



Brown Bag Research Workshop Ethics & Accounting

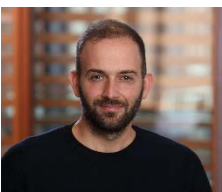
Wednesday, January 19, 2022, 3:00 p.m.

[Click here](#) to go to the Zoom meeting (Meeting-ID: 818 3290 7758, PW: 051368)

Prof. Bertrand Malsch (*Queen's University, Canada*)

Auditing at the margins of the audit society: Lessons from Indigenous engagements in Northern Canada (co-working with Oriane Couchoux & Laurence Daoust)

Abstract: Drawing on ethnographic observations and interviews with auditors assigned to engagements with Indigenous clients in Northern Canada, we investigate the micro foundations of the audit society at its margins. Relying on Power's (2021) process model of the audit trail, we conceptualize two different forms of distance that undermine the pull, push, and dispositionforming effects of the audit trail: 1) The attractional distance that auditees maintain with the animating myths of the audit society; and 2) The performative distance created by deficient and unauditable documentation. We find that auditors overcome the distances by acting as self-sufficient carriers of the logic of auditability: 1) They manufacture the audit trail process by reverse engineering the accounting infrastructure of the communities and performing the preparation work of auditees; and 2) They normalize their deviation from professional standards and get comfortable with an incomplete and imperfect audit trail. In such context, the circularity of the audit trail is inherently pathological. Our study contributes to the theoretical understanding of the micro-processes that support and structure the logic of auditability.



Bertrand Malsch is Associate Professor of Accounting at the Smith School of Business at Queens University since 2013. He is the author of numerous leading articles in international academic journals on the subject of auditing, accounting regulation and governance. He is associate editor of the Behavioral Review of Accounting, Auditing: A Journal of Practice and Theory, Accounting Horizons, and Accounting and Business Research. He also serves on the editorial board of AOS and CAR.

This research workshop provides an informal setting for discussing current research from economic ethics, behavioral economics, management accounting, and related fields. The term "brown bag" alludes to the brown paper bags in which lunch is wrapped, especially in the USA. Accordingly, you are welcome to have your lunch break during our guest's talk (turn off your microphone!). We are looking forward to seeing many colleagues, doctoral candidates, and professors at the talk! Registration is not necessary.