



I²FC

*Perceção Interdisciplinar
da Fraude e Corrupção*

*Interdisciplinary Insights
on Fraud and Corruption*

DETAILED SCIENTIFIC PROGRAM

13-15 september 2012

FACULDADE DE ECONOMIA DO PORTO

Porto, Portugal



OBEGEF

Observatório de Economia e Gestão de Fraude

Observatory of Fraud in Economics and Management

Thursday, 13 September 2012

09h00-18h30: Short courses: Research frontiers in Fraud and Corruption (Local: Post graduation Building, FEP)

- Criminology and Anti-Fraud Research (Local Organizer: António Maia)
 - Forensic Accounting (Local Organizer: Maria do Céu Ribeiro)
 - Academic Ethics (Local Organizer: Aurora Teixeira)
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17h00-18h30: Conference earlier registration (Local: Main Hall, FEP)

19h00-21h30: Welcome reception (Local: Main Hall, FEP)

Performance of Female Tunas (19h00-19h30)

Kick off your Conference experience at the Welcome Reception. Enjoy food and drinks and get exclusive access to network with peers.

Friday, 14 September 2012

10h00-10h30: Opening Session (Local: Salão Nobre, FEP)

10h30-12h30: Plenary Session: Corruption and the Shadow Economy [Chair: **João Amaral Tomaz**, Banco de Portugal] (Local: Salão Nobre, FEP)

Susan Rose-Ackerman, Yale Law School, USA, *Corruption and Policy Reform*

Friedrich Schneider, Johannes Kepler University of Linz, Austria, *Shadow Economy and Corruption in Portugal and in other OECD Countries: What can be done?*

Posters Session/Lunch: 12h30-14h00 (Local: Main Hall, FEP)

Chintana Ployatarapinyo, Senior Researcher, Policy and Planning Bureau, Thailand

Conducive Factors to Corruption of Personnel under the Ministry of Education (art. 8)

Frederico Cavazzini, Instituto Superior de Economia e Gestao - Universidade Tecnica de Lisboa

Pedro Picaluga Nevado, Instituto Superior de Economia e Gestao - Universidade Tecnica de Lisboa

How effective is local provision of primary education in Angola? Tracking the vulnerabilities to corruption in the on going decentralization process (art. 77)

Sirirat Vasuvat, Office of National Anti-Corruption Commission, Thailand

Legal System Related to Corruption Control and Corruption Causes in Thailand (art. 71)

Jorge Rio Cardoso, Banco de Portugal; Universidade Técnica de Lisboa, Instituto Superior de Ciências Sociais e Políticas

Prevention of Corruption in Water Sector in Portugal: principles of good governance (art. 68)

João Gilberto Abreu, ISG

Tax fraud in the point of view of Donald Cressey (art. 91)

Elisabete Maciel, OBEGEF

How Portuguese small and medium companies deal with information security (art. 51)

Marek Pawlak, The John Paul II Catholic University of Lublin

Hidden (unpublic) knowledge about interlocking directorates in Polish Joint Stock Companies (art. 18)

Inês Isabel Silva Esteves, Instituto Superior de Contabilidade e Administração de Lisboa – Instituto Politécnico de Lisboa

Ana Maria Sotomayor, Instituto Superior de Contabilidade e Administração de Lisboa – Instituto Politécnico de Lisboa
The ROC's role toward the fraud (art. 39)

Sérgio Paulo Sousa, Departamento de Gestão - Escola de Economia e Gestão

Carla Freire, Economics and Management School - University of Minho
The Ethical and Professional conduct of Official Accounting Technicians (TOC) (art. 21)

Friday, 14 September 2012

14h00-15h30: Parallel Sessions I

Room 156	Room 157	Room 256	Room 260
Shadow economy, fraud and money laundering Chair: Luis Torgo	State and Corruption Chair: Rui H. Alves	Ethics, Fraud and Corruption: Ontological and Epistemological Issues Chair: José de Faria Costa	Round Table I: Regional Development, ethics and transparency** Chairs: Maria Amélia Monteiro & Mafalda Bastos
Jeffrey Simser (Legal Director at Ministry of the Attorney General, Ontario, Canada) <i>Recovering the Stolen Sweets of Fraud and Corruption</i> (art. 4) Discussant: Bruno Reynaud de Sousa (Universidade Católica Portuguesa)	Cesar Garzon (École Nationale d'Administration Publique-Montréal, Canada) Rares Burlacu (École Nationale d'Administration Publique-Montréal, Canada) <i>The organization of State Corruption: similarities and differences between industrialized and developing countries</i> (art. 38) Discussant: Nuno Gonçalves (OBEGEF)	Gonçalo S. de Melo Bandeira (School Senior Management IPCA) <i>Some notes on the problem of «corruption», especially within the social and economic criminal law</i> (art. 53) Discussant: André Leite (Faculdade de Direito, Universidade do Porto)	Berta Ferreira Milheiro Nunes , Presidente da Câmara Municipal de Alfândega da Fé
Anna Danielson (Uppsala University, Södertörn University) <i>From Networks to Power Practices: Transcending a Theoretical Deadlock to Account for the Power of Informality</i> (art. 7) Discussant: Luis Torgo (LIAAD; Department of Computer Science of the Faculty of Sciences, University of Porto; OBEGEF)	Vanja Bajovic (University of Belgrade Law School) Savo Manojlovic (Constitutional Court of Serbia) <i>Corruption and Financing of Political Parties - Case of Serbia</i> (art. 22) Discussant: António Maia (OBEGEF)	Sandra Silva (CEF.UP, Faculdade de Economia, Universidade do Porto) Aurora Teixeira (CEF.UP, Faculdade de Economia, Universidade do Porto; INESC Porto; OBEGEF) <i>Economic growth and the economics of corruption: a merge between tribes?</i> (art. 74) Discussant: Manuel Castelo Branco (Faculdade de Economia, Universidade do Porto; OBEGEF)	José Luís Pereira Carneiro , Presidente da Câmara Municipal de Baião
Marek Pawlak , The John Paul II Catholic University of Lublin <i>Hidden (unpublic) knowledge about interlocking directorates in Polish Joint Stock Companies</i> (art. 18;P) Discussant: Paulo Beleza Vasconcelos (Faculdade Economia Porto; CMUP – Centro Matemática da Universidade Porto; OBEGEF)	Irene Portela (Instituto Politécnico do Cavado e do Ave) <i>The corruption in Portugal: the reform of “the reform”</i> (art. 84) Discussant: António Maia (OBEGEF)	Rui Miguel Duarte (Universidade de Lisboa) <i>The Ethical Origins of Economics</i> (art. 35) Discussant: Manuel Castelo Branco (Faculdade de Economia, Universidade do Porto; OBEGEF)	José Maria Leite Martins , Inspetor-Geral das Finanças
	Sirirat Vasuvat , Office of National Anti-Corruption Commission, Thailand <i>Legal System Related to Corruption Control and Corruption Causes in Thailand</i> (art. 71; P) Discussant: Bruno Reynaud de Sousa (Universidade Católica Portuguesa)	Carlos Pimenta (Faculdade de Economia, Universidade do Porto; OBEGEF) Óscar Afonso (CEF.UP, Faculdade de Economia, Universidade do Porto; OBEGEF) <i>Notes on Epistemology of the Fraud</i> (art. 17) Discussant: José de Faria Costa (Faculdade de Direito, Universidade de Coimbra)	

Note: ** The Round Table will be held in Portuguese.

15h30-17h00: Parallel Sessions II

Room 156	Room 157	Room 256
<p style="text-align: center;">Corruption: a multi country perspective Chair: Nuno Gonçalves</p>	<p style="text-align: center;">Fraud: multidisciplinary views Chair: Edgar Pimenta</p>	<p style="text-align: center;">Prevention and detection of fraud Chair: Ricardo Passos</p>
<p>Joseph Attila (Laboratoire EQUIPPE, Université d'Artois, France)</p> <p><i>Globalization and corruption: New evidence</i> (art. 67)</p> <p>Discussant: Rui H. Alves (CEF.UP, Faculdade de Economia, Universidade do Porto, OBEGEF)</p>	<p>Neuza Silva (Faculdade de Economia, Universidade do Porto)</p> <p>Aurora Teixeira (CEF.UP, Faculdade de Economia, Universidade do Porto; INESC Porto; OBEGEF)</p> <p><i>The demand of counterfeiting luxury products: key determinants</i> (art. 87)</p> <p>Discussant: Sandra Silva (CEF.UP, Faculdade de Economia, Universidade do Porto)</p>	<p>Jorge Manuel Bravo (Procurador da República, PGD do Porto)</p> <p><i>Towards a model of security and control of economic and financial crime – A judiciary contribution</i> (art. 69)</p> <p>Discussant: João Gomes (OBEGEF)</p>
<p>Sirilaksana Khoman (Advisor to Commissioner, National Anti-Corruption Commission, Thailand)</p> <p><i>Corruption and Network Relationships: Theory and Evidence from Thailand</i> (art. 40)</p> <p>Discussant: Nuno Gonçalves (OBEGEF)</p>	<p>Luís Matos (ISEG-UTL – School of Economics and Management)</p> <p><i>Fiscal Federalism, Institutions and Social Capital: lessons from the Italian Mezzogiorno</i> (art. 82)</p> <p>Discussant: Paulo Beleza Vasconcelos (Faculdade Economia Porto; CMUP – Centro Matemática da Universidade Porto; OBEGEF)</p>	<p>Maria Tsenzharik (Economic Faculty of Saint Petersburg State University)</p> <p><i>Benford's Law as a Tool for Detecting of Financial Accounting Falsification</i> (art. 41)</p> <p>Discussant: Luís Torgo (LIAAD; Department of Computer Science of the Faculty of Sciences, University of Porto; OBEGEF).</p>
<p>Gabrielle Poeschl (Faculdade de Psicologia e de Ciências da Educação - Universidade do Porto)</p> <p>Raquel Ribeiro (Faculdade de Psicologia e de Ciências da Educação - Universidade do Porto)</p> <p><i>Everyday opinions on grand and petty corruption: A Portuguese study</i> (art. 29)</p> <p>Discussant: José António Moreira (CEF.UP, Faculdade de Economia, Universidade do Porto, OBEGEF)</p>	<p>Miguel José Rodrigues (Ministério Público, Portugal)</p> <p><i>Corporate/Business Identity Theft of intra -community dimension: Contributions</i> (art. 79)</p> <p>Discussant: Edgar Pimenta (OBEGEF)</p>	<p>M M Gallant (Faculty of Law, University of Manitoba, Canada)</p> <p><i>Retreating into Doubt: Tainted Finance, Civil Devices and the Rule of Law</i> (art. 9)</p> <p>Discussant: Mariana Costa (Faculdade Economia Porto; OBEGEF)</p>
	<p>Frederico Cavazzinni (Instituto Superior de Economia e Gestao - Universidade Tecnica de Lisboa)</p> <p>Pedro Nevado (Instituto Superior de Economia e Gestao - Universidade Tecnica de Lisboa)</p> <p><i>Fighting corruption with strategy</i> (art. 76)</p> <p>Discussant: António Maia (OBEGEF)</p>	<p>Leonardo Jorge Sales (Office of the Controller General, Brasília, Brazil)</p> <p><i>Risk prevention of public procurement in the Brazilian government using credit scoring</i> (art. 56)</p> <p>Discussant: Ricardo Passos (OBEGEF)</p>

17h30-19h00: Parallel Sessions III

Room 156	Room 157	Room 256
<p>Fraud and corruption in organizations Chair: Manuel Castelo Branco</p>	<p>State governance, corruption and fraud Chair: Paulo Vasconcelos</p>	<p>Academic Integrity Chair: Maria do Céu Ribeiro</p>
<p>Renata Blanc Bento de Melo (Faculdade de Economia, Universidade do Porto)</p> <p>Manuel Castelo Branco (Faculdade de Economia, Universidade do Porto)</p> <p><i>In search of the disclosure effects of the SIEMENS Corruption Scandal</i> (art. 16)</p> <p>Discussant: Edgar Pimenta (OBEGEF)</p>	<p>Chintana Ployptarapinyo, Senior Researcher, Policy and Planning Bureau, Thailand</p> <p><i>Conducive Factors to Corruption of Personnel under the Ministry of Education</i> (art. 8; P)</p> <p>Discussant: José António Moreira (Faculdade de Economia, Universidade do Porto; OBEGEF)</p>	<p>Rute Saraiva (Faculdade de Direito da Universidade de Lisboa)</p> <p><i>Academic fraud at Hogwarts: Lessons from behavioral law and economics for muggles of all ages</i> (art. 30)</p> <p>Discussant: Fátima Rocha (Universidade Fernando Pessoa)</p>
<p>Päivi Karkuhnen (Aalto University School of Business, Center for Markets in Transition, Finland)</p> <p>Riitta Kosonen (Aalto University School of Business, Center for Markets in Transition, Finland)</p> <p><i>Corruption in China through the lens of Finnish firms</i> (art. 78)</p> <p>Discussant: Nuno Gonçalves (OBEGEF)</p>	<p>Luciano Vaz Ferreira (Federal University of Rio Grande do Sul, Brazil)</p> <p>Fabio Costa Morosini (Federal University of Rio Grande do Sul, Brazil)</p> <p><i>The implementation of international anti-corruption law in business: legal control of corruption directed to transnational corporations</i> (art. 25)</p> <p>Discussant: Raquel Carvalho e Cunha (Faculdade de Economia, Universidade do Porto)</p>	<p>Paulo Peixoto (Centro de Estudos Sociais, Universidade de Coimbra)</p> <p>Ana Maria Seixas (Faculdade de Psicologia e Ciências da Educação, Universidade de Coimbra)</p> <p>Denise Esteves (Centro de Estudos Sociais, Universidade de Coimbra)</p> <p>Filipe Almeida (Centro de Estudos Sociais, Universidade de Coimbra)</p> <p>Paulo Gama (Faculdade de Economia, Universidade de Coimbra)</p> <p><i>Perceptions of teachers of Portuguese higher education institutions in relation to academic fraud</i> (art. 49)</p> <p>Discussant: Fátima Rocha (Universidade Fernando Pessoa)</p>
<p>Teresa do Vale Oliveira Cruz (ISCAC, Coimbra, Portugal)</p> <p><i>Fraud and Economic Crime in Portugal</i> (art. 37)</p> <p>Discussant: Edgar Pimenta (OBEGEF)</p>	<p>Glória Teixeira (Centro de Investigação Jurídico-Económica (CIJE); University of Porto, Faculty of Law)</p> <p>Ary Ferreira da Cunha (Centro de Investigação Jurídico-Económica (CIJE); University of Porto, Faculty of Law)</p> <p><i>Governance, Corruption and Tax Fraud: What Can Private and Public Sectors Learn From Each Other to Curb Corruption and Prevent Tax Fraud</i> (art. 15)</p> <p>Discussant: Mariana Costa (Faculdade de Economia, Universidade do Porto; OBEGEF)</p>	<p>Zélia Maria Xavier Ramos (University of Évora)</p> <p>Maria Teresa Santos (University of Évora)</p> <p><i>The Vulnerability of Higher Education Institutions to Corruption</i> (art. 20)</p> <p>Discussant: Aurora Teixeira (CEF.UP, Faculdade de Economia, Universidade do Porto; INESC Porto; OBEGEF)</p>
<p>Campbell, J.L (University of Wuerzburg, University of Freiburg)</p> <p>Goeritz, A.S. (University of Wuerzburg, University of Freiburg)</p> <p><i>Culture corrupts! Is there a corrupt organization culture?</i> (art. 10)</p> <p>Discussant: Manuel Castelo Branco (Faculdade de Economia, Universidade do Porto; OBEGEF)</p>	<p>Gilberto Abreu,</p> <p><i>Tax Fraud and the Madeira Island</i> (art. 90)</p> <p>Discussant: José António Moreira (Faculdade de Economia, Universidade do Porto; OBEGEF)</p>	<p>Carla Freire (Economics and Management School, University of Minho)</p> <p><i>Do Business School students have a lighter version of Ethics or is that the way business is done?</i> (art. 44)</p> <p>Discussant: Aurora Teixeira (CEF.UP, Faculdade de Economia, Universidade do Porto; INESC Porto; OBEGEF)</p>

Note: To be confirmed

Saturday, 15 September 2012

09h00-10h30: **Plenary Session: White-collar crime and fraud** [Chair: **Carlos Tavares**, President CMVM]

John Christensen, CEO Tax Justice Network, UK, *Title TBA*

11h00-12h30: Parallel Sessions IV

Room 156	Room 157	Room 256	Room 260
Fraud and corruption in Public Sector Chair: José António Moreira	Fraud and money laundering Chair: Fernando Costa Lima	Academic Integrity Chair: Mariana Costa	Round Table II: ** Strengthen business, prevent fraud and corruption Chair: André Vieira de Castro
Andrey Ivanov : St. Petersburg State University, Graduate School of Management <i>Corruption in Public Procurement: efficient and quasi-efficient</i> (art. 27) Discussant: Maria Amélia Monteiro (OBEGEF)	Stavros Katsios (Vice Rector for Management and Development, Ionian University, Greece) <i>Money Laundering Compliance in Times of Crisis: the Case of Greece</i> (art. 42) Discussant: Fernando Costa Lima (Faculdade de Economia, Universidade do Porto; BPI; OBEGEF)	Filipe Almeida, Ana Seixas, Paulo Gama, Paulo Peixoto, Denise Esteves (Centro de Estudos Sociais, Universidade de Coimbra) <i>Academic fraud committed by higher education students in Portugal: a study of types, practices and tolerance of fraud</i> (art. 46) Discussant: Aurora Teixeira (CEF.UP, Faculdade de Economia, Universidade do Porto; INESC Porto; OBEGEF)	Carlos Albuquerque , Millennium BCP
Rodrigo Miranda (Universidade de Brasília - UnB) César Silva (Universidade de Brasília - UnB) Fátima de Souza Freire (Universidade de Brasília - UnB) <i>Brazilian Social Indicators, Irregularities and The Bolsa Família Program</i> (art. 61) Discussant: Sandra Silva (CEF.UP, Faculdade de Economia, Universidade do Porto)	Custódio Portasio (Notz Stucki & Cie) <i>Fight against money laundering, terrorist financing and corruption-common places to the paradigm of international challenge</i> (art. 58) Discussant: Fernando Costa Lima (BPI; OBEGEF)	Aurora Teixeira (CEF.UP, Faculdade de Economia, Universidade do Porto; INESC TEC; OBEGEF) <i>Patterns of plagiarism by university students: does academic field matters?</i> (art. 2) Discussant: Denise Esteves (Centro de Estudos Sociais, Universidade de Coimbra)	José Manuel Mendonça , President INESC Porto
António Maia (OBEGEF) <i>The importance of the chance factor in the practice of fraud and corruption in public administration</i> (art. 88) Discussant: José António Moreira (OBEGEF)	Marius-Cristian Frunza (Paris 1 Sorbonne University, France) <i>Moral hazard and financial crime: Can the LIBOR be manipulated?</i> (art. 31) Discussant: Nuno Gonçalves (OBEGEF)	Rui Sousa-Silva (Centre for Forensic Linguistics, School of Languages and Social Sciences, Birmingham, U.K.) <i>Legitimated Plagiarism: An investigation of textual borrowing in official documents</i> (art. 55) Discussant: Paulo Peixoto (Centro de Estudos Sociais, Universidade de Coimbra)	Sérgio Oliveira Filipe , Siemens S.A. Portugal
Orapin Sopchokchai (Far East University, South Korea) <i>Results-based Management: an Effort to Prevent Corruption in Thai Public Sector</i> (art. 34) Discussant: José António Moreira (Faculdade de Economia, Universidade do Porto; OBEGEF)			

Note: ** The Round Table will be held in Portuguese.

14h30-16h00: Parallel Session V

Room 156	Room 157	Room 260
Fraud and Corruption: modeling and methods Chair: Sandra Silva	Fraud: frameworks, types, procedures Chair: Cátia Pedro	Round Table III: Portugal with a future: fighting corruption and economic crime Chairs: António Maia & Carlos Pimenta
Óscar Afonso (CEF.UP, Faculdade de Economia, Universidade do Porto) <i>The impact of public goods and services and public R&D on the non-observed economy size, wages inequality and growth</i> (art. 13) Discussant: Nuno Gonçalves (OBEGEF)	Ana Clara Borrego (Polytechnic Institute of Portalegre) Cidália M. Mota Lopes (Coimbra Business School) Carlos Ferreira (DEGEI, University of Aveiro) <i>The Tax noncompliance in international perspective: A Literature Review</i> (art. 52) Discussant: Edgar Pimenta (OBEGEF)	Maria Cândida Almeida , Diretora do Dep. Central de Investigação e Ação Penal
José Neves Cruz (Faculty of Law of University of Porto) <i>Is white collar crime entrepreneurship?</i> (art.72) Discussant: Jorge Lopes (OBEGEF)	Cidália Maria da Mota Lopes (Institute of Accountancy and Administration of Coimbra - ISCAC) <i>The psychological costs of tax compliance: some empirical evidence from Portugal</i> (art. 54) Discussant: Raquel Ribeiro (Centro de Psicologia UP, FPCEUP)	João Amaral Tomaz , Administrador do Banco de Portugal
Mário Cunha Universidade do Porto, Faculdade de Economia) Hélder Valente (CEF.UP, Center for Economics and Finance at UP) Paulo B. Vasconcelos (CMUP, Mathematics Center at UP) <i>Ponzi schemes: computer simulation</i> (art. 19) Discussant: Luis Torgo (LIAAD; Department of Computer Science of the Faculty of Sciences, University of Porto; OBEGEF)	Daniela Carvalho Wilks (Universidade Portucalense) Luis Pacheco (Universidade Portucalense) <i>Tax compliance, corruption and deterrence: An application of the slippery model</i> (art. 26) Discussant: Cátia Pedro (OBEGEF)	José Manuel Anes , Presidente da Direcção do OSCOT – Observatório de Segurança, Criminalidade Organizada e Terrorismo
Elisabete Maciel , OBEGEF <i>How Portuguese small and medium companies deal with information security</i> (art. 51; P) Discussant: Ricardo Passos (OBEGEF)	Cristina Sá (Polytechnic Institute of Leiria, School of Technology and Management) António Martins (University of Coimbra, School of Economics) Carlos Gomes (University of Coimbra, School of Economics; 3ISR, Operations Management Group) <i>Tax morale dimensions analysis in Portugal</i> (art. 23) Discussant: Cidália Maria da Mota Lopes (Institute of Accountancy and Administration of Coimbra - ISCAC)	José Manuel Damião da Cunha , Professor na Univ. Católica Portuguesa (Porto)

Note: held in Portuguese.

16h30-18h00: Closing Plenary Session: (Cyber) Crime and security [Chair: **António Costa Moura**, General Chairman of Direção Geral da Política de Justiça [representing **Paula Teixeira da Cruz**, Minister of Justice, Portugal]

Michael Levi, Professor of Criminology, Cardiff University, UK, *The Threat of Cybercrime*

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