

## European Business Ethics Network – Research Conference

### *Call for Papers*

## **Beyond Corruption – Fraudulent Behavior in and of Corporations**

**Vienna, September 6-8, 2018**

#### **Topics:**

Theories on Corruption and Fraudulent Business Practices  
Empirical Findings on Corporate Misbehavior  
Case Studies on Corporate Scandals  
Compliance and Corporate Misbehavior

#### **Organizer:**

EBEN Austria  
in cooperation with  
Vienna Center for Corporate  
Governance & Business  
Ethics / University of Applied  
Science Vienna

#### **Conference Venue:**

Palais Eschenbach  
Eschenbachgasse 9/11  
1010 Vienna / Austria

### **Beyond Corruption – Fraudulent Behavior in and of Corporations**

Recent business scandals like the corruption allegations at Airbus, the Volkswagen emission scandal, or the Wells Fargo account fraud scandal cast serious doubts on the effectiveness of the Corporate Social Responsibility (CSR) efforts of business enterprises. While CSR programs have become an established part of business practice over the last years, and most large companies have introduced ethics guidelines, codes of conduct, compliance trainings and other instruments which should safeguard the ethical behavior of their managers and employees, these measures obviously do not prevent managers from wrongdoing. It seems that corruption, deception of clients and customers, misleading statements vis-à-vis investors and shareholders or embezzlement of corporate assets remain a universally prevalent phenomenon in business, even if the practices and degree of fraudulent behavior may vary in relation to cultural settings or in different sectors.

It might be argued that the high competitive environment of global markets has increased the pressure to succeed for managers which makes it more likely that some of them seek dubious means for success. However, the assumption that corporate fraud is committed only by some misguided managers cannot explain how companies like Volkswagen could cheat systematically on its customers or Siemens could develop a culture of corruption over three decades. Also the common explanation that corruption and other forms of fraudulent behavior are caused by the existence of corrupt environments especially in less-developed or developing countries, due to low salaries, weak infrastructure, disorganized administration and unstable political conditions in such countries, proves not to be valid. From this perspective, corporate malpractice of western

companies has been downplayed as a kind of ‘some-bad-apples-theory’ where a few ill-motivated actors jeopardize the honesty of the whole system. This, however, cannot explain why it was namely western multinational corporations that have been involved in contemporary corruption scandals in recent years. Even though most of these companies ostensibly had anti-corruption programs and monitoring systems in place, such measures obviously did not prevent management from engaging in fraudulent activities. It seems therefore that corporate malpractice is a widespread and common phenomenon in the business world.

Thus, it is the aim of the European Business Ethics Research Conference 2018 to shed some light on the occurrence of corporate misbehavior. Under the heading “Beyond Corruption – Fraudulent Behavior in and of Corporations” fraudulent behavior will be considered in its broadest sense, including bribery and petty payments, nepotism and cronyism, gift-giving, embezzlement of public property, or money laundering. Theoretical as well as empirical contributions are welcome. Topics may include but are not limited to:

#### **Theories on Corruption and Fraudulent Business Practices**

- Theoretical explanations of fraudulent behavior
- Classification of corruption and corporate fraud
- Cross-cultural perspectives on corporate fraud
- Corruption and corporate fraud in the international context
- Corporate misbehavior of multinational corporations

#### **Empirical Findings on Corporate Misbehavior**

- Influencing factors on corruption and fraudulent behavior
- Determinants for fraudulent behavior in and of corporations
- Measuring corruption and its effects
- Public perception of corruption and company fraud
- Influence of corporate misbehavior on economic development

#### **Case Studies on Corporate Scandals**

- Analysis of corporate scandals
- Corruption and company fraud in different industries
- Corruption and malpractices in the public sector
- Specific forms of corruption and corporate fraud
- Motivation for illicit activities

#### **Compliance and Corporate Misbehavior**

- Effectiveness of compliance programs
- Company measures against fraudulent practices
- International anti-corruption programs

- Industry self-regulation against misbehavior
- Best practice examples of anti-corruption measures

Theoretical, managerial, and empirical contributions from both academic and practitioners' side are welcome. We highly appreciate contributions which open up a new perspective on corruption and related practices to foster a critical discussion on this topic.

We accept conference papers either in form of an extended abstract (about 1000 words) or as a full paper. Submissions, including author's affiliation and the title of the contribution as a separate file, should be made latest until

**April 30, 2018.**

The files can be uploaded in Word or pdf format. All submissions will be double-blind reviewed. Notice on acceptance will be sent until

**June 15, 2018.**

Submissions and conference registration should be made via our homepage which will be opened by end of December 2017:

**[www.eben2018rc.com](http://www.eben2018rc.com)**

**For any further questions please contact:**

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