



# INTERNATIONAL ACCOUNTING AND AUDITING CONFERENCE

ACCOUNTING FOR PLANET, PEOPLE  
AND PROFIT (APPP)

*CENTRE FOR CRITICAL ACCOUNTING &  
AUDITING RESEARCH*

4 – 5 August 2022



WITS  
SCHOOL OF  
ACCOUNTANCY



Exploring the Future of Accounting:  
21<sup>st</sup> Century Challenges

First Call for Papers

Deadline for submission: 17 June 2022

University of the Witwatersrand | School of  
Accountancy | Johannesburg | South Africa | Hybrid  
Conference

UNIVERSITY OF THE  
WITWATERSRAND,  
JOHANNESBURG



100  
1922  
2022



## CALL FOR PAPERS

**Centre for Critical Accounting & Auditing Research  
School of Accountancy  
University of the Witwatersrand  
Johannesburg  
South Africa  
4<sup>th</sup> and 5<sup>th</sup> August 2022**

**09h00 – 14h30 (SA & Rome, Europe Time)  
08h00 – 13h30 (UK Time)**

**Platform: Microsoft Teams and Wits School of Accountancy (Hybrid)**

We look forward to welcome delegates to the fourth annual meeting of the Centre for Critical Accounting and Auditing Research (CCAAR) to be hosted at the Wits School of Accountancy (in-person and online) in association with Cardiff Business School.

Accounting for Planet, People and Profit (APPP) is the official conference proceedings of the CCAAR. The conference is aimed at stimulating formal research into relevant topics affecting accounting and auditing research. The conference will provide a platform for both established and emerging researchers to share their work and receive constructive criticism from both their peers and those in practice. Doctoral and Masters students are encouraged to share their research, including work in progress, at the conference.

During the two-day conference, we will be exploring three areas of accounting and auditing research:

1. accounting history from critical and interdisciplinary perspectives;
2. an exploration of 21<sup>st</sup> century challenges to accounting, auditing and accountability arising from environmental and social crises such as climate change, ecological destruction, biodiversity loss, modern slavery and COVID-19; and
3. auditing research with a focus on recent audit failures and policy development aimed at improving audit quality.

The conference will operate on a hybrid model and will be hosted synchronously online and in person. The conference will be hosted at the University of the Witwatersrand (Johannesburg, South Africa) at the Wits Club on West Campus (GPS Coordinates -26.18582 S, 28.02578 E). International visitors are welcome and can attend the conference online via Microsoft Teams if they are unable to travel to South Africa. The Microsoft Teams link will follow. There is no fee for attending the conference online. A fee of ZAR1 500 applies for attendance in person.



## PLENARY SPEAKERS

Speakers' profiles	
<b>21<sup>st</sup>-century challenges</b>	
	<p><b>Professor Stewart Smyth</b> joined Sheffield University Management School in the Accounting and Financial Management group in February 2022. Professor Smyth is an experienced lecturer with a teaching career of over twenty years. His main teaching subjects are International Financial Reporting, Financial Accounting and Public Sector Accounting and Finance. In recent years, he has developed and delivered modules on Research Methods and Philosophical Perspectives for Accounting and Financial Management students and has taught at undergraduate, postgraduate and executive education levels.</p> <p>Professor Smyth's research interests cover the policy and financing of public services focusing on public/social housing and the use of PPPs to deliver public infrastructure; the use of accounting information by trade unions and social movements; and related conceptions of public accountability. The nature of Professor Smyth's research leads him to pursue a range of public and policy engagements including speaking at housing policy conferences and writing for different media outlets on accounting and finance issues.</p> <p>Professor Smyth is part of the Centre for Research into Accounting and Finance in Context (CRAFiC) and, from May 2022, will hold the position of president of the British Accounting and Finance Association.</p>
<b>Critical and practitioner-focused auditing research</b>	
	<p><b>Professor Jill Atkins</b> holds a Chair in Financial Management at Sheffield University Management School, the University of Sheffield and is also a Visiting Professor at the University of the Witwatersrand, South Africa and the University of Milano-Bicocca, Italy. She is moving to take up a Chair in Accounting at Cardiff Business School, Cardiff University, in June 2022.</p> <p>Her research focuses on corporate governance, responsible investment, sustainability, integrated reporting and extinction accounting. She is Series Editor for the de Gruyter Studies in Corporate Governance, which has to date published and commissioned several research monographs and is directly involved in commissioning and editing the manuscripts for this series, as well as co-authoring some of the books. She edited <i>The Business of Bees: An Integrated Approach to Bee Decline and Corporate Responsibility</i> which arises from a long-term project investigating the role of accounting and responsible investment in preserving biodiversity. She also wrote and edited, <i>Around the World in 80 Species: Exploring the Business Case for Extinction Prevention</i>, published by Routledge in 2019. Professor Atkins co-</p>



## Speakers' profiles

### 21<sup>st</sup>-century challenges

authored Chief Value Officer: Accountants Can Save the Planet. Her leading textbook, Corporate Governance and Accountability, is now in its 5th edition. She has published around 90 academic journal papers, books and practitioner reports to date from research into ESG investment, sustainability reporting and governance.

Professor Atkins' academic qualifications include a BA Hons (First Class) in European Economics with a Licence ès Sciences Economiques from the University of Nantes, an MSc in Corporate and International Finance from the University of Durham, and a PhD in Finance from the University of Manchester. Former academic roles include Professor of Accounting and Finance at Henley Business School, Professor of Corporate Governance and Accountability at King's College, London, and Visiting Professor at the Universities of Gothenburg, The University of Pisa, Turku Business School, and The University of Cape Town.

Professor Atkins is well-known throughout the ESG investment industry and governance area as a thought leader and is regularly invited to give keynotes at international practitioner and academic events on sustainability accounting and governance.



**Professor Yvette Lange** is an Adjunct Professor within the Auditing Division at the School of Accountancy at Wits University. As part of her role at Wits, Yvette is the course co-ordinator for integrated reporting, integrated thinking, sustainability assurance, and governance related executive level short courses, lectures on various auditing and integrated reporting related topics to CTA and Master's students and is a member of the School's Centre for Critical Accounting and Auditing Research. Yvette has her Masters in Responsible Leadership and is a qualified CA (SA) and CIA with her areas of expertise including integrated reporting & thinking, assurance & analysis (financial, non-financial and controls), risk management, sustainability aspects and non-financial assurance and advisory.

Prior to joining Wits in January 2020, Yvette was a Director within the Governance, Risk and Internal Audit team at PwC joining from PwC's Sustainability and Integrated Reporting team; spending 12 years at PwC in various roles and across various divisions. During her time at PwC, Yvette was involved in the provision of consulting services to clients in the areas of governance (with a focus on Board level governance and the facilitation of board evaluations), corporate reporting, integrated reporting, and related governance solutions (including risk, regulatory compliance, and ethics). While at PwC, Yvette was a co-ordinator of PwC's Boardroom Forum and NED (Non-Executive Director) programme and remains a current member of the Integrated Reporting Committee of South Africa's Working



## Speakers' profiles

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Group, including overseeing research aspects on behalf of this Committee.

In addition, Yvette has had responsibility for overseeing and developing non-financial assurance methodology, risk and quality matters for PwC globally and locally while at PwC and is a previous member of CFAS (Committee for Auditing Standards) and previous Chairman of the IRBA's (Independent Regulatory Board for Auditors) Sustainability Standing Committee and remains a member of this Standing Committee. Yvette was also a member of SAICA's task group which considered and provided comments on the IAASB's EER guidance which focusses on assurance aspects pertaining to extended forms of external reporting. In 2018, Yvette was seconded to the IIRC (International Integrated Reporting Council) as a Technical Specialist and contributed to various technical matters, proposals and papers as part of this role.

### Accounting history



**Professor Karen McBride** is a Reader in Accounting and Accountability and has a supporting role in the School of Business and Law at the University of Portsmouth, United Kingdom. She holds a PhD and Masters' degree in Research Methods.

Professor McBride is involved in developing research in Accounting History, within Portsmouth, nationally and internationally. As Deputy Chair, Secretary and co-founder of the Accounting History Special Interest group (SIG) of the British Accounting and Finance Association (BAFA), her role involves organising conferences, workshops, meetings and the newsletter of this international group. She also served as the joint editor on special editions of British Accounting Review (BAR) and Accounting, Auditing and Accountability Journal. In 2022, she will be the convenor of the 11th Accounting History International Conference (11AHIC), which will be held at Portsmouth. Professor McBride's main research interests are in the broad subjects of financial reporting and auditing.

Before becoming an academic Professor McBride trained to be a chartered accountant with a medium-sized firm in Southampton and was subsequently a tax manager and then a senior audit manager at another larger firm locally.



## TOPICS FOR SUBMISSION

**Submissions are welcome across the three areas above including, for example:**

- emancipatory and critical accounting and auditing research,
- social, environmental, ecological and extinction accounting,
- management accounting and control with a focus on social and environmental dimensions,
- accounting for employees, communities and other key stakeholders,
- integrated reporting (and equivalents) including the assurance of reports,
- corporate governance and accountability,
- accounting for risk and issues relating to internal control and risk management,
- the history and development of the accounting and auditing profession,
- accounting education,
- accounting history, especially in the area of social and environmental accounting financial reporting, especially when focused on the link between financial and environmental, social and governance factors,
- the impact of accounting, assurance and different types of corporate reporting on capital markets, organisations and individuals and public sector accounting,
- accounting in the charity and voluntary sectors,
- decolonising accounting curriculum,
- exploring the historical roots of social and environmental accounting.

**All papers submitted are subject to double-blind peer review.**

## SUBMISSION OF PAPERS AND WEBSITE

Research papers of a high academic standard will be considered and will be subjected to a double-blind peer-review process. Please submit **both abstract and full conference paper** via the APPP website ([https://www.appp.co.za/manuscript\\_submission/](https://www.appp.co.za/manuscript_submission/)). Please note that submissions will only open from **9 May 2022**.

The stylistic guidelines must strictly be adhered to and can be found on the website ([https://www.appp.co.za/stylistic\\_guidelines/](https://www.appp.co.za/stylistic_guidelines/)). Please note that longer papers can be submitted with approval of the organising committee. The review process and third-party copyright permissions are also included on the respective web pages. Please ensure that you are familiar with the requirements before submission. Failure to adhere to the stylistic guidelines may result in papers being rejected. Questions regarding the conference and submission process may be directed through the website's contact portal ([https://www.appp.co.za/contact\\_us/](https://www.appp.co.za/contact_us/)).

A detailed conference programme will be made available to successful applicants closer to the time. A book of abstracts will be made publicly available on the APPP site after the conference. Full conference proceedings will only be made available to participants. APPP does not retain copyright over the publications. The conferences provide an opportunity to receive constructive feedback on working papers and, as a result, authors are free to publish their work in other journals.



Contributions are welcomed from a variety of theoretical, methodological and philosophical traditions related to interpretive, critical, and qualitative approaches. Doctoral students and early career researchers are most welcome as presenters and participants. Delegates wishing to attend the conference without presenting a paper are also welcome. Registration details will be sent out closer to the conference dates.

## IMPORTANT DATES

Opening date for submissions	9 May 2022
Full conference paper submission closing date	17 June 2022
Notification of conference paper acceptance	25 July 2022
Final copy of full conference paper due	27 July 2022
Hybrid conference proceedings	4 - 5 August 2022

## ABOUT CCAAR

The CCAAR is based in the School of Accountancy at Wits University, South Africa. The Centre acts as a forum for research into accounting and auditing and adopts a broad social and political context, focusing on issues of sustainability as well as embracing historical perspectives and utopian visions of accounting. The Centre is an African hub for accounting and auditing research that explores and seeks to address urgent 21<sup>st</sup>-century issues relating to integrated reporting, ecological and biodiversity accounting and auditing.

**Please note that all Covid protocols will be adhered to for the conference based at the University of the Witwatersrand. A valid Covid-19 certificate of vaccination or a negative Antigen test must be presented upon entry to any Wits campus for access to be granted, as from 1 March 2022.**

