

AAAJ Special issue: Neoliberalism and Management Accounting

Call for papers

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Neoliberalism – be it “new spirit of capitalism” (Boltanski and Chiapello 2007; Du Gay and Morgan 2013), “post-industrial society” (Touraine 1971), “post-Fordism” (Amin 1994), “liquid modernity” (Bauman 2000), and “empire” (Hardt and Negri 2000) – is now affecting national reconstructions, organisational transformations, and individual subjectivity. Social science researchers now study these changes as: a new politico-economic and cultural logic animated in market dynamics of globalization and financialization (Kellner, 2001); a technological shift of digitalization, networking, and virtualization that implodes boundaries between entities, concepts, and realms (Baudrillard, 1983; 1994); a mode of consumerist societal values which resemble market logics (Tienken, 2013).

Accounting researchers echoed, and hinted upon, these changes in their studies on privatization, new public management, NGOs, pension reforms, credit crunch, migration, management control systems and governance, and emphasised how the changes were enacted through problematizing liberal spirit of capitalism both at the level of macro-level governance and micro-level practices (Chiapello, 2017; Lehman et al, 2016). However, only a few studies took neoliberalism as an overarching framework to understand how practices of management accounting, management controls, and performance measurements are implicated in these dynamics of national reconstructions, organisational transformations, and individual subjectivity (e.g. Cooper, 2015; Macintosh et al., 2000; Graham 2008; Hopper et al, 2009; Wickramasinghe, 2015). **This AAAJ special issue welcomes the submission of research papers – both empirical and theoretical** – focusing on variants of management accounting practices in diverse spaces and times, and their links with neoliberalism. **An indicative list of themes (but not limited to) includes the practices of management accounting in:**

- public sector reforms and new public management initiatives;
- corporate governance mechanisms and the delivery of accountability;
- risk discourses and enterprise risk management practices;
- global supply-chains and interfirm relationship;
- climate change programmes, CSR practices, and social and environmental discourses
- civil society, NGOs, microfinance institutions, and poverty alleviation programmes;
- cooperative movements and sharing economy;
- bundling and hybridization of management accounting ideas;
- the transformation of management accounting; and
- alternative framing of neoliberalism and management accounting research

Submission:

Submissions for this issue open in July 2018 and close on December 2018. Manuscripts in English should be submitted via Scholar One Manuscripts <http://mc.manuscriptcentral.com/aaaj>. Author guidelines can be found here. When submitting, please choose this Special Issue from the list to avoid delay. Early submissions are encouraged.

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