on the ground” in the Majority World are constructed, operate, and are represented in a similar fashion, considering the importance of differing political economies, cultural logics, and institutional arrangements. Indeed, a more minor but essential sub stream of auditing research focuses on Africa (Lassou et al. 2021; Pimentel et al. 2023), Asia (Azambuja et al., 2024; 2025; Belal et al., 2017; Li et al., 2025; Luo & Malsch, 2023; Spence et al., 2017), the Middle East (Kamla, 2023), and South America (Azambuja et al., 2023; Lino et al., 2022). These articles begin to explore how local contexts mediate the practice of auditing and challenge the universalist assumptions of Anglo-American audit models, emphasizing the socially constructed and contextually embedded nature of auditing across diverse geographies. Yet, more research is needed to unpack how audit professionals navigate the particularities of their environments, informing us about the broader implications of these particularities for auditing. Without such inquiry, our understanding of auditing remains both geographically narrow and empirically and theoretically incomplete.

While we seek knowledge around the practice and function of auditing in traditional terms (i.e., audit work by individuals trained and qualified in external financial audits, usually through auditing firms), we would also like to open the discussion to less common, more fluid, and new forms of auditing manifesting in the Majority World. Reminiscent of the notion of “audit society” or “auditable societies” (Power, 1997; 2024), we encourage perspectives that may challenge conventional assumptions about what constitutes auditing, who performs audits, and for what purpose it exists, including considerations of algorithmic or digital audit, sustainability assurance as well as self-audit, community or peer audit, citizen or participatory audit, and cultural or narrative audits, among others. In this way, we broaden the conceptual boundaries of auditing and highlight its potential as a social, cultural, and political tool beyond formal financial regulation and its Western origins.

This SI is open to submissions in both English and French, in accordance with the journal’s multilingual policy (Andrew et al., 2020). Papers conducted within Arab contexts may be submitted in English or French and, if accepted for publication, will be offered the possibility of translation into Arabic – along the same modalities of the journal’s multilingual policy.

This call suggests that qualitative and interpretive methodologies are especially equipped to investigate what auditors do “on-the-ground”. Indeed, we call for a new generation of qualitative auditing research in the international domain that interrogates the situated, contested, and evolving nature of auditing in the Majority World settings. Grounded in local contexts, qualitative studies can illuminate the lived realities of auditing beyond standard quality or compliance outcomes, addressing the day-to-day and contemporary nature of changes and trends encountered by audit professionals. In this spirit, potential research questions include, but are not limited to, the following:

1. Professional Identity, Ethics, and Socialization

- How might auditors be socialized in the Majority World? How do intersections of identity, e.g., gender, race, age, or sexuality, shape their professional formation and career trajectories?
- How do local cultural values and socio-political conditions influence auditors’ ethical judgments, independence, and decision-making processes?
- What can we learn from the lived experiences of junior, manager, and partner-level auditors in Big Four and local firms operating in the Majority World societies?

2. Contextualizing Audit Work and Judgment

- In what ways do colonial legacies continue to shape contemporary auditing practices, hierarchies, and notions of professionalism?
- How are audit independence and professional skepticism interpreted in environments marked by varying degrees of state involvement, corporate entanglement, or informality?
- How do auditors navigate corruption, client pressure, or informal practices that may be normalized in local business cultures?
- What role do language, translation, and local communication norms play in shaping the auditing process and its outcomes?

3. Sustainability Assurance

- How are sustainability assurance practices adapted, reinterpreted, or resisted in contexts where global sustainability reporting perspectives conflict with local realities?
- What alternative understandings of materiality, responsibility, or transparency emerge in the Majority World environments?

4. Technology, Digitization, and the Future of Audit

- How are digitization, AI, and data analytics technologies incorporated into auditing practices in Majority World societies?
- In what ways do these technological transformations reshape auditors' work, professional identity, and accountability structures?
- How is audit risk assessed and managed when conventional data sources are unavailable, unreliable, or non-standardized?

5. Power, Knowledge, and Global Standards

- How do public- and private-sector auditing practices or standards reveal different configurations of accountability and legitimacy in the Majority World?
- How does the diffusion of “global” auditing standards reproduce or challenge North–South asymmetries in knowledge, expertise, and professional authority?
- What alternative epistemologies or practices of auditing emerge from the Majority World, and how might they expand global understandings of assurance, trust, or professional ethics?

6. Auditable Societies

- How does the concept of the audit society or auditable societies operate within the Majority World?
- Who has the power and authority, especially in the context of social media, AI, and Big Data, to audit or hold organizations and institutions to account?
- How do challenging circumstances, such as war or political conflicts, influence the operation of auditing and how it is carried out, by whom?
- Are forms of bottom-up approaches to auditing emerging in these societies, and how?

These questions, and others we may not have included here, are vital to understanding how auditing practices evolve, adapt, or resist within diverse institutional, cultural, and socio-economic settings. Examining the “audit society” dynamics in the Majority World can also reveal alternative forms of professional legitimacy, accountability, and ethical reasoning, thereby enriching and pluralizing our understanding of what auditing “on-the-ground” refers to in the Majority World.

This Special Issue aligns with the aims and scope of *Critical Perspectives on Accounting (CPA)* and its aim to recognize that “conventional theory and practice is ill-suited to the challenges of the modern environment, and that accounting practices and corporate behavior are inextricably connected with many allocative, distributive, social, and ecological problems of our era”. With this call for papers, we acknowledge that auditing research is conducted within diverse methodological and epistemological traditions (Power & Gendron, 2015). At the same time, our interest in auditing “on the ground” in the Majority World implies an engagement with real-world audit practices and practitioners that lends towards in-depth qualitative methods

(e.g., interviews, ethnographies, participant observations, discourse analysis, case studies) that highlight the complexities, nuances, and heterogeneity of the day-to-day experiences and perspectives of auditors in the conduct of their work, in their firms, and in the broader professional field.

Pre-submission Workshop

The Guest Editors of this Special Issue of *CPA* propose an optional pre-submission workshop to be held online in **August 2026**. Authors wishing to present their work at the pre-submission workshop should submit their papers to Lisa Baudot (baudot@hec.fr) by **June 30, 2026**. Presentation at the pre-submission workshop is not a prerequisite for submission to the Special Issue. Furthermore, acceptance to the pre-submission workshop will not guarantee publication in the Special Issue, as all submissions to the journal are subject to the journal's standard review process.

Please get in touch with Lisa Baudot (baudot@hec.fr), Mouna Hazgui (mouna.hazgui@hec.ca), or Rania Kamla (rkamla@ed.ac.uk) with any questions.

Submission Process

The submission deadline for consideration in this Special Issue of *CPA* is **January 31, 2027**. Authors should refer to the [*CPA*](#) website and follow the author instructions when submitting a paper. Upon submission, please make sure to indicate that your submission is to this Special Issue. Authors should note that a submission that is rejected from a Special Issue of *CPA* cannot be resubmitted to a regular issue.

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