

## Call for Papers

### *Special Issue on Qualitative Research with practical relevance and impact in Accounting*

As accounting is an applied discipline, accounting researchers are expected to produce empirical or theoretical contributions that demonstrate practical relevance (Lukka and Wouters, 2022; Unerman & Chapman, 2014). While all forms of accounting research hold the potential to sustain a strong link between academia and practice, qualitative research methods are particularly well placed to produce research studies that have a ‘real-world’ impact. Specifically, through the examination of ‘how’ and ‘why’ research questions, qualitative accounting researchers are gifted an opportunity to pursue research agendas that examine “real issues facing organisations” and produce academically rigorous knowledge of accounting ‘in-action’ (Merchant & Otley, 2020, pg. 3).

The nature of the application of accounting in practice also provides significant opportunities for qualitative accounting researchers to produce high-quality, high-impact research studies. Specifically, as institutional and organisational contexts evolve, accounting is continuously adapted to meet the needs of business managers and other users. In recent decades, this had led to the emergence of new research areas in accounting, including (but not limited to) evolving forms of assurance (Andon et al., 2015), rankings (Jeacle and Carter, 2011) and online accountability (McDaid et al., 2019), the forms of accounting (and accountability) in non-government organisations (Hall & O’Dwyer, 2017) and sports organisations (Andon & Free, 2019), and accounting for sustainability (Unerman & Chapman, 2014). The primary focus of qualitative research on understanding the lived experience of the preparers and users of accounting information means it has been consistently applied to develop knowledge in these new research areas.

For this special issue of Accounting and Finance, we are seeking submissions that explore emerging issues that impact accounting. We are interested in receiving submissions that study how accounting is practised within organisations of all forms (e.g., not-for-profit organisations, cooperatives and mutual, social enterprises, small and medium enterprises, family businesses, private corporations, publicly listed corporations, etc.), inter-organisationally (e.g., within ecosystems) and across society. We encourage potential contributors to pursue research studies that examine new organisational forms (e.g., platform organisations) and new institutional contexts (e.g., the metaverse).

We welcome *qualitative research submissions* on all topics that demonstrate empirical, theoretical, and practical contributions to accounting, including (but not limited to) accounting information systems, accounting for sustainability, auditing, financial accounting, and management accounting. Papers involving both academic and industry authors are encouraged. Submissions that demonstrate a ‘real-world’ impact are particularly desirable.

While not excluding standard qualitative research methods (e.g., interviews), we encourage research that engages in new, innovative, and under-represented qualitative research methods in accounting. Diversification in research methods facilitates the collection of wide-ranging

data and allows researchers to investigate a comprehensive variety of organisational contexts (Hoque et al., 2017). It also provides an opportunity for greater theoretical sophistication in the analysis and interpretation of data which could deepen our understanding of the practice of accounting (O'Dwyer & Unerman, 2016). Potential methods could include, but are not limited to:

- Action research (Kaplan, 1998);
- Diaries, including audio diaries (Hyers, 2018);
- Ethnography (Ahrens, 1997);
- Projective exercises such as collage construction, drawings, and metaphoric sensory portraits (Belk et al., 2003);
- Vignettes (Barter and Renold, 1999);
- Visual methods, such as analysis of visual rhetoric (Greenwood et al., 2019), auto-photography (Warren and Parker, 2009), and photo-elicitation (Parker, 2009)

Without seeking to place a limit on potential areas of research, some new areas of accounting research that we would welcome submissions that relate to:

- The future of accounting work, in particular, the professional role of accountants;
- The role professional accounting bodies play within the accounting profession. This focus could include the nature (and consequences) of their commercial activities or how they manage their diverse member interest and public interest responsibilities;
- Digitalisation and its impact on accounting;
- Blockchain and its impact on accounting functions, in particular, audit;
- Accounting for cryptocurrencies;
- Emerging forms of accounting and accountability within platform organisations;
- Topics that are positioned at the interface of financial accounting, accounting information systems and management accounting (e.g., forecasting and artificial intelligence);
- The role accounting and accountants play in steering organisations through major economic and health-related crises (e.g., COVID-19);
- The role of accounting in hybrid organisations that seek to manage competing institutional logics;
- Organisational identity and identity work and how accounting is implicated in these processes;
- New approaches to performance measurement (e.g., data visualisations);
- The measuring and reporting of non-financial information, including social impact;
- The extension of accounting standard-setting into new domains (e.g., sustainability information);
- The role of accounting in business ecosystems where organisations partner with each other to deliver products, services, and solutions;
- The role of accounting in ensuring sustainability and compliance with anti-slavery laws in the supply chain.

### **Special Issue Guest Editors**

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Please email the guest editors if you have any questions.

### **Workshop on “Qualitative Research on New Topics and Methods in Accounting”**

This special issue is associated with a virtual workshop being organised by the AFAANZ Special Interest Group QualRAN (Qualitative Research in Accounting Network - <https://www.afaanz.org/interest-group/qualitative-research-accounting-network-special-interest-group-sig4>) to be held Friday 17 March 2023. Submission to the workshop is not a prerequisite for submission to the special issue. The workshop will be designed to give authors wishing to present the opportunity to receive feedback and improve their papers prior to submission to the special issue. Authors wishing to submit to the workshop should email their paper to Ralph Kober by 1 February 2023.

### **Important Dates**

Workshop submission deadline: 1 February 2023 (email submissions to Ralph Kober)

(Hybrid/Virtual) Workshop\*: Friday 17 March 2023

Journal submission deadline: 1 May 2023

\* Depending on travel recommendations and/or health restrictions at the time of the workshop, we may arrange a hybrid event that facilitates both in-person and virtual presentations. Such an event would be held at Monash University. If the hybrid approach is not possible, a virtual event will take place. The exact format of the workshop will be confirmed at the end of 2022 or early 2023.

### **Submission to the special issue**

All submissions should be made through the *Accounting and Finance* online submission system (<https://mc.manuscriptcentral.com/acfi>). When submitting the paper select “Qualitative Research Special Issue” from the drop-down menu that asks what type of submission it is. All submissions will follow the normal *Accounting and Finance* review process.

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