




Accounting group & PARG Research Overview




Sprott Research Seminar
Sprott School of Business – Ottawa
November 26, 2018

Professional Accounting Research Group (PARG)
Sprott School of Business, Carleton University



Accounting at Sprott Involvement in Programs

- BCom (concentration in accounting)
(28% in ACC concentration in 2017; 550 students)
- PBDA (Post-Baccalaureate Diploma in Accounting)
- MAcc (Master of Accounting) 
(106 students in 2017)
- MBA (concentration in financial management)
(24% in FM concentration in 2017; 30 students)
- PhD (area in accounting)
(7 students in accounting area)

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*Funding by CPA Ontario
(Chartered Professional Accountants)
\$48,000 in 2018*


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PARG Goal

- Advance the field of professional accounting through knowledge development and mobilization

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PARG Objectives

- Advancing the accounting profession
 - by actively encouraging and supporting research and innovation
 - by producing high quality research
- Creating thought leadership
 - by bringing together academia, industry, government, public accounting, and CPAs with meaningful collaborative initiatives
 - by collaborating in developing long-term mutually beneficial connections and partnerships

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Members – Faculty

13

<i>Tenure-track</i>	<i>Instructors</i>
■ Hilary Becker	■ Shannon Butler
■ François Brouard	■ Emily Gray
■ Merridee Bujaki	■ J. Darrell Herauf
■ Maryam Firoozi	■ Jacques Maurice
■ Raili Pollanen	■ Rebecca Renfroe
■ Kate Ruff	■ Bijan Toufighi
■ Ouafa Sakka	

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Members – PhD students

7

- Rebecca Husband
- Bertrand Lemieux
- Alisher Mansurov
- Anne Neal
- Silviu Neculita
- Lucille Perreault
- Marc Pilon

PDF
Note on
Sprott PhD
in Management:
Information for
Accounting
Future
Candidates

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Activities in 2018-2019

- Research projects
- PARG research discussion sessions
- Visiting scholars
- Discussion papers
- Brief research videos
- Professional / Professor forum and exchange
- PARG website

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Hilary Becker, PhD, CPA, CGA



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Associate Professor, Accounting
Vice Chair, Certified General Accountants Association of Canada
External Reviewer – CPA Module 10 (Strategic Governance)
Certified – Blue Ocean Strategy

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Hilary Becker

Current research projects - A



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Blue Ocean
Strategy

- Performance Measurement Using BOS tools
- Has Cirque du Soleil created their own Red Ocean

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Hilary Becker

Current research projects - B



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Cuban Economic
Environment

- Cuban Economic Development and the Tourism Industry
- Sustainable Tourism Measures
- Cuba's Entrepreneurial Impact on the Economy
- U.S./Cuba Relations and its impact on the economy

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Current research projects - C

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Cannabis Industry

- Accounting and Governance Issues in the Cannabis Industry

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Hilary Becker
Current research projects - D

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Accounting Pedagogy

- The use of Debates in Accounting Theory
- Enhancing the Student Experience through the use of magic, music and storytelling

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Hilary Becker
Current research projects - E

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Case Studies

- BOS Case Studies
- Accounting Comprehensive Exam Cases (Performance Measurement)
- Oktoberfest in Shanghai Case
- Cannabis Industry

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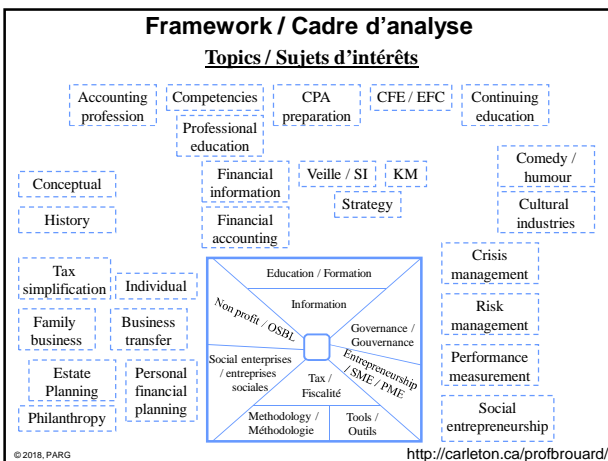
François Brouard, DBA, FCPA, FCA

SPROTT SCHOOL OF BUSINESS | **SCSE•CSES** Sprouts Centre for Social Enterprises Centre Sprott pour les entreprises sociales | **GRIH** Groupe de recherche sur l'industrie de l'humour | **PARG** Professional Accounting Research Group

Full Professor / Professeur titulaire, ACC & ENT
 Founding Director / Directeur fondateur, SCSE-CSES
 Co-founder / Co-fondateur, GRIH
 Leader, PARG
 Treasurer / Trésorier, Hôpital Montfort
 Twitter
 @ProfBrouard @SCSE_CSES @Industriehumour @taxGUIDEfisc

http://carleton.ca/profbrouard/

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François Brouard
Current research projects - A

SPROTT SCHOOL OF BUSINESS | **SCSE•CSES** Sprouts Centre for Social Enterprises Centre Sprott pour les entreprises sociales

Social Enterprises, charities, NPO

- Governance and accountability
- Grantmaking foundations \$
- Rural social enterprises & mapping \$
- Social enterprise ecosystem
- Mission changes and mission drift
- Financial strategies

http://carleton.ca/profbrouard/

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François Brouard

Current research projects - B


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


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

Humour, comedy /cultural industry

- Industrie de l'humour / Comedy industry
- Femmes et humour au Québec \$ / Women in comedy industry
- Humour et jeunesse (LOL Ontario) \$ (C. Paré, Post-doctorat U St-Paul)


APIM
Association des professionnels de l'industrie de l'humour



ÉCOLE NATIONALE DE L'HUMOUR


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François Brouard

Current research projects - C


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Accounting profession


- Life trajectories of CPA \$
- Identities of CPA \$
- Recruitment of CPA (diversity)
- Job satisfaction of CPA
- Tax simplification


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Current research projects - D


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SME/PME, veille, strategic intelligence

- Tax analysis of business transfer of SME \$
- Governance and SME
- Strategic intelligence
- Crisis management

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François Brouard

Graduate students

PhD students supervision

- Accountability and nonprofits (M Pilon)
- SR&ED and tax incentives (L Perreault)
- Public-Private Partnership (R Husband)


Student supervision


- TFSA policy (A Alexander, BAPM)


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Merridee Bujaki, PhD, FCPA, FCA


CREWW


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PARG
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Full professor
(on sabbatical in 2018-2019)

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Merridee Bujaki

Current research project topics - A

Recent Publication Topics

- Productivity of Canadian Accounting Researchers (with B. McConomy) **P**
- Personal income tax returns and governmentality (with S. Gaudet and R. Juliano) **C, I**
- Perceptions of academic fraud by male and female faculty (with C. Lento and N. Sayed) **P, G**
- Diversity in accounting firm recruitment website language (with F. Brouard, L. Neilson and S. Durocher) **P, I**

P – Acc Profession; C – Critical; G – Gender; I – Identity; IM – Impression Management

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Merridee Bujaki
Current research project topics - B

Topics with Papers Under Review

- Loblaw's response to Rana Plaza building collapse (with S. Durocher) **IM**
- Diversity in accounting firm recruitment website photos (with F. Brouard, L. Neilson and S. Durocher) **P, C, IM**
- Understanding fraud using the fraud triangle and risk management concepts (with C. Lento and N. Sayed) **P**
- Women immigrant entrepreneurs (with D. Isabelle) **G, I**

P – Acc Profession; C – Critical; G – Gender; I – Identity; IM – Impression Management

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Merridee Bujaki
Current research project topics - C

- Women on boards of directors (with B. McConomy, W. BenAmar, P. McIlkenny) **G, C, IM**
- Rideau Canal
 - Internal controls during the construction of the Rideau Canal (with B. McConomy) **P**
 - Analysis of cost overruns during the construction of the Rideau Canal
- Cover photos in professional accounting magazines (with F. Brouard and S. Durocher) **P, C, I, IM**

P – Acc Profession; C – Critical; G – Gender; I – Identity; IM – Impression Management

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Merridee Bujaki
Current research project topics - D

- Healthy Academic Women and Work (with I. Bourgeault and S. Gaudet)
 - Universities as Bourdieusian fields (**G, C, I**)
 - Performance expectations, governmentality and resistance (**G, C, I**)
- Healthy Professional Knowledge Workers (with I. Bourgeault and many others)
 SSHRC-CIHR Partnership Grant
 - Mental health and return to work among knowledge workers (academics, teachers, dentists, doctors, nurses, midwives, accountants) **P**
 - I head up the component on accountants (with D. Himick) **P**

P – Acc Profession; C – Critical; G – Gender; I – Identity; IM – Impression Management

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Merridee Bujaki
Graduate students

PhD student supervision

- Disclosure - impression management in earnings press release (A Mansurov)

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Maryam Firoozi, PhD

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Assistant professor

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Maryam Firoozi, PhD

Research Interests	Methodology and Setting
Corporate Governance Mechanisms	Quantitative/ Qualitative
Financial Disclosure	For-Profit Organizations
Non-Financial Disclosure	Canada United States

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Maryam Firoozi
Current research projects - A

```

    graph TD
      A[Corporate Governance Mechanisms] --> B[Board of Directors]
      A --> C[Auditors]
      B --> D[Geographic Location of Directors]
      B --> E[Corporate Social Responsibility]
      B --> F[Financing Decisions]
      D --> C
      D --> E
      D --> F
  
```

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Maryam Firoozi
Current research projects - B

```

    graph TD
      A[Board of Directors] --> B[Board Gender Diversity Policy Adopted in Canada in 2014]
      B --> C[Barriers to Implement Board Gender Diversity Policy]
      B --> D[Consequences of Board Gender Diversity Policy on Board Composition]
  
```

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Maryam Firoozi
Current research projects - C

```

    graph TD
      A[Disclosure on Social Media and Governance] --> B[Accountability and Medium of Disclosure]
      A --> C[Accountability on Social Media at the Time of Crisis (Funded by CPA Ontario)]
  
```

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Raili Pollanen, PhD, CPA, CMA

Associate professor
Raili.Pollanen@Carleton.ca

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Raili Pollanen—Research Interests

The diagram shows five overlapping circles representing research streams:

- Stream 1:** Management Accounting and Control Systems
- Stream 2:** Performance Measurement and Management
- Stream 3:** Governance and Accountability
- Stream 4:** Financial and Nonfinancial Performance Reporting
- Stream 5:** Accounting Regulation and Standard Setting

Projects (P1-P7) are located at the intersections of these streams:

- P1: Stream 2 & Stream 5
- P2: Stream 3 & Stream 5
- P3: Stream 1, Stream 2, & Stream 3
- P4: Stream 3 & Stream 4
- P5: Stream 1 & Stream 4
- P6: Stream 1 & Stream 2
- P7: Stream 2 & Stream 3

Note: P1 – P7 represent related or overlapping research projects.

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Raili Pollanen
Current research projects – Examples 1

- P4:** Usefulness of Consolidated Government Accounts: A Comparative Study. *Public Money & Management* (2018) [with D. Chow, R. Baskerville, C. Aggestam, R. Day] <http://dx.doi.org/10.1080/09540962.2018.1535034>.
- P7:** Relationships between Strategic Performance Measures, Strategic Decision Making, and Organizational Performance: Empirical Evidence from Canadian Public Organizations. *Public Management Review* (2017), Vol. 19, No. 5, pp. 725-746 [with A. Abdel-Maksoud, S. Elbanna, H. Mahama].

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Current research projects – Examples 2

- **P6:** Strategic Planning and Implementation Success in Public Service Organizations: Evidence from Canada. *Public Management Review* (2016), Vol. 18, No. 7, pp. 1017-1042 [with S. Elbanna, R. Andrews].
- **P2:** Public-Sector Accounting Standard-Setting Structures, Processes and Debates: Canadian Experiences. 10th International IASB Public Sector Conference, Lund, Sweden, September 4 – 6, 2018.

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Raili Pollanen

Graduate students

PhD student supervision

- Performance management in public organizations (S Neculita)

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Kate Ruff, PhD

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SCHOOL OF BUSINESS | Sprott Centre for Social Enterprises | Professional Accounting Research Group
Centre Sprott pour les entreprises sociales

Assistant professor
Co-Director, Carleton Centre for Community Innovation (3ci)
Member Executive committee, SCSE-CSES

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Kate Ruff, PhD

- “Researching how organizations measure and report their social results”
 - Standards for impact measurement
 - Materiality in impact reporting
 - Narrative strategies in impact
 - Charities, social enterprises, impact investing

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Kate Ruff, PhD

Research related industry engagement

- Advisor, Impact Investing Fund
- UN SDG SIF Research Council
- Faculty consortium on Impact Investing
- Ontario Social Enterprise Impact Measurement Task Force

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Kate Ruff

Current research projects - A

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- Materiality
 - History of charity reporting 1854-2014
 - Intervening observation of charity impact reporting
 - 3 Approaches to materiality

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Current research projects - B

■ Social Impact and Standards

- Principle Investigator, Common Approach for Impact Measurement for Ontario Social Enterprises
- Critical review of standard setting
- Performance measurement in Canada's nonprofit and voluntary sector

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Current research projects - C

■ Narrative strategies

- How charities reframe profit as a strategy for social good.

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Ouafa Sakka, Ph.D., M.Sc.

Associate professor of Accounting

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Ouafa Sakka, Ph.D., M.Sc.

Research: Management accounting and control

Previous work: Use of control information to enhance performance in different contexts (information system projects, small and medium enterprises)

Quantitative: Surveys, primary and secondary data, SEM

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Ouafa Sakka

Current research projects - A

Internal auditing in the Federal public sector- challenges
SSHRC explore grant - successful

- Qualitative data collection
- Collaboration with an internal auditor
- Conceptual paper + Empirical study

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Ouafa Sakka

Current research projects - B

Innovation risk management in Canadian SMEs
Link to strategy, leadership style, environment

- Secondary data
- With J. St-Pierre (UQTR)
- In progress


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 **Ouafa Sakka**
Current research projects - C

Delivering value from investments in digital information systems by public sector organizations

- With G. Grant, M. Hine, and R. Collins
- Collaboration with the office of the OAG
- Early stage

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 **Conclusion**

- Accounting is a growing teaching area at Sprott (tenure-track faculty (7) and instructor (6))
- Dynamic programs (MAcc, PBDA)
- Growing numbers of PhD students (7)
- 83 PRJ articles (As of February 2018)
- External research funding (SSHRC, CIHR, governments, CPA, CAAA)
- External recognition of the ACC group

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CPA Ontario



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