Accounting & Vulnerability

Research Workshop at Helmut-Schmidt-University, Hamburg

September 14-15, 2026
Venue: Thomas-Ellwein-Saal
Mensa building, ground floor, main campus at Holstenhofweg 85, 22043 Hamburg

Theme and workshop objectives

In many strands of social theory, vulnerability is no longer seen merely as a deficit or an attribute of specific "at risk" groups, but as a constitutive and universal feature of embodied, relational life (Fineman, 2010, 2011, 2019). Feminist, queer, crip, and decolonial thinkers have highlighted how vulnerability is unevenly distributed and actively produced through intersecting regimes of race, gender, disability, coloniality, and class, while also becoming a potential resource for resistance and counter-politics (Gambetti et al., 2016). Recent work on contextualised vulnerability in trust research conceptualises vulnerability as a dynamic capacity cultivated across multiple overlapping "life worlds", rather than a fixed state within a single dyadic relationship (Harrer, 2025; Scheytt et al., 2025; Wisner, 2016).

Accounting is implicated in how vulnerabilities are recognised, measured, governed, and sometimes rendered (in)visible: through classifications, standards, budgeting, and reporting, accounting can shape which lives and losses 'count', how responsibilities are allocated, and which harms are treated as residual or external (Bracci et al., 2015; Star and Bowker, 2007). Critical accounting studies have begun to trace these dynamics across contexts such as austerity and public service provision (Barbera et al., 2017, 2020), the Coronavirus pandemic (Leoni et al., 2021; Sargiacomo et al., 2024), refugee governance (Frey-Heger and Barrett, 2021; Pianezzi et al., 2022), and disaster relief and recovery (Sargiacomo, 2015; Sargiacomo et al., 2014). These discussions also extend to debates about the public interest role of the accounting profession in 'accounting for the vulnerable' (Burns and Jollands, 2020). Ethnographic research in social care further shows what is at stake when accounting becomes a representation of vulnerable people, including processes of risk-based constitution, dignifying representations and the co-production of user voices (Kuhlmann, 2022).

Building on this emerging literature, accounting can be seen to connect to vulnerability through a set of mechanisms: it may dehumanise or silence certain groups by translating them into abstract categories and 'cases'; it may displace responsibility by framing harm as individual choices or technical issues; and it may exclude specific forms of suffering from what is measured, audited, or deemed accountable (Annisette and Prasad, 2017; Lehman et al., 2016). Simultaneously, critical work points to the possibility of counter-accounts and "dialogic accounting" that can surface marginalised experiences and open spaces for contestation and care (Manetti et al., 2021; Twyford et al., 2022).

The two-day workshop "Accounting and Vulnerability" brings together critical accounting scholars with selected researchers working in crip theory and disability studies, decolonial feminist scholarship, organisation studies, and related fields. Alongside presentations and thematic discussions, the workshop will feature two inspirational and thought-provoking keynote sessions – one on crip theory and one on decolonial feminist theory – offering conceptual lenses intended to challenge and enrich accounting-based understandings of vulnerability. We invite extended abstracts (including early-stage project ideas) that develop conceptual and empirical perspectives on vulnerability and explore how accounting practices shape and are shaped by vulnerable subjects, groups, organisations, and communities.

Conceptualizing vulnerability

We explicitly assume that there is no single stable definition of vulnerability. Vulnerability may be approached, for example, as follows:

- a universal and constant feature of the human condition that calls for a "responsive state" and collective responsibility (Fineman, 2010, 2011, 2019);
- an effect of specific socio-material arrangements, infrastructures, and forms of classification that create "residual categories" and silence certain forms of harm (Star and Bowker, 2007);
- a bodily, affective, and contextual capacity cultivated across multiple relational spheres that can open or foreclose possibilities for agency and care (Butler, 2016; Harrer, 2025);
- a lens for interrogating intersecting forms of oppression and privilege in feminist, crip, queer, Black radical, and decolonial thought, including critiques of resilience and "responsibilisation" discourses (Gambetti et al., 2016; Fineman, 2019).

The workshop invites contributions that engage with these and other strands of theorising, put them into dialogue, or explore their tensions. We particularly welcome work that:

- interrogates how vulnerability is constructed, distributed, and lived in specific sites where accounting matters (e.g. welfare, health and social care, education, housing, migration, policing and security, climate and environmental governance, and digital platforms);
- explores how vulnerability is governed and represented in social care and activist movements, including risk-based assessments, quality frameworks, and the co-production of service user voices;
- examines accounting classifications, categories, and standards that define and distribute vulnerability (e.g. "vulnerable customers", "at risk" groups, "critical" sectors, "socially vulnerable" communities);
- analyses how accounting technologies (e.g. budgets, performance indicators, risk registers, audit trails, ESG metrics, ICF taxonomy) contribute to the processes of "vulnerabilisation" or/and to the protection and empowerment of vulnerable subjects;
- conceptualises vulnerability in and beyond accounting from feminist, queer, crip, Black radical, decolonial, post- and anti-colonial, phenomenological, posthuman, and infrastructural perspectives.

Vulnerability, crises and civil preparedness

Vulnerability changes dynamically over time (Scheytt et al., 2025). Recent crises, including the global financial crisis and ensuing austerity politics (Bracci et al., 2015; Barbera et al., 2020, 2017), the continuing coronavirus pandemic and its organisational and governmental responses (Lai et al., 2025; Leoni et al., 2021; Sargiacomo et al., 2024), the repercussions of refugee crises and migration governance (Frey-Heger and Barrett, 2021; Pianezzi et al., 2022), and the aftermath of natural disasters (Sargiacomo, 2015; Sargiacomo et al., 2014), have made vulnerabilities visible while reshaping how they are accounted for, governed and politicised. In parallel, research on civil preparedness and resilience highlights how organisations and public authorities attempt to anticipate and manage vulnerability through calculative infrastructures, risk perceptions and preparedness practices (Barbera et al., 2020, 2017; Tallaki and Bracci, 2021). We invite papers that examine how vulnerability is articulated and governed during crises and conflicts and how accounting is implicated in these dynamics. Possible areas include, but are not limited to the following:

- analyses how valuation, categorizing, costing, budgeting, performance measurement and auditing organise, prioritise and ration care (e.g. health and social care, education, child protection, elder care, disability services, and poverty relief);
- interrogates how accounting frameworks and classifications define "critical" infrastructures, essential services and "vulnerable" populations, shaping preparedness/resilience agendas in local governments, hospitals, NGOs, and defence-related settings;
- examines shifts in vulnerability during and after crises, such as how budgeting, performance management and risk accounting allocate resources, responsibilities and losses in contexts such like war, displacement, humanitarian response, trafficking and modern slavery;
- analyses socio-ecological vulnerability and how accounting and reporting shape responses to the climate crisis, including loss and damage, environmental risk management and uneven resilience;
- explores how digital, data-driven and AI-enabled accounting, platforms, surveillance technologies, automated classification, and algorithmic decision-making can intensify, mitigate, or reconfigure exposure, risk, and care.

Workshop format

The workshop is designed as a 'lunch-to-lunch' event, starting with a light lunch on Monday and ending after lunch on Tuesday. It is deliberately structured to prioritise dialogue and collective sensemaking over traditional back-to-back paper presentations.

The programme will include two inspirational and thought-provoking keynote sessions (speakers to be confirmed): one introducing crip theory and one introducing decolonial feminist theory as lenses for re-thinking vulnerability in and around accounting.

Based on the submissions, we will assemble thematic panels in which participants briefly introduce their projects and then respond to each other's ideas, opening the discussion to the wider group.

The workshop will be conducted entirely in person at the Helmut-Schmidt-University / University of the Federal Armed Forces Hamburg. Please let us know if you have any accessibility requirements we can support. Participants who arrive in Hamburg earlier on Monday are welcome to use workspace at the university; details will follow.

Young scholars session (optional): after the main workshop programme ends after lunch on Tuesday, we will host an additional afternoon session for early-stage scholars (e.g. PhD students and postdocs) to discuss work-in-progress, research designs, and conceptual or methodological challenges. Everybody is warmly invited to stay for this session and contribute, but participation is entirely optional. This will be organised as small-group 'paper clinic': participants will be placed in groups of three to four and are invited to read each other's work in advance to provide focused feedback. We will aim to include at least one more experienced (senior) researcher in each group to help facilitate constructive discussion. If you would like to present your work at this session, please indicate this in your submission.

Method workshop (in the same week): On Wednesday of the same week (September 16), another workshop will take place in Hamburg to discuss interventionist and immersive methods in accounting research. So, please feel invited to stay a day longer in Hamburg. For further information check www.hsu-hh.de/icu/diwop/workshops or contact jjunne@hsu-hh.de.

Submission format

Interested participants are invited to submit an extended abstract of up to 1,000 words (excluding references). We explicitly welcome work-in-progress, early-stage projects, and idea papers, as well as more developed studies. The abstracts should outline the following:

- the research question(s) and their relevance to accounting and vulnerability;
- the theoretical framework and how it conceptualises vulnerability;
- the methodological approach and empirical material (if applicable);
- the expected contribution to debates on vulnerability in accounting and related fields.

Please indicate whether your contribution is primarily conceptual/theoretical or empirical, and if your submission is intended for the young scholars session Tuesday afternoon. We will consider these preferences when developing the program.

Submissions should be sent as a single PDF to Finia Kuhlmann and Jaromir Junne (kuhlmann@hec.fr; jjunne@hsu-hh.de) with the subject line "Submission for Accounting and Vulnerability Workshop 2026".

Key dates

- Deadline for extended abstracts (1,000 words excl. references): 30th June 2026
- Notification of acceptance: 15th July 2026
- Registration (free of charge): open until 1st September 2026
  Registration link: www.hsu-hh.de/icu/diwop/workshops/
- Submission of updated abstracts or working papers: 6th September 2026

Selection criteria

Abstracts will be selected based on their originality, theoretical and/or empirical depth, and relevance to the workshop theme. We particularly value contributions that:

- foreground vulnerability as a central analytical, normative, or methodological concern;
- demonstrate sensitivity to the lived experiences and voices of vulnerable subjects;
- engage critically with accounting infrastructures, practices, and institutions.

To enable in-depth discussions, a limited number of papers will be selected for presentation. We aim for a balanced programme in terms of topics, methods, and career stages.

Costs and funding

The workshop is free of charge and you are invited to lunch and dinner as well as coffee and snacks. The event is part of the dtec.bw-funded research project DiWop on digitalisation and management control in small social care organisations, supported by the European Union – NextGenerationEU.

Hosts and Contact

The workshop is jointly hosted by Finia Kuhlmann/HEC Paris and Jaromir Junne, Dorina Kurta and Felix Genth/HSU Hamburg in collaboration with the OPAL research cluster (Organisation, Personal, Arbeit, Leadership).

For questions regarding the workshop program, please contact Jaromir Junne, jjunne@hsu-hh.de. For questions regarding food, drinks and logistics, please contact Dorina Kurta, kurtad@hsu-hh.de.

Draft Schedule

Monday, September 14th, 2026

9-12 am: early bird arrival, working spaces on the campus will be arranged

12.00 am: Lunch

13:00 pm: Welcome by the organizers

13:15-2:45 pm: Session 1

2.45 pm – 3.15pm: Coffee Break

3.15 – 4.45pm: Session 2

7:30 pm: Dinner @Cafe Paris

Tuesday, September 15th, 2025

9.00 am: light Breakfast

9:15 – 10:45 pm: Session 3

10.45 – 11.00 am: Coffee

11:00 – 12:30 pm: Session 4

12:30 – 1.00 pm: Round-up session / end of workshop

1:00 pm: Lunch

2:00 – 3.30 pm: Young scholars' projects and paper clinic – Session Y1

3.30 – 4.00 pm: Coffee

4:00 – 5.30 pm: Young scholars' projects and paper clinic – Session Y2

7:30 pm: informal dinner

Hosts:

Dr. Finia Kuhlmann, kuhlmann@hec.fr
HEC – Department for Accounting and Management Control

Dr. Jaromir Junne, jjunne@hsu-hh.de
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This workshop it part of the dtec-project DiWop: www.hsu-hh.de/icu/diwop
and the OPAL research cluster at the Helmut-Schmidt-Universität: https://www.hsu-hh.de/opal/

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