



## PARG RESEARCH DISCUSSION SESSION

**When**  
Monday,  
March 2, 2020 14h30-16h00

**Where**  
1020 Dunton Tower  
Carleton University

Drinks will be  
offered

# Corporate Social Responsibility (CSR) Performance-Based Incentives: Who is influencing their use and what effect do they have?

*Leanne Keddie, PhD candidate, CPA, CMA*

### ABSTRACT

Corporate Social Responsibility (CSR) performance-based incentives refer to the use of social and/or environmental metrics in an executive's bonus plan. For example, approximately 40% of the S&P 500 currently received bonuses based on social and/or environmental objectives. These objectives could include social goals such as safety or diversity or environmental goals such as the reduction of greenhouse gas emissions. The research to be presented explores who is influencing the use of such incentives, whether or not executives are using these incentives as a means to obtaining excess bonuses above that which would be expected, and whether or not the use of these incentives actually impacts the CSR performance of the firm. Additionally, some ideas for future research will be discussed. All feedback is welcome.

### ABOUT THE PRESENTERS

**Leanne Keddie**, MBA, CPA, CMA, has recently joined the Accounting faculty as a Lecturer and is a PARG member at the Sprott School of Business, Carleton University. She is currently completing her PhD in Accountancy from the John Molson School of Business at Concordia University in Montreal, QC. She obtained her undergraduate degree in Commerce from Mount Allison University in Sackville, NB, and her Master in Business Administration (MBA) from McMaster University in Hamilton, ON. Prior to commencing her doctoral studies, she held various positions in industry for over a decade including commercial finance, private company business valuation and work in the accounting education sector most recently with CPA Canada. Leanne was selected as a Bertram Scholar by the Canadian Foundation for Governance Research. Her work is FRQSC funded and focuses on corporate governance and sustainability.

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