

GRIH
Groupe de recherche sur l'industrie de l'humour

Philab

SCSE•CSES
Sprott Centre for Social Enterprises
Centre Sprott pour les entreprises sociales

PARG
Professional Accounting Research Group

Sprott
School of Business
Carleton University

Philanthropy, Tax, Health, Accounting profession, History and Humour

Sprott Research Seminar – Sabbatical Return
Ottawa – February 17, 2022


François Brouard, DBA, FCPA, FCA

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Decision to postpone Sabbatical 2021 (1 jan – 31 dec)

- Decision to start sabbatical in January 2021 instead of July 1, 2020
- Teaching MAcc taxation courses during Summer 2020
- A lot of various projects and activities ...



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Different themes of interest

- Philanthropy
- Social enterprises
- Humour
- Accounting profession
- Tax
- Health
- History

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Philanthropy Philab

- Canadian Network (SSHRC \$ Partnership)
- Co-coordinator Philab Ontario
- Committees
- 2021 Ontario Regional Conference
- Funding
 - for MSc student
 - for projects (PhD student)

Philab
RÉSEAU CANADIEN DE RECHERCHE PARTENARIALE SUR LA PHILANTHROPIE

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Philanthropy CHEO – Financial Relationships

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Team (SSHRC \$ for student's thesis)

- Researchers
 - Andrea Sykes (MSc student, Carleton)
 - François Brouard (Carleton)
 - Marc Pilon (Laurentienne)
- Partners

CHEO
Children's Hospital of Eastern Ontario
Centre hospitalier pour enfants de l'est de l'Ontario

CHEO RESEARCH INSTITUTE
INSTITUT DE RECHERCHE

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Laurentian University
Université Laurentienne

FOUNDATION

LA MAISON ROGER NELSON

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Philanthropy Northern Rural Foundations Ecosystem

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Team (SSHRC \$)

- Researchers
 - Manuel Litalien (Nipissing)
 - Natalya Brown (Nipissing)
 - François Brouard (Carleton)
 - Grace Adams (PhD candidate, Carleton)
- Partner
 - Community Foundations of Canada
- Conferences
 - Philab 2021, ANSER 2021

NIPISSING

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COMMUNITY FOUNDATIONS OF CANADA

FOUNDATIONS COMMUNAUTAIRES DU CANADA

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Philanthropy
Learnings from COVID with Cases

Team (SSHRC \$)

- Researchers
 - Isabel Cascante (UWGT)
 - François Brouard (Carleton)
 - Manuel Litalien (Nipissing)
 - Natalya Brown (Nipissing)
- Partner
 - United Way Greater Toronto
- Reports ...



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Philanthropy
Philanthropy in Regions

Team (SSHRC \$...)

- Researchers
 - Manuel Litalien (Nipissing)
 - François Brouard (Carleton)
 - Jonathan Latreille-Chevalier (MI)
 - Danielle Filion (MI)
 - Marie-Eve Laramée (MI)
- Partner
 - Mission Inclusion



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Philanthropy
Professional Sports Clubs Foundations

Team (SSHRC \$)

- Researchers
 - Lucille Perreault (Carleton)
 - François Brouard (Carleton)
 - Andrew Webb (Carleton)
- Partners
 - (to be determined for subsequent phase)
- Conferences
 - ANSER 2021, ANSER 2022 ...



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Professional Sports Foundations
Multiple teams in Canada & foundations



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Philanthropy
MLSE Launchpad & Partnerships

Team (CRIW \$)

- Researchers
 - Andrew Webb (Carleton)
 - Krystin Orr (Special Olympics)
 - Marika Warner (MLSE)
 - François Brouard (Carleton)
- Partners
 - MLSE Launchpad
- Journal ...



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Philanthropy
FC Barcelona Barça Museum: Innovation

Team

- Researchers
 - Andrew Webb (Carleton)
 - François Brouard (Carleton)
 - Amélie Cloutier (UQAM)
- Journal ...



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Philanthropy
T3010 and information

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- T3010 group Website
carleton.ca/profbrouard/T3010group
- Consultation for ACCS/CSDWG
 - Advisory Committee on the Charitable Sector
 - Charitable Sector Data Working Group
- Report to government
- Comments on consultation & Journal ...

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Social Enterprises
Rural Social Entrepreneurship Framework

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Team (SSHRC \$)

- Researchers
 - Scott Ensign (Wilfrid Laurier)
 - François Brouard (Carleton)
 - Simon Berge (Winnipeg)
 - Doug Lionais (Cape Breton)
 - Grace Adams (PhD candidate, Carleton)
- Conferences
 - Babson 2021; ANSER 2021

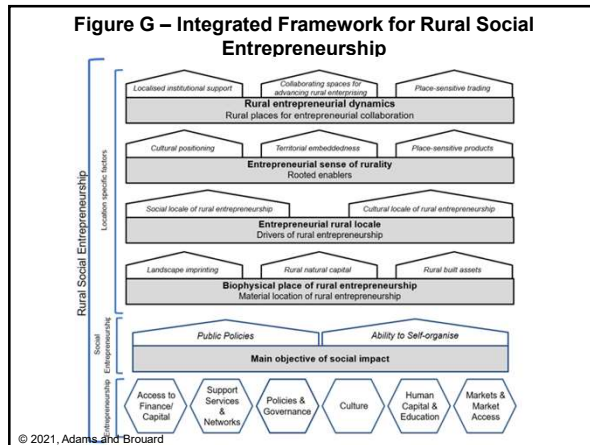
LAURIER
WILFRID LAURIER UNIVERSITY
WILFRID LAURIER

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THE UNIVERSITY OF WINNIPEG

Cape Breton University

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Work Integration
Social Enterprises (WISE)

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- Employment and Social Development Canada / Emploi et développement social Canada
- 2021 ESDC/EDSC WISE/ESIT Workshop/Atelier (facilitator)
- Summary reports on 2021 and 2020 workshops

ESIT
PROJET DE RECHERCHE
WISE
RESEARCH PROJECT

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Humour
Industry Database

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- Development of GRIH database / Base de données du GRIH
 - > 1400 humoristes / comedians
 - A lot of variables (60)
- New GRIH website
carleton.ca/humour
- Report for Compétence Culture

COMPÉTENCE CULTURE
COMITÉ SECTORIEL DE MAIN-D'ŒUVRE EN CULTURE

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Humour
Impact of COVID on industry

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- COVID-19 research notes (11) / reports
- 2 chapters ...
- Presentations
 - Sprott / PARG
 - Séminaire de l'OH
 - ACFAS 2021 (Festivals d'humour et écosystèmes entrepreneuriaux)
 - OMEC 2021 (Humour et COVID)

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Humour
Observatoire de l'humour

GRIH Groupe de recherche sur l'industrie de l'humour

- Website manager
observatoiredelhumour.org
- Policies, Zoom meetings
- Activities: EcHO de l'OH, Seminar



OBSERVATOIRE DE L'HUMOUR
Recherche in(ter)disciplinaire sur le rire et l'humour


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Humour
OH – SÉRIEUX?

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- New official journal of OH
- Founding co-editor
- First issue = March 2022 ...
<http://observatoiredelhumour.org/serieux>



OBSERVATOIRE DE L'HUMOUR
Recherche in(ter)disciplinaire sur le rire et l'humour



Sérieux?
Humour : Savoirs et pratiques

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Accounting Profession
Accounting Students Assurance & Tax

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Team

- Researchers
 - Merridee Bujaki (Carleton)
 - François Brouard (Carleton)
- Journal
 - *Accounting Perspectives*, Student Reflections on Assurance and Taxation during COVID-19: A Commentary, 20(3), 327-355.



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Accounting Profession
Identity of Cdn Accounting Associations

PARG Professional Accounting Research Group

Team

- Researchers
 - Anne Neal (PhD candidate, Carleton)
 - Merridee Bujaki (Carleton)
 - François Brouard (Carleton)
 - Sylvain Durocher (Ottawa)
- Journal ...


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Accounting Profession
CPA

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- CPA Ontario Funding Application !
- PARG website
sprott.carleton.ca/parg
- CPA Competency Map 2.0 comments



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Health
Accountability and Governance

PARG Professional Accounting Research Group

Team

- Researchers
 - Marc Pilon (Laurentienne)
 - François Brouard (Carleton)
- Journals ...
- Conferences
 - ISTR 2021, EIASM 2021




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Health

Santé Québec & Ontario

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Team

- Researchers
 - Marc Pilon (Laurentienne)
 - Cynthia De Champlain (UQAT)
 - Bruno Bourget-Caouette (UQAT)
 - François Brouard (Carleton)
- Conferences
 - ACFAS 2022 ...

Laurentian University Université Laurentienne

UQAT

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Tax and SME Transfers

INRPME / CTEQ

PARG Professional Accounting Research Group

- Team
 - Marc Duhamel (UQTR)
 - François Brouard (Carleton)
 - Louise Cadieux (UQTR)
- Reports (4)
 - Tax changes
 - Tax analysis
 - Economic analysis
- Partner: CTEQ
- Conferences: UQTR 2021, CTEQ 2021, ...

INSTITUT DE RECHERCHE SUR LES PME

UQTR Université du Québec à Trois-Rivières

ÉCOLE DES COMMUNICATEURS

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Centre de transfert d'entreprise du Québec

QC budget 2021!

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Tax and SME Transfers

CTEQ Guides

PARG Professional Accounting Research Group

- CTEQ Guide series
 - Seller's Guide (FR & EN)
 - Family business transfers
 - Internal and external succession
 - Buyer's Guide (FR & EN)
 - Buying a business


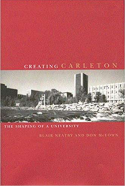

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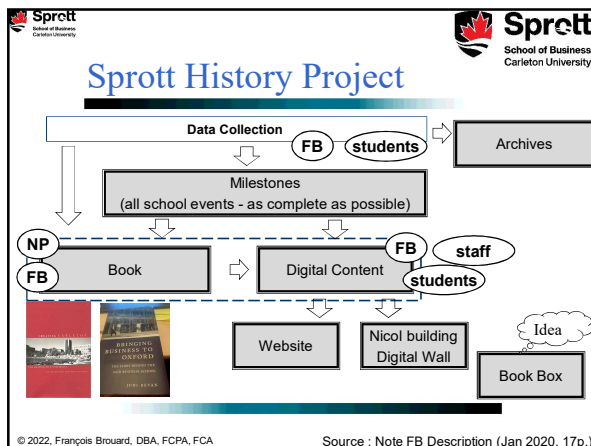
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Sprett History Project

- Collection of data
- Milestones
- Wall in Nicol Building

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Graduate Students

- Supervision of graduate students
 - Lucille Perreault (PhD candidate, completed)
 - Andrea Sykes (MSc student, defense)
 - Grace Adams (PhD candidate, comp exam)
 - Anne Neal (PhD candidate, committee)
 - Bertrand Lemieux (PhD candidate)
 - Rebecca Husband (PhD candidate)
- Website
 - carleton.ca/profbrouard/supervision

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Community Services

- Hôpital Montfort (Board member)
- Santé Montfort (Board chair)
 - Carrefour Santé Orléans /Orléans Health Hub
- SSF (Governance)




Montfort
Hôpital universitaire
Academic Hospital

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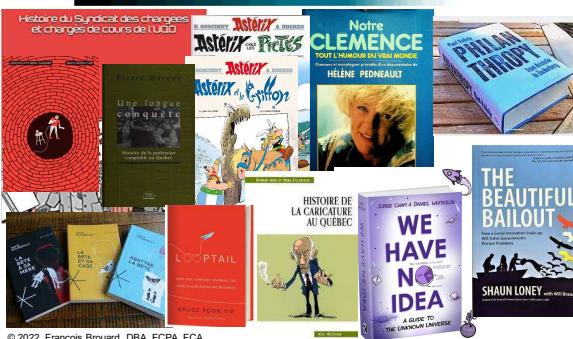
New hobby Sculpture, woodworking



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Books Not enough readings!




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Lessons Learned (not really!)

- 2021 Sprott Teaching Award
- Difficulty to let it go
- Not enough time for free thinking
- Too many projects or not enough time!
- Time = New projects >> No time!
- Need to understand the concept!



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