

The Canadian Academic Accounting Association
L'Association canadienne des professeurs de comptabilité

ACCOUNTING LEADERSHIP IN EDUCATION, RESEARCH AND INDUSTRY

LES DÉFIS DE LA COMPABILITÉ EN EDUCATION, EN RECHERCHE ET DANS LA PRATIQUE

CAAA CONFERENCE 2007 PROGRAM

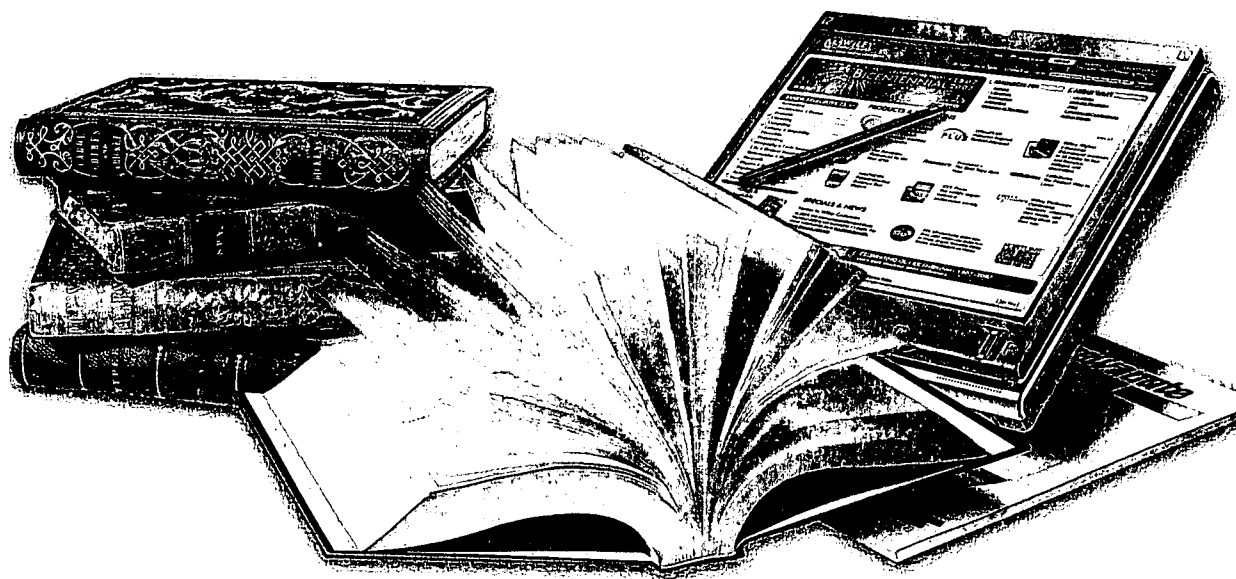
May 31 – June 3, 2007
Halifax Marriott Harbourfront
Halifax, Nova Scotia

PROGRAM DU CONGRÈS 2007 DE L'ACPC

du 31 mai au 3 juin 2007
Halifax Marriott Harbourfront
Halifax (Nouvelle-Écosse)

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CONGRÈS ANNUEL 2007 DE L'ACPC

Du 31 mai au 3 juin

À l'hôtel Halifax Marriott Harbourfront

**Thème : Conduite de comptabilité dans
l'éducation, la recherche et l'industrie**

L'ACPC est heureuse de tenir son congrès annuel à Halifax, « paradis maritime du Canada ». Nous vous invitons à profiter de cet endroit pittoresque tout en participant à ce qui promet d'être un événement remarquable. Dans l'esprit du thème du congrès, nous vous proposons un programme diversifié auquel figurent des conférenciers prestigieux ainsi que des séances particulières axées sur la recherche et la formation. Que vos intérêts soient de nature universitaire, éducative, professionnelle ou sociale, vous ne voudrez pas rater cette occasion d'APPRENDRE, de DISCUTER, de RÉSEAUTER et de SOCIALISER! Soyez également des nôtres à l'activité sociale qui se déroulera au QUAI 21 (Pier 21) le samedi soir pour découvrir une page de l'histoire de notre pays et déguster un souper au homard dans la plus pure tradition des Maritimes.

Vous trouverez à l'intérieur les faits saillants du programme du congrès.

N'oubliez pas de consulter le site Web du congrès pour prendre connaissance du programme intégral et des mises à jour... et surtout, inscrivez-vous sans tarder (en ligne) car le nombre de places est limité!

SITE WEB DU CONGRÈS 2007 DE L'ACPC
www.caaa.ca/CAAAConf/index_fr.html

INSCRIPTION AU CONGRÈS

Inscrivez-vous en ligne (et payez sur notre site de paiement sécurisé) à www.caaa.ca/CAAAConf/Registration/index_fr.html ou téléchargez la version PDF du formulaire et envoyez-le par télécopieur (y compris les renseignements concernant le paiement) au 416-486-6158, ou par la poste, ainsi que le chèque, à notre bureau.

Inscrivez-vous PAR ANTICIPATION pour économiser 100 \$ sur vos frais d'inscription!

- Date limite d'inscription par anticipation : le 22 avril
- Date limite d'inscription au congrès (frais ordinaires) : le 21 mai
- Nota : La date limite pour s'inscrire à l'atelier destiné aux étudiants de doctorat et aux professeurs en début de carrière est le 22 avril (aucune inscription tardive ne sera acceptée).

HÔTEL DU CONGRÈS

Halifax Marriott Harbourfront – Faites une réservation en ligne à <http://marriott.com/property/propertypage/yhzm?groupCode=caacaaa&app=resvlink>

CONCOURS ANNUEL DE RECRUTEMENT

Nous encourageons tous les membres existants à recruter de nouveaux membres. Si vous parrainez au moins un nouveau membre, vous pourriez gagner un prix. Voici ce qu'il vous suffit de faire :

Vous recrutez un nouveau membre et lui demandez d'indiquer, sur le formulaire d'adhésion, que vous êtes son parrain ou sa marraine. Pour être admissible, le nouveau membre doit se joindre à l'ACPC avant le 31 mars 2007.

Prix que pourraient gagner les nouveaux membres

- 1** Tous les nouveaux membres qui assisteront au Congrès 2007 de l'ACPC, qui aura lieu à Halifax du 31 mai au 3 juin (participant ainsi à notre « principal événement »), pourront s'y inscrire au tarif d'étudiant, ce qui représente une économie de 116 \$!
- 2** Les nouveaux membres qui ne participeront pas au congrès courront la chance, dans le cadre d'un tirage, de gagner un renouvellement GRATUIT de leur adhésion!

Prix que pourraient gagner les membres parrains (Tous les parrains et marraines seront admissibles à un autre tirage.)

- 1** Premier prix : une inscription gratuite de base au Congrès 2008 de l'ACPC, qui se tiendra à Winnipeg
- 2** Deuxième prix : un certificat-cadeau de 75 \$ de Outback Restaurants
- 3** Troisième prix : un certificat-cadeau de 50 \$ magasin La Baie

Avantages de l'adhésion

L'ACPC s'emploie à répondre aux besoins de tous les professeurs de comptabilité du Canada! Figurent parmi les avantages de l'adhésion les suivants :

Nouveau! Les notes pédagogiques qui accompagnent les études de cas pour l'enseignement de la comptabilité publiées dans *Perspectives comptables*;

Le répertoire des membres de l'ACPC dresse la liste des membres en fonction de leurs champs d'intérêt – une excellente ressource!

Un abonnement gratuit aux revues trimestrielles, soit *Recherche comptable contemporaine* et *Perspectives comptables* (versions électronique et papier);

Le bulletin électronique et les nouvelles électroniques – qui fournissent des renseignements importants et des mises à jour

... et beaucoup plus

Pour en savoir plus long, visitez le site
www.caaa.ca/membership/index_fr.html

Joignez-vous maintenant à l'ACPC en ligne à
www.caaa.ca/membership/join/index_fr.html

CONFÉRENCIERS D'HONNEUR AU CONGRÈS DE CETTE ANNÉE

- ☆ **M. SHYAM SUNDER** Ph. D., James L. Frank Professor of Accounting,
Economics, and Finance à l'Université Yale Allocution d'ouverture et déjeuner de la présidente
- ☆ **M^{me} SHEILA FRASER** vérificatrice générale du Canada Plénière d'ouverture
- ☆ **M^{me} VIANNE TIMMONS** Ph. D., vice-rectrice à l'enseignement à
l'Université de l'Île-du-Prince-Édouard Plénière sur la formation
- ☆ **M. STEVEN VIEWEG** président et chef de la direction
de CMA Canada Déjeuner à l'intention des membres

LE JEUDI 31 MAI

JOURNÉE DE PERFECTIONNEMENT PROFESSIONNEL

Choix de DEUX ateliers d'une journée et d'un atelier d'une demi-journée.

ATELIERS D'UNE JOURNÉE

1 *Apprentissage actif et enseignement* – M^{me} Vianne Timmons, Ph. D., vice-rectrice à l'enseignement à l'Université de l'Île-du-Prince-Édouard

M^{me} Timmons anime aussi des ateliers dans le cadre de l'institut d'été de l'Université de l'Île-du-Prince-Édouard pour le perfectionnement professionnel du corps professoral en matière d'apprentissage actif au collège et à l'université. En guise de suivi à la journée de perfectionnement professionnel sur la formation axée sur les compétences qui a remporté un franc succès l'année dernière, ce séminaire d'une journée permettra aux participants d'apprendre des techniques d'apprentissage actif qui aideront les étudiants à développer les aptitudes à la pensée critique, à la résolution de problèmes et à la communication qu'exige le milieu de travail dynamique d'aujourd'hui.

2 *Atelier destiné aux étudiants de doctorat et aux professeurs en début de carrière – L'art de la recherche comptable : planifier, réaliser de la recherche en comptabilité et en vérification, et en publier les résultats*

Michel Magnan (Université Concordia), Patricia O'Brien et Alan Webb (tous deux de l'Université de Waterloo) animeront cet atelier destiné aux candidats au doctorat et aux professeurs en début de carrière qui veulent rédiger des articles de recherche aux fins de publication dans des revues savantes en comptabilité. Au cours de cet atelier, on examinera les enjeux et les problèmes propres à la planification et à la réalisation de travaux de recherche ainsi qu'à la rédaction et à la publication des résultats.

Ateliers d'une journée – Coût : 59 \$ pour les étudiants et 115 \$ pour les autres (petit déjeuner, déjeuner et pauses café compris).

Nota : La date limite pour s'inscrire à l'atelier destiné aux étudiants de doctorat est le 22 avril. Aucune inscription ne sera acceptée après cette date.

ATELIER D'UNE DEMI-JOURNÉE

La recherche qualitative en comptabilité : Aperçu et démystification

Yves Gendron, Université Laval, animera cet atelier d'une demi-journée. La séance vise deux objectifs, soit 1) sensibiliser les participants aux aspects d'ordre méthodologique les plus importants de la recherche qualitative et 2) discuter des défis liés à la publication des résultats de travaux de recherche qualitative dans des revues de comptabilité et démystifier ces défis.

Atelier d'une demi-journée – Coût : 43 \$ pour les étudiants et 79 \$ pour les autres (déjeuner et pause de l'après-midi compris)

LE PROGRAMME FRANCOPHONE

Le programme du congrès renfermera un segment francophone, lequel consistera en des séances consacrées à la présentation de résultats de recherche et en une discussion entre experts intitulée *Les défis de carrière des jeunes professeurs de comptabilité*. Michel Magnan, rédacteur en chef de la revue *Recherche comptable contemporaine* (Université Concordia), Louise Côté (HEC Montréal) et Yves Gendron (Université Laval) en seront les conférenciers.

INSCRIVEZ-VOUS TÔT pour réserver votre
place au Congrès 2007 de l'ACPC.

Visitez notre site Web pour consulter le programme intégral :

SITE WEB DU CONGRÈS 2007 DE L'ACPC
www.caaa.ca/CAAAConf/index_fr.html

ALLOCUTION D'OUVERTURE

M. Shyam Sunder, Ph. D, James L. Frank Professor of Accounting, Economics, and Finance à la Yale University, compte parmi les chercheurs et les universitaires les plus respectés et les plus reconnus aujourd'hui dans le domaine de la comptabilité. Il est également président de l'American Accounting Association pour 2006-2007 et c'est en cette qualité qu'il prononcera l'allocution d'ouverture du congrès. À l'occasion du déjeuner de la présidente, le vendredi, il présentera aussi « Une invitation à la comptabilité » en vue d'explorer « ce qui est intéressant, fascinant, inconnu et peut-être inconnaisable au sujet de la comptabilité ».

PREMIÈRE PLÉNIÈRE

M^{me} Sheila Fraser, vérificatrice générale du Canada, sera conférencière d'honneur à l'occasion de la plénière d'ouverture du congrès. Dans son dernier et sixième rapport au Parlement, M^{me} Fraser a continué à faire preuve de ses extraordinaires qualités de chef en qualité de vérificatrice principale du Canada. En attirant l'attention non seulement sur les écarts à l'éthique passés de certains fonctionnaires, mais en mettant aussi l'accent sur les systèmes de gestion de l'information nécessaires pour fournir aux contribuables l'assurance que le gouvernement sera responsable, elle manifeste les qualités auxquelles on s'attend du premier comptable du pays.

Échange entre les chefs de département de comptabilité d'établissements canadiens

Appel à tous les chefs de département de comptabilité! Soyez des nôtres pour discuter de questions d'intérêt pour tous les départements de comptabilité : recrutement de personnel, affaires étudiantes, questions liées au programme et questions liées à l'accréditation. Dans le cadre de la séance de cette année, on tentera, au moyen de groupes de discussion, de dépasser la définition des problèmes et de trouver des solutions originales.

SÉANCES SUR LA RECHERCHE

Étant donné le nombre record de manuscrits qui ont été soumis, plus de 60 chercheurs et chercheuses présenteront les résultats de leurs derniers travaux, lesquels portent sur tous les aspects de la « science de la comptabilité » et seront répartis parmi plus de 20 séances simultanées qui auront lieu LE VENDREDI 1^{ER} JUIN et LE SAMEDI 2 JUIN. Des communications de qualité supérieure ont été acceptées dans les deux langues officielles et seront présentées.

SÉANCES SUR LA FORMATION

Les défis propres à l'enseignement de la comptabilité – Débat ouvert

Cet atelier interactif donne aux congressistes l'occasion d'échanger des idées avec des collègues de partout au pays sur toutes sortes de questions liées à la formation en comptabilité. Figurent parmi les sujets qui seront abordés les suivants : outils d'évaluation utilisés dans le cadre de la formation axée sur les compétences, le travail en groupes dans la salle de cours, la responsabilité sociale des sociétés, l'utilisation efficace de la technologie, la discussion de cas novateurs et l'établissement d'objectifs d'apprentissage pertinents pour votre cours. Grâce à sa nature interactive, cet atelier s'avère, pour les nouveaux congressistes, l'occasion idéale de faire de nouvelles connaissances ainsi que de participer à une discussion stimulante et, pour les personnes qui étaient de la partie l'année dernière, une occasion de poursuivre plusieurs avenues terriblement tentantes.

La prolifération de XBRL – Possibilités en matière de recherche et d'enseignement

Gerald Trites, directeur de projets à XBRL Canada, expliquera l'usage en plein essor de XBRL partout dans le monde en ce qui a trait à la présentation d'informations financières, au dépôt de documents auprès du gouvernement et à l'intégration des systèmes, y compris son utilisation dans l'Union européenne, aux États-Unis et en Asie ainsi que son avenir au Canada.

Le Reper

Cameron Mackenzie, CGA, CHRP, directeur des Services professionnels à CGA-Canada, et David Pleasance, responsable grands comptes chez CCH, feront une démonstration en ligne du nouveau site Web le Reper et expliqueront comment les professeurs de comptabilité, les étudiants et les professionnels peuvent y avoir accès pour consulter les résultats des dernières recherches dans les champs de compétences qui les intéressent.



LE SAMEDI 2 JUIN

SÉANCES SUR LA FORMATION

Deuxième plénière

M^{me} Vianne Timmons, Ph. D., vice-rectrice à l'enseignement à l'Université de l'Île-du-Prince-Édouard, sera la conférencière à l'occasion de la plénière sur la formation. Figurant parmi les professeurs et les chercheurs de renommée, elle a publié plusieurs articles et ouvrages dirigés et elle a assumé le rôle de rédactrice en chef de la revue nationale intitulée *Exceptionality Education Canada*. En outre, elle est une des principales conférencières dans le cadre de l'institut d'été annuel de l'Université de l'Île-du-Prince-Édouard pour le perfectionnement professionnel du corps professoral, soit *Apprentissage actif au collège et à l'université*.

Séance de suivi de la deuxième plénière

Au cours de cette séance, **M^{me} Vianne Timmons** illustrera des techniques d'apprentissage actif et discutera de l'élaboration de partenariats avec les étudiants grâce au processus d'évaluation. Cette séance sur la formation suivra immédiatement la plénière et permettra aux participants de poser des questions et d'en apprendre davantage au sujet des techniques d'apprentissage actif.

L'adoption des IFRS et des Normes internationales d'audit (ISA) au Canada (DEUX SÉANCES)

PREMIÈRE SÉANCE Cette séance englobe les exposés de trois conférenciers distingués :

Ian Hague, directeur de projets, Service des normes comptables – ICCA, fera le point sur le plan stratégique du Conseil des normes comptables quant à l'avenir des normes comptables au Canada.

Greg Shields, directeur, Normes de certification – ICCA, parlera de la décision prise par le Conseil des normes de vérification et de certification d'adopter les normes ISA en tant que normes canadiennes de vérification.

Tim Forristal, vice-président, Formation – ICCA, donnera un aperçu de la stratégie de la profession en matière d'éducation sur les IFRS, en portant une attention particulière aux ressources qui seront à la disposition des professeurs de comptabilité au Canada.

DEUXIÈME SÉANCE

Panel : Don Craig, FCA, associé et directeur national de la vérification, Deloitte; Irene Wiecek, FCA, Rotman School of Management, Université de Toronto; James F. Miles, vice-

président et directeur financier, Homburg Investment Inc.

Dans le cadre de cette séance, chacun des membres du panel représentant chacun des secteurs fera un compte rendu sur les progrès qui ont été réalisés et les défis que pose la mise en oeuvre des changements proposés.

Étude de recherche sur la rétention des étudiants au Collège Seneca – « Favoriser la réussite des étudiants qui poursuivent des études postsecondaires »

Panel : Maureen Dey, doyenne des affaires et du commerce au Collège Seneca, et Stan Talensnick, doyen de la faculté de la formation continue au Collège Seneca. Dans le cadre de cette séance, un panel composé de professeurs du Collège Seneca présentera les résultats d'un projet de recherche dont le but consistait à accroître la réussite des étudiants au niveau postsecondaire. Ces professeurs se pencheront aussi sur les types de services qui seraient les plus efficaces dans les cas d'apprenants adultes dans d'autres contextes canadiens.

Étude sur le télévotage

Panel : Barbara Trenholm, Université du Nouveau-Brunswick, et Alan Webb, Université de Waterloo. Les membres du panel discuteront de la façon dont on utilise les télévotageurs dans les cours de comptabilité, de la réaction des étudiants et des conclusions d'études récentes à ce sujet.

Également au programme le samedi

Déjeuner à l'intention des membres – Steven Vieweg, président et chef de la direction de CMA Canada, sera le conférencier à l'occasion du déjeuner à l'intention des membres. Il travaille étroitement avec le conseil national d'administration de CMA Canada à l'établissement de l'orientation stratégique de la Société. Il donnera à l'ACPC un aperçu de la recherche réalisée par CMA Canada, de son lien avec la grille de compétences des CMA récemment approuvée et des avantages possibles pour l'Association.

Concours de l'ACPC axés sur l'enseignement : Remise des prix – On rendra hommage aux lauréats du **Concours d'études de cas de l'ACPC** et au récipiendaire du **Prix pour l'innovation dans l'enseignement de la comptabilité** à l'occasion du déjeuner du samedi.

LE DIMANCHE 3 JUIN

ATELIER SUR L'ÉTHIQUE

Le Centre for Accounting Ethics de l'Université de Waterloo tient son atelier annuel sur les questions d'actualité touchant l'éthique en comptabilité. Cette année, l'atelier aura pour thème *Le traitement des manquements à l'éthique dans la pratique*. Il comportera deux parties, dont la première sera consacrée à la malhonnêteté universitaire et la deuxième, à l'éthique des sociétés.

ACTIVITÉS SOCIALES (faits saillants)

Réception d'accueil en soirée le jeudi – Spectacle sur scène à saveur des Maritimes

Réception et séance d'orientation des nouveaux membres, jeudi

Réception à l'intention des membres en soirée le vendredi – Une autre occasion de profiter de l'hospitalité des Maritimes et de s'amuser dans la salle Compass du Casino de la Nouvelle-Écosse avec vue sur le port de Halifax

Activité sociale du samedi soir – Souper de homards par excellence – L'événement à ne pas manquer pendant le congrès, au lieu historique du quai 21 et beaucoup plus encore...

L'Association canadienne des professeurs de comptabilité tient à remercier ses généreux commanditaires d'avoir contribué à la réalisation du congrès annuel.

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L'Association canadienne des professeurs de comptabilité tient à remercier ses généreux partenaires d'appuyer l'Association et ses nombreuses initiatives.

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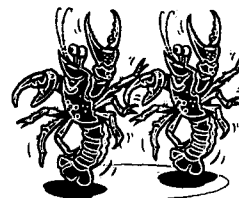


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Cinq bonnes raisons de vous **INSCRIRE** **AUJOURD'HUI** au Congrès annuel 2007 de l'ACPC

- 1** **Un événement de la sorte, ça ne vient qu'une fois par année!** Cette année, le thème du congrès, *Conduite de comptabilité dans l'éducation, la recherche et l'industrie*, se distingue du fait qu'il met les participants au défi d'aller au-delà des rôles traditionnels de préparateur et d'utilisateur en ce qui a trait à l'information comptable. Ne ratez pas cette occasion de prendre part à des discussions de premier ordre.
- 2** **La formation, c'est important.** Le volet « gros plan sur la formation comptable » remporte beaucoup de succès auprès des formateurs et des étudiants. Nous proposons les fameux ateliers de perfectionnement professionnel d'une journée et d'une demi-journée, en plus de neuf séances axées sur les enjeux et les tendances de premier plan dans le domaine de la formation. Il y aura aussi la remise des prix axés sur l'enseignement. Venez en apprendre et faire connaître votre perspective sur la formation.
- 3** **Vous en aurez pour votre argent.** Profitez des frais d'inscription raisonnables, que nous avons pu garder au minimum grâce à la générosité de nos commanditaires. Ces frais couvriront tout le programme du congrès les 1^{er} et 2 juin, l'atelier sur l'éthique, si vous le voulez, ainsi que deux, trois ou quatre petits déjeuners continentaux et deux ou trois déjeuners de choix, deux réceptions en soirée et, bien sûr, les pauses café. Il s'agit là d'une occasion inouïe. (Téléchargez le formulaire d'inscription à www.caaa.ca/CAAACConf/Registration/index_fr.html.)
- 4** **C'est le temps de prendre des vacances?** Arrivez tôt ou restez plus longtemps pour explorer tout ce qu'a à offrir le « paradis maritime du Canada ». L'hôtel du congrès, le Halifax Marriott Harbourfront, est le plus grand hôtel du centre-ville. Il se trouve à quelques pas de toutes les commodités, y compris d'un casino, d'une foule de restaurants et de boutiques ainsi que de la promenade qui longe la façade portuaire. Le tarif d'une chambre pour le congrès, soit 169 \$, est bien inférieur au tarif ordinaire pour le mois de juin à cet hôtel très couru, soit 219 \$. Réservez une chambre en ligne à <http://marriott.com/property/propertypage/yhzm?groupCode=caacaaa&app=resvlink>.
- 5** **À quand remonte la dernière fois que vous avez vu un défilé de homards?** Le samedi 2 juin, l'activité sociale qui se déroulera en soirée au lieu historique du quai 21 comprendra une réception, un festin de homards et un ceilidh (prononcé ké-li) à la façon des Maritimes. De 1928 à 1971, le quai 21 a été la « porte d'entrée » au Canada pour plus de un million d'immigrants, d'évacués de guerre, de réfugiés, de soldats, d'épouses de guerre et de leurs enfants. Pendant la réception précédant le dîner, découvrez le musée à votre rythme, faites-en une visite guidée ou visionnez la production multimédia *Oceans of Hope*. Le dîner commencera, dans la plus pure tradition des Maritimes, par un « défilé de homards » et un repas traditionnel de homards. La musique celtique vous donnera envie de taper du pied toute la soirée. Pour en savoir plus long sur le quai 21, visitez le site Web www.pier21.ca.



**Canadian Academic Accounting Association
Association canadienne des professeurs de comptabilité**

CAAA CONFERENCE 2007

CONGRÈS 2007 DE L'ACPC

***Accounting Leadership
in Education, Research
and Industry***

***Les défis de la
comptabilité en
éducation, en recherche
et dans la pratique***

Conference Chair / Président du congrès

**Jeffrey Power
Saint Mary's University**

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We dedicate this page to our Partners.

The Canadian Academic Accounting Association wishes to thank its generous Partners for supporting our many initiatives, including this conference. Our organization benefits most from the support of our national accounting bodies, which provide both financial and volunteer assistance to our endeavours throughout the year.

Nous consacrons la présente page à nos partenaires.

L'Association canadienne des professeurs de comptabilité tient à remercier ses généreux partenaires d'appuyer ses nombreuses initiatives, y compris son congrès. Notre organisation bénéficie énormément de l'appui des organisations nationales de comptables professionnels, lesquelles nous fournissent une aide en matière de ressources financières et humaines tout au long de l'année.

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Oler, Derek K.	Indiana University
Oppong, Andrews	Dalhousie University
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Rodrigue, Michelle	Concordia University
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Salterio, Steven E.	Queen's University
Sami, Heibatollah	Lehigh University

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Sinclair, Scott	British Columbia Institute of Technology
Sinnadurai, Philip T.	Macquarie University
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Conference Program

Programme du congrès

CAAA Presidents and Award Winners / Présidents et lauréats de prix de l'ACPC

CAAA Presidents / Présidents de l'ACPC

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Linda Thorne	2003–2004	Irene M. Gordon	1988–1989
Joan Conrod	2002–2003	Yvon Houle	1987–1988
Michel Guindon	2001–2002	J. Alex Milburn	1986–1987
Anne Fortin	2000–2001	Leonard J. Brooks	1985–1986
J. Efrim Boritz	1999–2000	Michael Gibbins	1984–1985
David H. Bateman	1998–1999	Gilles Chevalier	1983–1984
Howard D. Teall	1997–1998	W. John Brennan	1982–1983
Réal Labelle	1996–1997	Alister K. Mason	1981–1982
Daniel B. Thornton	1995–1996	J. David Blazouske	1980–1981
V. Bruce Irvine	1994–1995	John H. Waterhouse	1979–1980
Patricia L. O'Malley	1993–1994	L. S. (Al) Rosen	1977–1979
Jean-Guy Rousseau	1992–1993	Daniel L. McDonald	1976–1977

L. S. Rosen — Chairman of Organizing Committee / Président du comité fondateur

Winners of the L. S. Rosen Award for Outstanding Contribution to Canadian Accounting Education

Lauréats du Prix L. S. Rosen pour apport exceptionnel à l'enseignement de la comptabilité au Canada

J. Efrim Boritz	2006	Nadi Chlala	1995
William R. Scott	2005	Norman B. Macintosh	1994
W. Morley Lemon	2004	Michael Gibbins	1992
V. Bruce Irvine	2003	Joel H. Amernic	1990
Howard D. Teall	2002	Daniel B. Thornton	1989
T. Ross Archibald	2001	Réjean Brault	1988
Howard M. Armitage	2000	J. David Blazouske	1987
Irene M. Gordon	1999	John R. Hanna	1986
George C. Baxter	1998	James Everil Smyth	1985
Stanley L. Laiken	1997	Sanjoy (Joe) Basu	1983
George R. Chesley	1996		

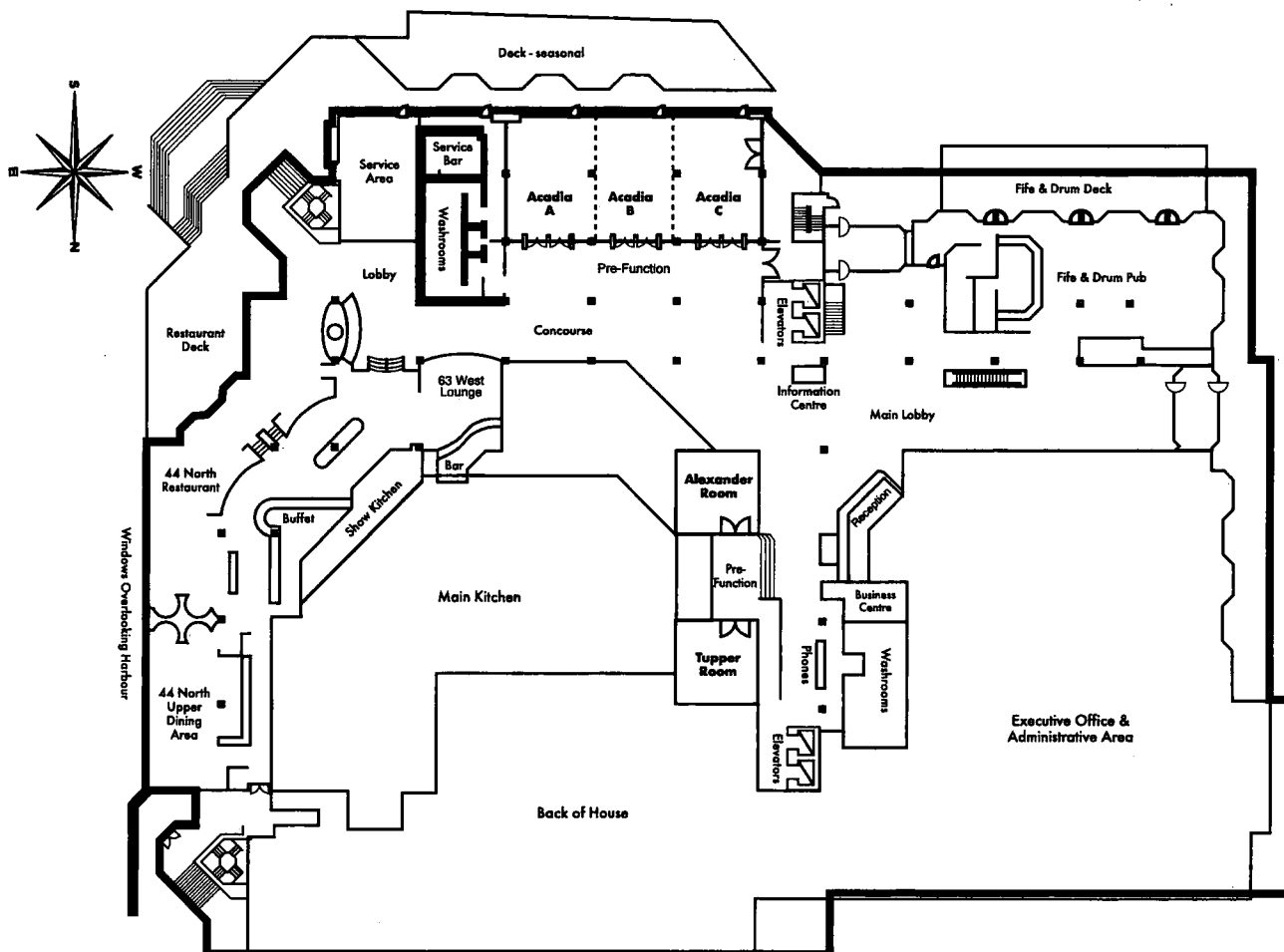
Winners of the Haim Falk Award for Distinguished Contribution to Accounting Thought

Lauréats du Prix Haim Falk pour contribution remarquable aux sciences comptables

Jeffrey L. Callen	2006	George J. Murphy	1992
David Cooper	2005	Richard V. Mattessich	1991
Michael Gibbins	2003	Ross M. Skinner	1990
Dan A. Simunic	2001	Anthony A. Atkinson	1989
Norman B. Macintosh	1998	William R. Scott	1988
Gerald A. Feltham	1994	Daniel B. Thornton	1987

Conference Levels / Étages du congrès

Level 1 / Niveau 1



Conference Room Assignments — Friday and Saturday / Attribution des salles pendant le congrès — vendredi et samedi

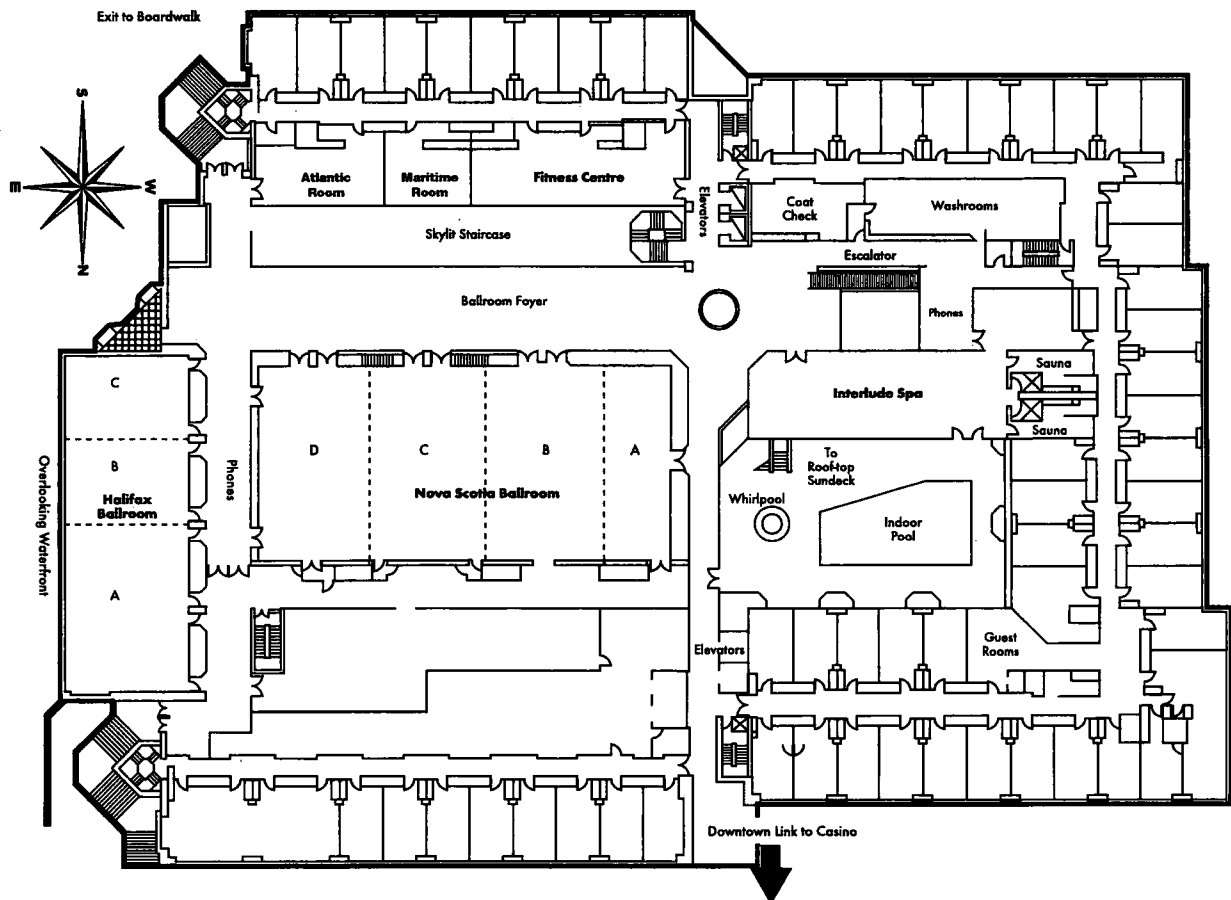
Sessions / Séances

Session A / Séance A	Halifax A Level 2 / Niveau 2
Session B / Séance B	Halifax B Level 2 / Niveau 2
Session C / Séance C	Halifax C Level 2 / Niveau 2
Session D / Séance D	Acadia A Level 1 / Niveau 1
Session E / Séance E	Acadia B Level 1 / Niveau 1
Session F / Séance F	Acadia C Level 1 / Niveau 1
Session G / Séance G	Sir Charles Tupper Level 1 / Niveau 1

Registration / Inscription	Nova Scotia Foyer / Foyer Nova Scotia Level 2 / Niveau 2
Exhibits, breakfasts, breaks / Exposés, petit déjeuner, pauses	Nova Scotia Foyer / Foyer Nova Scotia Level 2 / Niveau 2
Reception / Réception	Compass Room Level 2 / Niveau 2 (Casino)
Plenary sessions, lunches / Séances plénières, déjeuners	Nova Scotia CD Level 2 / Niveau 2
Saturday Afternoon Break / Samedi pause d'après-midi	Acadia Prefunction Level 1 / Niveau 1

Conference Levels / Étages du congrès

Level 2 / Niveau 2



Conference Room Assignments — Thursday (PD Day) / Attribution des salles pendant le congrès — jeudi (Journée de PP)

Registration / Inscription	Nova Scotia Foyer Level 2 / Niveau 2
Breakfast, Lunch / Pétit déjeuner, déjeuner	Nova Scotia D Level 2 / Niveau 2
Thursday Evening Registration / Inscription au jeudi soirée	Acadia Prefunction Level 1 / Niveau 1
New Members' Reception / Réception des nouveaux membres	Acadia A Level 1 / Niveau 1
Welcome Reception / Réception de bienvenue	Acadia ABC Level 1 / Niveau 1

Timetable

	Nova Scotia CD	Halifax A (A Sessions)	Halifax B (B Sessions)	Halifax C (C Sessions)
THURSDAY– SUNDAY	Registration in Nova Scotia Foyer, except Thursday evening registration will be in Acadia Prefunction. Thursday Breakfast and Lunch in Nova Scotia D; Breaks in Halifax Foyer. Friday and Saturday Breakfasts and Breaks in Nova Scotia Foyer, except Saturday afternoon Break will be in Acadia Prefunction. Lunches in Nova Scotia CD. Friday evening Members' Reception will be in the Compass Room. Sunday Ethics Workshop Breakfast and Breaks in Halifax B.			
THURSDAY				
09:00 – 17:00 Concurrents		CAAA Ph.D. Workshop	Qualitative Research in Accounting (starting at 13:30)	Active Learning and Teaching
17:30 – 19:00				
19:00 – 22:00				
FRIDAY				
07:30 – 08:30				
08:30 – 10:15	Opening Remarks Plenary Session I			
10:45 – 12:15 Concurrents 1		Department Heads' Exchange	PD Net: Bridging Classroom Theory and Workplace Reality	Performance Measures and the Market
12:20 – 14:20	President's Lunch			
14:25 – 15:55 Concurrents 2		Challenges in Accounting Education — An Open Forum Exchange	The Spread of XBRL	Grow or Be Taken Over
16:25 – 17:45	AGM CAAA Board Meeting (Nova Scotia A)	Publishers' Session: John Wiley & Sons Canada Ltd.	Publishers' Session: Pearson Education Canada	Publishers' Session: McGraw-Hill Ryerson Ltd.
18:00 – 20:30				
SATURDAY				
07:20 – 08:20				
08:20 – 09:35	Plenary Session II			
10:05 – 11:35 Concurrents 3		Plenary Session II Follow-up	Clicker Study	Managing Accruals
11:40 – 13:40	Members' Lunch			
13:45 – 15:15 Concurrents 4		Adopting IFRS and International Standards on Auditing in Canada (I)	Howard Teall Innovation in Accounting Education Award — Winners' Presentations	Inferences about Performance
15:45 – 17:15 Concurrents 5		Adopting IFRS and International Standards on Auditing in Canada (II)	Seneca Retention Research Study	Potpourri
SUNDAY				
07:20 – 08:15			Ethics Workshop Breakfast	
08:15 – 12:00		Ethics Workshop		
08:30 – 12:00		Conference Assessment and Planning Meeting (by invitation only) (Maritime Room)		

Timetable

	Acadia A (D Sessions)	Acadia B (E Sessions)	Acadia C (F Sessions)	Sir Charles Tupper (G Sessions)
THURSDAY– SUNDAY	Registration in Nova Scotia Foyer, except Thursday evening registration will be in Acadia Prefunction. Thursday Breakfast and Lunch in Nova Scotia D; Breaks in Halifax Foyer. Friday and Saturday Breakfasts and Breaks in Nova Scotia Foyer, except Saturday afternoon Break will be in Acadia Prefunction. Lunches in Nova Scotia CD. Friday evening Members' Reception will be in the Compass Room. Sunday Ethics Workshop Breakfast and Breaks in Halifax B.			
THURSDAY				
09:00 – 17:00 Concurrents				
17:30 – 19:00	New Member Orientation Session and Reception			
19:00 – 22:00	Welcome Reception			
FRIDAY				
07:30 – 08:30	CAAA Liaisons' Breakfast (by invitation only)			
08:30 – 10:15				
10:45 – 12:15 Concurrents 1	Various Accounts	Tax Affects All	Comptabilité financière	
12:20 – 14:20				
14:25 – 15:55 Concurrents 2	Enhancing Audit Quality	Costing and Pricing	Une séance de discussion	
16:25 – 17:45	Publishers' Session: Thomson Nelson	Publishers' Session: PLP Publishing	Publishers' Session: CCH Canadian	
18:00 – 20:30				Members' Reception (Compass Room)
SATURDAY				
07:20 – 08:20	CAAA Education Committee Breakfast (by invitation only)			
08:20 – 09:35				
10:05 – 11:35 Concurrents 3	Controls and Behaviour	Talk about Standards	Prises de contact avec le terrain	IAS's Costs and Benefits
11:40 – 13:40				
13:45 – 15:15 Concurrents 4	Auditing Internationally	SOX Effects	Préoccupations environnementales, économiques et sociétales	Stakeholders' Stock Options
15:45 – 17:15 Concurrents 5	Ethics or the Law	Corporate Governance Matters	Les modèles d'équations structurales dans la recherche en comptabilité	
SUNDAY				
07:20 – 08:15				
08:15 – 12:00				
08:30 – 12:00				

Horaire

	Nova Scotia CD	Halifax A (Séances A)	Halifax B (Séances B)	Halifax C (Séances C)
JEUDI- DIMANCHE	Inscription dans le Nova Scotia Foyer; cependant, le jeudi soir, l'inscription se fera dans l'Acadia Prefunction. Jeudi : petit déjeuner et déjeuner dans la salle Nova Scotia D et pauses dans le Halifax Foyer. Vendredi et samedi : petits déjeuners et pauses dans le Nova Scotia Foyer, sauf la pause du samedi après-midi, qui aura lieu dans l'Acadia Prefunction. Déjeuners dans les salles Nova Scotia C et D. Vendredi soir : la réception à l'intention des membres se déroulera dans la salle Compass. Dimanche : atelier sur l'éthique, petit déjeuner et pauses dans la salle Halifax B.			
JEUDI				
09:00 – 17:00 Simultanées		Atelier de l'ACPC destiné aux étudiants de doctorat	La recherche qualitative en comptabilité (début à 13 h 30)	Apprentissage actif et enseignement
17:30 – 19:00				
19:00 – 22:00				
VENDREDI				
07:30 – 08:30				
08:30 – 10:15	Mot d'ouverture Séance plénière I			
10:45 – 12:15 Simultanées 1		Échange entre les chefs de département de comptabilité	Le Reper : Rapprocher la théorie enseignée en classe et la réalité du lieu de travail	Les mesures de la performance et le marché
12:20 – 14:20	Déjeuner du président			
14:25 – 15:55 Simultanées 2		Les défis propres à l'enseignement de la comptabilité — Un débat ouvert	La prolifération de XBRL — Possibilités en matière de recherche et d'enseignement	Grandir ou être absorbé
16:25 – 17:45	AGA / Réunion du Conseil de l'ACPC (Nova Scotia A)	Séances des éditeurs : John Wiley & Sons Canada	Séances des éditeurs : Pearson Education Canada	Séances des éditeurs : McGraw-Hill Ryerson
18:00 – 20:30				
SAMEDI				
07:20 – 08:20				
08:20 – 09:35	Séance plénière II			
10:05 – 11:35 Simultanées 3		Suivi de la deuxième plénière	Étude sur le télévoter	La gestion des comptes de régularisation
11:40 – 13:40	Déjeuner des membres			
13:45 – 15:15 Simultanées 4		L'adoption des IFRS et des Normes internationales d'audit (ISA) au Canada (I)	Remise du Prix Howard-Teall — Exposés des lauréats	Inférences sur la performance
15:45 – 17:15 Simultanées 5		L'adoption des IFRS et des Normes internationales d'audit (ISA) au Canada (II)	Étude de recherche sur la rétention des étudiants au Collège Seneca	Pot-pourri
DIMANCHE				
07:20 – 08:15			Petit déjeuner Atelier sur l'éthique	
08:15 – 12:00		Atelier sur l'éthique		
08:30 – 12:00		Évaluation du congrès et réunion de planification (sur invitation) (la salle Maritime)		

Horaire

	Acadia A (Séances D)	Acadia B (Séances E)	Acadia C (Séances F)	Sir Charles Tupper (Séances G)
JEUDI- DIMANCHE	Inscription dans le Nova Scotia Foyer; cependant, le jeudi soir, l'inscription se fera dans l'Acadia Prefunction. Jeudi : petit déjeuner et déjeuner dans la salle Nova Scotia D et pauses dans le Halifax Foyer. Vendredi et samedi : petits déjeuners et pauses dans le Nova Scotia Foyer, sauf la pause du samedi après-midi, qui aura lieu dans l'Acadia Prefunction. Déjeuners dans les salles Nova Scotia C et D. Vendredi soir : la réception à l'intention des membres se déroulera dans la salle Compass. Dimanche : atelier sur l'éthique, petit déjeuner et pauses dans la salle Halifax B.			
JEUDI				
09:00 – 17:00 Simultanées				
17:30 – 19:00	Réception et séance d'orientation des nouveaux membres			
19:00 – 22:00	Réception de bienvenue			
VENDREDI				
07:30 – 08:30	Petit déjeuner de liaison de l'ACPC (sur invitation)			
08:30 – 10:15				
10:45 – 12:15 Simultanées 1	Comptes divers	La fiscalité touche tout	Comptabilité financière	
12:20 – 14:20				
14:25 – 15:55 Simultanées 2	Améliorer la qualité des vérifications	L'établissement des coûts et l'établissement des prix	Une séance de discussion	
16:25 – 17:45	Séances des éditeurs : Thomson Nelson	Séances des éditeurs : PLP Publishing	Séances des éditeurs : CCH Canadienne	
18:00 – 20:30				Réception des membres (la salle Compass)
SAMEDI				
07:20 – 08:20	Petit déjeuner du Comité de formation (sur invitation)			
08:20 – 09:35				
10:05 – 11:35 Simultanées 3	Contrôles et comportement	Parlons des normes	Prises de contact avec le terrain	Les coûts et les avantages des SCI
11:40 – 13:40				
13:45 – 15:15 Simultanées 4	La comptabilité à l'échelle internationale	Les effets de la <i>Loi Sarbanes-Oxley</i>	Préoccupations environnementales, économiques et sociétales	Les options d'achat d'actions des parties prenantes
15:45 – 17:15 Simultanées 5	L'éthique ou la loi	Questions liées à la gouvernance d'entreprise	Les modèles d'équations structurales dans la recherche en comptabilité	
DIMANCHE				
07:20 – 08:15				
08:15 – 12:00				
08:30 – 12:00				

Thursday, May 31 / Jeudi 31 mai

PD Day / Journée de perfectionnement professionnel

PD Day Registration / Inscription Journée de PP

08:00 – 10:00

Nova Scotia Foyer /
Foyer Nova Scotia
Level 2 / Niveau 2

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Saint Mary's University / Université Saint Mary's



**SOBEY SCHOOL
OF BUSINESS**
at SAINT MARY'S UNIVERSITY

Breakfast / Petit déjeuner

08:15 – 09:00

Nova Scotia D
Level 2 / Niveau 2

Concurrent Workshops / Ateliers simultanés

Active Learning and Teaching (full-day workshop) / Apprentissage actif et enseignement (atelier d'une journée)

Presenter / Conférencière

Dr. Vianne Timmons, Vice-President, Academic Development at the University of Prince Edward Island / Mme Vianne Timmons, Ph. D., vice-rectrice à l'enseignement à l'Université de l'Île-du-Prince-Édouard

Dr. Timmons facilitates the Faculty Development Summer Institute: Active Learning in University and College Classrooms, at the UPEI. Following up on last year's popular PD day on Competency Based Education, this full day seminar will demonstrate active learning techniques that will help students develop the critical thinking, problem solving and communication skills they need in today's dynamic workplace.

Mme Timmons anime aussi des ateliers dans le cadre de l'institut d'été de l'Université de l'Île-du-Prince-Édouard pour le perfectionnement professionnel du corps professoral en matière d'apprentissage actif au collège et à l'université. En guise de suivi à la journée de perfectionnement professionnel sur la formation axée sur les compétences qui a remporté un franc succès l'année dernière, ce séminaire d'une journée permettra aux participants d'apprendre des techniques d'apprentissage actif qui aideront les étudiants à développer les aptitudes à la pensée critique, à la résolution de problèmes et à la communication qu'exige le milieu de travail dynamique d'aujourd'hui.

Thursday, May 31 / Jeudi 31 mai

PD Day / Journée de perfectionnement professionnel

CAAA PhD Workshop (full-day workshop) / Atelier de l'ACPC destiné aux étudiants de doctorat (atelier d'une journée)

***The Craft of Accounting Research: Planning, Performing,
and Publishing Research in Accounting & Auditing***

***L'art de la recherche comptable : planifier, réaliser de la
recherche en comptabilité et en vérification, et en publier les
résultats***

Sponsor / Commanditaire

CAAA / ACPC

Presenters / Conférenciers

Michel Magnan (Concordia University)

Patricia O'Brien (University of Waterloo)

Alan Webb (University of Waterloo)

This workshop is intended for doctoral students and junior faculty interested in writing research articles for scholarly journals in accounting. The workshop will concentrate on examining issues and problems involved in planning and performing research, as well as writing up and publishing results.

Cet atelier est destiné aux candidats au doctorat et aux professeurs en début de carrière qui veulent rédiger des articles de recherche aux fins de publication dans des revues savantes en comptabilité. Au cours de cet atelier, on examinera les enjeux et les problèmes propres à la planification et à la réalisation de travaux de recherche ainsi qu'à la rédaction et à la publication des résultats.

Qualitative Research in Accounting: Overview and Demystification (half day) / La recherche qualitative en comptabilité : aperçu et démystification (atelier d'une demi-journée)

Presenter / Conférencier

Yves Gendron (Université Laval)

The objective of the session is twofold: (1) to provide participants with a better awareness of the most significant methodological aspects of qualitative research; and (2) to discuss and demystify the challenges involved in publishing qualitative papers in accounting journals.

La séance vise deux objectifs, soit 1) sensibiliser les participants aux aspects d'ordre méthodologique les plus importants de la recherche qualitative et 2) discuter des défis liés à la publication des résultats de travaux de recherche qualitative dans des revues de comptabilité et démystifier ces défis.



Thursday, May 31 / Jeudi 31 mai

PD Day / Journée de perfectionnement professionnel

Concurrent Sessions 1 / Premier bloc de séances simultanées

09:00 – 10:30

Active Learning and Teaching 1 /

Première séance de l'atelier Apprentissage actif et enseignement

Halifax C

Level 2 / Niveau 2

CAAA PhD Workshop Session 1 /

Première séance de l'atelier de l'ACPC destiné aux étudiants de doctorat

Halifax A

Level 2 / Niveau 2

Coffee Break / Pause café

10:30 – 11:00

Halifax Foyer /

Foyer Halifax

Level 2 / Niveau 2

Concurrent Sessions 2 / Deuxième bloc de séances simultanées

11:00 – 12:30

Active Learning and Teaching 2 /

Deuxième séance de l'atelier Apprentissage actif et enseignement

Halifax C

Level 2 / Niveau 2

CAAA PhD Workshop Session 2 /

Deuxième séance de l'atelier de l'ACPC destiné aux étudiants de doctorat

Halifax A

Level 2 / Niveau 2

PD Day registration — afternoon session /

Journée de perfectionnement professionnel — Inscription à la séance de l'après-midi

11:30 – 12:30

Nova Scotia Foyer /

Foyer Nova Scotia

Level 2 / Niveau 2

Lunch / Déjeuner

12:30 – 13:30

Nova Scotia D

Level 2 / Niveau 2

Thursday, May 31 / Jeudi 31 mai

PD Day / Journée de perfectionnement professionnel

PD Day registration — afternoon session /

Journée de perfectionnement professionnel — Inscription à la séance de l'après-midi

13:15 – 13:30

Nova Scotia Foyer /

Foyer Nova Scotia

Level 2 / Niveau 2

Concurrent Sessions 3 / Troisième bloc de séances simultanées

13:30 – 15:00

Active Learning and Teaching 3 /

Troisième séance de l'atelier Apprentissage actif et enseignement

Halifax C

Level 2 / Niveau 2

CAAA PhD Workshop Session 3 /

Troisième séance de l'atelier de l'ACPC destiné aux étudiants de doctorat

Halifax A

Level 2 / Niveau 2

Qualitative Research in Accounting: Overview and Demystification 1 /

**Première séance de l'atelier La recherche qualitative en comptabilité :
aperçu et démystification**

Halifax B

Level 2 / Niveau 2

Coffee Break / Pause café

15:00 – 15:30

Halifax Foyer /

Foyer Halifax

Level 2 / Niveau 2

Concurrent Sessions 4 / Quatrième bloc de séances simultanées

15:30 – 17:00

Active Learning and Teaching 4 /

Quatrième séance de l'atelier Apprentissage actif et enseignement

Halifax C

Level 2 / Niveau 2

CAAA PhD Workshop Session 4 /

Quatrième séance de l'atelier de l'ACPC destiné aux étudiants de doctorat

Halifax A

Level 2 / Niveau 2

Qualitative Research in Accounting: Overview and Demystification 2 /

**Deuxième séance de l'atelier La recherche qualitative en comptabilité :
aperçu et démystification**

Halifax B

Level 2 / Niveau 2

Thursday, May 31 / Jeudi 31 mai

PD Day / Journée de perfectionnement professionnel

Conference registration / Inscription

16:00 – 19:00 Sponsor of conference programs /
Acadia Prefunction Commanditaire des programmes du congrès

Level 1 / Niveau 1 **John Wiley and Sons Canada Ltd.**

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Commanditaire des sacs du congrès

Saint Mary's University / Université Saint Mary's



**SOBEY SCHOOL
OF BUSINESS**
at SAINT MARY'S UNIVERSITY

New Member Orientation Session and Reception / Réception et séance d'orientation des nouveaux membres

17:30 – 19:00 Sponsor / Commanditaire

Acadia A **CAAA / ACPC**
Level 1 / Niveau 1



Chairs / Animateurs

Janet Morrill
(University of Manitoba)

Brock Dykeman
(Malaspina University
College)

Welcome Reception / Réception de bienvenue

19:00 – 22:00 Sponsor / Commanditaire

Acadia ABC **Canadian Institute of Chartered Accountants /**
Level 1 / Niveau 1 **L'Institut Canadien des Comptables Agréés**



**Chartered
Accountants
of Canada**

Chair / Animatrice

Janet Morrill
(University of Manitoba)

Friday, June 1 / Vendredi 1 juin

Conference registration / Inscription

07:00 – 16:30

Nova Scotia Foyer /
Foyer Nova Scotia
Level 2 / Niveau 2

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Saint Mary's University / Université Saint Mary's



Breakfast / Petit déjeuner

07:30 – 08:30

Nova Scotia Foyer /
Foyer Nova Scotia
Level 2 / Niveau 2

CAAA Liaisons Breakfast /

Petit déjeuner à l'intention des agents de liaison de l'ACPC

07:30 – 08:30

(by invitation only / sur invitation seulement)

Acadia A
Level 1 / Niveau 1

Sponsor / Commanditaire
CAAA / ACPC



Chair / Animatrice

Janet Morrill
(University of Manitoba)

Opening Remarks and Plenary Session I / Mots d'ouverture et Première plénière

08:30 – 10:15

Nova Scotia CD
Level 2 / Niveau 2

Sponsor / Commanditaire

Accounting Education Foundation of Nova Scotia



Jeff Power (Saint Mary's University)

Janet Morrill (University of Manitoba)

Shyam Sunder (AAA President)

Speaker / Conférencière

Ms. Sheila Fraser, Auditor General of Canada / Vérificatrice générale du Canada

Challenges and Priorities for Federal Government Accounting and Auditing

*Défis et priorités au matière de comptabilité et de
vérification au gouvernement fédéral*

Moderator / Modératrice

Joan Conrod
(Dalhousie University)

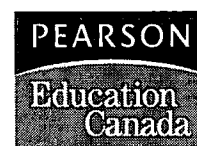
Coffee Break / Pause café

10:15 – 10:45

Nova Scotia Foyer /
Foyer Nova Scotia
Level 2 / Niveau 2

Sponsor / Commanditaire

Pearson Education Canada



Friday, June 1 / Vendredi 1 juin

Concurrent Sessions 1 / Premier bloc de séances simultanées

10:45 – 12:15

Session / Séance 1A

Halifax A
Level 2 / Niveau 2

Canadian Accounting Department Heads' Interchange
Échange d'information entre les chefs de département de comptabilité d'établissements canadiens

Sponsor / Commanditaire
CAAA / ACPC



Moderators / Modératrices

Joan Conrod
(Dalhousie University)
Merridee Bujaki
(University of Ottawa)

Session / Séance 1B

Halifax B
Level 2 / Niveau 2

Education — PD Net: Bridging Classroom Theory and Workplace Reality

Le Reper: Rapprocher la théorie enseignée en classe et la réalité du lieu de travail

Sponsor / Commanditaire
CCH Canadian / CCH Canadienne



CCH

a Wolters Kluwer business

Presenters / Conférenciers

Cameron Mackenzie (Director, Professional Services, CGA-Canada)
David Pleasance (Key Account Manager, CCH Canadian)

Moderator / Modérateur

David McPeak
(CGA-Canada)

Session / Séance 1C

Halifax C
Level 2 / Niveau 2

Research — Performance Measures and the Market
Recherche — Les mesures de la performance et le marché

*"Do Investors Delay Their Responses to Earnings?
An Investigation of the Interdependence of the
Information Content of Earnings and SEC Filings"*

Hai Lu (University of Toronto)

*"Autocorrelation and Stock Price Forecasts: An
Implementation of the Residual Income Model"*

Huong Higgins (Worcester Polytechnic Institute)

*"Comprehensive Income: Who's Afraid
of Performance Reporting?"*

Linda S. Bamber* (University of Georgia)

Kathy R. Petroni (Michigan State University)

John X. Jiang (Michigan State University)

Isabel Y. Wang (Michigan State University)

Moderator / Modérateur

Heibatollah Sami
(Lehigh University)

Discussant / Discutant

Desmond Tsang
(McGill University)

Discussant / Discutant

Changling Chen
(University of Waterloo)

Discussant / Discutant

Kin Lo
(University of British
Columbia)

* Presenter / Donne l'exposé.

Friday, June 1 / Vendredi 1 juin

Session / Séance 1D

Acadia A
Level 1 / Niveau 1

Research — Various Accounts **Recherche — Comptes divers**

"Accountability in Crisis: Financialization and the Office of the Comptroller General in Canada"

Clinton Free* (Queen's University)

Vaughan Radcliffe (University of Western Ontario)

"Accounting for a Nation's Beginnings: Financial Reporting Challenges Arising from the Formation of the Dominion of Canada"

Ron Baker* (University of Regina)

Morina D. Rennie* (University of Regina)

"Accounting for Enron: The New Organizational Context of Professional Work"

Yves Gendron* (Laval University)

Helen Lam (Athabasca University)

Roy Suddaby (University of Alberta)

Moderator / Modératrice

Irene Gordon
(Simon Fraser University)

Discussant / Discutant

Sandy Qu
(York University)

Discussant / Discutant

Cameron Graham
(York University)

Discussant / Discutant

Vaughan Radcliffe
(University of Western Ontario)

Session / Séance 1E

Acadia B
Level 1 / Niveau 1

Research — Tax Affects All **Recherche — La fiscalité touche tout**

"Pre-Retirement Withdrawals"

Amin Mawani* (York University)

Suzanne Paquette (Laval University)

"How Do Tax and Financial Reporting Policies Affect Cross-border Mergers and Acquisitions?"

Devan Mescall (University of Waterloo)

"Employee Options and Capital Structure when Options Have No Tax Impact"

Mark R. Huson* (University of Alberta)

Christopher Anderson (Cornell University)

Thomas Matthews (University of Alberta)

Moderator / Modérateur

Peter Secord
(Saint Mary's University)

Discussant / Discutant

Pat Corkum
(Acadia University)

Discussant / Discutant

Glenn Feltham
(University of Manitoba)

Discussant / Discutant

Ling Chu
(Wilfrid Laurier University)

* Presenter / Donne l'exposé.

Friday, June 1 / Vendredi 1 juin

Session / Séance 1F

Acadia C

Level 1 / Niveau 1

Recherche — Comptabilité financière

*"Pertinence de l'information volontaire divulguée
sur les sites web des entreprises"*

Samir Trabelsi* (Université Brock)

*"Pertinence de l'information financière et non financière
relative aux frais de recherche et de développement"*

Sylvie Berthelot* (Université de Moncton)

Réal Labelle (HEC Montréal)

"Comptabilité et valorisation à l'introduction sur Alternext"

Patrick Boisselier* (IAE de Lille)

Dominique Dufour (Université de Nice Sophia Antipolis)

Moderator / Modérateur

Jean-François Henri
(Université Laval)

Discussant / Discutant

Pascale Lapointe-Antunes
(Université Brock)

Discussant / Discutant

Samir Trabelsi
(Université Brock)

Discussant / Discutant

Pascale Lapointe-Antunes
(Université Brock)

President's Lunch / Déjeuner de la présidente

12:20 – 14:20

Nova Scotia CD

Level 2 / Niveau 2

Sponsor / Commanditaire

CGA-Canada



Certified General
Accountants Association
of Canada

Speaker / Conférencier

Shyam Sunder, AAA President and James L. Frank Professor of
Accounting, Economics, and Finance, Yale University

Shyam Sunder, président de l'AAA et James L. Frank Professor
of Accounting, Economics, and Finance, Yale University

Chair / Présidente

Janet Morrill
(University of Manitoba)

Presentation of the Haim Falk Award / Remise du Prix Haim Falk

Winner / Gagnant

Gordon D. Richardson (University of Toronto)

Presenter / Présentateur

Thomas W. Scott (University of Alberta)

Presentation of the L. S. Rosen Award / Remise du Prix L. S. Rosen

Winner / Gagnant

Donald G. A. Carter (CA School of Business (CASB))

Presenter / Présentateur

Angela Downey (University of Lethbridge)

* Presenter / Donne l'exposé.

Friday, June 1 / Vendredi 1 juin

Concurrent Sessions 2 / Deuxième bloc de séances simultanées

14:25 – 15:55

Session / Séance 2A

Halifax A

Level 2 / Niveau 2

**Education — Challenges in Accounting Education —
An Open Forum Discussion**

**Formation — Les défis propres à l'enseignement de la
comptabilité — Un débat ouvert**

Presenters

Sandy Hilton (University of Alberta), "Curriculum Design"

Merridee Bujaki (University of Ottawa), "Teaching the Current Generation"

Ian Feltmate (Acadia University), "Teaching with Technology"

Marg Forbes (The Forbes Solution), "Assessing Competence"

Monique Levesque (University of Moncton), "Team Work / Group Work"

Jeff Power and Pat Robinson (Saint Mary's University),
"Corporate Social Responsibility"

Conférencières et conférenciers

Sandy Hilton (Université de l'Alberta), « La conception d'un programme d'études »

Merridee Bujaki (Université d'Ottawa), « Enseigner à la génération actuelle »

Ian Feltmate (Université Acadia), « L'enseignement à l'aide de la technologie »

Marg Forbes (The Forbes Solution), « L'évaluation de la compétence »

Monique Levesque (Université de Moncton), « Travail d'équipe ou travail de groupe »

Jeff Power et Pat Robinson (Université Saint Mary's),
« La responsabilité sociale des sociétés »

Moderator / Modérateur

Sandy Hilton
(University of Alberta)

Session / Séance 2B

Halifax B

Level 2 / Niveau 2

**Education — The Spread of XBRL —
Research and Teaching Opportunities**

**Formation — La prolifération de XBRL —
Possibilités en matière de recherche et d'enseignement**

Presenter / Conférencier

Gerald Trites (Canadian Institute of Chartered Accountants /
L'Institut Canadien des Comptables Agréés)

Moderator / Modérateur

David Bateman
(Saint Mary's University)

Friday, June 1 / Vendredi 1 juin

Session / Séance 2C

Halifax C

Level 2 / Niveau 2

Research — Grow or Be Taken Over

Recherche — Grandir ou être absorbé

"A Re-examination of Australian Evidence of Directors' Recommendations on Takeover Bids and Management of Earnings"

Philip T. Sinnadurai* (Macquarie University)

Lu W. Liu (Macquarie University)

"Managerial Empire Building and Firm Disclosure"

Ole-Kristian Hope* (University of Toronto)

Wayne Thomas (University of Oklahoma)

"The Characteristics and Fate of 'Take Me Over' Firms"

Derek K. Oler* (Indiana University)

Kevin R. Smith (University of Kansas)

Moderator / Modérateur

Desmond Tsang
(McGill University)

Discussant / Discutant

Xiaofei Song
(Saint Mary's University)

Discussant / Discutant

Linda S. Bamber
(University of Georgia)

Discussant / Discutant

Shiheng Wang
(Queen's University)

Session / Séance 2D

Acadia A

Level 1 / Niveau 1

Research — Enhancing Audit Quality

Recherche — Améliorer la qualité des vérifications

"The Effect of Real-Time Review-by-Interview on Auditors' Procedures and Performance"

Edward M. Bamber* (University of Georgia)

Elizabeth A. Payne (University of Mississippi)

Robert J. Ramsay (University of Georgia)

"Enhancing the Quality of the Audit Enquiry Process: A Research Note"

Guoping Liu (Ryerson University)

"Audit Committee Member Investigation of Significant Accounting Decisions"

Bradley Pomeroy (University of Alberta)

Moderator / Modératrice

Flora Niu
(Wilfrid Laurier University)

Discussant / Discutant

Susan McCracken
(University of Toronto)

Discussant / Discutant

Philip Beaulieu
(University of Calgary)

Discussant / Discutant

Natalia Kotchetova
(University of Waterloo)

* Presenter / Donne l'exposé.

Friday, June 1 / Vendredi 1 juin

Session / Séance 2E

Acadia B
Level 1 / Niveau 1

Research — Costing and Pricing

Recherche — L'établissement des coûts et l'établissement des prix

"Towards a Theory of Activity-Based Costing (ABC): Structural Foundations, Value Equivalence of All ABC Systems, and Empirical Implications"

Hemantha S. Herath* (Brock University)

Amin H. Amershi (McMaster University)

"Availability of Information, Value of Information, and Asset Price: Evidence from Experimental Asset Markets"

Ping Zhang* (University of Toronto)

Lucy Ackert (Kennesaw State University)

Bryan Church (Georgia Institute of Technology)

"The Use of Cost Information in Pricing Decisions: Empirical Evidence"

Sylvia H. Hsu (York University)

Moderator / Modérateur

Leslie Berger
(University of Waterloo)

Discussant / Discutant

Ganesh Vaidyanathan
(University of Saskatchewan)

Discussant / Discutant

Glen Kobussen
(University of Saskatchewan)

Discussant / Discutant

Suresh Kalagnanam
(University of Saskatchewan)

Session / Séance 2F

Acadia C
Level 1 / Niveau 1

Recherche — Une séance de discussion

"Les défis de carrière des jeunes professeurs de comptabilité"

Yves Gendron* (Université Laval)

Michel Magnan (Université Concordia)

Louise Côté (HEC Montréal)

Moderator / Modérateur

Samir Trabelsi
(Université Brock)

Coffee Break / Pause café

15:55 – 16:25

Sponsor / Commanditaire

Nova Scotia Foyer/
Foyer Nova Scotia
Level 2 / Niveau 2

Thomson Nelson

THOMSON
★
NELSON

* Presenter / Donne l'exposé.

Friday, June 1 / Vendredi 1 juin

CAAA Annual General Meeting / Assemblée générale annuelle de l'ACPC

16:25 – 17:45

Nova Scotia A

Level 2 / Niveau 2

CAAA Board Meeting / Réunion du Conseil d'administration de l'ACPC

17:45 – 18:00

Nova Scotia A

Level 2 / Niveau 2

Concurrent Presentations by Publishers / Exposés simultanés donnés par les éditeurs

16:25 – 17:55

Halifax A

Level 2 / Niveau 2

John Wiley and Sons Canada Limited

Using Technology in Teaching Accounting Courses / L'utilisation de la technologie dans l'enseignement des cours de comptabilité

Halifax B

Level 2 / Niveau 2

Pearson Education Canada

MyAccountingLab Workshop / Atelier sur l'outil MyAccountingLab

Halifax C

Level 2 / Niveau 2

McGraw-Hill Ryerson Ltd.

The Value of Online Assessment: Survey Results from McGraw-Hill Ryerson / La valeur de l'évaluation en ligne : les résultats d'un sondage réalisé par McGraw-Hill Ryerson

Acadia A

Level 1 / Niveau 1

Thomson Nelson

Accounting Technology — Financial Statement Tutorials and ThomsonNOW! For Managerial Accounting / La technologie comptable — Tutoriels sur les états financiers et ThomsonNOW! pour la comptabilité de management

Acadia B

Level 1 / Niveau 1

PLP Publishing

McIvers — An Accounting Simulation / McIvers — Une simulation comptable

Acadia C

Level 1 / Niveau 1

CCH Canadian / CCH Canadienne

Accounting Research Manager — One stop research tool / Accounting Research Manager — Outil de recherche efficace

Members' Reception / Réception à l'intention des membres

18:00 – 20:30

Compass Room

Level 2 / Niveau 2

Sponsors / Commanditaires

Hong Kong Polytechnic University /

Journal of Contemporary Accounting and Economics

CMA Nova Scotia /

CMA Nouvelle-Écosse



**Certified
Management
Accountants**

Chair / Animatrice

Angela Downey
(University of Lethbridge)

Saturday, June 2 / Samedi 2 juin

Conference registration / Inscription

07:20 – 10:05 Sponsor of conference programs /
Nova Scotia Foyer / Commanditaire des programmes du congrès
Foyer Nova Scotia **John Wiley and Sons Canada Ltd.**
Level 2 / Niveau 2 Sponsor of conference bags /
Commanditaire des sacs du congrès
Saint Mary's University / Université Saint Mary's

Breakfast / Petit déjeuner

07:20 – 08:20 Sponsors / Commanditaires
Nova Scotia Foyer / **Acadia University**
Foyer Nova Scotia **Dalhousie University**
Level 2 / Niveau 2



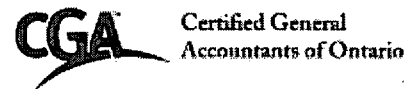
CAAA Education Committee Breakfast / Petit déjeuner du Comité de formation de l'ACPC

07:20 – 08:20 (by invitation only / sur invitation seulement)
Acadia A Sponsor / Commanditaire
Level 1 / Niveau 1 **CAAA / ACPC**



Education Plenary Session 2 / Plénière sur la formation

08:20 – 09:35 **"Active Learning and Teaching"**
Nova Scotia CD Sponsor / Commanditaire
Level 2 / Niveau 2 **CGA Ontario**



Presenter / Conférencière

Dr. Vianne Timmons, Vice-President of Academic Development,
University of Prince Edward Island

Mme Vianne Timmons, Ph. D., vice-rectrice à l'enseignement à
l'Université de l'Île-du-Prince-Édouard

Moderator / Modérateur

Marg Forbes
(The Forbes Solution)

Coffee Break / Pause café

09:35 – 10:05
Nova Scotia Foyer /
Foyer Nova Scotia
Level 2 / Niveau 2

Saturday, June 2 / Samedi 2 juin

Concurrent Sessions 3 / Troisième bloc de séances simultanées

10:05 – 11:35

Session / Séance 3A

Halifax A
Level 2 / Niveau 2

Education Plenary Follow-up — “Partnering with Students for Evaluation”

Suivi de la plénière sur la formation — “Création de partenariats avec les étudiants aux fins d’évaluation”

Presenter / Conférencière

Dr. Vianne Timmons, Vice-President of Academic Development, University of Prince Edward Island.

Mme Vianne Timmons, Ph. D., vice-rectrice à l’enseignement à l’Université de l’Île-du-Prince-Édouard

Moderator / Modératrice

Marg Forbes
(The Forbes Solution)

Session / Séance 3B

Halifax B
Level 2 / Niveau 2

Education — Clicker Study

Formation — Étude sur le téléviseur

Presenters / Conférenciers

Barbara Trenholm (University of New Brunswick)

Bob Sproule (University of Waterloo)

Moderator / Modératrice

Karen Lightstone
(Saint Mary’s University)

Session / Séance 3C

Halifax C
Level 2 / Niveau 2

Research — Managing Accruals

Recherche — La gestion des comptes de régularisation

“Compare the Quality of Accruals for GAAP vs. Non-GAAP Summary Performance Measures in Financial Reporting”

Desmond Tsang (McGill University)

“The Private Company Discount and Earnings Quality”

Justin Jin* (University of Toronto)

Gus De Franco (University of Toronto)

Ilanit Gavious (Ben-Gurion University)

Gordon D. Richardson (University of Toronto)

“Accruals Management under Changing Regimes of Reporting Financial Performance”

Vasiliki E. Athanasakou* (University of Manchester)

Norman C. Strong (University of Manchester)

Martin Walker (University of Manchester)

Moderator / Modérateur

Sean Robb (University of Central Florida)

Discussant / Discutant

Heather Wier
(University of Alberta)

Discussant / Discutant

Huong Higgins
(Worcester Polytechnic Institute)

Discussant / Discutant

Pascale Lapointe-Antunes
(Brock University)

* Presenter / Donne l’exposé.

Saturday, June 2 / Samedi 2 juin

Session / Séance 3D

Acadia A
Level 1 / Niveau 1

Research — Controls and Behaviour **Recherche — Contrôles et comportement**

"The Influence of Relative Perceived Contribution and Rewards on Performance Outcome Satisfaction"

Glen P. Kobussen* (University of Saskatchewan)
Suresh Kalagnanam (University of Saskatchewan)
Ganesh Vaidyanathan (University of Saskatchewan)

"The Moderating Effects of Hierarchy and Control Systems on the Relationship between Budgetary Participation and Performance"

Johnny Jermias* (Simon Fraser University)
Trisnawati Setiawan (University of Persada Indonesia, YAI)

"The Effect of Involvement and Privacy Policy Disclosure on Individuals' Privacy Behaviour"

Won Gyun No* (University of Waterloo)
Efrim Boritz (University of Waterloo)
R. P. Sundarraj (University of Waterloo)

Moderator / Modératrice

Maureen Gowing
(University of Windsor)

Discussant / Discutant

Leslie Berger
(University of Waterloo)

Discussant / Discutant

Alan Webb
(University of Waterloo)

Discussant / Discutant

Irene Gordon
(Simon Fraser University)

Session / Séance 3E

Acadia B
Level 1 / Niveau 1

Research — Talk about Standards **Recherche — Parlons des normes**

"Standards Wars versus Regulatory Competition in Accounting: A Case Study of the Accounting Standards Authority of Canada"

Alan J. Richardson (York University)

"Accounting for the Co-operative Difference: An Exploration of Financial Reporting for Co-ops"

Elizabeth A. Hicks* (Mount Saint Vincent University)
John Maddocks* (Saint Mary's University)
Tom Webb (Saint Mary's University)
Alan J. Robb (Saint Mary's University)

"The Completeness Reservation in Canadian Not-for-Profit Audit Reports"

Philip Creighton (Private practice)

"Assurance Statements in Sustainability Reports"

Irene M. Herremans* (University of Calgary)
Jamal A. Nazari (University of Calgary)

Moderator / Modératrice

Nicola Young
(Saint Mary's University)

Discussant / Discutant

Ian Hague
(Canadian Institute of Chartered Accountants)

Discussant / Discutant

Ian Hague
(Canadian Institute of Chartered Accountants)

Discussant / Discutant

Greg Shields
(Canadian Institute of Chartered Accountants)

Discussant / Discutant

Greg Shields
(Canadian Institute of Chartered Accountants)

* Presenter / Donne l'exposé.

Saturday, June 2 / Samedi 2 juin

Session / Séance 3F

Acadia C

Level 1 / Niveau 1

Recherche — Prises de contact avec le terrain

"Enquête sur la réceptivité des banquiers face aux traitements différentiels"

Jocelyne Gosselin (Université du Québec à Trois-Rivières)

Benoit Lavigne* (Université du Québec à Trois-Rivières)

"Contrôle de la conformité de l'information financière des sociétés cotées aux normes comptables par l'AMF en France : Analyse comparative avec deux modèles anglo-américains (la SEC et le FRRP)"

Phu Dao-Le Flécher (Reims Management School)

"The Design of Performance Measurement System (PMS): The Gap between Managers and Management Accountants. The Case of a Large French Company"

Cheffi Walid* (Université Paris 5 et Université Paris Dauphine)

Beldi Adel (ESC Chambéry)

Moderator / Modératrice

Sylvie Berthelot
(Université de Moncton)

Discussant / Discutant

Paul-Victor Paré
(Université Laval)

Discussant / Discutant

Louise Côté
(HEC Montréal)

Discussant / Discutant

Benoit Lavigne
(Université du Québec à Trois-Rivières)

Session / Séance 3G

Sir Charles Tupper

Level 1 / Niveau 1

Research — IAS's Costs and Benefits

Recherche — Les coûts et les avantages des SCI

"International Accounting Standards, Institutional Infrastructures, and Costs of Equity Capital around the World"

Jeong-Bon Kim* (Concordia University and Hong Kong Polytechnic University)

Haina Shi (Hong Kong Polytechnic University)

"International GAAP Differences: The Impact on Foreign Analysts"

Michael Welker* (Queen's University)

Hongping Tan (University of Northern British Columbia)

Kee-Hong Bae (Queen's University)

"The Voluntary Adoption of International Accounting Standards and Loan Contracting around the World"

Cheong H. Yi* (Hong Kong Polytechnic University)

Judy S.L. Tsui (Hong Kong Polytechnic University)

Jeong-Bon Kim (Concordia University and Hong Kong Polytechnic University)

Moderator / Modérateur

Ian Hutchinson
(Acadia University)

Discussant / Discutant

Cameron Morrill
(University of Manitoba)

Discussant / Discutant

Pat O'Brien
(University of Waterloo)

Discussant / Discutant

Andrews Oppong
(Dalhousie University)

* Presenter / Donne l'exposé.

Saturday, June 2 / Samedi 2 juin

Members' Lunch / Déjeuner des membres

11:40 – 13:40

Nova Scotia CD
Level 2 / Niveau 2

Sponsor / Commanditaire

CMA Canada



**Certified
Management
Accountants**

Canada

Speaker / Conférencier

Steve F. Vieweg, President and CEO, CMA Canada

Steve F. Vieweg, président et chef de la direction de CMA
Canada

Chair / Animatrice

Angela Downey
(University of Lethbridge)

Howard Teall Innovation in Accounting Education Award / Concours Howard Teall sur l'innovation dans l'enseignement de la comptabilité

First Prize / Premier prix

*"Integrating Accounting Knowledge and Skills Acquisition:
The Graduating to Business Conference"*

Darlene Bay (Brock University) and Gail Cook
(Brock University)

Second Prize / Deuxième prix

"'Bois de Veine' Consulting Engagement"

Mario Côté (Université de Sherbrooke), Lyne Couture
(Université de Sherbrooke), Andrée Daoust (Ordre des
comptables agréés du Québec), Pierrette Doré (Université
du Québec en Abitibi-Témiscamingue), Guylaine Duval
(Université du Québec à Chicoutimi), Jacques Fortin (HEC
Montréal), Pascale Lapointe-Antunes (Brock University),
Michel Morin (Université du Québec à Trois-Rivières), and
Michel Vézina (HEC Montréal)

Case Competition Awards / Lauréats du concours d'étude de cas

English Case Winner / Lauréats du vole Anglophone du concours

*"'Bois de Veine' Consulting Engagement
— A Tax Planning Case Study"*

Pierrette Doré (Université du Québec en Abitibi-
Témiscamingue)

French Case Winner / Lauréats du vole francophone du concours

"Transition Therapeutics inc."

Diane Paul (HEC Montréal) and Philémon Rakoto
(HEC Montréal)

Saturday, June 2 / Samedi 2 juin

Presentation of Estey Award / Remise du prix Estey

Winners / Lauréates

Mike Kuratczyk (University of Waterloo)

Omar Hanif (University of Waterloo)

Chairs / Animatrices

Sally Gunz
(University of Waterloo)

Angela Downey
(University of Lethbridge)

Presentation of Retiring CAAA Board Members' Plaques / Remise des plaques aux membres sortants du Conseil d'administration de l'ACPC

Concurrent Sessions 4 / Quatrième bloc de séances simultanées

13:45 – 15:15

Session / Séance 4A

Halifax A

Level 2 / Niveau 2

***Education — Adopting IFRS and International
Standards on Auditing in Canada (I)***

***Formation — L'adoption des IFRS et des Normes
internationales d'audit (ISA) au Canada (I)***

Sponsor / Commanditaire

**Institute of Chartered Accountants of Ontario /
L'Institut des comptables agréés de l'Ontario**

Presenters / Conférenciers

Ian Hague, Principal, Accounting Standards — Canadian
Institute of Chartered Accountants / Directeur de projets,
Service des normes comptables — L'Institut Canadien des
Comptables Agréés

Greg Shields, Director, Assurance Standards — Canadian
Institute of Chartered Accountants / Directeur, Normes de
certification — L'Institut Canadien des Comptables Agréés

Tim Forristal, Vice-President, Education — Canadian Institute of
Chartered Accountants / Vice-président, Formation — L'Institut
Canadien des Comptables Agréés



Chartered
Accountants
of Ontario

Moderator / Modératrice

Marg Forbes
(The Forbes Solution)

Saturday, June 2 / Samedi 2 juin

Session / Séance 4B

Halifax B
Level 2 / Niveau 2

Howard Teall Innovation in Accounting Education Award — Winners' Presentations

Remise du Prix Howard-Teall pour l'innovation dans l'enseignement de la comptabilité — Exposés des lauréats

Sponsor / Commanditaire

CAAA / ACPC



First Prize / Premier prix

Darlene Bay* (Brock University) and Gail Cook (Brock University)
"Integrating Accounting Knowledge and Skills Acquisition:
The Graduating to Business Conference"

Second Prize / Deuxième prix

Mario Côté (Université de Sherbrooke), Lyne Couture (Université de Sherbrooke), Andrée Daoust (Ordre des comptables agréés du Québec), Pierrette Doré* (Université du Québec en Abitibi-Témiscamingue), Guylaine Duval (Université du Québec à Chicoutimi), Jacques Fortin (HEC Montréal), Pascale Lapointe-Antunes (Brock University), Michel Morin (Université du Québec à Trois-Rivières), and Michel Vézina (HEC Montréal)
"Bois de Veine' Consulting Engagement"

Chair / Animatrice

Monique Levesque
(University of Moncton)

Session / Séance 4C

Halifax C
Level 2 / Niveau 2

Research — Inferences about Performance

Recherche — Inférences sur la performance

"The Effect of Meeting or Missing Earnings Expectations on Information Asymmetry"

Kin Lo* (University of British Columbia)

Stephen Brown (Emory University)

Stephen A. Hillegeist (INSEAD)

"S&P 500 Index Revisited: Do Index Inclusion Announcements Convey Information about Firms' Future Performance?"

Tom Scott* (University of Alberta)

Karel Hrazdil (University of Alberta)

"Do Analysts Who Issue Cash Flow Forecasts Predict More Accurate Earnings?"

Shiheng Wang* (Queen's University)

Choong-Yuel Yoo (Queen's University)

Jinhan Pae (Queen's University)

Moderator / Modérateur

Xia Chen (University of
British Columbia)

Discussant / Discutant

Jinhan Pae
(Queen's University)

Discussant / Discutant

Mozaffar Kahn
(Massachusetts Institute of
Technology)

Discussant / Discutant

Derek K. Oler
(Indiana University)

* Presenter / Donne l'exposé.

Saturday, June 2 / Samedi 2 juin

Session / Séance 4D

Acadia A
Level 1 / Niveau 1

Research — Auditing Internationally

Recherche — La comptabilité à l'échelle internationale

"Do Auditing Standards Improve the Accounting Disclosure and Information Environment of Public Companies? Evidence from the Emerging Markets in China"

Heibatollah Sami* (Lehigh University)

Haiyan Zhou (University of Texas – Pan American)

"Ownership Structure, Agency Problems, and Auditor Choice: Evidence from Western European Firms"

Sadok el Ghoul* (University of Alberta)

Omrane Guedhami (Memorial University of Newfoundland)

Jeffrey A. Pittman (Hong Kong University of Science and Technology and Memorial University of Newfoundland)

"Why Big 4 Firms Are Not Preferred in an Emerging Market: An Empirical Analysis of Auditor Switches from Big 4 to Local Firms in China"

Xijia Su* (City University of Hong Kong)

Xi Wu (Central University of Finance & Economics, China)

Jeong-Bon Kim (Concordia University and Hong Kong Polytechnic University)

Charles Chen (City University of Hong Kong)

Moderator / Modérateur

Granville Ansong
(Saint Mary's University)

Discussant / Discutant

Morina D. Rennie
(University of Regina)

Discussant / Discutant

Janet Morrill
(University of Manitoba)

Discussant / Discutant

Michael Bamber
(University of Georgia)

Session / Séance 4E

Acadia B
Level 1 / Niveau 1

Research — SOX Effects

Recherche — Les effets de la Loi Sarbanes-Oxley

"Informedness and Consensus of Accounting Information post Sarbanes-Oxley Act: High-Tech Firms versus Low-Tech Firms"

Sung S. Kwon* (York University)

Liona Lai (York University)

Brian Gaber (York University)

"Internal and External Monitoring, Regulations and Quality of Financial Reporting: Evidence from the 2002 Sarbanes-Oxley Act"

Yan Li* (University of Alberta)

Jennifer L. Kao (University of Alberta)

Sati P. Bandyopadhyay (University of Waterloo)

"The Impact of Sarbanes-Oxley Act on Information Quality in Capital Markets"

Yanmin Gao* (University of Alberta)

Joy Begley (University of British Columbia)

Qiang Cheng (University of British Columbia)

Moderator / Modérateur

Bruce McConomy
(Wilfrid Laurier University)

Discussant / Discutant

Alistair Lawrence
(University of Toronto)

Discussant / Discutant

Gordon Richardson
(University of Toronto)

Discussant / Discutant

Justin Jin
(University of Toronto)

* Presenter / Donne l'exposé.

Saturday, June 2 / Samedi 2 juin

Session / Séance 4F

Acadia C
Level 1 / Niveau 1

Recherche — Préoccupations environnementales, économiques et sociétales

"Caractéristiques comptables et financières des entreprises qui réduisent leur effectif salarié"

Mehdi Nekhili* (Groupe ESC Troyes et Université de Reims)

Jihene Najar (Groupe ESC Troyes et Université de Reims)

"Éco-contrôle : l'influence des outils de contrôle de gestion sur la performance environnementale et économique des organisations"

Marc Journeault* (Université Laval)

Jean-François Henri* (Université Laval)

"Le degré de précision des analystes financiers dans leurs prévisions de mesures de la performance prescrites et non-prescrites par les PCGR : le cas des fonds de placement immobilier"

Steve Fortin* (Université McGill)

Desmond Tsang (Université McGill)

Moderator / Modérateur

Michel Magnan
(Université Concordia)

Discussant / Discutant

Sylvie Berthelot
(Université de Moncton)

Discussant / Discutant

Sylvie Berthelot
(Université de Moncton)

Discussant / Discutant

Cameron Morrill
(Université du Manitoba)

Session / Séance 4G

Sir Charles Tupper
Level 1 / Niveau 1

Research — Stakeholders' Stock Options

Recherche — Les options d'achat d'actions des parties prenantes

"Does Recognition versus Disclosure Really Matter? Evidence from the Market Valuation of Recognition of Employee Stock Options"

Flora F. Niu* (Wilfrid Laurier University)

Bixia Xu (Wilfrid Laurier University)

"Accelerating Vesting of Employee Stock Option to Avoid Expense Recognition"

Jingyu Li* (Brock University)

Fayez A. Elayan (Brock University)

Thomas O. Meyer (Southeastern Louisiana University)

"The Adoption of Deferred Share Unit Plans for Outside Directors: Economic and Social Determinants"

Samer K. Khalil* (American University of Beirut)

Paul André (University of Edinburgh)

Michel Magnan (Concordia University)

Moderator / Modérateur

Duane Kennedy
(University of Waterloo)

Discussant / Discutant

Devan Mescall
(University of Waterloo)

Discussant / Discutant

Christine Weidman
(University of Waterloo)

Discussant / Discutant

Hai Lu
(University of Toronto)

* Presenter / Donne l'exposé.

Saturday, June 2 / Samedi 2 juin

Coffee Break / Pause café

15:15 – 15:45

Sponsor / Commanditaire

Acadia Prefunction
Level 1 / Niveau 1

Robert Half Finance and Accounting



Concurrent Sessions 5 / Cinquième bloc de séances simultanées

15:45 – 17:15

Session / Séance 5A

Halifax A

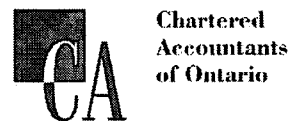
Level 2 / Niveau 2

Education — Adopting IFRS and International Standards on Auditing in Canada (II)

Formation — L'adoption des IFRS et des Normes internationales d'audit (ISA) au Canada (II)

Sponsor / Commanditaire

**Institute of Chartered Accountants of Ontario /
L'Institut des comptables agréés de l'Ontario**



Panel

Don Craig, FCA, Partner and National Director, Audit, Deloitte /
Associé et directeur national de la vérification, Deloitte

Irene Wiecek, FCA, Rotman School of Management, University of
Toronto / Rotman School of Management, Université de Toronto

James F. Miles, Vice-President and CFO, Homburg Investment
Inc. / Vice-président et directeur financier, Homburg Investment
Inc.

Moderator / Modératrice

Marg Forbes
(The Forbes Solution)

Session / Séance 5B

Halifax B

Level 2 / Niveau 2

**Education — Seneca Retention Research Study —
“Enhancing Student Success in Post-secondary Education”**

**Formation — Étude de recherche sur la rétention des
étudiants au Collège Seneca — « Favoriser la réussite des
étudiants qui poursuivent des études postsecondaires »**

Presenters / Conférenciers

Maureen Dey, Dean of Business and Commerce, Seneca College /
Doyenne des affaires et du commerce au Collège Seneca

Stan Talensnick, Dean of Faculty of Continuing Education,
Seneca College / Doyen de la faculté de la formation continue au
Collège Seneca

Moderator / Modérateur

Jamison Aldcorn
(Seneca College)

* Presenter / Donne l'exposé.

Saturday, June 2 / Samedi 2 juin

Session / Séance 5C

Halifax C
Level 2 / Niveau 2

Research — Potpourri **Recherche — Pot-pourri**

"The Role of Stakeholders in the Choice of Internal Environmental Performance Metrics"

Michelle Rodrigue* (Concordia University)
Emilio Boulianne (Concordia University)
Michel Magnan (Concordia University)

"Corporate Governance and Risk Disclosure"

Kaouthar Lajili (University of Ottawa)

"Is There a Relation between Abnormal Bank Loan Loss Provisions and Auditor Fees?"

Kiridaran Kanagaretnam* (McMaster University)
Gopal V. Krishnan (George Mason University)
Gerald J. Lobo (University of Houston)

Moderator / Modérateur

Jee-Hai Lim
(University of Waterloo)

Discussant / Discutant

Maureen Gowing
(University of Windsor)

Discussant / Discutant

Karen Lightstone
(Saint Mary's University)
Xiaofei Song
(Saint Mary's University)

Discussant / Discutant

Jeong-Bon Kim (Concordia University and Hong Kong Polytechnic University)

Session / Séance 5D

Acadia A
Level 1 / Niveau 1

Research — Ethics or the Law **Recherche — L'éthique ou la loi**

"Evaluations of Questionable Business Practices by Chinese and Canadian Business Students: Culture Effects and Social Desirability Bias"

Anamitra Shome* (Brock University)
Paul Dunn (Brock University)

"Accountants' Cognitive Styles and Ethical Reasoning: A Comparison Spanning Fifteen Years"

Mohammad J. Abdolmohammadi* (Bentley College)
Ophera Davis (Davis Consulting)
Jane Fedorowicz (Bentley College)

"Auditors' Legal Liability after Sarbanes-Oxley: An International Comparison"

Jonathan M. Farrar* (York University)
Janne Chung (York University)
Linda Thorne (York University)

Moderator / Modérateur

Vaughan Radcliffe
(University of Western Ontario)

Discussant / Discutant

Bradley Pomeroy
(University of Alberta)

Discussant / Discutant

Theresa Libby
(Wilfrid Laurier University)

Discussant / Discutant

Sally Gunz
(University of Waterloo)

* Presenter / Donne l'exposé.

Saturday, June 2 / Samedi 2 juin

Session / Séance 5E

Acadia B

Level 1 / Niveau 1

Research — Corporate Governance Matters

Recherche — Questions liées à la gouvernance d'entreprise

"Corporate Governance, Disclosure Quality and the Underpricing of IPOs"

Daniel Coulombe* (Laval University)

Lucie Courteau (Free University of Bozen)

Jean Bédard (Laval University)

"Corporate Governance Ratings and Financial Restatements"

Mohammad J. Abdolmohammadi* (Bentley College)

William J. Read (Bentley College)

"Does Corporate Governance Matter? The Case of Environmental and Social Responsibility Committees in the Board"

Kevin Lam* (Chinese University of Hong Kong)

Yue Li (University of Toronto)

Moderator / Modérateur

Ron Baker
(University of Regina)

Discussant / Discutant

Bruce McConomy
(Wilfrid Laurier University)

Discussant / Discutant

Merridee Bujaki
(University of Ottawa)

Discussant / Discutant

Philip T. Sinnadurai
(MacQuarie University)

Session / Séance 5F

Acadia C

Level 1 / Niveau 1

Recherche

"Les modèles d'équations structurales dans la recherche en comptabilité"

Jean-François Henri (Université Laval)

Moderator / Modératrice

Sylvie Berthelot
(Université de Moncton)

Social Event / Activité sociale

18:00 – 22:30

Meet in front of hotel for buses to Pier 21 or take the 15-minute walk from the conference hotel along the scenic harbour boardwalk to Pier 21.

Rendez-vous devant l'hôtel, d'où partiront les autobus à destination du quai 21, ou optez pour la marche de 15 minutes de l'hôtel au quai 21 en empruntant la promenade panoramique qui longe le port.

18:00 – 19:45

Pre-dinner cocktail reception and museum tour at Pier 21 /
Réception et visite du musée avant le dîner

19:45 – 22:30

Dinner at Pier 21 / Dîner au quai 21

Door prizes will be awarded and there will be the closing remarks by Jeff Power and an introduction to next year's conference by Cameron Morrill.

Des prix de présence seront tirés, Jeff Power prononcera le mot de la fin et Cameron Morrill parlera brièvement du congrès de l'année prochaine.

Sponsors / Commanditaires

McGraw-Hill Ryerson Ltd.

Microsoft

 **McGraw-Hill
Ryerson**

 Microsoft Dynamics

22:30

Buses return to hotel / Les autobus retournent à l'hôtel.

* Presenter / Donne l'exposé.

Sunday, June 3 / Dimanche 3 juin

Ethics Workshop / Atelier sur l'éthique

Halifax A

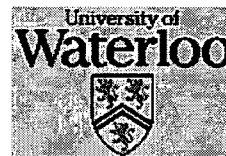
Level 2 / Niveau 2

"Handling Ethical Transgressions in Practice"

« Le traitement des manquements à l'éthique dans la pratique »

Sponsor / Commanditaire

**University of Waterloo, Centre for Accounting Ethics /
Université de Waterloo, Centre for Accounting Ethics**



Moderator / Animatrice

Sally Gunz
(University of Waterloo)

Ethics Workshop Breakfast / Petit déjeuner — Atelier sur l'éthique

07:20 – 08:15

Halifax B

Level 2 / Niveau 2

Introduction and Opening Remarks / Présentations et mot d'ouverture

08:15 – 09:00

Halifax A

Level 2 / Niveau 2

Introduction by Sally Gunz, Director, Centre for Accounting Ethics; Estey Award presentation; Presentation by Vanessa Magness (Ryerson University)

Présentations par Sally Gunz, directrice du Centre for Accounting Ethics; exposé fait par le lauréat du Prix Estey; Présentation par Vanessa Magness (Université Ryerson)

Presentation of new case — *Hollinger International* /

Présentation d'une nouvelle étude de cas — *Hollinger International*

09:00 – 09:30

Linda Robinson (University of Waterloo)

Break / Pause

09:30 – 09:45

Halifax B

Level 2 / Niveau 2

Panel Discussion

09:45 – 12:00

Panel

Dr. Ed Tyrchniewicz, Associate Dean, Asper School of Business, University of Manitoba

Dr. Peter Secord, Chairman, Department of Accountancy, Sobey School of Business, Saint Mary's University

Dr. Darren Charters, Undergraduate Officer, School of Accountancy, University of Waterloo

Sunday, June 3 / Dimanche 3 juin

Conference Assessment and Planning Meeting / Évaluation du congrès et réunion de planification

08:30 – 10:00 *(By invitation only; breakfast in the room /
Sur invitation seulement; petit déjeuner servi dans la salle)*
Maritime Room
Level 2 / Niveau 2

Break / Pause

10:00 – 10:15

Conference Assessment and Planning Meeting / Évaluation du congrès et réunion de planification

10:15 – 12:00
Maritime Room
Level 2 / Niveau 2

End of Conference / Fin du congrès

**Join us next year,
May 29 – June 1, 2008,
in Winnipeg, Manitoba
for the CAAA's
32nd Annual Conference**

**Soyez des nôtres
l'an prochain à l'occasion du
32^e congrès annuel de l'ACPC,
qui aura lieu à Winnipeg (Manitoba)
du 29 mai au 1 juin**

Speakers and Award Winners

Conférenciers et lauréats des prix



Donald G. A. Carter (CA School of Business)

**2007 L. S. Rosen Award Winner /
Lauréat 2007 du Prix L. S. Rosen**

The L. S. Rosen Award for Outstanding Educator Committee is pleased to announce that this year's recipient is Donald (Don) Carter, who currently is the Vice-President-Learning of the CA School of Business (CASB). The committee chose Don as this year's recipient based on his innovativeness in the application of competency-based education and evaluation theory in an e-learning context to provide high-quality professional accounting education, and for his national and international involvement in professional and academic societies and activities.

Former colleagues and academics from across Canada and the United States commonly referred to Don's passion, drive, and commitment to the improvement of the education of accountants and that he is a role model as an education administrator and innovator. It was evident to the committee that Don is considered to be a leader in online education and learning and that he is viewed as having been especially innovative in the area of learning assessment.

As the Chair of the L. S. Rosen Award for Outstanding Educator Committee, I wish to express my appreciation for the work of my committee members, Angela Downey of the University of Lethbridge, and Maurice Gosselin of Université Laval. Finally, the committee wishes to thank the nominator and those who wrote in support of the nomination of Don Carter.



Sheila Fraser, FCA (Auditor General of Canada)

Opening Plenary Speaker / Conférencière à plénière

Challenges and Priorities for Federal Government Accounting and Auditing

Ms. Fraser was appointed Auditor General of Canada on May 31, 2001. As Auditor General, Ms. Fraser has focused the Office's efforts on serving the needs of parliamentarians and ensuring that they have objective and reliable information with which to scrutinize government activities and hold the government to account for its stewardship of public funds. She has promoted the use of plain language in the Office's performance audit reports tabled in the House of Commons. At her initiative, Canada was the first legislative audit office to request a review of its performance audit practice in an effort to provide assurance about the quality of its work. In 2004, an international team made up of representatives of the legislative audit offices of the United Kingdom, Norway, France, and the Netherlands completed a highly favourable report.

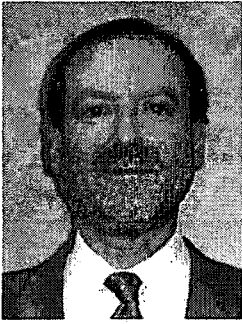
Ms. Fraser will talk about her role as Parliament's auditor in holding the federal government to account, and findings of her recent reports. In her most recent and sixth report to Parliament, Ms. Fraser has continued to demonstrate her outstanding leadership abilities as Canada's foremost auditor. Not only by drawing attention to past ethical lapses by public employees but also by focusing on the management systems needed to provide assurance in the future of government accountability, she has demonstrated the qualities needed by our country's top accountant.



Yves Gendron (Université Laval)

Qualitative Research in Accounting: Overview and Demystification / La recherche qualitative en comptabilité : aperçu et demystification

Yves Gendron is Associate Professor of Accounting at the École de comptabilité, Université Laval. Most of Yves' research is focused on the examination of auditing-related phenomena, informed by sociological perspectives of analysis. He is especially interested in developing a better understanding, through qualitative research, of the ways in which professional work is carried out in actual practice and the processes by which professional work is legitimized in the eyes of relevant audiences. His academic work has been published in a broad variety of accounting journals, such as *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Contemporary Accounting Research*; *European Accounting Review*; and the *Journal of Business Ethics*. From 1998 to 2006 Yves was affiliated with the University of Alberta.



Michel Magnan (Concordia University)

**The Craft of Accounting Research: Planning, Performing,
and Publishing Research in Accounting & Auditing /**

**L'art de la recherche comptable : planifier, réaliser de la recherche
en comptabilité et en vérification, et en publier les résultats**

Michel Magnan is Associate Dean — Masters and Graduate Diploma Programs at Concordia University. He also holds the Lawrence Bloomberg Chair in Accountancy. He is currently Editor-in-Chief of *Contemporary Accounting Research*. His research interests encompass financial statement analysis, incentive compensation, performance reporting, as well as environmental and ethical issues in accounting and auditing. He has published over 70 articles in academic and professional journals such as *Strategic Management Journal*, *Contemporary Accounting Research*, *Journal of Accounting, Auditing and Finance*, *Journal of Accounting and Public Policy*, *Journal of Management Studies*, *European Accounting Review*, *Ecological Economics*, *Journal of Business Ethics*, and *Industrial Relations (Berkeley)*.



Patricia C. O'Brien (University of Waterloo)

The Craft of Accounting Research: Planning, Performing, and Publishing Research in Accounting & Auditing

**L'art de la recherche comptable : planifier, réaliser de la recherche
en comptabilité et en vérification, et en publier les résultats**

Patricia C. O'Brien is the Ernst & Young Professor of Accounting and Associate Director for Research and the PhD Program at the University of Waterloo. Professor O'Brien graduated with honors in mathematics from Cornell University and earned the MBA and PhD degrees from the University of Chicago, where she studied accounting and econometrics. Prior to joining the University of Waterloo, she held faculty positions at London Business School, the University of Michigan, the Massachusetts Institute of Technology, and the University of Rochester. She has been a visiting professor at Helsinki School of Economics, the University of Chicago, the University of Amsterdam, and Stanford University. She acts as associate editor for *Contemporary Accounting Research*, and serves on the editorial boards of the *Journal of Accounting Research*, *The Accounting Review*, and the *Journal of Accounting and Public Policy*. She writes primarily on financial accounting topics, with a focus on the role of financial analysts in providing and interpreting information for capital markets. Her 1988 *Journal of Accounting and Economics* article "Analysts' Forecasts as Earnings Expectations" earned the title "classic" in the accounting literature based on citations analysis. She teaches financial reporting, financial statement analysis, US GAAP, and PhD seminars, and consults on matters related to financial reporting, disclosure transparency, and valuation. Her other interests include swimming, theater, and food.



Gordon D. Richardson (University of Toronto)

**2007 Haim Falk Award Winner /
Lauréat 2006 du Prix Haim Falk**

The CAAA is pleased to announce that this year's winner of the Haim Falk Award for Distinguished Contribution to Accounting Thought is Professor Gordon Richardson, who is the KPMG Professor of Accounting at the Rotman School of Management of the University of Toronto. The award is given by the CAAA in recognition of a significant contribution to scholarly thinking and research in Canada through a body of work that clearly has contributed to the advancement of accounting thought. Professor Richardson has earned the award by virtue of his significant and extensive contributions through refereed articles, professional articles, book chapters, professional activities, two terms as editor of *Contemporary Accounting Research*, other editorial and referee activities, and supervisory work.

Professor Jeffrey Callen, in nominating Professor Richardson, cited both the extent and importance of his work, while emphasizing Professor Richardson's ability to provide novel approaches to accounting research through his knowledge of accounting, economics, and finance. Professor Richardson has published numerous refereed articles on a wide range of accounting and financial reporting issues including accounting valuation model implementation, market efficiency, the information content of earnings and dividends, inventory valuation, R&D, analyst forecasts, accounting disclosures, IPOs, insider trading, financial instruments and banking, environmental accounting, and Canada-US GAAP differences. Further, these papers have been published not only in the top accounting journals, but also in important journals in finance and economics. Professor Richardson has produced influential research in accounting valuation model implementation that is likely to further accounting development. His work shows that the proper evaluation of the efficacy of accounting valuation models — such as DCF, RIM, and multiplier models — depends crucially upon properly linking empirical implementation of these models with the underlying theory. With the proper linkage, their empirical results often reject fundamental claims made by the literature regarding the relative superiority of specific accounting valuation models over others. In addition to contributing to current accounting academic thought, this body of work has provided practical guidance to analysts on how best to use fundamental analysis to determine the intrinsic value of the firm. Thus, his research constitutes a significant body of work that influences not only accounting thought, but also economics and finance.

Professor Richardson has also contributed to the dissemination of research and the application of research to practice through publications in practitioner-oriented journals, advisory work and directed research for regulatory and standard-setting bodies, development of university and professional curricula, and extensive work as editor and referee. During his two terms as Editor of *Contemporary Accounting Research* he has maintained the tradition of excellence established by his predecessors, published relevant research, and constructively responded to authors, whether successful and unsuccessful. All Canadian academics and students have benefited from his contributions in several roles to the Canadian Academic Accounting Association. He has supervised

and served on the committees of many doctoral students, who strongly supported his nomination and attested to his abilities and generosity. His achievements and dedication led the Institute of Chartered Accountants of Ontario to recognize him as an FCA. In sum, Professor Richardson has contributed excellent and influential research, but he has also endeavored and succeeded in integrating research and teaching, as well as academic and public service, throughout his career. There is no doubt that his many contributions have been, and will remain, relevant to academics, students, professional accountants, financial professionals, business, and society.

While the Falk Award emphasizes research contributions, and Professor Richardson is a deserving winner on this basis alone, Professor Richardson has been throughout his career a strong contributor to all aspects of accounting in Canada and beyond. We are pleased to recognize him through the Haim Falk award, and we look forward to his continued contributions.



**Shyam Sunder, AAA President, James L. Frank Professor
of Accounting, Economics, and Finance (Yale University)**

**Opening Remarks / Mot d'ouverture
President's Lunch Speaker / Conférencier à déjeuner**

Dr. Shyam Sunder is one of the most widely recognized and respected researchers and scholars in accounting today. He is also the President of the American Accounting Association for 2006–07 and in this role will make the opening keynote address to the conference on Friday, June 1. He has twice won the AAA “Notable Contributions to Accounting Literature Award”. As a noted and highly regarded speaker Dr. Sunder has been the AAA Presidential Research Lecturer in 1999 and the AAA Distinguished International Lecturer in 2000. Dr. Sunder is not only a scholar with a wide range of research interests, his recent publications have dealt with such topics as e-commerce, social norms, and Regulation Fair Disclosure.



Vianne Timmons (University of Prince Edward Island)

**Education Plenary — Active Learning and Teaching /
Plénière sur la formation — Apprentissage actif et enseignement**

**Plenary II Follow-up — Partnering with Students for Evaluations /
Suivi de la plénière sur la formation — Création de partenariats
avec les étudiants aux fins d'évaluation**

Dr. Vianne Timmons is a noted teacher and scholar in holistic topics such as inclusive education, family literacy and children with special needs. Dr. Timmons also facilitates the Faculty Development Summer Institute: Active Learning in University and College Classrooms, at the University of Prince Edward Island. This institute has run for 24 years and attracts national and international faculty. Dr. Timmons is also working on collaborative research with First Nations communities in Atlantic Canada on broad determinants of children's health and literacy. Her publications range from several articles and edited books to the editor of a national journal entitled *Exceptionality Education Canada*. Her interests in inclusive education have earned her work national and international recognition for its innovative and participative style.



Steve F. Vieweg (CMA Canada)

Members' Lunch / Déjeuner à l'aide d'études de case

Steve Vieweg, President and CEO of CMA Canada, brings experience in the management accounting, education, and association management fields to CMA Canada. In 1990, he joined the CMA Canada – Manitoba partner as Director of Education, and in 1994 was promoted to Executive Director. From 1998 to 2000, he took on the duties of Vice President of Professional Services for CMA Canada, while at the same time fulfilling his responsibilities as Executive Director of the CMA Canada – Manitoba partner.

Steve earned his CMA designation in 1984, and received an MBA from Syracuse University in 1990. In September 2003, he was named a Fellow of the Society of Management Accountants of Canada (FCMA).

Steve has been strongly involved in advancing the management accounting profession provincially, nationally and internationally. As Executive Director of the CMA Canada – Manitoba partner, he provided leadership in strategic planning, governance, and performance measurement to strengthen the competitive position of the Society. At the national level, Steve directed the development of continuing professional development programs to enable CMAs to enhance their competencies and meet changing business needs.

As the President and Chief Executive Officer of CMA Canada, Steve Vieweg works closely with CMA Canada's National Board of Directors in setting the strategic direction for the Society, developing and implementing business strategies, and building partnerships with allied professional organizations in Canada and internationally.



Alan Webb (University of Waterloo)

**The Craft of Accounting Research: Planning, Performing,
and Publishing Research in Accounting & Auditing**

**L'art de la recherche comptable : planifier, réaliser de la recherche
en comptabilité et en vérification, et en publier les résultats**

Alan Webb is an Associate Professor in the School of Accountancy at the University of Waterloo. He joined UW in 2000 after completing his PhD at the University of Alberta. Alan's research focuses primarily on the behavioral implications of performance measurement systems such as the balanced scorecard (BSC) and the performance consequences of goal-setting programs in organizations. Alan is the co-director of the School of Accountancy's PhD program and is on the editorial board of several academic accounting journals. His research has examined goal setting, the BSC, budgeting behavior, auditor-client negotiation, and the use of educational technology in the classroom.

Howard Teall Innovation in Accounting Education Award

Darlene Bay (Brock University)

Gail Cook (Brock University)

The CAAA is pleased to announce the winner of this year's Howard Teall Innovation in Accounting Education Award Competition. Professors Darlene Bay and Gail Cook of Brock University have won for their submission "Integrating Accounting Knowledge and Skills Acquisition: The Graduating to Business Conference". As part of a two-semester integration course, their 2006 Master of Accountancy class planned and implemented a mini academic conference. Participation in this project gave the students an opportunity to explore accounting issues in more depth and apply and develop many soft skills. None of the students had ever been involved in a comprehensive project of this nature and most had never attended a conference. Throughout the two semesters the students learned to view accounting within a broader context and, perhaps, most importantly, learned a tremendous amount about themselves and their abilities. Congratulations to Professors Bay and Cook on their innovative approach.

Education Session Synopses

Aperçu des séances sur la formation

Active Learning and Teaching (full day)

Presenter: Dr. Vianne Timmons (University of Prince Edward Island)

Following up on last year's popular PD day on Competency Based Education, this one-day seminar will demonstrate active learning techniques that will help students develop the critical thinking, problem-solving, and communication skills they need in today's dynamic workplace. In the finest tradition of active learning, participants will be involved in the workshop, where they will:

- Investigate teaching and learning styles.
- Learn how to build a cohesive group from the first day of class.
- Explore a range of small-group learning strategies suited to ad hoc, cooperative and team-learning formats.
- Examine issues related to evaluating active student learning and participation.
- Explore ways of incorporating diversity into the classroom.
- Experience renewed enthusiasm for the teaching-learning process.

The workshop presenter, Dr. Vianne Timmons is the Vice-President, Academic Development at the University of Prince Edward Island. She has worked in the field of education for over 20 years and has conducted numerous workshops on teaching in the school system and in higher education. Her area of specialization is working with adults and children with diverse learning abilities. Dr. Timmons also facilitates the Faculty Development Summer Institute: Active Learning in University and College Classrooms, at the University of Prince Edward Island. This institute has run for 24 years and attracts national and international faculty.

Thursday, May 31 / Jeudi 31 mai

09:00 – 17:00

Halifax C

Level 2 / Niveau 2

Active Learning and Teaching

Apprentissage actif et enseignement (journée complete)

Conférencier : Mme Vianne Timmons (Université de l'Île-du-Prince-Édouard)

En guise de suivi à la journée de perfectionnement professionnel sur la formation axée sur les compétences qui a remporté un franc succès l'année dernière, ce séminaire d'une journée permettra aux participants d'apprendre des techniques d'apprentissage actif qui aideront les étudiants à développer les aptitudes à la pensée critique, à la résolution de problèmes et à la communication qu'exige le milieu de travail dynamique d'aujourd'hui. Dans le droit fil de l'apprentissage actif, les participants joueront un rôle actif dans l'atelier :

- Ils étudieront divers styles d'enseignement et d'apprentissage;
- Ils apprendront à bâtir un groupe cohérent dès la première journée de cours;
- Ils exploreront un éventail de stratégies d'apprentissage en petit groupe propices à l'apprentissage spécialisé, coopératif et en équipe;
- Ils se pencheront sur les enjeux propres à l'évaluation de l'apprentissage actif des étudiants et de la participation de ces derniers;
- Ils exploreront des moyens d'incorporer la diversité dans la salle de cours;
- Ils vivront une expérience qui revigorera leur enthousiasme envers le processus enseignement-apprentissage.

L'animatrice de cet atelier, Mme Vianne Timmons, Ph. D., est vice rectrice à l'enseignement à l'Université de l'Île du Prince Édouard. Elle se consacre au domaine de l'éducation depuis plus de 20 ans et elle a dirigé bon nombre d'ateliers sur l'enseignement dans le système scolaire et dans les établissements d'enseignement supérieur. Elle est spécialisée dans le travail auprès des adultes et des enfants ayant diverses capacités d'apprentissage. Mme Timmons anime aussi des ateliers dans le cadre de l'institut d'été de l'Université de l'Île-du-Prince-Édouard pour le perfectionnement professionnel du corps professoral en matière d'apprentissage actif au collège et à l'université. Cet institut, qui attire des professeurs de partout au pays et à l'étranger, en est à sa 24^e année d'existence.

Thursday, May 31 / Jeudi 31 mai

09:00 – 17:00

Halifax C

Level 2 / Niveau 2

The Craft of Accounting Research: Planning, Performing, and Publishing Research in Accounting & Auditing

(PhD workshop)

Sponsor: CAAA

Workshop Leaders: Michel Magnan (Concordia University), Editor, *Contemporary Accounting Research (CAR)*
Patricia O'Brien (University of Waterloo), Associate Editor, *CAR*
Alan Webb (University of Waterloo), Associate Editor, *CAR*

Led by Michel Magnan, Patricia O'Brien, and Alan Webb, this workshop is intended for doctoral students and junior faculty interested in writing research articles for scholarly journals in accounting. The workshop will concentrate on examining issues and problems involved in planning and performing research, as well as writing up and publishing results. This workshop is strictly limited in enrolment and is, therefore, on a first-come, first-served basis.

Specific activities will include:

- An overview of these issues from a journal editor's perspective.
- Presentation to the group, by seminar participants, of their own research proposals (developed and distributed in advance). The presentation will be in a workshop format.
- An editor's critique of some working papers submitted to *Contemporary Accounting Research* as exemplars of things "to do" and "not to do".
- Presentation of critiques and evaluation of working papers (provided in advance) by seminar participants acting in the role of manuscript referees.

All participants will be expected to actively participate in the workshop (perhaps in groups, depending on the number registered) through activities 3 and/or 4 described above.

Thursday, May 31 / Jeudi 31 mai

09:00 – 17:00

Halifax A

Level 2 / Niveau 2

CAAA PhD Workshop

L'art de la recherche comptable : planifier, réaliser de la recherche en comptabilité et en vérification, et en publier les résultats

(Atelier destiné aux doctorants)

Commanditaire : ACPC

Animateurs de l'atelier : Michel Magnan (Université Concordia), Rédacteur en chef de *Recherche comptable contemporaine (RCC)*
Patricia O'Brien (Université de Waterloo), rédacteur adjoint, *RCC*
Alan Webb (Université de Waterloo), rédacteur adjoint, *RCC*

Michel Magnan, Patricia O'Brien et Alan Webb animeront cet atelier destiné aux étudiants au doctorat et aux professeurs en début de carrière qu'intéresse la rédaction d'articles de recherche en vue de les faire publier dans des revues savantes spécialisées en comptabilité. Ils se pencheront essentiellement sur les enjeux et les défis propres à la planification et à la réalisation de travaux de recherche ainsi qu'à la rédaction et à la publication du produit final. Le nombre de places est strictement limité et l'inscription se fera selon le principe du premier arrivé, premier servi.

L'atelier se déroulera comme suit :

- Aperçu des enjeux du point de vue d'un rédacteur en chef d'une revue;
- Critique et évaluation de documents de travail (fournis à l'avance) par des participants à l'atelier, qui joueront le rôle d'examineurs de manuscrits;
- Commentaires d'un rédacteur en chef sur plusieurs documents de travail présentés à *Recherche comptable contemporaine*, à titre d'exemples de méthodes à suivre ou à éviter;
- Présentation, par des participants, de leur propre projet de recherche (selon des sujets établis et communiqués à l'avance) à l'ensemble du groupe sous forme d'un atelier.

Les organisateurs s'attendent à ce que tous les participants prennent une part active à l'atelier (peut-être en groupes, selon le nombre d'inscriptions) pour ce qui est des activités décrites aux points 3 et 4 ci-dessus.

Thursday, May 31 / Jeudi 31 mai

09:00 – 17:00

Halifax A

Level 2 / Niveau 2

Atelier destiné aux doctorants

Qualitative Research in Accounting: Overview and Demystification

Presenter: Yves Gendron (Université Laval)

In the last few years accounting research has shown a degree of openness toward qualitative research, as indicated by the publication of field studies in journals such as *Contemporary Accounting Research* and *Auditing: A Journal of Practice & Theory*. However, few accounting researchers and PhD students have been exposed, up to now, to qualitative research. The objective of the session is twofold: (1) to provide participants with a better awareness of the most significant methodological aspects of qualitative research; and (2) to discuss and demystify the challenges involved in publishing qualitative papers in accounting journals.

In particular, participants will be encouraged during the session to discuss their views on qualitative research, express the concerns they have toward it, and present ideas regarding potential qualitative projects. Participants will also be asked to reflect on what can be done in the field of accounting research to better develop the qualitative research paradigm. By the end of the session, participants will be provided with a better appreciation of qualitative research and with a set of resources (notably recommended books and articles) that they can later further explore.

La recherche qualitative en comptabilité : Aperçu et démystification

Conférencier : Yves Gendron (Université Laval)

Depuis quelques années, le milieu de la recherche comptable manifeste une certaine ouverture à l'égard de la recherche qualitative, comme en fait foi la publication des résultats d'études sur le terrain dans des revues telles que *Recherche comptable contemporaine* et *Auditing: A Journal of Practice & Theory*. Cependant, jusqu'à présent, très peu de chercheurs en comptabilité et de candidats au doctorat ont été exposés à la recherche de ce genre. La séance vise donc deux objectifs, soit (1) sensibiliser les participants aux aspects d'ordre méthodologique les plus importants de la recherche qualitative et (2) discuter des défis liés à la publication des résultats de travaux de recherche qualitative dans des revues de comptabilité et démystifier ces défis.

Plus précisément, nous encouragerons les participants à discuter de leurs points de vue sur la recherche qualitative, à exprimer leurs préoccupations à cet égard et à proposer des sujets possibles de projets de recherche qualitative. Ces derniers auront également l'occasion de réfléchir sur les mesures qu'on pourrait prendre dans le milieu de la recherche comptable pour améliorer le paradigme de la recherche qualitative. À la fin de la séance, les participants comprendront mieux la recherche qualitative et seront munis d'un ensemble de ressources (y compris des suggestions de livres et d'articles) qu'ils pourront explorer en profondeur.

La séance se déroulera en anglais.

Thursday, May 31 / Jeudi 31 mai

13:30 – 17:00

Halifax B

Level 2 / Niveau 2

La recherche qualitative en comptabilité

Plenary Session 1

Sponsor: Accounting Education Foundation of Nova Scotia

Moderator: Joan Conrod (Dalhousie University)

Ms. Sheila Fraser, the Auditor General of Canada, will make the opening plenary presentation to the conference on Friday, June 1. In her most recent and sixth report to Parliament, Ms. Fraser has continued to demonstrate her outstanding leadership abilities as Canada's foremost auditor. Not only by drawing attention to past ethical lapses by public employees but also by focusing on the management systems needed to provide assurance in the future of government accountability, she has demonstrated the qualities needed by our country's top accountant. Known as an excellent speaker as well as a leader in the field, we are most pleased to have Ms. Fraser as our plenary speaker.

Premiere plénière

Commanditaire : Accounting Education Foundation of Nova Scotia

Animatrice : Joan Conrod (Université Dalhousie)

Mme Sheila Fraser, vérificatrice générale du Canada, sera conférencière d'honneur à l'occasion de la plénière d'ouverture du congrès, le vendredi 1^{er} juin. Dans son dernier et sixième rapport au Parlement, Mme Fraser a continué à faire preuve de ses extraordinaires qualités de chef en qualité de vérificatrice principale du Canada. En attirant l'attention non seulement sur les écarts à l'éthique passés de certains fonctionnaires, mais en mettant aussi l'accent sur les systèmes de gestion de l'information nécessaires pour fournir aux contribuables l'assurance que le gouvernement sera responsable, elle manifeste les qualités auxquelles on s'attend du premier comptable du pays. Nous sommes ravis que Mme Fraser, excellente conférencière et chef de file renommé dans le domaine, ait accepté d'être notre conférencière à l'occasion de la plénière d'ouverture.

Canadian Accounting Department Heads' Information Interchange

Sponsor: CAAA

Co-Chairs: Joan Conrod (Dalhousie University)
Merridee Bujaki (University of Ottawa)

Calling all Accounting Department Heads! Come and join us as we discuss issues of interest to all accounting departments: staff recruiting; student issues; curriculum issues; and accreditation issues. This year's forum will use focus groups to try to get beyond just identifying issues to sharing creative solutions. The insights of each focus group will be communicated to all participants at the end of the session. Come and share your experiences and learn from the experiences of others.

Our goal in this session is to add value to your role as area head by providing information and generating discussion on relevant and important topics such as:

1. Student recruiting
2. Faculty recruiting and strategies for instructional staffing
3. Accreditation issues
4. Curriculum review, development and change, especially issues related to international standards
5. Relationship building within the academy and with the external community
6. Other issues of interest.

Échange d'information entre les chefs de département de comptabilité d'établissements canadiens

Commanditaire : ACPC

Modératrices : Joan Conrod (Université Dalhousie)
 Merridee Bujaki (Université d'Ottawa)

Appel à tous les chefs de département de comptabilité! Soyez des nôtres pour discuter de questions d'intérêt pour tous les départements de comptabilité : recrutement de personnel, affaires étudiantes, questions liées au programme et questions liées à l'accréditation. Dans le cadre de la séance de cette année, on tentera, au moyen de groupes de discussion, de dépasser la définition des problèmes et de trouver des solutions originales. Les commentaires de chacun des groupes seront mis en commun à la fin de la séance. Venez partager vos expériences et en apprendre de celles des autres.

Nous visons par cette séance à ajouter de la valeur à votre rôle en tant que chef de département en fournissant des renseignements et en suscitant la discussion sur des sujets pertinents et importants dont les suivants :

1. Le recrutement d'étudiants;
2. Le recrutement de professeurs et les stratégies favorisant la dotation en enseignants;
3. Les enjeux liés à l'accréditation;
4. L'examen, l'élaboration et le changement de programmes d'études, surtout les questions liées aux normes internationales;
5. L'établissement de rapports au sein de l'université et avec la communauté;
6. Autres questions d'intérêt.

Friday, June 1 / Vendredi 1 juin

10:45 – 12:15

Halifax A

Level 2 / Niveau 2

Séance 1A

PD Net: Bridging Classroom Theory and Workplace Reality

Sponsor: CCH Canadian

Moderator: David McPeak, CGA-Canada

Presenters: Cameron Mackenzie, Director, Professional Services, CGA-Canada
David Pleasance, Key Account Manager, CCH Canadian

Is it the responsibility of universities to train or educate? Is it reasonable for employers to expect that graduates entering the workforce will be effective on their first day because of their university education? Or is it the university's role to provide an effective education while employers must rely on an employee's accumulated life and work experience to be successful in today's work environments? The CAAA conference theme, "Accounting Leadership in Education, Research and Industry", suggests that there is a link between education and industry.

This session will show how CGA-Canada's Professional Development website (PD Net) can assist academics to both educate and train their students. PD Net is a content library that can quickly and effectively provide academics with the latest information on emerging issues in key competency areas such as accounting, assurance, tax, finance, IT, leadership, general management, ethics and trust.

In this session we will demonstrate how:

- PD Net can be used by educators to support both accounting research and teaching preparation.
- PD Net can be used as an educational tool by students.
- Accounting academics, students, and business professionals can keep up to date by receiving the latest information on emerging issues, compiled by a national panel of subject matter experts.
- Individuals can plan their professional development using the website's Competency Assessment Tool.
- The website can be used to assess educational needs and provide training to accounting professionals.

Le Reper : Rapprocher la théorie enseignée en classe et la réalité du lieu de travail

Commanditaire : CCH Canadienne

Modérateur : David McPeak, CGA-Canada

Conférenciers : Cameron Mackenzie, directeur des Services professionnels à CGA-Canada

David Pleasance, responsable grands comptes chez CCH Canadienne

Incombe-t-il aux universités de former ou d'éduquer? Est-il raisonnable de la part des employeurs de s'attendre à ce que les diplômés qui font leur entrée sur le marché du travail soient efficaces dès le premier jour en raison de leurs études universitaires? En revanche, le rôle de l'université consiste-t-il plutôt à assurer une éducation solide, tandis que les employeurs doivent compter sur le vécu et l'expérience professionnelle d'un employé pour que ce dernier connaisse le succès dans le milieu de travail d'aujourd'hui? Le thème du congrès de l'ACPC, soit Conduite de comptabilité dans l'éducation, la recherche et l'industrie, laisse justement entendre qu'il existe un lien entre l'éducation et l'industrie.

Au cours de cette séance, les conférenciers montreront comment le site Web de perfectionnement professionnel (le Reper) de CGA-Canada peut aider les professeurs à éduquer et à former leurs étudiants. Le Reper est une bibliothèque de contenu où les professeurs peuvent rapidement et efficacement trouver les toutes dernières données sur les nouveautés dans les domaines de compétence clés tels que la comptabilité, la certification, la fiscalité, les finances, la TI, le leadership, la gestion générale, l'éthique et la fiducie.

Dans le cadre de cette séance, nous montrerons aux participants :

- la façon dont le Reper peut servir aux professeurs à l'appui de la préparation à la recherche et à l'enseignement de la comptabilité;
- la façon dont le Reper peut servir aux étudiants en tant qu'outil éducatif;
- la façon dont les professeurs de comptabilité, les étudiants et les comptables professionnels peuvent recevoir, tous les mois, les toutes dernières données sur les nouveautés, lesquelles sont compilées par un panel national d'experts en la matière;
- la façon dont on peut planifier son perfectionnement professionnel grâce à l'Outil d'évaluation des compétences offert sur le site Web;
- la façon dont le site Web peut servir à l'évaluation des besoins en matière d'éducation et fournir une formation aux comptables professionnels.

Friday, June 1 / Vendredi 1 juin

10:45 – 12:15

Halifax B

Level 2 / Niveau 2

Séance 1B

Challenges in Accounting Education — An Open Forum Discussion

Moderator: Sandy Hilton (University of Alberta)

Presenters: Sandy Hilton (University of Alberta), "Curriculum Design"

Merridee Bujaki (University of Ottawa), "Teaching the Current Generation"

Ian Feltmate (Acadia University), "Teaching with Technology"

Marg Forbes (The Forbes Solution), "Assessing Competence"

Monique Levesque (University of Moncton), "Team Work / Group Work"

Jeff Power and Pat Robinson (Saint Mary's University), "Corporate Social Responsibility"

This interactive workshop is an opportunity for conference participants to exchange ideas with their colleagues from across Canada about a wide variety of matters involving accounting education. The workshop will include five round table discussions led by leading Canadian educators. The workshop is designed to allow participants to engage in most of the topics during the workshop time, and it should be lively, engaging, and interactive. Topics at the round table discussions include: evaluation tools used in competency-based education, group and team work in class, corporate social responsibility, using technology effectively, innovative case discussions, and setting appropriate learning objectives for your course. The interactive nature of this workshop makes it an ideal opportunity for new attendees to get acquainted through stimulating discussion, and for the people who attended last year, an opportunity to pursue several tantalizing threads.

Les défis propres à l'enseignement de la comptabilité — Débat ouvert

Animateur :	Sandy Hilton (Université de l'Alberta)
Panel:	Sandy Hilton (Université de l'Alberta), « La conception d'un programme d'études » Merridee Bujaki (Université d'Ottawa), « Enseigner à la génération actuelle » Ian Feltmate (Université Acadia), « L'enseignement à l'aide de la technologie » Marg Forbes (The Forbes Solution), « L'évaluation de la compétence » Monique Levesque (Université de Moncton), « Travail d'équipe ou travail de groupe » Jeff Power (Université Saint Mary's) et Pat Robinson (Université Saint Mary's), « La responsabilité sociale des sociétés »

Cet atelier interactif donne aux congressistes l'occasion d'échanger des idées avec des collègues de partout au pays sur toutes sortes de sujets portant sur les programmes de comptabilité et les étudiants. Quelles innovations avez-vous incluses dans vos programmes et dans quelle mesure ont-elles donné les résultats voulus? Comment l'étudiant d'aujourd'hui se compare-t-il à celui d'autrefois? Devrions-nous enseigner nos cours différemment afin de mieux nous aligner avec les attentes changeantes des étudiants et le degré d'engagement de ces derniers? Que pouvons-nous faire pour garder l'attention des étudiants qui appartiennent à une génération élevée dans Internet et qui s'attendent à « apprendre à nager sans se mouiller »? Les salles de cours virtuelles et les projets virtuels — comment s'insèrent-ils dans le processus d'enseignement? Quels nouveaux champs ont été introduits, par exemple la juricomptabilité ou la gouvernance d'entreprise, et dans quelle mesure obtient-on les résultats escomptés? Quels sont les défis que vous devez relever et à l'égard desquels vous aimeriez recevoir les commentaires de profs d'autres établissements?

En raison du succès qu'a remporté cette séance par le passé (et de la participation croissante qu'elle connaît), pour une bonne partie du forum, les participants seront divisés en groupes de discussion particuliers. Ainsi, ils pourront traiter de plus d'un sujet. Tout le monde se réunira à la fin pour une discussion plénière. Le débat promet d'être animé! Grâce à sa nature interactive, cet atelier s'avère, pour les nouveaux congressistes, l'occasion idéale de faire de nouvelles connaissances ainsi que de participer à une discussion stimulante et, pour les personnes qui étaient de la partie l'année dernière, une occasion de poursuivre plusieurs avenues terriblement tentantes.

Friday, June 1 / Vendredi 1 juin

14:25 – 15:55

Halifax A

Level 2 / Niveau 2

Séance 2A

The Spread of XBRL — Research and Teaching Opportunities

Moderator: David Bateman (Saint Mary's University)

Presenter: Gerald Trites, Canadian Institute of Chartered Accountants;
Project Director, XBRL Canada

This session explains the rising use of XBRL around the world for financial reporting, government filings and systems integration, including its usage in the European Union, the United States and Asia and its future in Canada. It points to the impact of XBRL on accounting information systems, and how it is changing the reporting model and research opportunities. Finally, it suggests approaches for the use of XBRL in the classroom.

Gerald Trites, FCA, CA*CISA/IT, Project Director, XBRL Canada, is a retired partner of KPMG and has many years experience teaching accounting. He is presently serving as project manager of XBRL Canada on behalf of the Canadian Institute of Chartered Accountants. As such he has directed development of the Canadian GAAP and Notes taxonomies, prepared a discussion paper for the International Auditing and Assurance Board on the impact of XBRL on assurance, and is conducting research on the impact of XBRL on accounting information systems.

La prolifération de XBRL — Possibilités en matière de recherche et d'enseignement

Modérateur : David Bateman (Université Saint Mary's)
Animateur : Gerald Trites, L'Institut Canadien des Comptables Agréés ;
directeur de projets à XBRL Canada

Cette séance vise à expliquer l'usage en plein essor de XBRL partout dans le monde en ce qui a trait à la présentation d'informations financières, au dépôt de documents auprès du gouvernement et à l'intégration des systèmes, y compris son utilisation dans l'Union européenne, aux États Unis et en Asie ainsi que son avenir au Canada. Elle met en évidence l'incidence de XBRL sur les systèmes d'information comptable, la façon dont ce langage change le modèle de présentation de l'information et les possibilités en matière de recherche. Enfin, l'animateur propose des moyens d'utiliser XBRL en salle de cours.

Gerald Trites, FCA, CA*CISA/IT, directeur de projets à XBRL Canada, associé chez KPMG à la retraite, compte bon nombre d'années d'expérience en enseignement de la comptabilité. Il est actuellement directeur de projets chez XBRL Canada au nom de l'Institut Canadien des Comptables Agréés. À ce titre, il dirige l'élaboration des taxonomies des notes et des PCGR canadiens, prépare un document de travail destiné à l'International Auditing and Assurance Board concernant l'incidence de XBRL sur la certification et examine l'incidence de XBRL sur les systèmes d'information comptable.

Friday, June 1 / Vendredi 1 juin

14:25 – 15:55

Halifax B
Level 2 / Niveau 2

Séance 2B

Education Plenary Session 2 — “Active Learning and Teaching”

Sponsor: CGA Ontario

Moderator: Marg Forbes, The Forbes Solution

Presenter: Dr. Vianne Timmons, Vice-President of Academic Development,
University of Prince Edward Island

Dr. Vianne Timmons is a noted teacher and scholar in holistic topics such as inclusive education, family literacy and children with special needs. Dr. Timmons also facilitates the Faculty Development Summer Institute: Active Learning in University and College Classrooms, at the University of Prince Edward Island. This institute has run for 24 years and attracts national and international faculty.

Dr. Timmons is also working on collaborative research with First Nations communities in Atlantic Canada on broad determinants of children's health and literacy. Her publications range from several articles and edited books to the editor of a national journal entitled *Exceptionality Education Canada*. Her interests in inclusive education have earned her work national and international recognition for its innovative and participative style.

Deuxième plénière de la formation — « Apprentissage actif et enseignement »

Commanditaire : CGA Ontario

Animatrice : Marg Forbes, The Forbes Solution

Conférencière : Mme Vianne Timmons, Université de l'Île-du-Prince-Édouard

Mme Vianne Timmons, Ph. D., vice rectrice à l'enseignement, à l'Université de l'Île du Prince Édouard, figure parmi les professeurs et les chercheurs de renommée concernant les sujets holistiques tels que l'inclusion scolaire, l'alphabétisation familiale et les enfants ayant des besoins particuliers. Elle anime aussi des ateliers dans le cadre de l'institut d'été de l'Université de l'Île-du-Prince-Édouard pour le perfectionnement professionnel du corps professoral sur l'apprentissage actif au collège et à l'université. Cet institut, qui attire des professeurs de partout au pays et à l'étranger, en est à sa 24^e année d'existence.

Mme Timmons collabore aussi avec des communautés des Premières nations du Canada atlantique à des travaux de recherche concertée sur les facteurs généraux influant sur la santé et l'alphabétisation des enfants. Elle a publié plusieurs articles et ouvrages dirigés et elle a assumé le rôle de rédactrice en chef de la revue nationale intitulée *Exceptionality Education Canada*. Elle porte un vif intérêt à l'inclusion scolaire et les travaux qu'elle a réalisés dans ce domaine sont reconnus à l'échelle nationale et internationale pour leur caractère novateur et participatif.

Plenary Session 2 Follow-up — “Partnering with Students for Evaluation”

Moderator: Marg Forbes, The Forbes Solution

Presenter: Dr. Vianne Timmons, Vice-President of Academic Development,
University of Prince Edward Island

In the plenary follow-up session on Saturday, June 2, Dr. Vianne Timmons will discuss and illustrate active learning techniques and partnering with students through the evaluation process. This education session will occur immediately after the plenary, and will allow participants to ask questions and learn more about active learning techniques.

Séance de suivi de la plénière —

« Création de partenariats avec les étudiants aux fins d'évaluation »

Animatrice : Marg Forbes, The Forbes Solution

Conférencier : Mme Vianne Timmons, Université de l'Île-du-Prince-Édouard

Au cours de la séance de suivi, Mme Vianne Timmons discutera de techniques d'apprentissage actif et en fera la démonstration et elle traitera de l'établissement de partenariats avec les étudiants grâce au processus d'évaluation. Cette séance sur la formation, qui suivra immédiatement la plénière, permettra aux participants de poser des questions et d'en apprendre davantage sur les techniques d'apprentissage actif.

Saturday, June 2 / Samedi 2 juin

10:05 – 11:35

Halifax A

Level 2 / Niveau 2

Séance 3A

Clicker Study

Moderator: Karen Lightstone (Saint Mary's University)

Panel: Barbara Trenholm (University of New Brunswick)
Bob Sproule (University of Waterloo)

The panel will discuss how the clickers have been used in accounting classes, what student reaction was, and the findings of recent studies. In one study, researchers attempted to measure whether clickers enhanced class attendance and student enjoyment of the class, and improved student learning. In addition to using the clickers in class, students were required to complete a pre- and post-test survey assessing technology, pedagogical, and satisfaction issues related to the use of the clickers.

Étude sur le télévotateur

Animatrice : Karen Lightstone (Université Saint Mary's)
Experts : Barbara Trenholm (Université du Nouveau Brunswick)
Bob Sproule (Université de Waterloo)

Les membres du panel discuteront de la façon dont on utilise les télévotateurs dans les cours de comptabilité, de la réaction des étudiants et des conclusions d'études récentes à ce sujet. Dans le cadre d'une étude, notamment, les chercheurs ont tâché de déterminer la mesure dans laquelle les télévotateurs favorisent l'assiduité et la satisfaction des étudiants en classe et contribuent à améliorer l'apprentissage de ces derniers. En plus d'utiliser les télévotateurs en classe, les étudiants ont eu à répondre à des questionnaires avant et après l'essai du dispositif. Ces sondages visaient à évaluer les questions d'ordre technologique et pédagogique ainsi que celles ayant trait à la satisfaction relativement à l'utilisation des télévotateurs.

Adopting IFRS and International Standards on Auditing in Canada (I)

Sponsor: Institute of Chartered Accountants of Ontario

Moderator: Marg Forbes, The Forbes Solution

Presenter: Ian Hague, Principal, Accounting Standards, Canadian Institute of Chartered Accountants

IFRS is expected to be fully implemented in Canada by 2011. Ian will present the latest status of the Accounting Standards Board's Strategic Plan for the future of accounting standards in Canada including the move to IFRS for publicly accountable enterprises and the latest proposals for accounting standards for private companies.

Presenter: Greg Shields, Director, Assurance Standards, Canadian Institute of Chartered Accountants

This presentation addresses the Auditing and Assurance Standards Board's decision to adopt International Standards on Auditing as Canadian auditing standards. These standards apply to the audits of historical financial information, including financial statements. The earliest effective date for these new standards is financial periods beginning on or after December 15, 2008.

Presenter: Tim Forristal, Vice-President, Education, Canadian Institute of Chartered Accountants

All creators, auditors, and users of PAE financial statements and all those responsible for their education and training will be profoundly affected by the upcoming changes from Canadian GAAP to IFRS. The CA profession is developing comprehensive information support and training programs that will address all aspects of the nature and impact of the changes. The focus of this session is to provide an overview of the profession's IFRS education strategy, with special attention to the resources that will be available to Canadian accounting academics.

L'adoption des IFRS et des Normes internationales d'audit (ISA) au Canada (I)

Commanditaire : L'Institut des comptables agréés de l'Ontario

Animatrice : Marg Forbes, The Forbes Solution

Conférencier : Ian Hague, Directeur de projets, Service des normes comptables, L'Institut Canadien des Comptables Agréés

Les IFRS devraient être complètement en vigueur au Canada d'ici 2011. L'exposé visera essentiellement à faire le point sur le plan stratégique du Conseil des normes comptables quant à l'avenir des normes comptables au Canada, y compris l'adoption des IFRS pour les entreprises ayant une obligation publique de rendre des comptes et les dernières propositions concernant les normes comptables pour les sociétés fermées.

Conférencier : Greg Shields, Directeur, Normes de certification, L'Institut Canadien des Comptables Agréés

Cet exposé portera sur la décision prise par le Conseil des normes de vérification et de certification d'adopter les normes ISA en tant que normes canadiennes de vérification. Ces normes s'appliquent aux missions d'audit d'informations financières historiques, y compris des états financiers. Ces nouvelles normes pourront entrer en vigueur au plus tôt pour les périodes ouvertes à compter du 15 décembre 2008.

Conférencier : Tim Forristal, Vice président, Formation, L'Institut Canadien des Comptables Agréés

Tous les créateurs, vérificateurs et utilisateurs d'états financiers d'entreprises ayant une obligation publique de rendre des comptes et toutes les personnes responsables de leur éducation et de leur formation seront profondément touchés par le passage prochain des PCGR canadiens aux IFRS. La profession de CA est à élaborer un éventail complet de programmes de formation et de soutien à l'information qui aborderont tous les aspects de la nature et de l'incidence des changements. Cet exposé vise essentiellement à donner un aperçu de la stratégie de la profession en matière d'éducation sur les IFRS, en portant une attention particulière aux ressources qui seront à la disposition des professeurs de comptabilité au Canada.

Saturday, June 2 / Samedi 2 juin

13:45 – 15:15

Halifax A

Level 2 / Niveau 2

Séance 4A

Howard Teall Innovation in Accounting Education Award — Winners' Presentations

Sponsor: CAAA

Chair: Monique Levesque (University of Moncton)

First Prize Winner: Darlene Bay* (Brock University) and Gail Cook (Brock University)
"Integrating Accounting Knowledge and Skills Acquisition:
The Graduating to Business Conference"

As part of a two-semester integration course, their 2006 Master of Accountancy class planned and implemented a mini academic conference. Participation in this project gave the students an opportunity to explore accounting issues in more depth and apply and develop many soft skills. None of the students had ever been involved in a comprehensive project of this nature and most had never attended a conference. Throughout the two semesters the students learned to view accounting within a broader context and, perhaps, most importantly, learned a tremendous amount about themselves and their abilities. Congratulations to Professors Bay and Cook on their innovative approach.

Second Prize Winner: Mario Côté (Université de Sherbrooke), Lyne Couture (Université de Sherbrooke), Andrée Daoust (Ordre des comptables agréés du Québec), Pierrette Doré* (Université du Québec en Abitibi-Témiscamingue), Guylaine Duval (Université du Québec à Chicoutimi), Jacques Fortin (HEC Montréal), Pascale Lapointe-Antunes (Brock University), Michel Morin (Université du Québec à Trois-Rivières), and Michel Vézina (HEC Montréal)
" 'Bois de Veine' Consulting Engagement"

Remise du Prix Howard-Teall pour l'innovation dans l'enseignement de la comptabilité — Exposés des lauréats

Commanditaire : ACPC

Animatrice : Monique Levesque (Université de Moncton)

Premier prix : Darlene Bay* (Université Brock) et Gail Cook (Université Brock)

“Integrating Accounting Knowledge and Skills Acquisition:
The Graduating to Business Conference”

Dans le cadre d'un cours d'intégration s'échelonnant sur deux sessions, la promotion 2006 de maîtrise en comptabilité a organisé et tenu un mini congrès universitaire. La participation à ce projet a donné aux étudiants l'occasion d'explorer plus en détail certains problèmes de comptabilité ainsi que d'acquérir et d'appliquer bon nombre de qualités personnelles. Aucun des étudiants n'avait pris part à un projet intégré de la sorte et la majorité d'entre eux n'avaient jamais assisté à un congrès. Au cours des deux sessions, les étudiants ont appris à envisager la comptabilité dans un contexte plus vaste et, peut-être, ce qui est encore plus important, en ont-ils appris énormément à leur sujet et sur leurs habiletés.

Deuxième prix : Mario Côté (Université de Sherbrooke), Lyne Couture (Université de Sherbrooke), Andrée Daoust (Ordre des comptables agréés du Québec), Pierrette Doré* (Université du Québec en Abitibi-Témiscamingue), Guylaine Duval (Université du Québec à Chicoutimi), Jacques Fortin (HEC Montréal), Pascale Lapointe-Antunes (Université Brock), Michel Morin (Université du Québec à Trois-Rivières) et Michel Vézina (HEC Montréal)

“‘Bois de Veine’ Consulting Engagement”

Saturday, June 2 / Samedi 2 juin

13:45 – 15:15

Halifax B

Level 2 / Niveau 2

Séance 4B

Adopting IFRS and International Standards on Auditing in Canada (II)

Sponsor: Institute of Chartered Accountants of Ontario

Moderator: Marg Forbes, The Forbes Solution

Panel: Don Craig, FCA, Partner and National Director, Audit, Deloitte

Irene Wiecek, FCA, Rotman School of Management,
University of Toronto

James F. Miles, Vice-President and CFO, Homburg Investment Inc.

The purpose of this session is to receive a report from each panel member representing each sector on the progress that has been made and the issues that are being faced in implementing the proposed changes.

L'adoption des IFRS et des Normes internationales d'audit (ISA) au Canada (II)

Commanditaire : L'Institut des comptables agréés de l'Ontario

Modérateur : Marg Forbes, The Forbes Solution

Experts : Don Craig, FCA, associé et directeur national de la vérification,
Deloitte

Irene Wiecek, FCA, Rotman School of Management,
Université de Toronto

James F. Miles, vice président et directeur financier,
Homburg Investment Inc.

Dans le cadre de cette séance, chacun des membres du panel représentant chacun des secteurs fera un compte rendu sur les progrès qui ont été réalisés et les défis que pose la mise en oeuvre des changements proposés.

Seneca Retention Research Study — “Enhancing Student Success in Post-secondary Education”

Moderator: Jamison Aldcorn, Seneca College

Panel : Stan Talesnick, Dean of Continuing Education and Training,
Seneca College

Maureen Dey, Dean of Business and Commerce, Seneca College

Student attrition at the post-secondary level, notably in Accounting and Finance, has been consistently and unacceptably high. Intervention strategies aimed at enhancing student success through to graduation are urgently needed. In this session, a panel of faculty from Seneca College will present the results of a research project aimed at increasing student success at the post-secondary level. They will also consider what types of support services might be most effective for adult learners in other Canadian contexts.

Étude de recherche sur la rétention des étudiants au Collège Seneca — « Favoriser la réussite des étudiants qui poursuivent des études postsecondaires »

Animateur : Jamison Aldcorn, Collège Seneca

Experts : Stan Talesnick, Dean of Continuing Education and Training,
Collège Seneca

Maureen Dey, Dean of Business and Commerce, Collège Seneca

L'attrition aux programmes postsecondaires, notamment en comptabilité et en finance, demeure élevée, et ce, dans une mesure inacceptable. Des stratégies d'intervention visant à favoriser la réussite des étudiants jusqu'à l'obtention du diplôme s'imposent d'urgence. Dans le cadre de cette séance, un panel composé de professeurs du Collège Seneca présentera les résultats d'un projet de recherche dont le but consistait à accroître la réussite des étudiants au niveau postsecondaire. Ces professeurs se pencheront aussi sur les types de services qui seraient les plus efficaces dans les cas d'apprenants adultes dans d'autres contextes canadiens.

Saturday, June 2 / Samedi 2 juin

15:45 – 17:15

Halifax B

Level 2 / Niveau 2

Séance 5B

11th Annual Ethics Workshop: Academic Dishonesty and Accounting Education

Sponsor: The Centre for Accounting Ethics, University of Waterloo

Chair: Sally P. Gunz, Director, Centre for Accounting Ethics, University of Waterloo

Panel: Dr. Ed Tyrchniewicz, Associate Dean, Asper School of Business, University of Manitoba
Dr. Peter Secord, Chairman, Department of Accountancy, Sobey School of Business,
Saint Mary's University
Dr. Darren Charters, Undergraduate Officer, School of Accountancy,
University of Waterloo

The Centre for Accounting Ethics is pleased to invite all CAAA Conference attendees to its annual workshop on current issues in accounting ethics.

This session focuses on one of the most troubling issues today in academe: student academic dishonesty. It addresses the issue in general and specifically within the context of students who seek to enter the accounting profession. It is designed as an interactive workshop at which participants can share experiences, issues, and remedies. The discussion will be led by a panel with considerable experience of the issues. Participants who register in advance will receive by email a list of questions they may wish to consider in preparation for the workshop. Members of the professional associations will be present to participate in the discussion.

The workshop will also include a session during which Linda Robinson, University of Waterloo, presents a new case she will include in the case collection that is distributed by the Centre for Accounting Ethics. There will be an update from Vanessa Magness on her very successful research project funded by the Centre. Finally, the Estey Undergraduate Student Paper Award will be presented and the recipient honoured.

Schedule

- 07:20–08:15 Ethics Workshop Breakfast
- 08:15–09:00 Introduction by Sally Gunz, Director, Centre for Accounting Ethics
Estey Award presentation by Vanessa Magness (Ryerson University)
- 09:00–09:30 Presentation of new case — Hollinger International by
Linda Robinson (University of Waterloo)
- 09:30–09:45 Break
- 09:45–12:00 Panel Discussion

Sunday, June 3 / Dimanche 3 juin

08:15 – 12:00

Halifax A

Level 2 / Niveau 2

Ethics Workshop

11^e atelier annuel sur l'éthique :

La malhonnêteté universitaire et la formation en comptabilité

Commanditaire : Centre for Accounting Ethics de l'Université de Waterloo

- Animatrice :** Sally P. Gunz, Directrice du Centre for Accounting Ethics, Université de Waterloo
- Panel :** Ed Tyrchniewicz, Ph. D., doyen associé, Asper School of Business, Université du Manitoba
- Peter Secord, Ph. D., chef du département de comptabilité, Sobey School of Business, Université Saint Mary's
- Darren Charters, Ph. D., responsable du programme de premier cycle, School of Accountancy, Université de Waterloo

Le Centre for Accounting Ethics a le plaisir d'inviter tous les congressistes de l'ACPC à assister à un atelier portant sur des questions d'actualité touchant l'éthique en comptabilité.

Cette année, l'atelier portera sur une des questions les plus troublantes aujourd'hui dans le milieu universitaire : la malhonnêteté universitaire et la formation en comptabilité. On y abordera la question de façon générale et plus particulièrement dans le contexte des étudiants qui veulent devenir comptables professionnels. De nature interactive, cet atelier permettra aux participants d'échanger des expériences, des problèmes et des solutions. La discussion sera animée par un panel dont les membres possèdent une vaste expérience relativement à ces questions. Les participants qui s'inscrivent à l'avance recevront un courriel comprenant une liste de questions auxquelles ils pourraient réfléchir en préparation à l'atelier. Des membres des associations professionnelles seront sur place pour prendre part à la discussion.

L'atelier prévoit aussi la présentation, par Linda Robinson de l'Université de Waterloo, d'une nouvelle étude de cas qui s'ajoutera à la collection distribuée par le Centre for Accounting Ethics. Vanessa Magness fera également un compte rendu sur son projet de recherche très fructueux subventionné par le Centre. Enfin, on remettra un prix au gagnant du concours de dissertation annuel Estey ouvert aux étudiants de premier cycle et on lui rendra hommage.

Horaire

- 7 h 20 – 8 h 15 Petit déjeuner
- 8 h 15 – 9 h Présentation par Sally Gunz; Remise du Prix Estey; Exposé donné par Vanessa Magness (Université Ryerson)
- 9 h – 9 h 30 Présentation d'une étude de cas Hollinger International par Linda Robinson (Université de Waterloo)
- 9 h 45 – 12 h Panel

Sunday, June 3 / Dimanche 3 juin

08:15 – 12:00

Halifax A

Level 2 / Niveau 2

Atelier sur l'éthique

Concurrent Presentations by Publishers

Présentations simultanées par les éditeurs

Using Technology in Teaching Accounting Courses /

L'utilisation de la technologie dans l'enseignement des cours de comptabilité

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WileyPLUS is a powerful online tool that provides instructors with an integrated suite of resources, including an online version of the text, in one easy-to-use website. *WileyPLUS* gives you the technology to create an environment where students reach their full potential and experience academic success that will last a lifetime!

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MyAccountingLab* Workshop / Atelier sur l'outil *MyAccountingLab

Student learning begins in the classroom, but what happens outside of class can make a big difference to student success. *MyAccountingLab* allows students to assess their understanding, develops a personalized study plan to address areas of weakness, and provides them with limitless practice along with a variety of learning tools to help them master accounting principles.

Students have limited study time so it is important for them to be as effective as possible during that time. *MyAccountingLab* comes with two preloaded Sample Tests. Students can work through these diagnostic tests to identify areas which they have not fully understood.

When you see the power of this new Accounting application and you will understand why students surveyed are so enthusiastic and why 86% of students surveyed felt that *MyAccountingLab* would either improve their grade or significantly improve their grade.

L'apprentissage des étudiants commence dans la salle de cours, mais ce qui se passe en dehors de cette salle peut largement influencer sur la réussite de l'étudiant. Or, l'outil *MyAccountingLab* permet aux étudiants d'évaluer leur degré de compréhension et de dresser un plan d'études personnalisé axé sur leurs points faibles. Il leur permet de s'exercer sans fin grâce à divers outils d'apprentissage conçus pour les aider à maîtriser les principes de comptabilité.

Comme les étudiants ont peu de temps pour étudier, il est essentiel qu'ils utilisent ce temps le plus efficacement possible. *MyAccountingLab* renferme deux exemples d'épreuves. Les étudiants peuvent s'en servir comme épreuves diagnostiques pour déterminer les domaines qu'ils n'ont pas parfaitement saisis.

Quand vous constaterez la puissance de cette application comptable, vous comprendrez pourquoi les étudiants sondés ont fait preuve de tant d'enthousiasme envers cet outil et pourquoi 86 % d'entre eux avaient trouvé que *MyAccountingLab* les aiderait à améliorer leur note ou à améliorer considérablement leur note.

The Value of Online Assessment: Survey Results from McGraw-Hill Ryerson /

**La valeur de l'évaluation en ligne : les résultats d'un
sondage réalisé par McGraw-Hill Ryerson**

This session will share the results of an extensive market research study conducted by McGraw-Hill Ryerson in November 2006. This research involved over 5,000 students and 200 instructors across Canada, and provided feedback on the value of online homework assessment solutions and the critical importance of strong instructor and student support for these. Please join us at the session as we share the results of this survey.

Dans le cadre de cette séance, on fournira aux participants les résultats d'une étude de marché poussée réalisée par McGraw-Hill Ryerson en novembre 2006. Cette recherche a mis à contribution plus de 5 000 étudiants et plus de 200 professeurs d'un bout à l'autre du Canada. Elle a permis d'obtenir de la rétroaction sur la valeur de l'affichage en ligne des solutions aux devoirs notés et sur l'importance fondamentale de pouvoir compter sur un appui solide des enseignants et des étudiants à cet égard. Soyez donc des nôtres pour prendre connaissance des résultats de cette étude.

Accounting Technology — *Financial Statement Tutorials* and *ThomsonNOW! For Managerial Accounting* /

La technologie comptable — *Tutoriels sur les états financiers* et *ThomsonNOW! pour la comptabilité de management*

Thomson Nelson is pleased to present their Accounting technology:

Thomson Nelson's *Financial Statement Tutorials* are online tutorials designed to help students learn the basic preparation of and the concepts behind financial statements. Students learn how financial statements are prepared and used to understand a company's economic performance.

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Thomson Nelson est heureuse de présenter sa technologie comptable :

Tutoriels de Thomson Nelson sur les états financiers : Tutoriels en ligne conçus pour aider les étudiants à apprendre les rudiments de la préparation des états financiers ainsi que les concepts sous-jacents. Les étudiants apprennent la façon dont les états financiers sont préparés et utilisés pour comprendre la performance économique d'une société.

ThomsonNOW! pour la comptabilité de management : Ressource en ligne hautement interactive en matière de gestion des devoirs. Les étudiants peuvent résoudre des problèmes, que ce soit à titre d'exercice ou aux fins d'évaluation, et tous les problèmes sont automatiquement corrigés et notés. Les étudiants peuvent s'exercer à faire le même problème plusieurs fois en générant de nouveaux nombres à l'aide de la fonction d'algorithme de ce programme.

McIvers — An Accounting Simulation /

McIvers — Une simulation comptable

Provides a practical and realistic applications approach that will help students understand the ACCOUNTING CYCLE in a manual accounting environment:

- Written exclusively for the Canadian market, by an experienced Canadian accounting professor.
- The records and documents incorporate the federal goods and services tax and the provincial retail sales tax.
- The set contains 2005 Canadian payroll rules and tables.
- The vast majority of transactions are generated from source documents which are in a loose format, as opposed to being bound in a book.
- The set contains separate books, as opposed to being bound in one or two books.

Propose des applications utiles et réalistes qui aideront les étudiants à comprendre le CYCLE COMPTABLE en place dans un milieu de comptabilité manuelle :

- Produit exclusivement pour le marché canadien par un professeur de comptabilité canadien chevronné;
- Les dossiers et les documents intègrent la taxe fédérale sur les produits et services ainsi que la taxe de vente provinciale;
- Le jeu d'exercices contient les règles et les tables de 2005 concernant la feuille de paye;
- La vaste majorité des transactions sont générées par des documents sources qui sont détachables plutôt que reliés dans un manuel;
- Le jeu d'exercices contient des journaux distincts plutôt que d'être relié à un seul journal ou à deux.

Accounting Research Manager — One stop research tool /

Accounting Research Manager — Outil de recherche efficace

In 20 minutes, using the product live, see how this CCH database provides official documents and expert commentaries covering SEC, AICPA, PCAOB, EITF, and IASB. There will be a 14 day trial and academic version with IP access available.

En utilisant ce produit pendant 20 minutes, découvrez comment cette base de données de CCH donne accès à des documents officiels et à des commentaires d'experts sur la SEC, l'AICPA, le PCAOB, l'EITF et l'IASB. Une période d'essai de 14 jours et une version pour professeurs seront offertes ainsi que l'accès Internet.

Abstracts

Résumés

Do Investors Delay Their Responses to Earnings? An Investigation of the Interdependence of the Information Content of Earnings and SEC Filings

Hai Lu (University of Toronto)

This paper presents a two-period trading model in the setting of sequential events — earnings announcements and the SEC filings of financial statements. The model indicates that some earlier informed investors rationally delay their trades until the filings. It suggests that earnings announcements and the SEC filings should be investigated as interdependent events and that the relative information content of the two events depends on the distribution of informed investors over time. Using the filings dates recorded in EDGAR from 1994 to 2005, the study provides consistent empirical evidence. First, after controlling for earnings released within three days of the SEC filings, stock prices respond to the SEC filings of annual financial statements but not to the filings of quarterly statements, Second, the relative information content is associated positively with analysts following, institutional ownership, and is associated negatively with the proxies for the complexity of earnings.

Autocorrelation and Stock Price Forecasts: An Implementation of the Residual Income Model

Huong Higgins (Worcester Polytechnic Institute)

Over the past decade of accounting research, the Residual Income Model (RIM) has been widely accepted as a theoretical framework for equity valuation, however the empirical validity of the RIM remains questionable because it yields huge forecast errors. Empirical implementations of the RIM involve cross-sectional time-series regressions; however, many prior studies have not addressed serial correlation in RIM regressions. This paper shows that addressing serial correlation in the error term of the RIM can improve forecast accuracy substantially. Overall, this paper demonstrates a new method to improve the empirical implementation of the RIM, validating its role as a theoretical framework for accounting-based valuation.

Comprehensive Income: Who's Afraid of Performance Reporting?

Linda S. Bamber (University of Georgia)

John X. Jiang (Michigan State University)

Kathy R. Petroni (Michigan State University)

Isabel Y. Wang (Michigan State University)

Our study provides new insight into why most firms do not follow policymakers' preference to report comprehensive income in a performance statement, and instead relegate it to the statement of changes in equity. We argue that managers believe reporting comprehensive income in the more salient performance statement will lead financial statement users to perceive the firm's performance as more volatile. Our empirical evidence on a broad cross-section of firms shows that managers who are more likely to be hurt by increased perceived volatility of firm performance — those with less secure positions and stronger equity-based incentives — are less likely to adopt the more transparent performance reporting. Our results suggest that a relatively subtle (and previously unexplored) aspect of managers' self-interest — their sensitivity to the perceived volatility of the firm's performance — is associated with their accounting choices.

Accountability in Crisis: Financialization and the Office of the Comptroller General in Canada

Clinton Free (Queen's University)

Vaughan Radcliffe (University of Western Ontario)

For much of the last fifty years, a key platform animating public sector reform in Canada and elsewhere has been that efficiency and effectiveness can be achieved by adapting management private sector financial management methods and practices. We argue that the recent re-establishment of the Office of the Comptroller General represents a further reinforcement of a program of financialization that has emerged within the Canadian federal government. This program is longstanding but has drawn particular sustenance from the recent sponsorship scandal in Canada. We demonstrate that the reincarnated Office of the Comptroller General, re-established amid a rhetoric of strengthening accountability and modernization largely in response to the sponsorship scandal, has a wide-ranging mandate to enhance financial and audit controls, create financial standards, nurture professional development, and oversee government spending. We explore some of the consequences of this development and the broader program of financialization within the Canadian public sector.

Accounting for a Nation's Beginnings: Financial Reporting Challenges Arising from the Formation of the Dominion of Canada

Ron Baker (University of Regina)

Morina D. Rennie (University of Regina)

The formation of the Dominion of Canada — a combination of three separate British North American entities — was a significant political accomplishment. The formidable task of establishing the accounting policies and preparing the first financial reports of this new combined entity was left in the care of John Langton, Auditor of the new Dominion, who was in the strange position of not only preparing the public accounts, but also auditing them. In this undertaking, Mr. Langton had to devise a method of combining three entities into one. Moreover, he had to deal with ongoing accounting challenges inherited from the former Province of Canada. He did manage to produce the required financial reports, but was not, in these early years, able to deal with all the challenges to his satisfaction.

Accounting for Enron: The New Organizational Context of Professional Work

Yves Gendron (University of Alberta, Laval University)

Helen Lam (Athabasca University)

Roy Suddaby (University of Alberta)

This study analyses through an online survey with professional accountants, the degree to which change in the organizational context, content and location of professional work has contributed to the erosion of professional values and logics among accountants. We observe that, contrary to current accusations, a majority of accounting professionals remain committed to their profession, despite profound changes in the context, content and location of their work. However, we find that the strongest deviation from core professional values and logics has, in fact, occurred in traditional work contexts (i.e., public accounting firms), and is most pronounced in the elite core of the profession — the Big Four professional service firms. Core professional values are best preserved in new work contexts — accountants working in corporations. These findings offer support for the argument that the Big Four have lost the routines and practices that moor them to the profession's core value of independence, and that such organizations are in the process of becoming peripheral in the organizational field of accountancy.

Pre-retirement Withdrawals

Amin Mawani (York University)

Suzanne Paquette (Laval University)

We examine pre-retirement withdrawals by taxpayers resident in Quebec between the ages of 20 and 59 who do not have any pension income, and find that increasing number of tax-filers are withdrawing from their RRSP before retirement. While the number of RRSP contributors grew by 1.52 percent annually during 1995–2003, the number of RRSP owners who withdrew for reasons including (excluding) HBP grew by 8.38 percent (0.22 percent). The major reason for withdrawing is the missed repayments into the Home Buyers' Plan (HBP). Withdrawals may be motivated by (1) better investment returns elsewhere that would be consistent with the objective of maximizing retirement savings; (2) tax planning by shifting incomes from high tax rate periods to low tax rate periods; and (3) smoothing consumption to override shocks. Higher tax rates make withdrawals costlier, while lower incomes may make withdrawals more likely. Price effects (the tax cost of withdrawing) and income effects (the need to replace lost income) are hypothesized to be significant determinants of pre-retirement withdrawals. Our empirical results confirm that both marginal tax rate and income are negatively associated with withdrawals. We also hypothesize and find confirming empirical evidence that various consumption shocks lead to higher pre-retirement withdrawals, thereby suggesting that precautionary savings are often held inside RRSPs. This is consistent with evidence that non-RRSP assets are minimal for a majority of RRSP owners. We therefore find evidence of objectives (2) and (3) in this study, and do not rule out evidence of objective (1).

How Do Tax and Financial Reporting Policies Affect Cross-border Mergers and Acquisitions?

Devan Mescall (University of Waterloo)

Using a large sample of mergers and acquisitions from 27 countries over a 16-year period, I investigate how differences in tax and financial reporting policies affect the premium and structure of cross-border mergers and acquisitions. I find evidence that firms pay a premium to reduce the tax risk associated with strict transfer-pricing rules. Supplemental tests show evidence that targets in strict transfer-pricing regimes attract acquirers from strict transfer-pricing regimes while firms in low transfer-pricing risk countries prefer to purchase firms in other low-risk countries. There also appears to be evidence that firms in countries with strict transfer-pricing rules will pay a premium for the benefits of operating in a less strict business environment.

In tests of acquisition structure, I find that shareholder-level capital gain taxes influence the structure of an acquisition. The influence of shareholder-level taxes is reduced by the presence of information asymmetry concerning the acquirer's stock value. However, higher quality financial reporting reduces information asymmetry and improves the tax efficiency of acquisition structure, providing tangible economic benefit to shareholders.

Employee Options and Capital Structure when Options Have No Tax Impact

Christopher Anderson (Cornell University)

Mark R. Huson (University of Alberta)

Thomas Matthews (University of Alberta)

We examine the marginal impact of the tax effects of employee stock options on firms' capital structure. The realized cost of employee stock options does not provide a tax shield for Canadian firms, unlike their U.S. counterparts. Using the relation between option use and leverage for Canadian firms as a benchmark, we estimate the marginal effect of option related tax shields on capital structure. We find option use is negatively related to leverage for Canadian firms. The relation between option use and leverage is similar for Canadian and U.S. firms. We conclude that the marginal effect of the option related tax shields on capital structure is not significant.

The Characteristics and Fate of “Take Me Over” Firms

Derek K. Oler (Indiana University)

Kevin R. Smith (University of Kansas)

We investigate firms that publicly advertise a desire to be acquired (“take-me-over” or TMO firms). Most TMO firms appear to be motivated by a desire to avoid bankruptcy, and show evidence of high debt levels as well as fundamental underperformance. Although the TMO announcement improves the likelihood of becoming a target firm, the majority TMO firms continue to trade publicly one year after their TMO announcement. TMO firms that receive an acquisition offer within the following year show positive abnormal future returns, but those that do not receive an offer and either continue to trade or are delisted incur significant losses in value. We also investigate TMO firms with superior one-year-ahead returns, regardless of whether they receive an offer or not; TMO firms with superior returns are those with higher cash from operations who name a financial advisor in their TMO announcement; those revealing “bad news” in their TMO announcement are more likely to do poorly.

Managerial Empire Building and Firm Disclosure

Ole-Kristian Hope (University of Toronto)

Wayne Thomas (University of Oklahoma)

This study tests the agency cost hypothesis in the context of geographic earnings disclosures. The agency cost hypothesis predicts that managers, when not monitored by shareholders, will make self-maximizing decisions that may not necessarily be in the best interest of shareholders. These decisions include aggressively growing the firm, which reduces profitability and destroys firm value. Geographic earnings disclosures provide an interesting context to examine this issue. Beginning with *Statement of Financial Accounting Standards No. 131 (SFAS 131)*, most U.S. multinational firms are allowed to no longer disclose earnings by geographic area. Such nondisclosure potentially reduces the ability of shareholders to monitor managers' decisions related to foreign operations. Using a sample of U.S. multinationals with substantial foreign operations, we find that nondisclosing firms, relative to firms that continue to disclose geographic earnings, experience greater expansion of foreign sales, produce lower foreign profit margins, and have lower firm value in the post-*SFAS 131* period. Our conclusions are strengthened by the fact that these differences do not exist in the pre-*SFAS 131* period and do not relate to domestic operations. We find differences in the predicted direction only for foreign operations and only after adoption of *SFAS 131*. Our results are robust to the inclusion of an extensive set of control variables related to alternative corporate governance mechanisms, operating performance, and the firm's information environment. Overall, the results are consistent with the agency cost hypothesis and the important role of financial disclosures in monitoring managers.

A Re-examination of Australian Evidence of Directors' Recommendations on Takeover Bids and Management of Earnings

Lu W. Liu (Macquarie University)

Philip T. Sinnadurai (Macquarie University)

This study investigates whether Australian companies manage their earnings during takeover bids. A sample of 65 firm-years that were subject to takeover offers during the period 1999–2003 is selected. Each treatment firm-year is matched by industry and size with a control firm-year not subject to a takeover bid. Three discretionary accruals models are used: the DeAngelo (1986) model, the Jones (1991) model and the modified Jones (1995) model. The results are reasonably consistent among the three models. They indicate that “accept” but not “reject” firms manage earnings to support directors' recommendations.

Audit Committee Member Investigation of Significant Accounting Decisions

Bradley Pomeroy (University of Alberta)

In the post-Enron environment, audit committee (AC) members are under increased scrutiny to demonstrate effectiveness in resolving significant accounting decisions. However, recent research suggests that AC members are not involved in material auditor–client negotiations and that they are often not informed that accounting decisions were negotiated (Gibbins et al. 2001, 2005). Therefore, without knowledge that a negotiation took place AC members may not be effective in their oversight of the financial reporting process. In this study, I examine AC members' investigation of accounting decisions when they are (or not) informed that an auditor–client negotiation took place and when a decision results in an aggressive versus a conservative financial reporting outcome. The hypotheses are developed from social psychology and research on corporate governance practice suggesting that AC members investigate accounting decisions by asking probing questions of the auditors and management when they are uncomfortable with the outcome. The results indicate that negotiation knowledge has no effect on AC investigation, perhaps because potential questions have been pre-empted by additional disclosure. I also find that AC members investigate more extensively as accounting decisions become increasingly aggressive. Finally, the results provide evidence that AC members with accounting experience are particularly effective in their investigations, compared to novices, when accounting decisions are aggressive. The results of this research have important implications to practice and future research.

The Effect of Real-Time Review-by-Interview on Auditors' Procedures and Performance

Edward M. Bamber (University of Georgia)

Elizabeth A. Payne (University of Mississippi)

Robert J. Ramsay (University of Georgia)

Audit workpaper review is a primary means of quality control in auditing firms. To increase the efficiency of this costly process, reviewers can perform face-to-face real-time reviews, also called review-by-interview (Rich, Solomon, and Trotman 1997a). We compare anticipation of a real-time review-by-interview to the anticipation of the more traditional written review notes from the reviewer. A path analysis finds that review-by-interview leads auditors to focus more on the cognitively demanding conclusion-oriented audit procedures. This, in turn, leads to higher performance in uncovering exceptions that are indicative of fraud. We find no evidence that anticipation of the interview causes auditors to perform less comprehensive work in expectation that they will be able to rely on impression management during the interview to achieve a satisfactory review.

Enhancing the Quality of the Audit Enquiry Process: A Research Note

Guoping Liu (Ryerson University)

Although there is an increasing need for auditors to rely on enquiry-based evidence, a CICA field study suggests considerable room for improvement exists in the use of audit enquiry to acquire reliable audit evidence. I investigate whether implementing various task interventions improves the process auditors use to collect enquiry-based audit evidence. An experiment is conducted using 154 participants with at least six months of auditing experience. The results show that participants receiving instructions designed to trigger cognitive planning develop a better enquiry process, suggesting that the simple task instructions is an effective intervention for improving the process of audit enquiry. Assigning a task-specific goal has no effect on the audit enquiry process either independently or in combination with the instructions used to trigger cognitive planning. The practice-based intervention results in similar overall effects as the instructions used to trigger cognitive planning, but at the cost of less focus on corroboration by means other than enquiry.

Towards a Theory of Activity-Based Costing (ABC): Structural Foundations, Value Equivalence of All ABC Systems, and Empirical Implications

Amin H. Amershi (McMaster University)

Hemantha S. Herath (Brock University)

There is no theory of Activity-Based Costing (ABC) in the accounting and cognate literature. In contrast, there are several theories about ABC — how ABC came into being, how it is a sociological phenomenon in the business world. In this paper we take the initial step toward a conceptual, structural theory of ABC and lay down its foundations. We contribute to the literature in several ways which include developing a mathematical theoretical foundation of ABC with precise definitions, meaning of main constructs, structure and architecture of ABC. We invented a new Diagonal Matrix Method™ (DMM) that goes beyond the traditional linear algebra employed in accounting and prove that (1) all ABC systems are equally informative ex post in that costing products by one system can be replicated by another without loss of information and (2) all ABC systems are value-equivalent in that the economic benefits from pricing and other decisions based on one system are replicable in another ABC system, regardless of the complexity of the decision. We also provide an extensive and intuitive discussion of the theory and its connection to the mainstream empirical and economic literature on ABC.

Availability of Information, Value of Information, and Asset Price: Evidence from Experimental Asset Markets

Lucy Ackert (Kennesaw State University)

Bryan Church (Georgia Institute of Technology)

Ping Zhang (University of Toronto)

This paper reports the results of 18 experimental asset markets designed to investigate the effect of the availability of forecasted information on market outcomes. Our markets are organized as double-ordeal auctions. Prior to trading, participants are given the opportunity to acquire a forecast of period-end asset value. The supply of information is fixed within a market and participants submit sealed bids to determine who acquires the forecast. In six markets only one trader is given the opportunity to purchase the information. In another six markets two traders purchase the forecast, and in the final six markets, four traders purchase the forecast. We find that period-end asset price is close to the full-information price in markets with four informed traders. By comparison, large deviations from the benchmark price are evident in markets with one or two informed traders. The findings appear to be driven by the activity of informed traders: i.e., the proportion of price quotes (bids/asks) and transactions that involve informed traders. We also find that private information has a positive value, although traders are unable to prosper by acquiring forecasted information.

The Use of Cost Information in Pricing Decisions: Empirical Evidence

Sylvia H. Hsu (York University)

This study investigates how firms with long-term capacity commitment determine the weight of allocated costs in negotiating prices when they experience different levels of capacity utilization and demand stochasticity. The results provide empirical evidence on full-cost pricing versus variable-cost pricing; the use of full-cost pricing depends on the existence of opportunity costs for capacity resources. Using service prices of California hospitals, I demonstrate that the level of capacity utilization positively affects the association between prices and allocated costs. Furthermore, the findings suggest that the level of demand stochasticity negatively affects the association between prices and allocated costs.

Compare the Quality of Accruals for GAAP vs. Non-GAAP Summary Performance Measures in Financial Reporting

Desmond Tsang (McGill University)

This paper provides evidence on whether industry-regulated, yet non-GAAP performance measures may be of higher quality than net income. Firms in several industries report supplementary non-GAAP performance measures that are used extensively among industry practitioners. This study specifically examines funds from operations (FFO), the non-GAAP performance measure widely adopted by firms in the real estate investment trust (REIT) industry. Given FFO and net income differ predominantly in their accruals components, I evaluate their relative usefulness by comparing the quality of accruals in the two alternative measures. Accruals quality is empirically evaluated from regressions relating accruals to past, present, future cash flows, and changes in revenue, with larger residuals implying lower accruals quality. I find that the accruals component of FFO is of higher quality than the accruals component of net income and the results are robust to different model specifications and to different definitions of accruals quality. The study then examines the pricing of accruals quality in the alternative measures. I find that the quality of accruals in FFO is positively related to security prices while the quality of accruals in net income is not significant, implying accruals quality of a non-GAAP measure may serve as a better proxy of information risk.

The Private Company Discount and Earnings Quality

Gus De Franco (University of Toronto)

Ilanit Gaviious (Ben-Gurion University)

Justin Jin (University of Toronto)

Gordon D. Richardson (University of Toronto)

In this study, we seek to establish the existence of, and examine earnings quality explanations for, the private company discount (PCD) applied by acquiring firms when they value the controlling interest of a private firm. Our main findings are summarized as follows. First, we show the existence and estimate the magnitude of the PCD actually applied by acquirers when they purchase a private firm. Employing both a univariate and a multivariate approach that controls for differences in industry, time, firm size and growth, we find a range of PCD estimates between 34 percent and 38 percent. Second, we find positive abnormal and total accruals are greater for private firms than for public target firms in the annual fiscal period prior to the acquisition, consistent with private firms' accruals being of lower quality. Third, we present evidence that valuation multiples are increasing in whether the firm is audited by a Big 5 auditor and leverage. These factors proxy for audit quality and creditor demand for quality financial information. Additional analysis suggests that buyers consider earnings, broadly defined to include both accruals and operating cash flows, to be of lower value for private firms than for public firms. In sum, our evidence is consistent with earnings quality being one explanation for the PCD.

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Accruals Management under Changing Regimes of Reporting Financial Performance

Vasiliki E. Athanasakou (University of Manchester)

Norman C. Strong (University of Manchester)

Martin Walker (University of Manchester)

We contribute to the earnings management literature and provide insights for accounting regulators by investigating the impact of FRS3 on accruals management by UK firms. FRS3 mandated net income per share, but enhanced the information content of the income statement and broadened the scope for classificatory choices to highlight sustainable profitability. We predict that this enhanced role of classificatory smoothing reduced the demand for abnormal working capital accruals (AWCAs) to smooth operating performance post-FRS3. Consistent with our prediction, we document a significant decline in the use of AWCAs to smooth operating performance post-FRS3. The decline pertains to firms that used classificatory choices to a greater extent post-FRS3 to smooth income, confirming that the structural change in the use of AWCAs resulted from the change in performance reporting regime.

The Influence of Relative Perceived Contribution and Rewards on Performance Outcome Satisfaction

Suresh Kalagnanam (University of Saskatchewan)

Glen P. Kobussen (University of Saskatchewan)

Ganesh Vaidyanathan (University of Saskatchewan)

Using equity theory, we hypothesize that perceived relative contribution, keeping relative reward constant, negatively influences performance outcome satisfaction (POS), and that performance pay positively influences POS. Data were collected from a survey and an experiment involving 164 subjects. The survey required the subjects to assess the importance of 24 traits identified by Libby and Thorne (2003) as important for auditors to possess. Respondents were also asked to provide a self assessment relative to each of two target groups on each of the 24 traits. Next, participants completed two case studies describing a situation in which the amount of pay for performance was manipulated to be either higher or lower than their comparison group. Subjects were then asked to provide an assessment of their satisfaction with the amount of performance pay received as well as their performance evaluation.

We found support for our assertion that perceived relative contribution (i.e., self-assessment scores and performance pay) negatively (positively) influences POS. In essence, we found that, after controlling for performance pay, the higher entry-level accountants rate themselves as better-than-average (BTA) the more likely their POS will fall.

Our findings suggest that it is important that management understand and measure perceived relative contribution among its employees. We know of no other study that has operationalized perceived relative contribution using BTA scores. Our study contributes to improving our understanding of the factors that drive performance, especially those that negatively affect performance.

The Moderating Effects of Hierarchy and Control Systems on the Relationship between Budgetary Participation and Performance

Johnny Jermias (Simon Fraser University)

Trisnawati Setiawan (University of Persada Indonesia, YAI)

This study investigates the moderating effects that an organizational unit's hierarchal level and control systems have on the relationship between budgetary participation and performance. Using moderated regression analyses, we find a three-way interactive effect on performance between hierarchal levels, types of control systems, and budgetary participation. Further analyses reveal that at the high level of a hierarchy, budgetary participation has a positive relationship with performance and this relationship is stronger for organizational units that use output control than for those that use behavior control. By contrast, at the low level of a hierarchy, budgetary participation has a negative relationship with performance and this relationship is stronger for organizational units that use output control than for those that use behavior control.

The Effect of Involvement and Privacy Policy Disclosure on Individuals' Privacy Behaviour

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Won Gyun No (University of Waterloo)

R. P. Sundarraj (University of Waterloo)

Privacy emerges as a critical issue in an e-commerce environment because of a fundamental tension among corporate, consumer, and government interests. Although several researchers have examined individuals' privacy concerns and companies' privacy policies, little is known about whether individuals' behaviour is influenced by their level of involvement with privacy and the privacy policy disclosures of Web sites. By conducting a Web-based survey and an online ordering experiment of 210 participants, this study found that individuals are more likely to read the privacy policy statements posted on Web sites and less likely to provide personal information when they are under a high privacy involved situation compared to a low privacy involved situation. However, the existence of privacy seal did not affect individuals' behaviour regardless of involvement conditions. That is, a fact that a Web site participated in a privacy seal program did not increase individuals' willingness to provide their personal information in both high and low privacy involved situations. This study also found a gap between self-reported privacy behaviour and actual privacy behaviour. When individuals were requested to provide personal information, they behaved close to what they said about whether or not they read the privacy policy statement posted on a Web site. However, individuals behaved differently in providing personal information compared to what they said.

Standards Wars versus Regulatory Competition in Accounting: A Case Study of the Accounting Standards Authority of Canada

Alan J. Richardson (York University)

Sunder (2002a, b) advocates competing accounting standard-setting regimes within single jurisdictions to allow firms to voluntarily select standards that reflect their business model and provide the lowest cost of capital. Shapiro and Varian (1999a, b) develop a model of “standards wars” that predicts that only one set of standards can survive when there are positive network economies. This paper examines these two views of competition among standard-setters during a unique period (1981–1998) in Canadian standard-setting history when, nominally, two standard-setting bodies existed: the Canadian Institute of Chartered Accountants and the nascent Accounting Standards Authority of Canada (ASAC). The analysis finds that Shapiro and Varian’s model predicts the outcome of this competition (the demise of ASAC) and suggests some factors missing from Sunder’s model.

Accounting for the Co-operative Difference: An Exploration of Financial Reporting for Co-ops

Elizabeth A. Hicks (Mount Saint Vincent University)

John Maddocks (Saint Mary's University)

Alan J. Robb (Saint Mary's University)

Tom Webb (Saint Mary's University)

Despite the size of the co-operative sector, there is relatively limited discourse on co-operatives in relation to generally accepted accounting principles (GAAP). Yet co-operatives present a significantly different organisational model from that of the investor owned corporation. What is the co-operative difference, its relevance to financial reporting and does it suggest a need for a co-operative specific approach to GAAP and financial reporting?

This is an initial exploration of these issues, through a literature review, focusing on: co-operative visibility in accounting standard setting; the nature of co-operative difference evidenced in member ownership, co-operative purpose, goals and principles; and identification of a typology of current discourse on co-operative accounting.

Early observations point to the need to start from a position that co-operatives present a specific and distinct organisational model that needs to be taken in to consideration in properly accounting to members and stakeholders. Their duality, as democratic social associations as well as business enterprises, raises the possibility of bringing together social and financial reporting as a means of accounting for economic and social goals. Furthermore, it provides a focus on the co-operative member as a basis for looking at how financial statements fulfil accountability while also taking in to account the range of co-operative types and sectors. As such, this report proposes the need for specific guidance similar or equivalent to a Statement of Recommended Practice (SORP) and outlines current and further research in relation to accounting for the co-operative difference.

Assurance Statements in Sustainability Reports

Irene M. Herremans (University of Calgary)

Jamal A. Nazari (University of Calgary)

This paper discusses the current state of assurance statements for sustainability reports in the context of enhanced business reporting. It investigates the following research question: to what extent do assurance statements add value for the preparer companies and the users of sustainability reports. The study context is the upstream oil and gas industry in Canada. Two methods are used for the investigation: review of archival data of actual assurance statements and content analysis of interviews. Little consistency is found among the content of assurance statements, adding confusion in the minds of the users as to the actual assurance provided. On the positive side, most preparer and user organizations felt the statements did help to eliminate green washing. However, the value is limited by the need for standardization of statements, lack of training for auditors, and questionable independence, and the auditor's inability to comment on (or assure) the quality of the performance for the company. Thus, the trend toward dual assurance is emerging: auditor assurance to determine accuracy of the indicators, and stakeholders' assurance to determine quality of performance. We also found that organizations have a number of high quality internal control measures that lead to internal assurances, contributing to the integrity of the information found within sustainability reports. Both preparer and user organizations believed that the combination of these internal and external assurances were of great value because they led to significant improvements in sustainability performance.

The Completeness Reservation in Canadian Not-for-Profit Audit Reports

Philip Creighton (Private practice)

The completeness of donations is widely used in Canada. It appears to be based primarily on a perception of the donation world of 15 years ago. The world has changed but the auditors have not.

The Voluntary Adoption of International Accounting Standards and Loan Contracting around the World

Jeong-Bon Kim (Concordia University and Hong Kong Polytechnic University)

Judy S. L. Tsui (Hong Kong Polytechnic University)

Cheong H. Yi (Hong Kong Polytechnic University)

Using a sample of non-U.S. borrowers from 30 countries over the 1997-2005 period, this paper investigates the effect of the voluntary adoption of International Accounting Standards (IAS) on the price and nonprice terms of bank loan contracts and the mix of domestic vs. foreign lenders who participate in loan deals. Our results reveal the following. First, we find that lenders charge significantly lower loan rates to IAS adopters than they do to nonadopters. The rate difference between the two groups amounts to nearly 25 basis points. Second, we find that lenders impose more favorable or less restrictive nonprice terms on IAS adopters than they do on nonadopters. In particular, our results show that IAS adopters have a larger amount of loan facility, and are less likely to have restrictive covenants in their loan contracts, compared with nonadopters. Finally, we find that voluntary IAS adoption by borrowers attracts more suppliers of loans, and this increase in the number of lenders is due to IAS adopters attracting more foreign lenders from the international loan market. In conclusion, our results, taken as a whole, support the view that voluntary IAS adoption improves the contracting efficiency in the market for private debts such as bank loans by enabling lenders to assess borrowers' credit quality more accurately and improving lenders' familiarity with borrowers in the international loan market.

International Accounting Standards, Institutional Infrastructures, and Costs of Equity Capital around the World

Jeong-Bon Kim (Hong Kong Polytechnic University)

Haina Shi (Hong Kong Polytechnic University)

We construct a large sample of 21,608 firm-years with International Accounting Standards (IAS) adopters and nonadopters from 34 countries over the 1998-2004 period, and compare the cost of equity capital between the IAS adopters and the nonadopters. We also investigate whether and how the cost-of-capital effect of IAS adoptions is differentially influenced by the efficacy of institutional infrastructures determining a country's corporate governance and enforcement mechanisms. Our results reveal the following. First, we find that the cost of equity capital is significantly lower for the IAS adopters than for the nonadopters, suggesting that the IAS adopters benefit from greater and better disclosures via IAS by having a lower cost of raising capital from equity markets. Moreover this result holds, irrespective of a country's institutional infrastructure. Second, we find that the cost of capital decreases with the efficacy of institutional infrastructure. Finally and more importantly, we find that the cost of capital-reducing effect of IAS adoption is greater when the IAS adopters are from countries with weak institutional infrastructures than when they are from countries with strong infrastructures. The above results are robust to the use of alternative measures of the expected cost of capital and other sensitivity checks.

International GAAP Differences: The Impact on Foreign Analysts

Kee-Hong Bae (Queen's University)

Hongping Tan (University of Northern British Columbia)

Michael Welker (Queen's University)

This paper investigates the relation between differences in accounting standards across countries and foreign analyst following and forecast accuracy. We develop two measures of differences in generally accepted accounting principles (GAAP) for 1,176 country-pairs. We then examine the impact of these measures of accounting differences on foreign analysts. In so doing, we utilize a unique database that identifies the location of financial analysts around the world, creating a sample that covers 6,888 foreign analysts making a total of 43,968 forecasts for 6,169 firms from 49 countries during 1998–2004. We find that the extent to which GAAP differs between two countries is negatively related to both foreign analyst following and forecast accuracy. Our results suggest that GAAP differences are associated with economic costs for financial analysts.

Do Analysts Who Issue Cash Flow Forecasts Predict More Accurate Earnings?

Jinhan Pae (Queen's University)

Shiheng Wang (Queen's University)

Choong-Yuel Yoo (Queen's University)

This paper examines the impact of issuing cash flow forecasts on analysts' earnings forecasting performance. We find that analysts who issue cash flow forecasts ("cash flow forecast issuers") experience an improvement in their earnings forecast accuracy relative to those who do not ("nonissuers"); however, there is no significant cross-sectional difference in the level of earnings forecast accuracy between cash flow forecast issuers and nonissuers. We also find that the benefits of issuing cash flow forecasts are more pronounced when analysts start or cease to issue cash flow forecasts. We conclude that issuing cash flow forecasts improves analysts' earnings forecast accuracy, but the benefits of issuing cash flow forecasts are limited in the sense that cash flow forecast issuers do not predict more accurate earnings than nonissuers after controlling for other analyst and forecast characteristics.

The Effect of Meeting or Missing Earnings Expectations on Information Asymmetry

Stephen Brown (Emory University)

Stephen A. Hillegeist (INSEAD)

Kin Lo (University of British Columbia)

We examine the effect of meeting or missing earnings expectations on the level of information asymmetry. We measure the latter using the probability of informed trading (PIN) from Easley et al. (1997). We find that PIN decreases (increases) when firms meet or beat (miss) earnings expectations and that these changes increase with the magnitude of the earnings surprise. Firms that regularly meet or beat (MBE) show a stronger decline in PIN compared with those achieving MBE sporadically. Furthermore, we find that the reduction in asymmetry for MBE firms disappears when firms likely engaged in expectations management, but we find no evidence that earnings management affects the reduction in asymmetry attributable to MBE. Our evidence largely corresponds to results regarding the pricing premium associated with MBE, and suggests that up to 30–40 percent of the MBE pricing premium is attributable to a “denominator effect” where investors discount future cash flows at lower rates because of reduced levels of information asymmetry.

S&P 500 Index Revisited: Do Index Inclusion Announcements Convey Information about Firms' Future Performance?

Karel Hrazdil (University of Alberta)

Tom Scott (University of Alberta)

Standard & Poor's claims that its announcements of a firm's inclusion in the S&P 500 Index contain no information about future performance; nevertheless, there are well-documented abnormal returns at the announcement dates. These have been attributed to either liquidity or a downward sloping demand curve for a firm's stock. More recently, Denis et al. (2003) provide evidence that inclusion conveys positive information concerning firms' future earnings. We re-examine this contention and while we confirm Denis' positive earnings news, we show that the observed positive earnings news is not associated with announcement returns, and further that the observed positive earnings news is entirely attributable to large discretionary accruals consistent with managerial manipulation of earnings. Our results are robust to a variety of sensitivity tests; we conclude that the inclusion of firms in the S&P 500 Index does not contain information about their future performance.

Do Auditing Standards Improve the Accounting Disclosure and Information Environment of Public Companies?

Evidence from the Emerging Markets in China

Heibatollah Sami (Lehigh University)

Haiyan Zhou (University of Texas – Pan American)

In this paper, we investigate the impact of the implementation of a set of new auditing standards in 1996 on the information environment in the emerging markets in China. Because the implementation of such standards can increase the quality and/or quantity of accounting disclosures, it can be conceptualized as an improvement in the information environment of listed companies. We investigate the improvement in accounting disclosure and information environment from both the market perspective and the accounting perspective. First, consistent with the information economics literature (e.g., Holthausen and Verrecchia 1990), we find that companies experience a significant increase in trading volume and price volatility subsequent to the implementation of the standards. Second, consistent with the literature on earnings management (e.g., Chen and Yuan 2004; Jian and Wong 2004), we find a decrease in earnings management and hence, an increase in quality of earnings. Finally, we find a decrease in the synchronicity of stock prices and hence, an increase in the quality of firm-specific information available to investors, which is consistent with the literature on price synchronicity (e.g., Morck et al., 2000). Our results have significant implications for standard setters, regulators, researchers, managers and investors in general and those in the emerging markets in particular.

Ownership Structure, Agency Problems, and Auditor Choice: Evidence from Western European Firms

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Omrane Guedhami (Memorial University of Newfoundland)

Jeffrey A. Pittman (Hong Kong University of Science and Technology
and Memorial University of Newfoundland)

Recent evidence on the ownership structures of Western European firms reveals significant divergence between the ultimate ownership and control rights of the largest controlling shareholder, implying that their conflicting interests with minority shareholders is the main agency problem besetting firms in these countries. Prior research also implies that credible financial reporting constrains controlling shareholders' opportunism by enabling minority investors to identify any diversion of corporate resources. In this paper, we examine whether external monitoring by a high-quality auditor helps reduce the agency problems embedded in the ultimate ownership structures of Western European firms. Consistent with the incentive alignment effect to maximize firm value to the benefit of all shareholders, we find strong, robust evidence that the demand for a Big Four auditor subsides with the ownership rights of the controlling shareholder. In contrast to recent research on East Asian firms, we find no evidence that the divergence between ownership and control rights affects auditor choice. However, we find that both firms with multiple large shareholders beyond the controlling owner and family-controlled firms are associated with lower demand for Big Four auditors. Collectively, our research suggests that Western European firms rely on superior external monitoring from Big Four auditors to moderate the agency problems evident in their ownership structures.

Why Big 4 Firms Are Not Preferred in an Emerging Market: An Empirical Analysis of Auditor Switches from Big 4 to Local Firms in China

Charles Chen (City University of Hong Kong)

Jeong-Bon Kim (Concordia University and Hong Kong Polytechnic University)

Xijia Su (City University of Hong Kong)

Xi Wu (Central University of Finance and Economics, China)

This study examines the auditor-client relationship following the merger of a local Chinese CPA firm with a Big 4 firm. Among the local firm's 46 pre-merger listed clients, 30 switched auditors in the three years after the merger. Our results suggest that although auditor switches in the first year after the merger could be explained by the post-merger auditor's risk avoidance, clients that switched in the third year after the merger were mostly profitable companies with healthy financial positions. This is more puzzling given that the average audit fee did not significantly increase after the merger for clients that chose to retain the post-merger Big 4 firm, and the average audit fee did not significantly decrease for clients that switched to local audit firms. As results based on archival data are inconsistent with conventional explanations (e.g., auditor's risk avoidance or auditee's cost savings), we conducted semi-structured focused interviews and found that some practices of Big 4 firms did not quite match the expectations of those local clients that finally chose to leave the post-merger Big 4 firm.

The Impact of Sarbanes-Oxley Act on Information Quality in Capital Markets

Joy Begley (University of British Columbia)

Qiang Cheng (University of British Columbia)

Yanmin Gao (University of Alberta)

This paper empirically examines how corporate governance reforms surrounding the Sarbanes-Oxley Act (SOX) of 2002 affect the quality of information in capital markets. Public, private and total information quality is examined. Our information quality measures are based on financial analyst forecasts as in Barron, Kim, Lim and Stevens (1998) and Gu (2005). The new Act aims to create an environment with accurate and reliable disclosure of financial information. While increased accuracy and reliability is expected to improve the quality of information in capital markets, the threat of penalties under the Act may work to reduce managers' willingness to make additional voluntary disclosures. Therefore it is not clear whether public information quality is expected to improve following SOX. The implication for private and total information is also ambiguous. We find that the passage of SOX is associated with a temporary increase in the quality of public information immediately following the Act's adoption, but the increase is not maintained. By one year after the introduction of SOX private, public and total information quality all decline and continue to stay below their pre-SOX levels. While the reforms introduced with the passage of SOX may have helped to improve the reliability of corporate financial disclosures, the increase in reliability appears to have come at the cost of less information being made available.

Informedness and Consensus of Accounting Information post Sarbanes-Oxley Act: High-Tech Firms versus Low-Tech Firms

Brian Gaber (York University)

Sung S. Kwon (York University)

Liona Lai (York University)

This paper draws upon the theory on the price and volume behavior developed by Holthausen and Verrecchia (1990) and examines the informedness and consensus of accounting information post-Sarbanes-Oxley Act (SOX). Informedness measures the extent to which financial statement users become more knowledgeable about the firm's true performance, and consensus measures whether these users agree on the signal presented in the accounting numbers, upon the release of financial statements. Holthausen and Verrecchia (1990) predict that when common noise in accounting information increases, both stock return variance and trading volume decrease. If the decrease in the metrics is due to a change in levels of common noise in available accounting information, then the decrease in stock return variance would indicate a decrease in informedness and/or consensus, while the decrease in trading volume would unambiguously indicate a decrease in informedness and an increase in consensus. We investigate stock return variability and trading volume behavior during a short window around annual report dates (10-K) or quarterly announcements (10-Q), and find that both metrics have decreased post SOX. The decrease in informedness is consistent with findings from Lobo and Zhou (2006) which conclude that firms report more conservative numbers post-SOX. Finally, we document that the results are robust only for high-tech firms and not for low-tech firms, which can be explained by the implementation of more conservative accounting methods in the high-tech sector.

Internal and External Monitoring, Regulations and Quality of Financial Reporting: Evidence from the 2002 Sarbanes-Oxley Act

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Jennifer L. Kao (University of Alberta)

Yan Li (University of Alberta)

In response to a string of highly publicized corporate scandals, the U.S. Congress passed the Sarbanes-Oxley Act (SOX) on July 30, 2002, with the intention to restore the investor's confidence in financial and public reporting. In this study, we focus on the reporting implications of one aspect of the SOX, i.e., section 302, which requires CEOs and CFOs of all public companies in the United States to certify their annual and quarterly filings with the SEC. The purpose of our study is to address the question of whether any improvement in reporting accuracy and reliability following the SOX depends on the quality of the reporting entity's internal and external monitoring prevailing surrounding the SOX. We find that firms with strong internal and external monitoring improve their financial reporting quality (proxied by unsigned discretionary accruals) from the pre-SOX period (2001) to the post-SOX (2004), far more than those with poor internal and external monitoring. These results imply that the regulation widens the gap between good and bad reporting entities. We also find that while both internal and external monitoring helps bring about changes to financial reporting quality, external monitoring (especially auditors) appears to play a relatively more important role. Absent strong external monitoring, an effective internal monitoring alone is insufficient to improve financial reporting. However, strong external monitoring can generally force firms to report less aggressively, even without the presence of strong internal monitoring, especially after the SOX.

Does Recognition versus Disclosure Really Matter? Evidence from the Market Valuation of Recognition of Employee Stock Options

Flora F. Niu (Wilfrid Laurier University)

Bixia Xu (Wilfrid Laurier University)

This paper examines the market valuation of employee stock option expenses recognized by using the fair value approach under the new Canadian financial reporting standard (CICA *Handbook* section 3870). On the basis of a sample of Canadian public firms traded on TSX, we find that investors value employee stock option expenses differently prior to and after the implementation of the new standard. Specifically, pro forma compensation expenses disclosed prior to the new accounting regulation are significantly negatively associated with annual stock returns, suggesting that the market interprets these expenses as a type of expense that reduces firm value. In contrast, recognized stock option expenses from using the fair value approach mandated by the recent CICA expensing rules are significantly positively associated with stock returns, indicating that the market now interprets these expenses as a type of asset that contributes positively to firm valuation. Overall, the evidence suggests that the mandatory expensing of employee stock options increases the perceived quality of financial statements and mitigates the perception that firms use stock options opportunistically. Consequently, the market is able to translate the incentive effect of employee stock options into firm value.

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Accelerating Vesting of Employee Stock Options to Avoid Expense Recognition

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Jingyu Li (Brock University)

Thomas O. Meyer (Southeastern Louisiana University)

This study examines firms accelerating the vesting of stock options prior to FAS 123(R) becoming effective. A central tenet of this research is that the firms electing to accelerate do so to take advantage of the opportunity to get option expenses written off in a one-time footnote disclosure. They thereby avoid income statement option-expense recognition from these options. The evidence does not support the positive benefits from acceleration claimed by its proponents. Rather, this decision is consistent with management acting in its self interest by reducing the impact of their option-based compensation on reported income and simultaneously making their options potentially more valuable.

The Adoption of Deferred Share Unit Plans for Outside Directors: Economic and Social Determinants

Paul André (University of Edinburgh)

Samer K. Khalil (American University of Beirut)

Michel Magnan (Concordia University)

This paper investigates the antecedents of adopting deferred compensation plans for corporate directors. Relying on agency theory, we compare the characteristics of firms that have adopted a deferred share unit plan for their directors over the 1997–2003 period (108 firms) to a control sample that is matched based on firm size. We hypothesize and find that firms with a moral hazard problem at the board level and firms where a block holder has a large voting power are more likely to adopt a deferred share unit plan for their directors than other firms. Results also show that the likelihood of adoption is higher in firms that have a board interlock with a firm that concurrently or previously adopted a share unit plan. These findings highlight the importance of integrating economic and social perspectives when examining compensation practices.

Corporate Governance and Risk Disclosure

Kaouthar Lajili (University of Ottawa)

To date, research which integrates corporate governance and risk management has been limited. This paper contributes to this emerging literature by examining the relationships between corporate governance mechanisms and risk disclosure behavior using a sample of Canadian publicly traded companies (TSX 230). Results show that Canadian public companies are more likely to disclose risk management information over and above the mandatory risk disclosures, if they are larger in size and if their boards of directors have more independent members. Minority voting control ownership structures appear to negatively impact risk disclosure and CEO incentive compensation shows mixed results. The paper concludes that further research is needed in the future to assess the impact of various governance mechanisms on corporate risk management and disclosure behavior.

Is There a Relation between Abnormal Bank Loan Loss Provisions and Auditor Fees?

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Gopal V. Krishnan (George Mason University)

Gerald J. Lobo (University of Houston)

While the SEC, investors, analysts, and the media have expressed concern that the joint provision of audit and nonaudit services by the incumbent auditor poses a threat to the auditor's independence, prior research has not documented a systematic relation between earnings management and fees paid to the auditor. A major issue in prior research is that the estimate of abnormal total accruals used as a proxy for earnings management is subject to severe measurement error. This concern complicates the interpretation of the findings because it is not clear whether the lack of a statistically significant association between abnormal total accruals and fees is due to greater auditor independence or impaired auditor independence being masked by the measurement error in detecting earnings management. To reduce measurement error and conduct more powerful tests, we examine the association between bank loan loss provisions, a major accrual for banks and fees paid to the auditor. By focusing on a single industry and a single accrual, we are better able to estimate the abnormal accrual. We document that abnormal loan loss provisions are associated with fees paid to the auditor. Our findings are robust across several measures of auditor fees, including abnormal (unexpected) fees.

The Role of Stakeholders in the Choice of Internal Environmental Performance Metrics

Emilio Boulianne (Concordia University)

Michel Magnan (Concordia University)

Michelle Rodrigue (Concordia University)

This paper examines how corporate managers select their firm's internal environmental performance indicators. Relying on a conceptual framework encompassing both stakeholder theory and legitimacy theory, we conduct a field investigation within a large publicly traded multinational that operates in an environmentally sensitive industry. The evidence, drawn from interviews with managers, corporate policies and other documents, suggests that stakeholders exert pressures upon the firm in its selection of internal environmental indicators. Stakeholders' influence varies from narrow and one-way to broad scope and interactive, including environmental benchmarking. The paper's provides unique organizational insights into internal environmental performance indicators and extends prior literature regarding the role of stakeholders in shaping corporate behavior towards environmental performance.

Evaluations of Questionable Business Practices by Chinese and Canadian Business Students: Culture Effects and Social Desirability Bias

Paul Dunn (Brock University)

Anamitra Shome (Brock University)

This study contributes to the ongoing debate on the convergence versus divergence of managerial and organizational values. The purpose of the study is to determine whether there are cross-cultural differences between Chinese and Canadian business students with respect to their assessment of the ethicality of various business behaviours. Using a sample of business students, the results indicate cultural divergence; the Chinese and Canadians exhibit different ethical attitudes toward questionable business practices. The Canadian students also demonstrate a stronger social desirability bias (a tendency to deny socially unacceptable actions and to admit to socially desirable ones) than do the Chinese business students.

Accountants' Cognitive Styles and Ethical Reasoning: A Comparison Spanning Fifteen Years

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Ophera Davis (Davis Consulting Inc.)

Jane Fedorowicz (Bentley College)

In this study we document the cognitive styles and ethical reasoning levels of a relatively large sample of graduating accounting students entering the accounting profession (2005) and those who worked at entry position levels in accounting firms (1990). The purpose of the study is to investigate changes in cognitive style and ethical reasoning before and after the corporate scandals of the late 1990s and early 2000s. We use the Myers/Briggs Type Indicator (MBTI) to classify our subjects by their cognitive styles. We hypothesize, and provide evidence, that the dominant cognitive make-up of accountants (ST/SF) is associated with lower levels of ethical reasoning as measured by the P-score of the Defining Issues Test (DIT). Consistent with the literature, we find no gender effects, but significant positive effects for other demographic descriptors such as age, race and grade point average. Finally, we hypothesize that due to the attention to ethics in both academia and the accounting profession in recent years, the P-scores of accountants in 2005 should be higher than those of 1990. However, we find the opposite. We conclude with a discussion of the implications of these findings for curricular development and professional practice.

Auditors' Legal Liability after Sarbanes-Oxley: An International Comparison

Janne Chung (York University)

Jonathan M. Farrar (York University)

Linda Thorne (York University)

The adoption of Sarbanes Oxley (2002) (SOX) in the United States signifies the emergence of a new era of auditor and corporate responsibility that reverberates, not only in the United States, but also to other national jurisdictions. However, very little is known about the extent to which auditor liability has been impacted throughout the globe post-SOX; therefore, much remains to be learned about the extent to which auditors' liability is similar or different across countries in the post-SOX era. To address this gap, this paper compares auditors' liability in the post-Sarbanes Oxley era for six countries (the United States, Canada, the United Kingdom, Australia, France, and Germany), with a specific focus on changes to auditor legal liability to third parties. In addition, key pieces of legislation, relevant case law, and post-SOX developments are highlighted. Our findings show that similar to the U.S., Canada, the United Kingdom, and Australia introduce legislative reforms to increase auditors' liability. Our findings show that the four common law countries responded in a manner similar to the U.S. by introducing new legislation, while two civil countries did not. Similar to the U.S., Canada, the United Kingdom, and Australia introduced legislative reforms to increase auditors' liability. In contrast, neither Germany nor France introduced legislative reforms. Nevertheless, in Germany, auditors' liability was increased in the post-SOX era by raising the auditor liability cap. Thus, our paper suggests that changes to auditor liability to third parties in the post-SOX era appears to differ according to the underlying legal system of the country.

Corporate Governance, Disclosure Quality and the Underpricing of IPOs

Daniel Coulombe (Université Laval)

Lucie Courteau (Free University of Bozen)

Jean Bédard (Université Laval)

This paper presents a study of corporate governance and voluntary disclosure in IPO prospectuses. We propose a three-part analysis. We first examine the possible determinants for the creation of a separate audit committee in the context of an IPO. Second, we measure the impact of governance attributes on the quality of disclosure, as measured by the quality of management forecasts in the prospectus. Third, we study the impact of corporate governance and audit committee characteristics on the cost of capital as measured by the underpricing at the time of the IPO.

The empirical analysis is performed on a sample of 246 IPO issued under Québec securities regulation, over the period 1982 to 2002. This setting is ideal to study the relationship between governance, disclosure and cost of capital since audit committees were not compulsory over the sample period and since Canadian securities regulations allow the inclusion of earnings forecasts in the IPO prospectus, which provides us with a proxy for disclosure quality.

We find that the creation of an audit committee is positively related to the quality of the board of directors and that the quality of the audit committee decreases significantly the level of underpricing of the IPO. Contrary to previous studies in other settings, however, we find that the governance attributes of Québec IPO firms have no significant effect on disclosure quality.

Corporate Governance Ratings and Financial Restatements

Mohammad J. Abdolmohammadi (Bentley College)

William J. Read (Bentley College)

Using ratings from Institutional Shareholder Services (ISS) we investigate whether financial restatement is associated with weaknesses in corporate governance. We also investigate whether restatement firms improve governance mechanisms following the restated year, resulting in improved ratings. We identify 150 firms that restated their 2003 annual financial statements, and we use Compustat to generate a control sample matched on the basis of four-digit SICs, auditor type, year, and size. Compared to control firms, we find that restatement firms have significantly lower governance ratings in the restated year. This finding is attributable primarily to board characteristics, such as director independence in the restated year. We also find that test firms improve board governance in the year following the restated year to the extent that significant differences with the control firms no longer exist. Specifically, we find for the restatement firms a significant increase in those controlled by a majority of independent outside directors as well as more independence in their nominating and compensation committees. The results hold when we (1) match our test sample with other firms that did not restate in 2003, but had the same ISS corporate governance ratings, and (2) expand the sample period to pre-SOX and identify new test and control samples.

Does Corporate Governance Matter? The Case of Environmental and Social Responsibility Committees in the Board

Kevin Lam (Chinese University of Hong Kong)

Yue Li (University of Toronto)

This study examines whether having an environmental committee in the board leads to improvement in firms' environmental performance over time. Using a sample of S&P 1500 firms with significant toxic releases during the period of 1993 to 2002, we document a complex relationship between corporate governance mechanisms and improvement in corporate environmental performance. Specifically, we find that having an environmental committee in the board is associated with significant reduction of toxic emission over the sample period for firms with high pollution propensity. For firms with low pollution propensity, having an environmental committee on the board has no significant impact on their emission reduction. These results are robust to controls for industry membership and firm-specific financial characteristics. The findings indicate that the motivation for establishing an environmental committee and its effectiveness with respect to pollution reduction may differ by industry pollution propensity.

Horaire Francophone

Francophone Program

Pertinence de l'information volontaire divulguée sur les sites web des entreprises

Samir Trabelsi (Brock University)

Les organismes de normalisation, les autorités de réglementations et les académiciens reconnaissent que les sites Web des entreprises peuvent augmenter le flux d'information volontaire au marché financier et aux autres parties prenantes. L'utilisation des sites Web pour communiquer volontairement de l'information financière est une pratique courante maintenant, pourtant nous savons peu au sujet de la façon dont ces sites Web affectent les investisseurs. Dans cette étude, nous analysons sept catégories d'information financière volontaire pour examiner leur pertinence et leurs capacités prédictives. Les résultats prouvent que les statistiques non financières clés, l'information prévisionnelle, l'information sur les actifs incorporels et l'information sociale et environnementale sont associées au revenu futurs, aux bénéfices futurs et aux rendements boursiers futurs. Le papier contribue à la littérature croissante sur la communication volontaire a travers les sites Web et plus généralement à la littérature sur la divulgation volontaire.

Pertinence de l'information financière et non financière relative à la recherche et au développement

Sylvie Berthelot (Université de Moncton)

Réal Labelle (HEC Montréal)

Cette étude a pour objectif d'évaluer la pertinence de l'information produite selon les normes de comptabilité financière par les sociétés manufacturières canadiennes relative à leur recherche et développement (R&D) par rapport à celle de l'information qui est disponible publiquement à propos leurs droits de propriété intellectuelle. La notion de pertinence de ces informations pour les marchés financiers est opérationnalisée à l'aide d'un modèle de valorisation similaire à celui utilisé par Kallapur et Kwan (2004). Globalement, nos résultats corroborent une pertinence relativement marginale de l'information comptable portant sur les frais de R&D pour les investisseurs ainsi que pour celle relative aux droits de propriété intellectuelle.

Comptabilité et valorisation a l'introduction sur Alternext

Patrick Boisselier (IAE de Lille)

Dominique Dufour (Université de Nice Sophia Antipolis)

Les introductions en Bourse au cours de la période 1999–2001 avaient vu une importante remise en cause de la comptabilité en tant qu'outil de valorisation des entreprises. Cette étude tente d'apprécier le rôle des grandeurs comptables dans la valorisation des sociétés introduites en 2005–2006 sur le compartiment Alternext du marché boursier parisien. Elle montre que, d'une part, on peut observer des différences significatives dans les conditions d'introduction, mais que d'autre part, les grandeurs comptables demeurent des références importantes pour les investisseurs dans l'appréciation de la valeur des firmes.

Les défis de carrière des jeunes professeurs de comptabilité

Louise Côté (HEC Montréal)

Yves Gendron (Université Laval)

Michel Magnan (Université Concordia)

L'Association canadienne des professeurs de comptabilité (ACPC) a le plaisir de tenir une séance de discussion sur « Les défis de carrière des jeunes professeurs de comptabilité » dans le cadre du programme francophone de son Congrès 2007, qui se tiendra à Halifax. Essentiellement axée sur la planification de carrière, cette séance portera sur les enjeux, les défis et les opportunités qui se présentent aux jeunes professeurs de comptabilité en début de carrière.

La séance vise les objectifs suivants :

- Proposer des conseils, des techniques et des moyens de gérer une carrière en enseignement de la comptabilité;
- Aider les nouveaux professeurs à examiner l'approche qu'ils ont adoptée quant à l'avancement de leur carrière;
- Faciliter la création d'un réseau regroupant des professeurs chevronnés et des pairs.

Eu égard à la réputation et aux réalisations des conférenciers, la séance de discussion s'avérera une occasion inouïe et enrichissante pour discuter des cheminements de carrière et de la planification du perfectionnement professionnel ainsi que pour obtenir des conseils des pairs et élargir ses réseaux.

Friday, June 1 / Vendredi 1 juin

14:25 – 15:55

Acadia C

Level 1 / Niveau 1

Session 2F / Séance 2F

Enquête sur la réceptivité des banquiers face aux traitements différentiels

Jocelyne Gosselin (Université du Québec à Trois-Rivières)

Benoit Lavigne (Université du Québec à Trois-Rivières)

Les banquiers constituent un groupe important d'utilisateurs des états financiers d'une PME. L'objectif de cet article est double : d'abord connaître leur réceptivité face aux états financiers dressés en appliquant des traitements différentiels (éfS), puis identifier les déterminants de cette réceptivité. Nous proposons à cette fin quatre ensembles de facteurs explicatifs : 1) la perception de l'utilité des états financiers traditionnels, 2) les caractéristiques personnelles du banquier, 3) les caractéristiques de son employeur et, 4) les caractéristiques de sa clientèle.

Des entrevues ont été menées auprès de 48 banquiers québécois. Il en ressort que 90 % des banquiers se disent généralement réceptifs aux éfS. Les résultats des tests statistiques Anova F et de corrélation Kendall Tau-b sont à l'effet que la réceptivité, autant générale que spécifique à chaque traitement différentiel, est peu liée au type de prêts analysés. Nos résultats montrent que la réceptivité est surtout liée à des caractéristiques personnelles, plus précisément au domaine de formation et à la spécialisation dans un secteur d'activité.

Cette recherche apporte un éclairage pertinent sur un sujet d'actualité; le CNC examinant en ce moment la pertinence pour les PME d'adopter des normes comptables autres que les normes internationales, que devront bientôt appliquer les grandes entreprises canadiennes. À notre connaissance, très peu d'études s'intéressent à l'utilisation des traitements différentiels et aucune autre n'a examiné simultanément les quatre ensembles de variables indépendantes faisant l'objet de la présente étude.

Contrôle de la conformité de l'information financière des sociétés cotées aux normes comptables par l'AMF en France : Analyse comparative avec deux modèles anglo-américains (la SEC et le FRRP)

Phu Dao-Le Flécher (Reims Management School)

L'objectif de cet article est d'analyser les méthodes de contrôle de l'information financière des sociétés cotées par les autorités de surveillance dans le contexte européen où les normes IFRS sont devenues obligatoires pour la préparation des états financiers consolidés. Le système de contrôle de l'AMF est développé de manière approfondie, dans une perspective comparative avec deux modèles anglo-américains (la SEC et le FRRP). La méthodologie suivie est qualitative s'appuyant sur l'observation empirique à l'AMF complétée par les entretiens avec les contrôleurs impliqués dans la vérification des états financiers d'émetteurs. Si les recherches récentes discutent de la surveillance de l'application des normes IFRS par les régulateurs, à notre connaissance, peu de travaux cherchent à mettre en avant la valeur technique de cette ligne de contrôle. Notre étude intéresse particulièrement les différents participants sur les marchés financiers, tels que les régulateurs, les auditeurs, les préparateurs et les utilisateurs de l'information financière.

Design d'un nouveau tableau de bord de la direction générale :

Cas d'un groupe industriel français

Walid Cheffi (CREFIGE, Université Paris Dauphine)

Beldi Adel (ESC Chambery)

Le tableau de bord de gestion est un outil répandu dans les entreprises françaises. Néanmoins, sa conception et son utilisation à des fins de pilotage et de prise de décision achoppent souvent sur la difficulté de concilier deux logiques d'acteurs : celle des contrôleurs de gestion (les concepteurs) et celle des managers (les utilisateurs).

L'objectif de cette recherche est d'étudier le processus de conception d'un nouveau tableau de bord de la direction générale. Il s'agit de mettre en lumière la logique des contrôleurs de gestion du siège ainsi que la réaction des managers opérationnels en termes d'utilisation et d'attentes. Le cas étudié concerne un groupe industriel français de taille mondiale opérant dans le secteur de l'automobile. Nous mettons en évidence l'ampleur de la divergence entre concepteurs et utilisateurs au niveau de la démarche de conception, de la structure et du contenu du tableau de bord. Des voies d'explication d'une telle divergence seront mises en évidence.

Éco-contrôle : L'influence des outils de contrôle de gestion sur la performance environnementale et économique des organisations

Jean-François Henri (Université Laval)

Marc Journeault (Université Laval)

Durant les derniers siècles, le développement industriel a connu une croissance et une prospérité sans précédent qui a également causé des dommages écologiques considérables. Les organisations étant l'un des principaux acteurs de cette dégradation écologique, ils peuvent jouer un rôle majeur afin de réduire leur incidences écologiques, voir même, en tirer différents bénéfices. La comptabilité de management environnementale peut aider les organisations à atteindre ces bénéfices potentiels et à faire face à leurs responsabilités environnementales. Faisant partie intégrante de la comptabilité de management environnementale, l'éco-contrôle est l'application de méthodes de contrôles stratégiques et financiers intégrant des aspects environnementaux. *Dans cette étude, nous examinons spécifiquement l'intégration des considérations environnementales dans trois systèmes de contrôle de gestion utilisés au sein des entreprises manufacturières, soit les systèmes de mesure de la performance, les budgets et les incitatifs.* Plus spécifiquement, nous examinons dans quelle mesure ces systèmes d'éco-contrôle influence la performance environnementale et économique des organisations? En utilisant une approche par questionnaire, nous avons recueilli des données auprès d'un échantillon de 303 entreprises manufacturières canadiennes. Les résultats obtenus suggèrent que les trois systèmes d'éco-contrôle ont une influence positive sur la performance environnementale, qui à son tour, influence positivement sur la performance économique des organisations. Cette étude contribue à la littérature en comptabilité de management en donnant un aperçu du rôle et de la contribution de la comptabilité de management dans le contexte écologique.

Le degré de précision des analystes financiers dans leurs prévisions de mesures de la performance prescrites et non-prescrites par les PCGR : Le cas des fonds de placement immobilier

Steve Fortin (Université McGill)

Desmond Tsang (Université McGill)

Les fonds de placement immobilier présentent, en plus de leur bénéfice net, une mesure de leur performance financière non-prescrite par les PCGR régie par leur industrie que l'on nomme « Funds from Operations (FFO) ». Dans cette étude, nous examinons la précision relative des analystes financiers préparant des prévisions du bénéfice net et des « Funds from Operations », et contribuons au débat sur l'utilité et la fiabilité des mesures de performances financières non-prescrites par les PCGR. Contrairement à l'hypothèse que les mesures de performances financières très normalisées prescrites par les PCGR sont plus fiables et plus faciles à comprendre, nos résultats indiquent que les analystes financiers démontrent plus de facilité à prédire FFO qu'à prédire le bénéfice par actions (BPA). En fait, la différence entre les prévisions des analystes financiers et les résultats réels de l'entreprise est plus petite pour le FFO que pour le BPA. Nous explorons ensuite les déterminants de ces différences et trouvons que ces dernières sont associées aux caractéristiques des entreprises et à la dispersion des prévisions des analystes.

Caractéristiques comptables et financières des entreprises qui réduisent leur effectif salarié

Jihene Najar (Université de Rennes – CREM)

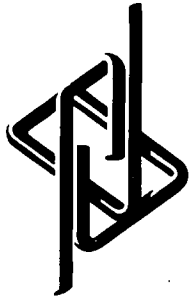
Mehdi Nekhil (Université de Reims Champagne Ardenne)

L'objectif de notre recherche est d'étudier le lien entre la suppression d'emplois et la performance économique et financière de l'entreprise. Sur un échantillon de 141 entreprises françaises ayant annoncé des suppressions d'emplois sur les années 1997, 1998 et 1999, nous montrons que les réductions d'effectif interviennent dans les entreprises dont les performances passées sont relativement faibles et qui affichent un fort taux d'endettement et un faible taux de marge. Par ailleurs, la performance réalisée par ces entreprises sur les trois années suivant la décision d'ajustement des effectifs varie en fonction de l'objectif affiché au départ de ces suppressions et du niveau de partage de la valeur ajoutée entre les salariés et les actionnaires.

Les modèles d'équations structurales dans la recherche en comptabilité

Jean-François Henri (Université Laval)

Les modèles d'équations structurales (MES) représentent une combinaison de techniques multivariées qui permettent l'étude simultanée de plusieurs relations entre des variables observables et/ou des variables latentes tout en considérant des erreurs de mesure potentielles. Bien que les MES procurent plusieurs avantages, ils représentent une technique complexe nécessitant au préalable jugement et compréhension. Puisque les MES sont de plus en plus utilisés dans la recherche en gestion, notamment en comptabilité, une analyse critique de la littérature empirique en comptabilité a été réalisée afin d'identifier certaines lacunes et limites. Cinq catégories d'enjeux importants et critiques seront discutées, soit (i) l'échantillon, (ii) la mesure des construits, (iii) les modèles structuraux, (iv) la reproduction, et (v) les respécifications et les équivalences.



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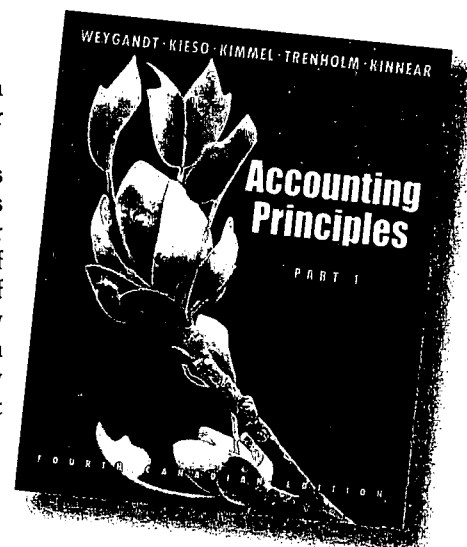
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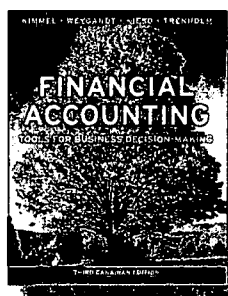
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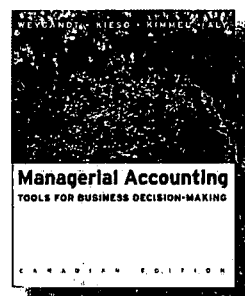
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