

CALL FOR PAPERS: SPECIAL ISSUE OF *ORGANIZATION*

**Workers that matter and work that counts:
Organizing and accounting for value(s)**

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Writing some 35 years ago, Gibson Burrell, one of the founding editors of *Organization* and a leading figure in critical management and organization studies urged scholars in the field of accounting to engage, critically and reflexively, with the de-humanizing effects of organizational life and processes of objectification. The question of who and what we value, and on what basis, should be at the forefront of our minds, he argued, rather than retired behind a seemingly banal but ultimately destructive preoccupation with accumulation, efficiency, profit and loss (Burrell, 1987). Fast forward to current times and these questions acquire a renewed significance. This is an era of multiple crises. Our economy, health, climate, and population are in crisis. The term crisis from Ancient Greek *κρίσις* meaning to judge, reminds us that crises are moments of decision-making but also of passionate critique, a word which not by chance shares with crisis the same etymological root.

In moments of crisis, conventional ways of living, working and organizing come under scrutiny, and we question ourselves and the values that drive our decisions. The COVID-19 epidemics, for instance, reminded us that we value togetherness and health. At the same time, COVID-19 dramatically exposed how value and vulnerability is unevenly distributed among work(ers) (Hancock et al., 2021; Zanoni and Mir, 2022). Workers' protection from COVID-19 was differently distributed by class, gender, and race, with some deaths becoming less valuable hence less grievable than others (Alamgir et al., 2022; Jagannathan and Rai, 2022; Mezzadri, 2022; Skeggs, 2021). Similarly, the ongoing migration and climate crises remind us that the human costs of capitalist accumulation of land and nature is paid by many for the benefit of a few (Chowdhury, 2021; Daskalaki, 2021; Nyberg and Wright, 2022; Skeggs, 2019). The lives of marginalised communities are increasingly disposable lives, having little or no value and the most precarious populations are those who are most vulnerable to State and corporate violence (Chowdhury, 2021; Said, 2012; Zulfiqar, 2022).

In this special issue, we invite contributions that take up the challenge of bringing together insights from critical accounting, and work and organization studies, to consider questions of who and what counts, and who and what matters, and on what basis. 'Mattering' is used here to refer both to the quality of having material (including monetary) value, and to having the capacity to signify or symbolize something of value (e.g. to an organization's rhetorical or corporate identity and ideology). Recognition theorists have drawn attention to how regimes

of intelligibility shape perceptions of who and what counts or matters and who/what does not (Butler, 2020; Tyler, 2019), with accounting representing a key regime of intelligibility regulating recognition of counting or mattering in the semiotic economy and in the organizational lifeworld (Bryer, 2006; Chiapello, 2017; Hall et al., 2015; Jeacle, 2022).

Focusing on this theme, we seek contributions that engage with the ways in which organizational life might be better called to account for itself, and for the ways in which accounting and mattering are organized. While a concern with inequality and valuation has burgeoned in the fields of critical accounting and work and organization studies in recent decades (Alamgir and Cairns, 2015; Alberti et al., 2018; Ashraf et al., 2021; Ayaz et al., 2019; Bapuji et al., 2020; Brickner and Dalton, 2019; Jagannathan et al., 2016; Yang et al., 2021), this growing interest has developed largely in parallel rather than in dialogue (Prichard and Mir, 2010) and this special issue sets out to bring these two fields into a more sustained discussion of the question of who counts, and what matters in a context in which work, organizations and accountability are in crisis.

Critical accounting scholars have long explored inequality as the result of an uneven distribution of the economic value produced by labour and appropriation of this value by corporations, thus questioning mechanisms of labour exploitation that are so central to the capitalist endeavour (Shahadat and Uddin, 2021). However, these scholars have only recently started to interrogate the role that accounting, as an evaluation practice, plays in the construction of subjectivity along axes of race, gender, and class as a process of organization (Burchiellaro, 2021, Burrell, 1987; Hanlon, 2017; Silva et al., 2020; Yang et al., 2021; Ranasinghe and Wickramasinghe, 2021). Recent work by Pitts (2020) echoing an earlier reflection of Tony Tinker (2005), one of the founders of the critical accounting project, reminds us that evaluation processes are always socially mediated so that social, cultural, and ideological aspects (not only factory labour) are of primary importance when investigating matters of value. Yet, accounting studies of evaluation have rarely go beyond investigating "how and why accounting "economizes" and "financializes" conceptions of individual and organizational performance" (Millo et al., 2021, 1). This is a lacuna that we hope contributions to this special issue will tackle.

The role of power, discourse and identity in evaluation processes has been more central in management and organization studies (Ahmad, 2008; Brown, 2019; Hultin et al., 2021; Hultin and Introna, 2019; Kenny, 2010; Jagannathan and Rai, 2015; Segarra and Prasad, 2020; Zulfqar and Prasad, 2022). For instance, these studies have shown how recognition is unequally distributed as some individuals are granted different degrees and form of recognition (de Souza and Parker, 2020). Recognition (or the lack of it) both constrains and enables people's social and organizational existence. A topical example of this is how immigrants are denied institutional and legal recognition and, with it, the possibility to become workers that 'matter' (Ahmad, 2008; Hultin et al., 2021; Segarra and Prasad, 2020; Ulceluse and Bender, 2022). However, these studies have mostly problematized experiences of organizational exclusion at the hands of minority groups overlooking the economic nature of this exclusion (Prichard and Mir, 2010; Zanoni et al., 2010). As noticed by Prichard and Mir (2010), social discrimination does not occur in a vacuum space but within employment relationships characterized by economic exploitation and an uneven distribution of economic value (Alamgir and Cairns, 2015; Jagannathan et al., 2016; Jammaers et al., 2016).

Seeing inequality exclusively in terms of either income/health inequality or social inequality does not allow research to capture the complex inequality affecting individuals' lives and the mechanisms through which their lives are stripped of value (Bapuji and Chrispal, 2020; Chowdhury, 2021; Fraser, 2000). The creation, distribution and appropriation of value through accounting is indeed intertwined with – rather than separate from – the dynamics of identity recognition (Butler, 2004) such that, for example, value is attributed to production with reproduction being designated as its gendered, unworthy Other (Bhattacharya, 2017; Skeggs, 2014). Similarly, recent studies have called for further problematization of the ways in which “free labour” in (digital) capitalism acquires a complexity which is not captured by a focus on paid employment only, whilst we witness the perpetuation of traditional accounting systems of control and surveillance (Beverungen et al., 2015; Pitts, 2020).

The call also invites a broader problematization of how work and workers' value has come to be constituted in the current context of organizational regimes and accounting mechanisms that are embedded, for instance, in systems of exploitation articulated through slavery and caste (Bapuji and Chrispal, 2020; Ezzamel et al., 2004; Silva et al., 2020; Rosenthal, 2018; Shahadat and Uddin, 2021). At the same time, connecting accounting and organizational research can help to expand our sociological imagination to both capture and develop value practices beyond value as defined by neoliberal capitalism (Skeggs, 2014; Gibson-Graham, 2008).

This special issue seeks to bring together papers that provide empirical substance, conceptual clarity and theoretical insight into these issues, from a range of disciplinary perspectives that draw on insights from accounting and organization studies, at the same time as engaging, critically and reflexively, with how these respective disciplines have addressed organization and accounting as processes of evaluation.

In this special issue, we invite contributions that connect critical research on the dynamics of identity recognition with a critique of the economic processes of valuation that characterise organizational life and accounting processes in the current era. We invite contributors to consider both how the value of work and of workers' is organized and accounted for, and how this is implicated in wider processes of socio-economic and semiotic valuation. In short, we invite contributors to consider: Who and what 'counts', or matters, and on what basis?

Papers that are empirical, conceptual and/or theoretical in their focus are welcome. Possible topics that submissions might address include, but are not limited to:

- Discourses and norms shaping work(ers)' value (e.g., the ableist discourse).
- Accounting for free labour (e.g., unpaid care work).
- The transformation of non- or mis-recognized labour, or identity into value (e.g., transgender labour into queer value).
- Emerging forms of management accounting and labour control, including organizing workers' identities.
- Critical views on the evaluation of the sexualized, embodied, and aged aspects of work.
- The dynamics of work(ers) evaluation in global supply chains.
- The (e)valuation of work(ers) in digital capitalism and Taylorism.

- Accounting for nature and human/non-human environments and interfaces.
- The emergence of counter accounts on/of 'unworthy' work and workers.
- The creation of diverse subjectivities and their value in the (in)formal economy.
- Regimes of political and economic intelligibility regulating organizational processes and mechanisms of accountability (e.g., migration, indigeneity, caste).
- The power dynamics of work and value attribution, and the wider context in which these are played out (e.g., COVID, Brexit, neo-nationalisms and colonialisms, work in conflict zones and in settings overshadowed by the threat of war).
- Evolving modes of physical and virtual assembly, opposition, and resistance to non-recognised and misrecognised work(ers).
- Semiotic and symbolic processes of evaluation at the interplay of accounting, accountability, work and organizing.
- Imagining and discovering diverse economies of value.
- Evaluating work(ers) in neoliberal postcolonial settings.
- Artistic, economic, and reflexive value generation and exchange in sectors such as the arts.

Submitting your paper

Papers may be submitted electronically from 1 September 2023 until the deadline date of 1 November 2023 (final deadline) to SAGETrack at:

<http://mc.manuscriptcentral.com/organization>

There will be a special submission tab for the special issue that will become active on 1 September 2023.

Manuscripts should be prepared according to the guidelines published in *Organization* and on the journal's website:

<http://www.sagepub.com/journals/Journal200981/manuscriptSubmission>.

A paper development workshop will be held on **27th April 2023**, via a password protected Zoom link. The workshop will provide further editorial guidance and an opportunity to gain feedback on ideas/work in progress. To take part, please submit an abstract of no more than 1,000 words (excluding references), to si.matter.ing@gmail.com by the **17th of March 2023**, 23:59:59 CET. Decisions on abstracts submitted to the workshop will be communicated by 3 April 2023. This will be held online with participation being possible in person and via a password protected Zoom link.

Participation in the workshop will not be a guarantee of acceptance of the paper for the special issue and neither is the workshop a requirement for consideration of a paper for the special issue.

For further questions about the special issue please use the guest editors' contact email:

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