Call for Papers: Thematic Symposium of the Journal of Business Ethics
The Impact of Technology on Ethics, Professionalism and Judgement in Accounting

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Introduction to the Thematic Symposium
Historically accounting researchers analyzed accounting decision making in terms of two distinct components (Gaa and Thorne, 2004): the technical and the ethical/professional. Increasingly technology is being adopted in order to enhance the effectiveness and accuracy of accounting decision making. While forecasts in this regard may well be exaggerated, some reports in the media and by PWC have suggested that by 2030 between 40 and 90 percent of all accounting functions will be replaced by technology (Newsweek, 2016; Fortune, 2017). This Thematic Symposium seeks to identify the extent to which technology influences both technical and ethical/professional decision making in accounting. What are the threats and the advantages of relying upon technology for the accounting profession and the public whose interest it is intended to protect? Themes of this special issue include:

- How technology affects the ethical responsibility of accountants and auditors;
- Does technology impact ethical decision making by accountants (for example, the amount and types of data recorded, the types of analyses produced, the channels through which information is shared, and so on)?
- The influence of software robots/technology on professional judgement;
- Do ethical considerations enter into the creation of decision rules used in software (for example, considerations about privacy, abuses of investigative power, data linkages across organizational units that are supposed to be separate, and so on)?
- How the use of network based teams located in different jurisdictions with potentially different cultural norms affects ethical decision making of accountants and auditors;
- Does changing technology play a role in teaching accounting ethics

Accountants and auditors have increased the use of technology in decision making in an effort to standardize and control the flow of information in the firm, as a response to the increased globalization of their clients, and, at times, to affect cost savings through the use of off-shore employees. Technology has benefits but it also has consequences. Of particular concern is what has become known as a responsibility gap; specifically, does technology result in the abdication of ethical responsibility for the consequences of decisions by real people, here accountants (Johnson 2015)? Such a position ignores the role audit and accounting firms play in the development and deployment of technology (PWC 2016). Who is responsible for decisions, are ethical/professional considerations considered in devising what appear to be purely technical processes? If they are not, should they be and how should this happen?

The goal of the Thematic Symposium is to help business ethics as a field think systematically about the full influence of technology on all aspects of the accounting profession and its practice. The Thematic Symposium seeks to understand and highlight the ethical consequences of technology on the accounting profession, accounting professionalism and recipients and users of all accounting services.
Prospective Themes of the Thematic Symposium

The Thematic Symposium will focus on how technology influences accounting ethics and professionalism including evaluating what ethical choices the accounting profession should consider in deploying these technologies. How does the accounting profession identify, consider, value, constrain and govern technology? Research questions and themes explored by potential contributions to this Thematic Symposium include, but are not limited to, the following:

- Ethical bounds to data privacy used in data analytics by auditors/accountants.
- The impact of technology on honesty in budgeting; i.e., is it used to obfuscate or add transparency to the budgeting process?
- The ethicality of internet service providers and social media companies disclosing suspected malfeasance by their users to authorities.
- The impact of technology on whistle blowing, including the ability to identify individual whistle blowers who might otherwise report anonymously.
- Does the use of robotics devalue the role of humans in production and creation of wealth? Is this an issue that an ethical practitioner should be incorporating within decision making models?
- Does/can automation of professional training provide sound development of auditors' and accountants' professional judgment; i.e., can programmed instruction materials raise trainees’ awareness about ethical considerations in what appear to be technical tasks?
- How does audit automation interact with personality traits of audit professionals such as risk taking propensity, professional skepticism, the Dark Triad, and others?
- AI can be used to replace or augment human judgment, but does its focus on a rational perspective to problem solving and decision making omit considering ethics?
- AI can be used to make decisions based on machine learning but does it limit practitioners’ ability to review the quality and acceptability of the work done? Does it exclude the requisite degree of skepticism or ethical reasoning needed throughout the process?
- How are ethical considerations built into the use of technology in fraud detection and forensic work?
- How does the use of virtual teams affect ethical decision making of accountants and auditors (i.e., does the fact that they are connected over a network or that they may be located in different jurisdictions affect their ethical judgments)?
- Has the use of technology altered tax evasion and avoidance decisions, both domestically and internationally?
- Auditors' will uncover unethical uses of technology or data in the course of their work. Are they ethically/professionally bound to report these?
- New technology will enhance the ability of the auditor and accountant to conduct surveillance of a client. What are the ethical bounds to these practices?

Types of Submissions

The Thematic Symposium encourages contributors to consider these important issues in accounting ethics from a broad range of perspectives. Interdisciplinary work may lead to particularly rich understandings and approaches. For example, management information systems, computer science, law, philosophy, science and technology, information studies, media studies and political science disciplines (amongst others) may all enrich submissions for this call. We seek papers that are explorations of the intersection of how the increasing reliance on technology will influence accounting professionalism, accounting ethics and the accounting profession from a theoretical or empirical perspective.
Submission
A Symposium based on the theme described in this call will be hosted by the Centre for Accounting Ethics, University of Waterloo in April 2019 in Toronto, Ontario. Submissions that are accepted for the Symposium may be considered as submissions to the Thematic Symposium of the Journal of Business Ethics. The deadline for submissions for consideration for the Waterloo Symposium is December 1, 2018. The special editors of the Thematic Symposium will also consider submissions from authors not wishing to be considered for presentation at the Waterloo Symposium. The deadline for submissions to the Thematic Symposium only is March 1, 2019.

Submission Instructions
Authors are strongly encouraged to refer to the Journal of Business Ethics website and the instructions on submitting a paper. For more information see: http://www.springer.com/social+sciences/applied+ethics/journal/10551.

Authors wishing their submissions to be considered the Centre for Accounting Ethics, University of Waterloo Symposium should be submitted to Jenny Rothwell at jrothwell@uwaterloo.ca by December 1, 2018.

Authors not participating in the Waterloo Symposium may submit their papers by March 1, 2019 through Editorial Manager at http://www.editorialmanager.com/busi/. Upon submission, please indicate that your submission is to this Thematic Symposium of the Journal of Business Ethics. Questions about expectations, requirements, the appropriateness of a topic, etc., should be directed to the guest editors of the Thematic Symposium: Sally Gunz or Linda Thorne.

About Journal of Business Ethics
The Journal of Business Ethics publishes only original articles from a wide variety of methodological and disciplinary perspectives concerning ethical issues related to business that bring something new or unique to the discourse in their field. The Journal’s impact factor is 2.354 (2017). This journal is one of the 50 journals used by the Financial Times in compiling the prestigious Business School research rank.

References