

## **Call for Papers: Fraud in Accounting, Organizations and Society**

**Conference organizers: David Cooper (Alberta), Tina Dacin (Queens), and Don Palmer (UC, Davis)**

**A Workshop Sponsored by *Accounting, Organizations and Society*,  
University of Alberta and Queens University**

**Dates: April 1-2, 2011. At Imperial College, London**

Many scholars, from diverse disciplines, have addressed issues of fraud in organizations and society. Sociologists have been interested in various aspects of white collar crime, the boundaries between entrepreneurialism, rules and criminal and fraudulent activity and the social construction of fraud, scandal and corruption. Legal scholars have ranged from a concern with liability regimes, the enforcement of law and regulations and the roles of various professional firms and associations in producing legal and commercial practice in relation to insolvency, bankruptcy, liability and the enforcement of contracts. Students of political science have been concerned about the regulation of fraud and the inter-relations between governance and corruption. Economists have examined the relationship between property rights, governance regimes in corporations and economies and linked these to measures of economic and social well being. The boundaries between formal and informal economic activity connects with a concern with fraud and tax revenues. Management and organization researchers have been concerned with wrong doing and illegal activity in organizations, including a concern with the nature and identity of fraudsters and whistle blowers. Management itself has been described in terms of moral mazes. Research in ethics increasingly raises questions about the moral character of fraud and corruption, questioning the very categories of popular, academic and professional discourse. This workshop invites scholars from such disciplines to address issues that are likely to be relevant in expanding the domain of accounting research on fraud.

Till now, accounting research on fraud has been dominated by an interest in auditing, focusing on detection and prevention of fraud and the technologies of fraud and audit examination. More recently, accounting research on fraud has usefully expanded its horizon beyond audit, examining issues of money laundering, risk management, the ethics of earnings management and manipulation, the boundaries between tax avoidance and evasion and the emergence of fraud and corruption metrics in government. This workshop thus also invites accounting scholars to address issues that are likely to be relevant in expanding the domain of accounting research on fraud.

This diverse academic interest in fraud in organizations and societies has reflected an increased public concern with fraud and a loss in public confidence in institutions as diverse as stock markets, auditors, corporate executives and government. Various corporate, social and political scandals, fraud and corruption in government and the fraudulent (and immoral) practices of leaders in politics, financial institutions, corporations, NGOs and religious institutions, have motivated particular investigations and analyses. This workshop aims to draw together scholars from diverse disciplines, often concerned with particular cases, to examine fraud from inter- and trans- disciplinary perspectives.

Processes of accounting are centrally bound up with activities of fraud. Accounting firms conduct not only audits but offer services that constitute tax planning, risk management, the forensics of fraud and corporate governance. They advise governments about financial management and public finance, including appropriate controls on fraud. They interact with multiple occupations in disputes about the nature, causes, effects and remedies for fraudulent behavior. They compete with other occupations (lawyers, the police and consultants) about appropriate knowledge and approaches. Technologies of measurement pervade debates about the nature, extent and distribution of corruption and foreign aid. Accounting earnings are managed in the name of corporate finance but their morality is questioned by multiple stakeholders and those concerned about short- termism. Accounting institutions develop rules, regulations and norms about the boundaries between fraud, entrepreneurial activity and legitimate management activity. This workshop seeks to draw together researchers from a variety of disciplines interested in examining fraud in organizations and society with the aim furthering research in fraud in accounting, organizations and society.

**Conference submissions must be submitted by email before 30th November 2010 to Prof. David Cooper ([david.cooper@ualberta.ca](mailto:david.cooper@ualberta.ca))**

Authors will be notified of their acceptance to the workshop by 20 January 2011. A financial contribution to conference expenses will be made to authors of accepted papers. Authors of selected papers from the conference will be invited to submit revised papers for a special issue of *Accounting, Organizations and Society* and will be subject to the normal review process of the journal.