Call for papers

Strategising and Accounting

A Workshop Sponsored by Accounting, Organizations and Society and the Universities of Oxford and New South Wales

11–12th May 2009

In 1990, Dent claimed in the pages of *Accounting, Organizations and Society* that research at the interface between accounting and strategy is undeveloped. What is the nature of this interface today? It is opportune to ask this question now because in the intervening years, business, government and the not-for-profit sectors have seen significant transformations. The boundaries between these sectors for the organization of economic activities have become blurred as we operate in a so-called 24/7, ‘borderless’ world of global competition, mass customisation, and networked communities. Indeed, writers speak of us being in a new ‘post-industrial age’ that is characterised by distinctive complexities and tendencies. In accounting, these tendencies have been associated with the emergence of ‘strategic’ management accounting, a changing concept of the role of CFOs, a dissatisfaction with traditional financial measures of corporate value and good governance and the search for new metrics that seek the value of intangibles and the non-financial. Just as these tendencies have been observed and analysed in the accounting literature, so also in strategy. In 1999 in the pages of the Sloan Management Review, Eisenhardt put the provocative question “has strategy changed?” and answered clearly in the affirmative.

Alongside these changes in practice, both fields have undertaken theoretical developments in tune with shifts in social theory more generally. In both academic disciplines we see emergent attempts to understand both strategy and accounting as practical, enacted social activities. There is now an impetus to study accounting and strategy not as nouns (that is, ostensively) but performatively, as enacted practice, that, on the one hand is bound by spatial and temporal routines but, on the other, is also characterised by active translation in different locales. Questions are being asked about how concepts such as ‘strategic planning’ or ‘strategy maps’ emerge in domains that hitherto have been less exposed to such ideas? How is ‘strategy’ crafted and enacted in highly dispersed firms that might span 100 countries and multiple continents? Can strategy or strategising be ‘controlled’ or does it inevitably drift?

These are just a few examples of research questions that are being developed largely independently at present in the fields of accounting and strategy. Yet the picture emerging suggests that processes of accounting are centrally bound up with these activities of strategy-making and translation. A case can be made that the two are intertwined at a fundamental level. Such a perspective adds a further degree of complexity to any attempt to understand the shape and trajectory of the interface between strategy, strategising and accounting in the light of work ongoing since Dent first posed the question. Nearly twenty years later,

doi:10.1016/j.aos.2007.07.001
is the interface between accounting and strategy more developed? What does development mean?

This workshop seeks to draw together researchers interested in pursuing these questions. Papers might have either a theoretical or empirical focus. Illustrative topics include:

- The implication of accounting practices and routines in the crafting and monitoring of strategic themes.
- The travel and translation of ideas about doing and controlling strategy in different locales.
- The practice of strategic doing and enactment in dispersed parts of global firms, professional associations, government agencies, etc.
- The connections between strategy making and controlling via accounting routines embedded in machines and information systems.

All papers submitted are subject to the normal review process of Accounting, Organizations and Society. Offers of papers must be submitted by email before 30th September 2008 to both of the following:

Prof. Chris Chapman
Said Business School,
University of Oxford
chris.chapman@sbs.ox.ac.uk
and
Prof. Wai Fong Chua
Australian School of Business,
University of New South Wales
wf.Chua@unsw.edu.au

Authors will be notified of their acceptance to the workshop by 31st January 2009. At this time discussants will be sought who will also be given the opportunity to write up their comments for publication as a part of the resulting special issue, subject to the normal review process.