# **CAAA Annual Conference 2020**

# Risky Business: Accounting in Times of Uncertainty

June 5 to 6, 2020
Saskatoon, Saskatchewan
Professional Development Day:
Thursday June 4



Call for papers and submissions open: November 2019 Submission deadline January 17, 2020

Corporate and financial market decision makers are faced with innumerable sources of uncertainty in the current era including political, trade policy, environmental, and information security. The difference between risk and uncertainty is that risks can be measured and then managed. Improved measurements and high-quality information are even more essential to decision makers when the number of uncertainties are high. As a profession tasked with producing reliable and relevant information and gifted with knowledge and skills in measurement, what role can accountants play in navigating uncertain times?

This is a perfect time for accountants to consider:

How can Accountants increase the quality of information during times of uncertainty? Are there particular facets of information that take on prominence in times of risk?

Would accountants characterize the preceding decade differently in terms of risk and uncertainty than prior decades? What implications follow for policy makers and standard setters?

What role can accountants play to support decision makers in times of uncertainty? If accountants fail to produce quality information, where do decision makers turn?

Can new technologies and data analytic techniques allow us to measure uncertainties that we could not before?

How is accounting research perceived in the profession and in the stakeholder community at large, with respect to its relevance to decision making and to understanding risks and evaluating firm fundamentals?

Nearly a decade ago Professor Robert Kaplan delivered a message in his Presidential Address to the American Accounting Association remarking that Accounting lagged behind Finance and Valuation in keeping up with growth in financial innovations occurring in the capital and financial markets. In the intervening near-decade since, how has accounting research closed the perceived gap? And if it has not, what can be done?

#### Volunteering

The CAAA Conference and Education Chairs encourage all conference delegates to volunteer as a discussant or reviewer. Participating in a volunteer role gives you a more rewarding experience, and makes a better conference for us all.

#### **Research Stream questions:**

Ganesh Vaidyanathan vaidyanathan@edwards.usask.ca or

Devan Mescall mescall@edwards.usask. ca, University of Saskatchewan

#### **Education Stream questions:**

Hanen Khemakhem khemakhem.hanen@uqam.ca, ESG UQAM





### **Research Sessions**

#### **Submission guidelines**

Submit papers in English or French, in PDF format to https://www.abstractscorecard.com/cfp/submit/login.asp?EventKey=CSKJAMWU

All submissions will be considered for parallel sessions with discussants.

Submissions must include an abstract of not more than 200 words. You will be asked to select topic and methodology areas to assist with grouping research paper sessions.

Author identification should appear on the cover page only. The title should appear on the abstract page and the first page of the body of the paper. Please submit electronic versions of both the full text of the paper including the cover page, and a "blind file" (the full text without the cover page or author identification).

During the submission process you will be asked to:

- Indicate if you would like your paper to be considered for The Lazaridis Institute Prize for Best Paper on Accounting Issues Affecting High-Growth Technology Firms.
- Declare that the paper is original work and that at the time of submission it has not been accepted for publication.

#### Criteria

At least one author of the submitted paper must be a CAAA member.

An author may submit a maximum of five papers and will be allowed a maximum of two presentations in parallel sessions.

By submitting a paper for consideration for the CAAA Conference, you are agreeing that:

- You or a co-author will attend the conference to present the paper if it is accepted.
- You and/or a co-author will review at least two other papers.
- You or a co-author will be a discussant for another paper if your paper is accepted and presented.

All papers submitted will will receive a double-blind review facilitated by members of the 2020 Scientific Committee.

Authors will be informed of paper acceptance by March 10, 2020. 2020 CAAA Annual Conference Chairs Ganesh Vaidyanathan and Devan Mescall, University of Saskatchewan



## **Education Sessions**

Preparing the next generation of accounting practitioners is at the same time a challenging and stimulating task. How can we prepare future generations of accounting practitioners? How can we prepare ourselves for the future reality of accounting practice? Share your teaching experience and expertise, and tell us how you succeed as an accounting educator in the era of information technology, data analytics and big data.

The CAAA Education Committee invites three types of contributions, in English or French:

**Round Table:** Teaching practice related to the conference theme, or a teaching success you can share in 15 minutes? At our round tables, give practical take-home tips and advice on your teaching experience. Submit a 150-word summary to: khemakhem.hanen@ugam.ca

**Workshop presentation of practical experience**: Deliver a workshop on teaching practices through a 45-minute or 90-minute session. Submit a 300-word summary to: khemakhem.hanen@ugam.ca

**Presentation of research results:** Present the outcomes of your education-focused research through a 45-minute or 90-minute session. Submit a 300-word summary to: khemakhem.hanen@uqam.ca

Topics include, but are not restricted to:

- Adapting to the evolution of technology (Blockchain, artificial intelligence, IT, Big data, data analytics...);
- Designing and using innovative teaching strategies tested in class (simulations, games and role plays, practical activities, stories...);
  - Teaching in collaboration with or inspired by practice;
  - Preparing future leaders in accounting practice;
- Identifying and developing key skills to succeed for future generations of practitioners (communication skills, soft skills, emotional intelligence...);
  - Sharing innovative ideas for interdisciplinary teaching
- "Educator's survival guide" experience and practice: how do we keep ourselves and our skills relevant, forward-looking, adaptable, healthy and sustainable?

Proposals will be evaluated by two Education Committee members. We look forward to receiving your submissions.

Authors will be informed of paper acceptance by March 10, 2020. 2018-2020 CAAA Education Chair Hanen Khemakhem, ESG UQAM