

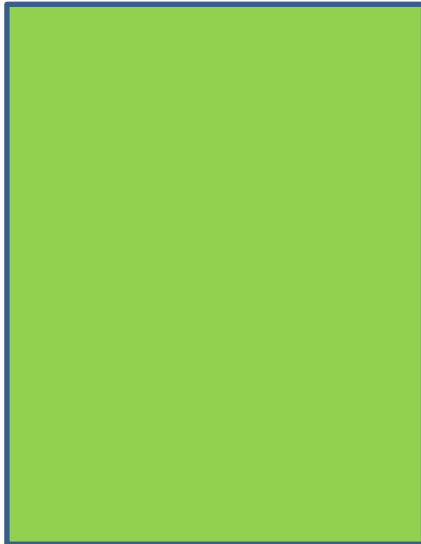


INTERNATIONAL ACCOUNTING AND AUDITING CONFERENCE

ACCOUNTING FOR PLANET, PEOPLE
AND PROFIT (APPP)

*CENTRE FOR CRITICAL ACCOUNTING &
AUDITING RESEARCH*

11 – 14 July 2023



WITS
SCHOOL OF
ACCOUNTANCY



Making accounting fit for purpose
First call for papers
Deadline: 23 January 2023

FIRST CALL FOR PAPERS



**Centre for Critical Accounting & Auditing Research
School of Accountancy
University of the Witwatersrand
Johannesburg
South Africa
11th – 14th July 2023**



The School of Accountancy looks forward to welcoming delegates to the fifth annual conference of the Centre for Critical Accounting and Auditing Research (CCAAR). The conference will be hosted at [Wits Rural Facility - Wits University](#) in association with Cardiff Business School and the School of Business and Creative Industries (University of the West of Scotland).

Accounting for Planet, People and Profit (APPP) is the official conference proceedings of the CCAAR. The conference is aimed at stimulating formal research in accounting and auditing. 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.

Delegates will arrive at Wits Rural on 11 July 2023. The conference will run on 12 and 13 July 2023 with participants returning to Johannesburg on 14 July 2023.

The Wits Rural Facility is a unique rural campus of the University of the Witwatersrand, established in 1989 with a grant from the Anglo-DeBeers Chairman's Fund. The facility supports a wide range of research, student training and community engagement in a rural setting.

Wits Rural is situated in the far north-east of South Africa, in the central lowveld of Limpopo Province, close to the Kruger National Park and the border with Mpumalanga Province. The facilities are situated on a 350-hectare bushveld estate owned by Wits University¹.

¹ For directions to Wits Rural click [here](#)



During the conference, we will be exploring the following areas of accounting and auditing research:

1. accounting history from critical and interdisciplinary perspectives;
2. an exploration of 21st century challenges to accounting, auditing and accountability arising from environmental and social crises such as climate change, ecological destruction, biodiversity loss, modern slavery and health-related challenges;
3. auditing research with a focus on recent audit failures and policy development aimed at improving audit quality and
4. the “sustainability of finance”.

International visitors are welcome to South Africa and all COVID-19 restrictions have been lifted. Arrangements can be made for papers to be presented on Microsoft Teams but, because of the location of the conference venue, continuous internet connectivity cannot be guaranteed.

Conference fees are as follows:

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|--|-----------|
| South Africans | ZAR12 500 |
| International – Universities in Africa | USD700 |
| International – All other universities | USD800 |

The fee includes:

- accommodation for 11, 12 and 13 July 2023.
- all meals,
- light snacks,
- two game drives/safaris,
- limited complimentary Wi-Fi and
- conference attendance fee.

The fee does not include:

- additional internet access,
- shuttles to and from Wits Rural,
- air tickets and
- VISA charges (if applicable).

A tax invoice will be generated for each attendee to make payment. The invoice includes all payment instructions and banking details.



PLENARY SPEAKERS

Speakers' profiles



Professor Jill Atkins 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.

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 *The Business of Bees: An Integrated Approach to Bee Decline and Corporate Responsibility* which arises from a long-term project investigating the role of accounting and responsible investment in preserving biodiversity. She also wrote and edited, *Around the World in 80 Species: Exploring the Business Case for Extinction Prevention*, published by Routledge in 2019. Professor Atkins co-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.



Speakers' profiles



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 coordinator 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.

Before 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 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 focuses 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.



Speakers' profiles



Alan Duboisee De Riquebourg is based in the Accounting & Finance department at Leeds University Business School. Alan is a professionally qualified Chartered Accountant (ACA) and CA(Z), with prior work experience as a Senior Audit Manager with Deloitte. His research focuses on auditors' reporting and disclosure choices, the effectiveness of regulatory audit reforms, and the effectiveness of financial analysts as external monitors, and has been presented at top international conferences and published in leading academic journals.



Abeer Hassan is Reader in Accounting and PhD co-ordinator at The University of West of Scotland (UWS) Business and Creative industries. She is a leading scholar in the field of Corporate Social Responsibility and Environmental Management Reporting. Recently she is working in the areas of Integrated Reporting, Biodiversity & Circular Economy and Accounting Extinction. Her innovative, evidence-based research has appeared in highly regarded outlets. Abeer has published more than 85 articles in peer-reviewed journals and conferences. She was invited as a Guest Speaker at several UK Higher Education Institutions including, Brunel University, Portsmouth University, among others. Her research interests spanned in a number of areas such as Private equity and Venture capital as sources of finance for SMEs, Female Entrepreneurship, Higher Education, Gender in Accounting, Corporate Social Responsibility and Environmental Management, Assurance, Integrated Reporting, Artificial Intelligence & Accounting Skills and Biodiversity & Accounting Extinction. Before joining academia, Abeer worked as an Auditor for 10 years at the National Authority of Auditing and Performance Evaluation in Egypt.

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 including all forms of governance and



assurance mechanisms,

- accounting for risk and issues relating to internal control and risk management,
- the history and development of the accounting and auditing profession,
- 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,
- exploring how finance and management accounting can be used to advance sustainable developments
- qualitative and quantitative analysis of how capitals (financial and extra-financial) are allocated in different markets and
- accounting education.

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

SUBMISSION OF PAPERS AND WEBSITE

Please submit **BOTH an abstract and full conference paper** via the APPP website (https://www.appp.co.za/manuscript_submission/). Please note that submissions will only open from **1 November 2022**.

The stylistic guidelines must strictly be adhered to and can be found on the website (https://www.appp.co.za/stylistic_guidelines/). Please note that longer papers can be submitted with the 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/).

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 publications. The conference provides 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 | 1 November 2022 |
| Full conference paper submission closing date (first call) | 23 January 2023 |
| Notification of conference paper acceptance | 30 April 2023 |
| Final copy of full conference paper due | 30 June 2023 |
| Distribution of conference proceedings | 12 - 14 July 2023 |

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 21st-century issues relating to integrated reporting, ecological and biodiversity accounting and auditing.

Preliminary Planning Survey

We are committed to providing all attendees with a memorable conference experience. To achieve this objective, we require certain information as part of our planning for the conference.

If you intend to participate in the conference, please kindly complete our preliminary planning survey by clicking on the below link.

[Preliminary Planning Survey](#)