

# CRITICAL PERSPECTIVES ON **ACCOUNTING CONFERENCE**

CPA-2023

<http://fce.unal.edu.co/cpa2023/> - [CPA2023\\_fcebog@unal.edu.co](mailto:CPA2023_fcebog@unal.edu.co)

(Updated February 16, 2023)

**Call for Papers**  
**Critical Perspectives on Accounting Conference – CPA 2023**  
**Universidad Nacional de Colombia**  
**Bogotá, Colombia**

<http://fce.unal.edu.co/cpa2023/>

Emerging Scholars Colloquium (ESC): July 23, 2023

Main conference: July 24 - 26, 2023

Every three years, the Critical Perspectives on Accounting Conference brings together accounting faculty, students and emerging scholars, as well as researchers from other disciplines who are interested in critical accounting research. The Conference aims to keep building and consolidating the network of active supporters of critical accounting scholarship. It also seeks to encourage critical reflexivity on the development of accounting prescriptions and the practice of accounting in a world facing a multitude of challenges. Further, the Conference aims to generate substantive conversations on how accounting might be improved in the hope of constructing a better and fairer world.

The 2023 CPA Conference will be held in Bogotá, Colombia, at the School of Business and Accounting of National University of Colombia (in Spanish, *Universidad Nacional de Colombia*). Organizing the Conference in Latin America brings new challenges and opportunities to the CPA community to broadening the accounting research scope and discussions.

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## Format of the Conference:

The Conference will run mainly in-person, for both plenaries and parallel sessions. *A limited number of papers can be accepted to present on online platforms.*

## Deadlines for submission of full papers (Conference and ESC):

The organizing committee proposes two rounds for submissions. Round 1 is aimed at authors that may need to arrange their visit to Bogotá in advance. Authors can decide to send their proposals to either deadline, depending on how far in advance they need to know the decision as to whether or not their paper is accepted for the Conference.

### Round 1:

- Deadline for submissions: December 15, 2022. Acceptance decision and review comments by February 15, 2023.

### Round 2:

- Deadline for submissions: February 15, 2023. Acceptance decision and review comments by April 10, 2023.

*- Deadline extension: March 8, 2023.*

**Language:** CPA 2023 will be a multilanguage event and submissions can be sent in English, Spanish, Portuguese or French. Translation services will be provided for plenary sessions. Paper presentation will be allowed in the preferred language of the author(s). Specifically, papers presented in parallel sessions may be grouped in accordance with the spoken language of presentation. The authors will therefore have to specify, in advance, the language they will speak to present their paper.

**Submission process – main Conference:** Authors can send their full papers using the submission forms available at <http://fce.unal.edu.co/cpa2023/>. For the main Conference, only full papers will be considered (a maximum of 20,000 words length is recommended). (Please note that files that only include the abstract will not be considered for the Conference).

Each author is limited to submit and present up to two papers in the Conference. This policy excludes papers submitted by an individual's coauthors (for which the individual is not the presenting author).

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**Emerging scholars colloquium (ESC):** Submission forms are available at <http://fce.unal.edu.co/cpa2023/>. Ph.D. thesis proposals, thesis chapters and working papers can be submitted to the ESC. Dissertations and working papers from research masters students can be also considered by the ESC committee. A maximum of 20,000 words length is recommended for ESC submissions. (Please note that files that only include the abstract will not be considered for the ESC.)

*Please do not submit the same paper to the main Conference and to the ESC. You may, however, submit two different papers to both events.*

## Topics of interest (this list is indicative and not exhaustive):

- Financial accounting's role in the processes of international capital formation, including its impact on stock market stability and international banking activities
- Management accounting's role in organizing the labor process
- The relationship between accounting and the state in various social formations
- Studies of accounting's historical role, as a means of "remembering" the subject's social and conflictual character
- The role (and consequences) of sustainability accounting in promoting discourses and images consistent with the claim of corporate social responsibility
- Studies aiming to question and deconstruct corporate governance discourses and practices
- The role of tax regulation and practices in engendering social inequities
- The power of the accounting establishment in promoting neoliberalism and financialization
- The role of accounting in globalization processes
- The role of accounting in climate change
- The role of accounting in politics and political discourse
- Antagonisms between the social and private character of accounting
- Power, discourse, and strategy in conglomerates or economic groups
- The role of accounting in gender, class, racial, and ethnic conflicts in the workplace and society
- The role of accounting and auditing in fighting/masking corruption
- Critical pedagogies and education practices in accounting and auditing
- Emancipatory initiatives in accounting and management
- Interplay of critical accounting and critical management studies
- Possibilities for subaltern voices in accounting
- Diversity, inclusion and exclusion in accounting practices
- Critical accounting research in pandemic times

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**Reviewing process and discussions:** All papers will be reviewed before being accepted to the Conference. A discussant will be assigned if the paper is accepted. Regarding discussions, it is important to note that the 2023 CPA Conference aims to stimulate an inclusive and energizing atmosphere. By submitting a paper you agree that you, or one of your co-authors, a) may be asked to review a paper submitted to the Conference; b) will attend the Conference to present your own paper; and c) will discuss another paper during the Conference (note: “b” and “c” only apply to authors whose papers are accepted to the Conference).

**For more information:**

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**Organization:** The CPA 2023 Conference is organized by professors and students of the Group of Interdisciplinary Studies on Management and Accounting – INTERGES, Universidad Nacional de Colombia.