

2007

## Call for papers for a special issue of Accounting, Auditing and Accountability Journal, Accounting and the Visual, Academy of Accounting Historians : Application for 2007 membership

Academy of Accounting Historians

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**Call for papers for a special issue of  
*Accounting, Auditing and Accountability Journal*:  
“Accounting and the Visual”**

This special issue aims to contribute to a recent and steadily growing interest in organizational visual images and methodologies with particular application to the field of accounting. In essence, the practices of accounting for and auditing organizational activity relate to visualisation – rendering tangible and intangible values visible in the form of reports, charts, graphs, diagrams, and pictures for instance. These artefacts can fruitfully be studied from a visual perspective as being traces of – and drivers for – organizational action, processes and culture, as indeed can organizational artefacts more generally. Likewise, the changing image of accounting as a profession can be read visually, for example trends in corporate architecture, space and accountants’ professional identity.

The extent to which organisations trade on their image in such societies is also worthy of attention. Branding, organizational and/or corporate aesthetics management, and the construction of symbolically redolent buildings are all visual activities, and ways of accounting for the visual is also a theme we might usefully engage with. For example, in New Zealand, the ‘arts bonus points’ scheme allows organizations to gain more favourable planning decisions if they agree to invest in and display publicly accessible artworks in their buildings – importantly, these points are tradable, effectively creating a market that leads to the concept of an ‘aesthetic bottom line’ (Monin and Sayers 2006). In addition, accounting and management control processes can be studied visually through the use of documentary photography, photo-elicitation techniques and respondent-led photography.

In sum, as contemporary societies become defined by their ‘visual culture’ and technological advancements mean that ‘the image’ becomes all-important in every sphere of life, so organizational and accounting scholars must engage with these developments theoretically, empirically and methodologically. To date, the role of images and the visual world has been strangely overlooked in organizational research despite having a healthy provenance in the social sciences more generally, and a prominent profile across arts disciplines and associated cultural studies. This special issue aims to begin to rectify this neglect .

With these ideas in mind, we invite contributions that address *any* aspect of the visual and accounting, whether theoretical, empirical or methodological. We would particularly welcome creative, innovative approaches to the topic. An indicative, but not exhaustive, list of what we see as potential questions or approaches of interest is given below:

- Financial reporting as visual artefact
- Reflections of the image-dominated society within accounting

- The impact of developments in visual technology on accounting
- Visual representations of tangible and intangible values
- Visual rhetoric and accounting
- The role of the visual image in branding
- Corporate aesthetics management
- Accounting *for* the visual image
- Management accounting and the visual
- Architecture and the accounting profession
- The changing visual image of accountants' professional identity
- Visual images as historical records of accounting interest
- Photo-elicitation as a contemporary and/or historical research method
- Respondent-led photography as a research method
- Parallels between art and accounting
- Studies that criticise the desirability of an increasingly visual approach

The submission deadline for this special issue is 1st March 2008, but earlier submissions are welcomed. Manuscripts should be sent electronically by email (in a word file format) to Dr Samantha Warren, University of Portsmouth ([sam.warren@port.ac.uk](mailto:sam.warren@port.ac.uk)) All papers will be reviewed in accordance with *AAAJ's* normal processes Authors are asked to follow *Accounting, Auditing & Accountability Journal's* standard formatting requirements. For details, visit <http://www.emeraldinsight.com/info/journals/aaaj/notes.jsp>.

Authors wishing to discuss their papers prior to submission may contact any of the three guest editors:

Dr Samantha Warren, University of Portsmouth, UK ([sam.warren@port.ac.uk](mailto:sam.warren@port.ac.uk))

Prof. Lee Parker, University of Adelaide, Australia ([lee.parker@adelaide.edu.au](mailto:lee.parker@adelaide.edu.au))

Dr Jane Davison , Royal Holloway, University of London, UK ([jane.davison@rhul.ac.uk](mailto:jane.davison@rhul.ac.uk))

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