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**CGA Accounting Research Centre and the AFI Section  
DISTINGUISHED SPEAKER SERIES**

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Yves is highly committed to qualitative research. One of his main endeavours as qualitative researcher is to better understand key features of public accountants' daily lives, such as how they make decisions in action or how they lived through the collapse of Arthur Andersen. Yves is also interested in legitimization processes surrounding public accountants' claims to expertise, seeking to comprehend how public accountants attempted to establish their presence in the jurisdictions of performance measurement, online auditing, and consulting. As such, his research in the area has contributed to the development of a social critique regarding the extent of commercialism within the field of public accounting. Yves' academic work has been published in a variety of journals such as *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Contemporary Accounting Research*; and *European Accounting Review*. He is member of the editorial board of several journals – and is currently Associate Editor at *Contemporary Accounting Research*.

**Topic: «Neoliberalism, fraud and expertise: A triangle of reinforcing influences?»**

***Abstract:***

This presentation investigates why substantive change is infrequent following financial crises, focusing on the interplay between governmentality, fraud and expertise. The thesis is that the resilience of neoliberalism relates to processes of collective sense-making surrounding crises – processes which involve an individualizing conception of fraud and fraudsters, contextually supported through distinctive systems of expertise.

We first argue that the reproductive capacities of neoliberalism ensue from the way in which financial crises have tended to be interpreted and analyzed across society, through a collective focus, almost on the verge of obsession, on the detection of individualized fraudulent acts and the punishment of fraudsters. Our point is that deeply-rooted patterns of causality collectively developed between the immorality of investment bankers and the turbulence associated with the crisis, thereby preventing systemic issues from being seriously considered. Sociologically speaking, neoliberal economies are characterized with a proclivity towards social reproduction, sustained through a web of reinforcing influences between governmentality, fraud and expertise.