

9th Qualitative Accounting Research Symposium – Program

Theme: Qualitative Research and the process of (dis-)locating Silence and Secrecy

In person venue: University Center Room 442 (UC442), University of Guelph

Online venue: Pheedloop Conference software (link sent via email)

Thursday, November 28, 2024

09:00 – 09:15	Symposium opening & Welcome address by Sean Lyons (Associate Dean, Research and Graduate Studies, Lang School of Business & Economics)
Session 1: Full Paper Session A	Chair: Sylvain Durocher (University of Ottawa, Canada)
09:15 – 09:55	<p>Human Issues with a Silencing technology: A case study of tacit coordination behind Blockchain and smart contracts</p> <p><u>Mélissa Fortin</u> (Université du Québec à Montréal, Canada) & Kai DeMott (Concordia University, Canada)</p> <p><u>Discussant:</u> Christine Cooper (University of Edinburgh, UK)</p>
09:55 – 10:35	<p>Subversion of Local Government Accountability: Are Auditor Generals Powerless in the Face of Political Interference?</p> <p>Brynjar Gilberg (Nord University Business School, Norway) & <u>Murray J. Bryant</u> (Western University, Canada)</p> <p><u>Discussant:</u> Olatunde Julius Otusanya (University of Lagos, Nigeria)</p>
10:35 – 10:45	Short Break
Session 2: Lightning Session A	Chair: Mélissa Fortin (Université du Québec à Montréal, Canada)
10:45 – 10:55	<p>Harnessing Management Control Systems in Social Enterprises: Cultivating the "Entrepreneurs of the Self"</p> <p><u>Desi Adhariani</u> (Universitas Indonesia, Indonesia)</p> <p>Gendered Silence as a Form of Power to Exert Control"</p> <p><u>Caecilia Drujon D'Astros</u> (Toulouse Business School, France)</p>
10:55 – 11:15	Plenary discussion of lightning presentations
Session 3:	Keynote Address
11:15 – 12:30	<p><i>"Qualitative Research and the process of (dis-)locating Silence and Secrecy"</i></p> <p><u>Sarah Lauwo</u> (Aberdeen Business School, Robert Gordon University, UK)</p> <p><u>Moderator:</u> David Cooper (University of Alberta, Canada)</p>



12:30 – 13:30	Lunch break
13:30 – 14:00	Remarks from QARS Supporters
Session 4: Lightning Session B	Chair: Joanne Jones (York University, Canada)
14:00 – 14:15	<p>Financialization, Risk and the English University: An Exploratory Study <u>Pauline Gleadle</u> (The Open University, UK), Gloria Agyemang (Royall Holloway, UK) & Stuart Parris (The Open University, UK)</p> <p>Changing Perceptions on Accounting in an Introductory Financial Accounting Course <u>Joanne Sopt</u> (San Francisco State University, USA), Dayna Herbert-Walker (University of Colorado, Colorado Springs, USA) & Lisa Powell (Monash University, Australia)</p> <p>The State of Sustainability Reporting in Higher Education Institutions: Insights from Sub-Saharan Africa <u>Nana Konama Darteh</u> (Tor Vergata University of Rome, Italy) & Gloria Fiorani (Tor Vergata University of Rome, Italy)</p>
14:15 – 14:45	Plenary discussion of lightning presentations
14:45 – 14:55	Short Break
Session 5: Full Paper Session B	Chair: Joanne Sopt (San Francisco State University, USA)
14:55 – 15:35	<p>Integration of Sustainability Education in the Business Accounting Curriculum – A Bibliometric Analysis <u>Sanobar Siddiqui</u> (University of Regina, Canada) <u>Discussant:</u> Eve Lamargot (Wilfrid Laurier University, Canada)</p>
15:35 – 16:15	<p>Artificial Intelligence and Auditing: A Bibliometric Study Nicolas Epelbaum (Toronto Metropolitan University) & <u>Patricia Jackson Farrell</u> (York University, Canada) <u>Discussant:</u> Sanobar Siddiqui (University of Regina, Canada)</p>
Session 6:	Plenary Discussion
16:15 – 16:45	<p>QARS community reflections on potential improvements <u>Moderator:</u> Daniela Senkl</p>
16:45 – 16:50	Closing for the day
18:00	<p>Dinner reservation: Looking for company and great conversation over (self-funded) dinner? Please join us at Bardo https://bardorestaurants.ca/gordon-street-guelph/</p>



Friday, November 29, 2024

8:55 – 9:00	Welcome back & announcements
Session 7:	Panel Discussion
09:00 – 10:30	<p>“Secrecy and Silence in the Research Process”</p> <p>Sarah Lauwo (Aberdeen Business School, Robert Gordon University, UK), Sedzani Musundwa (University of South Africa) & Matt Bamber (York University)</p> <p><u>Moderator:</u> Paulina Arroyo, Université du Québec à Montréal, Canada</p>
10:30 – 10:40	Short break
Session 8: Full Paper Session C	Chair: Murray J. Bryant (Western University, Canada)
10:40 – 11:20	<p>Strategic framing in standard-setting debates: Preparers’ opposition to the single-statement approach for OCI presentation</p> <p><u>Sylvain Durocher</u> (University of Ottawa, Canada) and Anne K.H. Neal (University of New Brunswick, Canada)</p> <p><u>Discussant:</u> Yi Luo (Ivey School of Business at Western University, Canada)</p>
11:20 – 12:00	<p>A Tale of Three Perspectives: How GNFs, Annual NAFs, and Triennial NAFs Experience the PCAOB Inspection Deficiency Remediation Process</p> <p>Kenneth L. Bills (Michigan State University, US), John Keyser (Case Western Reserve University, US), Marietta Peytcheva (Lehigh University, US) and <u>Aleksandra Ally B. Zimmerman</u> (Florida State University, US)</p> <p><u>Discussant:</u> Rusty Evans (University of Guelph, Canada)</p>
12:00 – 13:00	Lunch break
13:00 – 13:20	<p>Updates on Accounting for Impact (AFI) and Accounting4Sustainability (A4S)</p> <p><u>Charles Cho</u> (York University, Canada)</p>
Session 9: Lightning Session C	Chair: Emmanuel Tetteh Asare (University of Ghana, Ghana)
13:20 – 13:30	<p>The Localization Agenda: Implications for Accounting and Management of International Development Resources</p> <p><u>Nelson Duenas</u> (University of Ottawa, Canada)</p> <p>Bovens and Beyond: A Framework for Theorizing and Analyzing Accountability in Organizations</p> <p><u>Leigh Ellen Walsh</u> (University of Ottawa, Canada)</p>

13:30 – 13:50	Plenary discussion of lightning presentations
13:50 – 14:00	Short Break
Session 10: Full Paper Session D	Chair: Shiva Foroutan (University of Guelph, Canada)
14:00 – 14:40	Review of the Article “Making Up Users” by Joni J. Young and its Application to the Case of Argentina <u>María Pastora Braghini</u> (Universidad Nacional de Entre Ríos, Argentina) <u>Discussant:</u> Javier Husillos (Universidad Pública de Navarra, Spain)
14:40 – 15:20	Dimensions of Community Engagements in Corporate Social Responsibility and Stakeholder Alienations in the Petroleum Sector in a Developing Country Context – Ghana <u>Emmanuel Tetteh Asare</u> (University of Ghana, Ghana) <u>Discussant:</u> Leigh Ellen Walsh (University of Ottawa, Canada)
15:20 – 15:30	Closing for the day

Thanks to our sponsors: We express our sincere gratitude to our sponsors – CPA Ontario; CAAA; Department of Management (Lang School of Business & Economics – University of Guelph) & York University (School of Administrative Studies) for their continuing support for the Symposium. We also acknowledge funding from SSHRC (SSHRC connection grant Ref. 611-20220140).

Panelists	Profiles of our keynote speaker, panelists and moderator
<p>Sarah Lauwo (Keynote speaker and panelist)</p> 	<p><u>Sarah Lauwo</u> is a Full Professor in Accounting at Robert Gordon University, Aberdeen (UK). Prior to joining RGU in 2023, Sarah held a Senior Lecturer position in Accounting at Sheffield University Management School. She has worked at Goldsmiths University of London, Aston University, University of Essex and University of Kent. Sarah has a financial audit background with Deloitte and Touche and qualified as a Certified Public Accountant (CPA). She holds an MBA in Finance from the University of Dar es salaam (Tanzania) and a PhD in Accounting from the University of Essex.</p> <p>Sarah's research utilises sociological theories to explore the impact of accounting on our everyday lives in relation to public and private sector accounting models. Her primary research focused on understanding the dynamics of social accounting, specifically issues relating to corporate social responsibility, social and environmental accounting, and accountability issues in the public and private sector. Her published research draws on Foucault, post-structuralist feminist theory and other social theorist and has covered: corporate social responsibility, social and environmental accounting, accounting for human rights, privatisation, corruption, taxation and accountability and sustainable development goals. Her work appears in leading international peer-reviewed journals including Accounting, Auditing and Accountability, Critical Perspectives in Accounting, Accounting Forum and Journal of Business Ethics.</p> <p>She is currently a member of the Institute of Chartered Accountants in Scotland (ICAS) Sustainability Panel. She is also an Associate Editor of the Sustainability Accounting Management and Policy Journal, and an Editorial Board Member of Accounting Forum and Journal of Applied Accounting Research.</p>
<p>Sedzani Musundwa (Panelist)</p> 	<p><u>Sedzani Musundwa</u>, CA(SA), is a Senior Lecturer in the Department of Financial Accounting at the University of South Africa (UNISA) in Pretoria. With a robust background in accounting education, Sedzani's research interests extend to oral history, transformation, diversity, equity and inclusion (DEI), critical accounting, and feminist theory. Her professional journey spans various pivotal roles within academia and accounting consultancy. She served as the Chair of the Department of Financial Accounting at UNISA from 2018 to 2021 and has been actively engaged in institutional governance, having been a Council Member at Mangosuthu University of Technology from 2017 to 2019. Additionally, Dr. Musundwa has contributed significantly to the advancement of accounting education as the Thuthuka Bursary Fund Manager at the University of Pretoria and as a Senior Lecturer at both the University of Johannesburg and the University of Pretoria. Sedzani's work has been published in globally recognized journals such as Accounting, Auditing and Accountability Journal, Critical Perspectives on Accounting, Accounting Horizons, Meditari Accountancy Journal, among others. Presently, she holds the position of Southern African representative within the African Accounting and Finance Association.</p>

<p>Matt Bamber (Panelist)</p> 	<p><u>Matt Bamber</u> is an Associate Professor at York University's Schulich Business School. Matt's current research sub-divides into two branches. First, he is interested in the sociology of financial reporting, drawing on theories of performance, identity, and surveillance. Second, Matt's work focuses on improving awareness of the challenges facing workers who are marginalized, stigmatized, and overlooked. His particular focus is on investor-manager interactions, and specifically Question and Answer sessions. Before joining academia in 2004, Matt trained as a Chartered Accountant (ICAEW; FCA), gaining practical experience in audit and corporate finance in the UK and the US. Before joining Schulich School of Business in 2018, Matt held appointments at the Universities of Bristol (UK) and University of Toronto (Canada). He has published his work in a number of high ranked academic journals including Contemporary Accounting Research, Accounting, Organizations and Society, Work, Employment and Society, and Human Relations.</p>
<p>Paulina Arroyo (Panel moderator)</p> 	<p><u>Paulina Arroyo</u> is a Full Professor at the School of Management at the University of Quebec in Montreal (ESG UQAM). Her research focuses on environmental accounting, whistleblowing, and emergency responses to natural disasters. She specializes in qualitative studies of non-profit and non-governmental organizations. Her work has been published in leading journals, including the Journal of Business Ethics, Journal of Cleaner Production, Accounting Perspectives, and Journal of Management and Governance.</p>

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