CRITICAL PERSPECTIVES ON ACCOUNTING CONFERENCE

CONFERENCE & COLLOQUIUM BOOKLET
July 13th to 16th 2026

CPA 2026
Critical Perspectives on Accounting Conference

Contents

Welcome Message and Committee Presentations

Conference Welcome Message

Welcome to Rio de Janeiro and to the 2026 Critical Perspectives on Accounting Conference and Early Career Scholars Colloquium, co-organized by a group of scholars and students from the Federal University of Rio de Janeiro (UFRJ), Accounting Graduate Program, and the Getúlio Vargas Foundation, Brazilian School of Public and Business Administration (FGV-EBAPE), and Federal University of Mato Grosso do Sul (UFMS) – School of Administration and Business.

It is with great enthusiasm that we welcome all participants to a meeting that brings together professors, researchers, students, and professionals committed to a critical, interpretive, and socially engaged view of accounting. To this end, our event draws inspiration from previous initiatives, such as CPA-2023 in Bogotá, and from the QRCA (Qualitative Research and Critical Accounting) network meetings, held from 2018 to 2025 in various cities and virtually.

We built this conference to build bridges, strengthen ties, and foster a vibrant network of critical accounting research worldwide, centered on the theme "Accounting in Troubled Times". We understand that the 2026 theme places us in a position and a space dedicated to in-depth reflection on the role of accounting in a world marked by pressing humanitarian, environmental, technological, and social challenges.

The Critical Perspective on Accounting community responded very positively to our thematic call, receiving 276 submissions in four languages from 383 authors. These generated 276 peer reviews carried out by 138 reviewers. There were 153 articles, 44 research projects by young researchers, 14 art-based works, and 8 parallel panels approved for presentation, for a total of 214 works. Based on this engagement, we seek to develop and support, within our limitations, a set of activities that shed light, convene debates, and promote "esperançar", through central and parallel plenary activities designed especially for the event:

- **Pre-Opening Panel**: Accounts of Genocide – debating accounting and settler colonial violence through the lens of Palestine.
- **Keynote**: The Crises of Neoliberalism and the Rise of Neoliberal Fascism
- **Parallel Panels**:
    1. Qualitative Research and Critical Accounting (QRCA): ¿Quiénes somos y qué hacemos?. Una network de interacción desde América Latina.
    2. Contabilidade e Memória: Poder, Arquivo e Resistência na América Latina.
    3. Recount Photographic Agora Pannel: Visual dialogues at the frontier of accounting.
    4. Post-Capitalist Accounting Panellists' Biographies.
    5. Uma História Subalterna da Emergência de Paradigmas de Pesquisas Contabeis Alternativas no Brasil.
    6. Towards a radical ontology of critical accounting research.
- **ESC Keynote:** Publishing critical research in "international" journals, Yves Gendron.
- **Parallel Short Courses:**
    1. Counter-Accounting Courses in Higher Education
    2. Technique, Socialization, and Politics: A Practical Guide to the Review Process

3. Accounting's Silent Archives

- **Closing Panel**
    - Critical Accounting Research and Community Building in Troubled Times

The activities will be attended by a diverse audience. We have a total of 383 authors with papers presented at the conference, of which 238 will participate in person, geographically distributed as shown in the graph below.

As our group is made up of people from 28 countries, we will have the opportunity to build and cross bridges that represent the enormous geographic and regional diversity of our community.

We hope that everyone enjoys the debates, builds ties and affections, and finds opportunities that CPA-2026 and the Marvelous City of Rio de Janeiro (full of contradictions) can offer.
We wish you all a good conference!

Fernanda Filgueiras Sauerbronn
General Conference Organizer

Organizing Committee

The CPA Conference and the Emerging Scholars Colloquium 2026 are made possible through the efforts of a dedicated and committed team. We gratefully acknowledge the committee members listed below for their contributions to the conference.

Local Organizing Committee

- Fernanda Sauerbronn - Federal University of Rio de Janeiro
- Ricardo Lopes - FGV, Brazilian School of Public and Business Administration (Ebape)
- Elisabeth Vendramin - Federal University of Mato Grosso do Sul
- Juliana Molina Queiroz - Federal University of Rio de Janeiro
- Thauan Carvalho - Fluminense Federal University
- Juliette Tavares - Federal University of Pará
- Alann Bartoluzzio - Fluminense Federal University
- João Paulo Resende de Lima - OGA - Observatório de Gestão e Accountability
- Cleia Silva - Federal Rural University of Rio de Janeiro
- Marcelo Castañeda - Federal University of Rio de Janeiro
- Iago Lopes - Federal University of Rio de Janeiro
- Rayla Dias - Fluminense Federal University
- Alex Faria - FGV, Brazilian School of Public and Business Administration (Ebape)

Scientific and Organizing Committees

- Adriana Rodrigues Silva (Porto Accounting and Business School - P.Porto)
- Alessandro Ghio (ESCP Business School)
- Alex Faria (Ebape/FGV)
- Camila Nganga (Federal University of Uberlandia)
- Candy Chamorro Gonzáles (Universidad Católica Luis Amigó)
- Carlos Larrinaga (Universidad de Burgos)
- Charles Cho (York University)
- Charlotta Bay (Stockholm University)
- Cheryl R. Lehman (Hofstra University)
- Christine Cooper (Edinburgh University)
- Christine Gilbert (University of Laval)
- Daniel Martinez (HEC Paris)
- Francisco Javier Husillos Carques (Universidad Pública de Navarra)
- Hector Sarmiento (Politécnico Colombiano)
- Iago França Lopes (Federal University of Rio de Janeiro)
- Jane Andrew (University of Sydney)
- Jérémy Morales (University of Bristol)
- Jim Haslam (University of Durham)
- João Paulo Resende (Glasgow University)
- Luciana Sardeiro (Federal University of Tocantins)
- Marcelo Castañeda (Federal University of Rio de Janeiro)
- Mary Vera-Colina (Universidad Nacional de Colombia)

- Ricardo Lopes Cardoso (Ebape/FGV)
- Sandra Maria Cerqueira da Silva (Estadual University of Feira de Santana)
- Stewart Smyth (Cork University Business School)
- Tassiani Aparecida dos Santos (University of Durham)
- Yves Gendron (University of Laval)

ESC Local Committee

- Adriana Rodrigues Silva (Porto Accounting and Business School - P.Porto)
- Thauan Carvalho (Universidade Federal Fluminense)
- Camila Silveira (Universidade Federal do Rio de Janeiro)
- João Henrique Zupirolli (Universidade Federal do Rio de Janeiro)
- Juliette Tavares (Universidade Federal do Pará)
- Levy Ruan Silva (Universidade Federal da Paraíba)
- Lourival Junior (Universidade Federal do Rio de Janeiro)

Student Volunteer

- André Leão Werneck (UFRJ Undergraduate Student)
- Eduarda Ritezel (UFRJ Undergraduate Student)
- Fabrizia Marcelino Kawase (UFRJ Undergraduate Student)
- Felipe Felix (UFRJ Undergraduate Student)
- Heitor de Mello Guadagnini (UFRJ Undergraduate Student)
- Marcela Santos de Souza (UFRJ Undergraduate Student)
- Maiara de Paula Ferreira (UFRJ Undergraduate Student)
- Maria Júlia de Paulos Macedo (UFRJ Undergraduate Student)
- Pedro Henrique Jacob Lopez da Costa (UFRJ Undergraduate Student)
- Sofia Changuir Sarapeck Pinto (UFRJ Undergraduate Student)
- Gabriela Silva Marinho (UFRJ Master's Students)
- Anderson Moriz Da Silva (UFRJ Master's Students)
- Bernardo Mendes Furtado (UFRJ Master's Students)
- Ana Luiza Fonseca Pedrazzi (UFRJ Master's Students)
- Ana Paula Da Costa (UFRJ Doctoral Student)
- Camila Souza Da Silveira (UFRJ Doctoral Student)
- Edson Ferreira De Araújo (UFRJ Doctoral Student)
- Ivan Braga (UFRJ Doctoral Student)
- Lourival De Jesus Lopes Junior (UFRJ Doctoral Student)
- Wilison Aparecido Rodrigues Santos (UFRJ Doctoral Student)
- João Henrique De Souza Zupirolli (PhD Candidate at UFRJ)
- Juliette De Castro Tavares (PhD Candidate at UFRJ)

Conference General Information

Key dates & Venue Information

- The Emerging Scholars Colloquium will take place on 13 July 2026 – 9am to 5pm
  - **Venue:** EBAPE (FGV) - R. Jorn. Orlando Dantas, 30 – Botafogo.
    Click here to view the venue and get directions on Google Maps.
- The Preliminary Opening Panel & Social Gathering – 13th 6pm-8h30pm
  - Venue: Fórum de Ciência e Cultura da UFRJ - Av. Rui Barbosa, 762 – Flamengo.
    Click here to view the venue and get directions on Google Maps.
- Main Conference Opening and Keynote - 14th July, 9am
  - **Venue:** FGV Cultural Center – Praia de Botafogo, 190
    Click here to view the venue and get directions on Google Maps.
- Main Conference Paper Sessions - 14th-16th July 2026 at EBAPE (FGV).
  - **Venue:** EBAPE (FGV) - R. Jorn. Orlando Dantas, 30 - Botafogo, Rio de Janeiro
    Click here to view the venue and get directions on Google Maps.

Guidelines for Paper Presentations

- **Session Format**

Each paper will be allocated 40 minutes in the 2h session. Authors should plan for a 15-minutes presentation to allow sufficient time for discussion, comments, and interaction with session participants. Discussants may decide whether to use PowerPoint slides to debate the paper in 10-15min, leaving 15-10min for audience interaction for each paper.

- **Presentation Slides**

The official presentation slide template is available on the website and Even3 platform.

- **Presentation Files**

Authors will not be permitted to use their own computers for slide projection. All presentations will be delivered using the computer provided in the session room by the conference organizers. Therefore, presentation files must be brought on an external storage device (a USB flash drive or a cloud service).
Authors are encouraged to arrive at the session room a few minutes before the session starts to ensure that their files are functioning properly and to avoid delays.

- **Hybrid Sessions and Simultaneous Interpretation**

Hybrid sessions will provide **simultaneous interpretation services** for Portuguese, English, and Spanish. Participants wishing to use this service should bring their own cellphones and earphones, as interpretation will be accessed through the conference's online platform and designated application.

General Program (Event Overview)

Emerging Scholars' Colloquium and Main Conference CPA

	ESC Coloquium **
	13th
	MON
08h30	**ESC Registration**
09am-09h15	**ESC Opening Session**
09h15-10h15	**Keynote:** *"Publishing Critical Research in International Journals"*
10h15-10h45	coffee break
10h45-12h45	Research Project Paralel Sessions
12h45-13h45	Light Lunch
13h45-15h45	Research Project Paralel Sessions
15h45-16h15	coffee break
16h15-17h15	**ESC Mini-Course**
17h15-18h	Bus transfer to UFRJ-FCC Building
18h-19h30	**** Preliminary Opening Panel:*** *Accounts of Genocide – debating accounting and settler colonial violence through the lens of Palestine*
19h30-20h30	**Socio-Cultural Gathering**

Main Conference***

	14th
	TUE
08h-09h	**CPA Registration**
09h-09h15	**Opening Session**
09h15-10h15	***Keynote :*** *"The Crisis of Neoliberalism and the Rise of Neoliberal Fascism"*
10h15-11h	coffee break & building change
11h-13h	Paper Session 1
13h-14h	Light Lunch
14h-16h	Paper Session 2
16h-16h30	coffee break
16h30-18h30	Paper Session 3
	Free Night

	15th
	WED
08h30	**CPA Support Desk**
09h-11h	Paper Session 4
11h-11h30	coffee break
11h30-13h30	***Parallel Workshops & Panels***
13h30-14h30	Bus transfer to social venue
14h30-16h30 16h30-17h30 17h30-18h30	**Conference Social (Fogo de Chão Churrascaria)**
	Free Night

	16th
	THU
08h30	**CPA Support Desk**
09h-11h	Paper Session 5
11h-11h30	coffee break
11h30-13h30	Paper Session 6
13h3014h30	Light Lunch
14h30-16h30	Paper Session 7
16h30-17h	coffee break & building change
17h-18h30	**Panel:** "Critical Accounting Research and Community Building in Troubled Times"
18h30-19h	**Closing Session**

Venue: FGV EBAPE - **Rua Jornalista Orlando Dantas, 30**
Venue: UFRJ FCC - **Av. Rui Barbosa, 762**
Venue: FGV Cultural Center - **Praia de Botafogo, 190**

(*) Preliminary Opening Panel and Socio-Cultural Gathering (13th, 18:00 - 20:30) are free for all CPA participants. Light refreshments will be provided.

(**) Early Career Colloquium (13th, 9h-17h15) is free for students and project discussants. Additional fees may apply to other CPA participants

(***) Conference registration includes light lunches, coffee breaks, and social events. All breaks will involve changing rooms or buildings.

July 13th Emerging Scholars Colloquium Program

Access to the Emerging Scholars' Colloquium is restricted to registered participants (students, early-career researchers, and panelists) and to individuals specifically registered for the day's activities

Summary Schedule

Monday, 13th (9:00 AM – 5:15 PM)

Venue: EBAPE (FGV) - R. Jorn. Orlando Dantas, 30 - Botafogo, Rio de Janeiro
[Click here](#) to view the venue and get directions on Google Maps.

Parallel Sessions: *Research Project Parallel Sessions will be conducted in seven parallel rooms, six of which will operate in a hybrid format, allowing both in-person and online participation.*

08h30–09h00	ESC Registration
09h00–09h15	ESC Opening Session
09h15-10h15	**Keynote: Publishing Critical Research in "International" Journals** Yves Gendron, Université Laval
10h15–10h45	Coffee break
10h45-12h45	Research Project Parallel Sessions 1
12h45–13h45	Small Lunch
13h145–15h45	Research Project Parallel Sessions
15h45–16h15	Coffee break
16h15–17h15	ESC Mini-Course
	Mini-Course: Counter-Accounting Courses in Higher Education *Mary A. Vera-Colina, Universidad Nacional de Colombia*
	Mini-Course: Technique, Socialization, and Politics: A Practical Guide to the Review Process Daniel Martinez, HEC Paris
	Mini-Course: Arquivos Silenciosos da Contabilidade *Adriana Rodrigues Silva, Porto Accounting and Business School - P.Porto*

Following the conclusion of the Emerging Scholars' Colloquium (ESC), transport will be provided to the UFRJ-FCC Building for the Preliminary Opening Panel and Social that will start at 18h

Detailed Program

Monday, 13th (9:00 AM – 5:15 PM)

08h30–09h00	ESC Registration
09h00–09h15	ESC Opening Session
09h15-10h15	**Keynote: Publishing critical research in "international" journals** Yves Gendron, Université Laval

Yves is Full Professor of Accounting at Université Laval, in Québec City. His qualitative research focuses on three main areas. He has studied the world of professional accountants, particularly the nature of their claims to expertise in both emerging and established fields. Yves has also examined corporate governance processes within the boards of directors of publicly traded companies. Finally, he has conducted epistemological studies focusing, for example, on performativity pressures in academia. In 2019, the Canadian Academic Accounting Association awarded him the "Haim Falk Award for Distinguished Contribution to Accounting Thought." Yves has been co-editor of the journal Critical Perspectives on Accounting (2014-2026). He also serves as an editor for The Accounting Review (2023-2029).

10h15–10h45	Coffee break
10h45–12h45	**Research Project Parallel Sessions 1**

Room 03 (Online)
Chair: * Claire Deng

Title	Authors	Discussant	Language
Translating Anti-Slavery Logic into Business Practice: A Longitudinal Case Study of Modern Slavery Disclosure	* Tianqi Yu	Andrea M. Romi	Inglês
The construction of meaningful work through time by financial auditors	* Salomé Hardy	* Claire Deng	Inglês
Postcolonial accountability at margins of state: A perspective from marginalized and vulnerable	* Thananjaya Kuhendran	Kelum Jayasinghe	Inglês

Room 04 (Hybrid)
Chair: Fernanda Sauerbronn

Title	Authors	Discussant	Language
Quando a Contabilidade Fala e a História Cala: o Banco do Brasil e a Legitimação Contábil da Ordem Escravista Oitocentista	Vando da Conceição Rosas	Adriana Rodrigues	Português
Between Rivers, Voices and Cycles: a Contracolonial Anthropology of Accounting in Traditional Communities	Juliette Tavares	Helen Tregidga	Português/ Inglês
Liabilities of Oppression: Accounting as an Instrument of Historical Reparatio	Lourival Junior	Cameron Graham	Português/Inglês

Room 05 (Hybrid) Chair: Camilla Nganga			
Title	**Authors**	**Discussant**	**Language**
Counter-accounting for the (un)fair value of land-grabbing- Conscripting financial statement information to expose corporate land-grabs in the Philippines	* Remvert Bryan Placido	Danny Chow	Inglês
Counter-accounts of migrant women: an epistemic justice mechanism fostering strategies to develop human capabilities and overcome struggles	Geraldine Stephania Contreras Cano	Mercy Denedo	Inglês
Pioneras contables. Trayectorias que marcaron la academia en Chile	Katherine Restrepo Quintero	Camilla Quental	Espanhol

Room 06 (Hybrid) Chair: Alann Bartoluzzio			
Title	**Authors**	**Discussant**	**Language**
O Dispositivo Agnotológico: Uma Genealogia da Ignorância Inflacionária na Contabilidade Brasileira	* Leandro Santos	Alann Bartoluzzio	Português
Counter Accounting e a Defesa pela Economia Moral: O Caso da Ave Libertas sob a perspectiva da Teoria Feminista do Standpoint (1884-1889)	Thais Alves Lira, Flaviano Costa (sup.)	Sandra Maria Cerqueira da Silva	Português
Counter-Accounting of the Public Budget as a Device of Raciality: How Much Is the Subjugation of Mothers from the Favelas of Rio de Janeiro Worth?	Camila Souza da Silveira	Christine Cooper	Inglês

Room 101 (Hybrid) Chair: Héctor José Sarmiento			
Title	**Authors**	**Discussant**	**Language**
Competencias Emergentes y Transversales en la Formación del Contador Público en el Caribe Colombiano	Alfredo Rafael Anguila Carrillo	Mary Vera Colina	Espanhol
Revelaciones Contables sobre Activos Intangibles: un análisis crítico	Mariano Arriola	Nuria Descalzo	Espanhol
El análisis conversacional como perspectiva critica para los estudios políticos en contabilidad	Jose Manuel Mora Alvarez	Héctor José Sarmiento	Espanhol

Room 103 (Hybrid) Chair: Carlos Larrinaga			
Title	**Authors**	**Discussant**	**Language**
Drama, Farce and State Violence in Global North Taxation: Dismantling the State-Taxpayer-Accountant Triad	Barry Wolfenden	Daniel Martinez	Inglês
Alphabet Soup and the Challenge of Public Accountability: Evaluating Sustainability Reporting Approaches in the Brazilian Public Sector	Ana Luiza Fonseca Pedrazzi	Carlos Larrinaga	Inglês
Regulating Sustainability Assurance: The IAASB and the Development of ISSA 5000	Faria Rista	Nelson Duenas	Inglês

Room 111 (In person) Chair: Nick Rowbottom			
Title	**Authors**	**Discussant**	**Language**
Accounting for Decommissioning Provisions: Networks and the Interpretation of IAS 37 in Practice	Ruth Jada	Nick Rowbottom	Inglês
Dead herring, lively numbers: an ethnography of Baltic Sea fish stock estimates	Anton Angwald	Thomas Carrington	Inglês

12h45–13h45	Small Lunch
13h145–15h45	**Research Project Parallel Sessions 2**

Room 03 (Online) Chair: João Paulo Resende de Lima			
Title	**Authors**	**Discussant**	**Language**
Divulgación contable del valor social en la economía social	* María Luz Casabianca	* Carlos Alberto Vargas G.	Espanhol
La evaluación de la transferencia e innovación del conocimiento universitario en el marco del Capital Intelectual. Un análisis de caso múltiple en Argentina	* Sandra del Carmen Canale	Sayuri Unoki de Azevedo	Espanhol
Relato Integrado e Diversidade nas Organizações: Gênero e Raça sob a Perspectiva da Teoria da Divulgação	* Luana Natali Ávila	João Paulo Resende de Lima	Português

Room 04 (Hybrid) Chair: Lisa Baudot			
Title	**Authors**	**Discussant**	**Language**
The Role of Assurance Services in the Visual Communication of Sustainability Reporting	Mohammed Moin Uddin Reza	Lisa Baudot	Inglês
The Intelligence Battlefield or Partnership: Human–Machine Harmonisation in Accounting	Gary Guggisberg Dowuona	Kelum Jayasinghe	Inglês
Power and Transparency: A Critical Discourse Analysis of the of the CSSB's Adoption of ISSB Frameworks	Anamika Jayendran	Cameron Graham	Inglês

Room 05 (Hybrid) Chair: Barbara Voss			
Title	**Authors**	**Discussant**	**Language**
Pedagogical Hybridity in Postcolonial Accounting Education: Critical Pedagogy under Structural Constraint in Nigeria	* Kolapo Demilade Odeniyi, * Sopefoluwa Oluyide,	Silvia Casa Nova	Inglês
Materiality in Climate Reporting	* Peijing Yang	Barbara Voss	Inglês
The Dynamics on Greenwashing Phenomenon in Indonesian Companies' Sustainability Reporting	Muhammad Akbar F Annahl	Mercy Denedo	Inglês

Room 06 (Hybrid) Chair: Carlos Larrinaga			
Title	**Authors**	**Discussant**	**Language**
Contabilidad de Gestión Ambiental como infraestructura de cálculo y legitimación de los discursos de sostenibilidad de empresas latinoamericanas vinculadas a conflictos socioambientales (2020-2025)	Juan David Arias Suárez	Carlos Larrinaga	Espanhol
Transparencia en el uso de inteligencia artificial en el Ministerio de Justicia y del Derecho (Colombia): análisis crítico para una propuesta de buenas prácticas	Sofia Ortiz Tinoco	Héctor José Sarmiento	Espanhol
Ce qui est durable est-il soutenable ? L'anthropocène et la décroissance à l'épreuve des marchés et à travers le prisme des comptabilités émancipatrices.	Maxime Robin	Yves Gendron	Francês

Room 101 (Hybrid) Chair: Nelson Duenas			
Title	**Authors**	**Discussant**	**Language**
Sharing our vocabulary: Asset accounting and the imagination of professional authority	Yongqi Ke	Nelson Duenas	Inglês
Beyond the Report: Internal accountability, identity work, and Stakeholder expectations in hybrid nonprofit organizations	Manuel Tartarotti	Jonny Tweedie	Inglês
Temporal Negotiations under Regimes of Productivity: Artistic Practices inside a Manufacturing SME	Viviana Alba Sacchi	Vanessa Cano Mejía	Inglês

Room 103 (Hybrid) Chair: Fernanda Filgueiras Sauerbronn			
Title	**Authors**	**Discussant**	**Language**
The Organisation of value in a Gold-Manufacturing SME: Territory, Purity and Social and Environmental practices.	Sofia Pala	Jane Andrew	Inglês
Integrating community based participatory research and critical dialogical accounting	Nicole Bena	Helen Tregidga	Inglês
Financialization in Brazilian Housing Policy: Analysis at the family, business, and budget levels	João Henrique Zupirolli	Christine Cooper	Inglês

Room 111 (In person) Chair: Alann Bartoluzzio			
Title	**Authors**	**Discussant**	**Language**
Indebting and Punishing: Governmentality and the Financialisation of Brazilian Higher Education via FIES	Vinícius Bareia Benvengo	Alann Bartoluzzio	Português
The Sound of Accounting	Jack Campbell	Mariann Györke	Inglês
Accounting, power, and silencing: invisible socio-territorial externalities in sustainability narratives of photovoltaic power plants	Mara Regina Dos Santos Reinehr	Araceli Ferreira	Português

16h15–17h15	ESC Mini-Course

Mini-Course Room 03 (Hybrid)

Mini-Course: Counter-Accounting Courses in Higher Education

Mary A. Vera-Colina, Universidad Nacional de Colombia

Mary A. Vera-Colina holds a Ph.D. in Economics and a Master's degree in Business Administration. She is a Certified Public Accountant and an economist, and graduated from the University of Zulia, Venezuela. Since 2010, she has been a full-time professor at the National University of Colombia, Bogotá, where she attained the rank of Full Professor in 2025. She is also the founder and director of the research group "Interdisciplinary Studies on Management and Accounting – INTERGES." Her teaching and research focus on strategy and financial management in small and medium-sized enterprises (SMEs), accounting and management education, and gender studies. She is involved in projects and networks that promote international engagement, particularly North–South interaction, as well as diversity and inclusion.

Mini-Course Room 04 (Hybrid)

Mini-Course: Technique, Socialization, and Politics: A Practical Guide to the Review Process

Daniel Martinez, HEC Paris

Daniel is an Associate Professor of Accounting and Management Control at HEC Paris. His research examines accounting information systems in organizations, markets, and social movements. Drawing on fieldwork in Guatemala and El Salvador, he has studied accounting and accountability practices in international development NGOs and social movement organizations. He has also researched Colorado's cannabis market, exploring how accounting participates in creating and governing contested commodity markets. He has authored and co-authored book chapters and articles in leading journals. He is Associate Editor of Critical Perspectives on Accounting and serves on the editorial board of Accounting, Organizations and Society.

Mini-Course Room 05 (Hybrid)

Mini-Course: Accounting's Silent Archives

Adriana Rodrigues Silva, Porto Accounting and Business School - P.Porto

Adriana is an Assistant Professor Porto Accounting and Business School - P.Porto - Portugal, and an integrated researcher at the Research Center in Accounting and Taxation (CICF), at IPCA. She serves as External Liaison for Latin America of the Accounting History Special Interest Group (AHSIG) of the British Accounting and Finance Association (BAFA) and is a member of the Latin American Network of Accounting in History. Her research is situated within critical and interpretive accounting and accounting history. Her work foregrounds historically subordinated voices and develops historical and colonial/decolonial approaches to understand accounting as both a technology of domination and a contested space.

Following the conclusion of the Emerging Scholars' Colloquium (ESC), transport will be provided to the UFRJ Building for the Preliminary Opening Panel and Social that will start at 18h.

July 13th Preliminary Opening Panel

Venue: Fórum de Ciência e Cultura da UFRJ - Av. Rui Barbosa, 762 - Flamengo, Rio de Janeiro
Click here to view the venue and get directions on Google Maps.

(open to all CPA participants)

Main Conference
Preliminary Opening Panel and Social
Monday, 13TH (6PM)

18h00-19h30	CPA Preliminary Opening Panel (open to all participants) ***Accounts of Genocide – debating accounting and settler colonial violence through the lens*** **of Palestine**
20h00	Socio-cultural Gathering

(*music and light refreshments will be provided to all registered participants*.)

Panel: "Accounts of Genocide: debating accounting and settler colonial violence through the lens of Palestine"

Genocide and ethnic cleansing have been foundational to the logic and reproduction of colonial expansion. From the European conquest of the Americas and the British Raj in India to the German genocidal campaigns in Namibia and the Belgian terror in Congo, colonialism has repeatedly relied on the systematic extermination, displacement, and dehumanization of Indigenous populations (Wolfe, 2006). These processes have not only aimed to seize territory and resources but also to annihilate social fabrics, cultural memory, and alternative modes of being. Their continuity over five centuries — from Latin America to Africa, from Oceania to Asia — underscores that colonialism is not a historical episode but an enduring structure of domination.

Accounting and accountability systems have always been deeply implicated in this structure. Far from neutral technologies, they have been indispensable instruments of conquest and control. Colonial administrations relied on censuses, registries, and fiscal records to quantify Indigenous populations, classify them as taxable bodies or disposable lives, and rationalize their dispossession (Neu, 2000; Vidwans & De Silva, 2023). Land measurement and property accounting systems transformed communal territories into alienable assets, facilitating expropriation and commodification (Hetherington, 2011; Chwastiak and Lehman, 2008). Budgetary techniques financed armies of occupation and the extraction of wealth. Discourses of "civilization," "development," "order" — helped legitimize violence by recasting domination as responsibility. In the process, accounting has also participated in epistemic violence: privileging colonial narratives, silencing subaltern accounts, and rendering the suffering of the colonized illegible to dominant systems of recognition (Scobie et al., 2024).

This long history continues in the present in new guises and with devastating consequences. The ongoing colonization of Palestine — a project explicitly conceived by early Zionist thinkers as a settler enterprise (Said, 1984; Pappe, 2007; Abed-Rabbo, 2024) — is one of the most documented and contested contemporary examples of this colonial continuum (Shafir, 2016). Since the early twentieth century, the Zionist movement and later the Israeli state have pursued a systematic program of land appropriation, demographic engineering, and political subjugation. The 1948 Nakba —

involving the expulsion of more than 700,000 Palestinians from their homes — inaugurated a pattern of displacement, settlement construction, and repression that persists to this day. Waves of dispossession have been coupled with the erasure of Palestinian presence from maps, records, and legal frameworks — a stark reminder that accounting technologies can serve as tools of disappearance as well as of governance.

The current phase of this project, unleashed after the Hamas attack of 7 October 2023, has reached unprecedented levels of violence. The Israeli state's campaign in Gaza has involved systematic targeting of civilians and infrastructure essential to human survival — water, electricity, healthcare, education — and the repeated forced displacement of more than two million people. Independent observers, including UN agencies and the International Court of Justice, have raised grave concerns about the genocidal character of these actions (O'Brien et al., 2025). The ongoing genocide in Gaza and the inaudible cries of the Palestinians as Rita Segato reminds us, is a paradigmatic case that lays bare the colonial-patriarchal order in its most naked cruelty (Segato, 2009).

The genocide unleashed on Palestinians is backed by an epistemic and institutional framework. Dominant narratives frequently depict Palestinian acts of resistance (enshrined in international law) as terrorism. Likewise, Palestinian suffering is actively marginalized and made invisible. The discourses of Israeli politicians have been one of dehumanizing the Palestinians, denying their existence as a people, denigrating them as subhuman, terrorists, animals and time and again encouraging exterminating them and/or mass displacement. Such discourses mirror those that justified colonial atrocities in earlier centuries, portraying Indigenous peoples as savage or backward and thus unworthy of sympathy or sovereignty (Said, 1978). Dehumanization also relies on accounting logics — from casualty statistics that obscure qualitative dimensions of suffering, to cost-benefit analyses that rationalize mass displacement (Funnel et al., 2024), arms sales and military alliances. Once again, accounting is not peripheral to violence but woven into its fabric.

It is precisely at this juncture that critical accounting scholarship must intervene. Our field is uniquely positioned to interrogate the infrastructures of violence — not only the bombs and bulldozers but also the ledgers, audits, accountability reports, and financial statements that sustain them. We can trace how corporate supply chains and public- private partnerships enable economies of occupation and economies of genocide. We can analyze how state budgets prioritize militarization over welfare, how humanitarian funding is accounted for and distributed, and how discursive framings of "efficiency" or "security" normalize subjugation, and mass death (Alazzeh & Uddin, 2025). We can also seek out, amplify, and learn from alternative forms of accounting — community records, oral histories, testimonies — that resist erasure and insist on the visibility and dignity of oppressed populations. As critical accounting scholars, we have an urgent responsibility to reflect on: what role does accounting play in rendering some lives grievable and others disposable, to the extent of committing genocide against them? How do systems of accountability mask, enable, or even perpetuate structures of domination and genocide? What role can accounting scholarship play in anti-colonial and decolonial struggles?

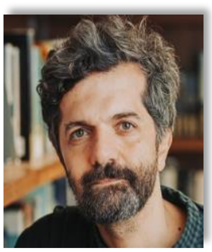
In response to these urgent questions, we propose a panel discussion and Q/A - would aim to:

- Examine the complicity of accounting systems in sustaining genocidal regimes and colonial continuities.
- Situate the genocide in Palestine within a longer genealogy of violence against subaltern populations globally.
- Explore the discursive, material, and institutional roles accounting plays in legitimizing and obscuring structural violence.
- Discuss the complicity of our own academic institutions in genocide(s) and our responsibilities and possibilities to counter it.
- Speculate critically on the future role of accounting in the context of climate-induced mass deaths and the commodification of catastrophe under late capitalism.
- Explore the role of academic institutions, scholarship and academics, including in accounting, in the process of decolonisation and ending complicity in genocide and violence against subaltern population.
- Discuss ways forward to linking anti-colonial and anti-genocide scholarship and activism, including in and through accounting.

The panel brings together the following panelists:

Rita Segato is a renowned anthropologist and feminist writer, born in Buenos Aires. She is a scholar of race, coloniality, gender-based violence, and femicides—fields in which she has been recognized as an essential feminist thinker of our time. Rita Segato is particularly well known for her research focused on gender issues among Indigenous populations and Latin American communities. A key focus of her work is patriarchy as a system of oppression of women's worlds, and how it is interwoven into the socio-cultural practices of our societies

Christine Cooper is a professor of accounting at Edinburgh University. Her research is concerned with the economic, political and social impact of accounting on our everyday lives. This has produced publications in diverse social arenas including social and environmental accounting, gender, privatization, deskilling, insolvency, taxation, accountability and accounting in the South African apartheid era. She is currently working on a projects concerned with government accountability and prisons. Christine is an Editor of Interdisciplinary Accounting Review and is on the Editorial Board of several international journals.



Afshin Mehrpouya is professor and chair in accounting, sustainability and governance at University of Edinburgh Business School. Afshin trained as a medical doctor in Iran and holds an MBA and a PhD in critical accounting. His research is broadly in the genealogy of ideas and investigating the role of accounting in governance, with focus on environmental, social and governance (ESG) regulation. The empirical fields in which he has explored these concerns include financial regulation, socially responsible investments, access to medicines, sovereign wealth funds, the Chinese Social Credit Systems and the French Product Repairability Index. His more recent work explores the role of accounting in politics of migration and state violence. Afshin is a member of the editorial board of Accounting, Organizations and Society. Afshin is the co-founder of Recount Photographic Agora – a project at the cross section of accounting, politics and photography. He is a fellow of the Swedish Collegium for Advanced Studies and visiting professor/researcher at University of Federico II in Naples and Bayes Business School in London.

Shahzad Uddin is a Professor of Accounting and Director of the Centre for Accountability and Global Development at Essex Business School, University of Essex. He is the founding editor of the Journal of Accounting in Emerging Economies. Professor Uddin received the British Accounting and Finance Association 'Distinguished Academic Award' in 2022, He was conferred as a Fellow of the Academy of Social Sciences in 2024. Professor Uddin's research sits at the intersection of accounting, political economy, and critical social theory. Geographically, his research draws from varied research sites located in four continents: Asia, Africa, Europe, and North America. Methodologically, his research is in qualitative traditions drawing from sociology, anthropology, development economics and philosophy. Shahzad has published in accounting, development, sociology, and philosophy journals such as Accounting, Organisation and Society, Work Employment and Society, Public Administration, Social Science and Medicine, Development and Change, and Journal of Critical Realism.

Rania Kamla is a professor of Accounting at the University of Edinburgh. Rania's research focuses on the social and political aspects of accounting, as well as critical accounting and accountability. Rania's work explores how accounting and accountability practices are embedded within systems of imperialism, colonialism, gender and racial hierarchies and class struggles. Concerned with the notion of "Othering" in accounting and accountability research, Rania has focused on bringing insights from conflict contexts in the Global South, especially Islamic and Arab contexts. Her work reflects a concern to deconstruct power imbalances and colonial legacies in accounting thought and practice, a commitment to an emancipatory accounting research agenda, that challenges oppressive structures and include marginalised voices like those of women, the colonised and excluded.

Theresa Hammond is Professor of Accounting at San Francisco State University, one of the most diverse public universities in the US. She is faculty advisor to the Black student group (NABA) and the Latine student group (ALPFA). The primary focus of her research is racial inequality in the accounting profession in the US and South Africa. She is an active member of Bay Resistance, which advocates for justice for Palestinians, immigrants, and other oppressed groups.

Main Conference
July 14th Schedule

Opening and Keynote - 14th July, 9am
Venue: FGV Cultural Center – Praia de Botafogo, 190
Click here to view the venue and get directions on Google Maps.

Paper Sessions - 14th-16th July 2026 at EBAPE (FGV).
Venue: EBAPE (FGV) - R. Jorn. Orlando Dantas, 30 - Botafogo, Rio de Janeiro
Click here to view the venue and get directions on Google Maps.

Summary Schedule
Tuesday, 14th

Parallel paper sessions will be conducted in eight parallel rooms, six of which will operate in a hybrid format, allowing both in-person and online participation.

8h00-09h00	CPA Registration
09h00–09h15	Opening Session
09h15-10h15	Keynote **The Crises of Neoliberalism and the Rise of Neoliberal Facism** (Alfredo Saad Filho, Queens's University Belfast)
10h15-11h00	Coffee break & building change
11h00-13h00	Paper Session 1
13h00-14h00	Light Lunch
14h00-16h00	Paper Session 2
16h00-16h30	Coffee break
16h30-18h30	Paper Session 3

FREE NIGHT

Detailed Program
Tuesday, 14th

8h00-09h00	CPA Registration
09h00–09h15	Opening Session
09h15-10h15	Keynote **The Crises of Neoliberalism and the Rise of Neoliberal Facism** (Alfredo Saad Filho, Queens's University Belfast)

Alfredo is Professor of International Political Economy at Queen's University Belfast, Visiting Professor at the University of Johannesburg (South Africa), LUT University (Finland), and the Università degli Studi della Campania 'Luigi Vanvitelli' (Italy), Senior Research Associate at the University of Brasília (Brazil), and Visiting Research Professor at SOAS University of London (UK). He was Senior Economic Affairs Officer at the United Nations Conference on Trade and Development (UNCTAD) in Geneva and has taught at universities and research institutions in Belgium, Brazil, Canada, China, Finland, Germany, Italy, Japan, Mozambique, South Africa, Switzerland, and the UK. His publications include 20 books, 85 journal articles, 60 book chapters, and 30 reports for the UN and other international agencies.

10h15-11h00	Coffee break & building change
11h00-13h00	**Paper Session 1** (* *online participant)*

Room 03 (Hybrid)
Chair: Claudia Cruz

Title	Authors	Discussant
The organizing and economizing roles of accounting for decarbonization of big climate offenders	* José Luiz Borsatto Junior, Edgard Bruno Cornacchione Junior	Jamie O'Neill
Nas Asas de Gerião Rumo a Malebolge: Agnotologia e Silenciamento no Campo Antifraude	* Rossana de Sousa, Rui Robalo, * Leandro Santos, * Ludinaura Regina Santos, Adriana Fernandes de Vasconcelos	Claudia Cruz
Educar pela Dívida: o FIES e a Produção Neoliberal do Estudante-Devedor	Vinicius Bareia Benvengo, João Paulo Resende de Lima, Claudio de Souza Miranda	Ednei Moraes Pereira

Room 04 (Hybrid)
Chair: Eduardo Bona Safe de Matos

Title	Authors	Discussant
From Encounter to Action: Exploring Walking as a Pedagogy Form with Postgraduate Accounting Students in Scotland	* Yanru Zou	* Claire Deng
Using Film to Foster Moral Reflective Practice in Accounting Education: Lessons from Next Sohee	* Claire Deng, Joanne Jones	* Yanru Zou
Does the Balance Sheet Overstate Shareholders' Claims to Corporate Assets? The Role of Entity Shielding	Todd Sayre	Eduardo Bona Safe de Matos

Room 05 (Hybrid) Chair: Fabiana Cherubim		
Title	**Authors**	**Discussant**
Beyond Compliance Failures: How Internal Control Deficiency Leads to ESG Decoupling Through Misconduct	* Xin Jin, Ricardo Lopes Cardoso	Fernando Deodatto
Investigating the instrumentality of financial and non-financial accounting metrics in social sustainability measurement	Jean Claude Mutiganda	Juliana Molina

Room 06 (Hybrid) Chair: Thauan Carvalho		
Title	**Authors**	**Discussant**
When Technology Meets Tragedy: Corporate Digital Responsibility and Decolonial Responsibility during the Gaza Genocide	Mohammed Alshurafa, Kirstie Ball, Iain Munro	Afshin Mehrpouya
When Public Budgeting and Reforms Meets Settler Colonial Power: A Case of Palestine	Dalia Alazzeh, * Shahzad Uddin	Rania Kamla
Refugees' political subjectivation through counter-accounts on Social Media	Rania Kamla, Afshin Mehrpouya, Jim Haslam, Muhammad Al Mahameed	Dalia Alazzeh

Room 101 (Hybrid) Chair: Alann Bartoluzzio		
Title	**Authors**	**Discussant**
Technological mediation and ethical relationship to the Other in public procurement prices	Eléonore Brouard, Marianne Strauch	Ruowen Xu
Staging Discomfort: Making Governability Actionable in Digital Accounting	Christian Andvik, Bino Catasús, Dan-Richard Knudsen	Eléonore Brouard
The Democratic Accounting Paradox: Conditions, Effects and the Discursive Constitution of Democracy	Tassiani Aparecida dos Santos, Fábio Frezatti	Daniel Martinéz

Room 102 (In person) Chair: Vitor Hugo Klein Jr		
Title	**Authors**	**Discussant**
Who Gives a 'Dam' About Ecological Justice for the forest in North Borneo, Sarawak? Postcolonial Environmental Activism as Critical Dialogic Accountability	Soon Yong Ang	Faure Eugenie
Search for a Method: Ecological Historical Materialism and Environmental Accounting	Stewart Smyth, Elisavet Mantzari, Thomas Haines-Doran	Hind Hsissou
Who speaks for Nature? Power relations and silenced voices in dialogic accounting	Chiara Carolina Donelli, Valentina Beretta, Maria Chiara Demartini	Kim Ceulemans

Room 111 (In person) Chair: Camilla Nganga		
Title	**Authors**	**Discussant**
Formar para o mercado ou para a sociedade? Dilemas decoloniais no ensino da Contabilidade	Naira Daniel, Renata Geórgia Motta Kurtz, Valéria Mendonça Esteves, Denise Zappelli Ferreira, Juliana Vale Rocha, João Victor Martins de Almeida	Camilla Nganga
Percepção da formação profissional e desenvolvimento do pensamento crítico por graduandos de Ciências Contábeis: Um estudo entre Brasil e Colômbia.	Hannah Higino Mascarenhas, Santiago Cuervo Usme, Elisabeth de Oliveira Vendramin	Ruth Alejandra Patiño
Las violencias basadas en género en las instituciones de educación superior: Un caso de resistencia por la transformación de cultura	Ruth Alejandra Patiño Jacinto, Carlos Eduardo Castaño Rios, Janaina da Silva Ramos, Christine Gilbert	Elisabeth de Oliveira Vendramin

ARTS-BASED Room 103 (Hybrid) Discussant: João Paulo Resende		
Title	**Authors**	**Type**
Ain't I An Academic?	João Paulo Resende de Lima	Poetry
An Account of Land Ownership in Scotland	Maresa Reill,Lee Roberts	Drawing
Credit/Debit-Knit/Purl	* Lesley Niezynski	Photos
May Day May Day	Rebecca Bolt	Video
Àwon Ìyá Wa: corporiedade, imagem e matripotência na diáspora africana	Ana Paula da Costa, Fernanda Filgueiras Sauerbronn	Photos

13h00-14h00	Ligth Lunch
14h00-16h00	**Paper Session 2** (* *online participant)*

Room 03 (online) Chair: Bisola Joloko		
Title	**Authors**	**Discussant**
Beyond Translator Invisibility: Learning from the experience of equality, diversity, and inclusion research in accounting & auditing	* Naoko Komori	Bisola Joloko
An Autistic Experience in the Accounting Academic Job Market: Perspectives from the Medical, Social, and Critical Models of Disability	* Landi Morris	* Naoko Komori
Femicides' counter-accounts to report publicly which lives matter	* Salomé Hardy, Louise Lecomte, Lucie Chartouny	Eve Lamargot

Room 04 (Hybrid) Chair: João Paulo Resende de Lima		
Title	**Authors**	**Discussant**
"You Want a Piece of Me?" Accounting for the Assetisation Carceral Regime of Britney Spears' Conservatorship	João Paulo Resende de Lima	Marianne Strauch
Stigma and silence: Dirty feminism, Menstruation and Menopause in accounting	Eleni Chatzivgeri, Qi Li, Louise Crawford, Rania Kamla	Mariann Gyorke
Breaking the (M)old: A tale of two feminists resisting chrononormativity	Mariann Gyorke, Sara Biglieri	Christine Cooper

Room 05 (Hybrid) Chair: Fernando Deodato Domingos		
Title	**Authors**	**Discussant**
A Bourdieusian Analysis of Auditors' Fear: The reflections from Tunisian Audit Context	Kelum Jaysinghe	Sofia Yasmin
Auditors' response to public blame in the Swedish HQ Bank scandal	Mohamed Mahieddine, Aziza Laguecir	Sarah Lauwo
The Emergence of Whistleblowing and the Construction of Trust in Qatar's Financial Regulatory Environment	Bilal ElSalem, Sarah Lauwo	Fernando Deodato Domingos

Room 06 (Hybrid) Chair: Mary Vera Colina		
Title	**Authors**	**Discussant**
Counter-accounting as a boundary object: reframing counterfeiting in ambiguous governance arenas	Mayya Konovalova, David J. Langley, Adam Blanden, Sami Bensassi	Mary Vera Colina
Counter Accountings, Silences, Voicings and Emancipation Clarifying and Extending Theo-retical Argumentation	Mengyuan Feng, Jim Haslam	Charlota Bay
Counter-accounting through television: Mr Bates vs the Post Office and the Horizon scandal	Adriana Rodrigues, Maria Inês Caneco	Mengyuan Feng

Room 101 (Hybrid) Chair: Lisa Baudot		
Title	**Authors**	**Discussant**
International Organisations, Accounting Reform, and Colonial Legacies: Evidence from the Solomon Islands	Anil Narayan, Marianne Oru	Elisavet Mantzari
Navigating Audit Standards: Intercultural Translations in the Majority World	* Mouna Hazgui, Lisa Baudot	* Claire Deng
Accounting for the transformation of business motives and purpose: a decolonial analysis	Nuria Descalzo, Carlos Larrinaga	Lisa Baudot

Room 103 (Hybrid) Chair: Claudia Ferreira da Cruz		
Title	**Authors**	**Discussant**
Exploring the enduring appeal of accounting reforms in the public sector under New Public Financial Management through the lens of hope	Danny Chow, Christopher Humphrey, Jodie Moll	Dorota Dobijo
The Political Nature of the Public Budgetary Process: Reconfiguring Political Protagonism	Alann Bartoluzzio, Claudia Ferreira da Cruz, Fernanda Sauerbronn	Jean Claude Mutiganda
From reporting to regulation: the making and governance of financial resilience in the UK charity sector through the SORP	Rani Suleman	Alpa Dhanani

Room 111 (In Person) Chair: Luis Cuenca		
Title	**Authors**	**Discussant**
Governing the matters of future: Making the future matters circular through a rating	Marcus Bergmann, Afshin Mehrpouya	Laura Mazzola
Political instrumentalization of sustainability accounting reports in the discourse of Colombian companies	Juan David Arias Suárez, Vanessa Cano Mejía, Claudia Milena Pico Bonilla	Luis Cuenca
The emergence of multiple accountabilities in poverty alleviation projects: A political and processual analysis	Laura Mazzola, Massimo Contrafatto, John Ferguson, Sumohon Matilal	Marcus Bergmann

ARTS-BASED Room 102 (In person) Discussant: Silvia Casa Nova		
Title	**Authors**	**Type**
Teaching Sustainability to Gen Z: Critical Pedagogy, Epistemic Fit, and the Western University as a Site of Misrecognition	Wafa Khlif,Kim Ceulemans	Poetry
O Saci Pererê das informações de sustentabilidade ou Cordel da Peleja do Stakeholder Contra o Relato Saci	Claudio Moreira Santana	Poetry
Arts-based evaluations: Putting artistic information at the core of accountability procedures in the cultural sector	Francesco Chiaravalloti,Charlie Ingram	Video
¡Propuestas indecentes! Redes de mujeres en investigación	Ruth Alejandra Patiño Jacinto,Gloria Milena Valero Zapata,Yaquelín Castañeda Novoa,Ana Carolina Oliveira Rodrigues Costa, Silvia Casa Nova	Poetry
Landscape with #REF!	Barry Wolfenden	Poetry

16h00-16h30	Coffee break

16h30-18h30	**Paper Session 3** (* *online participant*)

Room 03 (Hybrid) Chair: João Henrique de Souza Zupirolli		
Title	**Authors**	**Discussant**
Neoliberalization, depoliticization and accounting convergence processes: Paving the way for financialization	Ednei M. Pereira, Fernanda Sauerbronn, OdilaneiSantos	Jim Haslam
Moral economies of debt: Comparing state interventions into financial and consumer markets during liquidity crises	Cameron Graham, Barry Wolfenden	Afshin Mehrpouya
Who can tell? Colonial Narratives and the Interdiction of the Knower in the Accounting Field	Juliette Tavares, Fernanda Sauerbronn e Adriana Rodrigues	Cameron Graham

Room 04 (Hybrid) Chair: Barbara Voss		
Title	**Authors**	**Discussant**
A (DES)Igualdade Étnico-Racial nas Imagens dos Relatórios de Responsabilidade Social Corporativa	* Amanda Pimentel Paes, Deivson Vinicius, Marli Auxiliadora da Silva	Marcelo Castañeda
A anomia contábil em organizações do terceiro setor brasileiro	Mariana Guerra, * Yann Santos Teixeira, Mateus N. Cesar	* Rossana Guerra de Sousa
Fenômeno Corrupção no Setor Público Brasileiro contemporâneo: uma análise amparada na estrutura Ator-Rede	* Ludinaura Regina Santos, * Rossana Guerra de Sousa	Barbara Voss

Room 05 (Hybrid) Chair: Julie Demaret		
Title	**Authors**	**Discussant**
"Don't call me a Management Accountant", reluctant Management Accountants and identity tensions in sustainability reporting roles	Julie Demaret, Matteo Molinari	Xiaoyu (Aurora) XU
Sustainability consultants in professional service firms: on their expertise and professional identities	Xiaoyu (Aurora) XU	Julie Demaret

Room 06 (Hybrid) Chair: Joao Paulo Resende de Lima		
Title	**Authors**	**Discussant**
Accounting for Racial Justice: A Comparative Historical Analysis of Affirmative Action in Brazil and the United States	Camilla Quental, Guilherme Azevedo	Katherine Restrepo Quintero
Are leadership positions open to women in Accounting? A view of obstacles and drivers in the Colombian context	Mary Vera-Colina, Geraldine Stephania Contreras Cano	Sayuri Unoki de Azevedo
Collective Action and the Transformative Impact in the Academic and Professional Accounting Spaces: The Brazilian Case for Diversity and Inclusivity	Iago França Lopes, Tassiani Aparecida dos Santos	Maria Chiara Demartini

Room 101 (Hybrid) Chair: Mengyuan Feng		
Title	**Authors**	**Discussant**
Revisiting judgment – towards an ecology of untraceability	Thomas Carrington, Bino Catasús	Stewart Smyth
Accounting Design as an Experimental System and the Dynamic Emergence of Knowledge: A Study on the Design of Calls for Tenders to Select Consultants in the Public Sector	Eléonore Brouard, Keith Robson, Chiara Bottausci	Nick Rowbottom
Technocratic Accounts and Lived Realities: Framing Public Value in Smart Cities	Dorota Dobija, Giuseppe Grossi, Zuzanna Staniszewska, Aleksander Ortowski	Vitor Hugo Klein Jr

Room 103 (Hybrid) Chair: Adriana Rodrigues		
Title	**Authors**	**Discussant**
Dominant but Not Accountable: Counter-Accounts and the Emancipatory Conditions of Critique	Charlotta Bay	Jane Andrew
The role of accounting in facilitating debt enslavement: The case of migrant workers	Innocent Okwuosa, Chinyere Uche	Adriana Rodrigues
Giving Account: Learnings from Modern Slavery Survivor Leadership	Finia Kuhlmann	Chinyere Uche

ARTS-BASED Room 102 (In person) Discussant: Alann Bartoluzzio		
Title	**Authors**	**Type**
Vie et mort de la Net Zero Banking Alliance	Christine Marsal,Claire Goudeau Ida	Drawing
We renounce: a collective counter-account	Edwige Nortier,Ludivine Perray-Redslob	Drawing
Le feu a pris. Éteindre avec l'essence : rationalité comptable et violence politique	Nathalie Clavijo, Wafa Khlif, Maria Victoria Uribe Bohorquez	Poetry

Room 111 ROOM UNAVAILABLE

Main Conference
July 15th Schedule

Venue: EBAPE (FGV) - R. Jorn. Orlando Dantas, 30 - Botafogo, Rio de Janeiro
Click here to view the venue and get directions on Google Maps.

Summary Schedule
Wednesday, 15TH

Parallel paper sessions will be conducted in eight rooms, six of which will operate in a hybrid format, !lowing both in-person and online participation.

8h30-09h00	CPA Support Desk
09h00–11h00	Paper Session 4
11h00-11h30	Coffee break
11h30-13h30	Parallel Workshop & Panels **Panel 1: Qualitative Research and Critical Accounting (QRCA): ¿Quiénes somos y qué hacemos?. Una red de interacción desde América Latina** (*Elisabeth de Oliveira Vendramin Celina Amato, Camilla Soueneta Nascimento Nganga, Carlos Larrinaga, Katherine Restrepo Quintero, Hernán José Perotti)* **Panel 2: Contabilidade e Memória: Poder, Arquivo e Resistência na América Latina** *(Adriana Rodrigues, Luiz Fernando Saraiva, Clemente Penna, Carlos Valle)* **Panel 3: Recount Photographic Agora Pannel: Visual dialogues at the frontier of accounting** *(Camila Hermes, Christine Cooper, Qi Li, Wafa Khlif, Afshin Mehrpouya)* **Panel 4: Post-Capitalist Accounting Panellists' Biographies** *(Christine Cooper, Jonathan Tweedie, David Yates, Stewart Smyth)* **Panel 5: Uma História Subalterna da Emergência de Paradigmas de Pesquisas Contábeis Alternativas no Brasil,** (*Artur Roberto do Nascimento, Fátima Vitória Santana da Silva, Iago França Lopes, Sandra Maria Cerqueira da Silva)* **Panel 6: Towards a radical ontology of critical accounting research** *(Susan O'Leary,Claudine Grisard)*
13h30-14h30	Transfer to Fogo de Chão Restaurant
14h30-17h30	Conference Social

Detailed Program
Wednesday, 15th

8h30-09h00	CPA Support Desk
09h00–11h00	**Paper Session 4** (**online participant)*

Room 101

Editorial Board Meeting (08h00-09h00)

(participation for Borad Members by specific invitation)

Room 03 (Hybrid)
Chair: Cleia Silva

Title	Authors	Discussant
From epistemic subordination to decolonial agency: non-mainstream academic identities and coloniality in brazilian accounting academia	Andre Schedeloski, Sayuri Unoki de Azevedo	Eléonore Brouard
Comunidade de prática paradigmática interpretativa e crítica na pesquisa contábil: um estudo sobre o QRCA – Qualitative Research and Critical Accounting	Vagner de Oliveira Magrini, Marli Auxiliadora da Silva, Camilla Soueneta Nascimento Nganga, Eduardo Codevilla Soares	André Schedeloski
De onde viemos? Onde estamos? E para onde iremos? Um olhar teórico sob as perspectivas normativa, positivista e crítica da pesquisa contábil no Brasil	Levy Ruan, Antonio Martins do Nascimento Neto, Rossana Guerra de Sousa, Adriana Fernandes de Vasconcelos	Cleia Silva

Room 04 (Hybrid)
Chair: Finnia Kuhlman

Title	Authors	Discussant
A Tale of Two Warnings: Decoding Misconduct Risk from Accruals and Audit Opinions	* Xin Jin, Ricardo Lopes Cardoso	Kelum Jayasinghe
Codes without consequence? Auditor Independence and ethical misconduct in Bangladesh's Banking Sector	Javed Siddiqui, * Fatema Tuz Zohra, Sofia Yasmin	Bilal ElSalem
Making Life in the Margins: Precarity, Collaborative Survival, and Accountability Assemblage of Liveaboard Boaters in London	Sarah Lauwo, John Azure	Finnia Kuhlman

Room 05 (Hybrid) Chair: Claudia Cruz		
Title	**Authors**	**Discussant**
Transparência Pública Além da Retórica: Controle Social, Accountability e o Potencial Crítico do Reporte Popular em Municípios	Filipe Lopes Araujo, Alann Bartoluzzio, Rayla dos Dias	Claudia Cruz
Influência Ideológico-Partidária na Alocação e Execução das Despesas Municipais no Brasil, à Luz da Teoria dos Ciclos Político-Orçamentários	Paulo Alexandre Faria, Gilberto Silva, Clesia Pereira, Lúcio Machado	Alann Bartoluzzio
Corporate Diversity as an Ideological Device	Wilison Rodrigues Santos, João Henrique Zupirolli, Mariana Pereira Bonfim	Barbara Voss

Room 06 (Hybrid) Chair: Claudine Grisard		
Title	**Authors**	**Discussant**
How firm responses shape regulatory outcomes: the EU deforestation regulation in the Argentina–EU soymeal value chain (work in progress)	Celina Amato, Mónica Buraschi, Thomas Dietz	Emna Ben Saad
Seeing and sensing with visuals: A case study on the role of skilled visualization in managing deforestation risks in the Amazon	Vitor Hugo Klein Jr, Jacob T. Reilley	Yara Cintra
Governing Participatory Rural Self-Development through Numbers - the Case of Indonesian Villages	* Achmad Masyhadul Amin	Claudine Grisard

Room 102 (In person) Chair: Tassiani Aparecida dos Santos		
Title	**Authors**	**Discussant**
Corporate Activism as Counter-Accounting: the Lush Cosmetics #SpyCops Campaign	Eleanor McNally	Tassiani Aparecida dos Santos
The use of metaphors to explore the hybridisation of sustainability and accounting in multi-capital accounting	Faure Eugénie	Alpa Dhanani
The Post Office Horizon Scandal: a case of Organisational Violence	Alpa Dhanani, Amanze Ejiogu, Jo Winfield, Fatima Yusuf	Ahmed Abras

Room 103 (Hybrid) Chair: Sandra Maria Cerqueira Silva		
Title	**Authors**	**Discussant**
Contabilidade e Desigualdade: uma revisão narrativa do campo contábil	David Mendes	Tania Maria Almeida
Entre Silências e Resistências: a Presença da Temática Étnico-Racial nos Grupos de Pesquisa e Extensão em Contabilidade	Valéria Esteves, Renata Kurtz, Naira Daniel, Denise Ferreira, Juliana Rocha, João Victor Almeida	Sandra Maria Cerqueira Silva
Autoetnografia de uma Aluna Neurodivergente no Curso de Ciências Contábeis da Univer-sidade Federal do Tocantins	* Ana Paula Costa Campelo, Janaína Borges de Almeida	Tania Maria Almeida

Room 111 (In person) Chair: Sedzani Musundwa		
Title	**Authors**	**Discussant**
Accounting for Reproductive Rights: Symbolic Capital, Affective Counter-Accounts, and the Politics of Abortion in Portugal	Rui José Oliveira Vieira	Andrea M. Romi
Embodied Transformation: Black Women's Leadership and the Politics of DEI in the Accounting Academy	Sedzani Musundwa, Lulama Boyce	Soon Yong Ang
Self-to-Self Accountability in the Aftermath of Intimate Partner Violence	Eve Lamargot, Nathalie Repenning	Ludivine Perray-Redslob

11h00-11h30	Coffee break
11h30-13h30	**Parallel Workshop & Panels**

PANEL 1

ROOM 03 (HYBRID)

Panel 1: Qualitative Research and Critical Accounting (QRCA): ¿Quiénes somos y qué hacemos?. Una red de interacción desde América Latina

(*Elisabeth de Oliveira Vendramin Celina Amato, Camilla Soueneta Nascimento Nganga, Carlos Larrinaga, Katherine Restrepo Quintero, Hernán José Perotti)*

Elisabeth é professora na Universidade Federal de Mato Grosso do Sul, na Escola de Gestão e Negócios - ESAN/UFMS. Doutora pela FEARP/USP, com pesquisas na área de Educação Contábil, Gênero na área de negócios e Contabilidade Financeira. Apaixonada pela Educação e pelo poder transformador do Ensino libertador e do pensamento crítico. Entusiasta dos encontros e reencontros entre pessoas que valorizam pessoas.

Celina es Doctora en Ciencias Económicas por la Universidad Nacional de Córdoba (UNC) en Argentina. Es investigadora adjunta de CONICET con lugar de trabajo en el Instituto de Administración de la Facultad de Ciencias Económicas de la UNC. Ha tenido becas posdoctorales internacionales de investigación en sus temas de interés, principalmente economía circular, bioeconomía, cadenas de valor y gobernanza. Participa en proyectos nacionales e internacionales de investigación y de extensión, siendo su interés principal la investigación-acción. Ha publicado diversos artículos científicos, capítulos de libro y libros. También es docente de grado y posgrado. Dentro de la red QRCA, es miembro del comité permanente y estuvo a cargo de la organización de la Conferencia de la red en el año 2024, en Córdoba (Argentina).

PANEL 1

ROOM 03 (HYBRID)

Camilla é professora Adjunta da Faculdade de Ciências Contábeis da Universidade Federal de Uberlândia (FACIC/UFU). É doutora em Controladoria e Contabilidade (2019) pela Universidade de São Paulo (USP) - Faculdade de Economia, Administração e Contabilidade (FEA). É pesquisadora associada do Núcleo de Ensino e Pesquisa em Administração e Contabilidade (NEPAC/UFU), do Núcleo FEA-USP de Pesquisa em Gênero, Raça e Sexualidade (GENERAS/FEA/USP) e do Núcleo de Estudos Afro-Brasileiros da Universidade Federal de Uberlândia (NEAB/UFU). Foi pesquisadora visitante do Department of Organizational Leadership, Policy, and Development (OLPD), do College of Education and Human Development (CEHD) da University of Minnesota (UMN), Minneapolis, Estados Unidos. Tem interesse nos seguintes temas de pesquisa: Diversidade nas organizações, Educação e Pesquisa em Contabilidade e História da Contabilidade, em perspectivas críticas.

Carlos es licenciado (1990) y doctor (1995) por la Universidad de Sevilla y catedrático de economía financiera y contabilidad en la Universidad de Burgos desde 2009. Sus intereses se centran en la gobernanza de las empresas en la transición ecológica y en particular la valoración e información sobre la contribución de las organizaciones al desarrollo sostenible. Radicado en España, colabora habitualmente con profesores latinoamericanos en trabajos de investigación, proyectos doctorales y establecimientos de redes.

Katherine es Contadora Pública, Magíster en Estudios y Gestión del Desarrollo y estudiante del Doctorado en Contabilidad por la Universidad Nacional de Rosario (Argentina). Su trayectoria académica e investigativa se centra en el análisis cualitativo, con especial énfasis en los estudios de género en la profesión contable, la educación contable, la sostenibilidad y gobernanza en el contexto universitario. Actualmente, se desempeña como docente e investigadora en la Pontificia Universidad Católica de Valparaíso (Chile). Cuenta con una producción intelectual que incluye libros, capítulos y artículos revistas indexadas (Web of Science, Scopus y Scielo) asimismo ha sido evaluadora revistas internacionales como Critical Perspectives on Accounting, Gender, Work & Organization, entre otras. Ha participado de proyectos Fondecyt enfocados en la sostenibilidad y gobernanza universitaria en Chile.

Hernán is Doctorando en Contabilidad por la Universidad Nacional de Rosario (Argentina) y Máster en Gestión Empresarial Internacional por la Universidad Complutense de Madrid. Especialista en Contabilidad y Auditoría para PYMES y Contador Público por la Universidad Nacional del Litoral (Argentina). Profesor Adjunto ordinario de la misma institución. Fue investigador del Centro de Estudios Científicos y Técnicos (CECYT) de la FACPCE (2014-2025). Presidente del Consejo Profesional de Ciencias Económicas de la Provincia de Santa Fe (Período 2026-20230). Intereses de investigación: regulación contable, contabilidad financiera y social en entidades no lucrativas e historia de la contabilidad.

Panel 2: Contabilidade e Memória: Poder, Arquivo e Resistência na América Latina

(Adriana Rodrigues, Luiz Fernando Saraiva, Clemente Penna, Carlos Valle)

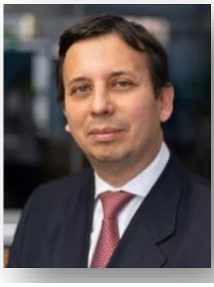
PANEL 2

ROOM 04 (HYBRID)

Adriana is an Assistant Professor at the Porto Accounting and Business School - P.Porto - Portugal, and an integrated researcher at the Research Center in Accounting and Taxation (CICF), at IPCA. She serves as External Liaison for Latin America of the Accounting History Special Interest Group (AHSIG) of the British Accounting and Finance Association (BAFA) and is a member of the Latin American Network of Accounting in History. Her research is situated within critical and interpretive accounting and accounting history. Her work foregrounds historically subordinated voices and develops historical and colonial/decolonial approaches to understand accounting as both a technology of domination and a contested space.

Luiz Fernando é professor de história econômica e história do brasil imperio do Instituto de História (IHT) e do Programa de Pos Graduação em Historia (PPGH) da Universidade Federal Fluminense (UFF) atuando principalmente na area de modernizações capitalistas em sociedade escravistas. Ex-presidente da Associação Brasileira de História Econômica (ABPHE) é editor das coleções "Novos Estudos de História Econômica do Brasil" (eduff/hucitec) e da coleçao "Novos Temas de História Económica" (hucitec).

Clemente possui licenciatura e bacharelado em História pela Universidade do Estado de Santa Catarina (2001), mestrado em História pela Universidade Federal de Santa Catarina (2005) e doutorado em História Social pela Universidade Federal do Rio de Janeiro (2019), com estágio sanduíche na Brown University (PDSE/CAPES). Realizou pós-doutorado no Maria Sibylla Merian Centre Conviviality-Inequality in Latin America (2020), com pesquisa sobre escravidão e redes de crédito entre Africanos Minas no Rio de Janeiro do século XIX. Desenvolve também pesquisa sobre circulação de crédito em Desterro no século XIX. É vencedor dos prêmios de Melhor Tese em História Econômica (ABPHE) e do Prêmio Tamás Szmrecsányi (CLADHE), além de ter recebido o 4º lugar no Prêmio Arquivo Nacional (2019). Atua nas áreas de História do Brasil Império, com ênfase em história social do crédito, escravidão, trabalho e história econômica e financeira.



Carlos é contador público egresado de la Universidad de Lima. Presidente de la Asociación Peruana de Investigadores en Historia de la Contabilidad, autor del libro Fronteras Contables y responsable de la edición del libro Investigaciones en Historia de la Contabilidad. Su campo de interés se centra en la historia contable peruana del siglo XIX, habiendo efectuado sobre este tema investigaciones referidas a las cuentas del primer manicomio de Lima (1860-1864), la influencia de las reformas borbónicas en la matriz contable de inicios de la república peruana y textos para la enseñanza de la teneduría de libros publicados en Lima a fines del siglo XIX.

Panel 3: Recount Photographic Agora Pannel: Visual dialogues at the frontier of accounting

(Camila Hermes, Christine Cooper, Qi Li, Wafa Khlif, Afshin Mehrpouya)

PANEL 3

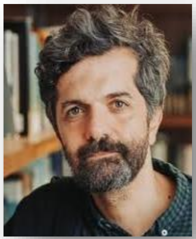
ROOM 05 (HYBRID)

Camila is a 39-year-old Brazilian woman living in Porto Alegre, a mother, and a photojournalist. She works for the largest media outlet in the south of the country, the RBS Group newspaper "Zero Hora." Her project "Inve ntory of the Sea" recently received an honorable mention in the 2023 Photography 4 Humanity Global Prize from the United Nations (UN). With the same project, she was invited to participate in the exhibition "Left Hand – Right Hand," curated by Irina Chmyreva, at the Pingyao International Festival of Photography (PIP) in China and the PIP 2024 Phoenix exhibition

Christine is a professor of accounting at Edinburgh University. Her research is concerned with the economic, political and social impact of accounting on our everyday lives. This has produced publications in diverse social arenas including social and environmental accounting, gender, privatization, deskilling, insolvency, taxation, accountability and accounting in the South African apartheid era. She is currently working on a projects concerned with government accountability and prisons. Christine is an Editor of Interdisciplinary Accounting Review and is on the Editorial Board of several international journals.

Qi Li is a Chinese academic at Edinburgh Business School. Qi's main research interests are in the areas of critical accounting, accounting and gender in the context of globalization, and professional identity. Her current research focuses on Chinese women accountants' generational shifts and changing identities in family, society and workplace. She is also interested in professional accountants' identity in popular culture and digital space.

Wafa is a professor and writer. She is professor at the Toulouse Business School in Barcelona. She addresses and investigates the themes of unstable boundaries (professional, corporate, boardroom) questioning transparency as a moral imperative and a notion of fundamental dominant thinking of an unmitigated hegemonic capitalist system. Besides her academic research, Wafa writes texts and poetry. A collaborative work (video) from a poem she wrote has been selected and exhibited SomoS (September 7-19) and Kastanien Berlin (October 11 to 27).



Afshin is Professor and Chair of Accounting at the University of Edinburgh Business School. He trained as a medical doctor in Iran and also holds an MBA and a PhD in Management. His research is broadly in the genealogy of ideas and the sociology of quantification in transnational governance. He currently studies the construction and use of calculative devices, such as rankings and ratings, in regulatory regimes. Afshin's other line of inquiry is at the crossroads of artistic and knowledge work. By studying the process of artistic creation with an epistemological/ontological lens he aims to breach the frontier between academic and artistic modes of inquiry.

Panel 4: Post-Capitalist Accounting Panellists' Biographies

(Christine Cooper, Jonathan Tweedie, David Yates, Stewart Smyth)

PANEL 4

ROOM 06 (HYBRID)

Christine is a professor of accounting at Edinburgh University. Her research is concerned with the economic, political and social impact of accounting on our everyday lives. This has produced publications in diverse social arenas including social and environmental accounting, gender, privatization, deskilling, insolvency, taxation, accountability and accounting in the South African apartheid era. She is currently working on a projects concerned with government accountability and prisons. Christine is an Editor of Interdisciplinary Accounting Review and is on the Editorial Board of several international journals

Jonathan is a Lecturer in Accounting at Alliance Manchester Business School. Jonathan's research critiques the often-assumed power of accounting to shape and change organisations and society, most recently by studying the misfirings of counter accounts, environmental accounting, and management control systems. His research is underpinned by a theoretical grounding in critical theory and has two clear streams: qualitative empirical examinations of practice and essays driven by readings in literature and philosophy. Jonathan's research has recently been published in Accounting, Auditing, and Accountability Journal, Critical Perspectives on Accounting, Organization Studies and Public Administration.

David is currently employed as a Senior Lecturer in Accounting at the University of Sheffield. His research focusses on accountability as human relatedness, drawing from psychoanalytic perspectives alongside ethics of otherness. He has published widely in accounting journals on the subjects of accountability, and the interaction between capitalism and aspects of everyday (accountable) life. He has also written several critical education pieces concerning capitalist realism in higher education, attacks on theory, and inclusion and DEI perspectives. David holds membership of CIMA, BAFA, The Council for the Defence of British Universities, and sits on the editorial board for the Journal of Accounting in Emerging Economies.

Stewart is a Professor of Accounting at University College Cork, Ireland. His 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. A central theme of his work is exploring accounting's role in Marx's aphorism, philosophers have interpreted the world; the point is to change it. He is on the editorial boards of several internationally recognised accounting journals and is an associate editor of Critical Perspectives on Accounting.

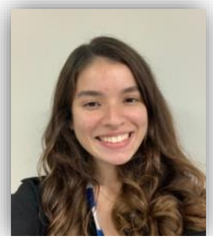
Panel 5: Uma História Subalterna da Emergência de Paradigmas de Pesquisas Contábeis Alternativas no Brasil,

(*Artur Roberto do Nascimento, Fátima Vitória Santana da Silva, Iago França Lopes, Sandra Maria Cerqueira da Silva)*

PANEL 5

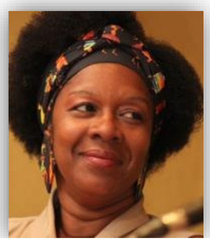
ROOM 101 (HYBRID)

Artur é professor na Universidade do Estado da Bahia. Atua na área de Ciências Sociais Aplicadas, com abordagem interdisciplinar, amplamente concebida, com ênfase nas seguintes áreas: Contabilidade, Organizações e Instituições, Direito, Organizações e Instituições, Governança e Sociedade, Epistemologia, Teorias e Metodologias em Ciências Sociais Aplicadas, Estudos sobre Conhecimento em Organizações e Sociedade



Fátima é Graduanda no 8° período do Bacharelado em Ciências Contábeis pela Universidade do Estado da Bahia (UNEB). Estagiária em auditoria de controle externo no Tribunal de Contas do Estado da Bahia (TCE BA)

Iago é Professor Adjunto na UFRJ, Doutor em Contabilidade pela UFPR (2021), Mestre em Contabilidade pela UFSC (2017). Co-fundador do Coletivo Contábil de Inclusão e Diversidade - COLID. VP de Desenvolvimento Profissional do Instituto de Contadores do Brasil - ICBR. Foi (2022-2024) Coordenador da Comissão e Diversidade do CRC-PR. Coordenador da área de Diversidade e Inclusão no Contexto Organizacional e Contábil do Congresso ANPCONT.



Sandra Maria é Pesquisadora Associada NEIM - FFCH/UFBA - Linha Gênero, Ciência e Educação. Docente PPGNEIM (UFBA). Pesquisadora de Pós-Doutorado no INCT - UFBA. Líder de Tema 5 - Estudos Críticos e Interpretativos em Contabilidade EnANPAD. Editora da Revista Feminismos. Presidenta da Associação de Pesquisadores Negros da Bahia (APNB).

Panel 6: Towards a radical ontology of critical accounting research

(Susan O'Leary, Claudine Grisard)

PANEL 6

ROOM 103 (HYBRID)

Susan is Associate professor in Royal Holloway, University of London. She is a member of the Centre for Research in Sustainability (CRIS) and the Critical and Historical Perspectives Research Group. Her research interests primarily relate to the use of accounting and accountability practices within non-governmental organisations (NGOs). Her work adopts a critical and interdisciplinary approach, with a strong emphasis on case-based, qualitative, and, at times, ethnographic research methods.

Claudine is a Lecturer in Accounting at Queen Mary University of London, School of Business and Management. She investigates interactions between accounting and politics. Her studies explore how actors use accounting tools and discourses to influence organisational practices in accordance with their views and interests. She also looks at how accounting tools and discourses influence organisational actors. On the other hand, she explores the role that accounting plays in managing collective and public life within democratic settings. Her work has been published in leading journals of interdisciplinary and critical accounting research, including Accounting, Organizations and Society and Critical Perspectives on Accounting. Before joining Queen Mary, she held the same position at Strathclyde Business School in Glasgow, Scotland, and was a Postdoctoral Fellow at the Schulich School of Business, York University, in Toronto, Canada. She holds a PhD in Accounting and a Master's degree in Sustainable Development from Paris-Dauphine University, France. Her academic training was initially in Political Science and History.

13h30-14h30	Transfer to Fogo de Chão Restaurant
14h30-17h30	Conference Social

The Conference Social Event will take place at Fogo de Chão restaurant. Transportation from the conference venue to the restaurant will be provided after the panel sessions conclude.

Main Conference
July 16th Schedule

Paper Sessions - 16th July 2026 at EBAPE (FGV).
Venue: EBAPE (FGV) - R. Jorn. Orlando Dantas, 30 - Botafogo, Rio de Janeiro
Click here to view the venue and get directions on Google Maps.

Plenary Panel and Closing Session - 16th July, 5PM
Venue: FGV Cultural Center – Praia de Botafogo, 190
Click here to view the venue and get directions on Google Maps.

Summary Schedule

Thursday, 16th

Parallel paper sessions will be conducted in eight rooms, six of which will operate in a hybrid format, allowing both in-person and online participation.

8h30-09h00	CPA Support Desk
09h00–11h00	Paper Session 5
11h00-11h30	Coffee break
11h30-13h30	Paper Session 6
13h30-14h30	Small Lunch
14h30-16h30	Paper Session 7
16h30-17h00	Coffee break & building change
17h00-18h30	Panel **Critical Accounting Research and Community Building in Troubled Times** (Helen Tregidga, Jane Andrew, Jeremy Morales, Sedzani Musundwa, Driver Ferney Ramírez-Henao)
18h30-19h00	**Closing Session**

Detailed Program
Thursday, 16th

8h30-09h00	CPA Support Desk
09h00–11h00	**Paper Session 5** (* *online participant)*

Room 03 (Online) Chair: Hector Darío Betancur		
Title	**Authors**	**Discussant**
A critical assessment of social impact measurement: interconnectedness and emancipatory potential	Nicolas Garcia-Torea, * Alessandra Miccolis, Caterina Pesci	* Seamus Dufurrera
From alignment to alienation in Colombian accounting language: a critical reading through Foucault	Carlos Vargas-González, * Julián Esteban Zamarra Londoño, * Héctor Betancur	* Alessandra Miccolis
Personal values and the public interest in accounting professionals' client acceptance decisions in the U.S. cannabis industry	* Seamus Dufurrena, Aziza Laguecir	Daniel Martinéz

Room 04 (Hybrid) Chair: Juliana Molina		
Title	**Authors**	**Discussant**
Contabilidad Ambiental: una Propuesta Educativa Decolonial	Candy Chamorro, Mario Alberto Rodelo Sehuanes	Elisabeth de Oliveira Vendramin
Mapping the Conceptual, Methodological, and Theoretical Landscape of ESG Controversies in Corporate Finance: A Systematic Review	Yuly Andrea Franco Gómez, Norma Ortiz, Enrique Alejandro Ter horst	Juliana Molina
Unlocking Value: Systematic Review of return on Sustainability Investment (rosi) in Business Practices	Anderson Moriz da Silva, Gabriela Silva Marinho, Aracéli Cristina de Sousa Ferreira, Janaína da Silva Ferreira, Juliana Molina	Mario Alberto Rodelo Sehuanes

Room 05 (Hybrid) Chair: Wafa Khlif		
Title	**Authors**	**Discussant**
Epistemic strategies: Constructing the relationship between corporate activities and sustainability-related issues	Di Wang, Zhiyuan Tan, Annika Stenström	Kelum Jayasinghe
Exploring the Strategic Action Field dynamics of embedding Sustainability into professional accounting education in Nigeria	Bisola Joloko, Elisavet Mantzari, Jan Bebbington	Mateo Molinari
Matérialité extra-financière et rapports de domination : une relecture critique des matrices de matérialité comme artefacts de pouvoir	Emmanuelle Flores, Véronique Blum	Wafa Khlif

Room 06 (Hybrid) Chair: Eugénie Faure		
Title	**Authors**	**Discussant**
Ethical Accountability and the Governance of the Green Transition	Ewelina Zarzycka, Dorota Dobija, Łukasz Kozłowski, Grygorii Kravchenko	Carlos Larrinaga
Living with Net-Zero Tensions: How Performance Measurement and Management Systems Mediate Sustainability Paradoxes in the Energy Sector	Siamak Soudani, Eleni Chatzivgeri	Eugénie Faure
Stranger in a Strange Land: Hysteresis and the Traditional Accountant.	Kenneth Fox	Di Wang

Room 101 (Hybrid) Chair: Edmery Tavares Barbosa		
Title	**Authors**	**Discussant**
Comptabilité, religion et dynamiques de développement d'un nouveau service professionnel : le cas du calcul de la zakat en Tunisie	Anouar Kahloul, Emna Ben Saad	Edmery Tavares Barbosa
Généalogie des dispositifs de gouvernementalité du développement durable et place de la comptabilité	Maxime Robin	Yves Gendron
La néolibéralisation de la pauvreté? La montée en puissance de l'entrepreneuriat socioéconomique dans les favelas brésiliennes	Edmery Tavares Barbosa, Silvia Casa Nova, Yves Gendron	Sébastien Stenger

Room 102 (In Person) Chair: Thauan Carvalho		
Title	**Authors**	**Discussant**
Imagining, Bringing Near, and Intermediating: A Field Study of Global-Local Enactment of a Sustainable, 'Fair, Living' Wage in a Global Supply Chain	Yiwen Lu	Claudine Grisard
Brokering in the aid chain: Accounting for the localization of development	Nelson Duenas, Daniel Martinez	Finnia Kuhlmann
Accounting, Normativity, and the Institutionalisation of Plural Values: Evidence from a Japanese Social Enterprise	Yan Li, Norio Sawabe	Nelson Duenas

Room 103 (Hybrid) Chair: Iago França		
Title	**Authors**	**Discussant**
Secular or Sacred? The neoliberal accounting reform in Semarang Archdiocese Church in Indonesia	Bernadia Linggar Yekti Nugraheni, Soon Yong Ang, Chaminda Wijethilake, Robertus Nugrohoa, Agnes Advensia Chrismastutia	Nunung Nurul Hidayah
Accounting for Otherness: Culture, Territory, and the (Re)Production of Inequalities	Camila Souza da Silveira, Alann Bartoluzzio	Adriana Rodrigues
A identidade contábil como construção simbólica: o guarda-livros nas obras de Machado de Assis no Brasil do século XIX	Barbara Voss, Adriana Rodrigues	Alann Bartoluzzio

Room 111 (In person) Chair: Dan-Richard Knudsen		
Title	**Authors**	**Discussant**
In defense of the boring accountant: On the conditions of accounting communication.	Bino Catasús	Jeremy Morales
Social, political and fantasmatic logics applied to the IFRS 16 – Leases – standard setting	Eduardo Bona Safe de Matos, Fernando Murcia	Nick Rowbottom
The Medium is the Message: Analysing the Implications of Machine-Readable Corporate Reporting	Nick Rowbottom, Indrit Troshani	Dan-Richard Knudsen

11h00-11h30	Coffee break
11h30-13h30	Paper Session 6 (* *online participant)*

Room 03 (Hybrid) Chair: Vitor Hugo Klein Jr		
Title	**Authors**	**Discussant**
Accounting for Time: Valuation Rationales in a Working-Time Reduction Arrangement in Swedish Social Services	* Annika Hasselblad, Roland Paulsen	* Muhammad Muttaqin
Governing by reform: employees reimagined	* Muhammad Muttaqin	* Annika Hasselblad
Paradoxes of Digitalising Tax Audits: Digital Capital, Inequality and Practice inside Indonesia's Tax Authority	* Diana Laurencia Sidauruk	Vitor Hugo Klein Jr

Room 04 (Hybrid) Chair: Fernanda Filgueiras Sauerbronn		
Title	**Authors**	**Discussant**
Accountability between crisis and exile: parallel accountability meanings in Syrian civil society organisations	Ahmad Abras, Muhammad Al Mahameed	Rania Kamla
Accounting for (Re)existence: Orality, Memory and Shared Life Cycles	Juliette Tavares, Fernanda Sauerbronn, Adriana Rodrigues Silva	Jeremy Morales
Counted to Death: Accounting Opacity and Institutional Violence at Barbacena, Brazil	Lourival Junior, Fernanda Filgueiras Sauerbronn e Adriana Rodrigues Silva	Rebecca Bolt

Room 05 (Hybrid) Chair: Bino Catasus		
Title	**Authors**	**Discussant**
'One Truth' and the Redistribution of Flexibility: How Digital Infrastructures Reconfigure Conditions for Managerial Judgment	Dan-Richard Knudsen	Yara Cintra
Generative artificial intelligence and qualitative management research: On the road to epistemic untrustworthiness?	Alessandro Ghio, Claire-France Picard, Yves Gendron	João Paulo Resende Lima
Informational Tactics and Control: a Patriarchal Silence that Silences	Caecilia Drujon D'astros, Marianne Strauch	Andrea M. Romi

Room 06 (Hybrid) Chair: Mary Vera-Colina		
Title	**Authors**	**Discussant**
Reflexões sobre a Ascensão de Professoras na Academia Contábil Brasileira	Milena Silveira Lopes Lima, * Amanda Pimentel Paes, Camilla Soueneta Nascimento Nganga	Iago França Lopes
Lenguajes de resistencia. Trazos y voces marginales en la nueva contabilidad decolonial	Héctor José Sarmiento	Candy Chamorro
Parity of participation and epistemic injustice in investor-centric sustainability standard-setting ct	Anamika Jayendran	Kenneth Fox

Room 101 (Hybrid) Chair: Celina Amato		
Title	**Authors**	**Discussant**
Discursos vs realidades: las contradicciones entre las revelaciones corporativas y las narrativas comunitarias en una zona de socioconflicto ambiental urbano.	Camila Mateluna, Rosa Vilca, Mailyn Astorga	Celina Amato
La inclusión financiera en disputa: pruebas y contabilidad en la creación de un banco de trabajadores en Costa Rica (1966–1974)	Luis Cuenca	Christine Marsal
A Regulação Contábil Global como Regime de Verdade: Governamentalidade Neoliberal e Fechamento Social no IASC/IASB	Ana Maria da Paixão Duarte, Robson Zuccolotto, Angélica Vasconcelos	Luis Cuenca

Room 102 (In person) Chair: Matteo Molinari		
Title	**Authors**	**Discussant**
Media representation and the Debenhams (IRL) liquidation: A window into the (un)fairness of corporate insolvency	Jamie O'Neill, Stewart Smyth	Jonathan Tweedie
Redesign accounting for sustainability? I would prefer not to	Jonathan Tweedie	Helen Tregidga
Enacting accountability through modalities of refusal	Susan O'Leary, Helen Tregidga	Carlos Larrinaga

Room 103 (Hybrid) Chair: Rui José Oliveira Vieira		
Title	**Authors**	**Discussant**
Foucauldian Perspectives on Employee Silence in Corporate Accountability Systems	Miao Miao	Lee Roberts
Tax Transparency as Culture and Power: A Cultural Political Economy of Corporate Tax Governance and Disclosure in Japan	Chieko Inaba, Shahzad Uddin	Rui Vieira
Sensemaking in Action: Redesigning the cost accounting system in the Autonomous Province of Bolzano	Sarah Russo, Elena Gori, Massimiliano Bonacchi	Siamak Soudani

Room 111 (In person) Chair: João Henrique Zupirolli		
Title	**Authors**	**Discussant**
Calculative socio-technical agencements in market making: The potential for innovative policy in combatting economic inequality and exclusion	Andrea M. Romi, Heather Carrasco	Jane Andrews
Is this Really 'Help To Buy' a Home? Accounting's Role in Housing Inequality	Jane Andrew	Mercy Denedo
Stigma and Accountability in English Social Housing: A sieve of eligibility, distance, disqualification, and acceptability	Mercy Denedo, Amanze Ejiogu	Stewart Smyth

13h30-14h30	Small Lunch
14h30-16h30	**Paper Session 7** (* *online participant)*

Room 03 (Hybrid) Chair: Jonathan Tweedie		
Title	**Authors**	**Discussant**
The management consulting pandemic	Christine Cooper, Jonathan Tweedie	Kenneth Fox
The poetics of management control: a case study of representation	Mariann Gyorke, Olivier Saulpic	Jonathan Tweedie
Linguistic Time and Market Timing: Future Tense and Global Stock Price Efficiency	KungCheng Ho	Xiaoyu Xu

Room 04 (Hybrid) Chair: Adriana Rodrigues		
Title	**Authors**	**Discussant**
From regulatory abstracts to lived realities: Exploring the juxtaposition between the expectations and experiences of charity trustees in England & Wales	Rani Suleman	Tommaso Palermo
Profesionalización contable y patrón colonial de poder en Colombia	Driver Ferney Ramírez Henao, * Alejandro Sánchez	Luis Cuenca
Commensuration from Within: How Thickening and Thinning Practices Produce, and Reopen, a Score	Tommaso Palermo, Jacob T. Reilley, Lukas Löhlein, Jaromir Junne	Daniel Martinez

Room 05 (Hybrid) Chair: Camilla Quental		
Title	**Authors**	**Discussant**
Intersectional invisibility: Lesbian employees in gendered and heteronormative professional service firms	Sébastien Stenger, Hottegindre Géraldine, Nathalie Gonthier Besacier	Camilla Quental
From nonsenses to fully performative: a study on performativity and possibilities of research in Latin America accounting research	Barbara Voss	Finnia Kuhlman
Patriarchal Accountability at Work: When cashiers are held to account but shut out of control	Nathalie Clavijo, Claire Dambrin, Ludivine Perray-Redslob	Barbara Voss

Room 06 (Hybrid) Chair: Marcelo Castaneda		
Title	**Authors**	**Discussant**
A contabilidade na e para a Economia Solidária: outras formas de contar	Cíntia do Nascimento Silva, Silvia Casa Nova	Marcelo Castañeda
When Cooperatives Start Thinking Like Banks: Institutional Isomorphism and the Legitimation of Short-Term Decision-Making	Fabiana Cherubim Bortoleto, Fernando Deodato Domingos	Ricardo Lopes Cardoso
Fóruns de Accountability Global para Wicked Problems e Práticas Sociais Estabelecidas	Thiago Vitor Ferreira Soares, Andre Carlos Busanelli de Aquino	Alann Bartoluzzio

Room 101 (Hybrid) Chair: Thauan Carvalho		
Title	**Authors**	**Discussant**
From Corruption to Redemption: Petrobras and the role of decontestation in shaping political capital in Brazil	* Anne Steinhoff	Ednei Moraes
Climate Resilience in UK Firms: Addressing Emerging Risk Imperatives	Rodrigo Silva de Souza, Molinari Matteo	Susan O'Leary
Análise dos Ciclos Eleitorais na Dinâmica das Despesas Municipais no Brasil à Luz da Teoria dos Ciclos Político-Orçamentários	Paulo Alexandre Oliveira de Faria, Gilberto Crispim da Silva, Lúcio de Souza Machado, Clesia Camilo Pereira	Claudia Cruz

Room 102 (In person) Chair: João Paulo Resende de Lima		
Title	**Authors**	**Discussant**
Resilience for whom? Accounting as immunological work and the selective construction of organisational futures	Leonardo Rinaldi, Laura Mazzola	João Paulo R. Lima
Beyond the fractured self: dual consciousness as the normalised outcome of accounting education	Olga Cam, Michael Büchling, Warren Maroun	Sedzani Musundwa
Accelerated Existence: what chance for fragile micro-accountability and relatedness?	David Yates	* Mouna Hazgui

Room 103 (Hybrid) Chair: Rayla Dias		
Title	**Authors**	**Discussant**
Nature's Worth: a Systematic Review and Future Research Roadmap	Gabriela Marinho, Anderson da Silva, Aracéli Ferreira, Janaína Ferreira, Juliana Molina	Mario Alberto Rodelo Sehuanes
Between the Visible and the Silenced in the Energy Transition: Who Defines What Appears in the Disclosure of the São Gonçalo Solar Park, PI - Brazil?	Mara Regina Dos Santos Reinehr, Paulo Roberto Barbosa Lustosa	Rayla Dias
Less is more? How sustainability standards succeed through what they leave out	Hind Hsissou	Aracéli Ferreira

Room 111 (In person) Chair: Jane Andrew		
Title	**Authors**	**Discussant**
Dispute over Meanings in Discourses on Selective Taxation in Tax Reform	Camila Souza da Silveira, Hendrick Pinheiro da Silva	Sara Closs-Davies
Reconceptualising Corporate Tax Avoidance: A Social Accountability Perspective	Sara Closs-Davies, Cameron Graham	Sarah Lauwo
Stamp duty land tax exemption in social housing in England: "Those RSL gymnasts getting on with it!	Carlene Wynter, Nunung Hidayah, Sarah Lauwo, Melina Manochine	Cameron Graham

16h30-17h00	Coffee break & building change
17h00-18h30	**Panel**

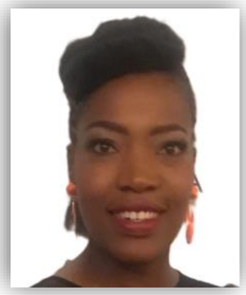
Critical Accounting Research and Community Building in Troubled Times

(Helen Tregidga, Jane Andrew, Jeremy Morales, Sedzani Musundwa, Driver Ferney Ramírez-Henao)

Helen is a Professor of Accounting at Royal Holloway, University of London. Underlying Helen's research is an interest in social and environmental issues. Helen's research has focused on the constructions of sustainable development/sustainability within the corporate context, its consequences, and the role of academics and others in countering or resisting this discourse. More recently, her research has considered the democratisation of accounting, conceptualisations of accountability and the role of accounting in light of various social and environmental crises. She is currently Co-Editor of Critical Perspectives on Accounting

Jane is Professor of Accounting and Head of the School of Accounting, Governance and Regulation at the University of Sydney Business School. She completed her PhD in carbon accounting in 2000 and has spent much of her research career examining the relationships between accounting information and public policy. She has written extensively on public accountability, carbon accounting, immigration detention, prison privatisation, and whistleblowing, and she currently co-leads an Australian Research Council Discovery project investigating how organisations report and manage data breaches. Much of her work is interdisciplinary, drawing on political economy, law, and science to consider how accounting shapes the conditions under which complex social and environmental challenges can even be addressed. She is Co-Editor-in-Chief of Critical Perspectives on Accounting.

Jeremy is a Professor at the University of Bristol. He held positions at ESCP Paris, Royal Holloway and King's College London. He studies accounting and management through an interdisciplinary lens, inspired in particular by sociology and philosophy. He has worked with several co-authors on a variety of settings, including industrial companies, online platforms, public sector organisations or NGOs, to understand how accounting influences businesses and governments, healthcare, the military, life itself or even the end of life. He is co-editor of Critical Perspectives on Accounting.



Sedzani, CA(SA), is an Associate Professor in the Department of Financial Accounting at the University of South Africa (UNISA), the largest university on the African continent. A qualified Chartered Accountant (South Africa), her research focuses on accounting education, diversity, equity and inclusion, sustainability accounting, and transformative change within the accounting profession. Dr Musundwa's scholarship examines issues of social justice, professional inclusion, and the experiences of historically underrepresented groups in accounting. Her work has been published in leading international journals. She serves on international editorial boards. Through her research, teaching, and leadership, she is committed to advancing a more inclusive, socially responsive, and globally relevant accounting profession.

Driver is Ph.D. in Legal, Economic, and Social Sciences from the University of Burgos (Spain); Master's degree in Accounting and Certified Public Accountant from the University of Valle (Colombia). Associate Professor at the University of Cartagena (Colombia). His research interests focus primarily on the cultural, economic, and political roles played by accounting knowledge and the accounting/auditing profession within the social fabric. His work has been published in national and international journals and books.

18h30-19h00	**Closing Session**