



PARG RESEARCH DISCUSSION SESSION

When
Monday,
June 3, 2019 12h30-14h00

Where
1020 Dunton Tower
Carleton University

Lunch will be
served

The Role of Accountant and Auditor in Fighting against Climate Change Risk under Related Regulation

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ABSTRACT

Climate change is a change in the pattern of weather, and related changes in oceans, land surfaces and ice sheets, occurring over time scales of decades or longer. The effects of climate change on corporate governance especially the regulations, application, reporting, and accountability on accounting, finance, and auditing which provide the preparation of the financial statements and financial accountability of the companies, have been under severe pressure for many years about the environment. Recent regulations promulgated by various organizations and groups (IFAC, G20's FSB, UNGC, COP21, APS 1010, TCFD, ICAO, IFRS) will be analyzed and discussed in terms of accounting and auditing.

ABOUT THE PRESENTER

Kiymet Tunca Caliyurt, PhD, CPA, CFE, is a professor (Accounting) in the Faculty of Business Administration and Economics, Trakya University, Edirne, Turkey. She graduated from the Faculty of Business Administration at Marmara University, Istanbul, Turkey. She has worked as an auditor in Horwath Auditing Company, a manager in McDonalds and finance staff in Singapore Airlines. Her research interests are in accounting, auditing, fraud, social responsibility, corporate governance, finance, and business ethics.

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