

Publications & Research Committee Report April 2025 Elizabeth Demers, Chair

Following the restructuring of the CAAA's governance, the Publications & Research (P&R) Committee was formed and began its work in the Fall of 2024.

The inaugural committee consists of the following members:

- Elizabeth Demers, University of Waterloo (Chair and CAAA Board Member)
- Robert Andrews, Aboriginal Financial Officers Association of Alberta (CAAA Board Member)
- Marion Brivot, Université Laval
- Devan Mescall, University of Saskatchewan
- Zvi Singer, HEC Montréal
- Rong Zhao, University of Calgary (CAAA Board Member)

We have defined our mandate to include the following:

- I. Administration of the various CAAA grant programs
- II. Assistance with oversight and liaison to the Board in relation to the CAAA's two journals
- III. Promotion and development of Canada-based scholarship

I. Grant Programs

The CAAA now has three research grant programs: i) CPA Canada – CAAA Grant; ii) CBV Institute – CAAA Grant; iii) CAAA Research Grant. Each program has a single call annually. Submissions are evaluated by a blind review process and the programs are open to applications from full-time PhD students and faculty of Canadian universities and colleges. Visit our website for more information regarding the purpose of each grant stream: www.caaa.ca \rightarrow Research \rightarrow Grants.

In 2024, we established a Grant Review Subcommittee (GRS) consisting of the following CAAA members with diverse research and bilingual expertise:

- Elizabeth Demers (P&R Chair and Co-Chair of the GRS), University of Waterloo
- Rong Zhao (P&R Committee Member and Co-Chair of the GRS), University of Calgary
- Amna Chalwati, Saint Mary's University
- Erica Pimentel, Queen's University
- Regan Schmidt, University of Saskatchewan
- Jingjing Wang, University of Calgary

Funding requests under each of the CPA Canada – CAAA and CBV Institute – CAAA grant streams entail a two-step process wherein letters of intent (LOIs) are first solicited and screened by each of the respective professional institutes for their perceived relevance to the profession. Successful LOI applicants are then invited to submit a full proposal.

Each proposal received under all three grant streams is assigned to a GRS member who in turn sends the proposal out for two independent blind reviews. In 2024, under the excellent administrative assistance of Louise Laroche, the CAAA developed an online platform for submission and tracking of the reviews. Reviewers are asked to provide numerical scores for three dimensions of the proposal: potential contribution to knowledge and practice, appropriateness of the proposed research design/methodologies, and reasonableness of the budget. In addition, reviewers are asked to provide open-ended feedback to the applicant and for the GRS to consider in their decisions. The GRS then meets to decide together which grant proposals will be funded.

A summary of the submissions and grants awarded under each grant stream is as follows:

i) <u>CPA Canada-CAAA Research Grants Program</u>:

In 2024, we received 7 Letters of Intent, from which 4 applicants were invited to submit their full proposals. We received 4 proposals, of which 4 were funded, as summarized in Appendix A. Annual funding available from CPA Canada is \$59,500 (\$70,000 less an administrative fee of \$10,500).

ii) <u>CBV Institute – CAAA Grant Program :</u>

This grant program was newly launched in early 2025. For its inaugural edition, we received 10 Letters of Intent, from which 6 applicants were invited to submit their full proposals. Proposals are due on May 31st, 2025, and it is expected that only one grant will be funded for up to \$13,000 each year.

iii) CAAA Research Grants Program:

For this single-step program, we received 11 proposals in 2024, of which 4 were funded, the details of which are provided in Appendix A.

Historical Trends and Future Plans

As shown in Appendix B, total grant applications in 2024 were below historical norms. We should strongly encourage CAAA members to submit well-developed proposals for the 2025 funding cycle. The P&R Committee is considering hosting an online webinar and/or 2026 CAAA Conference Session to provide (early-stage) scholars with guidance in the grant writing process.

Acknowledgements

In addition to thanking the GRS members for their time and efforts, the Chair would like to thank all of the anonymous reviewers listed in Appendix C for their assistance with the grant evaluation process in 2024.

II. CAAA Journals

The Editor-in-Chief of each journal will submit their respective operational reports in relation to the journal for which they are responsible, so here I summarize only the P&R Committee's activities with respect to the journals.

i) Contemporary Accounting Research (CAR)

A search committee was established to identify and recommend a candidate to the CAAA Board to serve as the next Editor-in-Chief of *CAR*. The committee consisted of the following members:

- Michael Welker (Chair), Queen's University
- Samir Trabelsi (then-CAAA President, non-voting observer), Brock University
- Elizabeth Demers (CAAA Director of Publications & Research), University of Waterloo
- Devan Mescall, University of Saskatchewan
- Michelle Rodrigue, Université de Laval
- Jenny Zhang, University of British Columbia

After a very rigorous and robust process, the search committee was pleased to recommend Anup Srivastava (University of Calgary) to the CAAA Board of Directors as the next Editor-in-Chief of *CAR*.

The Chair would like to thank this committee for their exceptional and very collegial work.

The CAAA has since finalized the contract with Professor Srivastava and the University of Calgary. We thank Partha Mohanram (University of Toronto) for his continuing excellent editorship at the helm of our flagship Financial Times Top-50 and ABDC A* journal during a difficult period that required him to manage us out of some inherited downward trends, and we are looking forward to working with Anup when he takes over the reins in January 2026!

ii) Accounting Perspectives (AP)

A committee has been formed to undertake a strategic review of *AP*. The committee consists of the following members:

- Claude Laurin (Chair), HEC Montréal
- Mark Anderson (CAAA President, observer), University of Calgary
- Sanjay Banerjee, University of Alberta
- Merridee Bujaki, Carlton University
- Elizabeth Demers (CAAA P&R Director), University of Waterloo
- Devan Mescall, University of Saskatchewan
- Wenjun Zhang, Dalhousie University

Subsequent to the strategic review, the committee will submit their report and recommendations to the CAAA Board of Directors. A committee will then be established (likely consisting of the members listed above) to undertake a search for the next Editor-in-Chief whose term is scheduled to begin on July 1st, 2026.

III. Development and Promotion of Canada-Based Scholarship

Our new mandate includes endeavoring to support and promote Canada-based scholarship, with a particular focus on early-stage scholars. Our activities under this mandate may include hosting webinars and/or CAAA Conference sessions, promoting (early-stage) Canada-based scholars on social media, etc. The P&R Committee welcomes input and suggestions from the CAAA membership in relation to these initiatives, and we strongly welcome and encourage your participation in all activities.

Our first webinar will be held on April 25th, 2025, at 10:00 ET, to be moderated by Kim Trottier (CAAA President-Elect; HEC Montréal), and include speakers Zvi Singer (CAAA P&R Committee Member; HEC Montréal), Anna Samsonova-Taddei (HEC Montréal), and Erica Pimentel (Queen's University). The webinar, open to CAAA and non-CAAA members and targeted to all scholars but likely to be particularly relevant to early-stage scholars, is focused on "Dealing with Journal Rejections: How to deal effectively with journal rejections on emotional, mental and practical levels." A sign-up link is available here: Webinar: Journal Rejections (April 25) | The Canadian Academic Accounting Association | L'Association canadienne des professeurs de comptabilité

Respectfully submitted,

Elizabeth Demers, Chair, Publications & Research Committee

The Canadian Academic Accounting Association Association canadienne des professeur(e)s de comptabilité 1 Dundas Street West, Toronto, ON. M5G 1Z3



Appendix A – Awards Granted in 2024

CPA-CAAA Canada Grants							
Title	Principal Investigator (PI)	PI Institution	Co- Investigator(s)	Amount Awarded \$10,000.00			
The Impact of Artificial Intelligence Skills on New CEOs' Initial Compensation: Evidence from CPA Professionals in the Canadian Context	Michel Sayumwe	UQAM	Lobna Bouslimi				
Accounting for Data Assets	Hai Lu	University of Toronto	Xingchao Gao Junhao Lu	\$ 10,000.00			
Al-ish: the Cost of Capital for Non-tech Firms with Al Exposure	Alexey Lyubimov	Concordia University	Rucsandra Moldovan	\$9,575.00			
Understand students' interest in and perceptions of the accounting profession: Post-pandemic insights from the Canadian setting	Camillo Lento	Lakehead University	Sara Wick	\$10,000.00			
CAAA Grants							
Auditor Management of Costly Skepticism	Zac Konings	Saint Mary's University and Saint Francis Xavier University	N/A	\$5,000.00			
The effect of subjectivity in performance evaluation and employee-manager trust on employee overwork and quitting	Ala Mokhtar	McMaster University	Theresa Libby	\$8,600.00			
Auditors' Role in Assessing Climate Risks	Mouna Hazgui	HEC Montréal	N/A	\$10,000.00			
Executive Lawyers and CEO Total Compensation	Bryce Cross	Saint Mary's University	N/A	\$9,450			



Appendix B – Time Series Trends in Applications and Funded Proposals

	2024		2023		2022		2021		2020		2019		2018		2017	
	Received	Awarded														
CAAA Research Grants	11	4	9	3	4	4	7	3	11	3	16	5	9	3	8	3
CPA Canada – CAAA Research Grants ¹	7	4	15	5												
CPA Canada - Financial Accounting, Assurance & Tax					5	1	9	2	9	2	13	3	11	3	14	5
CPA Canada - Management Accounting, Performance, Finance, Governance & Strategy					6	3	5	3	7	2	11	4	4	3	6	3
CPA Canada - Special Topics					3	1	3	1	6	2	2	1	2	1	1	0
CPA Canada - Special Education					4	1	6	1	3	2	4	2	8	4	5	2
CPA Ontario											7	1				
Deloitte									2	2						
	18	8	24	8	22	10	30	10	38	13	53	16	34	14	34	13

¹CPA Canada – CAAA grant stream was consolidated from four into one in 2023 to include research that can inform multiple topic areas in the accounting profession.



Appendix C – Acknowledgement of Reviewers for the 2024 Grant Application Process

Name	Institution
Sophie Audousset-Coulier	Concordia University
Sanjay Banerjee	University of Alberta
Leslie Berger	Wilfrid Laurier University
Emilio Boulianne	Concordia University
Mohamed Chelli	University of Ottawa
Simon Dermarkar	HEC Montréal
Luminita Enache	University of Calgary
Mélissa Fortin	UQAM
Sabrina Gong	Brock University
George Gonzalez	University of Lethbridge
Louise Hayes	University of Guelph
Yaqin Hu	McMaster University
Kun Huo	Western University
Xin Daniel Jiang	University of Waterloo
Marc Journeault	Université Laval
S. Leanne Keddie	Carleton University
Natalia Kochetova	Saint Mary's University
Minjia Li	University of Alberta
Zhichuan (Frank) Li	Ivey business school
Ming Liu	Saint Mary's University
Erin Marshall	University of Alberta
James Matthew Moore	Wilfrid Laurier University
Erica Pimentel	Queen's University
Bradley Pomeroy	University of Waterloo
Joseph Schmidt	University of Saskatchewan
Zvi Singer	HEC Montreal
James Smith	University of Lethbridge
Samir Trabelsi	Brock University
Michael Wynes	University of Saskatchewan
Jingjing Zhang	McGill University