

6th Qualitative Accounting Research Symposium – Program

Venue: (Virtual)

Thursday, November 25, 2021

09:00 – 09:20	Symposium opening & Welcome address by the Associate Dean, Research & Graduate Students
Full paper session (1)	Chair: Staci Kenno (University of Detroit Mercy)
09:20 – 9:55	<p>When risks become reality: Studying the control of different types of uncertainty once they materialized</p> <p><u>Matthäus Tekathen</u>, Arman Motaghi (Concordia University) & Johannes Tekathen (formerly EBS Business School)</p> <p><u>Discussant:</u> Nelson Duenas (Concordia University)</p>
9:55 – 10:30	<p>How emotions and cognitions enact trust and control: Evidence from the international cooperation sector</p> <p><u>Nelson Duenas</u> (Concordia University)</p> <p><u>Discussant:</u> Peter Ghattas (University of Guelph)</p>
10:30 – 11:05	<p>La información contable ante las demandas del Siglo XXI: Indicadores ambientales actuales y posibles mejoras para el sector agropecuario. Estudio de caso argentino.</p> <p><u>Francisco Javier Varela</u> (Universidad de Buenos Aires)</p> <p><u>Discussant:</u> Javier Husillos (Universidad Pública de Navarra)</p>
11:05 – 11:20	Short Break
11:20 – 12:30	<p>Keynote address:</p> <p>“On the Role of Positioning and Theorizing in Qualitative Research”</p> <p><u>Yves Gendron</u> (Laval University)</p> <p><u>Moderator:</u> Joanne Jones (York University)</p>
12:30 – 13:40	Lunch break – no official conference program

Full paper session (2):	Accounting Perspectives Special Issue Session	Chair: Matt Bamber (York University)
13:40 – 14:15	<p>Form-based practices as a governance mechanism in the banking industry</p> <p><u>Gajindra Maharaj</u> (York University)</p> <p><u>Discussant:</u> Staci Kenno (University of Detroit Mercy)</p>	

14:15 – 14:50	<p>Bitcoin and the limits of systems trust</p> <p><u>Mélissa Fortin</u> (Concordia University), Erica Pimental (Queen's University)</p> <p><u>Discussant</u>: Daniela Senkl (University of Guelph)</p>
14:50 – 15:25	<p>The role of occupational community in a globalized profession: Public accounting in China</p> <p><u>Shelagh Campbell</u>, (University of Regina), Yingqi Li (Shanghai National Accounting Institute), Zhou Zhang & Paul Sinclair (University of Regina)</p> <p><u>Discussant</u>: Gajindra Maharaj (York University)</p>
15:25 – 16:00	<p>Social Room - informal</p>



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Friday, November 26, 2021

9:25 – 9:30	Welcome back & announcements
Lightning session (1)	Chair: Marcela Porporato (York University)
09:30 – 09:50	<p>ESTMA: An examination of history and evolution in Canada <u>Staci Kenno</u> (University of Detroit Mercy), Kareen Brown, Michelle Lau & Barbara Sainty (Brock University)</p> <p>The accounting profession and modern slavery: Abdicating responsibility? <u>Michael Rogerson</u> (University of Bath)</p> <p>Between the north and the south: Negotiating geographic, cultural and linguistic differences <u>Alejandra Moreno-Lopez</u> (Universidad Nacional de Córdoba)</p> <p>The twice migrant Gujarati women of west London and later life financial (in)security: some possibilities offered by autoethnography Neeta Shah (University of Westminster) & <u>Pauline Gleadle</u> (The Open University)</p>
09:50 – 10:30	Break out feedback (1) – Plenary
10:30 – 11:30	<p>Panel discussion: “Near & Far: Trends in qualitative accounting research” Yves Gendron (Laval University), Javier Husillos (Universidad Pública de Navarra), Sarah Lauwo (University of Sheffield), Elizabeth Ocampo Gomez (Universidad Veracruzana), Helen Tregidga (University of London)</p> <p><u>Moderator</u>: Leonie Phillips (CPA Ontario)</p>
11:30 – 12:30	Lunch break – no official conference program

Full paper session (3)	Chair: Natalia Kochetova (Saint Mary's University)
12:30 – 13:10	<p>Using oral history to illuminate marginalized voices in chartered accountancy</p> <p><u>Sedzani Musundwa</u>, (University of South Africa) & Theresa Anne Hammond (San Francisco State University)</p> <p><u>Discussant</u>: Shelagh Campbell (University of Regina)</p>
13:10 – 13:50	<p>Repenser la gouvernance pour un soutien organisationnel à l'agir éthique</p> <p>Marie-Andree Caron, Nadia Smaili & <u>Anne-Marie Gosselin</u> (ESG-UQAM)</p> <p><u>Discussant</u>: Alessandro Ghio (Laval University)</p>
13:50 – 14:30	<p>The academic paradox: The dissemination of performance measures in higher education and its impact on academics</p> <p>Annmarie Conrath-Hargreaves, (Monash University), <u>Alessandro Ghio</u> (Laval University) & Kalle Kraus (Stockholm School of Economics)</p> <p><u>Discussant</u>: Daphne Rixon (Saint Mary's University)</p>
14:30 – 14:45	Short break
Lightning session (2)	Chair: Daniela Senkl (University of Guelph)
14:45 – 15:05	<p>Accounting in the age of Covid-19: Implications of increased fraud risk <u>Shawna Porter</u> (King's University College)</p> <p>Los sistemas contables: Análisis de componentes, influencias y fronteras</p> <p><u>Liliana Patricia Díaz</u>, Luciana Otazú & Castillejo Evangelina (Universidad Abierta Interamericana)</p> <p>A motion to reopen the case against deferred taxes: A dozen reasons to abandon an antique construct</p> <p><u>Sergio Hauque</u> (Universidad Nacional del Litoral, Universidad Nacional de Entre Ríos)</p> <p>Efficiency and risk management: BP before the Deepwater Horizon Rig catastrophe <u>Oluwasegun Popoola</u> (Wilfrid Laurier University)</p>
15:05 – 15:45	Break out feedback (2) – Plenary
15:45 – 16:00	Symposium closing and final remarks

Panelists	Profile of our keynote speaker, panelists and moderator
Yves Gendron (Keynote speaker and panelist)	<p>Yves Gendron is Full Professor of Accounting at Université Laval, in Québec City. Yves is highly committed to qualitative research. One of his main endeavors as qualitative researcher is to better understand key features of public accountants' daily lives, such as how they make decisions in action or how they go through difficult and stressful situations. Yves is also interested in legitimization processes surrounding public accountants' claims to expertise, seeking to comprehend how public accountants attempted to establish their presence in the jurisdictions of performance measurement, online auditing, and consulting. As such, his research in the area has contributed to the development of a social critique regarding the extent of commercialism within the field of public accounting. Yves has also studied corporate governance processes within public companies, focusing on the role of audit committees and that of compensation committees. He also carried out several epistemological studies, having examined objects such as the relationship between research and practice, the birth of the interpretive paradigm of accounting research, and the extent of performativity pressures in contemporary academia. Yves' academic work has been published in a variety of journals such as <i>Accounting, Organizations and Society</i>; <i>Auditing: A Journal of Practice & Theory</i>; <i>Critical Perspectives on Accounting</i>; <i>Contemporary Accounting Research</i>; <i>European Accounting Review</i>, <i>Journal of Management Studies</i> and <i>Organization Studies</i>. He is currently CoEditor in Chief of <i>Critical Perspectives on Accounting</i>.</p>
Javier Husillos (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 <i>Critical Perspectives on Accounting</i>, and <i>Social and Environmental Accountability Journal</i>. 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>
Sarah Lauwo (Panelist)	<p>Sarah is a Senior Lecturer at the University of Sheffield. Her research interests evolve around the dynamics of social accounting, social and environmental accounting, sustainable development goals and the paradox of accountability. Her qualitative research approach utilises sociological theories to explore accounting and accountability issues. Sarah's most recent publications focus on corporate social responsibility (CSR), feminism, corporate accountability for human rights, and corruption in developing countries. Her academic contributions have been published in journals such as <i>Critical Perspectives on Accounting</i>; <i>Accounting, Auditing and Accountability Journal</i>; <i>Journal of Business Ethics</i>; <i>Accounting Forum</i>; <i>Journal of Money Laundering</i>; <i>Journal of Financial Crime</i>, and <i>African Journal of Accounting, Auditing and Finance</i>.</p>

Panelists	Profile of our keynote speaker, panelists and moderator
Elizabeth Ocampo Gómez (Panelist)	<p>Elizabeth completed her undergraduate studies at the Autonomous University of the State of Morelos at the Institute of Education Sciences. Subsequently, she continued her master's and doctorate studies at the University of Alberta in the Department of Educational Policy Studies in the specialization of Educational Administration and Leadership from 2001 to 2009. During this time, she worked on education policy and financing in basic and higher education. In particular, she has specialized in studies of international and regional financing institutions such as the World Bank, the International Monetary Fund and the Inter-American Development Bank. Elizabeth has also worked on issues of education and poverty, community social service and citizen participation, and the globalization of financial practices in educational institutions.</p>
Helen Tregidga (Panelist)	<p>Helen is a Full Professor of Accounting at Royal Holloway, University of London and is currently a Co-Director of CRIS (Centre for Research into Sustainability). Before joining Royal Holloway's School of Business and Management in 2016 she was an Associate Professor of Accounting at Auckland University of Technology, New Zealand. Helen's research focus can be defined by an interest in issues related to the interface of business, society and the natural environment. Underlying all her research is an interest in social and environmental issues and critical aspects of organisations and work. Helen's primary research has focused on the constructions of sustainable development/sustainability within the corporate context, its consequences, and more recently, the role of academics and others in countering or resisting this discourse. Helen's research has received external funding and earned recognition through several awards. Her work has appeared in international journals including <i>Accounting, Organizations & Society</i>, <i>Accounting, Auditing & Accountability Journal</i>, <i>Business & Society</i>, <i>International Journal of Human Resource Management</i>, and <i>Organization & Environment</i>. Helen currently serves on six editorial boards, is Joint Editor of the <i>Social and Environmental Accountability Journal (SEAJ)</i> and Associate Editor at <i>Critical Perspectives on Accounting and Accounting Forum</i>. She is an active member of the Centre for Social and Environmental Accounting Research (CSEAR) currently serving on the Executive Council (elected).</p>
Leonie Phillips (Panel moderator)	<p>Leonie is Director of Research and Thought Leadership at CPA Ontario. Leonie has spent two decades developing and publicising research and ideas around the world. Most recently she worked as chief of staff to a research fellow at the Hoover Institution at Stanford University. Prior to moving to North America, Leonie produced editorial content and events for The Economist Group in Hong Kong and London. She founded and later sold a thought leadership agency in Sydney, Australia and has held public affairs and communications roles at a public policy think-tank, a cancer clinical trials centre and in book publishing. For a number of years Leonie produced and presented a radio program on books and writing and she holds a Master of Bioethics (Hons) from Sydney University.</p>

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