



A-CSEAR 2023

Main Conference, 7th - 8th December 2023

Call for Papers

Accounting For Flows

The Queensland University of Technology (QUT) School of Accountancy, Faculty of Business and Law, warmly invites you to the 22nd Australasian Centre for Social and Environmental Accounting Research (A-CSEAR) Conference and Early Scholars' Colloquium to be held in-person at QUT, Brisbane, Australia. The Early Scholars' Colloquium will be held on 6th December 2023 and the main conference on 7th and 8th December 2023.

QUT's Gardens Point campus is located in a bend in the Brisbane River, and reflecting our location, the theme for the conference is "*Accounting for Flows*". The theme presents a provocation to consider how accounting accounts for, impacts on, and is shaped by flows. Hopwood (1983) made the all-important point that accounting does not just attempt to represent the environment and impact, but it can also be shaped through that process. Flows may concern (but are not limited to) environmental flows (e.g., river inundation and damming, transportation of livestock and caged animals), social flows (e.g., border controls, modern slavery), informational flows (e.g., data leakage, data breaches), material flows (e.g., oil, gas drilling, electrical blackouts), and economic flows (cash movement, stock crashes).

Accounting concerns past, present, and future flows. Recording and accounting for past flows may assist in better understanding events and their causes. Understanding present flows may motivate observation of how accounting is complicit within events around us. Accounting affects and directs future flows which motivates understanding how accounting can be influential in both perpetuating and altering flows, from minor leaks to notable overflows.

We therefore encourage conceptual and empirical paper submissions that consider accounting's role in enabling, directing, restricting, or permitting flows, question the associated impact, and/or consider how accounting is impacted and shaped by flows. We encourage a broad theoretical interpretation of flow – from, but not limited to, Actor Network Theory's consideration of framing and overflow, to Deleuze and Guattari's (1977) socio-political theory of flow, code, and stock. We also encourage a wide interpretation of the theme "*Accounting for Flows*". This may include topics relating, but not limited, to how accounting is used and/or implicated in flows of people, labour, supply chains, animals, information, capital, resources, energy, communication, power, culture, traffic, water, sewage, commodities, thought, and time. Further, consideration may be given to non-flows – flows that once

were and are no longer, flow intermittency, flow blockage, accounting to account for past flows, and importantly, radical social and environmental accounting to enable critical change in future (un)flows.

References:

Hopwood. (1983). On trying to study accounting in the contexts in which it operates. *Accounting, Organizations and Society*, 8(2), 287–305.

Deleuze, G. & Guattari F. (1977). *Anti-Oedipus*. Viking.

Submission Process:

In keeping with the format of the CSEAR (Centre for Social and Environmental Accounting Research) main conference, two types of submissions are encouraged this year:

(1) full paper (*suggested* limit of 8,000 words, excluding references) and

(2) abstract, representing work in progress.

Authors submitting full papers are expected to provide a complete manuscript by the submission deadline, whereas authors submitting a work in progress are invited to submit a 300-word abstract.

Submissions to be made via the A-CSEAR2023 conference website:

<https://www.qut.edu.au/about/faculty-of-business-and-law/school-of-accountancy/a-csear-conference>

For more information email: acsear2023@qut.edu.au

Timeframe:

Submissions close: 31st of July 2023, with decisions made to authors by the 30th of August 2023.

Best Paper Awards:

Awards will be presented to the best *full* papers within the following categories:

1. **Best overall paper** (Sponsored by CPA Australia)
2. **Best ECR paper** (Sponsored by CPA Australia)
3. **Best paper researching within the nonprofit sector** (Sponsored by the Australian Centre for Philanthropy and Nonprofit Studies (ACPNS), QUT)

The 2023 A-CSEAR conference is proudly supported by:

