

Seminar Speaker: Bertrand Malsch

Bio: Bertrand Malsch is Associate Professor of Accounting at the Smith School of Business at Queens University since 2013. He holds a PhD in accounting from Laval University and is a member of the Quebec Bar. He is the author of numerous leading articles in international academic journals on the subject of auditing, accounting regulation and governance. His work has been presented in many scholarly and professional conferences around the world. He is associate editor of the Behavioral Review of Accounting, Accounting Horizons, and Accounting and Business Research. His current work funded by SSHRC and Smith research grants focuses on the role of accounting firms in tax avoidance mechanisms and the financial reporting processes of Indigenous communities. He regularly contributes to public policy discussions by publishing editorials reflecting the content of his research. Bertrand serves as a member of the Cannabis Oversight Committee established by the Cannabis Regulation Act in Quebec in 2019.

Topic: Sustainability Assurance Practice And The Search For Meaningfulness

Abstract: Research in sustainability assurance practice has inherited the same shortcomings as auditing research: a lack of knowledge about what auditors do when they are in the field and a marginalization of the small practitioner (SMP) community as an object of study. Thus, to advance the maturity and depth of the literature, we use an ethnographic approach to offer a detailed analysis of the actual assurance work performed and experienced by SMP auditors. One of our main “surprising discoveries (Alvesson and Kärreman, 2007, p. 1274) is to find that the professional commitment of our participants was driven by a strong quest for purpose and meaningfulness. However, auditors’ need and search for meaningfulness hits the ground hard when they realize not only the limits of their agentic and transformative capacities, but also their unintended complicity in performing tasks that do not fit their sense of what their job should involve. Pointless work to do, lack of recognition, feelings of isolation, and emotional exhaustion drive therefore strong perceptions of meaninglessness and futility around assurance work. As a result, our participants are tempted either to disengage personally, by withdrawing or redirecting their emotional and cognitive energies from their self at work, and/or to perform job crafting by reframing assurance work as an advisory mission and changing its normative significance.