



One-day Conference

Grenoble, January 13th 2017

Accountants never lie:

Accounting and financial practices under the lens of social facts ontology

The CEPERC (Centre d'épistémologie et d'ergologie comparatives, Aix-Marseille Université), together with the CERAG (Centre d'Etudes et de Recherches Appliquées à la Gestion, Université Grenoble-Alpes) and la Société de Philosophie des Sciences de Gestion (SPSG) co-organise, in Grenoble on January 13, 2017, a one-day conference relative to the study of the ontology of accounting 'objects'. The research day aims at gathering researchers in philosophy and in management sciences to elicit the potential contribution of the ontology of social facts to the actual regulations/standards and practices in accounting. Social facts must be understood as the values, cultural –or not– norms, and social structures which transcend the individual and are capable of exercising social control.

Creative accounting is subject to many studies in management sciences (Delesalle, 2001 ; Stolowy, 1994, 1999 ; Stolowy & Breton, 2003 ; Pasqualini, 1993 ; Raybaud-Turillo & Teller, 1993 ; Hoarau, 1995 ; Chalayer, 1995 ; Bonnet, 1995 ; Shabou & Taktak, 2002). To Dagorn, Biot-Paquerot & Didierjean (2013), intention accounting may sometimes cross the borderline to become fraudulent because it implicitly modifies reality as perceived by stakeholders. Galichon & Autret (2003) offered a new problematisation when defining accounting as « an art of consensus »: current deregulations in accounting and finance would be the consequence of a combined effect of financial markets pressure -which require high and always growing investment profitability- and of failures in financial information control. Arguably, the financial turmoil could be rooted in an existing tension between the accounting object and its finality. « Accounting is a well-adapted tool to describe a peanuts factory, but it is no longer well-adapted when a company starts to buy financial instruments and to lease its headquarters. At the origin of the current (financial) crisis, there is this « *inadequacy between what*

accounting can say and what we wished to make it say » (Galichon & Autret, 2003, p. 3). Subsequently, the issue is less in fighting fraud or possible results of creative accounting, or even in reinforcing the professional ethics or in redefining the accounting system and its founding principles. The issue may rather lie in admitting that the accounting truth is a myth, a utopia which is impossible to reach. Of course, such a stance is not neutral in its political, social and economical implications.

The fact that accounting has become a society issue calls for research. Defined as an order of simulacra or a hyper-reality in the Baudrillardian sense, (Macintosh, Shearer, Thornton & Walker, 2000), accounting is possibly not any more referring to real objects. A same posture is shared not only by media but also by a growing number of academics who postulate that the financial sphere is disconnected from the real sphere. Jean-Marie Messier's justifications for his 2002 media declaration about the use of accounting norms have become iconic: « *Provisions are nothing else than a bookkeeping entry. There is no out cash flow. There is no impact on the group net position* ». Whatever the particular views espoused on this matter, it becomes a priority to address the issue of the nature and of the existence conditions of financial and accounting objects. As advocated by Rappin (2009), « management sciences unwaveringly postulate the existence of reality », but what kind of reality is it? Admittedly, the opposition between the real and the financial spheres address the co-existence of two autonomous sets of realities, likely partially disconnected. The subsequent question is as follows: to which of those realities are accounting – and more generally management – sciences addressed?

Obviously the issues of accounting purpose, of financial information securing, of accounting and auditing professional ethics refer to central issues in ontology of social facts. Contribution proposals submitted to the Study Day should confront philosophy (and preferably ontology) and accounting and financial sciences in order to shed light on new paths and new solutions likely to renew the on-going debates in accounting and finance.

Styles for submission

File in word format .doc, .docx ou .rtf .

Language : English or French.

25 pages maximum, bibliography included.

Times New Roman 12; Line spacing: 1,5.; Text justified .

Bibliography :

Book: Legendre Pierre (1999), *Sur la question dogmatique en Occident*, Paris, Fayard, 368p.

Article: Abrahamson E. (1996), « Management fashion », *Academy of Management Review*, 21: 254-285.

Calendar

Communication proposal; (2 pages): 7 September 2016 to christine.noel.lemaitre@gmail.com

Feedback: 30 September 2017

Submission of final complete text: 3 January 2017

Study day: Friday 13 January 2017

Organising committee

Christine Noël Lemaitre, Associate Professor HDR, Aix Marseille Université, CEPERC

Véronique Blum, Associate Professor, Université Grenoble Alpes, CERAG

Nathalie Gonthier-Besacier, Associate Professor, University Grenoble Alpes, CERAG

Scientific committee

Ayi Ayayi, Professor, University Québec Trois Rivières

Yoann Bazin, Professor, ISTECH

Véronique Blum, Associate Professor, University Grenoble Alpes, CERAG

Bruno Bouchard, Professor, UQAR

Laurent Cappelletti, Professor, CNAM

Eric Cauvin, Professor IAE Nice, Affiliated Professeur Kedge Business school

Makram Chemangui, Associate Professor, Audencia School of Management

Ghislain Deslandes, Professor HEC, Director of program collège international de philosophie

Carine Girard, Associate professor HDR, Audencia Nantes

Collette Kirwan, Professor, College of Business, University of Dublin

Emmanuel Laffort, Associate researcher, Université de Pau et des Pays de l'Adour

Erwan Lamy, Professor, NOVANCIA

Pierre Livet, Professor, CEPERC, Aix Marseille Université

Michel Magnan, Professor Holder of the chair of corporate governance

Stephen A. Jarislowsky, Université Concordia

Laurent Magne, Professor, ISG

Christine Noël Lemaitre, Associate Professor, CEPERC, Aix Marseille University

Isabelle Pariente Butterlin Professor, IHP, Aix Marseille University

Yvon Pesqueux, Professor, CNAM

Benoit Pigé, Professor, University of Franche Comté

François Régis Puyou, Lecturer, Saint-Andrews University

Baptiste Rappin, Associate Professor HDR, IAE de Metz, University of Lorraine

Pascal Taranto, Professor, Aix Marseille University