





10th Qualitative Accounting Research Symposium – Program

Theme: Qualitative Research and Researchers: Trust and Confidence

<u>In person venue</u>: University Center Room 442 (UC442), University of Guelph <u>Online venue</u>: https://www.yorku.ca/laps/sas/experience/qualitative-accounting-

research-symposium/; Click on "Live Webinar" button

Thursday, November 27, 2025

08:45 - 09:00	Symposium opening & Welcome address by Bill Rosehart (Provost & Vice President - Academic, University of Guelph)
Session 1: Full Pape	er Session A Chair: Cameron Graham
09:00 – 09:35	Self-to-Self Accountability in the Aftermath of Intimate Partner Violence Eve Lamargot (Wilfrid Laurier University) & Nathalie Repenning (Concordia University) Discussant: Alessandro Ghio (ESCP Business School, France)
09:35 – 10:10	Accounting and jouissance in personal life: A netnography of restrictive eating disorders Nathalie Repenning & Kai DeMott (Concordia University) Discussant: Eve Lamargot (Wilfrid Laurier University)
10:10 – 10:45	"You can get a job but" – Chinese Accountants in Canada Leo Shang (York University) Discussant: Kai DeMott (Concordia University)
10:45 – 11:00	Short Break
Session 2: Keynote	Address
11:00 – 12:00 12:00 – 13:00	"Trust & Confidence in Qualitative research" Trevor Hopper (University of Sussex, UK) Moderator: Paulina Arroyo Pardo (Université du Québec à Montréal) Lunch break











Session 3: Full Pape	er Session B Chair: Vaughan Radcliffe		
13:00 – 13:35	The Audit on Trial in the Face of Fraud: The Accounting Profession's Stance and Solutions		
	Annie Lecompte (Université du Québec à Montréal)		
	<u>Discussant</u> : Peter Ghattas (University of Guelph)		
13:35 – 14:10	What we talk about when we talk about scapegoats: The eclipse of revelation in the Evergrande–PwC audit failure case		
	Yongqi Ke & Cameron Graham (York University)		
	<u>Discussant</u> : Nathalie Repenning (Concordia University)		
14:10 – 14:45	Accounting for Biodiversity in a Developing Country: Perspectives from the Strong Structuration Theory		
	Samuel Nana Yaw Simpson & Salomey Addo (University of Ghana, Ghana)		
	<u>Discussant</u> : Paulina Arroyo (Université du Québec à Montréal)		
14:45 – 15:00	Short Break		
Session 4: Lightning	Session 4: Lightning Session Chair: Joanne Jones		
15:00 – 15:20	Indigenous Voices and Environmental Accountability: Cases of Mining Conflicts		
	Mingi Liu (York University)		
	Digital environments and artificial intelligence: Conditions of trust in organizational costing systems (Abstract provided in English)		
	Martha Lucia Santana Cerda (Agustiniana University, Colombia)		
	Legitimacy of financial accounting in small and medium-sized enterprises of Concordia		
	María Pastora Braghini (Universidad Nacional de Entre Ríos, Argentina)		
15:20 – 15:50	Plenary discussion of lightning presentations		
Session 5: Full Pape	er Session C Chair: Samuel Nana Yaw Simpson		
15:50 – 16:25	(Dis)trust and moral competence in financial forecasting: The case of a failed Olympic candidature		
	Kai DeMott & Claudine Mangen (Concordia University)		
	<u>Discussant</u> : Yongqi Ke (York University)		
16:25 – 16:35	Sponsor's Message – Adam Presslee (Editor-in-Chief, Accounting Perspectives)		











16:25 – 16:40	Closing for the day
18:00	Dinner reservation: Looking for company and great conversation over (self-funded) dinner? Please join us at La Cucina Pizzeria e Ristorante https://lacucinapizzeriaguelph.com/index.html

Friday, November 28, 2025

8:50 – 9:00	Welcome back & announcements	
Session 6: Panel Discussion		
09:00 – 10:15	"Qualitative research & researchers: Trust and confidence" Trevor Hopper (University of Sussex, UK), Samuel Nana Yaw Simpson (University of Ghana, Ghana), Marcia Annisette (York University) & Vaughan Radcliffe (Western University) Moderator: Cameron Graham (York University)	
10:15 – 10:30	Short break	
Session 7: Full Pape	Session 7: Full Paper Session D Chair: Eve Lamargot	
10:30 – 11:05 11:05 – 11:40	Incomplete and unstable accounting: Repair work in the localization agenda Nelson Duenas (University of Ottawa) & Daniel Martinez (HEC Paris, France) Discussant: Emmanuel Tetteh Asare (University of Ghana, Ghana) Accounting for the Sustainable Development Goals in a Sub-Saharan African Context – Facing the True Picture Emmanuel Tetteh Asare (University of Ghana, Ghana) Discussant: Nelson Duenas (University of Ottawa)	
11:40 – 13:20	Lunch break & Recognition	
Session 8: Full Pape	er Session E Chair: Marcela Porporato	
13:20 – 13:55	Governance, Trust, and the Erosion of Professional Integrity: Lessons from the PwC Australia Crisis Murray Bryant (Western University) and Throstur Olaf Sigurjonsson (University of Iceland, Iceland) Discussant: Samuel Nana Yaw Simpson (University of Ghana, Ghana)	









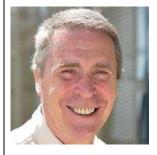


13:55 – 14:30	From Crisis to Opportunity: Evaluating Support Structures within Accounting Education in Canadian Academia Post-COVID
	Lindsay McLachlan (Brandon University), Sonia Dhaliwal (University of Guelph), Anna Czegledi (Conestoga College) & Ernestina Agbemafle (Brandon University)
	<u>Discussant</u> : Murray Bryant (Western University)
14:30 – 15:05	Exploring Formal and Informal Mentorship impacts on Accounting Educational Success of Indigenous University Students in Canada
14:30 – 15:05	

Thanks to our sponsors: We express our sincere gratitude to our sponsors – CPA Ontario; *Accounting Perspectives*; Algoma University (Faculty of Business and Economics), Department of Management (Lang School of Business & Economics – University of Guelph) & York University (School of Administrative Studies) for their continuing support for the Symposium.

Profiles of our keynote speaker, panelists and moderator

Trevor Hopper (Keynote speaker and panelist)



<u>Trevor Hopper</u> is Emeritus Professor of Management Accounting at the University of Sussex Business School and an Honorary Professor of Accounting at the Universities of Essex and Victoria, Wellington. His career, spanning over five decades, includes being Professor of Management Accounting at the University of Manchester, where he was a Head of the School of Accounting and Finance and Director of Postgraduate Studies and Research. He has held numerous visiting positions globally.

Professor Trevor Hopper has contributed significantly to developing critical and interdisciplinary approaches in accounting research. He cofounded the Interdisciplinary Perspectives on Accounting Conference. His pioneering work has lain on the social, political, and institutional dimensions of accounting controls and, more recently, accounting in less developed countries. It applies organizational and social theories to accounting issues, often utilizing intensive case study methods. He has supervised over 30 PhD candidates. Many are now leading professors worldwide. Professor Hopper has published over one hundred articles in research journals such as *Accounting, Organizations and Society* and *Critical Perspectives on Accounting*, and has co-edited five books, including The Handbook of Accounting in Developing Countries.

Professor Hopper has received numerous accolades, including Lifetime Achievement Awards from the British Accounting Association and the Global Accounting and Organisational Change Network, and an honorary doctorate from the Stockholm School of Economics.











Vaughan Radcliffe (Panelist)



<u>Vaughan Radcliffe</u> is Professor of Managerial Accounting and Control at the Ivey Business School. He is a Past President and former Research Committee Chair of the Canadian Academic Accounting Association (CAAA), the publisher of the Financial Times ranked journal Contemporary Accounting Research. He has twice been an elected member of the Council of the American Accounting Association. He has served two terms as Editor of the Journal of Governmental and Nonprofit Accounting, a journal of the American Accounting Association. He is a winner of Ivey's school wide MBAA teaching award for excellence in MBA teaching; he is also a multiple winner of the school's Research Merit award. In 2025 he was awarded the Haim Falk award for distinguished contribution to accounting thought by the Canadian Academic Accounting Association.

His work has appeared in Accounting, Organizations and Society; Contemporary Accounting Research; the Journal of Business Ethics; Accounting, Auditing and Accountability Journal and others. Professor Radcliffe has served as an Editor of Contemporary Accounting Research and is a member of seven editorial boards including Accounting, Organizations and Society, Accounting, Auditing and Accountability Journal, and Contemporary Accounting Research. Before joining Ivey, he was an Associate Professor at Case Western Reserve University in the United States. His PhD was completed at the University of Alberta, Canada. Professor Radcliffe's current research focuses on the role of accounting and auditing in society, especially the development and use of efficiency auditing in the Federal Government of Canada and the history of accounting's role in American corporate governance in the early twentieth century. He has in addition studied changing mandates for the Auditor General of Ontario concerning the audit of government advertisements. He is also studying the history of the Auditor of State of Ohio's work in enumerating population in the nineteenth and twentieth centuries.

Marcia Annisette
(Panelist)



Samuel Nana Yaw Simpson (Panelist)

<u>Marcia Annisette</u> is currently York's Vice-Provost Academic and a Professor of Accounting at the Schulich School of Business. She holds a Ph.D. in Accounting from the University of Manchester, qualified as a Certified Chartered Accountant of the UK and is a member of CPA of Canada. Her major research interest- the social organization of the accountancy profession.

From 2009-2018 she was co-editor-in-Chief of *Critical Perspectives in Accounting* and from 2018-2024 she was co-editor-in-Chief of *Accounting Organizations and Society*. Dr Annisette sits on the editorial boards of 11 other academic accounting journals. She has previously held academic appointments at universities in England, the USA, Spain, and her home country, Trinidad and Tobago.

<u>Samuel Simpson</u> is a tenured Professor and a thought-leader with over two (2) decades of experience in teaching, research and university administration, including consulting in fields of Accounting, Governance, and Sustainability. He holds a PhD in Accounting and Finance from the University of Birmingham, United Kingdom, and several professional certifications. Prof Simpson has over













the years developed and taught several courses at the undergraduate and graduate (Masters and PhD) levels at the University of Ghana and other universities outside of Ghana. He has supervised over forty (40) completed PhD and MPhil theses as well as published over forty (40) articles in diverse notable outlets such as Corporate Social Responsibility and Environmental Management, Accounting Forum, Journal of Applied Accounting, Journal of Accounting in Emerging Economies, Management Research Review, Social Responsibility Journal, Journal of Global Responsibility, Accounting Education, International Journal of Corporate Social Responsibility, International Journal of Ethics and Systems, Journal of Accounting & Organizational Change.

Cameron Graham (Moderator)



<u>Cameron Graham</u> is Professor of Accounting at the Schulich School of Business, is an Associate Editor of Critical Perspectives on Accounting. He draws on social and linguistic theory to explore how accounting constitutes poverty. He is the host of a multi-disciplinary academic podcast called "Podcast or Perish" (www.podcastorperish.ca), about academic research and why it matters, and has a research and teaching website called Fearful Asymmetry (www.fearfulasymmetry.ca).

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