Doctoral Course

HEC, Paris, April 4-8 2016

Topics in the sociology of accounting practice

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Course Description

This course is intended primarily for doctoral students and is a paper-based introduction to the key themes in the sociology of accounting practice. Topics to be covered will include: ‘how to be a good constructivist about practices’; ‘subjectivization and reactivity in accounting’; ‘understanding valuation and evaluation practice’; ‘the dynamics of the audit society’; ‘artefacts and materiality in accounting and risk management’. The course will touch on methodological issues raised by these and other topics but the emphasis will be on extending and building theory around substantive accounting issues. In exploring these issues, the course will draw on varieties of institutional and practice theories, including so called Actor-Network approaches to analysing practice. Students on the course will be expected to read key papers in advance of specific sessions and there will be opportunities for group and individual presentations during the week.