

2026 International Journal Of Accounting Symposium

ILLINOIS INTERNATIONAL ACCOUNTING SYMPOSIUM

Niagara, ON, Canada
June 3-6, 2026

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Khalid Nainar, Professor of Accounting and Financial Management Services, McMaster University, Hamilton, ON, Canada
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THE INTERNATIONAL JOURNAL OF ACCOUNTING

The *International Journal of Accounting* (TIJA) is a quarterly publication established in 1966 at the University of Illinois by the late Professor Vernon K. Zimmerman. TIJA seeks to advance the understanding of accounting theory, policy, and practice from an international perspective, recognizing that accounting is shaped by a range of governmental, political, economic, and behavioral forces. As such, context plays a crucial role in evaluating research contributions. Manuscripts are assessed not only on their rigor, but also on their incremental contribution to international accounting knowledge and their ability to illuminate broader forces influencing the field. The journal serves as a platform that connects scholarly inquiry with practice and policy. Central to this vision is the belief that accounting research should matter both scientifically and societally. Accounting plays a key role in markets, organizations, and society, and research on topics such as international standards, auditing practices, and ESG reporting demonstrates this dual mission. Such work advances academic debate while also informing regulators, practitioners, and society. Scientific excellence and societal impact are seen as mutually reinforcing, and authors are encouraged to explicitly reflect on the societal implications of their research.

Editor-in-Chief: Professor Marleen Willekens, Professor of Accounting and Auditing, KU Leuven

VERNON K. ZIMMERMAN CENTER FOR INTERNATIONAL EDUCATION AND RESEARCH IN ACCOUNTING AT THE UNIVERSITY OF ILLINOIS URBANA-CHAMPAIGN

The *International Journal of Accounting* is coordinated and published by the Zimmerman Center. The V. K. Zimmerman Center was originally established in 1962 as the Center for International Education and Research in Accounting (CIERA), leading the nation in the study and teaching of international topics as they relate to the field of accounting. The University of Illinois' landmark contributions to accounting research and education date back to 1902, when the first accounting courses were developed. The Illinois tradition of excellence in graduate accountancy education began with the awarding of the department's first master's degree in 1922 and its first Ph. D. in 1939. For more than a century, the Department of Accountancy at Gies College of Business has helped shape, define, and advance the accounting profession by making a tangible impact on the business world, our communities, and the global economy. Gies College of Business offers faculty-leading, groundbreaking research that addresses real-world challenges that allow students to engage in experiential learning opportunities that foster leadership and social responsibility.

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HOSTING UNIVERSITIES AND ORGANIZERS

Brock University - Founded in 1964, Brock University is one of Canada's most innovative and community-focused institutions. Located in the heart of Ontario's Niagara region, Brock has built a reputation for academic excellence and a transformative student experience over the past six decades. Named after Major-General Sir Isaac Brock, the university embodies a spirit of perseverance and leadership, fostering a vibrant environment that attracts scholars and students from across the globe to its UNESCO Biosphere Reserve campus. The Goodman School of Business at Brock University is a cornerstone of the institution, recognized internationally for its high-quality business education and accreditation by AACSB. As a leading business school in Canada, Goodman focuses on providing a global perspective through experiential learning and world-class research. In terms of scholarly impact, the school's faculty members specialize in diverse fields including accounting, finance, marketing, and organizational studies, frequently publishing in top-tier academic journals. Through its commitment to innovation and professional development, the Goodman School of Business continues to shape the next generation of global business leaders and contribute to the advancement of knowledge across the evolving corporate landscape.

Saint Mary's University (SMU) - located in Halifax, Nova Scotia, is one of Canada's oldest universities, founded in 1802. It offers a wide range of undergraduate and graduate programs across business, arts, science, and environmental studies, and is known for its strong commitment to student success, research excellence, and global engagement. With a diverse and international student body, SMU fosters an inclusive and supportive learning environment. The Sobey School of Business (SSB), established in 1934, is SMU's business faculty and one of the leading business schools in Canada. Accredited by AACSB, SSB offers undergraduate, graduate, and doctoral programs in areas such as accounting, finance, marketing, and management. The school is recognized for its focus on responsible leadership, sustainability, and experiential learning, preparing students to address complex global challenges. Through strong industry connections and innovative research, the Sobey School of Business plays a key role in advancing business education and practice in Canada and beyond.

McMaster University - Located in the vibrant city of Hamilton, Ontario, Canada, McMaster University is the proud home to over 32,000 undergraduate students from 125+ countries. As one of Canada's most research-intensive universities, we cultivate a community that unites the best and brightest minds within our diverse student body. McMaster has been ranked fourth in Canada and is among the top 100 public universities globally in the 2026 Times Higher Education World University Rankings (WUR). As one of the leading business schools in the country, the AACSB-Accredited DeGroote School of Business has a long history at McMaster University. We impact business through cutting-edge research and transformative educational programs. Our commitment is to create positive change in business and society, aligning with McMaster University's vision of a brighter world. As innovators and collaborators, we cultivate talent for businesses, organizations, boards and communities.

The Global Initiative for Governance and Sustainability (GIGS) – A global multidisciplinary platform based in Canada dedicated to advancing responsible governance, sustainable development, and evidence-based policy across sectors. It brings together academics, policymakers, industry leaders, and civil society to address complex global challenges at the intersection of environmental, social, and economic systems. GIGS focuses on translating cutting-edge research into actionable strategies, fostering dialogue on ESG integration, and promoting innovation in governance frameworks. Through conferences, research collaborations, and advisory initiatives, it bridges theory and practice aiming to align performance with long-term societal value. The initiative places particular emphasis on data-driven decision-making, ethical leadership, and cross-sector partnerships to drive systemic change and contributes to shaping resilient institutions and sustainable markets in an increasingly uncertain global landscape.

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WELCOME REMARKS

Dear Participants,

Welcome to the Illinois International Accounting Symposium, co-hosted by Brock University, Saint Mary's University, McMaster University and The Global Initiative for Governance and Sustainability. We are delighted that you have joined us and hope you will enjoy the opportunity this symposium offers to exchange ideas and engage in thoughtful discussion.

This symposium aims not only to share new research and stimulate accounting scholarship, but also to advance our understanding of accounting theory, policy, and practice from an international perspective. In doing so, we recognize that accounting does not exist in isolation; it is shaped by a range of governmental, political, economic, and behavioral forces, making sensitivity to context essential. This year's theme — *New Technology, Disruption, and Sustainability* — invites us to reflect on how these forces are evolving and reshaping the role of accounting in a rapidly changing global environment.

The symposium seeks to combine rigor with relevance by encouraging work that deepens academic insight while also shedding light on the broader forces influencing the field. Accounting plays a central role in markets, organizations, and society, and research addressing digital transformation, technological disruption, trust in auditing, and sustainability reporting resonates strongly with these ambitions. Such contributions not only advance academic debate but also inform real-world decision-making.

In this spirit, we view scientific excellence and societal impact as mutually reinforcing, and we hope that this symposium will inspire dialogue that bridges research, practice, and policy while fostering contributions aligned with the symposium's theme that matter not only within academia but also for regulators, practitioners, and society at large.

We would like to thank the authors, the discussants, the keynote speaker, the panelists, and all the participants who are contributing to making this symposium a success. We especially would like to thank Brock University, Saint Mary University, McMaster University and The Global Initiative for Governance and Sustainability for their generous support of hosting the symposium.

Thank you for coming and wish you a stimulating and rewarding symposium!

Sincerely,

Marleen Willekens
Editor-in-Chief, TIJA
Chair of the Scientific Committee

Samir Trabelsi
Chair of the 2026 TIJA Symposium

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SYMPOSIUM ORGANIZING COMMITTEE



Marleen Willekens
Editor-in-Chief, *The International Journal of Accounting*
Professor of Accounting and Auditing
Faculty of Business and Economics at KU Leuven, Belgium

Marleen Willekens is a Professor of Accounting and Auditing at the AFI (Accounting, Finance & Insurance) department of KU Leuven's Faculty of Economics. She holds a Ph. D. in Industrial and Business Studies from the University of Warwick Business School (UK). Her research focuses on auditing and corporate governance, covering areas such as audit market competition, audit technology innovation, and auditor regulation. Her work

applies economic theories to auditor and audit firm decision-making, tested empirically using archival or hand-collected data. She has secured research excellence grants from various institutions and was principal investigator for a study on the EU Statutory Audit Reform for the European Parliament's Committee on Economic and Monetary Affairs. Marleen has published in leading accounting journals, including *Journal of Accounting Research*, *Journal of Accounting and Economics*, *The Accounting Review*, *Accounting, Organizations and Society*, and *Contemporary Accounting Research*. She co-edited *The Routledge Handbook of Auditing* (Routledge 2026) and serves as Editor-in-Chief of *The International Journal of Accounting*. She was previously an Editor of *Auditing: A Journal of Practice & Theory* and the *British Accounting Review*. She serves on the Board of the Foundation for Auditing Research (Amsterdam, NL). From 2005-2019, she chaired the Ph. D. Symposium of European Audit Research Network (EARNet).



Samir Trabelsi
Professor of Accounting and Governance
Goodman School of Business, Brock University, Canada

Samir Trabelsi is Professor of Accounting and Governance at the Goodman School of Business, Brock University (Canada), and Director of the NatCap (Natural Capital) Hub at Brock University. He holds a PhD in Accounting from HEC Montréal and previously practiced public accounting at KPMG. Professor Trabelsi is an internationally recognized scholar in corporate governance, sustainability, and responsible management. His research focuses on corporate governance, ESG and sustainability reporting, anti-corruption

frameworks, and risk management, with a particular emphasis on strengthening institutional transparency and accountability. His work is supported by Canada's Social Sciences and Humanities Research Council and has received several international Best Paper Awards. Professor Trabelsi is the recipient of the 2024 AACSB Influential Leader Award and multiple teaching and research distinctions at Brock University. He is also the founder of the Global Initiative for Governance and Sustainability (GIGS), through which he collaborates with international partners to advance governance capacity, responsible leadership, and sustainable development aligned with the United Nations Sustainable Development Goals (SDGs).

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A. Rashad Abdel-khalik
Former Managing Editor, *The International Journal of Accounting*
Professor Emeritus of Accountancy, Gies College of Business
University of Illinois Urbana-Champaign, USA

Rashad is a Professor Emeritus of Accountancy at the University of Illinois Urbana-Champaign. He studied accounting and economics at Cairo University (B. Comm with Honors in 1961), Indiana University (MBA 1965; MA Economics 1966), and the University of Illinois (Ph. D. 1972). He taught at Columbia University, Duke University, and the University of Florida before returning to the University of Illinois in 2000. He is a two-time winner of the AAA Competitive Manuscript Contest. His research appeared in major accounting journals, including *The*

Accounting Review, *Journal of Accounting Research*, *Contemporary Accounting Research*, and *ABACUS* among others. His current interest is in the area of risk and financial derivatives as reflected by his recent books: *Accounting for Risk, Hedging and Complex Contracts* (Routledge, 2013) and *BRAZEN: Big Banks, Swap Mania and the Fallout* (World Scientific, 2019). He recently published his third book on *Embedded Derivatives, Accounting and Reporting: Text and Cases* to be published by World Scientific. He was the founding editor of the *Journal of Accounting Literature*, and the senior Editor of *The Accounting Review* (1990-1994). Starting 2001, he became the senior Editor-in-Chief and retired as the Managing Editor of *The International Journal of Accounting* in December 2025. He began organizing *The Illinois International Accounting Research Symposia* in 2001 by partnering with other international universities in their locations. In 2021, The American Accounting Association granted him the Outstanding Accounting Educator award



Andreas Charitou
Senior Editor, *The International Journal of Accounting*
Professor of Accountancy
Department of Accounting and Finance, University of Cyprus, Nicosia, Cyprus

Andreas Charitou is Professor of Accounting and Finance at the University of Cyprus and Chair of the MBA Council. He served as a tenured Associate Professor at the University of Toronto for eleven years. He held leadership roles, including Dean and Deputy Dean of the School of Economics and Management for eleven years, Department Chair, and co-Chair of the MBA and Ph. D. programs in Finance. He earned his MSc and Ph. D. on scholarship from Pennsylvania State University. He is a Fellow CPA (Aust), Certified Management Accountant (U.S.A), and formerly held

U.S. CPA status. His teaching has been recognized with MBA/BSc excellence awards from the University of Toronto, and he holds a Higher Education Teaching Certificate from Harvard University. His international academic contributions include visiting professorships at Northwestern University, the University of Illinois Urbana-Champaign, the University of Toronto, the University of Sydney, and King's College London. He serves on the Board of Directors of the Central Bank of Cyprus (Audit Committee Chair) and has been a member of the Disciplinary Committee of the Institute of CPAs Cyprus. His governance roles include board positions at Hellenic Bank (Audit Committee Chair), Co-operative Central Bank (Risk Committee Chair), Cyprus Securities and Exchange Commission, and Cyprus Stock Exchange. Professor Charitou is Senior Editor of the *International Journal of Accounting*, Associate Editor of *Abacus*, and has published extensively in leading academic journals, including *the Journal of Financial and Quantitative Analysis*, *Review of Accounting Studies*, *Journal of Corporate Finance*, and *Journal of Banking and Finance*.

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SYMPOSIUM ORGANIZING COMMITTEE CONTINUED)



Amna Chalwati
Associate Professor of Accounting
Sobey School of Business, Saint Mary's University, Canada

Amna Chalwati is an Associate Professor of Accounting in the Department of Accounting at Saint Mary's University in Halifax, Canada. Her research focuses on greenwashing and social washing, with particular emphasis on the role of financial market forces, institutional pressures, and CEO characteristics in shaping corporate sustainability disclosure and behavior. Her work has been published in several academic journals, including the *Journal of Banking and Finance (JBF)*, *British Accounting Review (BAR)*, *China Accounting and Finance Review (CAFR)*, and *The Journal of Theoretical Accounting Research (JTAR)*. Dr.

Chalwati holds a Ph.D. in Accounting from Hong Kong Polytechnic University. She also serves as a Senior Consultant for the Global Initiative for Governance and Sustainability (GIGS), where she provides expertise and strategic guidance to governments, NGOs, and international organizations on the implementation of sustainable governance practices and the development of frameworks aligned with global sustainability standards.



S.M. Khalid Nainar
Professor of Accounting and Financial Management Services
DeGroote School of Business
McMaster University

Khalid Nainar's research spans a diverse range of topics, including but not limited to energy economics, financial fraud, market surveillance, and earnings management and his published work has won multiple Best Paper Awards. He is particularly interested in the intersection of accounting practices with social and regulatory outcomes, such as corporate social responsibility, crime reduction, and poverty mitigation. His

interdisciplinary work often integrates insights from economics, finance, and behavioral science. It is published in leading academic journals, such the *Accounting Review*, *European Accounting Review*, *Energy Economics*, *Journal of Comparative Economics*, *Journal of Economic Psychology*, *Journal of Financial Stability*, *Decision Support Systems*, and the *Journal of Business Research*. As a testament to his leadership in research and entrepreneurship, Dr. Nainar conceptualized and implemented, as the Founding Director, a campus incubator at McMaster University, which later became McMaster's Innovation Park. Professor Nainar is a professional accountant holding the Chartered Professional Accountant (CPA) with CPA Ontario and CPA Canada. He is also an award-winning instructor, having been awarded many teaching awards. He is a past President of the Canadian Academic Accounting Association (CAAA).

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KEYNOTE SPEAKER



Shyam Sunder

**James L. Frank Professor Emeritus of Accounting, Economics, and Finance
Yale School of Management**

Shyam Sunder is the James L. Frank Professor Emeritus of Accounting, Economics and Finance at the Yale School of Management. Educated as an engineer at IIT-Kh and Indian Railways' School at Jamalpur, he received his M.S. and PhD degrees from Carnegie Mellon University. He served on faculties of the University of Chicago, University of Minnesota, Carnegie Mellon University and Yale University. He served as a visiting professor at California Institute of Technology, Indian Institute of Management (Ahmedabad), Universitat Pompeu Fabra (Barcelona), Kobe and Keio Universities (Japan), London School of Economics, Northwestern University, and many others. His research includes role of information in stock markets, statistical theory of valuation, social norms, standards, and regulation of financial reporting, experimental finance and experimental macro-economics and introduction of the concept of zero-intelligence agents to explore properties of economic systems. His writings include ten books and more than 230 articles in the leading scholarly journals of accounting, economics, and finance, as well as in popular media. His books have been translated into Chinese, Japanese, Korean, Portuguese and Spanish. He has been an invited speaker at more than 600 universities on all continents and has been awarded many honors. He served as elected president of the American Accounting Association and founded *Accounting, Economics and Law: A Convivium*.

His research is available at: <https://faculty.som.yale.edu/shyamsunder/research/>.

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PANELISTS- RE-ARCHITECTING ACCOUNTING EDUCATION IN THE AGE OF AI



Neila Ben Zina
CEO
Wimbee Corporation

Neila Ben Zina is the Founder of Wimbeetech, a key player in Consulting and Technologies that allow the best use of data assets and digital transformation. She is co-founder of two projects in Digital Education with the launch of Holberton School Tunisia, an inclusive peer-learning programming school centered around “learning how to learn”, and the launch of Campusna, an Edtech company which is publisher of the platform Tekouin, specializing in online learning for IT professionals. Neila is the former CEO of Business & Decision MEA and former Comex member of Business & Decision Group, where she led a team of 480 experts in Data Management, Analytics, CRM and Digital Transformation. She created her first business in 2000, in partnership with Business & Decision Group, which bought part of her shares in 2004. In 2018 she sold all her shares to Orange group in their buying process of Business & Decision group. She’s active in civil society: French Tech Tunis (President), Digital National Strategic Council for Tunisia (Board member), Tunisian Association for Communication and Technologies (Vice President), Réseau Entreprendre (Vice President), Women in Africa (Ambassador), and UBCI bank, previously part of BNP Paribas (member of the Board of Directors). She’s been Decorated in 2015 as a Knight of the “Ordre National du Mérite”, selected in the “Rising Talents” initiative of the Women’s Forum of Deauville in 2015, and selected in 2017 amongst the fifty most powerful women in Africa by Jeune Afrique.



Ashraf Al Zaman
Associate Dean
Professor of Finance, Information Systems and Management Science
Saint Mary’s University, Canada

Dr. Ashraf Al Zaman is the Associate Dean of the Research and PhD Program, Professor of Finance, Information Systems and Management Science at the Sobey School of Business. His research interests include asset pricing, portfolio management, corporate finance, and a considerable interest in household finance and pension. While his works involve tax-efficient portfolio optimization for individual savers, they also relate to pension funds. On the policy side, he is interested in investigating distributional inequities of different savings vehicles. His current interests in this area involve impact assessment of the COVID-19 pandemic on retirement savings and inequality. Dr. Zaman received both his PhD in Financial Economics and MSc in Economics from Krannert Graduate School of Management at Purdue University.

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Narjess Boubakri
Dean
Professor of Finance
American University of Sharjah, UAE

Professor Narjess Boubakri is dedicated to empowering the next generation of business leaders with the skills and mindset needed to excel in a rapidly changing world. With a strong emphasis on innovation and strategic thinking, she inspires students to approach challenges with creativity and a solutions-driven perspective. Under her leadership, AUS students are not just gaining knowledge, they are learning how to shape the future. Narjess Boubakri has taught at Laval University and HEC Montreal School of Business (affiliated with the University of Montreal). She has taught undergraduate as well as graduate classes in, among other things, corporate finance, financial decision making, and mergers and acquisitions. Her research interests include privatization, corporate governance and transparency, Islamic finance, cost of capital, firm valuation and mergers and acquisitions. Her research in these areas has been widely published.



Karim Jamal
President Canadian Academic Accounting Association (CAAA)
Professor of Accounting
University of Alberta, Canada

Dr. Karim Jamal is the past Chair of the American Accounting Association's Financial Accounting Standards Committee (FASC), which provides scholarly opinion and discussion to the Financial Accounting Standards Board (FASB) in the U.S., the International Accounting Standards Board (IASB), and the Securities and Exchange Commission (SEC). Dr. Jamal's primary research focus is on auditor balancing of fraud detection versus client satisfaction, disclosure and its effect on conflict of interest and discussions with the audit committee, private markets for accounting and auditing regulatory failure in auditing and persuasion, justification and interpersonal perception in auditing. Dr. Jamal has numerous publications in research and professional journals in accounting, economics and psychology, published in Australia, Canada, the US, the UK, Japan and Taiwan.



Barry Wright
Dean
Professor of Organizational Behaviour
Goodman School of Business, Brock University, Canada

Dr. Barry Wright joined the Goodman School of Business in 2003. He received his PhD in Organizational Behavior and MA in Psychology of Sport from Queen's University and his Bachelor of Physical Education from the University of Alberta. He teaches courses in leadership, change, and organizational behavior. Wright served as the Associate Dean of Undergraduate Programs and Accreditation of the Goodman School of Business from 2008 to 2010, and as Interim Dean from 2015 to 2017. He has also been a Visiting Professor at L'Ecole Supérieure de Commerce d'Amiens in France and the University of International Business and Economics in China. From 2020 to 2022, Wright was seconded as CEO of the Niagara 2022 Canada Summer Games.

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PANELISTS- SUSTAINABILITY, NATURAL CAPITAL, REGULATION, AND CAPITAL MARKETS



A. Rashad Abdel-khalik
Professor Emeritus of Accountancy
University of Illinois Urbana-Champaign, USA

Dr. Rashad is a Professor Emeritus of Accountancy at the University of Illinois Urbana-Champaign. He studied accounting and economics at Cairo University (B. Comm with Honors in 1961), Indiana University (MBA 1965; MA Economics 1966), and the University of Illinois (Ph. D. 1972). He taught at Columbia University, Duke University, and the University of Florida before returning to the University of Illinois in 2000. He is a two-time winner of the AAA Competitive Manuscript Contest. His research appeared in major accounting journals, including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, and *ABACUS* among others. His current interest is in the area of risk and financial derivatives as reflected by his recent books: *Accounting for Risk, Hedging and Complex Contracts* (Routledge, 2013) and *BRAZEN: Big Banks, Swap Mania and the Fallout* (World Scientific, 2019). He recently published his third book on *Embedded Derivatives, Accounting and Reporting: Text and Cases* to be published by World Scientific. He was the founding editor of the *Journal of Accounting Literature*, and the senior Editor of *The Accounting Review* (1990-1994). Starting 2001, he became the senior Editor-in-Chief and retired as the Managing Editor of *The International Journal of Accounting* in December 2025. He began organizing *The Illinois International Accounting Research Symposia* in 2001 by partnering with other international universities in their locations. In 2021, The American Accounting Association granted him the Outstanding Accounting Educator award



Bailey Church
Partner, Accounting Advisory Services & Leader
KPMG, Canada

Bailey Church leads KPMG Canada's National Public Sector Accounting Advisory service line, the Public Sector ESG Centre of Expertise at KPMG Canada and KPMG's Global International Public Sector Accounting Standards working group. He is also a member of Canada's Auditing and Assurance Standards Board's Sustainability Assurance Committee. He has an extensive background serving the Government of Canada, provincial governments, universities, crown corporations, municipalities, and not-for-profit organizations, as well as Enterprise clients and publicly listed entities. Bailey has worked extensively with all industry sectors on sustainability and biodiversity matters. He has worked with more than 300 governments on sustainability reporting, including their journey for biodiversity reporting. He is leading the collaborations between KPMG, the Natural Assets Initiative, and the Intact Centre on Climate Change, and more than 50 industry partners to develop a voluntary disclosure framework designed to align with the Taskforce on Nature Related Financial Disclosures, including natural asset valuation techniques.

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M. Altaf Arain
Professor
McMaster University, Canada

M. Altaf Arain is a Professor in the School of Earth, Environment & Society and an associate member of the Department of Civil Engineering at McMaster University. He holds a Bachelor's degree in Civil Engineering and M.Sc. and Ph.D. degrees in Hydrology from the University of Arizona. He served as the founding director of the McMaster Centre for Climate Change from 2010 to 2024 and has held the Science Research Chair in Environmental Sustainability and Climate Change. His research interests include hydrometeorology, climatology, evapotranspiration, forest and agricultural carbon and water cycles, ecosystem, watershed, and global climate models. Dr. Arain has established a multidisciplinary research program in ecosystem restoration and environmental sustainability, focusing on the interactions and feedback between biogeochemical and hydrologic cycles in forest ecosystems and agricultural crops. As part of this work, he established the Turkey Point Environmental Observatory near Lake Erie in Southern Ontario, comprising five flux tower stations that are part of Global Water Futures. He has published more than 200 peer-reviewed papers and has been listed among Clarivate's top 1% Highly Cited Researchers.



Amir Akbari
Associate Professor of Finance
McMaster University, Canada

Dr. Amir Akbari received his Ph.D. in Finance from McGill University. His main research interests include Empirical Asset Pricing, International Finance, Institutional Investing, and Financial Econometrics. His work has been published in leading peer-reviewed journals such as *The Review of Financial Studies*, *Journal of Financial and Quantitative Analysis*, *Review of Finance*, and *Journal of Empirical Finance*.



Elizabeth Demers
Professor of Financial Reporting
Co-Director of CPA Ontario Centre for sustainability Reporting and Performance Management
University of Waterloo, Canada

Dr. Elizabeth Demers earned her Ph. D. in Accounting from Stanford University and served on the faculties of the University of Rochester, INSEAD, UVA-Darden, and the University of Lausanne before returning to her undergraduate/M. Acc. alma mater, the University of Waterloo. Dr. Elizabeth Demers has taught and/or presented her research at institutions and conferences in more than 30 countries around the world. Her current research focus is on corporate sustainability. Recent research examines the role of non-financial information (including linguistic measures derived from textual analysis of corporate communications, ESG summary scores, corporate climate risk disclosures, and firms' LGBTQ-inclusivity) in assessing and predicting firm performance, and the impact of disclosure and communications on the firm value, information asymmetry, and cost of capital. Her studies have been published in the *Journal of Accounting Research*, the *Journal of Financial Economics*, *Management Science*, *Review of Accounting Studies*, the *Journal of Business Finance & Accounting*, the *Harvard Business Review*, and other top outlets, and they are widely cited in both the academic literature and in the financial press (*The Economist*, *Fortune*, *Forbes*, *Financial Times*, *Globe & Mail Report on Business*, etc.). She is Deputy Editor-in-Chief of *Contemporary Accounting Research* and editor of the *Journal of Business Finance & Accounting*, and she serves on numerous committees.

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PROGRAM HIGHLIGHTS

3 JUNE 2026 (WEDNESDAY)

10:30-5:30	Ph. D. Consortium	Rankin Family Pavilion, Room 214-215
6:30-8:30	Opening Reception	Four Points Sheraton

4 JUNE 2026 (THURSDAY) SYMPOSIUM DAY 1

7:00-8:00	Welcome Coffee and Registration	Rankin Family Pavilion, Room 214-215
8:00-8:15	Welcome Remarks	
8:15-9:15	Paper 1	
9:15-9:30	Networking Break	
9:30-10:30	Paper 2	
10:30-11:15	<i>Panel 1</i>	
11:15-11:30	Networking Break	
11:30-12:30	Paper 3	
12:30-1:30	Lunch – The Faith & Life Centre	
1:30-2:30	Paper 4	
2:30-2:45	Networking Break	
2:45-3:45	Paper 5	
6:30-8:30	Symposium Dinner	

5 JUNE 2026 (FRIDAY) SYMPOSIUM DAY 2

9:00-10:00	Paper 6	Rankin Family Pavilion, Room 214-215
10:00-10:45	Keynote Address	
10:45-11:00	<i>Networking Break</i>	
11:00-12:00	Paper 7	
12:00-12:45	<i>Panel 2</i>	
12:45-1:45	Lunch – The Faith & Life Centre	
1:45-2:45	Paper 8	
2:45-3:00	Closing Session	

6 JUNE 2026 (SATURDAY)

Time TBA	Social Activity	Niagara Falls & Niagara-on-the-Lake
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3 JUNE 2026 (WEDNESDAY) SYMPOSIUM PROGRAM DETAILS

10:30-5:30 Ph.D. Consortium

See page 19 for the full Consortium Program

6:30-8:30 Opening Reception

4 JUNE 2026 (THURSDAY) SYMPOSIUM DAY 1 PROGRAM DETAILS

7:00-8:00 Welcome Coffee and Registration

8:00-8:15 Welcome Remarks

Marleen Willekens, *KU Leuven, Belgium*
Samir Trabelsi, *Brock University, Canada*

8:15-9:15 Paper 1

Proximity Bias in ESG Rating Agencies

Authors: Lingyu Li, *Inner Mongolia University of Finance and Economics, China*
Albert Tsang, *Zhejiang University, China*
Qiong Wu, *United International College, China*
Discussant: Jeff Callen, *University of Toronto, Canada*

9:15-9:30 Networking Break

9:30-10:30 Paper 2

Board Inexperience and Symbolic Disclosure: The Effect of Rookie Directors on ESG Greenwashing

Authors: Muhammad Jameel Hussain, *Northwestern Polytechnical University, China*
Vincent Tawiah, *Dublin City University Business School, Ireland*
Wu Qiang, *PolyU: The Hong Kong Polytechnic University, Hong Kong*
Discussant: Ann Gaeremynck, *KU Leuven, Belgium*

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10:30-11:15 **Panel Discussion**

Re-Architecting Accounting Education in the Age of AI

Artificial intelligence is redefining the future of accounting. This panel explores how education must be strategically re-architected to prepare graduates for AI-enabled reporting, auditing, and sustainability analysis. The discussion addresses curriculum innovation, ethical oversight, and global competitiveness in a rapidly evolving technological landscape.

Moderator: Pascale Lapointe Antunes, *Brock University, Canada*
Panelists: Neila Ben Zina, *Wimbee Corporation, Canada*
Ashraf Al Zaman, *Saint Mary's University, Canada*
Narjess Boubakri, *American University of Sharjah, UAE*
Karim Jamal, *Canadian Academic Accounting Association (CAAA), Canada*
Barry Wright, *Brock University, Canada*

11:15-11:30 **Networking Break**

11:30-12:30 **Paper 3**

Political Participation, Civil Society Engagement, Civil Liberties and Corporate Board Gender Diversity: Evidence from ASEAN

Authors: Shaista Wasiuzzaman, *Universiti Teknologi Brunei, Brunei Darussalam*
Discussant: Narjess Boubakri, *American University of Sharjah, UAE*

12:30-1:30 **Lunch – The Faith & Life Centre**

1:30-2:30 **Paper 4**

Determinants of Greenwashing: A Multi-Level Analysis of Governance and Institutional Contexts

Authors: Inês Pinto, *ISEG, Lisbon School of Economics and Management, Portugal*
Discussant: Amna Chalwati, *Saint Mary University, Canada*

2:30-2:45 **Networking Break**

14:45-15:45 **Paper 5**

Carbon Risk, Environmental Signals, and Debt Pricing: Evidence from Asia

Authors: Haoqian Xu, *Edith Cowan University, Australia*
Saiyidi Mat Roni, *Edith Cowan University, Australia*
Jaime Yong, *Edith Cowan University, Australia*
Lara Molendijk, *Edith Cowan University, Australia*
Discussant: Martien Lubberink, *University of Wellington, New Zealand*

6:30-8:30 **Symposium Dinner**

[Trius Winery](#)

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5 JUNE 2026 (FRIDAY) SYMPOSIUM DAY 2 PROGRAM DETAILS

9:00-10:00 Paper 6

Accounting Metrics, Political Brands, and Voters' Behavior in U.S. Elections

Authors: Tingying Zhou, *McMaster University, Canada*
Justin Yiqiang Jin, *McMaster University, Canada*
Suyi Liu, *Xi'an Jiaotong Liverpool University, China*
Khalid Nainar, *McMaster University, Canada*

Discussant: Vishal Baloria, *University of Connecticut, USA*

10:00-10:45 Keynote Speaker- Shyam Sunder

A Broad Perspective on Accounting's Future: Relevance, Trust, and Social Impact

In this Keynote, Professor Shyam Sunder will offer a global and interdisciplinary perspective on the future of accounting and corporate reporting. Drawing on his influential work in financial reporting, valuation, market design, and accounting institutions, Professor Sunder will examine how accounting can remain relevant in a rapidly changing economic, technological, and societal environment. The session will explore how accounting can continue to support transparency, accountability, trust, and informed decision-making while responding to growing expectations for broader social impact. The presentation will invite participants to consider how accounting systems, standards, and institutions can evolve to remain credible, useful, and capable of serving markets, organizations, and society.

10:45-11:00 Networking Break

11:00-12:00 Paper 7

Negative ESG Media Coverage and Voluntary Carbon Assurance

Authors: Muhammad Houqe, *Massey University, New Zealand*
Nafiz Fahad, *Massey University, New Zealand*
Laura Mehnaz, *Massey University, New Zealand*

Discussant: Mark Peecher, *University of Illinois Urbana-Champaign, USA*

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12:00-12:45 Panel Discussion

Sustainability, Natural Capital, Regulation, and Capital Markets

As sustainability standards reshape global capital markets, economies around the world stand at a strategic crossroads. This panel explores how climate developments, regulatory modernization, institutional quality, ESG disclosure, and natural capital valuation influence market integrity, risk pricing, and investor confidence. Reflecting TIJA's international research mandate, the discussion connects emerging global frameworks with diverse climate regional experiences to advance transparency, resilient growth, and long-term economic value.

Moderator: Olaf Weber, *York University, Canada*
Panelists: Rashad Abdel-khalik, *University of Illinois Urbana-Champaign, USA*
Altaf Arain, *McMaster University, Canada*
Amir Akbari, *McMaster University, Canada*
Bailey Church, *KMPG Canada, Canada*
Elizabeth Demers, *University of Waterloo, Canada*

12:45-1:45 Lunch - The Faith & Life Centre

1:45-2:45 Paper 8

Empirical Evidence on the Role of Gender in Workload Allocation in Audit Firms

Authors: Simon Dekeyser, *KU Leuven, Belgium*
Eddy Cardinaels, *Tilburg University, The Netherlands*
Ruiqiong Zhang, *Tilburg University, The Netherlands*
Discussant: Anne Thompson, *University of Illinois Urbana-Champaign, USA*

2:45-3:00 Closing Session

Societal Impact of International Accounting Research & Closing Remarks

Marleen Willekens, *KU Leuven, Belgium*
Samir Trabelsi, *Brock University, Canada*

6 JUNE 2026 (SATURDAY)

Time TBD (Optional) Social Activity

Niagara Falls and Niagara-on-the-Lake

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3 JUNE 2026 (WEDNESDAY) PH. D. CONSORTIUM PROGRAM DETAILS

PH. D. CONSORTIUM PARTICIPATING FACULTY

Marleen Willekens, Editor-in-Chief of *TIIA*, KU Leuven, Belgium
Andreas Charitou, Director of the Ph. D. Consortium, University of Cyprus, Nicosia, Cyprus
Vishal Baloria, University of Connecticut, USA
Jeffrey Callen, University of Toronto, Canada
Anne d’Arcy, WU Vienna University, Austria
Simon Dekeyser, KU Leuven, Belgium
Ann Gaeremynck, KU Leuven, Belgium
Anne Margaret Thompson, University of Illinois at Urbana-Champaign, USA

10:30-11:00 Registration for the Ph. D. Consortium

11:00-11:30 Ph. D. Consortium Welcome Remarks

Andreas Charitou, *Director of the Ph. D. Consortium, University of Cyprus, Cyprus*
Marleen Willekens, *Editor-in-Chief of TIIA, KU Leuven, Belgium*
Ph. D. Student Introductions

11:30-1:00 Presentations from Participating Faculty: Part I

Moderator: Andreas Charitou, *University of Cyprus*

11:30-11:55 Finding and Refining a Research Topic and Designing a Strong Research Proposal

Anne d'Arcy, *WU Vienna University, Austria*

11:55-12:20 Methodological Rigor and Economic Intuition

Simon Dekeyser, *KU Leuven University, Belgium*

12:20-12:45 Writing the Thesis and Publishing in Leading Journals

Jeffrey Callen, *University of Toronto, Canada*

12:45-1:15 Lunch Break

1:15-2:05 Presentations from Participating Faculty: Part II

Moderator: Ann Gaeremynck, *KU Leuven, Belgium*

1:15-1:40 Thriving in the PhD Journey: Strategies for Scholarly and Professional Growth

Vishal Baloria, *University of Connecticut, USA*

1:40-2:05 Societal relevance of accounting research

Marleen Willekens, *KU Leuven, Belgium*

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3 JUNE 2026 (WEDNESDAY) PH. D. CONSORTIUM PROGRAM DETAILS (CONTINUED)

2:05-2:45 Panel Discussion

Replication Issues and the Use of AI in Research

Moderator: Anne Margaret Thompson, *University of Illinois Urbana-Champaign, USA*

Panelists: Jeffrey Callen, *University of Toronto, Canada*
Khalid Nainar, *McMaster University, Canada*
Samir Trabelsi, *Brock University, Canada*
Marleen Willekens, *KU Leuven, Belgium*

2:45-3:00 Coffee Break

3:00–4:50 Ph. D. Student Presentations

Group A

Participating Faculty Andreas Charitou, *University of Cyprus, Cyprus*
Anna Margaret Thomson, *University of Illinois at Urbana-Champaign, USA*

Ph. D. Student Presentations: AUDITING

- 3:00-3:20 *Audit Firm Technology Innovation and Audit Market Competition*
Jente Carlier, *KU Leuven, Belgium*
- 3:20-3:40 *Regulatory Scrutiny and Accounting Estimates: Evidence from SEC Comment Letters and Critical Audit Matters*
Ismat Jahan, *McMaster University, Canada*
- 3:40-4:00 *Substitution or Incentive? ESG-Linked Executive Compensation in Europe*
Anna Terzic, *WU Vienna University, Austria*
- 4:00-4:20 *Auditor Reporting Behavior in Expanded Audit Reports: International Evidence on Disclosure Volume and Style*
Kamrul Hasan, *Kobe University, Japan*
- 4:20-4:40 Discussion and further feedback to PhD students

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3 JUNE 2026 (WEDNESDAY) PH. D. CONSORTIUM PROGRAM DETAILS (CONTINUED)

Group B

Participating Faculty Anne d’Arcy, *WU Vienna, Austria*
Ann Gaeremynck, *KU Leuven, Belgium*

Ph. D. Student Presentations. CAPITAL MARKETS

- 3:00-3:20 *Hiding to Seek: Role of Mandatory Disclosure in the Market for Political Investment.*
Divyesh Shah, *University of Toronto, Canada*
- 3:20-3:40 *Significance of ITA Section 31 Non-Capital Farm Loss Restrictions to New Farmers*
Normand Gendron, *Saint Mary’s University, Canada*
- 3:40-4:00 *Cash Under Lock and Clause: Contractual Origins and Capital Market Consequences of Restricted Cash.*
MV Shivaani, *University of Texas at Dallas, USA*
- 4:00-4:20 *The Role of Pressure and Sustainability Control Systems on Reporting performance – insights from German professionals*
Mathias Munch, *Technische Universität Darmstadt, Germany*
- 4:20-4:40 *Mandated Periodic Disclosure and Market Pricing During a Repeated Supply-Chain Shock: Evidence from the Red Sea Crisis*
Joseph Scarfone, *York University, Canada*
- 4:40-4:50 Discussion and further feedback to PhD students

2026 International Journal Of Accounting Symposium

3 JUNE 2026 (WEDNESDAY) PH. D. CONSORTIUM PROGRAM DETAILS (CONTINUED)

Group C

Participating Faculty Vishal Baloria, *University of Connecticut, USA*
Marleen Willekens, *KU Leuven, Belgium*

Ph. D. Student Presentations AUDITING & CAPITAL MARKETS RESEARCH

- 3:00-3:20 *How Does Managerial Opportunism Shape Material Weakness Disclosure Behavior?*
Radhakrishnan Midhun Krishna, *WU Vienna University, Vienna*
- 3:20-3:40 *Auditor Management of Costly Skepticism*
Zac Konings, *Saint Mary's University, Canada*
- 3:40-4:00 *Inventors in Charge: How Inventor CEOs Shape Misconduct*
Mattice Notebaert, *KU Leuven, Belgium*
- 4:00-4:20 *Financial Reporting in Emerging Economy Countries: A Study of Quality and Compliance*
Golam Shahria, *Jiangxi University of Finance and Economics*
- 4:20-4:40 *Exploring Fraud Responsibility: A Municipal Perspective*
Jane Fraser, *Saint Mary's University*
- 4:40-4:50 Discussion and further feedback to PhD students

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3 JUNE 2026 (WEDNESDAY) PH. D. CONSORTIUM PROGRAM DETAILS (CONTINUED)

Group D

Participating Faculty Jeffrey Callen, University of Toronto, Canada
Simon Dekeyser, KU Leuven, Belgium

Ph. D. Student Presentations. Governance & Capital Markets

3:00-3:20 *Beyond the Fortune 500: A Comparative Longitudinal Analysis of ESG Performance Trajectories and the "Rater Effect" in SMEs vs. Large-Cap Firms (2010–2026)*
Kawthar Driss, Carthage University, Tunisia

3:20-3:40 *Bridging the Gap Between Climate Risk and Corporate Action: Evaluating Sustainability Frameworks under Canada's Climate-Transition Scenarios*
Farnaz (Marziyeh) Zaredorahi, Carleton University, Canada

3:40-4:00 *Safeguarding Audit Quality from Within: A Governance Perspective on Audit Firms*
Hylke Vrebos, KU Leuven, Belgium

4:00-4:20 *Pay for Talk: Does Linking Executive Compensation to "Social" Targets Drive Social Washing?*
Israt Jahan Oeeshi, WU Vienna University, Austria

4:20-4:40 *Trump, Topics, and Tickers: Media Narratives and S&P 500 Returns*
Liana Biktimirova, University of North Carolina at Chapel Hill, USA.

4:40-4:50 Discussion and further feedback to PhD students

4:50-5:05 Coffee break

5:05-5:45 Plenary Roundtable Discussion

Integrating Perspectives & Further Feedback to Ph. D. Students

2026 International Journal Of Accounting Symposium

TRANSPORTATION

For People Traveling to Canada

From Toronto Pearson International Airport

- [Niagara Airbus](#) is available for booking at approximately \$200 CAD roundtrip.
- Rental Cars are also available if you wish to drive.
- Located 115 km from Brock University's campus.

From Buffalo Niagara International Airport - Located in the United States

- [Niagara Airbus](#) is available for booking at approximately \$200 CAD roundtrip.
- A rental car is recommended for travel from this airport.
- Located 66.3 km from Brock University's campus.
- *Please note that you will have to cross from the United States into Canada if you arrive at this airport.*

From Niagara Falls International Airport - Located in the United States

- A rental car is recommended for travel from this airport.
- An [Amtrak](#) runs from Niagara Falls International Airport to Niagara Falls, Ontario.
- Located 31.6 km from Brock University's campus.
- *Please note that you will have to cross from the United States into Canada if you arrive at this airport.*

When Traveling to Brock University, please see the Campus Maps linked below:

<https://brocku.ca/blogs/campus-map/>

<https://brocku.ca/facilities-management/wp-content/uploads/sites/84/2-BROCK-UNIVERSITY-CAMPUS-MAPS.pdf>

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