



CSEAR

Centre for Social
and Environmental
Accounting Research



8th NORTH AMERICAN CONGRESS ON SOCIAL AND ENVIRONMENTAL ACCOUNTING RESEARCH (CSEAR North America 2022)

June 28-29, 2022

Schulich School of Business, York University, Canada

Welcome to the *CSEAR North America 2022 Conference*! Bienvenue au congrès *CSEAR Amérique du Nord 2022*!

We are very pleased to welcome you to the Schulich School of Business, at York University in Toronto for the **8th North American Congress on Social and Environmental Accounting Research!**

The main purpose of this conference is to foster social and environmental (SEA) research, specifically here in North America, and we are hoping that this congress is a continuation of the great and positive dynamic that has started in this region (in Montreal) 14 years ago. The spread of SEA research conferences, workshops and symposia helps not only attract new people in the area, but also expand the boundaries of SEA research across disciplines. It is indeed rather encouraging to see such participation, especially from early career researchers, for this 8th CSEAR North America—this is exactly what we want to see! In total, we have 49 conference delegates who are based in 7 different countries (Australia, Canada, France, Germany, Italy, United Kingdom and United States). The program includes 33 parallel session paper presentations, a keynote presentation and a practitioner forum.

We would like to **thank** our plenary speaker Tima Bansal (Ivey Business School at Western University); practitioner forum speakers Frances Edmonds (HP Canada) and Monica Da Ponte (Shift & Build); members of the scientific and organizing committees; authors; congress participants; partners and financial sponsors—*Accounting Forum* and the Erivan K. Haub Chair in Business & Sustainability, for helping put together another successful North American CSEAR conference!

We look forward to welcoming everyone in Toronto!

En vous souhaitant à toutes et à tous un excellent congrès,

The Organizing Committee of the 8th North American Congress on Social and Environmental Accounting Research
Charles H. Cho, Diane-Laure Arjaliès, Michelle Rodrigue and Andrea (Andi) Romi



LAND ACKNOWLEDGMENT

York University recognizes that many Indigenous Nations have longstanding relationships with the territories upon which York University campuses are located that precede the establishment of York University. York University acknowledges its presence on the traditional territory of many Indigenous Nations. The area known as Tkaronto has been care taken by the Anishinabek Nation, the Haudenosaunee Confederacy, and the Huron-Wendat. It is now home to many First Nation, Inuit and Métis communities. We acknowledge the current treaty holders, the Mississaugas of the Credit First Nation. This territory is subject of the Dish with One Spoon Wampum Belt Covenant, an agreement to peaceably share and care for the Great Lakes region.

COMMITTEES

Organizing Committee	Scientific Committee	
<ul style="list-style-type: none"> • Charles H. Cho (Schulich School of Business) • Diane-Laure Arjaliès (Ivey Business School) • Michelle Rodrigue (Université Laval) • Andrea Romi (Texas Tech University) 	<ul style="list-style-type: none"> • Michele Andreaus, University of Trento, Italy • Emilio Boulianne, Concordia University, Canada • Jennifer Chen, Brigham Young University, USA • Ericka Costa, University of Trento, Italy • Mercy Denedo, Durham University, UK • Russell Evans, University of Windsor, Canada • Alessandro Ghio, Université Laval, Canada • Irene Gordon, Simon Fraser University, Canada 	<ul style="list-style-type: none"> • Leanne Keddie, Carleton University, Canada • Tiffany Leung, City University of Macau, China • Hannele Mäkelä, Tampere University, Finland • Den Patten, Illinois State University, USA • Robin Roberts, University of Central Florida, USA • Sophie Spring, Université de Montpellier, France • Mumbi Maria Wachira, Strathmore University, Kenya

MANY THANKS TO ALL COMMITTEE MEMBERS FOR CONTRIBUTING TO THE SUCCESS OF THE CONGRESS!

LOGISTICS

Paper Presentations

Each paper is allocated 30 minutes in total. **Presentations** should be **20 minutes** and **10 minutes** for **Q&A**. Session **chairs** will keep track of time and manage their session accordingly.

Location

All sessions, coffee breaks, and the cocktail reception will take place in the *Rob and Cheryl McEwen Graduate Study & Research Building* (referred to as the **MB building**). Lunches on Tuesday and Wednesday will take place in the ELC Private Dining Room and ELC Courtyard, respectively (**SSB building**).

Wi-Fi Access

There is *Eduroam* available on our campus. Each participant will also be able to get Wi-Fi access via York University's network.

Conference Dinner

- The conference dinner will take place off campus, in downtown Toronto at the [Duke of York](#) (39 Prince Arthur Ave; TTC (subway) stop = **St George**).
- Given that it will be preceded by the cocktail reception on campus, there will likely be groups of participants **going together** (more fun this way!).
- Each participant will be given a [PRESTO two-ride ticket](#) to go to the restaurant and back to campus - however, if you are staying downtown and can walk to your accommodation from the dinner place, you can use the one-ride the next day :-)

Directions:

- Take the TTC (subway) line from York university (across from Schulich) **southbound**
- Get off the **St George** station - Exit via **Bedford Road**
- Walk left on Bedford and make a right on **Prince Arthur Ave**
- Duke of York is on your right (39 Prince Arthur Ave - you cannot miss it... come and go to the patio :-))
- (Total walking distance = 120 meters; 1 minute :-)).

PROGRAM OVERVIEW

Tuesday June 28

Wednesday June 29

8:00 – 8:45	Conference Registration (Mamdooh Shoukri Atrium)	9h30 – 11h00	Parallel Sessions 4 (G101, G102)
8:45 – 9:00	Welcome Remarks (G101)	11h00 – 11h30	Coffee Break
9:00 – 10:30	Parallel Sessions 1 (G101; G102)	11h30 – 12h30	Practitioner Forum: Frances Edmonds and Monica Da Ponte (G101)
10:30 – 11:00	Coffee Break	12h30 – 14h00	Lunch (ELC Courtyard)
11:00 – 12:30	Parallel Sessions 2 (G101; G102; G110)	14h00 – 15h30	Parallel Sessions 5 (G101; G102)
12:30 – 14:00	Buffet Lunch (Private Dining Room)	15h30 – 15h45	End of Conference - Closing Remarks (G101)
14:00 – 15:15	Plenary Session: Tima Bansal (G101)		
15:15 – 15:45	Coffee Break		
15:45 – 17:15	Parallel Sessions 3 (G101; G102)		
17:15 – 18:30	Cocktail Reception (Mamdooh Shoukri Atrium)		
19h15 –	<i>Conference Dinner @ Duke of York (39 Prince Arthur Ave) - see logistics</i>		

Detailed Program of the 2022 CSEAR North America Conference

TUESDAY JUNE 28

Parallel Sessions 1

	<p>EDUCATION AND INSTITUTIONS</p> <p><u>Chair:</u> Alessandro Ghio (G101)</p>	<p>CSR/ESG RATINGS</p> <p><u>Chair:</u> Dana Wallace (G102)</p>
<p>9h00 – 10h30</p>	<p><u>Joanne Sopt, Dayna Herbert Walker and Chandana Alawattage</u> Accounting education: The possibilities and challenges in changing individual beliefs</p> <p><u>Jason Chen and Jennifer Chen</u> Diverse course contents and the cooperative learning model</p> <p><u>Taslina Nasreen</u> Logic multiplicity and accounting adaptiveness in response to sustainability emergence: A single case study from a Canadian university</p>	<p><u>Louise Crawford, Josie McLaren and Bella Liu</u> The crowded landscape of ESG benchmarks: Design, mobilisation and usage by investors as a lever for change in the global food sector</p> <p><u>Anne Marie Gosselin and Sylvie Berthelot</u> The GRI and CSR reporting quality – An exploration of Canadian corporations’ use of the GRI as an impression management strategy</p> <p><u>Dongyoung Lee</u> CSR ratings in the presence of a former rating agency analyst: Evidence from LinkedIn</p>

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Parallel Sessions 2

	TAXES and TARIFFICATION <u>Chair: Adrian Zicari</u> (G101)	INDIGENOUS PERSPECTIVES <u>Chair: Daniela Senkl</u> (G102)	AUDIT <u>Chair: Andrea (Andi) Romi</u> (G110)
11h00 – 12h30	<p><u>Louise Crawford, Jim Haslam, Mona Thowsen Krovel & Makini McGuire-Brown</u> Corporate tax transparency, corporate social responsibility and the investor role: Insights into the disciplining of corporate tax behaviour from contextual appreciation and a survey of investor perspectives on corporate tax transparency</p> <p><u>Quentin Arnaud</u> Counter-accounting for the development of tax reporting: A case study on CbCR reporting</p> <p><u>Éliane Sheedy</u> A genealogy of carbon tariffication</p>	<p><u>Sanobar Siddiqui</u> An examination of threshold concepts and indigenization of financial and managerial accounting: a design-based research approach</p> <p><u>Kate Ruff and Cara McGonegal</u> Indigenous approaches to impact measurement: a literature review</p> <p><u>Julie Bernard and Diane-Laure Arjaliès</u> There is no "I" in ESG: Indigenous peoples and responsible investment</p>	<p><u>Javed Siddiqui</u> The 'dark' side of social audit? Exploring the unintended consequences of certification schemes in global supply chains</p> <p><u>Pavel Castka, Grant Michelson & Cory Searcy</u> The working conditions of social compliance auditors investigating modern slavery in supply chains</p> <p><u>Sue Cooper</u> Effects of greenhouse gas emissions and climate-change policy on audit fees</p>

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Plenary Session

14h00 – 15h15	<p>Tima Bansal (Ivey Business School, Western University)</p> <p>“From hindsight to foresight: A new paradigm for sustainability research and practice”</p> <p><u>Moderator: Charles H. Cho</u></p> <p>(G101)</p>
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Parallel Sessions 3

	ACCOUNTABILITY <u>Chair: Kate Ruff</u> (G101)	MARKETS <u>Chair: Den Patten</u> (G102)
15h45 – 17h15	<p><u>Michelina Aguanno</u> and <u>Diane-Laure Arjaliès</u> Integrating Indigenous forms of accountability</p> <p><u>Rania Kamla</u> and <u>Muhammad Al Mahameed</u> Accountability-in-action: Plebeians demanding accountability and political space in the age of social media</p> <p><u>Mohammed Alshurafa</u> and <u>Rania Kamla</u> Narratives of accountability and postcolonial identity construction of human rights NGO activists <i>(via Zoom)</i></p>	<p><u>Minjae Kim</u> Short-termism, bad news disclosure, and public health</p> <p><u>Adrian Zicari</u> and <u>Francois Longin</u> The Greta effect in investors' perception of corporate social responsibility events: Evidence from a lab experiment</p> <p><u>Matt DeAngelis</u>, <u>Danya Mi</u>, <u>Robbie Moon</u> and <u>Dana Wallace</u> Social media analyst coverage of socially responsible firms</p>

Detailed Program of the 2022 CSEAR North America Conference

WEDNESDAY JUNE 29

Parallel Sessions 4

	<p align="center">SUSTAINABILITY PRACTICES</p> <p align="center"><u>Chair: Michelle Rodrigue</u> (G101)</p>	<p align="center">CSR DISCLOSURE</p> <p align="center"><u>Chair: Carol Tilt</u> (G102)</p>
<p>9h30 – 11h00</p>	<p><u>Paul Arkoh</u> Determinants of sustainability practices and reporting: Evidence from the banking sector of a Sub-Saharan African country (via Zoom)</p> <p><u>Mohammed Mohi Uddin</u> Social responsibility initiatives in a social enterprise: Self-interest or social accountability? (via Zoom)</p> <p><u>Daniela Senkl and Daphne Rixon</u> Rethinking the concepts: Integrative thinking and value creation in a co-operative environment</p>	<p><u>Ayshah Alshehri and Jim Haslam</u> Creative accounting and corporate social responsibility</p> <p><u>Den Patten, Wioleta Olczak and Hyemi Shin</u> Circular economy to the rescue? The U.S. corporate disclosure response to the plastic crisis</p> <p><u>Jin Dong Park, Tesfaye Lemma, Marty Freedman and Yu Cong</u> Corporate environmental performance and disclosure nexus: The role of chief sustainability officer</p>

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Practitioner Forum		
11h30 – 12h30	<p>Frances Edmonds (HP Canada) Monica Da Ponte (Shift & Build)</p> <p>“Catalyzing the advancement of sustainable procurement”</p> <p><u>Moderator: Diane-Laure Arjaliès</u></p> <p>(G101)</p>	
Parallel Sessions 5		
	<p>CSR DISCLOSURE (2)</p> <p><u>Chair: Joanne Sopt</u> (G101)</p>	<p>ROLE OF INDIVIDUAL ACTORS</p> <p><u>Chair: Jim Haslam</u> (G102)</p>
14h00 – 15h30	<p><u>Akylai Anarbaeva</u> Failure of sustainability reporting to disclose organisational impact: Whose fault? <i>(via Zoom)</i></p> <p>Alessandro Ghio, <u>Ionela Andreicovici</u>, Nava Cohen & Luc Paugam How do firms respond to CSR disclosure deregulation? Evidence from corporate charitable donations</p> <p><u>Andria Hill</u> A content analysis of supplier diversity disclosures</p>	<p>Claire-France Picard and <u>Michelle Rodrigue</u> “We can help!” Stories of professional accountants’ quest for a social role</p> <p><u>Adam Dencsak</u> Identifying relevant actors and the role for accounting in global food systems</p> <p><u>Nicole Bena</u> Towards an understanding of women’s experiences on well-being in mining communities</p>