

Call for Papers

Valuation, Technology and Society

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A Workshop sponsored by Accounting, Organizations and Society

21-22 April, 2017, College Court, Leicester

A growing number of researchers across the social sciences are investigating valuation as a social process. Alongside the long-standing interdisciplinary research into accounting as social and institutional practice, a number of new fields of research and thematic banners have been arising in areas relevant to the study of valuation, fields such as the social studies of finance and sociological studies of “economies of worth” (see, among others, Callon, 1998; Boltanski/Thévenot, 2006; Callon/Millo/Muniesa, 2007; Knorr Cetina/Preda, 2012; Aspers/Dodd, 2015). Valuation practices have been studied with respect to the construction of markets, firms or states, and they have been associated with the making of economic agency in various shapes and forms. Technological aspects of valuation from organizational routines to calculative practices, computer algorithms and information systems continue to figure prominently throughout such research. In particular, valuation devices – artefacts, processes or assemblages that enable, frame and bring about valuations – have been a focal point in interrogating and revising central concepts of social and economic theory, most notably with respect to concepts of economic action, markets, performativity, human and non-human agency.

Despite such common focus, convergence of empirical findings is still limited with respect to how the spread and use of valuation devices affects the diverse social settings in which valuation takes place – and, critically, how the use of such devices transforms values and valuations. Recent publications indicate that such convergence is increasingly coming within reach (Kjellberg et al., 2013; Antal/Hutter/Stark, 2015; Dussauge/Helgesson/Lee, 2015; Kornberger, Justesen, Madsen/Mouritsen, 2015). We observe considerable momentum across fields in addressing questions such as: how do tools and technologies of pricing,

costing, indexing or projecting value change the ways people in firms, markets, in the profession, and in everyday life value goods, activities, or one another? To what extent do valuation devices create novel accounts of value? Are there regularities in the types of accounts and accounting which valuation devices bring about? In what respect do collective valuations change once they are increasingly supported by ready-made technologies of accounting, measurement and calculation? What is the effect of black-boxing valuation in artefacts and does the diffusion of such artefacts change, consolidate or dissipate economic agency? To what extent does it decentralise how value is being accounted for, e.g., through the use of social media or online rating systems? How does the diffusion of valuation devices across society affect the work and occupational niche of valuation professionals such as accountants or market analysts?

The *Valuation, Technology and Society* workshop aims to build on the wealth of research currently addressing these questions by bringing together a broad range of scholarship from across (and not necessarily limited to) accounting, finance, anthropology, sociology, economics, history, science and technology studies, media studies or social psychology. We are specifically seeking papers that use in-depth empirical analyses of valuation devices in social contexts in order to address the analytical and theoretical challenges in understanding valuation as a social process and indicate points of convergence across cases.

Indicative themes are:

□ the impact of valuation devices on banking and finance, for example, in the delivery of financial services in retail banking or the making of investment decisions; the extent to which the use of valuation devices has brought about and supported new forms of recruiting clients or interacting with stakeholders; the impact of valuation devices in creating new lines of business, for example in the emerging fintech sector and in blockchain banking; how valuation devices have transformed markets and organizational cultures through dynamics of disruptive innovation, pressures to innovate or the recruitment of IT talent.

□ the mobilization by valuation devices of different types of qualitative and quantitative data, algorithms, ratings and rankings; the ways in which they make use of 'big data' and internet traffic; how valuation devices make use of mobile computing.

□ the effect of valuation devices on technologies of the self through the introduction of new forms of measurement and value, for example, in health and personal fitness; how mobile or 'wearable' technologies are part of broader information systems in tracking fitness or risky behaviour; how valuation devices contribute to the management of populations.

□ how valuation devices affect the construction of social problems like economic growth, climate change, air pollution, immigration, public spending or sustainable development; how the scope of valuation has been extended to take into account social and environmental impacts of organizational action; the effects this has had on finance, investing and the management of risk.

□ the involvement of valuation devices in processes of reorganization and reform; their roles in dis-assembling and re-assembling organizations and institutions.

□ the effect of valuation devices on the competition among professions over the recognition of expertise and the struggle over professional jurisdictions; whether valuation devices instantiate particular forms of 'adversary accounting'.

□ how valuation devices affect the very logic of account production, for example by involving customers and clients in the construction of ratings and rankings.

□ whether there is a specific role for valuation devices in valuing objects that are unique and 'singular', for example, rare items or works of art.

□ how different forms of social science contribute to the development of valuation devices; whether novel forms of

social science are made possible through the use of valuation devices in society; the roles of accounting in exploring these possibilities.

We believe that social science has much to gain from a more continuous understanding of how accounts of value are produced and circulated among human and non-human actors, facilitate action and organization, and underpin markets, networks and institutions.

Please send an abstract (about 500 words) of your intended contribution by November 10th 2016 to the organisers of the workshop c/o Hendrik Vollmer, hv25@leicester.ac.uk

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