



2nd EIASM WORKSHOP ON FRAUD AND ACCOUNTING SCANDALS

Online, March 18-19, 2021

P R O G R A M M E

2nd EIASM WORKSHOP
ON
FRAUD AND ACCOUNTING SCANDALS

CHAIRPERSONS

Domenico Campa - International University of Monaco, Monaco
Aude Deville - Nice University, Nice University School of Management, France
Yves Gendron - Laval University, Québec, Canada
Alberto Quagli- University of Genoa, Italy
Paola Ramassa - University of Genoa, Italy

Thursday, 18 March 2021 (Note that all times mentioned are in **CET** (Central European Time - Brussels/Rome/Paris/Berlin time zone))

09:00 – 9:10	<i>Login</i>
09:10 – 9:40	Welcome Note (Domenico Campa and Paola Ramassa), introduction and presentation of the participants
Morning Sessions 1	Chair: Domenico Campa
9:40 – 10:25	Title: The influence of corporate governance mechanisms on probability of fraud occurrence: evidence from Russian companies Author(s): Aslanyan Gayane; Makeeva Elena; Oksana Soboleva Discussant: Bagaric Josipa
10:25 – 11:10	Title: Corporate governance and accounting fraud: the influence of ownership structure Author(s): Bagaric Josipa Discussant: Aslanyan Gayane
11:10 – 11:30	<i>Break</i>
Morning Sessions 2	Chair: Aude Deville
11:30 – 12:15	Title: Accounting for the role of populism in financial scandals: two French cases Author(s): Curtis Emer; Elodie Garlot Falguieres; Pierre Labardin Discussant: Uygur Saffet Aras

12:15 - 13:00	<p>Title: Social construction of fraud in the not-for-profit sector: a stakeholder perspective</p> <p>Author(s): Uygur Saffet Aras; Christopher Napier</p> <p>Discussant: Curtis Emer</p>
13:00 – 14:00	<i>Lunch Break</i>
Afternoon Sessions 1	Chair: Elodie Garlot Falguieres
14:00 – 14:45	<p>Title: Organized decoupling of management control systems: an exploratory study of traders’ unethical behavior</p> <p>Author(s): Leca Bernard; Aziza Laguecir</p> <p>Discussant: Paola Ramassa</p>
14:45 – 15:30	<p>Title: Few pay for all: crisis, scandal, and fraud construction in the world’s oldest bank</p> <p>Author(s): Paola Ramassa, Alberto Quagli; Francesca Querci</p> <p>Discussant: Leca Bernard</p>
15:30 – 16:00	<i>Break</i>
Afternoon Sessions 2	Chair: Yves Gendron
16:00 – 16:45	<p>Title: implementation of ISA 240 for fraud detection and resolution in developing countries: an exploratory study</p> <p>Author(s): Arizona Mustika Rini; Basil Abeifaa Der; Iris Stuart</p> <p>Discussant: Bamber Matt</p>
16:45 – 17:30	<p>Title: An examination of institutional ascription, capture of the gatekeepers of accounting veracity: the case of Iceland and its consequences</p> <p>Author(s): Bryant Murray; Throstur Olaf Sigurjonsson</p> <p>Discussant: Arizona Mustika Rini</p>
17:30 – 17:45	<i>Break</i>
17:45 – 18:30	<p>Title: Unintended lessons learned from a public inquiry: denunciation, and how to resist</p> <p>Author(s): Bamber Matt; John Kurpierz; Alexandra Popa</p> <p>Discussant: Bryant Murray</p>
18:30	<i>Online aperitif</i>

Friday, 19 March 2021 (Note that all times mentioned are in **CET** (Central European Time - Brussels/Rome/Paris/Berlin time zone))

09:20 – 9:30	<i>Login</i>
Morning Sessions 3	Chair: Alberto Quagli
9:30 – 10:15	Title: Legal economy and organized crime groups: who next? The infiltration model through the analysis of an Italian case study Author(s): Marchini Pier Luigi; Alice Medioli; Gianluca Gabrielli Discussant: Oelrich Sebastian
10:15 – 11:00	Title: The framing of the Wirecard scandal: from a narrative of responsibility to a question of movie rights Author(s): Oelrich Sebastian Discussant: Marchini Pier Luigi
11:00 – 11:30	<i>Break</i>
Morning Sessions 4	Chair: Paola Ramassa
11:30 – 12:15	Title: Do non-audit service failures impair auditor reputation? An analysis of KPMG advisory service scandals in Germany Author(s): Friedrich Christian; Reiner Quick Discussant: Gerwing Tobias
12:15 - 13:00	Title: When bad apples spoil the whole barrel – intra-industry shocks and corporate social responsibility Author(s): Gerwing Tobias; Manuel Herkenhoff; Peter Kajüter Discussant: Friedrich Christian
13:00 – 14:00	<i>Lunch Break</i>
Afternoon Sessions 3	Chair: Pier Luigi Marchini
14:30 – 15:15	Title: Fraudulent accounting in pre-electoral context: the case of municipally owned entities Author(s): Galati Luca; Francesco Capalbo; Claudio Lupi; Margherita Smarra Discussant: Toporcov Vinicius

15:15 – 16:00	<p>Title: Construction contract accounting method as a mechanism for earnings management in a multinational company context</p> <p>Author(s): Toporcov Vinicius</p> <p>Discussant: Galati Luca</p>
16:00 – 16:30	<i>Break</i>
Afternoon Sessions 4	Chair of afternoon sessions 4: Murray Bryant
16:30 – 17:15	<p>Title: Spotlight on the backstage of fraud examiners: what is going on?</p> <p>Author(s): Courtois Cynthia; Yves Gendron</p> <p>Discussant: Maharaj Gajindra</p>
17:15 – 18:00	<p>Title: The role of accounting based information systems and transparency in corruption</p> <p>Author(s): Maharaj Gajindra; Alejandra Moreno-López; Marcela Porporato</p> <p>Discussant: Courtois Cynthia</p>
18:00 – 18:30	Closing remarks (Aude Deville, Yves Gendron and Alberto Quagli)

Organization of session:

- 20 minutes presentation;
- 15 minutes discussion;
- 10 minutes Q&A from audience.