This special issue wishes to attract contributions from several areas of accounting, organization and management studies in order to engage in debates about the interdependent relationship between the evolution of technology and “professional” work. We are interested in the processes by which information systems may foster, inhibit or otherwise transform the capabilities of professionals across a variety of sectors, as what counts as professional work has changed, and technology itself has adapted and evolved around constantly changing professional obligations and requirements (e.g., personal data and privacy management regulation).

The management literature has often put forward the positive aspect of increasingly sophisticated information technology: less time spent on repetitive, uninspiring tasks means the opportunity for professionals to develop their skills and provide a greater degree of value-added services to their clients, fueled by the access these professionals now have to rich databases. However, the critical literature has painted a darker picture of technological evolution. Echoing Braverman’s classical analysis (1998, originally published in 1974) that saw how the simplification of tasks and progressive breaking down and codifying of knowledge and expertise into standardized organizational processes, led to a deskilling of labor, we may legitimately wonder whether, far from unleashing creativity and fostering innovation, technological evolution might actually mean less jobs, working harder, and being under the surveillance of more powerful control systems (Bron & Gaulejac, 1995). Technological change, instead of generating support and enthusiasm, might conduce to an impoverishment of labor content and produce modern versions of Bartleby, the Wall Street scrivener, who was perfectly happy with the repetitive nature of his job and preferred not to keep up with the evolving complexity of tasks required of him, and was therefore left behind because of his passive resistance to change (Melville, 1853).
We need to enlarge a critical appreciation of how technological innovation relates to professional work and identity, since recent historical developments suggest investigations that may both take stock and anticipate the affordances of technology in business and society. Critical scholars in organization and management theory (Adler et al., 2007; Alvesson & Wilmott, 2002), have a noble tradition of research into the relationship between new technology and the labor process (Knights & Wilmott, 1988; 1990), which can inspire contributors of this special issue to investigate how work and professions evolve because of digitalization.

In particular, transformations such as Artificial Intelligence, platform-based business models, blockchain and cloud-based services have accelerated technological change, stirring a lot of unrest and concern for the future of the labor force in general (Dahlin, 2019) – especially in the professions of finance and accounting (Bhimani & Willcocks, 2014; Quattrone, 2016; Gulin et al. 2019; Knudsen, 2020; Mancini et al., 2017). With the complexity and widespread reach of these new technologies, those who develop them occupy a new position within the professions’ ecosystem; that is to say within the web of connections between professionals and other actors (clients, service providers, other professions, regulators, and the public). In the process, the notion of what is professional expertise is changing and it is not a futuristic scenario (and platforms render it increasingly feasible) to think that professionals (accountants but not only) may soon increasingly cross the boundaries of IT-design, in order to create their own information systems. At any rate, this prospect calls for a critical assessment of the relationship between digitalization, work and professions that this special issue aims to advance.

These changes engender a range of research opportunities, not least in terms of delving deeper into the dynamics of professional expertise in the study of organizations and digitalization. Not only have work tasks become more or less complex under the influence of IT, but in professional domains such as auditing, the judgment of professional partners is increasingly dependent on the expertise of IT specialists and other complex protocols (Bonner, 1994; Smith-Lacroix et al., 2012). Accounting and other professions have recently experienced institutional domain changes worthy of further critical investigation (Suddaby et al., 2015). Software development is in itself a complex, evolving object of activity (Adler, 2005). We need to understand both how digitalization influences some important professions in business and society (e.g., lawyers, accountants, auditors, physicians, bankers, etc.), but also how technology impacts the fundamentals of professional expertise, and the job market more
broadly (e.g., whether liberating organizations of menial jobs just means downsizing). Moreover, software marketing narratives that promise a skill-based development of careers and higher performances, discounts the time, personal and economic investment to acquire software and become proficient in digital tools (and in all its updated and radically upgraded versions).

In other words, we need to learn what tradeoffs digital transformation imposes on organizations and business actors, and what desirable and undesirable effects it brings to professions and work. In parallel, we need to understand the everyday concerns of IT entrepreneurs, CEOs and CFOs, related to how digitalization creates new occupations and business models, and engenders new dynamics of expertise, competition and collaboration.

The recent Covid-19 pandemic has disrupted the conventional unfolding of business activities and accelerated the pace of digital innovation applications such as blockchain, AI, platforms, and Software as a Service. These innovations have the potential of revolutionizing employment but they are also a way to diffuse the managerial rhetoric of “techno-liberation”, which might be another route to continued serfdom and yet another face of capitalist oppression. Further, as far as professions are concerned, we need to explore how the traditional markers of professional identity, such as professional judgment, professional expertise and notions of the public interest are changing due to technology. We also need to revisit some older theoretical notions such as Abbott’s (1988) *jurisdictions* (Smith-Lacroix et al., 2012): are there jurisdictional boundaries that professionals should not cross when engaging with digitalization – the risk being that of developing software that promotes strong forms of client agency (i.e., devaluing professional specific expertise)?

We thus invite critical reflections on digitalization, work, and professions from researchers within and outside the field of accounting. We welcome a variety of methods and the development of meaningful interdisciplinary contributions. Questions that could be addressed by this special issue, include but are not limited to the following:

- How are new technologies and cloud-based systems changing professions?
- Are the IT-enabled or IT-enforced changes in professions more consistent with an upskilling of particular professional roles, or do they translate into a deskilling or radical change of expertise?
- What kinds of resistance to digitalization do professionals engage with more frequently? On what grounds is resistance claimed and enacted?
- To what extent does digital transformation favor an actual upskilling of the professionals involved (who demonstrably engage in added value activities as a direct effect of the time they save with automation of routine time-consuming tasks)?
• What are the unexpected and undesired effects of technological change on professional routines (including on tasks unquestionably labelled ‘menial’, and ‘undesirable’ – but where a lot of tacit knowledge may lie)?
• How can digital transformation damage, replace or reinforce the pivotal role of trust connecting particular professionals with clients and stakeholders?
• How are artificial intelligence, platforms, blockchain, and cloud-based services changing the ecosystem of occupations?
• To what extent does resistance to digitalization provoke a radical change in professional identity (instead of an acceptable evolution of their professional role)?
• What are the organizational processes we can expect digital technologies to take over from humans and with what effects on professions?
• What stakes are involved in contemporary dynamics of expertise surrounding the digitalization of work?
• To what extent is the digitalization vs. “professional” work dynamics impacted by the Covid-19 crisis?

Preliminary workshop

A workshop will be held at INSEEC Grande Ecole in Lyon (2021), during the Digital, Innovation, Entrepreneurship & Financing (DIF) Conference, December 20-22, 2021. Authors wishing to present at the workshop should submit their full paper or extended abstract (1,000/1,500 words) by October 15, 2021 to Fabio James Petani (fjpetani@inseec.com). Authors of selected papers from the workshop will be invited to submit their revised papers for this special issue, subject to the journal’s normal review processes.

Submission process to the journal

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 June 30, 2022.

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 2024. Any queries or enquiries about the special issue should be directed to Fabio James Petani (fjpetani@inseec.com).
REFERENCES


