



Global Initiative for
Governance &
Sustainability
(GIGS)



CPA Ontario Centre for
Public Policy &
Innovation in
Accounting

Brock University

Sustainability, ESG, and Value Creation Conference

Goodman School of Business, Brock University
Niagara Region, Ontario, Canada
Oct 5 -7, 2023

CONFERENCE PROGRAM

Friday October 6, 2023

| Friday October 6, 2023 | |
|------------------------|--|
| 8:00 - 8:30 am | Registration |
| 8:30 - 8:45 am | Opening Remarks – Kareen Brown, <i>Director, The CPA Ontario Centre for Public Policy and Innovation in Accounting (CPA-CPPIA)</i> Barry Wright, <i>Dean, Goodman School of Business</i> Agnes Cheng, <i>University of Oklahoma</i> |
| 8:45 - 9:45 am | Editors Panel – Current Issues in Empirical Research <ul style="list-style-type: none"> • Steve W Lin, <i>University of Memphis</i> • Partha Mohanram, <i>University of Toronto</i> • Linda Myers, <i>University of Tennessee, Knoxville</i> |
| 9:45 - 10:00 am | Coffee Break |
| 10:00 - 10:45 am | Ownership Concentration and CEO Pay Disparity Presenter: Joanna Ho, <i>University of California - Irvine</i> Discussant: Khalid Nainar, <i>McMaster University</i> |
| 10:45 - 11:30 am | Board Gender Diversity and ESG Disclosure: Evidence from Canada Presenter: Ammar Aissa, <i>Carleton University</i> Discussant: Amna Chalwati, <i>Saint Mary's University</i> |
| 11:30 - 12:30 pm | Lunch |
| 12:30 - 1:15 pm | The Valuation Effect and Determinants of Mandatory Disclosure of Payments to Foreign Governments Presenter: Fayez Elayan, <i>Brock University</i> Discussant: Hussein Warsame, <i>University of Calgary</i> |
| 1:15 - 2:30 pm | Internal Control Material Weakness and Green House Gas Emission Management Inefficiency Presenter: Haocheng Yang, <i>University of Oklahoma</i> Discussant: Simon Suwanyangyuan, <i>Brock University</i> |
| 2:30 - 2:45 pm | Coffee Break |
| 2:45 to 3:30 pm | Earnings Incentive Contracts and Classification Shifting Presenter: Jiajia Fu, <i>The University of Texas Rio Grande Valley</i> Discussant: Abdul Khizer, <i>University of Toronto</i> |
| 3:30 to 4:15 pm | Transmission Effect of Insurers' Climate Risk Disclosures on Their Corporate Bond Investees' Environmental Friendliness Presenter: Xiaohui Li, <i>The Hong Kong Polytechnic University</i> Discussant: Kathryn Bewley, <i>Toronto Metropolitan University</i> |
| 6:00 - 8:00 pm | Dinner at Vineland Estates Winery |



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Saturday, October 7, 2023

| | |
|-------------------|--|
| 8:30 - 9:30 am | Panel: Sustainability Reporting: Challenges and Opportunities <ul style="list-style-type: none"> Anup Srivastava, <i>University of Calgary</i> Rashad Abdel-Khalik, <i>University of Illinois at Urbana-Champaign</i> |
| 9:30 - 10:15 am | TCFD Reporting: Early Evidence Related to the Future of Global Climate-Related Disclosures Presenter: Elizabeth Demers, <i>University of Waterloo</i> Discussant: Kareen Brown, <i>Brock University</i> |
| 10:15 - 10:30 am | Coffee Break |
| 10:30 - 11:15 am | How Do Investments in Human Capital Affect Firm Performance? Presenter: Mark Anderson, <i>University of Calgary</i> Discussant: Sana Mohsni, <i>Carleton University</i> |
| 11:15 to 12:00 am | Does Product Market Competition Matter to Carbon Emissions? Presenter: Samir Saadi, <i>Paris School of Business</i> Discussant: Yifei Kuang, <i>University of Waterloo</i> |
| 12:00 - 1:00 pm | Lunch |
| 1:00 - 1:15 pm | Closing Remarks Fayez Elyan, Chair - Department of Accounting, <i>Brock University</i> Samir Trabelsi, <i>Brock University</i> |

Organizing Committee



Agnes Cheng
Dale Looper Chair in
Accounting
Professor of Accounting
Steed School of Accounting
University of Oklahoma



Linda Myers
Haslam Chair of Business &
Distinguished Professor of
Accounting
Director of Ph.D. program in
Accounting
Haslam College of Business
University of Tennessee,
Knoxville



Samir Trabelsi
President, Canadian Academic
Accounting Association
CPA Ontario Distinguished Scholar,
Professor of Accounting and Governance
Goodman School of Business Brock
University