



Call for Papers

The Centre for Accounting Ethics at the University of Waterloo 5th Biennial Thematic Symposium: The impact of Global Pandemic, Specifically COVID 19, on Ethics, Professionalism and Judgement in Accounting and Financial Reporting

Submission Deadline: December 1, 2021

Introduction to the Conference

The Centre has partnered with the journal *Accounting and the Public Interest* for the upcoming symposium.

The global pandemic, COVID 19, is having a significant impact on the global economy, society, social welfare and governments. Governments are implementing welfare programs for individuals and business. Business is responding with layoffs in some sectors and retooling and increased production in others. The crisis presents the opportunity for corporations to trade off ethical and societal outcomes against financial loss and/or gain. Firms may take significant ethical actions that enhance social welfare and/or they may undertake significant unethical actions given little possibility of detection (e.g., misreporting to government assistance programs and hiding underperformance and write-offs in financial reports). Not only will the effects of the crisis be felt in financial reporting but also in the weakening of managerial control systems, where working remotely without observation and employee absences may result in lapses in controls, decreases in data security and increased opportunities for fraud and misreporting. Both internal and external audit functions may be impaired by the new work environment and possible delays. All of these factors lead to a broad range of research questions focused on the effects of this crisis or future pandemics on corporate ethical practices faced by accounting during and after the pandemic encompassing management control, audit and financial reporting.

In this symposium, we focus on ethical aspects of the COVID 19 Pandemic faced in the domain of accounting and by accounting professionals. We are concerned with at least three perspectives: that of the accountant (i.e., how financial and managerial accountants respond in a Pandemic, both in terms of what to report and the extent to which traditional professional and ethical values and obligations become secondary or remain primary in a Pandemic), that of the auditor (i.e., moral obligation of the auditor and their duty/ability to audit, this would include tradeoffs that may have been made between professional obligations and ethical obligations), and that of the financial markets and regulators in response to financial reporting (i.e., how the market values and interprets meaning of audit reports and financial reporting in the face of a Pandemic). We encourage accounting ethics researchers, using a full range of research methodologies, to address the ethical issues faced by the financial and audit community surrounding the topic. Some areas to consider are:

- Organizational responses to COVID-19 and Pandemics, including those faced by audit firms and the accounting profession.
- Financial reporting and misreporting and the ability or lack thereof to report and/or audit financial obligations during Global Crises.
- CSR disclosures that might be affected by, and unique to the Pandemic.
- The role of audit and/or attestation, auditing demand over pandemic reporting and audit ability as well as staff welfare issues under pandemic conditions.
- Data issues related to the use of pandemic-specific metrics in practice and/or in research, including the ethicality of comparative analysis and “big bath” during Pandemic impacted fiscal years.

- Data privacy and security issues as influenced by remote use of clients and firms' historically highly sensitive and secure financial information.
- Change in accounting methods and estimates to incorporate ethical considerations in business continuity planning and disaster recovery associated with existing and future Pandemic efforts.
- What does it mean to accurately report the effect of the Pandemic in a company's annual report? What are the ethical implications of various forms of reporting the impact?

Potential research questions for consideration include, but are not limited to, the following:

- What is the role of regulators, professional accountants, companies, external data providers, auditors, investors, and/or activists in the reporting of pandemic metrics and other extended external reporting?
- How is the ethical tradeoff between higher ethical considerations and financial reporting presented by the accounting community, and what is the market reaction to the various presentations?
- To what extent did financial accounting influence the determinants, and/or consequences, of various government and/or corporate preparedness and responses to COVID-19?
- How are various stakeholders influenced by the financial accounting and potential exploitation of government programs for the corporation's benefit and possible detriment to employees and society?

The Symposium encourages contributors to consider these important issues in accounting ethics from a broad range of perspectives. Interdisciplinary work may lead to particularly rich understandings and approaches. For example, management information systems, computer science, law, philosophy, science and technology, information studies, media studies and political science disciplines (amongst others) may all enrich submissions for this call. They seek papers that are explorations of the intersection of how the Pandemic and responses to the Pandemic has been influenced by or will influence accounting professionalism, accounting ethics and the accounting profession from a theoretical or empirical perspective.

Symposium Details

The symposium will be held in May 2022, in Toronto, Ontario.

Submissions that are accepted for the Symposium may be considered as submissions to a special section of an issue of the journal *Accounting and the Public Interest*.

Guest Editors:

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Submission Instructions

Authors wishing their submissions to be considered the Centre for Accounting Ethics, University of Waterloo Thematic Conference should be submitted to Jenny Rothwell at jrothwell@uwaterloo.ca by **December 1, 2021**.