



VOTRE LIEN AVEC CE QUI COMPTE — CONNECTS YOU TO WHAT MATTERS

CPA-Canada Accounting and Governance Research Centre RESEARCH SEMINAR SERIES

Lisa Jack

**Professor of Accounting, Portsmouth Business
School, University of Portsmouth, UK
Visiting Professor, Schulich School of Business,
York University**



Lisa Jack is Professor of Accounting in Portsmouth Business School and currently president of the British Accounting and Finance Association. Her book, *Accounting and Social Theory: an Introduction* was published in late 2016 and with Alan Coad and Ahmed Kholeif co-edited a special issue of *Accounting, Auditing and Accountability Journal* on Strong Structuration Theory in Accounting Research published in October 2016. She is also the co-editor of *The Routledge Companion to Accounting Communication* (2013) with Jane Davison and Russell Craig. Lisa began her career as a graduate trainee with Eastern Electricity and then as a trainee auditor with Ernst & Whinney (now Ernst & Young) in Ipswich. Subsequently, she worked as an internal auditor in local government and higher education where she gained experience in the investigation of irregularity and fraud. After 10 years auditing, she moved into teaching professional accountancy and management programmes, becoming a qualified teacher as well as a qualified accountant. She gained her PhD in 2004, for which she won the Coleman Prize awarded by the Association of Business Historians for the best thesis on a business history topic in the UK, and embarked on an academic research career. She is part of the MSc Forensic Accounting teaching team at Portsmouth, and leads the unit on Financial Crime and the Law. Her particular research interest is in accounting and management control in the food and drink industry, and she is now combining both interests to establish projects on fraud detection in the food industry.

Topic: «Accounting, performance measurement and fairness in UK fresh produce supply networks»

Abstract:

In this study, we carried out interviews with representatives of three major grower-packers supplying between them around 50% of the UK's fresh produce. We were interested in three questions, namely: how performance measurement, risk management and communication of accounting information are used by intermediaries in an allegedly unfair commercial environment; the extent to which the accounting and control practices observed support perceptions that suppliers in supermarket dominated supply networks are treated unfairly; and what accounting and control practices would be indicative of fair commercial relationships? Building on the theoretical analysis in the cross-disciplinary literature that uses John Rawls' theories of justice as fairness and on recent developments in business ethics and philosophy that address questions of relational power and fairness in commercial relationships we attempt to understand where, if at all, the perceived unfairness of these food systems lies. Our empirical work and analysis can make an initial contribution from the discipline to this debate, because it has the potential to show how accounting and control practices are at the centre of the fragilities of the wider system, and of possible remedies.

TIME: 10 a.m. – 11:30 a.m., Friday, December 1, 2017
PLACE: Desmarais Building, Room 7170

RSVP Required - contact Kathy Cunningham at CPA-Canada AGRC for more info
Room 7102 or cunningham@telfer.uOttawa.ca
