

## 5<sup>th</sup> Qualitative Accounting Research Symposium – Program

Venue: (Virtual)

Thursday, November 26, 2020

09:00 – 09:20	Symposium opening & Welcome address by the Associate Dean, Research & Graduate Students
09:20 – 9:30	Qualitative Research in Accounting Perspectives – Special Call (Leslie Berger)
Full paper session (1)	Chair: Charles Cho (York University)
9:30 – 10:10	<p><b>Empowering of non-profit organizations through whistleblowing: An integrative approach</b></p> <p><u>Paulina Arroyo</u>, Nadia Smaili (Université du Québec à Montréal) &amp; Souad Bensid (National Bank of Canada)</p> <p><u>Discussant:</u> Matt Bamber (York University)</p>
10:10 – 10:50	<p><b>Ethical and spiritual values in professional tax work: mine or theirs?</b></p> <p><u>Sheila Killian</u>, Philip O'Regan &amp; Veronica O'Regan (University of Limerick)</p> <p><u>Discussant:</u> Paulina Arroyo (UQAM)</p>
10:50 – 11:05	Short Break
Lightning session (1)	Chair: Daniela Senkl (University of Guelph)
11:05 – 11:20	<p><b>SDG Measurement and Benchmarking</b></p> <p><u>Daphne Rixon</u> &amp; Fiona Duguid (Saint Mary's University)</p> <p><b>New Public Management in Colombia: The case of a Colombian Multi-utility Conglomerate</b></p> <p><u>Claudia Barrios Álvarez</u> (Pontificia Universidad Javeriana Cali), Pawan Adhikari (University of Essex) &amp; Alina Gómez Mejía (Pontificia Universidad Javeriana Cali)</p> <p><b>Accounting practices and power asymmetries in the international aid chain: The case of Southern NGO</b></p> <p><u>Nelson Duenas</u> (Concordia University)</p>
11:20 – 11:40	Break out session (1)
11:40 – 12:00	Break out feedback (1) – Plenary

12:00 – 13:00	<b>Lunch break – no official conference program</b>
13:00 – 14:00	<b>Keynote address:</b> <b>“Neoliberalism and democratic accountability”</b> <u>Christine Cooper</u> (University of Edinburgh) <u>Moderator:</u> Matt Bamber (York University)
14:00 – 14:10	<b>Short Break</b>
<b>Full paper session (2)</b>	<b>Chair: Lisa Jack (University of Portsmouth)</b>
14:10 – 14:50	<b>Taking One for the Team: A Study on Employer-Employee Accountabilities in Public Accounting Firms</b> <u>Erica Pimentel</u> (Concordia University) <u>Discussant:</u> Alessandro Ghio (Monash University)
14:50 – 15:30	<b>An Exploration of Queer Spaces and Worldviews in the Accounting Profession</b> <u>Alessandro Ghio &amp; Nicholas McGuigan</u> (Monash University) <u>Discussant:</u> Bradley Pomeroy (University of Waterloo)
15:30 – 15:45	<b>Short Break</b>
<b>Lightning session (2)</b>	<b>Chair: Joanne Jones (York University)</b>
15:45 – 16:00	<b>Diversity in Accounting Academia: The Supporting or Exacerbating Role of Tenure &amp; Promotion</b> <u>Michelle Lau</u> (Brock University), Lydia Didia, Renee Flasher (Penn State Harrisburg) & Staci Kenno (University of Detroit Mercy)  <b>Accounting Calculative Practices in Sustainability Management and Reporting: A Case Study from a Canadian University</b> <u>Taslina Nasreen</u> (University of Guelph)  <b>A Civilizing Mission: Accounting for Rent on Aboriginal Reserves and Stations (1940 – 1969)</b> <u>Lachlan McDonald-Kerr</u> (La Trope University)
16:00 – 16:20	<b>Break out session (2)</b>
16:20 – 16:40	<b>Break out feedback (2) – Plenary</b>
16:40 – 17:10	<b>Social Room - informal</b>

Friday, November 27, 2020

<b>Full paper session (3)</b>	<b>Chair: Daphne Rixon (Saint Mary's University)</b>
08:30 – 09:10	<b>An Investigation into the Audit Committee's Evaluation of the External Auditor</b> <u>Bradley Pomeroy</u> (University of Waterloo) <u>Discussant:</u> Staci Kenno (University of Detroit Mercy)
09:10 – 09:50	<b>Human values as 'determinants' of the conceptual frameworks for social responsibility reports</b> <u>Sergio Hauque</u> & Leila Di Russo (Universidad Nacional del Litoral) <u>Discussant:</u> Ines García Fronti (Universidad de Buenos Aires)
09:50 – 10:05	<b>Short break</b>
<b>Full paper session (4)</b>	<b>Chair: Staci Kenno (University of Detroit Mercy)</b>
10:05 – 10:45	<b>Constructing the Identity of Canada's Merged Accounting Profession through Pre- and Post-Merger National Accounting Magazine Cover Images</b> <u>J. Anne Neal</u> , Merridee Bujaki, Francois Brouard (Carleton University) & Sylvain Durocher (University of Ottawa) <u>Discussant:</u> Daphne Rixon (Saint Mary's University)
10:45 – 11:25	<b>Interfirm Mobility: How Big 4 Firm Experience Impacts the Careers and Identity of Non-Big 4 Accounting Firm Partners</b> Candice T. Hux (Northern Illinois University), <u>Aleksandra B. Zimmerman</u> (Florida State University) & Laurence Daoust (HEC Montreal) <u>Discussant:</u> Peter Ghattas (University of Guelph)
11:25 – 11:40	<b>Short break</b>
11:40 – 12:40	<b>Panel discussion: "Ethics in a Turbulent World: The Role of Accounting?"</b> Christine Cooper (University of Edinburgh), MJ Fedy (KPMG), Sheila Killian (University of Limerick), Javier Husillos (Universidad Pública de Navarra) <u>Moderator:</u> Leslie Berger (Wilfrid Laurier University)
12:40 – 13:40	<b>Lunch break – no official conference program</b>

<b>Full paper session (5)</b>	<b>Chair: Michelle Lau (Brock University)</b>
13:40 – 14:20	<b>On Speaking for Others: Surrogate Accountability and Postcolonial Animals</b> <u>Claire Deng</u> (Ryerson University) <u>Discussant:</u> J. Anne Neal (Carleton University)
14:20 – 15:00	<b>The role of accounting-based information systems and transparency in corruption</b> <u>Gajindra Maharaj</u> (York University), Alejandra Moreno-Lopez (Universidad Nacional de Córdoba) & Marcela Porporato (York University) <u>Discussant:</u> Teerooven Soobaroyen (University of Essex)
15:00 – 15:15	<b>Short break</b>
<b>Lightning session (3)</b>	<b>Chair: Sandra Scott (University of Guelph)</b>
15:15 – 15:30	<b>Representation of the Truck Drivers' Strike in Petrobras 2018 Integrated Report</b> <u>Paulo Frederico Homero Junior</u> (Instituto Federal do Rio Grande do Sul)
	<b>Sustainability reports and integrated reports: Their importance in decision-making and their relation to long-term performance in Latin American banks</b> <u>Natalia Cohen</u> (National University in Córdoba) & Eliana Werbin (Siglo 21 University)
	<b>Identification Costing System</b> <u>Martha Lucia Santana Cerda</u> (Cursando en Universidad de Celaya)
15:30 – 15:50	<b>Break out session (3)</b>
15:50 – 16:10	<b>Break out feedback (3) – Plenary</b>
<b>16:10-16:30</b>	<b>Symposium closing and final remarks</b>

Panelists	Profile of our keynote speakers and panelists
<b>Christine Cooper</b> (Keynote speaker and panelist)	<p>Christine is a professor in accounting at the University of Edinburgh Business School. She is CoEditor in Chief of Critical Perspectives on Accounting. Christine serves on the editorial boards for journals such as Accounting, Organizations and Society; Accounting, Auditing &amp; Accountability Journal, Sustainability Accounting, Management and Policy Journal; Qualitative Research in Accounting &amp; Management and Accounting Forum. Her research examines the economic, political and social impact of accounting on our daily lives. It covers various aspects including insolvency, taxation and accountability; deskillng of accountants and bookkeepers; and privatization and neoliberal governance.</p>
<b>Mary Jo “MJ” Fedy</b> (Panelist)	<p>MJ is the National Leader of KPMG Enterprise in Canada and Managing Partner of KPMG’s office in Waterloo. Public trust and quality are essential to KPMG’s four pillars and therefore are of concern for MJ’s work. She has over 35 years of experience in public practice. She has focused on serving privately held companies and owner managed businesses. Her various aspects of expertise include tax accounting, assurance, audit, and charities and non-for-profit organizations.</p>
<b>Javier Husillos</b> (Panelist)	<p>Javier is an associate professor in accounting at the Public University of Navarra. He serves on the editorial board for journals such as Critical Perspectives on Accounting, and Social and Environmental Accountability Journal. He is an active member in the CSEAR community and his research interests cover issues of accountability, accounting information systems and the accounting profession, broadly defined. His current research is focused on the diffusion process of corporate sustainability reports and its co-evolution with social concerns over the sustainability impacts of large firms.</p>
<b>Sheila Killian</b> (Panelist)	<p>Sheila is a professor in accounting and the director of Principles for Responsible Management Education at Kemmy Business School, University of Limerick, Ireland. She is the section co-editor of the Journal of Business Ethics, and serves on the editorial boards of Accounting, Auditing &amp; Accountability Journal; Accounting, Finance &amp; Governance Review; Accounting Forum; and Critical Perspectives on Accounting and is an active member in the CSEAR community. Her research interests cover issues of public interest, fairness, and the common good as they intersect with business and financial public policy.</p>
<b>Leslie Berger</b> (Panel moderator)	<p>Leslie is an associate professor and KPMG Foundation Fellow in Accounting at Wilfrid Laurier University in Ontario, Canada. She is the Editor in Chief of Accounting Perspectives and her work has been published in various journals such as Accounting, Organization and Society; Journal of Business Ethics; Journal of Management Accounting Research and Issues in Accounting Education; among others. Leslie’s research interests cover performance measurement, incentive designs and other behavioural topics in management accounting and auditing.</p>

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