Comptabilité pour tous

Congrès annuel 2023 de l'ACPC
Ville de Québec, QC
du 8 au 10 juin 2023

Veuillez noter que nous n'avons pas traduit les titres des articles et les présentations sont en anglais.

VENDREDI 9 JUIN 2023		
8 h 00 – 8 h 30	Déjeuner et inscription	Le foyer
8 h 30 – 10 h 00	Mot d'ouverture et séance plénière Vérité avant réconciliation : En tant que professeurs et professionnels du domaine de la comptabilité, comment pouvons-nous écouter les peuples autochtones, apprendre à leur contact et les soutenir, de même que promouvoir l'unité?	Salle de bal
10 h 15 – 11 h 45	**Premier bloc de séances simultanées**	
	Éducation (Hybride)	
	Séance 1A : Cours sur l'analyse appliquée des données pour les étudiants en comptabilité	204A
	Séance 1B : Mentalité de travail en silos chez les étudiants en comptabilité : Comment l'enseignement des compétences fondamentales en pensée systémique peut contribuer à l'acquisition d'une mentalité collaborative	204A
	Discussion en panel (Hybride)	
	Séance 1C : Faire les liens nécessaires : Les facteurs ESG et la profession comptable	204B
	Recherche (Hybride)	
	Séance : Comptabilité financière 1 1.1.1: Debtholder-Focused Investor Communication and Out-of-Court Public Debt Restructuring 1.1.2: XBRL Reporting and Short Selling Activities: Evidence from the US XBRL Adoption 1.1.3: Creditor Monitoring and Government Procurement Contracting	Kent
	Séance : Travail et comptabilité 1.2.1: Employee-driven firm growth: When do managers develop or deplete human capital? 1.2.2: Labor Costs of Implementing New Accounting Standards/strong> 1.2.3: Reliance on Part-time Labor and Operating Efficiency: Flexibility Versus Coordination Costs	Brebeuf
	Séance : ESG 1.3.1: Suppliers' ESG and Disclosure of Customers' Information 1.3.2: ESG Should Be ES + G: Reassessing the Effect of Corporate Social Responsibility on the Market Reaction to Negative Financial Events 1.3.3: Managerial Ability and ESG Performance	205A

	Séance : Genre et orientation sexuelle 1.4.1: LGBT Employment Nondiscrimination and Capital Structure 1.4.2: Gender (Mis)measurement? Disentangling sex at birth and gender differences on risk tolerance in financial decisions 1.4.3: Gender Policy, Masculine Culture, and Corporate Disclosure	Buade
	Séance : Gouvernance d'entreprise 1 1.5.1: The Other Guy's Fault: Blaming Predecessors and Stock Price Distortion 1.5.2: Operational Risk Management of Political Risk: Evidence from Customer Concentration 1.5.3: Does regulatory cooperation enhance investment efficiency?	D'Auteuil
	Table ronde (En personne)	
	Séance : CSR, Éthique, Responsabilité 1 RT1.1.1: Do Firms Say More and Do More? Climate Mitigation Policies, Green Innovations, and Corporate Disclosures RT1.1.2: Silence is Golden? Evidence from Social Disclosure Gap RT1.1.3: Forward-looking statements in corporate social responsibility (CSR) reports and firms' future CSR performance RT1.1.4: Diversity snapshots: Analysis of UK annual report cover photos	205B
	Séance : Audit, déclarations financières erronées RT1.2.1: The Impact of Ex-Ante Litigation risk on the Commission and Detection of Financial Misreporting RT1.2.2: Private companies: Do mandatory audits improve financial reporting quality? RT1.2.3: Ethical Distance Between Group Audit Participants and Earnings Quality RT1.2.4: Do Auditors Play an Insurance Role? Evidence from an Emerging Market	205B
	Séance : Comptabilité et rapports financiers RT1.3.1: Value Relevance of Voting Intention Disclosures by Institutional Investors RT1.3.2: Are Firm Performance and The Quality of Corporate Governance Leading Indicators of Proactive COVID-19 Risk Disclosure? RT1.3.3: The Bright Side of Career Concern: CEO Tenure and Narrative Disclosure Complexity	205B
12 h 00 – 13 h 00	Dîner et séance plénière CPA Canada Agrément 2.0 : L'avenir du programme de certification des CPA	Salle de bal
13 h 15 – 14 h 45	**Deuxième bloc de séances simultanées**	
	Éducation (Hybride)	
	Séance 2A : Améliorer la santé mentale et le bien-être des étudiants dans les cours de comptabilité	204A
	Séance 2B : COVID-19, soignantes et collaboration : Leçons pour nous guider	204A
	Discussion en panel (Hybride)	
	Séance 2C : Vivre la recherche comptable en français? Une réflexion quant à sa pérennisation	204B
	Recherche (Hybride)	
	Séance : Comptabilité financière méthode mixte 2.1.1: To benefit the company or oneself: The moderating effects of ethical constraints in earnings management 2.1.2: Experimental Examination of the location of the Management Performance Measure reconciliation as proposed in the IAS 1 Exposure Draft	Kent

	Séance : Comptabilité financière et audit 2.2.1: Risks of Revealing Political Ideology in a Polarized Political Environment --- Soft Money Contributions and Auditor Pricing 2.2.2: Executive Team Heterogeneity and Corporate Misbehavior: Evidence from Stock Price Crash Risk 2.2.3: Executive Visibility: A Worthwhile Investment or a Futile Pursuit?	Brebeuf
	Séance : Comptabilité et technologie de l'information 2.3.1: The Informational Role of Exhibits as 'Source Files' in Form 10-K 2.3.2: Data Driven Technologies and Diminished Impact of Local Information in Bank Lending Markets 2.3.3: The Effect of Electronic Medical Records on Hospital Utilization Costs	205A
	Séance : Audit 1 2.4.1: Staff Auditors' Pay Disparities with Audit Partners, Perceived Pay Unfairness, and Audit Quality: Evidence from a Natural Experiment 2.4.2: Mandatory Bank Audits, Regulatory Costs and Strategic Growth 2.4.3: Economic Policy Uncertainty and Audit Pricing	Buade
	Séance : CSR, Éthique, Responsabilité 1 2.5.1: Do firms employ CSR to deter hostile takeovers? 2.5.2: Do Managers Invest in Stakeholder Relations to Insure against Personal Fallout? Evidence from Clawback Provisions 2.5.3: Shareholders vs. Stakeholders? The link between Value-based Management Sophistication and Corporate Sustainability Performance and their joint effect on financial performance	D'Auteuil
	Table ronde (En personne)	
	Séance : Comptabilité de gestion 1 RT2.1.1: The Content and Evolution of COVID-19 Disclosures in Canadian Financial Statements and MD&A Documents RT2.1.2: Asymmetric Cost Behaviour and Operating Strategy in the Airline Industry RT2.1.3: Accounting for Internal Value Creation Using the Balanced Scorecard Framework RT2.1.4: Organizational Constraints and Outsourcing under Demand Uncertainty: Evidence from the Brazilian Electricity Distribution Industry	205B
	Séance : Diverses tendances en matière de comptabilité RT2.2.3: Getting (too) Close for Comfort: The Auditor Selection Process RT2.2.4: Can compliance spillover across taxes? Evidence from the self-enforcement effect of VAT on income tax avoidance	205B
14 h 45 – 15 h 15	Pause après-midi	Le foyer & CCQ
15 h 15 – 16 h 45	**Troisième bloc de séances simultanées**	
	Éducation (Hybride)	
	Séance 3A : Approche intégrée d'enseignement des questions liées aux facteurs ESG dans la formation comptable	204A
	Séance 3B : Habiliter les futurs écoguerriers (comptables) en intégrant des objectifs de développement durable dans des études de cas favorisant l'apprentissage actif	204A
	CPA Canada (Hybride)	
	Séance 3C : CPA Canada : Éliminer les obstacles auxquels font face les apprenants autochtones dans la formation préagrément de CPA	204B

	Recherche (Hybride)	
	Séance : Comptabilité financière 2 3.1.1: Bankruptcy Prediction via Earnings Distributions 3.1.2: Value-Based Management Sophistication and Earnings Management 3.1.3: Investment portfolio management to meet or beat earnings expectations	Kent
	Séance : Taxation 3.2.1: External CEOs and Corporate Tax Aggressiveness 3.2.2: Towards Green Driving - Income Tax Incentives for Plug-in-Hybrids 3.2.3: Competition Laws and Corporate Tax Avoidance: International Evidence	Brebeuf
	Séance : Empathie et retour d'information ; recherche interparadigmatique 3.3.1: The “Deflect Effect” - The Effects of Event Foreseeability, Employee Causal Attribution, and Supervisors’ Empathy Levels on Ex-Post Discretionary Adjustment Decisions 3.3.2: Kindness in Times of Crisis: How Empathetic Feedback Influences Performance in a Competitive Environment 3.3.3: Breaking Incommensurability Boundaries? On the Production and Publication of Inter-Paradigmatic Research	205A
	Séance : Gouvernance d'entreprise 2 3.4.1: Going Green: An Analysis of Mutual Fund Investment and Green Innovation in the Context of China 3.4.2: Parent Companies and Proxy Advisors 3.4.3: Institutional Investment and Spill-Over Effects of Sino-U.S. Geopolitical Uncertainty: Evidence from China and Pakistan	Buade
	Séance : Comptabilité financière 3 3.5.1: Economic Consequences of Banks’ Use of their Discretion over the Accounting and Regulatory Treatment of Investment Securities 3.5.2: Adoption of the Current Expected Credit Loss Model and Bank Lending 3.5.3: Loan Loss Recognition of Banks Competing with Peer-to-Peer Lenders	D’Auteuil
17 h 00 – 17 h 45	Assemblée générale annuelle de l'ACPC	204B
18 h 30 – 22 h 30	Activité social du congrès	2000CD

SAMEDI 10 JUIN 2023		
7 h 45 – 8 h 45	Déjeuner	Salle de bal
8 h 45 – 10 h 15	**Quatrième bloc de séances simultanées**	
	Éducation (Hybride)	
	Séance 4A : « Les affaires au-delà des frontières » – Approche holistique de l’enseignement appliqué	204A
	Grille de compétences 2.0 (Hybride)	
	Séance 4C : Orientations préliminaires pour actualiser les cours et programmes afin de refléter la nouvelle Grille de compétences 2.0 de CPA	204B
	Recherche (Hybride)	
	Séance : Comptabilité financière 4 4.1.1: Are There Externalities of Private Firm News Disclosure? Evidence from Public Firms’ Investment 4.1.2: Financial Information, Spillovers, and Innovation Performance 4.1.3: Peers’ Disclosure of Investment Plans and Market Feedback to Managers	Kent
	Séance : Audit 2 4.2.1: Audit Committee Independence and Auditor-Manager Disputes 4.2.2: COVID-19 Pandemic and Audit Fee Stickiness 4.2.3: Determinants of an Auditor's Efficiencies and Competition in Audit Markets: Theory and Empirical Evidence	Brebeuf
	Séance : Contrats 4.3.1: Trust Versus Rewards: Revisiting Managerial Discretion in Incomplete Contracts 4.3.2: Controllable Incentive Contracting for Multidimensional Tasks	205A
	Séance : Climat 4.4.1: Climate-linked Pay and Supply Chain Management 4.4.2: The Effect of Mandatory Climate Risk Disclosure on Investment Performance: Evidence from the U.S. Insurance Industry 4.4.3: Does Sea Level Rise Risk Affect Earnings Properties and Earnings Management?	Buade
	Séance : Comptabilité financière 5 4.5.1: How Do Amounts, Composition, and Properties of Accruals Differ for Physical versus Knowledge Firms? 4.5.2: Why is SG&A Intensity Associated with Abnormal Returns? 4.5.3: Accounting Information Quality and Return: When Sanford J. Grossman and Joseph E. Stiglitz (1980) meet Fischer Black (1986)	D’Auteuil
	Table ronde (En personne)	
	Séance : Comptabilité financière et gouvernement d'entreprise RT4.1.1: Representative Directors Appointed by the Juridical Entities and Sales-based Related Party Transactions—Empirical Findings from Taiwan RT4.1.2: Hire the Right CFO Before the IPO R4.1.3: Low Ability Managers and Financial Statement Comparability RT4.1.4: CFO/Treasurer Dual Role: Financial Reporting and Audit Outcomes	205B
	Séance : Les revenus RT4.2.1: Earnings Announcement Premium: Evidence from the XBRL Mandate RT4.2.2: Trivialization of the bottom line and losing relevance of losses RT4.2.3: Quarterly Earnings Information: Implications for Annual Earnings Forecast Models RT4.2.4: Investigating Acceptance of Population Testing Based Audit Procedures in Canadian Audit Firms: The Technology-Organization-Environment Framework	205B

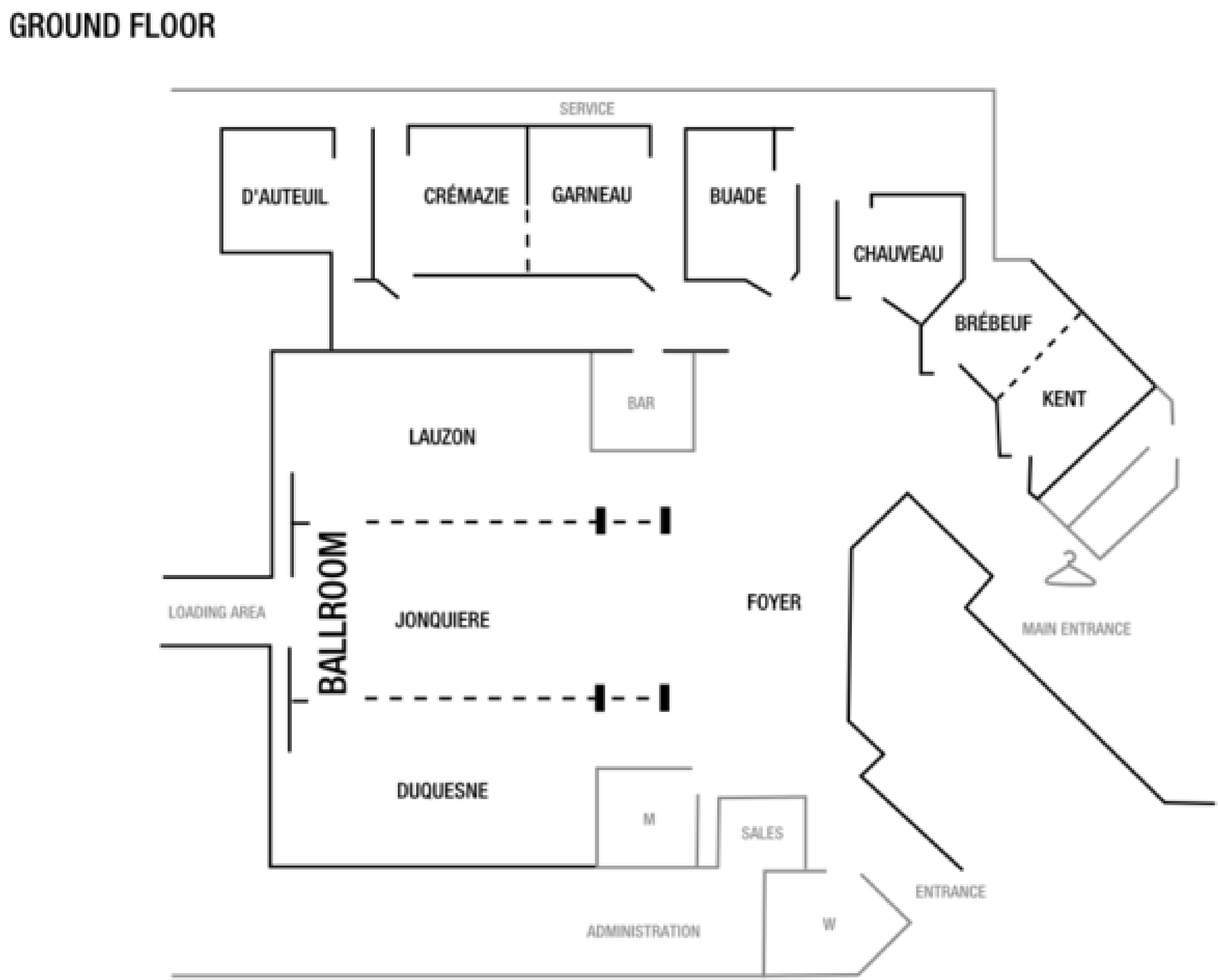
10 h 15 – 10 h 30	Pause matin	Le foyer & CCQ
10 h 30 – 12 h 00	**Cinquième bloc de séances simultanées**	
	Éducation (Hybride)	
	Séance 5A : Cercle d'enseignement de l'ACPC	204A
	Séance 5B : Proposition d'un atelier d'échanges et appel à manifestation d'intérêt* autour du thème : Excellence, handicap mental et inclusion	204A
	Séance 5D : Créer et utiliser des « mégadonnées » synthétiques pour favoriser l'apprentissage expérientiel et soutenir l'intégrité universitaire	204B
	Mise à jour du Conseil des normes comptables (Hybride)	
	Séance 5C : CNC : Les universitaires et la normalisation	204B
	Recherche (Hybride)	
	Séance : Performance et Compensation 5.1.1: Incentive System Design When Earnings Congruence is Low 5.1.2: Performance Measures in CEO Compensation in Family Firms	Kent
	Séance : Divulgation, ESG 5.2.1: The Effect of Customer Horizontal Merger on Supplier Voluntary Disclosure 5.2.2: Strategically Timed Voluntary Disclosures before Conferences: Global Evidence 5.2.3: The Rise of Nonfinancial Rating Agencies and Corporate ESG Violations	Brebeuf
	Séance : Comptabilité financière et profession 5.3.1: Blinded by Patriotic Movies: Valuing Firms under Nationalism 5.3.2: US Political Corruption and Obfuscation: Evidence from Quarterly Conference Calls 5.3.3: Why did Accounting Enrollment Decline in the Last Decade? An Analysis of the Impact of Business Cycles	205A
	Séance : Fiscalité et littératie financière 5.4.1: The role of tax advisors: Enforcer, exploiter, or educator? 5.4.2: Firms' Tax Rate Misperception: Measurement, Drivers, and Distortionary Effects 5.4.3: Constructing Housing Literacy Through Financial Literacy	Buade
	Séance : Comptabilité financière 6 5.5.1: Does Income Smoothing Improve Stock Analysts' Long-Term Earnings Growth Forecasts? 5.5.2: Expectation Management through Private Interactions: Evidence from Analysts' Corporate Site Visits 5.5.3: Regional Social Capital and Non-GAAP Earnings Disclosure	D'Auteuil
	Table ronde (En personne)	
	Séance : Comptabilité et rapports financiers 3 RT5.1.1: Measuring Environmental Sustainability – Does It Really Matter? RT5.1.2: Should Managers Stick to their Story? The Effect of Consistent CEO Narratives on Investment Decisions	205B
	Séance : Entreprises zombies. Covid et stress RT5.2.1: Constraints, Stress and Organizational Performance RT5.2.3: How has the COVID-19 pandemic impacted the accounting profession? Insights from a Systematic Literature Review based around CPA Canada's Foresight Initiative	205B
12 h 15 – 13 h 30	Dîner des lauréats des prix de l'ACPC**	Salle de bal

	Sixième bloc de séances simultanées	
	Éducation (Hybride)	
	Séance 6A : Mettre la table pour favoriser la participation des étudiants	204A
	Séance 6B : Apprendre ce qu'on veut accomplir et trouver ce qu'on veut accomplir dans l'apprentissage	204A
	Comprendre et surmonter les obstacles rencontrés (Hybride)	
	Séance 6C : Comprendre et surmonter les obstacles rencontrés par les apprenants autochtones dans les études de gestion et de comptabilité	204B
	Recherche (Hybride)	
	Séance : Comptabilité financière 7 6.1.1: Does More Prominent Reporting Format Improve the Usefulness of Financial Information for the Market? Market Attention and Information Quality Explanations 6.1.2: The Quantity of Non-GAAP Metrics Used in Quarterly Earnings Releases: A Study on the Determinants 6.1.3: The Spillover Effect of Corporate Site Visits on Investment Decisions	Kent
	Séance : Analystes 6.2.1: Analyst Coverage, Corporate Innovation, and Economic Value 6.2.2: Long-term Analysis: Evidence from Analyst Reports 6.2.3: IFRS 9 Adoption, Financial Analysts Earnings Forecast Accuracy: Evidence from European Banks	Brebeuf
13 h 45 – 15 h 15	**Séance : Audit et AIS** 6.3.1: How Does Depletion Interact Fwith Auditors' Skeptical Dispositions to Affect Auditors' Challenging of Managers in Negotiations? 6.3.2: Understanding the Whistleblowing Mindset: The influence of trust and control 6.3.3: Accountability in Permissioned Blockchains: Through the Ledger, the Code, and the People	205A
	Séance : Divulgation 6.4.1: Disclosure of Share Price Volatility Risk 6.4.2: Determinants and Consequences of Initial COVID-related MD&A Disclosures 6.4.3: Disclosure Regulation and Competition	Buade
	Séance : Audit 3 6.5.1: Key Audit Matters Dissimilarity: Determinants and Consequences 6.5.2: Cataloguing the Marketplace of Assurance Services 6.5.3: Auditor Tenure and CAM Disclosure: Initial Evidence from Large Accelerated Filers	D'Auteuil
	Tables rondes (En personne)	
	Table ronde 1 : L'intégration des questions environnementales, sociales et de gouvernance (ESG) dans l'enseignement d'un cours de base en comptabilité financière	205B
	Table ronde 2: Collaborer pour accroître l'intégrité universitaire	205B
	Table ronde 3: Participation plus importante = Apprentissage plus efficace	205B
15 h 15 – 15 h 30	Pause après-midi	Le foyer & CCQ

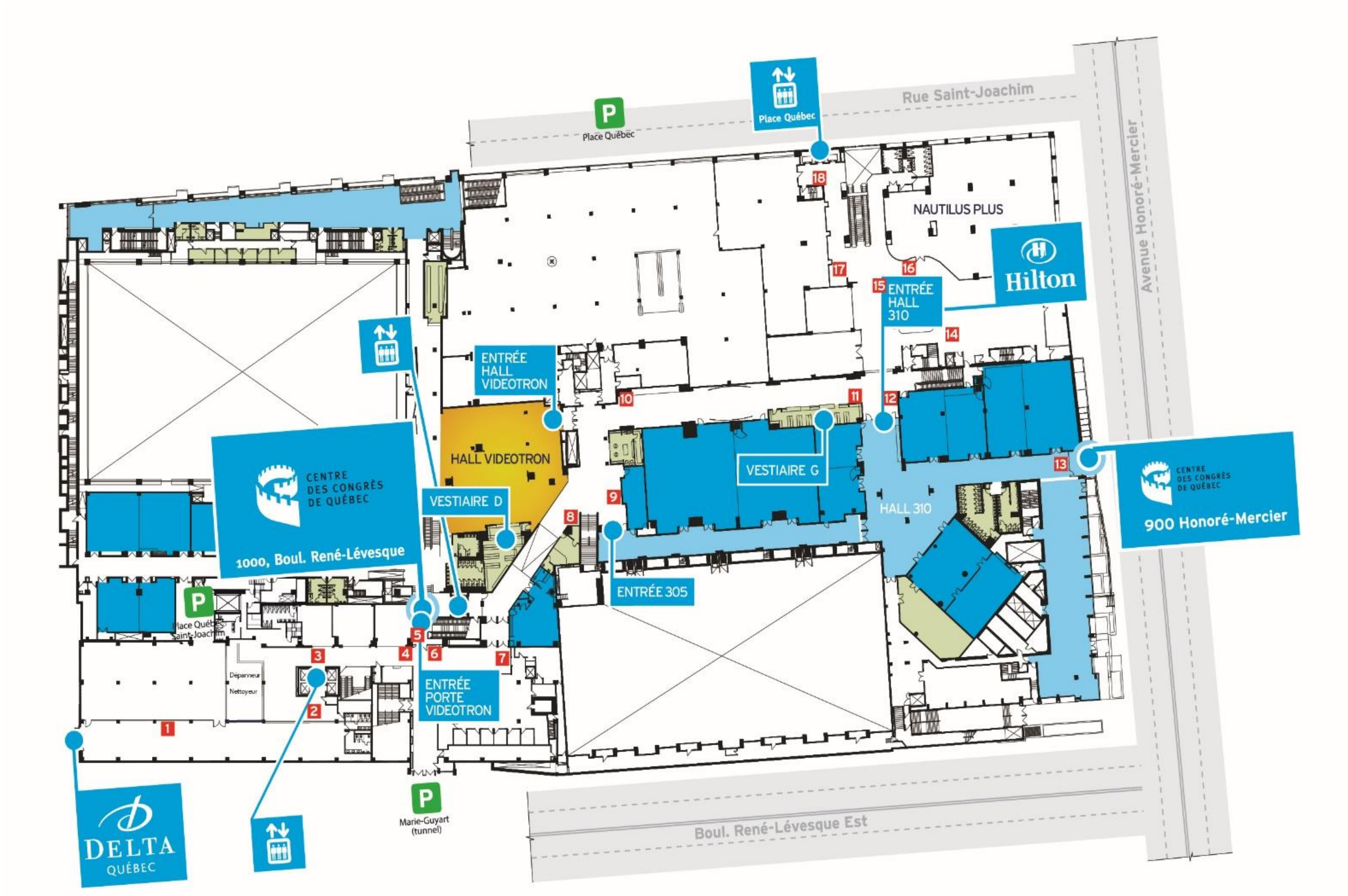
15 h 30 – 17 h 00	**Septième bloc de séances simultanées**	
	Recherche (Hybride)	
	Séance : Recherche Francophone 7.1.1: Divulgation obligatoire des impacts ESG des entreprises minières canadiennes sur les populations autochtones 7.1.2: Enseignement de la blockchain dans les formations en comptabilité : état des lieux et leçons du Top50 mondial des universités 7.1.3: Analyse de la divulgation en développement durable dans les rapports annuels d'organismes de bienfaisance canadiens 7.1.4: L'adoption de la déclaration pays par pays (DPP) du projet BEPS a-t-elle affecté l'évitement fiscal des multinationales? Cas des multinationales canadiennes	Kent
	Séance : Comptabilité de gestion 2 7.2.1: An exploratory investigation of performance criteria in managing and controlling new product development projects: Canadian SMEs' perspectives 7.2.2: Investigating the Use of Voluntary Furloughs to Reduce Labour Costs: The Effect on Employee Effort 7.2.3: Subjectivity in Performance Evaluation and Group Identity as Antecedents of Employee Overwork	Brebeuf
	Séance : Gouvernance d'entreprise 3 7.3.1: A Critical Mass of Female Directors on U.S. Boards: Evidence of Diverse Executive Selection and Sensible Executive Compensation 7.3.2: The double-edged sword of going "Overboard": Board connectedness, debt quality and cost of debt 7.3.3: Board Interlocks, Sustainability Committee Experience and Sustainability Reporting	205A
	Séance : Profession comptable 7.4.1: Antecedents and Behavioral Consequences of Auditors' Perceived External Employability 7.4.2: The Paradox of Isomorphism: Organizational Cultures in Big 4 and Non-Big 4 Accounting Firms 7.4.3: Promotion and mobility in the academic accounting career	Buade
	Séance : Comptabilité financière 8 7.5.1: The Effect of Information Processing Costs on Accounting Conservatism: Evidence from XBRL mandate 7.5.2: Offshore Activities and Financial Restatements 7.5.3: How Relative Performance Evaluation Affects Accounting Conservatism: An Agency and Tournament Perspective	D'Auteuil

Note: Les salles 204A, 204B, 205A, 205B and 2000CD sont situées au Centre des congrès de Québec (CCQ).

Plan de l'hôtel Delta



Directions pour se rendre du Delta au Centre des congrès de Québec



Plan du Centre des congrès de Québec avec numéros de salles