



Sprott
School of Business

PARG
Professional Accounting
Research Group

CSEAR

Centre for Social
and Environmental
Accounting Research



10th NORTH AMERICAN CONFERENCE ON SOCIAL AND ENVIRONMENTAL ACCOUNTING RESEARCH (CSEAR North America 2026)

June 22-23, 2026

Sprott School of Business, Carleton University, Canada

Welcome to the *CSEAR North America 2026 Conference!* Bienvenue au *conférence CSEAR Amérique du Nord 2026!*

We are very pleased to welcome you to the Sprott School of Business, at Carleton University in Ottawa for the **10th North American Conference on Social and Environmental Accounting Research!**

The main purpose of this conference is to foster social and environmental accounting (SEA) research, particularly within North America, and we hope this conference continues the strong and positive momentum that began in this region nearly two decades ago. The growth of SEA research conferences, workshops, and symposia continues to attract new scholars to the field while expanding the boundaries of interdisciplinary sustainability research. We are especially encouraged by the continued participation of early career researchers and emerging voices in the field – you are an essential part of the CSEAR community.

The 2026 program features parallel paper presentation sessions, a plenary keynote address by Dr. Lenore Fahrig, and a government panel discussion exploring the intersection of sustainability accounting research and public policy. Conference



CENTRE OF EXCELLENCE
in Responsible Business

**ACCOUNTING
FORUM**

Advancing the interdisciplinary and
global connection of accounting research



Centre for Social
and Environmental
Accounting Research



sessions will cover topics including materiality, climate and carbon accounting, ESG disclosure, Indigenous empowerment, accounting ethics, accountability, and sustainability governance.

We would like to sincerely thank our keynote speaker Dr. Lenore Fahrig; the panel participants Senator Rosa Galvez, Calvin Trottier-Chi from Greenback Revolution, and Candace Newman from the Department of Oceans and Fisheries; members of the scientific and organizing committees; authors; conference participants; and our institutional partners and sponsors for contributing to another successful North American CSEAR conference.

We look forward to welcoming everyone to Ottawa at Carleton University!

En vous souhaitant à toutes et à tous une excellente conférence,

The Organizing Committee of the 10th North American Conference on Social and Environmental Accounting Research





Carleton
University

Sprett
School of Business

PARG
Professional Accounting
Research Group

CSEAR

Centre for Social
and Environmental
Accounting Research



LAND ACKNOWLEDGMENT

Carleton University acknowledges the location of its campus on the traditional, unceded territories of the Algonquin Nation. The Algonquin people have lived on and cared for these lands since time immemorial. Ottawa is home to many First Nations, Inuit, and Métis peoples, and Carleton University is committed to fostering respectful relationships with Indigenous communities and advancing reconciliation through learning, collaboration, and engagement. As we gather for this sustainability accounting conference, we recognize that Indigenous perspectives are essential to creating a sustainable planet both environmentally and socially. Indigenous knowledge is crucial in addressing climate change and biodiversity loss, offering traditional ecological knowledge that is critical to informing our understanding of sustainability.



Schulich
School of Business
York University

CENTRE OF EXCELLENCE
in Responsible Business

**ACCOUNTING
FORUM**

Advancing the interdisciplinary and
global connection of accounting research

COMMITTEES

Organizing Committee	Scientific Committee	
<p>Leanne Keddie, Sprott School of Business, Carleton University</p> <p>Tracy Arthur, Sprott School of Business, Carleton University</p> <p>Diane-Laure Arjaliès, Ivey Business School, Western University</p> <p>Charles H. Cho, Schulich School of Business, York University</p> <p>Michelle Rodrigue, École de comptabilité, Université Laval</p> <p>Andrea (Andi) Romi, Rawls College of Business, Texas Tech University.</p>	<p>Michele Andreus, University of Trento, Italy</p> <p>Nicole Bena, Gordon S. Lang School of Business and Economics, University of Guelph, Canada</p> <p>Julie Bernard, Ivey Business School, Western University, Canada</p> <p>Emilio Boulianne, Concordia University, Canada</p> <p>Stacy Chavez, Loyola University Maryland, USA</p> <p>Mohamed Chelli, University of Ottawa, Canada</p> <p>Jason Chen, School of Business, Central Connecticut State University, USA</p> <p>Colin Dey, University of Dundee, UK</p> <p>Tia Driver, University of Waterloo, Canada</p> <p>Alessandro Ghio, ESCP, France</p> <p>Nicole Holden, Boise State, USA</p> <p>Jacob Lennard, Butler University, USA</p> <p>Nicholas McGuigan, Monash University, Australia</p>	<p>Sana Mohsni, Carleton University, Canada</p> <p>Artie Ng, Balsillie School of International Affairs, Canada</p> <p>Wioleta Olczak, Marquette University, USA</p> <p>Jin Park, College of Business and Economics, Towson University, USA</p> <p>Robin Roberts, University of Central Florida, USA</p> <p>Ouafa Sakka, Carleton University, Canada</p> <p>Daniela Senkl, Gordon S. Lang School of Business and Economics, University of Guelph, Canada</p> <p>Éliane Sheedy, Université du Québec à Rimouski</p> <p>Matthew Sorola, Toulouse Business School, France</p> <p>Samir Trabelsi, Goodman School of Business, Brock University, Canada</p> <p>Dana Wallace, Kenneth G. Dixon School of Accounting, University of Central Florida, USA</p>

***MANY THANKS TO ALL COMMITTEE MEMBERS FOR CONTRIBUTING TO THE SUCCESS OF THE
CONFERENCE!
LOGISTICS***

Paper Presentations

Each paper presentation is allocated 30 minutes in total, including presentation time and Q&A. Presenters should keep presentations to less than 20 minutes to allow time for discussion. Session chairs will help manage timing throughout the conference.

Location

All conference sessions, coffee breaks, registration, and networking activities will take place in the Nicol Building (NI) and Nicol Building Lobby (NBL) at Carleton University in Ottawa, Canada.

Wi-Fi Access

Eduroam is available across the Carleton University campus for participants whose institutions support Eduroam access. Guest Wi-Fi access information will also be available for conference attendees.

Conference Dinner

- The conference dinner will take place on Monday, June 22 at 6:30pm at Tucker's Restaurant in Ottawa.
- You can check out the website here: <https://www.eattuckers.ca/>.
- Tucker's is located in Ottawa's historic Byward Market at 61 York Street. For those staying at the hotel, it is within walking distance, or you can use public transit to get there. Tracy and Anamika will be your guides from the hotel.

PROGRAM OVERVIEW

Monday June 22

Time	Session	Location
8:00 – 8:45 AM	Conference Registration, Light Hot Breakfast and Networking	Nicol Building Lobby (NBL)
8:45 – 8:55 AM	Welcome Remarks	NBL
9:00 – 10:35 AM	Doctoral Session 1 – Materiality, Standard-Setting and Assurance	NI 4030
10:35 – 10:55 AM	Coffee Break	NBL
11:00 – 12:15 PM	Plenary Session: Dr. Lenore Fahrig – What is environmental sustainability and how can we get there?	NBL
12:15 – 1:25 PM	Lunch	NBL
1:30 – 3:00 PM	Parallel Sessions 1 & 2 – Accountability, Materiality and Sustainability Research (1); Markets, ESG and Sustainability Accounting (2)	NI 4030; NI 4050
3:00 – 3:25 PM	Coffee Break	NBL
3:30 – 5:00 PM	Doctoral Session 2 – Climate and Carbon Accounting	NI 4030
6:30 PM	Conference Dinner – Retirement Celebration for Robin Roberts	Tucker's Restaurant



MONDAY JUNE 22

Doctoral Session 1

Materiality, Standard-Setting and Assurance

Chair: Michelle Rodrigue

(NI 4030)

9h00

–

10h35

Michelle Rodrigue – CSEAR Council Announcements

Tia Driver

Do Materiality Perspectives Matter? An Empirical Examination of Climate Disclosure Practices

Anamika Jayendran

Silence in Sustainability Standard-Setting: Parity of Participation in CSSB Standards

Adewale Olabamiji

Silent Stakeholders, Hollow Assurances: Towards Ethical Biodiversity Governance in the Nigerian Oil Palm Sector

Plenary Session

Dr. Lenore Fahrig

11h00

–

12h15

What is environmental sustainability and how can we get there?

(NBL)



Dr. Fahrig is a Chancellor’s Professor of Biology and Gray Merriam Chair in Landscape Ecology at Carleton University. Lenore is a highly cited researcher with over 74,000 citations. She is a Fellow of the Royal Society of Canada, recipient of the Distinguished Landscape Ecologist Award from the North American Association for Landscape Ecology and the Gerhard Herzberg Canada Gold Medal, Canada’s top award in Science and Engineering.

While Dr. Fahrig’s work typically explores the impacts of farming on biodiversity, given that farming is increasingly corporate and commercialized, this setting has close parallels to other firm types. Large firms are increasingly measuring and reporting their biodiversity impacts but as an emerging area, learning from biodiversity specialists will help bridge learning from this field to sustainability accounting researchers and practitioners.

Parallel Sessions 1 & 2

	<p>Accountability, Materiality and Sustainability Research Chair: Farnaz Zaredorahi (NI 4030)</p>	<p>Markets, ESG and Sustainability Accounting Chair: Tia Driver (NI 4050)</p>
<p>13h30 – 15h00</p>	<p>Sanobar Siddiqui Advancing Materiality Analysis for Credible Sustainability Reporting in Canadian Corporations</p> <p>Diane-Laure Arjaliès Resilience of Critical Researchers Facing a Suffering Planet</p> <p>Michele Andreaus Orders of Worth in Action: Accountability Arenas in Health Research</p>	<p>Abiodun Isiaka Exploring the Role of Accountants in Sustainability</p> <p>Amr ElAlfy The Price of Carbonwashing: Stock Market Reactions</p> <p>Joseph Akande Dynamics of ESG-Related Shocks and Option Market Reactions</p>

Doctoral Session 2
Climate and Carbon Accounting
Chair: Anamika Jayendran
(NI 4030)
13h30
 –
17h00
Jillene Marlowe

Reframing Financial Budgeting in the Public Sector: A Climate Budgeting Framework

Francesco Tripoli

An Autopsy of the Voluntary Carbon Market

Éliane Sheedy

Influencing Measures: NGO Intervention in Climate Governance

Dinner will be at Tucker's Restaurant (61 York Street) beginning at 6:30pm. Tucker's offers Vegan, Vegetarian and Halal options in a buffet style setting. You can see more at www.eattuckers.ca. We are pleased to be able to cover this dinner within your conference registration fees so no extra fees are required (water and soft drinks are included but alcoholic drinks are not included).

PROGRAM OVERVIEW

Tuesday June 23

Time	Session	Location
8:30 – 8:55 AM	Welcome, Light Hot Breakfast and Networking	NBL
9:00 – 10:30 AM	Doctoral Session 3 – Frameworks, Disclosure and NGOs	NI 4030
10:30 – 10:55 AM	Coffee Break	NBL
11:00 – 12:15 PM	Panel & Q&A – Evidence, Accountability, Action: Bridging sustainability accounting research and public policy	NI 4010
12:15 – 12:55 PM	Lunch	NBL
1:00 – 2:30 PM	Parallel Sessions 3 & 4 – Ethics and Sustainability Futures (3); Indigenous Empowerment and Human Rights (4)	NI 4030; NI 4050
2:35 – 3:00 PM	Closing Remarks & Networking	NBL

TUESDAY JUNE 23

Doctoral Session 3

Frameworks, Disclosure and NGOs

Chair: Omid Mozaffari Zala
(NI 4030)

9h00

–

10h30

Farnaz Zaredorahi

Bridging the Gap Between Climate Risk and Corporate Action: Evaluating Sustainability Frameworks

Nesma Hassan

Institutional Pressures and the Quality of Nonfinancial Disclosure in the Global Airline Industry

Maria del Rosario Hinostroza

Change of Mandatory Corporate Disclosure After Climate Events

Government Panel & Q&A

11h00 – 12h15	<p>Evidence, Accountability, Action: Bridging Sustainability Accounting Research and Public Policy</p> <p>Panelists: Senator Rosa Galvez, Calvin Trottier-Chi – Greenback Revolution, Candace Newman – Department of Oceans and Fisheries</p> <p>(NI 4010)</p>
---------------------	---



The Honourable Rosa Galvez is an environmental engineer, an independent senator at the Senate of Canada, and the President of the Parliamentary Network on Climate Change of ParlAmericas. She was a professor at Laval University in Québec for over 25 years and was Chair of its Civil and Water Engineering department from 2011 to 2016. She specializes in pollution control, water and wastewater treatment, municipal and hazardous waste, sustainable development, impact assessment and climate risk to infrastructure.

At the Senate of Canada, she was the Chair of the Senate Standing Committee on Energy, the Environment and Natural Resources and is a member of the Standing Senate Committee on National Finance. In 2021, she was the sponsor in the Senate of the Canadian Net-Zero Emissions Accountability Act, providing an accountability framework for the Canadian federal government to achieve its net-zero emissions goal by 2050. She was also recipient of the Clean50 Award 2021, the 2022 Ecological Society of America Regional Policy Award and the 2023 Top 25 Women of Influence Award for her parliamentary work on climate and the environment.

Since her appointment at the Senate, Senator Galvez has published several policy papers including a discussion paper on Canada's building codes and a white paper on a clean and just recovery from the COVID-19 pandemic. In March 2022, she published a white paper on Aligning Canadian Finance with Climate Commitments, which led to the introduction in the Senate of Bill S-243, the Climate-Aligned Finance Act, legislation to help guide Canada's financial sector in its transition to a net-zero economy.



Calvin Trottier-Chi is the Research Lead at Greenback Revolution, an initiative to improve the accessibility of impact investing and a member of the Canadian Coalition for Community Capital. In this role, he is working to make it easier for stakeholders and rights holders to express their preferences for capital allocation. He has experience as a policy researcher at the Canadian Climate Institute, where he worked on the initial design of Canada's sustainable finance taxonomy and has led research on regulatory streamlining, climate mitigation from circularity, capital costs of critical minerals, and climate-related disclosures. Prior to joining the Climate Institute, Calvin worked on international sustainability with UN-Energy, Sustainable Energy for All, and Social Value International.



Candace Newman is the Manager, Data Integration in the Marine Planning and Conservation Directorate at Fisheries and Oceans Canada. She leads work to advance ecosystem assessments, conservation benefits, nature financing, data science, and analytics to better understand the ecological, social, cultural, and economic value of marine protected and conserved areas to inform evidence-based decision-making. Candace has almost 20 years of experience in the Government of Canada, including at Parks Canada, where she supported the establishment of new national marine conservation areas and worked with Indigenous partners in Hudson Bay, Labrador, and the Arctic. She also worked at Natural Resources Canada as a policy advisor, developing policy approaches that integrated environmental information into offshore oil and gas decision-making. Candace holds a PhD in remote sensing from the University of Waterloo, where she used satellite imagery to map shallow-water coral reef environments.

Parallel Sessions 3 & 4

	Accounting Ethics and Sustainability Futures Chair: Amar Benaissa (NI 4030)	Indigenous Empowerment and Human Rights Chair: Éliane Sheedy (NI 4050)
13h00 – 14h30	Michele Andreaus Reshaping Accounting to Serve the Museum's Mission Michelle Rodrigue Accounting inscriptions and low-carbon futures	Dana Wallace Ethisphere Firms: A Study of Ethics and Governance Diane-Laure Arjaliès Empowering Indigenous Peoples and the Land: The Emancipatory Potential of Accounting Ataur Belal Business and Human Rights: A Tale of Human Relations in a Chinese Factory

Conference Wrap-Up - NBL