

**The 13th Interdisciplinary Perspectives on Accounting (Virtual) Conference 2021
Programme
(21.06.2021)**

Keynotes & Plenaries

Wednesday, 07.07.2021		
08:00 - 10:00	Conference Opening & Keynote	
Chicago: 01:00 Sydney: 16:00	Conference Opening Keynote Katherine Gibson	What is the role of accounting in making other worlds possible?
Thursday, 08.07.2021		
16:00 - 17:30	Keynote	
Chicago: 09:00 Sydney: 00:00 (+1)	Keynote Emily Barman	Of concepts and calculations: Theorizing social impact
Friday, 09.07.2021		
18:00 - 20:00	Keynote & Conference Closing	
Chicago: 11:00 Sydney: 02:00 (+1)	Keynote David Cooper Conference Closing	Observations on accounting and power

Parallel Sessions

Wednesday, 07.07.2021				
10:30 - 12:00	Parallel Sessions 1			
Chicago: 03:30 Sydney: 18:30	PS 1.1	Session Chair: Ghio	Management Accounting	
	153	Ahmed	Organizational Practices to Normalize Oppression: Evidence from the Global Supply Chain of Fast Fashion	Discussant: Morales
	266	Quayle & Semeen	Accounting control and the misrecognition of worker exploitation: A case study of a compliant clothing factory	Discussant: Li
	PS 1.2	Session Chair: McGuigan	Profession	
	197	Egan & Voss	An ephemeral promise of happiness: coming out in the accounting profession in Australia in the late 2010s	Discussant: Haynes
	162	Heinzelmann et al.	Accounting professionalization in Poland: Struggles of recognition, co-existence and cooperation between actors	Discussant: Conrath-Hargreaves
	PS 1.3	Session Chair: Maughan	Sustainability	
	247	Fiedler et al.	Events-effects. How matter affects measurement differentially	Discussant: Mennicken
	179	Sobkowiak	The making of imperfect indicators for biodiversity: A case study of UK biodiversity performance measurement	Discussant: Luque-Vichez
	PS 1.4	Session Chair: Piber	Risk & Management Accounting	
	213	de Souza	The Complex Social Logic of Risk Management and Expertise in Internal Competitions for Meaning and Power	Discussant: Palermo
	232	Vargha & Vollmer	Making incentives matter: financial rewards, accounting infrastructures, and atmospheres of control	Discussant: Wiegmann
	PS 1.5	Session Chair: Grisard	Public Accounting & History	
	158	Twyford et al.	The emancipatory potential of critical race theory: Counter-storytelling Australia's asylum seeker policy.	Discussant: Wickramasinghe
	170	Sutton	"On duty in pursuit of the natives": Accounting and truth-telling about colonial violence	Discussant: Gallhofer
PS 1.6	Session Chair: Wu	Taxation		
222	Brezina et al.	The Future of Tax Audits? The Acceptance of Online-Based, Automated Tax Audits and their Effects on Trust and Power	Discussant: Closs-Davies	
205	Anesa & Bressan	SMEs tax minimization as shared (non)responsibility	Discussant: Tuck	

Wednesday, 07.07.2021				
13:00 - 14:30 Parallel Sessions 2				
Chicago: 06:00 Sydney: 21:00	PS 2.1	Session Chair: Mennicken	Healthcare Accounting	
	210	Neff et al	Changing networks of accounting for quality: The emergence of a national healthcare quality assessment system in Austria	Discussant: Reilley
	132	Gago-Rodríguez et al.	Accounting has crossed medicine's boundary work: physicians' metamorphosis post-accountingization	Discussant: Pflueger
	PS 2.2	Session Chair: Robson	Public Accounting	
	155	Ahrens et al.	Producing 'fair' austerity budgets: Self-imposed political accountability through actorhood	Discussant: Grisard
	273	Catasús et al	Political arguments for neo-liberalism before its triumph - A history of Swedish pensions	Discussant: Smyth
	PS 2.3	Session Chair: Michelin	Regulation	
	236	Kasim & Barker	The shifting boundary of accounting: The co-construction of accounting reform in the context of climate change reporting	Discussant: Larrinaga
	194	Munzer & Pucci	Challenging the dominance of decision-usefulness in financial reporting: The incorporation of financial stability in the European public good of IFRS	Discussant: Detzen
	PS 2.4	Session Chair: Chapman	Digitalisation	
	285	Junne et al.	A users' perspective on evaluative infrastructures: decentralised control, heterogenous agency, and representation games in the case of an online platform to assess students' reading skills in German schools	Discussant: Cederberg
	171	Träskman & Skoog	Performing openness: How Innovation Performance, Organization, Crowd and Platform interact in Open Innovation	Discussant: Mouritsen
	PS 2.5	Session Chair: Cooper, C.	Management Accounting & Public Accounting	
	249	Bénet et al.	When financially-oriented PMS support hybridity: The case of a cooperative bank	Discussant: Heinzlmann
195	Sales de Aguilar et al.	Accountability for equality: The case of Athena SWAN in Business Schools	Discussant: Clavijo	
PS 2.6	Session Chair: Grana	Sustainability		
255	Ang & Wickramasinghe	Conversational accountability: its archaeology in a Malaysian sustainable development programme	Discussant: Azure	
271	Apostol & Chakhovich	Objectivity and subjectivity in the measurement of the indoor air quality: A Bourdieu-inspired analysis	Discussant: Drujon d'Astros	

Wednesday, 07.07.2021				
16:00 - 17:30 Parallel Sessions 3				
Chicago: 09:00 Sydney: 00:00 (+1)	PS 3.1	Session Chair: Closs-Davies	Taxation & Profession	
	125	Mayer & Gendron	Tax Partners' Shared Approach to Decision-Making in Tax Planning: How It Takes Two to Tango	Discussant: Konovalova
	276	Hahn	Divisions within: Internal professional rifts over the formal recognition of tax specialists in Canada	Discussant: Gjata
	PS 3.2	Session Chair: Rodrigue	Sustainability	
	209	Wang et al.	Inverse decoupling or brownwashing: Revisiting the relationship between corporate sustainability reporting (standards) and actions	Discussant: Leca
	159	Antonini et al	Managerial implications of non-financial disclosure regulation: Directive 2014/95/EU	Discussant: Dobija
	PS 3.3	Session Chair: Brivot	Audit	
	207	Skærbæk & Themsen	The innovation society and the subordination of auditing	Discussant: Stein
	219	Daoust et al.	Organizational Climates in Non-Big 4 vis-à-vis Big 4 Accounting Firms	Discussant: O'Dwyer
	PS 3.4	Session Chair: Bay	Digitalisation	
	192	Goretzki et al.	Fashionable practices and occupational identities: Hype and ambiguity as challenges for data scientists	Discussant: Pimentel
	224	Van den Bussche & Dambrin	Assetizing the self: how peer-to-peer platforms manage a culture of capitalization	Discussant: Nappert
	PS 3.5	Session Chair: Wickramasinghe	Public Accounting	
	180	Cuenca Botey & Grisard	Accounting, political rationalities, and financial access: the case of a workers' bank	Discussant: Negre & Verdier
	173	Mantzari & Smyth	Marxist accounting research: from what has been done to what is to be done	Discussant: Haslam

Wednesday, 07.07.2021				
18:00 - 19:30	Parallel Sessions 4			
Chicago: 11:00 Sydney: 02:00 (+1)	PS 4.1	Session Chair: Zimmerman	Public Accounting & Audit	
	146	Brivot et al.	Ethical Deliberation and Internal Auditing in the Canadian Public Sector: A Practitioner's Perspective	Discussant: Lassou
	PS 4.2	Session Chair: Palermo	Audit	
	181	Azambuja et al.	Structuring managerial work: Service delivery amidst disturbance and improvisation within professional service firms	Discussant: Hahn
	164	Detzen	'A building of shame and disgrace' or 'trial by media'? A Big Four audit firm constructs a new head office	Discussant: Samsonova-Taddei
	PS 4.3	Session Chair: Ben Khaled	State	
	161	Du Rietz	Accounting for GDP – epistemic strategies when calculating the quarterly national accounts	Discussant: Deng
	299	Sauerbronn et al.	Counter Accounting, Brazil and the Rio Olympics	Discussant: Zou

Thursday, 08.07.2021				
08:00 - 09:30	Parallel Sessions 5			
Chicago: 01:00 Sydney: 16:00	PS 5.1	Session Chair: Beck	Non-financial Reporting	
	193	Hall et al.	Entering new standard-setting domains: Faulty scripting and the development of non-financial reporting	Discussant: Fiedler
	188	Mahmood	Dynamics of Sustainability Reporting in an Emerging Field: An institutional logics perspective	Discussant: Cordery
	PS 5.2	Session Chair: Sellhorn	Profession & Standard Setting	
	283	Conrath-Hargreaves et al	Lay experts, professional experts and their commitments to the IFRS as knowledge template in public sector standard-setting: The Case of Performance Statement Presentation	Discussant: Munzer
	245	Okamoto	A Rhetorical Analysis of Arguments in the Global Politics of Accounting Standard Setting: A Case Study about Accounting for Goodwill	Discussant: Friedrich
	PS 5.3	Session Chair: Clune	Accountability	
	160	Suzuki	Managerial accountability and corporate culture as double-anchor control practices	Discussant: Sutton
	151	Dewi et al.	Trust and Beneficiary Accountability: Evidence from an Indonesian NGO	Discussant: Baker
	PS 5.4	Session Chair: Twyford	Public Accounting & Risk	
	231	Moll & Quayle	Transparency of emergency state government spending: The case of COVID-19 in Australia	Discussant: Andrew
	123	Leca & Laguecir	Hegemonic logics and institutional blind spots in risk management: Insights from the French state as a pandemics risk manager	Discussant: Lowe
	PS 5.5	Session Chair: Voss	Profession & Diversity	
	177	Ghio & McGuigan	An Exploration of Queer Spaces and Worldviews in the Accounting Profession	Discussant: Nortier
	242	Ghio & Moulang	Practices that help women accountants flourish: Exploring the relationships between effective organisational practices, psychological resources and organisational outcomes	Discussant: Egan
	PS 5.6	Session Chair: Tan	Activism	
	277	Ben Khaled et al.	Liberating numbers? Statactivism work for tax justice	Discussant: Apostol
	211	Wynter & de Loo	Fiscal decentralization in the nude: discursive struggles and "wicked" issues	Discussant: Anesa

Thursday, 08.07.2021				
10:00 - 11:30	Parallel Sessions 6			
Chicago: 03:00 Sydney: 18:00	PS 6.1	Session Chair: Razeed	Sustainability	
	133	Adams et al.	New reporting spaces: How financial reporting ideas circulate in sustainability and social impact reporting	Discussant: Chua
	223	Maughan & O'Dochartaigh	Sector Level Sustainability Reporting in the Agrifood Industry: New Boundaries, Old Problems?	Discussant: Morrison
	PS 6.2	Session Chair: Järvinen	Management Accounting	
	248	Soobaroyen et al.	Exploring the Interplay between Management Accounting and Control Systems and Informal Family Processes: Rationalization and Domination	Discussant: Dambrin
	144	Nejadhosseini & Jordan	Accounting, religion, and politics: The role of Islamic management in performance measurement and management practices in Iranian public management	Discussant: Ahrens
	PS 6.3	Session Chair: Apostol	Audit	
	136	Rana & Cordery	An ethnography of public sector audit and accountability as relational practice: the roles of social and cultural capital as boundary spanners	Discussant: Goncharenko
	284	Zou	Experiences of "time" in audit work in Chinese accountancy firms	Discussant: Lambert
	PS 6.4	Session Chair: Martinez	Non-Profit & State	
	167	Kingston & Luke	Becoming Accountability: Theorising a different engagement of beneficiaries in nonprofit organisations	Discussant: Suzuki
	PS 6.5	Session Chair: Mouritsen	Management Accounting	
	221	Maran & Lowe	Competing logics in a hybrid organization: ICT service provision in the Italian health care sector	Discussant: Begkos
	157	Bottausci	The dramaturgy of inscriptions in interactions: Scripts, performances and performativity in the process of Performance Measurement Systems Development	Discussant: Yu
	PS 6.6	Session Chair: Pflueger	Methodology & Researchers	
	200	Modell & Baker	Against Empiricism: A Critical Realist Critique of the Use of Quantitative Methods in Inter-Disciplinary Accounting Research	Discussant: Chapman
	280	Letiche et al.	Meeting Research(er) Accountability Halfway	Discussant: Frandsen

Thursday, 08.07.2021				
13:00 - 14:30 Parallel Sessions 7				
Chicago: 06:00 Sydney: 21:00	PS 7.1	Session Chair: Becker	Healthcare Accounting	
	233	Huber et al	We've got a bad feeling about this: The micro-dynamics of riskwork in German hospitals	Discussant: Malmlose
	137	Malmlose & Pflueger	Accounting as a mode of writing about the self: Financial managers and struggles with quality in Danish healthcare	Discussant: Trevisan
	PS 7.2	Session Chair: Löhlein	Audit	
	130	Gutiérrez-Urtiaga et al.	Bribes and Audit Fees	Discussant: Wu
	187	Nortier & Birolini et al	"How many auditors does it take to change a lightbulb?" How an external auditors' collective identity is produced through humour in Internet memes	Discussant: Lupu
	PS 7.3	Session Chair: Parisi	Management Accounting	
	272	Drujon d'Astros et al.	Accounting and silence: the inexpressible, the inaudible, and the unspeakable	Discussant: Graná
	178	Bracci et al.	The Complementarity Development of Control Practices: a Position Practice Perspective	Discussant: Jordan
	PS 7.4	Session Chair: Du Rietz	Sustainability & Accountability	
	270	Doebbe & Cederberg	Doing something simple for the climate? On responsabilization and counter-conduct in the context of carbon accounting	Discussant: Sobkowiak
	265	Li & Mckernan	Corporate Moral Responsibility and Accountability: Critical Reflections on the UNGPs	Discussant: Mantzari
	PS 7.5	Session Chair: Svärdesten	Public Accounting & Management Accounting	
	168	Morinière & Georgescu	Discursive analysis of budget use: reconsidering public interest in the case of French public hospitals	Discussant: Piber
228	Hoang	Artificializing Numbers: An Empirical Evidence from a US Intergovernmental Organization	Discussant: Ragaigne	
PS 7.6	Session Chair: Columbano	Language & Crisis		
152	Brennan et al.	The Language of Profit Warnings: A Case of Denial, Defiance, Desperation, Defeat	Discussant: Rocher	
204	Bergner & Kreiner	The power of words! How CEO posts on Twitter help to unveil a company's financial status and how they are changing during the COVID-19 crisis	Discussant: Power	

Thursday, 08.07.2021				
18:00 - 19:30	Parallel Sessions 8			
Chicago: 11:00 Sydney: 02:00 (+1)	PS 8.1	Session Chair: Graham	State & Audit	
	175	Tuck & de Cogan	Investigating technologies of government and counter conduct: the case of Business Rates in the UK	Discussant: Vollmer
	218	Daoust et al.	Big 4 professionals in non-Big 4 firms: Deviant trajectories, habitus adjustment, and capital mobilization	Discussant: Brivot
	PS 8.2	Session Chair: Sauerbronn	Public Accounting	
	274	Lassou et al.	'It is our time to chop': Corruption and Amoral Behaviour in the Primordial Public	Discussant: Ang
	282	Hoskin & Frandsen	Beyond Practice: On the disciplinary power of accounting as first written statement-form: a meta-Foucauldian meditation	Discussant: Habersam
	PS 8.3	Session Chair: O'Dwyer	Audit	
	238	Couchoux et al.	Becoming and Being an Audit Partner in the Age of Independent Regulation	Discussant: Löhlein
	PS 8.4	Session Chair: Deng	State & Taxation	
	196	Nappert	Human capital contracts: Financialization through imagination	Discussant: Cuenca Botey
186	Closs-Davies	Transforming citizens into self-responsible individuals through relational practices at the frontline of tax administration: a study of the UK Tax Credits system	Discussant: Mayer	

Friday, 09.07.2021				
08:00 - 09:30	Parallel Sessions 9			
Chicago: 01:00 Sydney: 16:00	PS 9.1	Session Chair: Messner	Methodology	
	143	Chahed et al.	Research with(out) outputs: Experimenting toward interpretive accounting research	Discussant: Robson
	268	Swara & Amin	Methodological Themes: "Let Them All Talk" - The Possibility of Using Husserlian Phenomenology to Public Sector Accounting Research	Discussant: Huber
	PS 9.2	Session Chair: Wiegmann	Management Accounting & Reporting	
	189	Inoue	Performance management and liaison roles for horizontal coordination: The case of intra-organizational collaboration	Discussant: Thambar
	163	Zarzycka et al.	Stakeholders` responses to trust building CSR disclosures on Twitter	Discussant: Ghio
	PS 9.3	Session Chair: Mahmood	Sustainability	
	226	Morrison et al.	Exploring perception changes of managers in relation to climate change	Discussant: Voss
	183	Razeed & Egan	Tale of 2 retailers – Evolving sustainability narratives through the Covid-19 and Bushfire crises	Discussant: Barrett
	PS 9.4	Session Chair: Lowe	Public Accounting & NGO	
	156	Andrew et al.	"The staffing levels are shocking": Accounting for staff in privatised human services	Discussant: Twyford
	150	Cordery & McConville	Accounting at the margins? A structured literature review of nonprofit accounting research and future opportunities	Discussant: Kingston
	PS 9.5	Session Chair: Malmlose	Management Accounting	
	235	Clavijo & Dambrin	Accounting care as a collective resistance to gendered norms at work	Discussant: Beck
	147	Ragaigne	Teaching paradoxical effects of performance measurement: Lessons from a pedagogical initiative in a French university	Discussant: Bénet

Friday, 09.07.2021				
10:00 - 11:30	Parallel Sessions 10			
Chicago: 03:00 Sydney: 18:00	PS 10.1	Session Chair: Morales	Management Accounting	
	279	Jayathileka et al.	Showing the Colours	Discussant: Järvinen
	240	Trevisan & Mouritsen	Valuing creativity: management accounting and controls in com-promises	Discussant: Roberts
	PS 10.2	Session Chair: Dobija	Accountability & Reporting	
	253	Feng et al.	Accountability as an assemblage: Palforming the desire of migrant workers in China	Discussant: Razeed
	229	Ren & Vesty	Visiting rankings in Chinese public universities: the importance of Chinese Characteristics	Discussant: Modell
	PS 10.3	Session Chair: Goretzki	Management Accounting	
	254	Löhlein et al.	Dancing with algorithms: Algorithms and experts in the purification of accounting information	Discussant: Bottausci
	252	Chapman et al.	Controlling via Digitised Inscriptions: A Field Study of Socio-Material Configuration, Reconfiguration and Identities in a Retail Organization	Discussant: Moll
	PS 10.4	Session Chair: Egan	Public Accounting & History	
	142	Zou & Gallhofer	Alternative accounts and the hydroelectric dams along the Yangtze river in China: Re-narrating the official story	Discussant: Maire
	199	Yonekura et al.	Accounting, Japanese management and bestselling U.S. business books of the late 1970s and early 1980s: A historical exploration and critical textual analysis with focus on the accounting-crisis interrelationship	Discussant: Inoue
	PS 10.5	Session Chair: Conrath-Hargreaves	Standard Setting	
	169	Friedrich et al.	How Strategic Agency Fosters Gradual but Fundamental Change: Anchoring the Rights and Obligations Approach in Lease Accounting and the Conceptual Framework	Discussant: Pucci
	149	Konovalova et al.	Constructing compliance with international standards: resistance and heterogeneity	Discussant: Wynter
	PS 10.6	Session Chair: Hoang	NGO & Crisis	
	139	Goncharenko	In the spotlight: Rethinking NGO accountability in the #MeToo era	Discussant: Belal
	243	Columbano et al.	Moral accountability at the time of a crisis	Discussant: Clune

Friday, 09.07.2021				
13:00 - 14:30	Parallel Sessions 11			
Chicago: 06:00 Sydney: 21:00	PS 11.1	Session Chair: Munzer	Standard Setting & Reporting	
	244	Meusburger & Pelger	Co-constructing compliance with IFRS – a field study on the roles of accounting professionals and enforcers	Discussant: Boudot
	214	Godowski et al.	Going beyond the true and fair myth to construct an accounting system that serves the common good: A Platonist interpretation of the concept of neutrality in accounting	Discussant: Kasim
	PS 11.2	Session Chair: Drujon d'Astros	Digitalisation & Management Accounting	
	174	Begkos et al.	Digital transformation and diffusion of accounting technologies: evidence from the healthcare sector	Discussant: Van Den Bussche
	262	Graná et al	'Back to the future': (re)flecting time through performance measurement systems	Discussant: Kunzl
	PS 11.3	Session Chair: Mantzar	Public Accounting	
	148	Konovalova et al.	Transparency of beneficial ownership: managed by visibility	Discussant: Allawattage
	246	Azure	Rethinking the causes of Africa's PFM reform failure: counter-conduct as a new perspective.	Discussant: Hoskin
	PS 11.4	Session Chair: Lupu	Audit	
	260	Volodina et al.	The changing roles of internal auditors in the Ukrainian Central Government	Discussant: Svärdesten
	131	Hadjigavriel & Gago-Rodríguez	The Interactive Effect of the Dark Triad Personality, Rotation risk, and Reputation risk on Auditor's Choices of Investigation in Audit	Discussant: Bergner
	PS 11.5	Session Chair: Wynter	Governance & Reporting	
	234	Brennan & Power	Shareholder Sentiment at General Meetings: Speculating on Colonialism Rhetoric and Argument at General Meetings: A Colonial Case	Discussant: Catasús
	250	Christensen & Rocher	From an epic to a satirical story in annual reports when financial results are plunging. The case of Marvel from 1992 to 1995	Discussant: Gerhardt
	PS 11.6	Session Chair: Dambrin	Accountability & Sustainability	
	217	Alshurafa & Kamla.	Identity Construction and Felt-Accountability amongst Palestinian Human Rights Activists: The Case of the Gaza Strip	Discussant: Feng
	135	Berquier et al.	Marginalized actors' institutional work in standardization processes: an environmental accounting case study	Discussant: Du Rietz

Friday, 09.07.2021				
16:00 - 17:30 Parallel Sessions 12				
Chicago: 09:00 Sydney: 00:00 (+1)	PS 12.1	Session Chair: Morgan	Valuation	
	141	Ruff et al.	Should Social Impact Be Monetized? Emic and Etic Valuations in Social Finance	Discussant: Soobaroyen
	165	Palermo	Auditing Risk Culture	Discussant: Junne
	PS 12.2	Session Chair: Hoskin	History	
	138	Fabre & Labardin	Accounting for the colonial convict The case of French Guiana overseas penal colonies (1859-1873)	Discussant: Hoffmann
	140	Persson	The American Institute of Accountants' Aptitude Testing Experiment in the 1940s: An Initiative to Increase the Supply of Able Accountants	Discussant: Labardin
	PS 12.3	Session Chair: Huber	Territorialising & Counter Accounting	
	172	Deng	Undocumented Migrants and Healthcare: Accounting as Territorializing Strategies for Everyday Life	Discussant: Martinez
	239	de Lima et al.	Deaths that matter: counter-accounting as political grief in Covid-19 pandemic in Brazil	Discussant: Cooper, C.
	PS 12.4	Session Chair: Zou	Management Accounting & Audit	
	281	Lupu	Work in knowledge-intensive firms: Engendering managerial control through a cycle of acceleration	Discussant: Couchoux
	202	Andon et al.	Boundary Work at the Margins of Politics and Auditing: Rationalising Advertising Probity in Ontario	Discussant: Daoust
	PS 12.5	Session Chair: Habersam	Accountability & Trust	
	220	Maire & Senn	Responding the counter-accounts: Exploring activists' role in shaping nuclear accountability	Discussant: Wang
	267	Duenas	The trust-control interplay in the international cooperation sector	Discussant: Hoang