



Università
di **Genova**

SCUOLA DI
SCIENZE SOCIALI

3rd EIASM WORKSHOP ON FRAUD AND ACCOUNTING SCANDALS

Genoa, April 13-14, 2023

P R O G R A M M E

3rd 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
Aziza Laguecir – Edhec Business School, France
Alberto Quagli- University of Genoa, Italy
Paola Ramassa - University of Genoa, Italy

Thursday, 13 April 2023

9:00 – 9:20	Registration
9:20 – 9:30	Welcome address
Morning Session 1	Chair of morning sessions 1: Caroline Talbot
9:30 – 10:00	Title: Detecting Criminal Firms: A Machine Learning Approach Author(s): Francesco Ambrosini; Michele Fabrizi; Antonio Parbonetti Discussant: Gian Luca Gabrielli
10:00 – 10:30	Title: How the Integration of Big Data Is Changing Anti-Fraud Activity: An Affordance Theory-Based Study Author(s): Gian Luca Gabrielli; Carlotta Magri; Alice Medioli; Pier Luigi Marchini Discussant: Francesco Ambrosini
10:30-11:00	<i>Coffee Break</i>

Morning Session 2	Chair of morning session 2: Aude Deville
11:00 – 11:30	<p>Title: The Roles and Interplay of Enforcers and Auditors in the Context of Accounting Fraud: A Review of the Accounting Literature</p> <p>Author(s): Domenico Campa; Alberto Quagli; Paola Ramassa</p> <p>Discussant: Carlo D’Augusta</p>
11:30-12:00	<p>Title: Financial Fraud in the Financial Services Industry and Regulation 2022-2021: The US Experience</p> <p>Author(s): Throstur Olaf Sigurjonsson; Murray Bryant</p> <p>Discussant: Costanza Di Fabio</p>
12:00 – 12:30	<p>Title: Fraud Depiction: A Framework to Create an Open-Access Database</p> <p>Author(s): Leonardo Paciullo; Rebecca Miccini</p> <p>Discussant: Bryant Murray</p>
<i>12:30 – 13:30</i>	<i><u>Lunch Break</u></i>
Afternoon Session 1	Chair of afternoon session 1: Bryant Murray
13:30 – 14:00	<p>Title: On the Road to Halting Corruption: SNC-Lavalin</p> <p>Author(s): Sylvie Berthelot; Anne Marie Gosselin</p> <p>Discussant: Kjell Ove Røsok</p>
14:00 – 14:30	<p>Title: The Case of the Agripole Scandal: A French Case</p> <p>Author(s): Aude Deville; Véronique Péres</p> <p>Discussant: Sylvie Berthelot</p>
14:30 – 15:00	<p>Title: Constructing Decision Usefulness - The Application of IFRS 6 in the Norwegian Oil & Gas Industry</p> <p>Author(s): Kjell Ove Røsok; Christoph Pelger</p> <p>Discussant: Véronique Péres</p>

	Keynote speech
15:00 – 15:30	Aziza Laguecir
15:30 – 16:00	<i>Coffee Break</i>
Afternoon Session 2	Chair of afternoon session 2: Alberto Quagli
16:00 – 16:30	Title: Does the Capital Market Recognize Financial Misrepresentations? – Fundamental Value and Market Analysis Author(s): Ingolf Kloppenburg Discussant: Annie Lecompte
16:30 – 17:00	Title: Cryptocurrencies as a Subject of Financial Fraud Author(s): Malgorzata Kutera Discussant: Ingolf Kloppenburg
17:00 – 17:30	Title: The Devil Is in the Details: A Typology of Red Flags of Fraudulent Initial Coin Offering Projects Author(s): Annie Lecompte Discussant: Malgorzata Kutera
19:30	<i>Dinner at NH Hotel Collection Marina</i> <i>Molo Ponte Calvi, 5 (walking distance from the department)</i>

Friday, 14 April 2023

Morning Session 3	Chair of morning session 3: Michel Coulmont
9:30 – 10:00	Title: Commitment as a Double-Edged Sword: Organizational Commitment Influences Employee Fraud Author(s): Sebastian Oelrich; Nicole Siebold Discussant: Elisa Roncagliolo
10:00 – 10:30	Title: Do Institutional Anticorruption Activities Matter? An Exploratory Study in the Italian Public Sector Author(s): Elisa Bonollo Discussant: Sebastian Oelrich
10:30 – 11:00	<i>Coffee Break</i>

Morning Session 4	Chair of morning session 4: Carlo D'Augusta
11:00 – 11:30	Title: When the Shirt Does Not Fit: An Empirical Study of Competing Logics of Auditors' Role in Combating Money Laundering Author(s): Joel Berge; Dan-Richard Knudsen; Lars Berge Discussant: Stavriana Hadjigavriel
11:30 – 12:00	Title: Neither Preventing Nor Detecting: Analysis of the Auditors' Role in the Outcome of Financial Criminal Cases Author(s): Brynjar Gilberg; Anatoli Bourmistrov Discussant: Dan-Richard Knudsen
12:00 – 12:30	Title: Bribes and Audit Fees Author(s): Stavriana Hadjigavriel; María Gutiérrez Urtiaga; Susana Gago Rodriguez Discussant: Brynjar Gilberg
12:30 – 13:30	<i>Lunch Break</i>
Afternoon Session 3	Chair of afternoon session 3: Pierluigi Marchini

13:30 – 14:00	<p>Title: Exploring the Impact of Tax Education on CSR Perceptions of Corporate Tax Planning</p> <p>Author(s): Kenny Dekoster; Isabelle Verleyen; Annelies Roggeman</p> <p>Discussant: Christina Kjaer</p>
14:00 – 14:30	<p>Title: Factors Triggering Aggressive Tax Behaviour: A Field Study of Professionals</p> <p>Author(s): Sheila Killian; Philip O'Regan</p> <p>Discussant: Kenny Dekoster</p>
14:30 – 15:00	<p>Title: Corporate Scandals and ESG Ratings</p> <p>Author(s): Christina Kjaer; Tom Kirchmaier</p> <p>Discussant: Sheila Killian</p>
15:00 – 15:30	<i>Coffee Break</i>
Afternoon Session 4	Chair of afternoon session 4: Paola Ramassa
15:30 – 16:00	<p>Title: The Wirecard Financial Statement Fraud and Auditor Reputation</p> <p>Author(s): Hansrudi Lenz</p> <p>Discussant: Caroline Talbot</p>
16:00 – 16:30	<p>Title: The Audit and Assurance Role on the 2022 Football Industry 'Plusvalenze' Scandal: A Critical Perspective</p> <p>Author(s): Maurizio Comoli; Patrizia Tettamanzi; Michael Murgolo; Federico Zaccone</p> <p>Discussant: Thomas Riise Johansen</p>
16:30 – 17:00	<p>Title: Power Dynamics in the First 15 Years of Public Oversight of Auditors</p> <p>Author(s): Thomas Riise Johansen; Jørgen Valther Hansen; Sakshi Girdhar</p> <p>Discussant: Hansrudi Lenz</p>
17:00 – 17:15	Closing remarks and announcement of the next workshop location

Organization of sessions: 15 minutes presentation;10 minutes discussion;5 minutes Q&A from audience.