Experiencing Intellectual Nomadism: The First EIASM Workshop on Preventing Accounting Scandals: Practices and Practitioners

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April 2019
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The first “EIASM Workshop on Preventing Accounting Scandals: Practices and Practitioners” took place at the International University of Monaco, on March 14-15, 2019. Its formal aim was resolutely oriented toward the stimulation of research diversity, and the development of a collective agenda regarding promising future research areas. As stated in the original call for papers, the Workshop aimed “to explore practices and practitioners behind accounting scandals under different perspectives and to bring out new research questions on this area.” A total of 15 papers were presented at the Workshop, from authors coming from nine countries and three continents. Ten of these papers were qualitative whereas five were quantitative – all aiming, in different ways, to examine different aspects of the backstage of scandals and fraud.

Accounting scandals, collusion and fraud constitute for many people outrageous and highly detrimental events – definitively one of the most pressing and enduring social problems surrounding the domain of business (Neu et al., 2013). From a longitudinal perspective, these events are characterized by a sense of continuity, in spite of the significant resources that organizations and society invest in terms of strengthening regulation and control (Guénin-Paracini et al., 2014). A range of technological apparatuses as well as diverse forms of expertise are recurrently proposed in trying to bring this enduring social problem more and more in the purview of controllability. Yet fraud and fraudsters stubbornly resist. It is also worth noting that significant jurisdictional contests (Abbott, 1988) have taken place around the fraud problem.

From an academic perspective, the litany of fraud and accounting scandals is undeniably of great intellectual interest, not least because of the extent of disruptive effects that each specific case tends to engender. A range of enigmatic and inspiring research questions come to mind as significant targets of scholarly examination. Why do people engage in fraudulent behavior? How does society make sense of financial and accounting scandals? How are such scandals represented and constructed – in the press, the social media, and wider society? What consequences ensue from these constructions? Recognizing that disruptive events tend to engender, within society and organizations, a dynamics of change and continuity (Malsch & Gendron, 2013), how does the dynamics play out in the context of specific scandals and fraud cases? To what extent do scandals result in scapegoating processes and, quite “miraculously”, in the reinvigoration of control expectations and promises? Whose interests and what forms of expertise benefit from the continuity of accounting scandals and organizational fraud? What parties are marginalized along the way?

Of course, research has endeavored to investigate these important questions (e.g., Cooper et al., 2013). Yet the complexity of fraud behavior, collusion and accounting scandals (e.g., motivation of fraudster, fraud scheme being used, claims to expertise promoted to offer solutions, etc.) imply a continual need to develop and update knowledge. Fraud and scandals are not fixed in time and space. On the contrary, a wide range of perspectives and methods are required in order to develop what will irremediably remain as a partial understanding of the phenomenon.

From the onset, the Workshop was committed to a diversity agenda – recognizing that it is impossible to develop a thorough understanding of a complex object of study from a single perspective or using the same research method (Flyvbjerg, 2001; Williams et al., 2006). A diversity agenda was not a trivial choice as the field of management research (of which accounting research is part of) is increasingly characterized by paradigmatic specialization – or in-box thinking.
Consequences of excessive specialization and in-box thinking are manifold, as sustained by Alvesson and Sandberg (2014, p. 968):

Strong specializations and narrowly defined research fields tend to produce fragmented knowledge, unnecessary polarization among researchers, harmful protectionism of specific areas and uncreative thinking (at least outside puzzle-solving tasks) which, taken together, generate significant barriers to more innovative and frame-breaking research.

It is, therefore, as if only events and interactions taking place within one’s own tribe really count (Gulati, 2007). In other words, it is reasonable to believe that the current climate surrounding the institutions of management and accounting research increasingly lead people to engage in intra-paradigmatic interactions – to the detriment of being exposed to “unusual”, different and perhaps inspiring ideas coming from “abroad” (Humphrey & Gendron, 2015).

As such, one of the most interesting features of the Workshop was to constrain the physical setting to a single room, in that no parallel sessions were allowed. The participants were in a way “prisoners” within a single room, therefore being exposed to a number of presentations which were not consistent with ways of thinking and doing within their usual paradigmatic tribe. Yet in spite of their diversity, the different papers illuminated in some way, each through a distinct angle, a common object. The quality of the conversations that took place between the presenters and their audience was high as the debate frequently engaged with substantive matters. Participants had the opportunity to interact with people they would certainly not have met within their “normal” intra-paradigmatic conferences.

As such, it is not exaggerated to maintain that the Workshop allowed participants to experience what Alvesson and Sandberg (2014, p. 978) describe as intellectual nomadism – which they view as a process to consider in trying to reinvigorate the level of inspiration, novelty and meaningfulness in the field of research:

Box breaking therefore also requires a strong degree of intellectual nomadism in the sense of moving in a broader and more varied intellectual territory rather than within a single research box. […] Intellectual nomadism may include engaging in broader scholarship as a way of getting ideas and inspirations from varied sets of literatures, types of research projects and social groups. […] Interacting with people who hold different perspectives on important issues may expand one’s mindset.

Overall, the Workshop engendered an engaging debate about the macro-economic, institutional setting, and firm-level scenarios that may provide incentives to accounting misreporting. All this in a friendly atmosphere enriched by a fantastic Mediterranean climate together with the good food and drink offered by the Côte d’Azur. Given the enthusiasm of the participants and the great feedback we received, we are already planning a second edition for this Workshop to take place in the Spring of 2020 in a location to be determined.

References


