

# Call for Papers

## Journal of Accounting and Organizational Change

(Editor: Zahirul Hoque, La Trobe University, Australia)

*Special Issue on*

### Professionalisation of accounting and organizational change

The professionalisation process may be conceptualized as a series of interactions between occupational associations and other social organizations, in relation to a particular set of conditions. The interactions involve negotiation, posturing, confrontation, conflict and conciliation; other social organizations include state agencies, accounting/professional services firms, business corporations and higher educational bodies. The professionalisation process can be disrupted or even destroyed by such interactions, depending on the conditions at hand which include the dynamics internal to the organizations involved. For example, accountancy's claim to professional status has historically been dependent on government acceptance that it operates in the public interest, and on consumers' acceptance that it is in their interest. The balance between these interests, expressed through discrete organizations, has changed over time. When, furthermore, the accounting profession is challenged by external forces such as organizational development or change, technological developments or the development of new skills, its jurisdiction may be strengthened or weakened. In essence, those organizations managing the professionalisation of accounting must be capable of balancing various interactions in order to sustain if not enhance the evolving – or disintegrating – accountancy professional project. .

The aim of this special edition of the *Journal of Accounting and Organizational Change* is to promote informed debate about the professionalisation of accounting and organizational change.

We invite theoretical, empirical, practical, and review papers, whether qualitative or quantitative, from scholars across disciplines on the following issues:

- Changes in the organizational context of the accounting profession in the 20<sup>th</sup> century; especially in the era of neo-liberal globalisation; the mediation or enactment of such changes by relevant organizations interacting with each other
- How accounting professional bodies respond to external pressures for change, who decides how they respond to change, and how the change process affects existing accounting and management processes.
- Relations between national professional bodies and international accounting/professional services firms
- The (re)-location of such firms in the emerging arena of international regulation/governance
- The emergence and development of the accountancy profession and changes in organization of professional bodies in developing countries; the relationship of such bodies to other national and international bodies and international firms
- Professional bodies and their influence on regional management of organizational forms, e.g., in the Association of South East Asian Nations (ASEAN).
- Education, training and discipline of professional accountants.
- Internal governance of professional bodies undergoing change
- Comparative studies on the accounting profession and change process in organizations.

These themes are only indicative. Papers outside of these themes relevant to understanding professionalisation and organizational change are welcomed. The deadline for submissions is 31 December, 2008. Accepted papers will be published in 2009. Please prepare your manuscript according to JAOC guidelines. For details, visit <http://www.emeraldinsight.com/info/journals/jaoc/jaoc.jsp> All enquiries and electronic submissions of papers should be sent to Associate Professor Prem Yapa via e-mail: [prem.yapa@rmit.edu.au](mailto:prem.yapa@rmit.edu.au).

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