



NORDISK FÖRETAGSEKONOMISK FÖRENING • NORDIC ACADEMY OF MANAGEMENT



**The 26th Nordic Academy of Management Conference**  
Bringing Research Together  
**25-27 August 2021**  
Örebro University School of Business, Sweden

**Call for Papers**

We invite you to submit your research to explore the theme of “*Bringing Research Together*” for the 26<sup>th</sup> biennial NFF Conference in Örebro. We are looking forward to receiving your submissions.

**Track 1.2 – The Dark Side of Management and Accounting**

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**Co-Chairs:**

Kristina Sutter Beime, Örebro University, Sweden  
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**Description:**

There are many ways to organize human endeavors (Parker et al., 2007). At the same time, mainstream organizational theorists are often looking for the one best way to organize. As a consequence, they tend to work with “given problems”, such as matters about goal congruence, best practices, the controllability principle, to mention a few – problems whose solutions aim towards simplicity and even singularity in terms of organization. In order to solve the problems that arise from such solutions, new questions about flexibility, innovation and empowerment come to the forefront; questions that might do little in order to safeguard the variation and multiplicity – the alternative ways to organize – that might still seem possible or desirable.

While “it can always be otherwise” (Parker et al., 2007 p. x) management and accounting techniques seek to simplify organizations and make them more predictable. As a consequence, deviance is often seen as something dysfunctional, as an abnormality in need of correction. That goes for alternative variants and structures of organization as well. Yet, neither organizing nor accounting is simply applied; it is rather “deeply involved in constituting the space in which it is active” (Miller & Power, 2013, p 579). It is a disciplinary technology, a set of micro-techniques of power that normalize both individuals and collectives (Foucault, 1977) and draws a line between the normal and the deviant. While implemented to achieve the good and reach the better, management and accounting techniques produce considerable unintended consequences. Always. But always in different ways.

The dark sides of management and accounting cannot be seen as exceptions (Hanlon, 2015). They can rather be seen as fundamental phenomena of our ways of organizing. These other, unavoidable, sometimes dark sides of our everyday practices are there for us to engage with. Regardless if one

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follows an emancipatory tradition, or believes that the repressiveness never can be eradicated, this track invites scholars to keep discussing “the dark side of management and accounting” in many and diverse ways. We therefore welcome submissions that provide critical and diverse perspectives on the dark sides of organizing. They may focus for example on issues of power, unintended social or economic side effects, exploitation, stigma, surveillance, or resistance. Submissions to this track may reflect on the tensions between various predominant as well as alternative interpretations that different stakeholders associate simultaneously with particular management and accounting initiatives, practices or instruments. Dark sides might manifest themselves in sophisticated as well as banal endeavors. We invite submissions to keep theorizing the dark sides of management and accounting from many original angles (e.g. behavioural, organizational, sociological or philosophical), as it appears as an uncontrollable force integral to human organizing.

**Keywords:**

Critical Management Studies, Critical Perspectives on Accounting, Deviance, Normality, Management Practice

**References:**

Foucault, M (1977), Discipline and Punish: The birth of the prison, Vintage

Hanlon, G. (2015). The dark side of management: A secret history of management theory. Routledge.

Miller, P & Power, M, (2013) Accounting, Organizing, and Economizing: Connecting Accounting Research and Organization Theory, The Academy of Management Annals, 7(1) p.557-605

Parker, M., Fournier, V., & Reedy, P. (2007). The dictionary of alternatives: Utopianism and organization. Zed Books.

**Author guidelines:**

Go to [www.oru.se/NFF2021](http://www.oru.se/NFF2021) for more information about how to submit a paper. The deadline for abstract submission is 30 January 2021. Full paper due: 21 June 2021.

***We very much look forward to welcoming you in Örebro!***

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