

Critical Perspectives on Accounting

Special Issue

“Critical Auditing Studies: Adopting a Critical Lens toward Contemporary Audit Discourse, Practice and Regulation”

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Recent decades have seen significant growth in interpretive studies of contemporary audit practice and regulation. This literature has provided valuable insights into the ongoing developments in the audit field, documenting, among other things, the shifting culture within audit firms and the proliferation of the commercialistic values and incentives; motivations for, dynamics and consequences of changes in audit technology; and individual audit practitioner's and firm's responses to the challenges presented by the changing regulatory environments, at both national and transnational levels (Cooper & Robson, 2006; Robson, Humphrey, Khalifa & Jones, 2007; Malsch & Gendron, 2013; Spence & Carter, 2014). While substantially enhancing our understanding of auditing as a social and organizational phenomenon, much of the literature has taken a predominantly explanatory stance on the above developments where scholars observe and make sense of, rather than critically appraise the significance and potential ramifications of, these dynamics and events. There is therefore a risk that, despite the growing scholarly interest in the backstage of audit work and the conduct and governance of audit firms, we are losing sight of the “bigger picture”, such as the implications of the above for the role and societal relevance of the audit function, the standing of auditing in a multi-disciplinary audit firm context, and the future of auditing as a profession.

This special issue provides an opportunity to engage in a critically-flavored yet constructive debate about auditing and the direction it is taking. We invite manuscripts that focus on a wide range of issues and concerns, including, among other things, the following:

- *Consequences of the rise of audit firms' commercialism.* Contemporary audit research shows that the professional values traditionally attributed to an auditor, such as due care, independence, and skepticism, have come increasingly in conflict with the growing prioritization by the firms of commercialistic logics and the image of auditors as entrepreneurs (Kornberger, Justesen & Mouritsen, 2011; Carter & Spence, 2014). While simultaneous provision of audit and non-audit services has been commonly recognized as problematic from an ethical viewpoint, we have seen relatively little in-depth discussion of how this has been contributing to marginalization of auditing in a multi-service audit firm context and potentially its transformation into a support function (or an entry point) for the firm's other service lines, particularly business consultancy (Smith-Lacroix, Durocher & Gendron, 2012). Furthermore, there is also scope for a comprehensive discussion of whether and how the tensions between the commercialist and professional cultures should have consequences for our conceptualization of the nature of auditing as a practice (Power, 2011) and how they may

potentially render less relevant assumptions and postulates supporting contemporary audit theory.

- *Ongoing changes in regulatory approaches to auditing.* Recent years have witnessed more active scholarly engagement with issues around audit regulation, particularly as regards understanding the impact of changing regulation on auditors' work as well as the very processes by which such regulation is produced. Yet, we have also seen a fair degree of skepticism as to the effectiveness of audit policy designed – often in a reactive fashion – to fix what is perceived to be wrong with auditing (Samsonova-Taddei & Siddiqui, 2016). In this special issue, we invite research that highlights the need for a shift in an analytical focus from questioning *how* (the regulation has been adopted and with what consequences) to contemplating *what* (content and form of regulatory provisions are needed in principle in order to lead to substantive regulatory outcomes).
- *Claims about auditors' knowledge base.* Auditors have traditionally promoted an image of auditing as an expertise-intensive inference-based practice. Likewise, modern audit literature contains numerous references to audit firms as knowledge-intensive organizations. Yet, research also shows how the increasing complexity of audit environments and growing regulatory pressures have resulted in more legalistic and routinized audit approaches which are easier to justify and defend (Gendron & Spira, 2009). The extent to which knowledge work represents a significant part of what auditors do needs to be scrutinized and critically appraised. We therefore invite submissions capable of shedding light on the role that “knowledge” plays in legitimizing the audit function and in socializing members and stakeholders. We are also interested in studies seeking to identify, from a discursive perspective, the critical skillsets and competencies allegedly attributable to a modern auditor as well as studies contemplating the consequences for our understanding of the evolving nature of the audit knowledge base (Turley, Humphrey, Samsonova-Taddei, Siddiqui, Woods, Basoudis & Richard, 2016).
- *Auditing and the public interest.* The public questioning of the role of auditors in corporate collapses and recent financial crises, among other things, has been met with a more explicit emphasis on the audit profession's public interest remit. In recent years, auditors themselves, their member bodies and audit regulators have all made claims about public interest agendas being central to the profession's ability to maintain social relevance (Loft, Humphrey & Turley, 2006; Humphrey, Loft & Woods, 2009). In the age of rising inequality and the growing unrest about the impact of corporate greed and race to the bottom, we cannot leave such claims unchallenged but see them instead as assertions to be scrutinized. We therefore call for scholars to critically examine the manner in which the above claims represent the essence of today's auditing or merely provide an attractive narrative through which to justify its existence and societal relevance.
- *Shifting identities.* As a result of the significant changes and scandals that have affected the auditing domain in the last few decades, what it means to be an auditor and an audit firm is likely to be viewed from a range of different viewpoints – which collectively point to fragility in professional identity (Gendron & Spira, 2010; Dirsmith, Covalleski & Samuel, 2015). We

believe there is a significant need to investigate the construction of identity and the extent to which contemporary identities are consistent with society's expectations of the audit function. How do auditors make sense of their identity in turbulent environments? Do accounting firms and their professional bodies intervene in trying to promote some identity representations – both within and beyond audit practice? If so, how? What educational challenges ensue from teaching auditing at a time when the discipline is characterized by a sense of shifting and fragile identities? Do textbooks and other educational materials provide a fair representation of the backstage of auditing practice, or do they promote fairy tales?

- *Control and surveillance within accounting firms.* How work is controlled within accounting firms has always been a matter for debate in the profession, and we invite scholarly contributions on the constellation of control and surveillance mechanisms that are deployed in audit firm environments (Covaleski, Dirsmith, Heian & Samuel, 1998; Bedard, Deis, Curtis & Jenkins, 2008). In light of the complexities that characterize contemporary audit practice, how is audit and non-audit work coordinated and controlled within the audit firm? Is the firm's control deployed in ways that ultimately aim to govern auditors' mindsets and identities? How do firms seek to manage the relationship between auditing and the other service lines and specializations (consultants, IT specialists, forensic accountants, valuation experts, etc.)? How do staff and partners experience surveillance and control within audit firms? What anxieties and other detrimental consequences ensue from modern and digitalized techniques used to control auditing work?

In sum, while its foundations date back to the turn of the 1990s, we believe that critical audit research now constitutes a particularly promising domain, offering a variety of meaningful and socially important matters to investigate. Broadly speaking, there is a significant need to better understand how auditing constitutes a reinforcing and facilitating platform for certain forms of power to be exerted in society, and how auditing itself is subject to different forms of power dynamics. We are also interested in the empirical and conceptual work contemplating the future of the audit function, particularly at a time when the occupation's jurisdictional base is often viewed as being in the process of eroding, notably as a result of "advances" in information technology.

We are open to a variety of investigative methods – critical discourse analysis, case studies, ethnographical work, archival studies, among others – as long as the authors are committed to a critical perspective (Dillard & Vinnari, 2017; Everett et al., 2015; Flyvbjerg, 2001; Gendron, 2018; Parker & Thomas, 2011). We are also interested in receiving substantive essays – crafted also from a critical perspective. As maintained by Gabriel (2016, p. 244), essay writing should not be neglected as a knowledge development mechanism: "The essay gives a voice to an author's creative imagination, enabling him or her to critique assumptions that are rarely questioned and explore new possibilities for intellectual and social change." Essays, in particular, may be based on autobiographical data and they may be quite powerful at developing in-depth understandings (Haynes, 2006). In highlighting the relevance of essays, we hope that a number of practitioners and stakeholders will be inclined to write a piece and submit it to the special issue. Thus, one of our objectives through this special issue is to set a platform for a meaningful conversation to take place among people concerned with auditing as a prominent socio-organizational phenomenon.

Preliminary workshop

A workshop will be held at Alliance Manchester Business School, University of Manchester in September 2018. Authors wishing to present at the workshop should contact Anna Samsonova-Taddei (anna.samsonova-taddei@manchester.ac.uk) by July 1, 2018. Authors of selected papers from the workshop will be invited to submit revised papers for this special issue, subject to the journal's normal review processes.

Submission process

Attendance and/or presentation at the workshop is not a pre-requisite for submission to the special issue. The closing date for submissions to this special issue is **March 29, 2019**.

Manuscripts should be submitted electronically via <https://www.journals.elsevier.com/critical-perspectives-on-accounting>. The guest editors welcome enquiries from those who are interested in submitting. All papers will be reviewed in accordance with the normal processes of *Critical Perspectives on Accounting*. It is anticipated that this special issue will be published in 2021.

Any queries or enquiries about the special issue should be directed to Anna Samsonova-Taddei (anna.samsonova-taddei@manchester.ac.uk).

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