

Accounting / Comptabilité (ACC)

Visit ASAC.ca for the full conference schedule.

****All session times are in *EASTERN* time zone****

FRIDAY JUNE 12

VIRTUAL WELCOME 2:30 pm EDT

Tune in for an opening welcome and remarks to kick off ASAC 2020 Virtual. Visit ASAC.ca for details.

SATURDAY JUNE 13

ACC 1 11:00 am – 12:30 pm EDT

Chair/Présidente: Eve Lamargot (Wilfrid Laurier University)

Exploring the Relationship of Leverage and Environmental Uncertainty with Financial Restatements

Author(s)/Auteur(s): Michael Geringer (Ohio University), Grigorios Livanis (Ohio University), & Aaron Wilson (Ohio University)

Allocation as a Management Control Tool: The Case of Canada's Equalization Program

Author(s)/Auteur(s): Glen Kobussen (University of Saskatchewan), Whitney Loerzel (University of Saskatchewan), & Suresh Kalagnanam (University of Saskatchewan)

Accounting and Administration in Peak District Lead Mining and Cornish Tin Mining

Author(s)/Auteur(s): John Parkinson (York University)

ACC 2 12:30 pm – 2:00 pm EDT

Chair/Président: Joe Abekah (University of New Brunswick, Fredericton)

Client Factors in Going Concern Auditor's Reports in India

Author(s)/Auteur(s): Jaspreet Sra (University of Northern British Columbia), Ajit Dayanandan (University of Alaska, Anchorage), & Sudershan Kuntluru (Indian Institute of Management, Kozhikode)

Using The Audit Risk Model in an ERP Environment: Evidence from Canada and China

Author(s)/Auteur(s): Nabil Messabia, (Université du Québec en Outaouais), Abdelhaq Elbakkali Université Internationale d'Agadir), Michel Blanchette (Université du Québec en Outaouais), & Xiaoling Xing (Shaoxing University)

Mandatory GHG Emissions Disclosures and Cost of Debt: Evidence from S&P 500 Firms

Author(s)/Auteur(s): Anis Maaloul (Université TÉLUQ), & Matthew Wegener (University of New Brunswick, Saint John)

ACC 3 Divisional Meeting 4:00 pm EDT

SUNDAY JUNE 14

ACC 4 11:00 am – 12:30 pm EDT

Chair/Président: Joe Abekah (University of New Brunswick, Fredericton)

Competency in Goods and Services Tax for Canadian Professionally Designated Accountants: Does an Expectation-Performance Gap Exist?

Author(s)/Auteur(s): Tara Clowes (Athabasca University)

17th Century Accounting Records at the Hôpital Saint-Jacques in Le Rouelx, Belgium
Author(s)/Auteur(s): Eddy Felix (York University), John Parkinson (York University)

Virtual Forums in Citizen Accountability: A Case of Open Government
Author(s)/Auteur(s): Sina Bahramirad (Sheridan College)

Fireside chat with Dr. Henry Mintzberg

12:30 pm – 2:00 pm EDT

Join esteemed author and educator, Dr. Henry Mintzberg for an interactive and dynamic keynote session. Dr. Mintzberg will begin with an informal “fireside chat” with ASAC 2020 VP Program, Dr. Mehdi Farashahi, followed by a Q&A with attendees. Visit ASAC.ca for details.

ACC 5 ROUNDTABLE SESSION: Our Works in Progress 2:00 pm – 3:30 pm EDT

Chair/Président: Eve Lamargot (Wilfrid Laurier University)

Work in progress: Does Accounting History Matter to Undergraduate Accounting Students?
Author(s)/Auteur(s): Ron Baker (University of Guelph)

Work in progress: Who’s Keeping Score? Managerial Accounting Use in Small & Medium-Sized Enterprises: Research into the British Columbia Golf Course Industry
Author(s)/Auteur(s): Jeff Kent (Thompson Rivers University)

Work in progress: What, Exactly, Is an Accountant? Popular Perceptions of the Profession
Author(s)/Auteur(s): Charles Draimin (Concordia University), Naomi Aboud (Concordia University)