



The Role of Accounting and Accountants in Future Proofing Organizations

CAAA Annual Conference 2022

June 9-11
Saskatoon, SK

FRIDAY, JUNE 10, 2022

8:00am – 8:30am	Breakfast & Registration	Convention Foyer
8:30am – 9:30am	Welcome & Keynote Address	Adam Ballroom
9:45am – 11:15am	Concurrent Sessions 1	
	Education (In-Person)	
	Session 1a: Experiential simulations of ethical dilemmas in accounting: Overcoming challenges to stimulate ethical thinking	Carlton
	Education (Hybrid)	
	Session 1b: The factors leading to educator burnout: A perspective from Canadian teachers	Salon Batoche
	Session 1c: A Structured Review of Research-informed Instructional Strategies to Support CPA enabling Competencies in Future Accountants	Salon Batoche
	Session 1d: Accounting for Impact: Social Media Basics and Beyond	William Pascoe
	Research (In-Person)	
	Session: Audit Matters-Archival 1.1.1: Is Critical Audit Matter an Indicator of Poor Accruals Quality? 1.1.2: Client-Specific Information in Key Audit Matters and Audit Risks 1.1.3: Textual Similarities in Key Audit Matters Reported for Extractive Industry Firms	Saskatchewan
	Session: Financial Reporting Capital Markets 1 1.2.1: Comparability and the Informativeness of DCF and PE Models by Sell-side Equity Analysts 1.2.2: Performance-Vesting Criteria for Executive Compensation and Earnings Quality 1.2.3: Nudging Towards Better Earnings Forecasts	Kelsey
	Session: Corporate Governance 1.3.1: The Case of Operational Internal Audit being Replaced by Financial Internal Audit: Governance Options 1.3.2: Disability Disclosure in UK Annual Reports 1.3.3: The Influence of Director Incentives on Directorship Portfolios	Terrace Lounge
	Session: CSR, Ethics, Accountability 1-Archival 1.5.1: The trade-off between public and professional interests in the IESBA Code of Ethics: Archival and empirical insights from the adoption of the Noclar standard 1.5.2: Environmental, Social and Governance Sustainability Disclosures: Evidence from EU and US 1.5.3: Does Shareholder Activism Stimulate Green Innovation?	Spadina

11:30am – 12:45pm	Lunch and Plenary Session Certification 2.0: The Modernization of the CPA Certification Model	Adam Ballroom
1:00pm – 2:30pm	Concurrent Sessions 2	
	Education (In-Person)	
	Session 2a: Case Approach Workshop	Salon Batoche
	Education (Hybrid)	
	Session 2b: The Effects of the COVID-19 pandemic on Faculty and Graduate Students at Canadian Post-Secondary Institutions	William Pascoe
	Session 2c: Impacts of COVID-19 on Women and Caregivers in Academia at Canadian Post-Secondary Institutions and Suggestions Moving Forward	William Pascoe
	Research (In-Person)	
	Session: Financial Reporting Debt Contracting 2.1.1: Lease Recognition and Bank Loan Pricing: Evidence from ASC 842 2.1.2: The Bundled Design of Institutional Loan Deals – An Information Asymmetry Perspective 2.1.3: Common Ownership in Syndicated Loan Markets	Kelsey
	Session: Audit Learning & Competencies 2.2.1: Enhancing CPA Competencies for Internal Audit Roles: Project Insights 2.2.2: Effects of Pandemic-Related Digitalization of Teaching on Student Grades 2.2.3: Technology and the Changing Life of the Staff Auditors	Saskatchewan
	Session: Accounting - Reporting and Forecasting 2.3.1: Competitive Threats from Foreign Rivals and Stock Price Crash Risk: Evidence from Antitrust Leniency Programs 2.3.2: Do High Quality Performance Targeting Practices Assist Managerial Disclosure Practices?: Evidence From the World Management Survey 2.3.3: Accounting Estimates and Financial Analysts Forecasts	Terrace Lounge
2:30pm – 3:00pm	Session: Taxation 1 2.4.1: Offshoring Activities and Corporate Tax Planning: Evidence from Permanently Reinvested Earnings 2.4.2: Cooperative versus Enforced Tax Audits: Implications for Tax Compliance and Spillover to Financial Reporting Quality 2.4.3: Debt Vs Equity Issuance and Tax Planning	Carlton
	Session: Management Accounting Experiments 2.5.1: The Effect of Functional Diversity on Virtual Team Creativity: Behavioral and fNIRS Evidence 2.5.2: Celebrating Failure – The Effects of Failure Awards on Escalation of Commitment and Risk-Taking 2.5.3: Revisiting the Influence of Affect on Managers' Capital Budgeting Decisions: The Moderating Role of Emotional Intelligence	Spadina
2:30pm – 3:00pm	Exhibitors' Coffee	Convention Foyer

	Concurrent Sessions 3	
	Education (Hybrid)	
3:00pm – 4:30pm	Session 3a: Assurance beyond the Financial Statement Audit	William Pascoe
	Session 3b: Competency Map 2.0 (CM2.0): Looking at CM2.0 through different lenses including sustainability, systems thinking and value creation	Salon Batoche
	Research (In-Person)	
	Session: CSR, Ethics, Accountability 2 3.1.1: Corporate Social Irresponsibility and Firm Value: The Role of Institutional Investors 3.1.2: Visibility of Environmental Concerns: Historical Evolution of the Water Management Arena of the Italian Alps from the 20th century 3.1.3: Applications for Dialogic Accounting: Exploring Gen Z's Views	Terrace Lounge
	Session: Performance Management (French) 3.2.1: Typologie de l'engagement des entreprises canadiennes envers les populations autochtones 3.2.2: Favoriser le succès de l'innovation en PME par la mesure de la performance financière et non-financière au sein de leur processus	Saskatchewan
	Session: Financial Reporting - Fresh Insights 3.4.1: The Conservatism Principle and Asymmetric Preferences Over Reporting Errors 3.4.2: Connecting the Dots: Helping Investors Use Risk Disclosures When Evaluating Financial Statements 3.4.3: What do we Know about Lobbying in Accounting?	Kelsey
4:45pm – 5:45pm	Panel Sessions	
	Employer Panel: CM2.0: Learn what Entry-level CPAs actually Do, Given the Increasing Automation trend	William Pascoe
	Editors' Panel	Adam Ballroom
6:00pm – 6:45pm	Annual General Meeting	Adam Ballroom
7:30pm – 10:00pm	Social Event	Remai Modern

SATURDAY, JUNE 11, 2022		
8:00am – 8:30am	Breakfast	Adam Ballroom
8:30am – 9:30am	Day's Introduction and Keynote Address	Adam Ballroom
9:45am – 11:15am	Concurrent Sessions 4	
	Education (Hybrid)	
	Session 4a: Cert2.0: Help Design the Next Generation, Entry-level CPA Learning Experience (Education, Work and Assessment)	Salon Batoche
	Session 4b: Accounting for Impact	William Pascoe
	Research (In-Person)	
	Session: Financial Reporting COVID 4.1.1: Executive Political Leaning and COVID-19 Disclosures 4.1.2: Design Flaws in the COVID-19 Wage and Rent Subsidy Programs in Canada 4.1.3: The Role of Disclosure Quality in Financially Distressed Firms during the COVID-19 Pandemic	Terrace Lounge
	Session: CSR and Planning (French) 4.2.1: Les entreprises pétrolières canadiennes et leurs divulgations volontaires associées aux changements climatiques 4.2.2: Incident de cybersécurité, responsabilité sociale d'entreprise et gestion de la légitimité par la divulgation volontaire. La fuite de données personnelles chez Desjardins	Saskatchewan
	Session: Taxation 2 4.3.1: Private Interaction With Management: Evidence from Textual Analysis of Analyst Report 4.3.2: External Audit Firm Tax Expertise and Effective Tax Planning 4.3.3: Earnings Management, Tax Planning, and Their Combined Impacts on the Persistence of Book Income and its Components	Kelsey
	Session: Financial Reporting Intangibles 4.4.1: Do Amounts and Properties of Accruals Differ for Physical versus Knowledge Firms? 4.4.2: Value of Internally Generated Intangible Capital 4.4.3: The Rise of Intangible Investments in Cross-Sectional Earnings Forecasting and Implied Cost of Capital Estimation	Carlton
	Session: Unique Methods and Focus 4.5.1: Do Constraints Have to Be Constraining? A Textual Analysis of Constraints and Organizational Performance 4.5.2: Matching Audit Partners with Client Firms 4.5.3: The Influence of Client Aggression and Coping Strategies on Audit Quality: Survey Findings and Experimental Evidence 4.5.4: Preparing Accountants of the Future: Examining an Undergraduate Program in Accounting Data and Analytics	Spadina
11:30am – 1:00pm	Awards lunch	Adam Ballroom