A-CSEAR 2017

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SESSION 1A: LEGITIMACY AND SHADOW ACCOUNTS

Chair
Dr. Dale Tweedie (Macquarie)

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A LEGITIMACY MODEL FOR FUTURE RESEARCH: A META-ANALYSIS OF LITERATURE ON ORGANISATIONAL LEGITIMACY

Authors
Debbie Wills (Presenter)

Abstract
Suchman (1995) identified a need to broaden the application of legitimacy theory to observe a full range of legitimating techniques available for organisational legitimacy management. The aim of this research is to identify whether research on organisational legitimacy since this time has addressed these concerns. This research analyses and consolidates the literature on organisational legitimacy, to identify common themes studied, and observe legitimating techniques identified to date to facilitate the development of a model of legitimacy management and identify pathways for potential research.

A meta-analysis of research on organisational legitimacy for the period 1995 to 2015 was undertaken. A search of literature on organisational legitimacy, predominantly from business journals resulted in the collation of a set of 167 papers which were examined and analysed to identify themes and trends in the literature over the twenty year period.

The paper presents an overview of literature on organisational legitimacy, demonstrating trends in the research to date, and proposing a set of possible legitimating techniques for future investigation and a model of legitimacy management.

The research presents a range of communication based and structural/procedural based legitimating techniques identified in the literature, demonstrating possibilities for a broader application of legitimacy theory in future research along with a model of legitimacy management for further study.

Keywords
Organisational Legitimacy, Meta-Analysis, Legitimacy Tools, Legitimating Techniques
NGO’S PERSPECTIVE ON CORPORATE ENVIRONMENTAL DISCLOSURES AND ENVIRONMENTAL SHADOW ACCOUNTS IN THAILAND

Authors

Jittima Wichianrak (Presenter)
Tehmina Khan
Steven Dellaportas

Abstract

This study provides a critical perspective of corporate environmental disclosures from the perspective of NGOs and shadow accounts. The aim of this study is also shed light on the information gaps identified by NGOs in corporate environmental voluntary reports. The qualitative method have involved attaining critical (Shadow accounts) perspectives of NGOs, using semi-structured interviews (19 interviewees) and thematic analysis to analyse the data and explained by the theoretical lens of legitimacy theory.

This study’s findings are supported by prior studies in relation to voluntary environmental disclosures. Corporate reports’ quantity and quality issues have been raised by civil society and previously in accounting literature regarding quality and quantity of reporting. The role of the government to monitor and control corporate environmental performance and reporting has been highlighted in the interview data. We have found that the shadow accounts of NGOs as criticisms (mostly presented through social media) of corporate environmental performance and reporting are increasingly gaining public support and attention. NGOs prefer government information (especially Environmental Impact Assessment report: EIA) than company voluntary environmental information as they find it to be less reliable, especially when it is not verified. NGOs have recommendations to improve the corporate environmental disclosures to make them more reliable and useable such as by the compulsory implementation of third party verification. This study adds to the environmental reporting literature from the perspective of NGOs and their shadow accounts as instruments of social impacts and change.

Keywords

Environmental Disclosures, Shadow Accounts, Critical Perspective, Legitimacy Theory, Thailand
SHELL VS FRIENDS OF THE EARTH – A GLOBAL DIALECTIC OF OIL SPILLS

Authors
Sanja Pupovac (Presenter)
Associate Prof. Lee Moerman

Abstract
The paper compares the social and environmental disclosures of Royal/Dutch Shell (sustainability reports) and Friends of the Earth (FoE) International counter account - The Other Shell Report around the common phenomenon of oil spills in the Niger Delta as a form of multidimensional dialectic of conflictual spectacles in an era of global capitalism. The paper adopts Debord’s (1967; 1988) and the Situationists concept of the spectacle to compare meaning-making and ideology based on capital vs community. Social and environmental accounting whether from a corporate autobiographical perspective or biographical counter account framework is an example of an inter-spectacle or dialectic that has implications for revealing contests, contradictions and silences.
SESSION 1B: ENVIRONMENTAL ACCOUNTING

Chair
Dr. Stephanie Perkiss (Wollongong)

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WATER PRICING ENGAGEMENT IN VICTORIA: A PREM(O)IUM ACCOUNTABILITY REGIME

Authors
Daniel Murphy (Presenter)
Dr. Nicholas Pawsey
Dr. Dianne McGrath
Dr. Tahmid Nayeem

Abstract

In the ‘regulatory’ state in Australia the quasi-independent institutions appointed to manage the water industry face the challenge of balancing the social, environmental and economic needs for water in the driest inhabited continent on earth. This paper investigates accountability regimes in the corporatized water industry by investigating a proposed PREMO model to improve the accountability of water businesses to their customers in the state of Victoria.

This paper adopts a deliberative democratic lens through which to reflect on how well customer engagement proposals such as PREMO will enable increased transparency and improved accountability in water management policy and water pricing for Victorian water consumers.

Whilst applauding the intent of the regulator the paper identifies some problematic features of the ‘accountability’ regime embedded within PREMO and forewarns that the regulator must be wary of simply using ‘accountability’ as simply an evocative political word without real substance.

This paper responds to numerous calls for research into accountability in the burgeoning regulatory state where decision-making and accountability has been delegated from democratic institutions to non-democratic quasi-autonomous regulatory institutions. Accountability is important in the regulated state because the civil space in which regulators operate is never apolitical and regulators must adjudicate, and be accountable, on issues that engage opposing political and private interests.
Abstract
This study examines the intention of cotton farmers towards the adoption of environmental management accounting (EMA) practices to minimize environmental issues. Drawing on the theory of planned behaviour, the study identifies three belief-based factors namely attitude, subjective norm and perceived behavioural control that influence the intention of cotton farmers. The study uses a survey designed and administered to the Australian farmers.

The results of partial least squares (PLS) structural model indicate that attitude and perceived behavioural control (e.g. skills and financial abilities) significantly influence farmers’ intention to adopt EMA practices. While there is no evidence suggesting that the subjective norm directly influences farmers’ intentions, the additional analysis finds that the subjective norm has a significant indirect influence through farmers’ attitudes and their perceived behavioural control. The additional analysis also reveals that while attitude and subjective norm are the main drivers of EMA adoption among the more environmentally friendly farmers, perceived behavioural control is the only driver for the less environmentally friendly farmers.

The findings of this study may be of particular interest to regulators and cotton farmers in designing practices to improve the sustainability of cotton farming.

This is the first study to examine the role of belief-based factors in farmers’ intention to adopt EMA practices.

Keywords
Cotton Farming, Farmers, Belief-based Factors, Theory of Planned Behaviour, Environmental Management Accounting, Australia
COMPLIANCE WITH MERCURY REPORTING PROVISIONS UNDER THE MINAMATA CONVENTION: AN ASSESSMENT FROM A DEVELOPING COUNTRY PERSPECTIVE

Authors
Hafij Ullah (Presenter)

Abstract
Multilateral Environmental Agreements (MEAs) have been considered as a mechanism of the long-lasting solution to the complex environmental problems. However, compliance with these agreements by governments, especially of developing countries, is a serious concern. This paper examines the capabilities of one such developing country – Bangladesh - to comply with the reporting provisions of the Minamata Convention and to identify to what extent the constraints of developing countries are acknowledged in the Convention.

This paper is a qualitative analysis of the interview opinion collected through email interviews from seven interviewees representing a variety of relevant stakeholders as well as the sections of the Convention that specifically relate to developing countries. The paper utilized the ‘responsibility model’ initiated and used by Feltus and Rifaut (2007), Gateau et al. (2008), Feltus and Petit (2009) for explaining the findings of the study. Finally, the interview opinion has been analysed based on the approached delineated in Ryan and Bernard (2000), Silverman (2000), O’Dwyer (2004) and O’Dwyer et al. (2011).

The findings of the study are that the government, researchers, regulators and general public of Bangladesh are not aware of mercury and its impacts. Bangladesh has capabilities, accountabilities, and commitments, to some extent, for complying with the reporting provisions of the Minamata Convention. However, it needs more support from UNEP and developed countries. The Convention and the discussions in INC meetings provided that the weaknesses have been acknowledged and necessary strategies, to some extent, have been articulated to address those deficiencies.

The issues raised in this paper may help in improving the weaknesses of the developing countries, aware the Convention Secretariat and the developed countries about their responsibilities for assisting developing countries to materialize the expected outcomes of the Minamata Convention.
The study identified the constraints that may hinder the capabilities of the developing countries in complying with the reporting provisions of the Minamata Convention and also may constrain the ultimate success of the Convention. The responsibility model used in this paper comprises the elements of capability, accountability, and commitment. However, the capability, as an enabling factor to accountability, has been ignored in the previous literature.

**Keywords**
Mercury Reporting, The Minamata Convention, Responsibility Model, Developing Country, and Bangladesh
SESSION 2A: DISCLOSURE IN VARIOUS CONTEXTS

Chair

Associate Prof. Sumit Lodhia (UniSA)

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PROMINENCE OF WEB-BASED CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE: THE FEATURES THAT MATTER

Authors
Sabrina Chong (Presenter)
Asheq Rahman

Abstract
This study examines the association between the use of different web-based features for CSR disclosure and capital market performance. We posit that the better the association is between capital market performance and a web-based feature, the more prominent the web-based feature is in informing the market.

The websites of 117 of the largest Singaporean listed companies were explored. Singapore is a technologically advanced country with high Internet penetration. Five specific features namely the dissemination medium, accessibility, location, content variety and extent of disclosure were identified as measurement of the features used for web-based CSR disclosure. Capital market performance is proxied by market value of the companies.

Impression management is used to interpret the results.

Our results show that specific features namely ease of accessibility and elaborate textual information allow CSR information to be prominent, while environment and product responsibility information are the more prominent CSR related information items. Consistent with impression management, deliberate communication of CSR information such as making web-based CSR disclosure easily accessible and providing lengthy details in words, particularly relating to environment and product responsibility could be a platform for companies to impress their stakeholders.

The paper highlights the importance of managing the prominence of web-based CSR disclosure, thereby highlighting its significance in communication of CSR information.

The findings have the potential to benefit the preparers, users and policy makers by enhancing their knowledge and understanding about the utilization of web-based disclosure for CSR reporting. The study adds to the literature on web-based CSR disclosure, by moving beyond the investigation of textual disclosure of CSR.
Keywords

CSR Communication, Prominence, Web-Based Disclosure, Capital Market Performance
UNDERSTANDING CSR THE CONTEXT OF CREDIT UNIONS IN EMERGING ECONOMIES: A VISUAL INTERPRETATION

Authors
Dianne McGrath (Presenter)

Abstract
The research literature commonly draws on various reports and frameworks to define Corporate Social Responsibility. However few studies have sought to understand the concept from the operational level and specifically in the context of Credit Unions.

This paper seeks to gain an understanding of the concept from the perspective of managers and leaders in the Credit Union sector of developing economies. The premise of the paper is that the way CSR is defined by the managers and leaders of these organizations will inform and direct the actions to implement CSR in the communities in which they provide financial services.

The paper uses collages constructed by the participants to explore the meaning of CSR in the context of Credit Unions. This method was chosen as visual information can offer multiple dimensions of experience and also to overcome language barriers where participants are drawn from multiple nations with no single common language.

The paper reports on the finding which identified that the priority areas for this group were financial and societal based with less emphasis on the environment.

Keywords
CSR, Image and Collage, Credit Union
CSR DISCLOSURES USING PHOTOGRAPHS: CAPTURED REALITY OR CREATED ILLUSION?

Authors
Dr. Anil Narayan (Presenter)
Sabrina Chong
Irshad Ali

Abstract
Photographs have become the most pervasive visual representation in corporate reports as they have the power to communicate as well as to engage the emotions of the readers. This paper investigates the use of photographs in annual reports as a CSR disclosure strategy by listed New Zealand companies over a ten-year period. The aim of the study is to uncover the current trends, themes and potential “messages” encoded in the photographic disclosures. The sample for the study was the top 100 companies, by market capitalization, listed on the New Zealand stock exchange. The study employed visual content analysis and photo-elicitation methodologies to explore the content and significance of the CSR related photographs. Theoretical constructs of impression management and visual propaganda were used to interpret the results.

The findings of the study showed a marked increase over the ten-year period in the utilization of photographs for CSR related disclosures by the sample companies. Surprisingly, photographs depicting environmental performance have declined whereas those featuring product responsibility have increased significantly. The messages encoded in the photographs create an image of a caring company and suggest that companies are systematically using images of children and families for rhetorical impression management and visual propaganda. The findings have the potential to benefit the preparers, users and policy makers by enhancing their knowledge and understanding about the utilisation of photographs for CSR disclosure in corporate reporting. The study adds to the scant literature on visual disclosure, by moving beyond the investigation of the textual disclosure of CSR information.

Keywords
CSR Disclosure, Photographs, Impression Management, Visual Propaganda
SESSION 2B: BOURDIEU AND HABERMAS

Chair

Associate Prof. Lee Moerman (Wollongong)

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CONSTRUCTING THE SELF - THE RELATIONSHIP OF HABITUS, CAPITAL AND DOXA IN SHAPING ACCOUNTABILITY AT AN NGO

Authors
Dr. Sanjaya Kuruppu (Presenter)
Associate Prof. Sumit Lodhia

Abstract
The purpose of this research is to examine the concept of accountability as it relates to a Non-governmental organization (NGO) evolving through a period of considerable change in Sri Lanka. This paper shows how accountability is a contested notion that is shaped by struggles among stakeholders within a field. We explore how the ‘widespread field’ consisting of the aid context in Sri Lanka and internationally is rapidly shifting, imposing specific requirements in the restricted field of the case NGO and its constituents. Within these fields, NGOs are held accountable to a number of stakeholder relationships; upwards, downwards and horizontal. For the case NGO, these specific requirements are in the form of pressure to transform from a ‘direct implementer’ type NGO to a ‘policy advocacy and partnership’ based NGO. These pressures are manifested in the contest of the different capitals held by various stakeholders to shape the NGO. Access to economic and cultural capital was previously taken for granted by the case NGO, but are now more prominent and shape access to social capital. Due to its new reliance on partnership, the notion of social capital is also contested within the field by partner NGOs. The struggle to harness various forms of capital in the field, shapes doxa and the habitus of NGO actors, illuminating the symbolic violence between the creation of an organizational self and an ‘Other’.
ACCOUNTING AS A CONTROLLING DEVICE VS RELIGION AS A CONTROLLING DEVICE: EVIDENCE FROM THE SDA CHURCH

Authors

Dr. Peni Fukofuka (Presenter)
Alice Rore
Frederick Kataiwai
Clayton Kuma

Abstract

Several authors have lamented what they see as a lack of interest in the intersection of accounting and religion (Carmona and Ezzamel, 2006; McPhail, 2004). The work in this area have mostly sought to better understand how accounting is implicated in various religious social settings. Consequently and for most part, prior explorations have mostly been on debating whether accounting intrudes into religious activities or not (the divine and profane divide). The debate is not any closer to being resolved and perhaps not helpful causing Hardy and Ballis (2005) to propose that ensuing research could benefit by viewing the debate from a another standpoint. To that end, we contribute to this debate by interpreting religion as not just a social context but also as a controlling device. Accordingly our objective in this study is to explore the practice of accounting in the Seventh Day Adventist (SDA) Church of Fiji, Solomon Islands and Tonga.

We implement Bourdieu’s practice thinking to help with our problematization and interpretation. A qualitative field study design was also applied to assist in collecting thick data necessary to address our research objective.

Keywords

Accounting Practice, Religion, SDA, Bourdieu
‘IT’S NOTHING ABOUT THE MONEY’: INTERROGATING RECOGNITION THEORIES OF PERFORMANCE MEASUREMENT AND APPRAISAL

Authors

Dr. Dale Tweedie (Presenter)
David Wild
Nonna Martinov-Bennie

Abstract

This paper evaluates whether recognition theory provides a compelling framework for evaluating the ethics of performance measurement and appraisal (PM). The paper begins by using Axel Honneth’s (1995a, 2010) and Christophe Dejours’ (2007, 2012) recognition theories to articulate organizations’ ethical obligations to their workers when conducting PM. The paper then draws on 25 in-depth interviews with senior professionals to evaluate this approach. Recognition theory is overtly normative, so only partially subject to empirical critique. However, a distinct feature of recognition theory is its grounding in a quasi-psychological model of how recognition enables subjective self-development, and this model is subject to empirical investigation. The paper identifies strengths and weakness of recognition theories of PM ethics. Strengths include its capacity to explain subjects’ ambivalence about PM, and to theoretically articulate why PM matters to workers both when it goes badly and when it goes well. Weaknesses include difficulties capturing how some nuances in workplace relationships, especially between managers and workers, appear to mediate PM’s impact. Nonetheless, the paper argues recognition theory offers a novel and promising novel way to analyze PM ethics, by taking seriously work’s central role in workers’ wellbeing and autonomy under contemporary social conditions.

Keywords

Critical Accounting; Dejours; Ethics; Honneth; Performance Appraisal; Performance Measurement; Recognition; Social Accounting.
SESSION 2C: CSR & PASIFKA

Chair

Associate Prof. Umesh Sharma (Waikato)

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THE VALUE RELEVANCE OF CORPORATE SOCIAL RESPONSIBILITY (CSR) ASSURANCE IN AUSTRALASIA

Authors
Prof. Chris Van Staden (Presenter)
Manal Salman

Abstract
The adoption of sustainability initiatives and CSR reporting seems to be motivated by the interest to communicate the sustainable practices of the reporting organization to the wider business community. The increase in corporate social responsibility (CSR) and the publication of social and environmental reports have been accompanied by an increasing interest in the credibility and reliability of these reports. The benefits of voluntary assurance of non-financial disclosures include reducing information asymmetry between the company and the stakeholders, greater credibility, and better reliability of information. Furthermore, signaling theory would suggest that firms adopting assurance can distinguish themselves as higher quality firms, whether their actual quality is higher or not.

We argue that assurance of CSR reports can signal information to investors regarding the credibility of the information and in that way affect the value of the company. Using an Australasian sample, we find that having assurance increase firm value while the quality of assurance does not. This could be explained by the fact that investors may be aware of the assurance standards, but may not possess the required knowledge and understanding of the standards required to conduct a comprehensive analysis of assurance quality. This result supports the hypothesis that the signaling effect of assurance is observed by market participants.

Keywords
Assurance, CSR assurance, Quality of assurance, Corporate Social Responsibility, Social and Environmental Reporting, Sustainability Assurance
THE CONTEXT OF DIVERSE SOCIAL ENTERPRISES IN THE PACIFIC

Authors
Dr. Buriata Eti-Tofinga (Presenter)

Abstract
This paper examines the emerging practice of social entrepreneurship in hybrid organizations across the Pacific island region and key perspectives from relevant literature in order to understand the operating context of social enterprises in Pacific island countries.

Main studies selected from the social enterprise literature were analyzed in relation to publicly available information on the main institutional arrangements of Pacific island societies that enable the development of social enterprises.

The social, cultural, economic and political institutional arrangements of Pacific island societies are richly influenced by the region’s history and geography. This context is valuable for understanding typical characteristics and the diverse nature of social enterprises in Pacific island countries.

The institutional landscape of Pacific island countries is complex, dynamic and unique. Researchers should adopt a contingent and historical institutional perspective when examining how social enterprises operate in transforming societies.

Pacific entrepreneurs, micro and small-medium enterprises situated in the civil society, private sector or public sector should perceive and recognize wide-ranging opportunities to participate in social entrepreneurship and to establish social enterprises.

This study contributes new insights on how colonialism, Christianity, socio-economic movements and globalization are linked to the development and operation of social enterprises in the Pacific.

Keywords
Social Enterprise, Institutional Analysis, Economic, Political, Cultural, Context, Pacific Island Countries
ACCOUNTING FOR ESTIMATES

Authors
Dr. Nacanieli Rika (Presenter)
Dr. Peni Fukofuka
Charlotte Taylor

Abstract
Our primary research objective is to examine the social and institutional influences on financial accounting numbers. The notion that accounting and the social co-influence each other is well established in the accounting literature. This research has generally focused on management accounting. Realizing the importance to also build current understanding on the financial accounting side, Robson et al., (2010) and Hopwood (2000) called for researchers to pay attention to the social and the institutional influences of financial accounting. However to date, little has been done in this area.

The allowance for doubtful debts is shaped and molded by the doxic rules of several fields. Financial accounting estimates are influenced by some of the same factors that affect management accounting estimates including trust, ethics and information asymmetry. Accounting procedures do not necessarily reduce the complexity associated with constructing financial numbers. Even in the presence of clear processes and policies for the calculation of the accounting estimates, some social influence also comes to bear on the shaping of that number. This paper also shows how staff outside the main Finance department contribute to a reduction in the allowance for doubtful debts through their own innovation and initiative.

We draw on the sociological work of Pierre Bourdieu, which provides a robust set of tools to unpack interactions, actions and reactions of people whose activities impact the shaping of provision for doubtful debts. Bourdieu’s work is relevant because it offers insights into how taken for granted field rules constraints the various activities that influences provision for doubtful debts and doubtful debts. Our research site is the University of the South Pacific (USP). To get thick data to address our research objective we implemented a qualitative field study design (Ahrens and Chapman, 2007). We collected data through observations, interviews, focus group discussions and document reviews.
SESSION 3A: HUMAN RIGHTS AND HUMAN RESOURCES

Chair

Dr. Nacanieli Rika (USP)

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LGBT STAFF, AND DIVERSITY WITHIN THE AUSTRALIAN ACCOUNTING PROFESSION

Authors

Dr. Matthew Egan (Presenter)

Abstract

The accounting profession is increasingly motivated to develop a focus on diversity and inclusion for staff. Related initiatives take a range of forms and include a focus on gender, culture, age and sexual diversity. This paper explores the publicly stated position of the ‘Big 4’ accounting firms in Australia (Deloitte, Ernst & Young, KPMG and PwC), along with two second tier firms, regarding their lesbian, gay, bisexual and transgender (LGBT) staff.

Publicly available documentation is examined and analyzed. All six firms sought to use these statements to engage with and encourage LGBT staff to feel safe and valued. A nervous balancing act was evident however, with all statements suggesting that conservative clients also needed to be convinced of a business case, and indeed, the morality of such engagement. Clever realignment of arguments focused on shifting responsibility. Nonetheless, a significant cultural shift was clearly underway.

This study is limited to an examination of carefully constructed public statements, and so calls for detailed empirical investigation of the lived experience of these apparent changes.

Recruitment and staff retention remain on-going challenges within the accounting profession. This study provides suggestions for how the accounting profession might better nurture its LGBT staff.

Little attention has been directed to exploring issues of sexual diversity and specifically, to sexuality within accounting studies.

Keywords

Diversity and Inclusion, Accounting Profession, LGBT, Queer Theory
HUMAN RIGHTS DISCLOSURE FROM OUTSOURCING: A STUDY OF NEW ZEALAND COMPANIES

Authors
Associate Prof. Umesh Sharma (Presenter)
Artika Sharma
Mary Low

Abstract
This paper examines New Zealand companies that are engaged in outsourcing contracts to developing countries and the human rights disclosure that they make. The paper quantify the extent to which the nine companies in New Zealand engaged with outsourcing report information on human rights. The framework for this study refers to the International Labor Organizations (ILO’s) seven principles: prevent forced and compulsory labor, non-discrimination, freedom of association, elimination of child labor, elimination of physical and verbal abuse, promote fair and decent living and rights to safe and healthy conditions.

The paper takes a ‘shadow report’ approach which reveals ‘gap’ between what companies choose to report about human rights and what they suppress. Most companies did not provide enough disclosure on fair wage and decent living and non-discrimination. The study found that Kathmandu had the highest disclosure level on human rights reporting about overseas contractors compared to the other selected companies.

It would be interesting to extend the period of analysis to study the trends in human rights disclosure. The exploitation of workers in developing countries is unquestionably related to a global economic system. The policy makers need to ensure that the international human rights law is being enforced in developing countries. The research extends Islam and Jain’s (2013) study on workplace human rights reporting in the Australian retail sector by examining companies from various sectors. Human rights issues in developing countries are becoming a problem.

Keywords
ORGANIZATIONAL HYPOCRISY IN THE EMPLOYEE-RELATED DISCLOSURES RENDERED BY THE ELECTRONIC MANUFACTURING SERVICES PROVIDERS

Authors
Zhongtian Li (Presenter)
Shamima Haque
Ellie Chapple

Abstract
The purpose of the study is twofold. First, it investigated the possible discrepancies between corporate accounts (employee-related disclosures made by electronic manufacturing services (EMS) providers domiciled in Taiwan) and counter accounts (inspection reports by labour-practice-oriented non-governmental organizations (NGOs), news, sociological studies and supplier reports). Second, it examined the effectiveness of CSR assurance services and of mandatory reporting rules in addressing possible discrepancies.

Corporate accounts (the employee-related disclosures) and shadow/counter accounts (inspection reports from NGOs, news, sociological work and supplier reports from the client of EMS providers) are investigated. The study focused on two dominant Taiwanese EMS providers in the global market by documentary analysis. The sample period is 2010, 2012, 2014 and 2015.

The study found that the discrepancies in the employee-related disclosures existed in years surveyed. Moreover, the use of CSR assurance services and introduction of mandatory CSR reporting rules did not correct the discrepancies. According to organizational hypocrisy, the study interpreted that the discrepancies found are due to a dual role of the Taiwanese EMS providers as both action and political organizations.

The study introduced organizational hypocrisy into the CSR literature. It contributed to the research on employee-related disclosure in Asia (especially Taiwan), to that on CSR assurance services and to that on mandatory reporting. It generated practical impacts on policy making in relation to mandatory CSR reporting.

Keywords
Employee-Related Disclosure, Organizational Hypocrisy, Taiwan, CSR Reporting
SESSION 3B: GOVERNANCE

Chair
Prof. Charl de Villiers (Auckland)

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THE INFLUENCE OF CIVIL LIBERTY AND EXTERNAL ASSURANCE ON CORPORATE SOCIAL AND ENVIRONMENTAL TRANSPARENCY: A STUDY OF FINANCIAL SERVICES COMPANIES

Authors

Prof. Chris Van Staden (Presenter)
Dr. Jianan Guo
Associate Prof. Muhammad Azizul Islam
Dr. Ameeta Jain

Abstract

This paper examines corporate social and environmental transparency within the global financial sector. Data obtained from the GRI and Bloomberg databases are used to evaluate if civil liberty at the country level and external sustainability assurance at the firm level influence corporate social and environmental transparency. Using the notion of civil liberty, we find that financial companies with external sustainability assurance and the companies from countries with higher levels of civil liberty have higher corporate social and environmental transparency. Further we find that external sustainability assurance has more influence on transparency in countries where the level of civil liberty is lower. Our findings suggest that in countries with higher civil liberty, the constant and increased surveillance by external actors influence corporate transparency and therefore the effect of external assurance is less effective, while improving corporate transparency in a country with low civil liberty, requires independent sustainability assurance.

JEL classification: G21, M14, M42

Keywords

Financial Institutions, Assurance, Corporate Transparency, Civil Liberty
WORKPLACE SAFETY IN THE BANGLADESH READY-MADE GARMENTS INDUSTRY: EXAMINING THE INTERPLAY BETWEEN GOVERNANCE, CULTURE AND ORGANIZATIONAL BEHAVIOUR

Authors

Prof. Craig Deegan (Presenter)
Suraiyah Akbar
Robert Inglis

Abstract

Following unprecedented large-scale industrial disasters in Bangladesh, this study utilizes institutional theory to examine the factors which have influenced the implementation of new social governance initiatives for workplace safety in the Bangladesh ready-made garments (RMG) industry. The study investigates how the changing institutional environment has influenced the CSR strategy of apparel industry organisations and whether, and how, change has occurred in organisational behaviour with regard to workplace safety. The study incorporates managerial viewpoints of global apparel buying companies and Bangladeshi RMG manufacturing organisations and reflects upon business and ethical considerations that have motivated organisational CSR behaviour. The study reveals how mutual interdependencies between institutional constituents led to the establishment of new workplace safety governance for the RMG industry, and examines how the limitations of existing governance mechanisms, legitimacy threats to the global apparel business, and subsequent pressures faced by apparel industry organisations resulted in a restructure of the institutional pillars of the apparel industry. Because of interdependencies between the institutional pillars this paper questions the logic involved in the nature of recent international initiatives to improve health and safety within the Bangladesh RMG industry.

Keywords

Social Governance, Workplace Safety, Apparel Industry, Institutional Theory
SUSTAINABILITY REPORTING, CORPORATE GOVERNANCE, STOCK PRICE AND FIRM PERFORMANCE

Authors
Dr. Anil Narayan (Presenter)
John Kommunuri

Abstract
The objective of this paper is to present an analysis of the relationships among corporate governance, sustainability reporting and stock price performance.

Using data collected from the annual reports of 100 Malaysian listed companies comprising the top 30, mid cap, small cap, and PN17 (financially distressed) companies for 2015 and 2016, complemented by stock return and accounting variable data collected from OSIRIS (Bureau Van Dijk), we perform statistical tests to determine the association between sustainability reporting, corporate governance, stock price and firm performance. Corporate governance is characterised by board size, inside/outside directors and existence of an audit committee. Sustainability reporting is marked by firm’s disclosure of sustainability reports and measure of sustainability reporting practices.

Our results show that corporate governance influences firm’s sustainability reporting quality and hence firms stock price and firm performance. We find that better corporate governance firms are associated with increased sustainability disclosures and hence greater sustainability reporting quality.

The research is original, and the empirical findings contribute to the literature on the relationship between sustainability reporting, corporate governance, and firm performance. The results suggest that firms operating in emerging economies will derive value from making improvements in the quality of sustainability disclosures. The quality of sustainability disclosures will improve from the strengthening of governance frameworks and sustainability reporting guidelines.

Keywords
Sustainability Reporting, Corporate Governance, and Stock Price Performance
SESSION 3C: STAKEHOLDER ENGAGEMENT

Chair
Dr. Wei Qian (UniSA)

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DIALOGICAL ENGAGEMENT IN OIL AND GAS COMPANIES VIA COMMUNICATION IN FACEBOOK

Authors
Dewi Wulansari (Presenter)

Abstract
This study focuses on the notion of social and environmental accounting (SEA) research particularly in the disclosure of web-based or internet media communication. It tries to answer the questions to what extent does oil and gas company communication via Facebook describe dialogic engagement from their stakeholders. In addition, it also answers how the oil and gas companies make use of Facebook as a medium for engaging stakeholders in dialogue. Therefore, the objective of this study is to examine the extent to which oil and gas companies’ communication via social media (Facebook) describes dialogical engagement as demonstrated using an agonistic approach. Research in this area is worth further study due to the fact that previous literature assessing the dialogical participation and engagement have not yet applied an agonistic approach into real case/ practice. It therefore aims to fill the gap and apply the agonistic democracy framework in practice, providing concepts to explore how social media facilitates dialogical engagement. To achieve the aim of this research, a content analysis of 1,623 Facebook postings from four oil and gas companies were conducted using the Sustainability Assessment Model (SAM) given its potential at engaging dialogue (Brown, 2009). The content analysis findings and further discussion show that communication via social media has strategic potentials to engage stakeholders to join in the discursive dialogue. Further, this paper is expected to provide insights for companies about how they should be making use of their communication medium (in this case social media) to engage their stakeholders into discursive dialogue.

Keywords
Stakeholder Engagement, Dialogical Engagement, Social Media, Agonistic Democracy
KEY ISSUES AND CHALLENGES IN STAKEHOLDER ENGAGEMENT IN SUSTAINABILITY REPORTING: A STUDY OF AUSTRALIAN LOCAL COUNCILS

Authors

Dr. Amanpreet Kaur (Presenter)
Associate Prof. Sumit Lodhia

Abstract

This paper aims to explore the key issues and challenges that can affect the quality of stakeholder engagement processes and outcomes in relation to sustainability reporting.

Case study research was used to gain in-depth insights into the stakeholder engagement practices of three Australian local councils.

The findings of this study suggest that the effectiveness of stakeholder engagement can be undermined by certain difficulties and challenges faced by an organization. These include limited resources, lack of commitment from internal stakeholders, political factors, heterogeneous concerns, inadequate representation and an unwillingness to engage.

The study adds to the limited literature on stakeholder engagement in sustainability reporting specifically and on sustainability accounting and reporting in public sector organizations more generally.

This research provides practical guidance to government authorities on the challenges that need to be addressed to enable an effective stakeholder engagement process for sustainability reporting. Stakeholders have a critical role in holding organizations accountable and research into their engagement with these organizations has societal benefits.

This research while focused on the Australian context has international relevance as it provides unique insights into the stakeholder engagement process. The implications of this research apply to not just public sector organizations but also to corporations that are grappling with the (difficult) process of effective engagement with stakeholders.

Keywords

Sustainability Reporting; Stakeholders; Stakeholder Engagement; Local Councils; Issues and Challenges
A COMPREHENSIVE MEASUREMENT FOR SUSTAINABILITY REPORTING QUALITY

Authors
Paulina Permatasari (Presenter)
Lorne Cummings
Juniati Gunawan

Abstract
This paper aims to develop measurement for sustainability reporting quality (SRQ) and examine the level of SRQ within companies in Indonesia. This study provides a new more comprehensive measurement for SRQ assessment by not only evaluating the extent of disclosures, but also examining the quality of disclosures based on the reporting guideline principles.

Content analysis was applied to measure the level of SRQ using this more comprehensive approach. Samples were taken from stand-alone sustainability reports of companies in Indonesia by taking the whole available sustainability reports from the data sources.

The results indicate that the overall score of SRQ is moderate (2.93 out of 5). The score consists of five new measurement approaches, namely: (1) The extent of reporting (SRD – Quantitative) score is 2.50; (2) The extent of reporting (SRD – Qualitative) score is 3.65; (3) Defining Report Content score is 3.29; (4) Defining Report Quality (SRPQ) score is 2.30; and (5) The accordance of reporting (SRA) score is 2.98.

The main important contribution of this study is the attributes of SRQ which was constructed by new comprehensive measurement using sustainability reporting guideline principles. The more comprehensive approach is essential to provide new platform for future studies to examine not only quality, but more on quality aspects. The application of measuring SRQ for companies in Indonesia also provides empirical evidence to enrich the existing literatures, particularly in the context of developing countries.

Keywords
Sustainability Reporting, Quality, Measurement, Developing Countries, Indonesia
SESSION 4A: DISCLOSURE

Chair
Prof. Carol Tilt (UniSA)

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HOW MANAGERS PREPARE SUSTAINABILITY REPORTS AND UNDERTAKE MATERIALITY ASSESSMENTS

Authors

Dr. Muhammad Bilal Farooq (Presenter)
Prof. Charl de Villiers

Abstract

The study explores how sustainability reporting managers (SRMs) prepare sustainability reports and assess materiality through semi-structured interviews with SRMs and sustainability assurance providers (SAPs), using an institutional work perspective. SRMs educate and guide inexperienced managers, act as sustainability reporting champions and seek to promote materiality-driven sustainability reporting. Such activity is challenging and inexperienced part-time SRMs struggle in the face of low external and internal stakeholder interest. As a result, SRMs adopt mechanisms including engaging with managers; adopting a decentralized reporting process; encouraging internal reporting on sustainability KPIs; establishing supervisory groups and steering committees; and promoting a materiality-driven approach to sustainability reporting. This study recommends greater efforts to train and develop SRMs, and the introduction of regulation mandating disclosure of materiality assessments in published sustainability reports. This research contributes to the limited literature examining how sustainability reports are prepared, and sheds light on how a materiality assessment is undertaken, in addition to identifying nine reasons for non-disclosure of material issues. These insights reveal the challenges SRMs face and show that the failure of reporters to disclose material issues cannot be attributed to purely legitimacy motives. Sustainability accounting researchers can use these insights to refine their methods for evaluating published sustainability reports.

Keywords

Sustainability Reporting; Materiality Assessment; Social and Environmental Reporting; Institutional Work

Acronyms

SRM  Sustainability Reporting Manager
SAPs  Sustainability Assurance Practitioners
THE QUANTITY AND QUALITY OF SOCIAL - ENVIRONMENTAL DISCLOSURES IN INDONESIA AND MALAYSIA

Authors
Juniat Gunawan (Presenter)

Abstract
Trend of non-financial disclosures in companies’ annual reports has been discussing widely and intensively since there were several initiatives and regulations introduced. Following this trend, the study aims to analyze the quantity and quality of social and environmental disclosures (SED) in Indonesia and Malaysia. Since these two countries are considered the biggest territories in Southeast Asia and have many similar characteristics, this study provide interesting discussions on how they are practicing the SED.

The unit analysis was drawn from the annual reports 2014 and 2015. Sample for Indonesia was derived from the LQ45 companies listed in Indonesia Stock Exchange, whilst the sample for Malaysia was taken from the FBM-KLCI listed in Bursa Malaysia. The total sample observation is 148 reports, which describing the whole available reports population from both LQ45 and FBM-KLCI.

The results show that the quantity and quality of SED in annual reports, both in the Indonesia and Malaysia are still considered low. This may indicate that annual reports may not be the proper unit analysis to examine SED, since there are positive trends for other reporting media, such a as sustainability reports and environmental, social, governance (ESG) reports. The findings also provide evidence that companies in Indonesia produce higher scores for SED compared to those in Malaysia.

Keywords
Quantity Disclosure, Quality Disclosure, Social and Environmental Disclosures, Annual Reports, Indonesia, Malaysia
THE SOCIAL AND ENVIRONMENTAL DISCLOSURES OF CONSUMER AND INDUSTRIAL INDUSTRIES

Authors
Adrian France (Presenter)
Ogechi Okoro
Temane Mwea
Karapitt Tuala

Abstract
Emphasis is being placed on organization disclosures. Given that financial disclosure of organizations is predominantly regulated by law, more emphasis is being placed on voluntary disclosures. Good practices of disclosure are also acknowledged to attract capital and maintain stakeholder satisfaction. Organization stakeholders have expectations of organizations reporting economic, social, and environmental performance. This study investigates the disclosure of social and environmental responsibilities within the annual reports of the consumer and industrial industries. Social and environmental disclosure indexes are used to assess disclosure, comparing the results of each industry, and comparing the social disclosure indexes with environmental indexes. The results show that social disclosure is similar between the two industries and less varied than environmental disclosure. While environmental disclosure is lower than social disclosure for both industries, and significantly lower in the industrial industry. Given the types of social disclosure, organizations appear to disclose internal stakeholder information more than external stakeholder information with disclosure appearing to be managed according to industry and stakeholders.
SESSION 4B: INSTITUTIONAL INFLUENCES

Chair
Prof. Chris Van Staden (AUT)

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INSTITUTIONAL INFLUENCES UPON IMPLEMENTATION OF SOCIAL GOVERNANCE: A STUDY OF THE BANGLADESH GARMENTS INDUSTRY FROM AN NGO PERSPECTIVE

Authors
Prof. Craig Deegan (Presenter)

Abstract
The Rana Plaza accident, considered one of the world’s worst industrial disasters, led to the introduction of new workplace safety governance for the Bangladesh ready-made garment (RMG) industry. The purpose of this paper is to examine the state of the RMG industry following introduction of new workplace safety governance, specifically looking at apparent changes in factory safety, the institutional factors which influence effective implementation of governance, as well as requirements for long-term sustainability of the new governance initiatives. To investigate the impact of the new safety governance, interviews were conducted with representatives of prominent international and Bangladeshi non-government organizations working to improve safety conditions in the RMG industry. The study findings suggest that despite recent improvements in factory safety, inadequate enforcement and monitoring of governance and the realities of the Bangladeshi socio-cultural environment may impede long-term improvements to workplace safety in RMG factories. The research findings emphasize that continued efforts of local and international stakeholders are essential for lasting improvement in Bangladeshi garment manufacturing factories, and imply that improved safety conditions in the RMG industry represent a trade-off between business profits and sustainability policy.

Keywords
Social Governance, Bangladesh Garments Industry, Workplace Safety, Institutional Theory
FACTORS INFLUENCING SUSTAINABILITY REPORTING BY SRI LANKAN COMPANIES

Authors

Dinithi Dissanayake (Presenter)
Prof. Carol Tilt
Dr. Wei Qian

Abstract

The Asia Pacific has recently risen to become the leading region for corporate responsibility reporting, especially its significant improvement in the quality of corporate responsibility reports in this region. However limited research has focused on the drivers for this improvement. The purpose of this paper is to investigate the factors which influence sustainability reporting by 84 publicly listed companies in Sri Lanka, a country set against the backdrop of war in the South Asian region. The findings revealed a substantial increase in sustainability reporting over the period of 2012-2015. Company size and usage of the GRI guidelines are found to be the most relevant company characteristics associated with sustainability reporting by the listed companies in Sri Lanka. Unexpectedly, ownership and industry sector do not show strong influences on the development of sustainability reporting over the study period.
THE ROLE OF ORGANIZATIONAL FACTORS ON CORPORATE SUSTAINABILITY REPORTING

Authors
Ramona Zharfpeykan (Presenter)

Abstract
The concept of sustainability is generally considered to be a key topic in many countries and sustainability reporting is becoming an important tool for companies to communicate their sustainability plans and performance to their stakeholders. There have been various studies on factors that may influence sustainability reporting in companies. This study examines the possible effect of some of the organizational factors on corporate sustainability reporting. The organizational factors included in this study are a company’s type (public or private), industry and size as well as managers’ perception of level of importance of indicators in reporting these indicators. A survey was conducted from Australian and New Zealand companies in various industries. They were asked about their perception of importance of sustainability indicators in their performance and if they report these indicators. The GRI indicators used to develop the survey. A multiple regression model was developed using reporting score as dependent and type, size, industry categorization and managers’ perception of level of importance of the GRI indicators as independent factors. The results show that among all the factors included in the model, the perception of managers of the level of importance of economic and environmental indicators positively affect the sustainability scores of these companies. The results show no effect of type, size and industry in sustainability reporting of these participants.

Keywords
Sustainability reporting, Global reporting initiative, Sustainability key performance indicators (KPIs)
SESSION 4C: INTEGRATED REPORTING

Chair
Dr. Matthew Egan (Sydney)

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IS THERE ANY EARLY-MOVER MARKET VALUE EFFECT FOR SIGNALING ADOPTION OF INTEGRATED REPORTING?

Authors
Maria Balatbat (Presenter)
Mary Arguelles
Wendy Green

Abstract
It is argued that Integrated Reporting (<IR>) provides a potential solution to the inadequacies of current corporate reporting frameworks through its aims to improve the quality of information available to providers of financial capital. Such claimed benefits from adopting <IR> have spurred multiple firms to voluntarily adopt <IR>. This study has two aims. First, it examines the firm-level determinants of being an early-moving <IR> firm, and second whether capital markets value the disclosures made under <IR> principles by these firms.

We identify a sample of firms signalling early adoption of <IR> (i.e. early-moving firms) through their engagement in the International Integrated Reporting Council (IIRC) Pilot Programme or through self-declaring such adoption in the Global Reporting Initiative (GRI) database. Employing signalling theory, as developed through prior literature on voluntary disclosures of non-financial information, and a modified Ohlson (1995) valuation model we test the value relevance of the early-moving signal. Further, we test whether disclosures made by early-moving firms relating to the principles of <IR> capitals are more value relevant than for firms not signalling their adoption of <IR>, and whether the value relevance of these disclosures increases over time.

Results show that size, return on assets, and the values of proxies for the <IR> capitals are significant determinants of being an early-moving firm. Further, results indicate that capital markets value the signal as an early-moving firm, as well as their <IR> principles disclosures.

This study contributes to literature on <IR> and builds on existing literature on voluntary disclosures and value relevance. Results of this empirical study inform the IIRC and other proponents of <IR> on the benefits from adopting <IR>. The results also have implications for firms who are still considering adopting <IR>. This study is the first to report on determinants
of early adoption of <IR> as well as the development of proxies for <IR> capitals and its implication to the capital markets.

Keywords
Integrated Reporting; Value Relevance; Voluntary Disclosures
MOTIVATIONS, ISSUES, AND CHALLENGES OF INTEGRATED REPORTING (IR): LOOKING AT THE SYMBOLIC AND MATERIAL CARRIERS OF AN INSTITUTION

Authors

Elvia Shauki (Presenter)
Tito Baskoro

Abstract

The development of Integrated Reporting (IR) in the emerging market is still slow. This study was conducted to address an in-depth understanding related to the motives, issues, and challenges on stakeholders engagement from the perspective of the preparer of the IR. The study applies a mixed-method approach as it combines several research instruments during its research design and data collection stages. Using a case study of an organization within the institutional field (PT Pertamina Indonesia EP), it was found out that: (1) IR is the appropriate tools in improving company’s accountability; (2) The board is responsible for safeguarding the interest of the stakeholders; (3) Both parent and subsidiary use a similar symbolic carrier (artifacts) as their routines in guiding the principles of IR; (4) The company applies normative isomorphism; and (5) Integrated Reporting of the sampled company (PIEP) has limited conformity with IIRC due to the absence of value creation framework and principle of connectivity between information and conciseness. Nevertheless, the report satisfies (1) principle of materiality; (2) the criteria of six capitals; and (3) content elements. Concerning stakeholder engagement issues, such information provided by IR was not demanded by the investors. This problematic issue might be due that majority of investors still have a short-term orientation. Regulatory and professional bodies have fewer concerns to IR. They still struggle with the convergence of the IFRS. It is expected that the study will close the loop regarding the issues in stakeholders’ engagement for IR especially the case of an emerging market like Indonesia.

Keywords

LAND CONTAMINATION REPORTING: A STUDY OF THE LOCAL COUNCILS ROLE ON CONTAMINATED LAND ISSUES IN NEW ZEALAND

Authors

Associate Prof. Umesh Sharma (Presenter)
Artika Sharma
Prof. Grant Samkin

Abstract

This paper examines the New Zealand local councils’ role on contaminated land and the contaminated land reporting mechanisms. Land contamination is an issue as people and animals can be affected by the hazardous substance. New Zealand has had exposure to harmful chemicals due to the timber industry. Dioxins are poisonous and have severe health consequences. There has not been any study done on local councils’ role on land contamination and the mechanisms used to report issues on contaminated land.

A content analysis was done to examine the data gathered from the study. Five years annual reports was examined (2009 – 2013) as well as the recent 2015 long term plan. The local council is accountable to the public for providing information on contaminated land. Results of the study suggests that not many councils are disclosing land contamination issues and there is a need for awareness. Most disclosures include the local councils’ responsibility to provide maintenance and monitor the landfill sites. It was evident Regional Councils provided more disclosures on contaminated land in comparison with the Territorial councils.

Keywords

Land Contamination Reporting, Local Council, Content analysis, New Zealand
THE FRAUD PHENOMENON AROUND NATURAL DISASTERS

Authors
Vida Botes (Presenter)

Abstract
In the study of sustainability significant amounts of research have focused on the geographical impacts and effects of natural disasters on humans. No research to date has concentrated on comprehensively studying the context, extent, type and effects of fraud as found around the phenomenon of natural disasters. Our research strives to confirm how natural disasters create opportunity for fraud.

Evidence of these elements and subsequently of specific fraud schemes will assist to develop counter-fraud action processes to benefit stakeholders.

This study researches how fraud attempts can be pervasive when a natural disaster occurs. Furthermore, can useful evidence be identified from literature, in order to provide a starting point for the design of counter-fraud measures to minimize fraud stemming from disasters.

The paper focuses on three major natural disasters that occurred around the Pacific Rim since the start of the new millennium which will form the sample of the study. Literature examining these events will provide the main input to the analyses.

The environmental factors required for fraud to be perpetrated around natural disasters are analyzed using the Fraud Triangle (Albrecht et al., 2016). The causes and effects of discovered fraud schemes are discussed. Using these findings, processes can be designed that could effectively and timeously minimize the effects of such fraud. The elements of the Fraud triangle to perpetrate fraud are widespread when a natural disaster occurs.

The findings show that different fraud schemes occur in different phases around a natural disaster. This allows for defining a time-line of phases and categorizing the types of fraud to be expected in the different phases.

Several categories of fraud have been identified. Some are disaster type-dependent. A time-line/ categorization table is initiated so that further research can add more fraud categorization schemes.
Further research will be useful to add to the fraud-scheme timeline and categories. This study is a basis from which counter fraud processes can be researched, initiated, and designed.

From the fraud triangle analysis we know that a fraudster will have some sort of pressure and can justify his dishonest behavior to himself. A natural disaster provides opportunities for fraudsters— they thrive on the opportunity.

Besides loss of life and destruction of infrastructure and buildings, natural disasters have a third disaster leg— that of the losses incurred due to fraud, by the survivors of the natural disaster.

From cyber-crime to forgery— all types of fraud can be expected when a natural disaster happens. These findings can be valuable input for the design of counter-fraud procedures.

Authorities, companies and individuals are made aware of the pervasiveness of fraud during natural disasters. These parties can be prepared for fraud schemes, by providing designing and implementing detection and prevention processes, to reduce chances of individuals or their organizations becoming victims of the unscrupulous.

**Keywords**
Fraud, Fraud Triangle, Natural Disasters, Fraud Schemes, Stakeholders
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