### **CURRICULUM VITAE**

### Charles H. Cho, PhD, CPA

October 2020

Schulich School of Business York University 4700 Keele Street Toronto, Ontario, Canada M3J 1P3 Tel: +1-416-736-2100 ext. 33677 Fax: +1-416-736-5762

E-mail: <a href="mailto:ccho@schulich.yorku.ca">ccho@schulich.yorku.ca</a>
Website: <a href="mailto:http://schulich.yorku.ca/faculty/charles-cho">http://schulich.yorku.ca/faculty/charles-cho</a>

#### **EDUCATION**:

- Doctor of Philosophy in Business Administration, University of Central Florida, 2007
- Master of Science in Accounting, University of Central Florida, 2002
- Bachelor of Science in Accounting, University of Central Florida, 1999, Magna cum Laude

#### PROFESSIONAL DESIGNATIONS:

- Chartered Professional Accountant (CPA) and Certified General Accountant (CGA), Canada and Quebec
- Certified Public Accountant (CPA), Florida (expired December 31, 2006)

#### **EMPLOYMENT:**

- April 2017 to present: Professor of Accounting and Erivan K. Haub Chair in Business & Sustainability, Director of the Centre of Excellence in Responsible Business (July 2018 June 2019), Schulich School of Business, York University, Toronto, Ontario, Canada.
- September 2013 to March 2017: Professor of Social and Environmental Accounting, Head of Accounting and Management Control Department (January 2015 November 2016) and Director of the Centre of Excellence for Management & Society (September 2014 December 2016), ESSEC Business School, Paris, France.
- June 2011 to August 2013: Associate Professor, ESSEC Business School, Paris, France.
- June 2010 to May 2011: Associate Professor and RBC Professor in Responsible Organizations, John Molson School of Business, Concordia University, Montreal, Quebec, Canada.
- January 2007 to May 2010: Assistant Professor, John Molson School of Business, Concordia University, Montreal, Quebec, Canada.
- January 2003 to December 2006: Research Assistant, Kenneth G. Dixon School of Accounting, University of Central Florida, Orlando, Florida, USA.
- June 2003 to December 2006: Instructor, Kenneth G. Dixon School of Accounting, University of Central Florida, Orlando, Florida, USA.
- August 2001 to July 2002: Member of audit and tax staff/management, R.A. Simasek, P.A., Orlando, Florida, USA.

January 2000 to August 2001: Audit staff, KPMG LLP, Orlando, Florida, USA.

#### **TEACHING INTERESTS:**

Corporate Social Responsibility/Sustainability Accounting; Financial Accounting; Management Accounting

#### **RESEARCH INTERESTS:**

Social and Environmental Accounting and Reporting; Corporate Social Responsibility; Sustainability; Accountability; Accounting and the Public Interest.

### RESEARCH

#### **HONORS AND AWARDS:**

- 2020 Plenary Panelist at the 15<sup>th</sup> Accounting and Management Information Systems (AMIS 2020) Conference. *Online via Zoom.*
- 2019 Republic of Korea Ministry of Education's "Top 50 Academic and Research Support Project" Award
- 2019 Plenary Speaker at the 9<sup>th</sup> International Scientific Conference "Financial Reporting and Auditing Meeting the Information Users' Needs", Cracow, Poland.
- 2019 Keynote Speaker at the 2<sup>nd</sup> Global Accounting Chinese Sumit, Nanjing, China.
- 2018 Keynote Speaker and Plenary Panelist at the 8<sup>th</sup> African Accounting and Finance Association (AAFA) Conference, Dakkar, Senegal.
- 2018 Plenary Panelist at the "Hypocrisy in Individual and Corporate Social Responsibility" Developmental Workshop, London, UK.
- 2017 Plenary Speaker at the 16<sup>th</sup> Australasian Social and Environmental Accounting Research Conference (A-CSEAR), Nadi, Fiji.
- 2017 Plenary Speaker at the 1st CSEAR North-Asia Conference, Hong Kong, China.
- 2017 Plenary Panelist at the 4<sup>th</sup> PRME (Principles for Responsible Management Education) Regional Meeting North America, Guelph, Canada.
- 2017 Plenary Speaker at the Meditari Accountancy Research Conference, Kobe, Japan.
- 2016 Plenary Panelist at the 11<sup>th</sup> Accounting and Management Information Systems (AMIS 2016) Conference, Bucharest, Romania.
- 2016 Keynote Speaker at the 4<sup>th</sup> International Responsible Business Research Conference, Tampere, Finland.
- 2015 Plenary Speaker at the 7<sup>th</sup> International Scientific Conference "Financial Reporting and Auditing: Economic, Social and Regulatory Conditions", Cracow, Poland.
- 2015 Keynote Speaker at the 2<sup>nd</sup> Henley Inter-Disciplinary Sustainability Seminar, Reading, UK.
- 2015 ESSEC Foundation Research Award.
- 2014 Plenary Speaker at the 5<sup>th</sup> Italian Conference on Social and Environmental Accounting Research (CSEAR Italy), Padova, Italy.
- 2014 Keynote Speaker at the Centre for Impression Management in Accounting Communication (CIMAC) Conference, Bangor, UK.
- 2014 Emerald Literati Network 2014 Award for Excellence Outstanding Reviewer for *Sustainability Accounting, Management and Policy Journal*.
- 2013 ESSEC Foundation "White Project" Award.
- 2012 Best Paper Award, AAA Public Interest Section Mid-Year Meeting.
- 2010 Plenary Speaker at the 4<sup>th</sup> GECAMB Conference on Environmental Management and Accounting (CSEAR Portugal), Leiria, Portugal.
- 2009 Plenary Speaker at the 1<sup>st</sup> South American Congress on Social and Environmental Accounting Research (CSEAR South America), Rio de Janeiro, Brazil.
- 2008-2009 Dean's Award for Junior Distinguished Scholarship, John Molson School of Business, Concordia University.
- 2007 Emerald/EFMD Outstanding Doctoral Research Award Interdisciplinary Accounting Research category, Highly Commended Award Winner.
- 2007 Best Paper Award, 9th European Conference on Accounting Information Systems, Lisbon, Portugal.
- 2006 Summer Graduate Research Fellowship, University of Central Florida.
- 2005-2006 PhD Student Research Award, University of Central Florida.
- 2005 John Lawler Award for Best Article in the *Journal of Accountancy*, American Institute of Certified Public Accountants.
- 2005 Best in Social Sciences Category Award, 2nd Graduate Research Forum, University of Central Florida.
- 2004 American Accounting Association Doctoral Consortium Fellow.
- 2003 Summer Mentoring Research Fellowship Recipient, University of Central Florida.
- 1999-2000 University of Central Florida President's Leadership Council.
- 1999 Who's Who Among Students in American Universities and Colleges.
- 1998 Golden Key Honor Society, Beta Gamma Sigma.

October 2020 Page 2 of 38

#### **RESEARCH FUNDING:**

**ESSEC** Foundation

White Project Award (internal)

"Lessons from the Fukushima Nuclear Accident: Disentangling the Capital Market Effects of

Environmental Disclosure" Grant award: €10,000; 2013-2015

ESSEC Business School - CERESSEC

Research Grant Program (internal)

"What is Relevant in CSR Information? An Experimental Investigation"

Grant award: €2,700; 2013-2015

ESSEC Business School - CERESSEC

Research Grant Program (internal)

"The Market Valuation of Social and Environmental Disclosure"

Grant award: €4,020; 2012-2014

University of Padova

Progretto di Ateneo 2011

"Governance and Disclosure in (Ir)responsible Firms"

Co-Applicant (Principal Investigator: Antonio Parbonetti)

Grant award: €5,000; 2011-2013

Social Sciences and Humanities Research Council (SSHRC) of Canada

Strategic Research Grant – Canadian Environmental Issues (external)

"Environmental Costs and Obligations: Ethical, Political and Accountability Perspectives"

Principal Investigator (Co-Applicants: Michel Magnan and Crawford Spence)

Grant award: \$153,160 (includes 2 course releases of \$15,000); 2009-2012

Fonds Québécois de la Recherche sur la Société et la Culture (FQRSC)

Établissement de Nouveaux Professeurs-Chercheurs (external)

"Les divulgations environnementales dans les rapports annuels d'entreprises représentent-elles un véritable acte de responsabilité ou un acte de légitimité? Une perspective longitudinale et intercontinentale"

Grant award: \$37,339; 2008-2011

Network for Business Sustainability (NBS)

Innovation Fund (external)

"Sustainability Workshops for Small Business"

Co-Applicant (Principal Investigator: Martin Martens)

Grant award: \$5,000; 2009-2010

Concordia University

VP Research Seed Funding Program (internal)

"A Longitudinal Re-Examination on the Relation between Environmental Performance and Environmental Disclosure of US and Canadian Firms"

Grant award: \$16,139; 2008-2009

Concordia University

SSHRC General Research Fund (GRF) Grants – Special Call for Proposals relating to COVID-19

"Sending the "Right" Signals to Consumers: How Companies Communicate Risk Mitigation during a Pandemic"

Co-Applicant (Principal Investigator: Zeynep Arsel)

Grant award: \$3,000; 2020-2021

October 2020 Page 3 of 38

#### **PUBLICATIONS**

### Refereed Academic Journals

- 53. Albu, N., Albu, C., Apostol, O., and Cho, C.H. (forthcoming). The Past is Never Dead: The Role of Imprints in Shaping Social and Environmental Business Responsibilities in a Post-Socialist Context. *Accounting, Auditing and Accountability Journal*.
- 52. Aboelenien, A., Arsel, Z., and Cho, C.H. (forthcoming). Passing the Buck vs. Sharing Responsibility: The Roles of Government, Firms and Consumers in Marketplace Risks during COVID-19. *Journal of the Association for Consumer Research*.
- 51. Cho, C.H., Kim, A., Rodrigue, M., and Schneider, T. (forthcoming). Towards a Better Understanding of Sustainability Accounting and Management Research and Teaching in North America: A Look at the Community. Sustainability Accounting, Management and Policy Journal.
- 50. Cho, C.H., Janin, F., Cooper, C., and Rogerson, M. (2020). Neoliberal Control Devices and Social Discrimination: The Case of Paris Saint-Germain Football Club Fans. *Journal of Accounting and Management Information Systems*, 19(3), 409-442.
- 49. Cho, C.H., Jérôme, T., and Maurice, J. (forthcoming). "Whatever It Takes": First Budgetary Responses to the COVID-19 Pandemic in France. *Journal of Public Budgeting, Accounting & Financial Management*.
- 48. Cho, C.H. and Kurpierz, J. (forthcoming). Stretching the Public Purse: Budgetary Responses to COVID-19 in Canada. *Journal of Public Budgeting, Accounting & Financial Management*.
- 47. Rogerson, M., Crane, A. Soundararajan, V., Grosvold, J., and Cho, C.H. (forthcoming). Organisational Responses to Mandatory Modern Slavery Disclosure Legislation: A Failure of Experimentalist Governance? *Accounting, Auditing and Accountability Journal*.
- 46. Cho, C.H., Bohr, K., Choi, T.J., Partridge, K. Shah, J.M., and Swierszcz, A. (2020). Advancing Sustainability Reporting in Canada: 2019 Report on Progress. *Accounting Perspectives*, 19(3), 181-204.
- 45. Da Ponte, M., Foley, M., and Cho, C.H. (2020). Assessing the Degree of Sustainability Integration in Canadian Public Sector Procurement. *Sustainability*, 12(14), 5550.
- 44. Blanc, R., Branco, M.C., Cho, C.H., and Sopt, J. (2019). Disclosure Responses to a Corruption Scandal: The Case of Siemens AG. *Journal of Business Ethics*, 156(2), 545-561.
- 43. Sun, W., Zhao, C., and Cho, C.H. (2019). Institutional Transitions and the Role of Financial Performance in CSR Reporting. *Corporate Social Responsibility and Environmental Management*, 26(2), 367-376.
- 42. Cho, C.H., Laine, M., Roberts, R.W., and Rodrigue, M. (2018). The Frontstage and Backstage of Corporate Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. *Journal of Business Ethics*, 152(3), 865-886.
- 41. Sun, W., Zhao, C., Wang, Y, and Cho, C.H. (2018). Corporate Social Responsibility Disclosure and Catering to Investor Sentiment in China. *Management Decision*, 56(9), 1917-1935.
- 40. Rivière-Giordano, G., Giordano-Spring, S., and Cho, C.H. (2018). Does the Level of Assurance Statement on Environmental Disclosure Affect Investor Assessment? An Experimental Study. *Sustainability Accounting, Management and Policy Journal*, 9(3), 336-360.
- 39. Chung, J. and Cho, C.H. (2018). Current Trends within Social and Environmental Accounting Research: A Literature Review. *Accounting Perspectives*, 17(2), 207-239.

October 2020 Page 4 of 38

### Refereed Academic Journals (CONTINUED):

38. Nègre, E., Verdier, M-A., and Cho, C.H. (2018). Discursive Struggles between Bidding and Target Companies: An Analysis of Press Releases Issued during Hostile Takeover Bids. M@n@gement, 21(2), 803-833.

- 37. André, K., Cho, C.H., and Laine, M. (2018). Reference Points for Measuring Social Performance: Case Study of a Social Business Venture. *Journal of Business Venturing*, 33(5), 660-678.
- 36. Cho, C.H., Hageman, A.M., and Jérôme, T. (2017). Eye-Tracking Experiments in Social and Environmental Accounting Research. *Social and Environmental Accountability Journal*, 37(3), 155-173.
- 35. Nègre, E., Verdier, M-A., Cho, C.H., and Patten, D.M. (2017). Disclosure Strategies and Investor Reactions to Downsizing Announcements: A Legitimacy Perspective. *Journal of Accounting and Public Policy*, 36(3), 239-257.
- 34. Krasodomska, J. and Cho, C.H. (2017). Corporate Social Responsibility Disclosure: Perspectives from Sell-Side and Buy-Side Analysts. *Sustainability Accounting, Management and Policy Journal*, 8(1), 2-19.
- 33. Cho, C.H., Jung, J-H, Kwak, B., Lee, J., and Yoo, C-Y. (2017). Professors on the Board: Do They Contribute to Society outside the Classroom? *Journal of Business Ethics*, 41(2), 393-409.
- 32. Cho, C.H., Maurice, J., Nègre, E., and Verdier, M-A. (2016). Is Environmental Disclosure Good for the Environment? A Meta-Analysis and Research Agenda. *Korean Accounting Review*, 41(3), 239-277.
- 31. Kang, J., Kim, H., Chu, H., Cho, C.H., and Kim, H. (2016). In Distrusts of Merits: The Negative Effects of Astroturfs on People's Prosocial Behaviors. *International Journal of Advertising*, 35(1), 135-148.
- 30. Chauvey, J-N., Giordano-Spring, S., Cho, C.H., and Patten, D.M. (2015). The Normativity and Legitimacy of CSR Disclosure: Evidence from France. *Journal of Business Ethics*, 130(4), 789-803.
- 29. Cho, C.H., Laine, M., Roberts, R.W., and Rodrigue, M. (2015). Organized Hypocrisy, Organizational Façades, and Sustainability Reporting. *Accounting, Organizations and Society*, 40(1), 78-94.
- 28. Cho, C.H., Michelon, G., Patten, D.M., and Roberts, R.W. (2015). CSR Disclosure: The More Things Change...? *Accounting, Auditing and Accountability Journal*, 28(1), 14-35.
- 27. Brivot, M., Cho, C.H., and Kuhn, J.R. (2015). Marketing or Parrhesia? A Longitudinal Study of the AICPA Leaders' Communications in Times of Public Trust, Crisis Management and Trust Repair. *Critical Perspectives on Accounting*, 31(1), 23-43.
- 26. Rodrigue, M., Cho, C.H., and Laine, M. (2015). Level and Tone of Environmental Disclosure: A Comparative Analysis of a Corporation and its Stakeholders. *Social and Environmental Accountability Journal*, 35(1), 1-16.
- 25. Bozzolan, S., Cho, C.H., and Michelon, G. (2015). Impression Management and Organizational Audiences: The FIAT Group Case. *Journal of Business Ethics*, 126(1), 143-165.
- 24. Chen, J.C., Cho, C.H., and Patten, D.M. (2014). Initiating Disclosure of Environmental Liability Information: An Empirical Analysis of Firm Choice. *Journal of Business Ethics*, 125(4), 681-692.

October 2020 Page 5 of 38

-

<sup>&</sup>lt;sup>1</sup> This paper (under a different title at that time) received the "Best Paper Award" at the 2012 AAA Public Interest Section Mid-Year Meeting.

### Refereed Academic Journals (CONTINUED):

23. Cho, C.H., Michelon, G., Patten, D.M., and Roberts, R.W. (2014). CSR Report Assurance in the United States: An Empirical Investigation of Determinants and Effects. *Sustainability Accounting, Management and Policy Journal*, 5(2), 130-148.

- 22. Cho, C.H. and Patten, D.M. (2013). Green Accounting: Reflections from a CSR and Environmental Disclosure Perspective. *Critical Perspectives on Accounting*, 24(6), 443-447.
- 21. Rodrigue, M., Magnan, M., and Cho, C.H. (2013). Is Environmental Governance Substantive or Symbolic? An Empirical Investigation. *Journal of Business Ethics*, 114(1), 107-129.
- 20. Cho, C.H., Choi, J.S., Kwak, Y.M., and Patten, D.M. (2013). An Empirical Investigation of the Extensiveness of Standalone Environmental Reporting in South Korea. *Social and Environmental Accountability Journal*, 33(2), 91-103.
- 19. Cho, C.H., Michelon, G., and Patten, D.M. (2012). Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs. *Accounting and the Public Interest*, 12, 16-37.
- 18. Cho, C.H., Michelon, G., and Patten, D.M. (2012). Enhancement and Obfuscation through the Use of Graphs in Sustainability Reports: An International Comparison. *Sustainability Accounting, Management and Policy Journal*, 3(1), 74-88.
- 17. Cho, C.H., Freedman, M., and Patten, D.M. (2012). Corporate Disclosure of Environmental Capital Expenditures: A Test of Alternative Theories. *Accounting, Auditing and Accountability Journal*, 25(3), 486-507.
- 16. Cho, C.H., Guidry, R.P., Hageman, A.M., and Patten, D.M. (2012). Do Actions Speak Louder than Words? An Empirical Investigation of Corporate Environmental Reputation. *Accounting, Organizations and Society*, 37(1), 14-25.
- 15. Cho, C.H., Martens, M., Kim, H., and Rodrigue, M. (2011). Astroturfing Global Warming: It Isn't Always Green on the Other Side of the Fence. *Journal of Business Ethics*, 104(4), 571-587.
- 14. Loucks, E.S., Martens, M.L., and Cho, C.H. (2010). Engaging Small and Medium-Sized Businesses in Sustainability. *Sustainability Accounting, Management and Policy Journal*, 1(2), 178-200.
- 13. Cho, C.H., Roberts, R.W., and Patten, D.M. (2010). The Language of U.S. Corporate Environmental Disclosure. *Accounting, Organizations and Society*, 35(4), 431-443.
- 12. Cho, C.H. and Roberts, R.W. (2010). Environmental Reporting on the Internet by America's Toxic 100: Legitimacy and Self-Presentation. *International Journal of Accounting Information Systems*, 11(1), 1-16.
- 11. Cho, C.H. and Patten, D.M. (2010). Social and Environmental Accounting in North America: A Research Note. *Advances in Environmental Accounting and Management*, 4, 161-177.
- 10. Boulianne, E. and Cho, C.H. The Rise and Fall of WebTrust. (2009). *International Journal of Accounting Information Systems*, 10(4), 229-244.
- 9. Cho, C.H., Phillips, J., Hageman, A.M., and Patten, D.M. (2009). Media Richness, User Trust, and Perceptions of Corporate Social Responsibility: An Experimental Investigation of Visual Website Disclosure. *Accounting, Auditing and Accountability Journal*, 22(6), 933-952.
- 8. Caron, M.A. and Cho, C.H. (2009). Positions des Organisations face à la Gestion et à la Communication Environnementales. *Gestion Revue Internationale de Gestion*, 34(1), 59-67.

October 2020 Page 6 of 38

.

### Refereed Academic Journals (CONTINUED):

7. Cho, C.H. (2009). Legitimation Strategies Used in Response to Environmental Disaster: A French Case of Total S.A.'s *Erika* and AZF Incidents. *European Accounting Review*, 18(1), 33-62.

- 6. Cho, C.H., Chen, J.C., and Roberts, R.W. (2008). The Politics of Environmental Disclosure Regulation in the Chemical and Petroleum Industries: Evidence from the Emergency Planning and Community Right-to-Know Act of 1986. *Critical Perspectives on Accounting*, 19(4), 450-465.
- 5. Cho, C.H. and Patten, D.M. (2008). Did the GAO Get it Right? Another Look at Corporate Environmental Disclosure. *Social and Environmental Accountability Journal*, 28(1), 21-32.
- 4. Cho, C.H., Roberts, R.W., and Roberts, S.K. (2008). Chinese Students in US Accounting PhD Programs: Educational, Political and Social Considerations. *Critical Perspectives on Accounting*, 19(2), 199-216.
- 3. Cho, C.H. and Patten, D.M. (2007). The Role of Environmental Disclosures as Tools of Legitimacy: A Research Note. *Accounting, Organizations and Society*, 32(7-8), 639-647.
- 2. Cho, C.H., Patten, D.M., and Roberts, R.W. (2006). Corporate Political Strategy: An Examination of the Relation between Political Expenditures, Environmental Performance, and Environmental Disclosure. *Journal of Business Ethics*, 67(2), 139-154.
- 1. Cho, C.H. and Boulianne, E. (2005). Development of a Decision Support System Based on ABC for Costing and Pricing Decisions, and its Conversion to a Web-based DSS. *Journal of Applied Management Accounting Research*, 3(2), 37-50.<sup>3</sup>

### Guest Editorials in Refereed Academic Journals

- Giordano-Spring, S., Maurice, J., and Cho, C.H. (2018). "Sustainability Accounting: Education, Regulation Reporting and Stakeholders", Special Section Editorial. *Advances in Environmental Accounting and Management*, 7, 69-70.
- Cho, C.H. and Giordano-Spring, S. (2015). "Critical Perspectives on Social and Environmental Accounting", Special Issue Editorial. *Critical Perspectives on Accounting*, 33, 1-4.
- Cho, C.H., Costa, E., and Michelon, G. (2013). "Social and Environmental Accounting and Accountability", Special Forum Editorial. *Financial Reporting*, 2, 5-8.

### Non-Refereed Academic Journals

Cho, C.H. and Rodrigue, M. (2007). An Overview of the 2007 EAA Symposium on Social and Environmental Accounting. *Social and Environmental Accounting Journal*, <sup>2</sup> 27(2), 12-16.

### **Professional Journals**

Evans, T.G., Atkinson, S., and Cho, C.H. (2005). Hedge Fund Investing. *Journal of Accountancy*, 52-57.<sup>4</sup>

October 2020 Page 7 of 38

<sup>&</sup>lt;sup>2</sup> Social and Environmental Accountability Journal (SEAJ) has been re-launched effective from Volume 28(1) as double-blind refereed academic journal (2008), replacing the former non-referred Social and Environmental Accounting Journal. It includes, however, a short section for article reviews, which are non-referred.

<sup>&</sup>lt;sup>3</sup> When presented at earlier conferences the previous title of this paper was: "A Spreadsheet-Based Decision Support System: The Activity-Based Costing Model of a U.S. Based Company."

### **Book Chapters**

Albertini, E. and Cho, C.H. (forthcoming). Is the Integrated Report a Potential Source of Information on Sustainable Value Creation? In *The Routledge Handbook of Integrated Reporting*, eds. C. de Villiers and K. Hsiao, Routledge, UK.

- Cho, C.H. (2018). La Complexité de la Responsabilité Sociétale des Entreprises. In *Complexité et Organisations Faire Face aux Défis de Demain*, ed. E. Morin and L. Bibard, Eyrolles, Paris, France.
- Cho, C.H., Patten, D.M., and Roberts, R.W. (2014). Environmental Disclosures and Impression Management. In *Communication and Language Analysis in the Corporate World* (pp. 217-231), ed. R.P. Hart, IGI-Global, Hershey, PA, USA.
- Cho, C.H. and Caron, M-A. (2013). Accounting Tools for Environmental Management and Communication. In *Accounting, Reporting and Regulation* (pp. 515-530), eds. C.M. Van Mourik and P. Walton, Routledge, UK.
- Cho, C.H., Patten, D.M., and Roberts, R.W. (2011). Corporate Environmental Financial Reporting and Financial Markets. In *The Oxford Handbook of Business and the Environment* (pp. 444-461), eds. P. Bansal and A. Hoffman, Oxford University Press, UK.
- Cho, C.H. and Spence, C. (2011). Political Action Committees and the Expropriation of the Common.<sup>5</sup> In *Capitalism in Business, Politics and Society* (pp. 105-118), ed. E.N. Shelton, Nova Science Publishers, Inc.: New York.
- Cho, C.H., Roberts, R.W., and Roberts, S.K. (2008). The Chinese Learner in US Business Doctoral Programs: An Overview. In *Education in China: 21st Century Issues and Challenges* (pp. 81-96), eds. S.T. Hall and M.W. Lewis, Nova Science Publishers, Inc.: New York.
- Cho, C.H. (2007). The Relationship between Business and Government: An Examination of Corporate Political Action Committees (PACs) in the Energy and Natural Resources Sector. In *Contemporary Issues in Business Ethics* (pp. 119-133), eds. M.W. Wilcox and T.O. Mohan, Nova Science Publishers, Inc.: New York.

### **Book Reviews**

Cho, C.H. and Rodrigue, M. (2009). Review of *Sustainability Accounting and Accountability*, eds. J. Unerman, J. Bebbington, and B. O'Dwyer, Routledge, London (2007), xix + 364 pages. *The International Journal of Accounting*, 44(1), 106-109.

#### **Article Reviews**

Cho, C.H. (2009). Review of Clarkson, P.M., Li, Y., Richardson, G.D., and Vasvari, F.P. (2008). "Revisiting the Relation between Environmental Performance and Environmental Disclosure: An Empirical Analysis" in *Accounting, Organizations and Society*, 33(4/5), 303-327. Social and Environmental Accountability Journal, 929(1), 32-33.

October 2020 Page 8 of 38

<sup>&</sup>lt;sup>4</sup> This article received the 2005 John Lawler Award for Best Article written in the *Journal of Accountancy*.

<sup>&</sup>lt;sup>5</sup> When presented at one earlier conference the previous title of this paper was: "Controlling the Social Factory: Responding to the Crisis in Accounting."

#### ACADEMIC PRESENTATIONS

Paper presentations at academic conferences:

- 2018 (November). Competing Claims to Professionalism in South Korea's CSR Field. 3<sup>rd</sup> Qualitative Accounting Research Symposium, Guelph, Canada.
- 2018 (August). Claiming Global Legitimacy: Comparing the Legitimation Strategies of the GRI and IASB. 30<sup>th</sup> International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK.
- 2017 (November). CSR Performance Proxies in Large Sample Studies: "Umbrella Advocates", Construct Clarity, and the "Validity Police". 1st Public Interest Accounting Group Workshop, Toronto, Canada.
- 2017 (September). Corporate Social Responsibility and Intellectual Capital Relations: The CEO's Point of View. 11<sup>th</sup> Spanish Conference on Social and Environmental Accounting Research (CSEAR Spain), Zaragoza, Spain.
- 2017 (May). Competing Claims to Professionalism in South Korea's CSR Field.<sup>8</sup> 4<sup>th</sup> French Congress on Social and Environmental Accounting Research (CSEAR France), Toulouse, France.
- 2017 (March). Does the Level of Assurance Statement on Environmental Disclosure Affect Investor Assessment? An Experimental Study. 2017 AAA Public Interest Section Mid-Year Meeting, Washington, DC, USA.
- 2016 (October). CSR Professional? Yes, I am!: Sensemaking and Sensegiving as Mechanisms of Professionalization in the CSR Field. 1st Irish Conference on Social and Environmental Accounting Research (CSEAR Ireland), Limerick, Ireland.
- 2016 (August). CSR Professional? Yes, I am!: Sensemaking and Sensegiving as Mechanisms of Professionalization in the CSR Field. 28<sup>th</sup> International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK.
- 2016 (June). Disclosure Strategies and Investor Reactions to Downsizing Announcements: A Legitimacy Perspective. 5<sup>th</sup> *Journal of Accounting and Public Policy* Conference, Madrid, Spain.
- 2016 (May). Does the Choice of CSR Performance Ratings Provider Matter? 37<sup>ème</sup> Congrès de l'Association Francophone de Comptabilité (AFC), Clermont-Ferrand, France.
- 2016 (April). Disclosure Strategies and Investor Reactions to Downsizing Announcements: A Legitimacy Perspective. 2016 AAA Public Interest Section Mid-Year Meeting, Orlando, Florida, USA.
- 2016 (February). Does the Choice of CSR Performance Ratings Provider Matter? 8ème Journée d'Étude en Contrôle de Gestion de Nantes ("Le contrôle de la gestion environnementale"), Nantes, France.
- 2015 (September). Management Control Systems and Human Rights: The Case of Paris Saint-Germain Football Club Fans. 10<sup>th</sup> Spanish Conference on Social and Environmental Accounting Research (CSEAR Spain), Seville, Spain.
- 2015 (August). Toward a Shared Framework for Social Business Performance Assessment. 27<sup>th</sup> International Congress on Social and Environmental Accounting Research, London, England, UK
- 2015 (June). Management Control Systems and Human Rights: The Case of Paris Saint-Germain Football Club Fans. 3<sup>rd</sup> French Congress on Social and Environmental Accounting Research (CSEAR France), Cergy-Pontoise, France.
- 2015 (May). Management Control Systems and Human Rights: The Case of Paris Saint-Germain Football Club Fans. 36<sup>ème</sup> Congrès de l'Association Francophone de Comptabilité (AFC), Toulouse, France.

October 2020 Page 9 of 38

- 2015 (May). Environmental Disclosure and the Cost of Capital: Evidence from the Fukushima Nuclear Accident. 36ème Congrès de l'Association Francophone de Comptabilité (AFC), Toulouse, France.
- 2015 (April). Professors on the Board: Do They Contribute to Society Outside the Classroom? 38th European Accounting Association Annual Congress, Glasgow, UK.
- 2015 (March). Does the Choice of CSR Performance Ratings Provider Matter? 2015 AAA Public Interest Section Mid-Year Meeting, Crystal City, Virginia, USA.
- 2014 (November). Environmental Disclosure and the Cost of Capital: Evidence from the Fukushima Nuclear Accident. 12th World Congress of Accounting Educators and Researchers, Florence, Italy.
- 2014 (September). Management Control Systems and Human Rights: The Case of Paris Saint-Germain Football Club Fans. 26th International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK.
- 2014 (May). Professors on the Board: Do They Contribute to Society Outside the Classroom? 35ème Congrès de l'Association Francophone de Comptabilité (AFC), Lille, France.
- 2014 (May). What is Important in Corporate Social Responsibility Information? 37th European Accounting Association Annual Congress, Tallinn, Estonia.
- 2014 (April). Does the Choice of CSR Performance Ratings Provider Matter? 50th British Accounting and Finance Association, London, UK.
- 2013 (December). What is Important in Corporate Social Responsibility Information? 2nd Critical Studies in Accounting and Finance Conference, Abu Dhabi, United Arab Emirates.
- 2013 (September). The Use of Corporate Social Responsibility Information. 25th International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK.
- 2013 (July). Does Today's CSR Disclosure Differ from the Disclosure of the 1970s? An Empirical Analysis. 7<sup>th</sup> Asia-Pacific Interdisciplinary Research in Accounting (APIRA), Kobe, Japan.
- 2013 (June). CSR Report Assurance in the United States: An Empirical Investigation of Demand and Stakeholder Benefits. 34ème Congrès de l'Association Francophone de Comptabilité (AFC), Montreal, Canada.
- 2013 (May). Rhetoric or Parrhesia? A Study of the AICPA's Linguistic Habitus Before and After Enron. 36<sup>th</sup> European Accounting Association Annual Congress, Paris, France.
- 2013 (May). CSR Report Assurance in the United States: An Empirical Investigation of Demand and Stakeholder Benefits. 36<sup>th</sup> European Accounting Association Annual Congress, Paris, France.
- 2013 (May). The Use of Corporate Social Responsibility Information. 2013 French Congress on Social and Environmental Accounting Research (2<sup>nd</sup> CSEAR France), Montpellier, France.
- 2013 (April). CSR Report Assurance in the United States: An Empirical Investigation of Demand and Stakeholder Benefits. 2013 Alternative Accounts Conference, Toronto, Ontario, Canada.
- 2013 (January). Quantitative Silent and Shadow Accounts in the Canadian Forest Industry. 4th North American Congress on Social and Environmental Accounting Research (CSEAR North America), San Diego, California, USA.

Page 10 of 38 October 2020

- 2012 (December). The Normativity and Legitimacy of CSR Disclosure: Evidence from France. 4<sup>th</sup> World Business Ethics Forum, Hong Kong, China.
- 2012 (September). Initiating Disclosure of Environmental Liability Information: An Empirical Analysis of Firm Choice. 4<sup>th</sup> Italian Conference on Social and Environmental Accounting Research (CSEAR Italy), Trento, Italy.
- 2012 (September). Does Today's CSR Disclosure Differ from the Disclosure of the 1970s? An Empirical Analysis. 24<sup>th</sup> International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK.
- 2012 (August). The Informational Quality of Corporate Social Disclosure: An Exploratory Analysis. 2012 American Accounting Association Annual Meeting, National Harbor, MD, USA.
- 2012 (August). Is Environmental Governance Substantive or Symbolic? An Empirical Investigation. 2012 American Accounting Association Annual Meeting, National Harbor, MD, USA.
- 2012 (July). Enhancement and Obfuscation through the Use of Graphs in Sustainability Reports: An International Comparison. 2012 Global Marketing Conference, Seoul, South Korea.
- 2012 (May). Is Environmental Governance Substantive or Symbolic? An Empirical Investigation. 33<sup>ème</sup> Congrès de l'Association Francophone de Comptabilité (AFC), Grenoble, France.
- 2012 (May). Sustainability Reporting and the Model of Organized Hypocrisy: Evidence from the Arctic National Wildlife Refuge Bill. 35<sup>th</sup> European Accounting Association Annual Congress, Ljubljana, Slovenia.
- 2012 (April). Reprogramming the Accounting Professional Habitus after Enron. 2012 Alternative Accounts Conference, Quebec City, Quebec, Canada.
- 2012 (April). Sustainability Reporting and the Model of Organized Hypocrisy: Evidence from the Arctic National Wildlife Refuge Bill. 2012 Alternative Accounts Conference, Quebec City, Quebec, Canada.
- 2012 (March). Reprogramming the Accounting Professional Habitus after Enron. 2012 AAA Public Interest Section Mid-Year Meeting, Orlando, Florida, USA.
- 2012 (March). The Informational Quality of Corporate Social Disclosure: An Exploratory Analysis. 2012 AAA Public Interest Section Mid-Year Meeting, Orlando, Florida, USA.
- 2012 (March). Sustainability Reporting and the Model of Organized Hypocrisy: Evidence from the Arctic National Wildlife Refuge Bill. 1st International Workshop on the Role of Business in Society and the Pursuit of the Common Good, Cergy-Pontoise, France.
- 2011 (September). The Informational Quality of Corporate Social Disclosure: An Exploratory Analysis.
  23<sup>rd</sup> International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK.
- 2011 (July). Do Actions Speak Louder than Words? An Empirical Investigation of Corporate Environmental Reputation. 8<sup>th</sup> Spanish Conference on Social and Environmental Accounting Research (CSEAR Spain), Burgos, Spain.
- 2011 (May). Do Actions Speak Louder than Words? An Empirical Investigation of Corporate Environmental Reputation. 32<sup>ème</sup> Congrès de l'Association Francophone de Comptabilité (AFC), Montpellier, France.

October 2020 Page 11 of 38

- 2011 (May). The Frontstage and Backstage of Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. 32ème Congrès de l'Association Francophone de Comptabilité (AFC), Montpellier, France.
- 2011 (April). The Frontstage and Backstage of Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. 2011 AAA Public Interest Section Mid-Year Meeting, Chicago, Illinois, USA.
- 2010 (September). The Frontstage and Backstage of Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. 22<sup>nd</sup> International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK.
- 2010 (July). Astroturfing Global Warming: It Isn't Always Green on the Other Side of the Fence. 2010 International Federation of Scholarly Associations of Management Conference, Paris, France.
- 2010 (June). Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs. 2010 Greening of Industry Network Conference, Seoul, South Korea.
- 2010 (June). Astroturfing Global Warming: It Isn't Always Green on the Other Side of the Fence. 2010 Greening of Industry Network Conference, Seoul, South Korea.
- 2010 (May). Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs. Canadian Academic Accounting Association Annual Conference, Vancouver, British Columbia, Canada.
- 2010 (May). Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs. 33<sup>rd</sup> European Accounting Association Annual Congress, Istanbul, Turkey.
- 2010 (May). Astroturfing Global Warming: It Isn't Always Green on the Other Side of the Fence. Colloque "Comptabilité, Multivocalité et Diversité", Rouen, France.
- 2010 (May). Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs. 31<sup>ème</sup> Congrès de l'Association Francophone de Comptabilité (AFC), Nice, France.
- 2010 (April). Astroturfing Global Warming: It Isn't Always Green on the Other Side of the Fence. 12<sup>th</sup> Annual Alternative Accounts Conference and Workshop, Toronto, Ontario, Canada.
- 2010 (April). Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs. 2010 AAA Public Interest Section Mid-Year Meeting, Arlington, Virginia, USA.
- 2010 (January). Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs. 2<sup>nd</sup> North American Congress on Social and Environmental Accounting Research (CSEAR North America), Orlando, Florida, USA.
- 2009 (September). The Use (and Misuse) of Graphs in Sustainability Reports: An International Comparison.

  21st International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK.
- 2009 (September). Governmental Guidance and Voluntary Environmental Disclosure in Standalone Reports: An Analysis of Differences across South Korean and U.S. Companies. 21st International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK.
- 2009 (August). The Rise and Fall of WebTrust. 2009 American Accounting Association Annual Meeting, New York, New York, USA.
- 2009 (August). Corporate Disclosure of Environmental Capital Expenditures: A Test of Alternative Theories. 2009 American Accounting Association Annual Meeting, New York, New York, USA.

October 2020 Page 12 of 38

- 2009 (June). Controlling the Social Factory: Responding to the Crisis in Accounting. Atelier Innovations en Contrôle de Gestion (at HEC Montreal in visioconférence with Université Paris Dauphine), Montreal, Quebec, Canada.
- 2009 (June). The Rise and Fall of WebTrust. 2009 Canadian Academic Accounting Association Annual Conference, Montreal, Quebec, Canada.
- 2009 (June). Corporate Disclosure of Environmental Capital Expenditures: A Test of Alternative Theories. 2009 Canadian Academic Accounting Association Annual Conference, Montreal, Quebec, Canada.
- 2009 (May). Corporate Disclosure of Environmental Capital Expenditures: A Test of Alternative Theories. 30ème Congrès de l'Association Francophone de Comptabilité (AFC), Strasbourg, France.
- 2009 (May). The Rise and Fall of WebTrust. 30<sup>ème</sup> Congrès de l'Association Francophone de Comptabilité (AFC), Strasbourg, France.
- 2009 (May). Corporate Disclosure of Environmental Capital Expenditures: A Test of Alternative Theories. 32<sup>nd</sup> European Accounting Association Annual Congress, Tampere, Finland.
- 2009 (April). Controlling the Social Factory: Responding to the Crisis in Accounting. 4<sup>th</sup> Alternative Perspectives in Accounting Research Conference, Quebec City, Quebec, Canada.
- 2009 (April). The Language of U.S. Corporate Environmental Disclosure: A Research Note. 2009 AAA Public Interest Section Mid-Year Meeting, Charleston, South Carolina, USA.
- 2008 (December). The Selection, Adoption and Replacement of the WebTrust Seal: Theoretical Explanations. 9<sup>th</sup> International Research Symposium on Accounting Information Systems, Paris, France.
- 2008 (September). Corporate Disclosure of Environmental Capital Expenditures: A Test of Alternative Theories.
  20th International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK.
- 2008 (July). Social and Environmental Accounting in North America: Who? Where? Whither? 1st North American Congress on Social and Environmental Accounting Research (CSEAR North America), Montreal, Quebec, Canada.
- 2008 (July). Corporate Disclosure of Environmental Capital Expenditures: A Test of Alternative Theories. 1st North American Congress on Social and Environmental Accounting Research (CSEAR North America), Montreal, Quebec, Canada.
- 2008 (June). Media Richness, User Trust, and Perceptions of Corporate Social Responsibility: An Experimental Investigation of Visual Website Disclosure. 1st Workshop on Imagining Business, Oxford, England, UK.
- 2008 (June). Media Richness, User Trust, and Perceptions of Corporate Social Responsibility: An Experimental Investigation of Visual Website Disclosure. Social and Environmental Aspects in Business and Management (SEABUS) Summer Academy, Berlin, Germany.
- 2008 (May). The Language of Corporate Environmental Disclosure: A Research Note. 29ème Congrès de l'Association Francophone de Comptabilité (AFC), Paris, France.
- 2008 (May). Environmental Reporting on the Internet by America's Toxic 100: Legitimacy and Self-Presentation. 29<sup>tème</sup> Congrès de l'Association Francophone de Comptabilité (AFC), Paris, France.

October 2020 Page 13 of 38

- 2008 (April). The Language of Corporate Environmental Disclosure: A Research Note. 2008 Critical Perspectives on Accounting Conference, New York, New York, USA.
- 2007 (December). Environmental Reporting on the Internet by America's Toxic 100: Legitimacy and Self-Presentation. 8<sup>th</sup> International Research Symposium on Accounting Information Systems, Montreal, Quebec, Canada.
- 2007 (December). Did the GAO Get it Right? Another Look at Corporate Environmental Disclosure. MMPA Conference on Sustainability and Corporate Social Responsibility: Implications for the Accounting Profession and Research Opportunities, University of Toronto Mississauga, Toronto, Ontario, Canada.
- 2007 (September). Media Richness, User Trust, and Perceptions of Corporate Social Responsibility: An Experimental Investigation of Visual Website Disclosure. 19<sup>th</sup> International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK.
- 2007 (May). Legitimation Strategies Used in Response to Environmental Disaster: A French Case Study of Total S.A.'s *Erika* and AZF incidents. 28<sup>ème</sup> Congrès de l'Association Francophone de Comptabilité (AFC), Poitiers, France.
- 2007 (April). Legitimation Strategies Used in Response to Environmental Disaster: A French Case Study of Total S.A.'s *Erika* and AZF incidents. 30<sup>th</sup> European Accounting Association Annual Congress, Lisbon, Portugal.
- 2007 (April). Language Used in Social and Environmental Disclosures in 10-K reports: Impression Management Strategy? 30<sup>th</sup> European Accounting Association Annual Congress, Lisbon, Portugal.
- 2007 (April). Environmental Reporting on the Internet by America's Toxic 100: Legitimacy and Self-Presentation. 9th European Conference on Accounting Information Systems, Lisbon, Portugal. *Best Paper Award*.
- 2007 (March). Environmental Reporting on the Internet by America's Toxic 100: Legitimacy and Self-Presentation. 2<sup>nd</sup> Alternative Perspectives in Accounting Research Conference, Quebec City, Quebec, Canada.
- 2006 (September). Legitimation Strategies Used in Response to Environmental Disaster: A French Case Study of Total S.A.'s *Erika* and AZF incidents. 18<sup>th</sup> International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK.
- 2006 (August). The Role of Environmental Disclosures as Tools of Legitimacy: A Research Note. 2006 American Accounting Association Annual Meeting, Washington, DC, USA.
- 2006 (July). Legitimation Strategies Used in Response to Environmental Disaster: A French Case Study of Total S.A.'s *Erika* and AZF incidents. 3<sup>rd</sup> Emerging Scholars Colloquium of the 8<sup>th</sup> Interdisciplinary Perspectives on Accounting Conference, Cardiff, Wales, UK.
- 2006 (March). Legitimation Strategies Used in Response to Environmental Disaster: A French Case Study of Total S.A.'s *Erika* and AZF incidents. Workshop on Critical Perspectives in Business Research, Université Laval, Quebec City, Quebec, Canada.
- 2005 (September). The Politics of Environmental Disclosure Regulation in the Chemical and Petroleum Industries: Evidence from the Emergency Planning and Community Right-to-Know Act of 1986. 5<sup>th</sup> Conference on Social and Environmental Accounting, Barcelona, Spain.
- 2005 (September). The Politics of Environmental Disclosure Regulation in the Chemical and Petroleum Industries: Evidence from the Emergency Planning and Community Right-to-Know Act of 1986. 17<sup>th</sup> International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK.

October 2020 Page 14 of 38

- 2005 (August). The Politics of Environmental Disclosure Regulation in the Chemical and Petroleum Industries: Evidence from the Emergency Planning and Community Right-to-Know Act of 1986. 2005 American Accounting Association Annual Meeting, San Francisco, California, USA.
- 2005 (January). Development of a Decision Support System based on ABC for Costing and Pricing Decisions, and its Conversion to a Web-based DSS. 2005 AAA Information Systems Section Mid-Year Meeting New Scholar Consortium, New Orleans, Louisiana, USA.
- 2004 (October). Corporate Political Strategy: An Examination of the Relation between Political Expenditures, Environmental Performance, and Environmental Disclosure. Inter-Disciplinary Corporate Social Responsibility Research Conference, Nottingham, England, UK.
- 2004 (January). A Spreadsheet-Based Decision Support System: The Activity-Based Costing Model of a U.S. Based Company. 2004 AAA Information Systems Section Mid-Year Meeting New Scholar Consortium, Clearwater, Florida, USA.

### Paper presentations at *university research seminars* as invited speaker:

- 2019 (May). Competing Claims to Professionalism in South Korea's CSR Field. Essex Business School, University of Essex, Colchester, UK.
- 2019 (May). Implicit versus Explicit Corporate Social Responsibility Disclosure: A Textual Analysis. University of Bath, Bath, UK.
- 2019 (February). Implicit versus Explicit Corporate Social Responsibility Disclosure: A Textual Analysis. University of Padova, Padova, Italy.
- 2018 (September). CSR Performance Proxies in Large Sample Studies: "Umbrella Advocates", Construct Clarity, and the "Validity Police". Wilfrid Laurier University, Waterloo, Canada.
- 2018 (May). CSR Performance Proxies in Large Sample Studies: "Umbrella Advocates", Construct Clarity, and the "Validity Police". Vienna University of Economics and Business (WU Vienna), Vienna, Austria.
- 2017 (March). CSR Performance Proxies in Large Sample Studies: "Umbrella Advocates", Construct Clarity, and the "Validity Police". Wroclaw University of Economics, Wroclaw, Poland.
- 2017 (February). CSR Performance Proxies in Large Sample Studies: "Umbrella Advocates", Construct Clarity, and the "Validity Police". University of Trento, Trento, Italy.
- 2017 (January). CSR Performance Proxies in Large Sample Studies: "Umbrella Advocates", Construct Clarity, and the "Validity Police". University of Bath, Bath, UK.
- 2017 (January). CSR Professional? Yes, I am!: Sensemaking and Sensegiving as Mechanisms of Professionalization in the CSR Field. University of Exeter, Exeter, UK.
- 2016 (December). CSR Performance Proxies in Large Sample Studies: "Umbrella Advocates", Construct Clarity, and the "Validity Police". KAIST, Daejeon, South Korea.
- 2016 (October). CSR Performance Proxies in Large Sample Studies: "Umbrella Advocates", Construct Clarity, and the "Validity Police". Bocconi University, Milan, Italy.

October 2020

Page 15 of 38

### Paper presentations at *university research seminars* as invited speaker (CONTINUED):

- 2016 (May). The Frontstage and Backstage of Corporate Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. Université Toulouse 1 Capitole, Toulouse, France.
- 2016 (April). The Frontstage and Backstage of Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. DeGroote School of Business, McMaster University, Hamilton, Canada. *As part of the 2016 McMaster Accounting Research Symposium*.
- 2016 (March). Does the Choice of CSR Performance Ratings Provider Matter? Telfer School of Management, University of Ottawa, Ottawa, Canada.
- 2016 (March). The Frontstage and Backstage of Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. Ivey Business School, Western University, London, Canada.
- 2015 (August). The Frontstage and Backstage of Corporate Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. CEIBS, Shanghai, China.
- 2015 (July). The Frontstage and Backstage of Corporate Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. KAIST, Seoul, South Korea.
- 2015 (April). Professors on the Board: Do They Contribute to Society Outside the Classroom? Kenneth G. Dixon School of Accounting, University of Central Florida, Orlando, Florida, USA.
- 2015 (March). Does Assurance on CSR Reports Enhance Corporate Image? An Examination of Assurance and Assurance Provider in the U.S. Context. Université de Nice Sophia Antipolis, Nice, France.
- 2015 (March). Does Assurance on CSR Reports Enhance Corporate Image? An Examination of Assurance and Assurance Provider in the U.S. Context. Université Toulouse 3 IUT Paul Sabatier, Toulouse, France.
- 2014 (October). Does the Choice of CSR Performance Ratings Provider Matter? Instituto de Empresa (IE) Business School, Madrid, Spain.
- 2014 (July). Environmental Disclosure and the Cost of Capital: Evidence from the Fukushima Nuclear Accident. KAIST, Seoul, South Korea.
- 2014 (April). What is Important in Corporate Social Responsibility Information? Bangor University, Bangor, UK.
- 2014 (March). Sustainability Reporting and the Model of Organized Hypocrisy: Evidence from the Arctic National Wildlife Refuge Bill. John Molson School of Business, Concordia University, Montreal, Canada.
- 2014 (January). Professors on the Board: Do They Contribute to Society Outside the Classroom? IESEG, Lille, France.
- 2013 (November). What is Important in Corporate Social Responsibility Information? ESSEC Research Center for Capitalism, Globalization and Governance. Paris, France.
- 2013 (July). Sustainability Reporting and the Model of Organized Hypocrisy: Evidence from the Arctic National Wildlife Refuge Bill. Yonsei University, Seoul, South Korea.
- 2013 (April). Sustainability Reporting and the Model of Organized Hypocrisy: Evidence from the Arctic National Wildlife Refuge Bill. HEC Lausanne, Lausanne, Switzerland.
- 2012 (July). Sustainability Reporting and the Model of Organized Hypocrisy: Evidence from the Arctic National Wildlife Refuge Bill. Dongguk University, Gyeongju, South Korea.

October 2020 Page 16 of 38

### Paper presentations at *university research seminars* as invited speaker (CONTINUED):

- 2012 (July). Sustainability Reporting and the Model of Organized Hypocrisy: Evidence from the Arctic National Wildlife Refuge Bill. Pusan National University, Pusan, South Korea.
- 2012 (June). Moving Towards Normativity? An Exploratory Analysis of the Quality of Corporate Social Disclosure in France. University of Padova, Padova, Italy.
- 2012 (April). Sustainability Reporting and the Model of Organized Hypocrisy: Evidence from the Arctic National Wildlife Refuge Bill. Kenneth G. Dixon School of Accounting, University of Central Florida, Orlando, Florida, USA.
- 2011 (November). The Frontstage and Backstage of Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. Université de Nice Sophia Antipolis, Nice, France.
- 2011 (June). The Frontstage and Backstage of Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. Conservatoire National des Arts et Métiers (CNAM), Paris, France.
- 2011 (March). The Frontstage and Backstage of Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. Telfer School of Management, University of Ottawa, Ottawa, Canada.
- 2010 (November). Do Actions Speak Louder than Words? An Empirical Investigation of Corporate Environmental Reputation. Faculté des Sciences de l'Administration, Université Laval, Montreal, Quebec, Canada.
- 2010 (October). The Frontstage and Backstage of Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. Aston Business School, Birmingham, UK.
- 2010 (June). The Frontstage and Backstage of Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. Pusan National University, Pusan, South Korea.
- 2010 (June). The Frontstage and Backstage of Sustainability Reporting: Evidence from the Arctic National Wildlife Refuge Bill. Seoul National University, Seoul, South Korea.
- 2010 (May). Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs. ESSEC Business School, Cergy-Pontoise, France.
- 2010 (February). Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs. Institut des Sciences de l'Entreprise et du Management, Université de Montpellier 1, Montpellier, France.
- 2010 (February). Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs. Chaire d'Information Financière et Organisationnelle. Université du Quebec à Montréal, Montreal, Quebec, Canada.
- 2009 (February). Governmental Guidance and Voluntary Environmental Disclosure in Standalone Reports: An Analysis of Differences across South Korean and U.S. Companies. Towson University, Towson, Maryland, USA.
- 2009 (February). Controlling the Social Factory: Responding to the Crisis in Accounting. Kenneth G. Dixon School of Accounting, University of Central Florida, Orlando, Florida, USA.
- 2008 (December). The Selection, Adoption and Replacement of the WebTrust Seal: Theoretical Explanations. HEC Paris, Paris, France.

October 2020 Page 17 of 38

### Paper presentations at *university research seminars* as invited speaker (CONTINUED):

- 2008 (December). The Selection, Adoption and Replacement of the WebTrust Seal: Theoretical Explanations. Université Paris Dauphine, Paris, France.
- 2008 (August). Corporate Disclosure of Environmental Capital Expenditures: A Test of Alternative Theories. Pusan National University, Pusan, South Korea.
- 2008 (February). Corporate Disclosure of Environmental Capital Expenditures: A Test of Alternative Theories. Kenneth G. Dixon School of Accounting, University of Central Florida, Orlando, Florida, USA.
- 2008 (February). The Selection, Adoption and Replacement of the WebTrust Seal: Theoretical Explanations. Kenneth G. Dixon School of Accounting, University of Central Florida, Orlando, Florida, USA.
- 2007 (November). Media Richness, User Trust, and Perceptions of Corporate Social Responsibility: An Experimental Investigation of Visual Website Disclosure, Schulich School of Business, York University, Toronto, Ontario, Canada.

### Other presentations and guest lectures as invited speaker:

- 2020 (September). Francophone Session on "Contrôle de Gestion" (Moderator Chair/Host). 10<sup>th</sup> African Accounting and Finance Association Conference. *Online via Zoom*.
- 2020 (September). Panel for "Tribute to Rob Gray / Meet the Editors". CSEAR Italy International Research Webinar on 'Social Accounting & Accountability for Pandemic: Analysis and Reflections'. *Online via Zoom*.
- 2020 (July). Sustainability Reporting: Frontstage, Backstage, Façades and Hypocrisy. KAIST Global ITTP Academic Seminar. *Online via Zoom*.
- 2020 (July). How to Publish. KAIST Global ITTP Academic Seminar. Online via Zoom.
- 2020 (June). Panel on "#Build Back Better Canada". Toronto-St. Paul's Constituency Youth Council Town Hall on Climate Change (with The Hon. Jonathan Wilkinson, Minister of Environment & Climate Change of Canada). *Online via Zoom*.
- 2019 (December). Editors' Panel. 9<sup>th</sup> International Scientific Conference "Financial Reporting and Auditing Meeting the Information Users' Needs", Cracow, Poland.
- 2019 (December). Publishing in Refereed International Journals: "Do's and Don'ts". Emerging Scholars Research Workshop "Publishing in International (Accounting) Journals". Cracow University of Economics, Cracow, Poland.
- 2019 (December). "Crafting Papers for Publication" The World of Academic Journals and Publishing: Experience and Insights. Kozminski University. Warsaw, Poland.
- 2019 (November). Sustainability Accounting: Overview and Insights. Guest Lecture for the MSA Accounting Theory course (ACG 6805), Kenneth G. Dixon School of Accounting, University of Central Florida, Orlando, Florida, USA.
- 2019 (October). Managing Stakeholder Conflicts: Organized Hypocrisy, Organizational Façades and Sustainability Reporting. Hosei University, Tokyo, Japan.

October 2020 Page 18 of 38

- 2019 (September). Sustainability Accounting Research: An Overview. 9<sup>th</sup> African Accounting and Finance Association Conference. Dar el Salaam, Tanzania.
- 2019 (August). Panel on "Shark Tank Research Idea Pitch". Accounting Faculty Alumni Association Conference (PhD Project), San Francisco, CA, USA.
- 2019 (June). Panel on "Corporate Social Responsibility Issues". 14th Accounting and Management Information Systems (AMIS 2019) Conference, Bucharest University of Economic Studies, Bucharest, Romania.
- 2019 (June). Editors' Panel. 14<sup>th</sup> Accounting and Management Information Systems (AMIS 2019) Conference, Bucharest University of Economic Studies, Bucharest, Romania.
- 2019 (May). The Challenges in Corporate Reporting: The Role of Academic Evidence in CSR/Sustainability Reporting Research. Symposium on Challenges in Corporate Reporting: The Role for the Academic Community in 'Non-Financial' Reporting. 42<sup>nd</sup> European Accounting Association Annual Congress, Paphos, Cyprus.
- 2019 (May). The World of Academic Journals and Publishing: Experience and Insights. Essex Business School, University of Essex, Colchester, UK.
- 2019 (May). Panel on "Publishing in Sustainability: The Principles and Practices Behind the Editorial Process" Panel. Royal Holloway, University of London, London, UK
- 2019 (April). The World of Academic Journals and Publishing: Insights and Stories. Sungkyunkwan University, Seoul, South Korea.
- 2019 (March). Panel on "Sustainability Accounting Standards: What Are They and Why Do We Need Them?" (with Chair of the Sustainability Accounting Standards Board), School of Environment, Enterprise and Development, University of Waterloo, Waterloo, Canada.
- 2019 (March). Academic Life: Insights and Perspectives for Business PhD Students. Schulich School of Business, York University, Toronto, Canada.
- 2019 (February). Sustainability Reporting: Frontstage, Backstage, Façades and Hypocrisy. President's Sustainability Council Seminar Series. York University, Toronto, Canada.
- 2019 (February). Teams in Organizations: The Case of Public Accounting Firms. Guest Lecture for the BBA Organizations and their Environments course (ORGS 2200 W), Schulich School of Business, York University, Toronto, Canada.
- 2019 (February). The World of Academic Journals and Publishing: Experience and Insights. University of Trento.
- 2019 (February). The World of Academic Journals and Publishing: Insights and Stories. University of Chieti-Pescara, Pescara, Italy.
- 2018 (December). Sustainability and CPA Canada: A Paradox or Love-Hate Relationship? Ivey Sustainability Conference, Ivey Business School, Western University, London, Canada.
- 2018 (December). Sustainability Accounting and Accountability. Guest Lecture for the Executive MBA Management Control Systems course (EMBA 631), John Molson School of Business, Concordia University, Montreal, Quebec, Canada.
- 2018 (October). CSR Accounting Research: Theoretical and Methodological Insights. University of Guelph, Guelph, Canada.

October 2020 Page 19 of 38

- 2018 (August). Editors' Panel: "Advice for the Publication Process The Editorial 'Black Box', Serving as a Referee & Responding to Referee Comments". Accounting Doctoral Students Association Conference (PhD Project), National Harbor, MD, USA.
- 2018 (May). Publishing in (Accounting) Refereed International Journals. Vienna University of Economics and Business (WU Vienna), Vienna, Austria.
- 2018 (May). Eclectic Approaches in (Social and Environmental) Accounting Research. Bucharest University of Economic Studies, Bucharest, Romania.
- 2018 (May). Publishing in Refereed International Journals: A "Do and Don't" Workshop. Montpellier Business School, Montpellier, France.
- 2018 (April). From Research and Scholarly Work to Educating Professional Accountants: Exploring the Growing Relevance of Sustainability Accounting. School of Professional Education and Executive Development (SPEED), The Hong Kong Polytechnic University, Hong Kong, China.
- 2018 (April). Publishing in Refereed International Journals in the Area of CSR, Business Ethics and Sustainability Accounting: A Workshop for Emerging Scholars. School of Professional Education and Executive Development (SPEED), The Hong Kong Polytechnic University, Hong Kong, China.
- 2018 (March). Panelist at Doctoral/New Scholar Consortium of the 2018 AAA Public Interest Section Mid-Year Meeting, Chicago, Illinois, USA.
- 2018 (January). Cross-Disciplinary Publishing Editors Panel: "The Opportunities to Publish Outside of the Traditional Accounting Journals". 2018 AAA International Accounting Section Mid-Year Meeting, Long Beach, California, USA.
- 2017 (December). Meeting with Journal Editors: Publishing in International Social and Environmental Accounting Journals. 1st CSEAR North-Asia Conference, Hong Kong, China.
- 2017 (November). What Do You Mean by Sustainability 'Accounting' Research? Ivey Sustainability Conference, Ivey Business School, Western University, London, Canada.
- 2017 (November). Sustainability Reporting: Concepts, Practices and Trends. Net Impact Schulich Graduate Chapter, Schulich School of Business, York University, Toronto, Canada.
- 2017 (October). Doing Research in Governance and CSR: An International Perspective. Governance and CSR Research Symposium, John Molson School of Business, Concordia University, Montreal, Canada.
- 2017 (March). Publishing in International Accounting Journals and the "Making" of a Paper Published in *Accounting, Organizations and Society*. Wroclaw University of Economics, Wroclaw, Poland.
- 2017 (March). Managing Stakeholder Conflicts: Organized Hypocrisy and Sustainability Reporting. Wroclaw University of Economics, Wroclaw, Poland.
- 2016 (November). Publishing Process and Job Market. ESSEC Business School, Paris, France.
- 2016 (March). Managing Stakeholder Conflicts: Organized Hypocrisy and Sustainability Reporting. John Molson School of Business, Concordia University, Montreal, Canada.
- 2015 (December). Managing Stakeholder Conflicts: Organized Hypocrisy and Sustainability Reporting. Cracow University of Economics, Cracow, Poland.

October 2020 Page 20 of 38

- 2015 (October). Corporate Social Responsibility Reporting in France: Insights from Case Studies. Thematic Workshop – Get-Together Event by ESSEC Foundation, ESSEC Business School – CNIT Campus, La Défense, France.
- 2015 (September). Panel on "Reporting and Measurement Capabilities: Strategic Advantage or Window-Dressing?" (Moderator). 2015 International Forum on Energy, Business and Society, Council on Business and Society, Boston, Massachusetts, USA.
- 2015 (September). Corporate Social Responsibility Reporting in France: Insights from Case Studies. 2015 Euro-Asia Summer School. Special Lecture for 2015 KDI School of Management and Public Policy's International Field Research and Study Program, ESSEC Business School CNIT Campus, La Défense, France.
- 2015 (August). Corporate Social Responsibility Reporting in France: Insights from Case Studies. 2015 Euro-Asia Summer School, Graduate School of International Studies, Seoul National University, Seoul, South Korea.
- 2015 (July). Corporate Social Responsibility and Sustainability Accounting: An Overview. KDI School of Management and Public Policy, Sejong, South Korea.
- 2015 (June). Publishing in Academic Journals and the "Making" of a Paper Published in *Accounting, Organizations and Society*. Audencia Nantes, France.
- 2015 (June). Organized Hypocrisy, Organizational Façades, and Sustainability Reporting. Audencia Nantes, France.
- 2015 (April). Management Control Systems and Human Rights: The Case of Paris Saint-Germain Football Club Fans. Symposium on Accounting and Popular Culture (Chair). 38<sup>th</sup> European Accounting Association Annual Congress, Glasgow, UK.
- 2015 (March). Social and Environmental Accounting and the Public Interest. Doctoral/New Scholar Consortium of the 2015 AAA Public Interest Section Mid-Year Meeting, Crystal City, Virginia, USA.
- 2015 (March). Social and Environmental Accounting: Theories and Methods. Université de Nice Sophia Antipolis, Nice, France.
- 2015 (March). Social and Environmental Accounting: Theories and Methods. Université Toulouse 3 IUT Paul Sabatier, Toulouse, France.
- 2014 (September). Publishing in International Accounting (and SEA) Journals. University of Trento, Trento, Italy.
- 2014 (September). Social and Environmental Accounting Research: A Mix of Methods. University of Trento, Trento, Italy.
- 2014 (June). CSR Accounting Research: Theoretical and Methodological Insights. IAEER-ACCA Early Career Researchers Workshop. Bucharest University of Economic Studies, Bucharest, Romania.
- 2014 (June). Research Methodologies (in Social and Environmental Accounting). Panel on "Qualitative Research Methodologies". 9th Accounting and Management Information Systems (AMIS 2014) Conference, Bucharest University of Economic Studies, Bucharest, Romania.
- 2014 (February). The "Making" of a Paper Published in *Accounting, Organizations and Society*. INSEEC, International University of Monaco, Monaco.

October 2020 Page 21 of 38

- Other presentations and guest lectures as invited speaker: (CONTINUED):
- 2014 (February). Social and Environmental Accounting: Theories and Methods. INSEEC, International University of Monaco, Monaco.
- 2013 (July). Strategies for Teaching Sustainability in Finance and Accounting. Network for Business Sustainability *Webinar*.
- 2013 (May). Symposium on Social and Environmental Reporting from Quantitative, Qualitative and Professional Perspectives. 36th European Accounting Association Annual Congress, Paris, France.
- 2013 (April). Alternative Research and Backstage Information on Peer-Review Process. Emerging Scholars Colloquium of the 2013 Alternative Accounts Conference, Toronto, Ontario, Canada.
- 2013 (April). Research in Corporate Social Responsibility and Sustainability Accounting: An Overview. HEC Lausanne, Lausanne, Switzerland.
- 2012 (October). Accounting and CSR: Theoretical and Methodological Insights. 8ème Journée de Formation de l'Association Francophone de Comptabilité (AFC), Université Toulouse 3 IUT Paul Sabatier, Toulouse, France.
- 2012 (July). Research in Corporate Social Responsibility and Sustainability Accounting: An Overview. Dongguk University, Gyeongju, South Korea.
- 2012 (July). Research in Corporate Social Responsibility and Sustainability Accounting: An Overview. Pusan National University, Pusan, South Korea.
- 2012 (April). Identifying as Alternative Researchers and Backstage Information on Peer-Review Process. Emerging Scholars Colloquium of the 2012 Alternative Accounts Conference, Quebec City, Quebec, Canada.
- 2012 (March). (Archival) Research in Social and Environmental Accounting. Doctoral/New Scholar Consortium of the 2012 AAA Public Interest Section Mid-Year Meeting, Orlando, Florida, USA.
- 2011 (November). Publishing (Accounting) Research in International Academic Journals. Université de Nice Sophia Antipolis, Nice, France.
- 2011 (May). Publishing (Accounting) Research in International Academic Journals. Institut des Sciences de l'Entreprise et du Management, Université de Montpellier 1, Montpellier, France.
- 2011 (March). Sustainability Accounting. Guest Lecture for the MBA Management Accounting course (MBA 628), John Molson School of Business, Concordia University, Montreal, Quebec, Canada.
- 2011 (March). Studying Accountancy at JMSB. Workshop for English Montreal School Board High School Students, John Molson School of Business, Concordia University, Montreal, Quebec, Canada.
- 2011 (January). Insights on Sustainability Accounting. Guest Lecture for the undergraduate Business and Environment course (MANA 369), John Molson School of Business, Concordia University, Montreal, Quebec, Canada.
- 2010 (November). Sustainability Accounting. Guest Lecture for the Executive MBA Management Accounting course (EMBA 682), John Molson School of Business, Concordia University, Montreal, Quebec, Canada.
- 2010 (October). Making Arguments and Publishing in Social and Environmental Accounting. Workshop for the 4<sup>th</sup> GECAMB Conference on Environmental Management and Accounting (CSEAR Portugal), Leiria, Portugal.

October 2020 Page 22 of 38

- 2010 (September). Sustainability Accounting. Guest Lecture for the MBA Sustainable Business Strategy course (MANA 695U), John Molson School of Business, Concordia University, Montreal, Quebec, Canada.
- 2010 (September). Insights on Sustainability Accounting. Guest Lecture for the undergraduate Social Context in Business course (MGCR 360), Desautels Faculty of Management, McGill University, Montreal, Quebec, Canada.
- 2010 (June). Teaching Ethics in Business Schools. Panel on "Teaching Accounting Ethics: Sharing of Ideas". Ethics Workshop at the 2010 Canadian Academic Accounting Association Annual Conference, Vancouver, British Columbia, Canada.
- 2010 (March). Studying Accountancy at JMSB. Workshop for English Montreal School Board High School Students. John Molson School of Business, Concordia University, Montreal, Quebec, Canada.
- 2010 (February). Publishing in Accounting (and SEA) Academic Journals. Institut des Sciences de l'Entreprise et du Management, Université de Montpellier 1, Montpellier, France.
- 2010 (February). Accounting Education and Career Opportunities. Collège Ahuntsic, Montreal, Quebec, Canada.
- 2010 (February). Social and Environmental Accounting. Presentation to the John Molson School of Business Advisory Board, John Molson School of Business, Concordia University, Montreal, Quebec, Canada.
- 2010 (January). Social and Environmental Accounting and the Case of BP America. Guest Lecture for the MBA Sustainable Business Strategy course (MANA 695U), John Molson School of Business, Concordia University, Montreal, Quebec, Canada.
- 2009 (November). Insights and Perspectives on Social and Environmental Accounting Research. Concordia University Open House, Faculty Showcase, Concordia University, Montreal, Quebec, Canada.
- 2009 (October). Sustainability Research in Accounting. Research Roundtable on Community Development and Sustainability, Concordia University, Montreal, Quebec, Canada.
- 2009 (August). Insights on the Politics of Environmental Regulation. All-Academy Theme Professional Development Workshop Panel. 2009 Academy of Management Annual Meeting, Chicago, Illinois, USA.
- 2009 (August). Social and Environmental Accounting Research in North America. CPE Session, 2009 American Accounting Association Annual Meeting, New York, New York, USA.
- 2009 (June). Corporate Social Reporting, Responsibility and Accountability. Panel on "Teaching Accounting Ethics: Sharing of Ideas". Ethics Workshop at the 2009 Canadian Academic Accounting Association Annual Conference, Montreal, Quebec, Canada.
- 2009 (May). Recherche en Comptabilité Contrôle Audit (CCA) et Environnement. Doctoral Workshop on "Transversalité de la Recherche en CCA". 30ème Congrès de l'Association Francophone de Comptabilité (AFC), Strasbourg, France.
- 2009 (May). Social and Environmental Accounting Research: The North American Perspective. Symposium on Intercontinental Perspectives on Social and Environmental Accounting Research. 32<sup>nd</sup> European Accounting Association Annual Congress, Tampere, Finland.
- 2009 (April). Accounting Education and Career Opportunities. Westmount Academy, Montreal, Quebec, Canada.
- 2009 (March). Studying Accountancy at JMSB. Workshop for English Montreal School Board High School Students, John Molson School of Business, Concordia University, Montreal, Quebec, Canada.

October 2020 Page 23 of 38

- 2009 (February). Sustainability Initiatives at Concordia and JMSB. Towson University, Towson, Maryland, USA.
- 2009 (February). Environmental Accounting and the Case of BP America. Guest Lecture for the MBA Sustainable Business Strategy course (MANA 695U), John Molson School of Business, Concordia University, Montreal, Quebec, Canada.
- 2008 (November). Building a Culture of Sustainability: How Do We Put Accountability into Accounting? University of the Streets Café, Concordia University, Montreal, Quebec, Canada.
- 2008 (October). Environmental Accounting: Various Aspects of Research. Panel on "Environmental Auditing and Reporting". Corporate Social Responsibility and the Environment Conference, Centre de Recherche en Droit Public, Université de Montréal, Montreal, Quebec, Canada.
- 2008 (October). A Primer on Environmental Accounting. Sustainable Business Conference. University of Ottawa, Ottawa, Ontario, Canada.
- 2008 (August). Research Trends in Social and Environmental Accounting in North America: An Overview. Dongguk University, Gyeongju, South Korea.
- 2008 (June). Environmental Accounting: A Component of Corporate Social Responsibility. Danube University, Krems, Austria.
- 2008 (April). Sustainability Reporting. Panel on "Sustainable Development". 2<sup>nd</sup> Annual Student Conference on Business Research, HEC Montreal, Montreal, Quebec, Canada.
- 2008 (February). Environmental Reporting on the Internet. Research Roundtable on Environmental Issue. John Molson School of Business, Concordia University, Montreal, Quebec, Canada.
- 2007 (June). Environmental Reporting on the Internet by America's Toxic 100: Legitimacy and Self-Presentation. Round Table at the 16<sup>ème</sup> Conférence Internationale de Management Stratégique, Université du Québec à Montréal, Montreal, Quebec, Canada.
- 2005 (April). The Politics of Environmental Disclosure Regulation in the Chemical and Petroleum Industries: Evidence from the Emergency Planning and Community Right-to-Know Act of 1986. Lawrence Bloomberg Research Workshop, John Molson School of Business, Concordia University, Montreal, Quebec, Canada.

October 2020 Page 24 of 38

### **TEACHING**

#### **DISSERTATION/THESIS COMMITTEE EXPERIENCE:**

#### Supervision and co-supervision

- Shin, Hyemi. "Multi-Level Dynamics in the Emergence and Evolution of the CSR Field: From Transnational CSR Governance to CSR Professionals in South Korea". ESSEC Business School. PhD completed on January 22, 2016. Co-Supervisor.
- Sopt, Joanne. "Plurality of Worldviews and Ideologies: Implications for Fraud and Accounting". ESSEC Business School. PhD completed on May 18, 2017. Supervisor.

#### Committee

- Borisova, Anastasia. "Three Essays on Corporate Social Responsibility Disclosures at the Time of Transition to The Mandatory CSR Reporting in Europe", HEC Lausanne. PhD completed in June 2020. External Referee.
- Boyer-Allirol, Béatrice. "Information environnementale: utilité pour l'investisseur et impact de la réglementation", Aix-Marseille Université. PhD completed in October 2015. External Referee.
- Choi, Jaehyun (Tony). "Three Essays on Community Influences on Firms' Corporate Social Responsibility", Schulich School of Business, York University. PhD Proposal defended in October 2019. Committee Member (internal).
- Hasbani, Marc. "Discours narratifs et légitimation des organisations", Université du Quebec à Montreal. *PhD* completed in November 2013. Committee Member (external/internal).
- Hoang, Nhung. "Accountability and Control in Intergovernmental Setting", ESSEC Business School. PhD completed in December 2019. Committee Member (external).
- Kim, Minjae. "Excess Cash and Share Repurchase Effects", KAIST. Master of Science in Business and Technology Management completed in June 2017. Committee Member (external).
- Ligonie, Marion. "Management Control for Sustainability: A Practice-Based Approach to Corporate Social Responsibility", ESSEC Business School. *PhD completed in July 2016*. Committee Member (internal).
- Loucks, Elizabeth. "Engaging Small and Medium-Sized Businesses in Social and Environmental Sustainability", Concordia University. MBA Research Project completed in October 2008. Second Research Faculty.
- Maurice, Jonathan. "Fiabilité des provisions comptables environnementales: apports d'une lecture institutionnelle.", Université de Montpellier 1. PhD completed in December 2012. Committee Member (external).
- Mun, Seongiae. "CEO Characteristics, R&D Investment, and Firm Performance: Evidence from Korea", KAIST. Master of Science in Business and Technology Management completed in December 2016. Committee Member (external).
- Pencle, Nadra. "Two Studies Analyzing the Cognitive Effects of Business Case and Paradoxical Framing on Managerial Perception of Sustainability", University of Central Florida. *PhD completed in July 2019*. Committee Member (external).
- Petit, Aurélien. "La responsabilité sociale de l'entreprise: enjeux, stratégies, impacts », Université Paris 1 Panthéon-Sorbonne. PhD completed in October 2013. Committee Member (external).
- Plot, Emmanuelle. "L'information diffusée par l'exploitation sur le risque nucléaire: quelle réponse aux attentes des parties prenantes?", Université Paris Dauphine. PhD completed in December 2010. Committee Member (external).
- Rodrigue, Michelle, "Stakeholder Perspectives on Accounting Information: Three Essays on Environmental Accounting", Concordia University. *PhD completed in March 2010*. Committee Member (internal).
- Smirnow, Dasha. "Are Voluntary Disclosure Standards Effective? Evidence from Nonfinancial Disclosures", University of Alberta. PhD completed in June 2020. External Referee.

October 2020 Page 25 of 38

#### **TEACHING EXPERIENCE:**

#### <u>Undergraduate level</u>

Schulich School of Business, York University - Sustainability Accounting and Accountability (BSUS 4400)

- ❖ Winter 2018, Winter 2019, Winter 2020
- ❖ BBA elective course (open to MES and MBA students)

Schulich School of Business, York University - Introduction to Financial Accounting II (ACTG 2011)

- **♦** Winter 2018
- **❖** BBA required course

ESSEC Business School – Principles of Financial Accounting (CPTC 11113/11112)

- ❖ T1 2013-2014, T1 2014-2015, T1 2015-2016, T1 2016-2017
- **❖** BBA required course

ESSEC Business School – Business Ethics and Corporate Social Responsibility (MOPO 14200)

- **\*** T3 2015-2016, T1 2016-2017
- **❖** BBA elective course

Yonsei University – *Principles of Financial Accounting (IEE 1104)* 

- ❖ Summer 2013, Summer 2014, Summer 2015, Summer 2016, Summer 2017
- Undergraduate Business major required course; Yonsei International Summer School

Yonsei University – *Principles of Managerial Accounting (IEE 2040)* 

- ❖ Summer 2013, Summer 2014, Summer 2015, Summer 2016, Summer 2017
- ❖ Undergraduate Business major required course; Yonsei International Summer School

John Molson School of Business, Concordia University – Accounting and Sustainability (ACCO 470S)

- Fall 2010
- Undergraduate Accountancy major elective course

John Molson School of Business, Concordia University – Intermediate Accounting II (ACCO 320)

- Summer 2007, Fall 2007, Winter 2008, Fall 2008, Winter 2009, Fall 2009
- Undergraduate Accountancy major required course
- Course coordinator from Fall 2007 to Fall 2009

University of Central Florida – Financial Accounting Concepts and Analysis (ACG 3131)

- Summer 2004, Fall 2004, Spring 2005, Fall 2005, Fall 2006
- Undergraduate Accounting major required course

University of Central Florida – Principles of Managerial Accounting (ACG 2071)

- Summer 2003, Fall 2003, Spring 2004
- Undergraduate Business major required course

October 2020 Page 26 of 38

#### Graduate level

Schulich School of Business, York University - Sustainability Accounting and Accountability (BSUS 6400)

- Winter 2018, Winter 2019, Winter 2020
- MBA elective course (open to MES and BBA 4<sup>th</sup> year students)

Schulich School of Business, York University – Skills for Leadership (MGMT 5150)

- Session on "Sustainability and the Role of Business in Society"
- **\$** Fall 2019, Winter 2020
- MBA core course

Schulich School of Business, York University – Business Sustainability: A 360° Perspective (BSUS 6901)

- **❖** Summer 2019
- ❖ MBA elective course (open to MBA and M.Sc. exchange students)
- Course Director
- ❖ Sustainability: Societal and Organizational Issues module
- Sustainability Accounting and Accountability module

Schulich School of Business, York University - Sustainability: A Transdisciplinary Perspective (BSUS 6901)

- **❖** Summer 2018
- ❖ MBA elective course (open to MBA and M.Sc. exchange students)
- Course Director
- Sustainability: Societal and Organizational Issues module
- Sustainability Accounting and Accountability module

ESSEC Business School – Financial Accounting and Reporting (CPTC 31125)

- ❖ T2 2011-2012, T2 2012-2013, T2 2013-2014, T2 2014-2015
- MiM required core course

ESSEC Business School – Financial Accounting (CPTC 32011)

- **❖** T0/T1 2012-2013, T0/T1 2013-2014, T1 2014-2015
- MS DAIM required course

ESSEC Business School – Financial Accounting (CPTC 33101)

- ❖ T3 2014-2015, T3 2015-2016
- Global MBA "resit" course

ESSEC Business School – Business, Sustainability and Society

- ❖ T3 2014-2015, T3 2015-2016
- Global MBA required course

ESSEC Business School – Sustainability Performance (CPTO 31401)

- ❖ T3 2012-2013, T1 2014-2015, T1 2015-2016, T1 2016-2017
- ❖ MiM elective course

ESSEC Business School – *IFRS/Investor Relations (CPTC 31261)* 

- **\*** T3 2011-2012, T3 2012-2013, T3 2013-2014
- MiM elective course

ESSEC Business School – Financial Statement Analysis (CPTC 31247)

- **❖** T2 2011-2012
- MiM elective course

October 2020 Page 27 of 38

#### Graduate level (CONTINUED):

ESSEC Business School – Sustainable Energy Economics (ECOA 31205)

- **\*** T1 2014-2015, T2 2015-2016, T1 2016-2017
- ❖ MiM elective course one session

ESSEC Business School – Managing in Complexity (CPRO 31330)

- ❖ T2 2014-2015, T3 2015-2016
- ❖ MiM elective course one session

ESSEC Business School -Readings on Contemporary Accounting & Auditing Research (CPTC 65200)

- ❖ T1 2011-2012, T1 2012-2013, T1 2013-2014, T1 2014-2015, T1 2015-2016
- ❖ PhD research seminar − various sessions

ESSEC Business School – Empirical Research in Financial Accounting 2 (CPTC 65101)

- **T**2 2010-2011, T2 2012-2013, T2 2014-2015, T1 2016-2017
- ❖ PhD research seminar session on "CSR Reporting"

ESSEC Business School – Auditing and Regulation (CPTC 65100)

- ❖ T3 2010-2011, T3 2011-2012, T3 2012-2013, T3 2013-2014, T3 2014-2015
- ❖ PhD research seminar − session on "Politics of Regulation"

Université de Montpellier – Sustainability, Accounting and Accountability

- May 2011, June 2012, June 2013, May 2014
- ❖ M2 CCA required core course

École Biologique Industrielle – Enjeux économiques, environnementaux et sociétaux pour l'entreprise

- February 2013, December 2013, October-November 2014
- Required course

John Molson School of Business, Concordia University – Accounting Research: An Overview (ADMI 860E)

- Fall 2007, Fall 2008, Fall 2009, Fall 2010
- ♦ PhD research seminar sessions on "Alternative Paradigms in Accounting Research" and "Social and Environmental Accounting Research"

John Molson School of Business, Concordia University - Financial Accounting for Managerial Decisions (MBA 607)

- **❖** Winter 2011
- MBA required core course

John Molson School of Business, Concordia University - Corporate Social Reporting, Responsibility & Accountability

- ❖ Winter 2009, Winter 2010
- ❖ MBA elective course; offered as newly designed slot course

October 2020 Page 28 of 38

\_\_\_\_\_

### Corporate executive/management education

Schulich Executive Education Centre, Schulich School of Business, York University

❖ Mini-MBA

\* Module: Sustainability and the Role of Business in Society (October 2019)

Schulich Executive Education Centre, Schulich School of Business, York University

International Business, Innovative Thinking & Strategic Management (Shanghai University)
 \* Module: Business Ethics (July 2018)

### University of Trento and Formazione Lavoro

Re-Shaping Economic Systems

\* Module: *Hypocrisy and Façade in Sustainability and Accountability* (February 2017, May 2018)

#### ESSEC Executive Education, ESSEC Business School

- Mastère Spécialisé Gestion Financière et Contrôle
  - \* Module 1: *Business Ethics* (October 2011, December 2012, January 2014, January 2015, January 2016, January 2017)
  - \* Module 2: Sustainability Accounting and Accountability (October 2011, December 2012, January 2014, January 2015, January 2016, January 2017)
- ❖ Banque de France − Analystes Financiers
  - \* Module: Le Reporting RSE (December 2014)

John Molson Executive Centre, John Molson School of Business, Concordia University

- RONA, Inc. Regional Managers (January 2010 and February 2011)
  - \* Module 1: *L'Éthique et la Performance d'Affaires*
  - \* Module 2: Le Développement Durable, la Responsabilité Sociale et l'Avantage Compétitif
- RONA, Inc. Store Managers (January 2010 and February 2011)
  - \* Module 1: *L'Éthique et la Performance d'Affaires*
  - \* Module 2: Le Développement Durable, la Responsabilité Sociale et l'Avantage Compétitif

October 2020 Page 29 of 38

### **SERVICE**

### SERVICE ACTIVITIES – INTERNAL

York University

#### Area (Accounting)

Coordinator, Research Seminar Speaker Series, 2018-2020.

#### Faculty (Schulich School of Business)

Member, Masters Admissions Committee, 2017-2018.

Member, Research Committee, 2018-2019.

Coordinator, Responsible Business Research Workshop and Incubator, 2017-2019.

#### University (York)

Member, President's Sustainability Council, 2018-present.

Member, Department of Civil Engineering Advisory Board, 2020-present

#### ESSEC Business School

## Department (Accounting and Management Control)

Coordinator, Departmental Research and Brown Bag Seminars, 2011-2014.

Member, Recruiting Committee, 2013-2014.

### Faculty (ESSEC Business School)

Member, Academic Committee, 2015-2016

Member, Senate, 2015-2016.

Member, Scientific Committee, 2013-2016.

Member, Steering Committee for "ESSEC for the Common Good – Sustainability and Responsibility", 2012-2013.

Faculty Representative, Steering Committee for EQUIS Accreditation, 2013.

Initiator and Coordinator, CSR Reading Group part of the ESSEC Research Center for Capitalism, Globalization and Governance, 2012-2014.

Reviewer and Interview Panel Member, AST Admissions, Double Diploma and Exchange Programs with ESSEC partner universities, 2011-2015.

Jury Member, Global Social Venture Competition, 2011-2012.

## Concordia University

### Department (Accountancy)

Member, Research Committee, Department of Accountancy, 2007-2011.

Member, PhD Committee, Department of Accountancy, Concordia University, 2007-2011.

Member, Curriculum Review Committee, Department of Accountancy, Concordia University, 2007-2010.

Member, Chair's Advisory Committee, Department of Accountancy, Concordia University, 2007-2008.

Member, Hiring Committee, Department of Accountancy, Concordia University, 2007-2008.

### Faculty (John Molson School of Business)

Member, International Business Committee, John Molson School of Business, Concordia University, 2010-2011.

Research Associate, David O'Brien Centre for Sustainable Enterprise, John Molson School of Business, Concordia University, 2009-2011.

Alternate member, Faculty Research Committee, John Molson School of Business, Concordia University, 2009-2011.

Member, Dean's Staff Recognition Award Selection Committee, John Molson School of Business, Concordia University, 2008-2011.

Member, Faculty Council, John Molson School of Business, Concordia University, 2007-2010.

Member, Faculty Council Steering Committee, John Molson School of Business, Concordia University, 2009-2010.

October 2020 Page 30 of 38

Member, Special Advisory Search Committee for the Manulife Professorship in Financial Planning (Research), John Molson School of Business, Concordia University, 2009-2010.

Member, Appointment and Review Committee for the David O'Brien Distinguished Professor in Sustainable Enterprise, John Molson School of Business, Concordia University, 2008-2009.

### University (Concordia)

Member, Comité de Formation de l'Ordre des CGA du Quebec (part of Conférence des Recteurs et des Principaux des Universités du Québec – CREPUQ), 2008-2011.

Member, Academic Committee, 2010 Congress of the Humanities and Social Sciences, Concordia University, Montreal, Quebec, Canada, 2009-2010.

Member, Sustainability Tracking, Assessment and Rating System Education and Research Working Group (STARS Committee), Concordia University, 2008-2009.

Member, Human Research Ethics Committee, Concordia University, 2008-2009.

### University of Central Florida

President, College of Business Administration PhD Student Association, University of Central Florida, 2003-2004. President, University of Central Florida Korean Student Association, University of Central Florida, 2002-2003.

President and Founder, University of Central Florida Korean Alumni Association, University of Central Florida, 2001-2002.

Vice-President, University of Central Florida Korean Student Association, University of Central Florida, 1997-1998, 1998-1999.

#### SERVICE ACTIVITIES - EXTERNAL

#### Committee chairing/membership and conference organization

Chair, Organizing Committee, 32<sup>nd</sup> International Congress on Social and Environmental Accounting Research, University of St Andrews, St Andrews, UK, *postponed to August 2021*.

Chair, Organizing Committee, 8<sup>th</sup> North American Congress on Social and Environmental Accounting Research, Schulich School of Business, York University, Toronto, Ontario, Canada, *postponed to June 2021*.

Chair, Organizing Committee, 1<sup>st</sup> African Congress on Social and Environmental Accounting Research, Covenant University, Ota, Nigeria, *postponed to November 2021*.

Member, Organizing Committee, 7<sup>th</sup> Emerging Scholar Colloquium of the International Congress on Social and Environmental Accounting Research, *online via Zoom*, August 24-25, 2020.

Chair, Organizing Committee, 31<sup>st</sup> International Congress on Social and Environmental Accounting Research, University of St Andrews, St Andrews, UK, August 27-29, 2019.

Member, Organizing Committee, 5<sup>th</sup> French Conference on Social and Environmental Accounting Research (5<sup>th</sup> CSEAR France), IAE Paris, Paris, France, June 3-4, 2019.

Chair, Meditari Accountancy Research / Accounting Forum Joint Conference, Seoul, South Korea, April 25-26, 2019.

Member, European Accounting Association's Stakeholder Reporting Committee, 2019-present.

Co-Organizer, 2019 AAA Public Interest Section Mid-Year Meeting, Orlando, Florida, USA, March 23-24, 2019. Member, CPA Canada Climate Change Training Advisory Committee.

Chair, 30<sup>th</sup> International Congress on Social and Environmental Accounting Research, University of St Andrews, St Andrews, UK, August 28-30, 2018.

Member, Organizing Committee, 7<sup>th</sup> North American Congress on Social and Environmental Accounting Research, Ryerson University, Toronto, Ontario, Canada, June 21-22, 2018.

Coordinator, Responsible Business Research Workshop and Incubator, Schulich School of Business, Toronto, Canada, November 9, 2017.

Member, Organizing Committee, 4<sup>th</sup> French Conference on Social and Environmental Accounting Research (4<sup>th</sup> CSEAR France), Toulouse Business School, Toulouse, France, May 16-17, 2017.

Co-Organizer, 2017 AAA Public Interest Section Mid-Year Meeting, Washington, DC, USA, March 31-April 1, 2017.

October 2020 Page 31 of 38

- Chair, 3<sup>rd</sup> French Conference on Social and Environmental Accounting Research (3<sup>rd</sup> CSEAR France), ESSEC Business School, Cergy-Pontoise, France, June 11-12, 2015.
- Member, Innovation Cohort of the Globally Responsible Leadership Initiative (GRLI) 50+20 Project.
- Chair, "Interdisciplinary Research in CSR" Track of the 2014 Global Marketing Conference, Singapore, July 15-18, 2014.
- Chair, Doctoral Consortium of the 34<sup>ème</sup> Congrès de l'Association Francophone de Comptabilité (AFC) in collaboration with the International Association for Accounting Education and Research (IAAER), ESSEC Business School, Cergy-Pontoise, France, June 18, 2013.
- Chair, Organizing Committee and Co-Chair, Scientific Committee, 34ème Congrès de l'Association Francophone de Comptabilité (AFC) in collaboration with the Canadian Academic Accounting Association (CAAA), Montreal, Canada, May 31-June 1, 2013.
- Member, Organizing Committee, 2013 International Symposium on Accounting Information Systems, Paris, France, May 5, 2013.
- Member, Organizing Committee, 2<sup>nd</sup> French Conference on Social and Environmental Accounting Research (2<sup>nd</sup> CSEAR France), Université de Montpellier, Montpellier, France, May 2-3, 2013.
- Member, Executive Council, Centre for Social and Environmental Accounting Research, 2012-present.
- Chair, International Associates Committee, Centre for Social and Environmental Accounting Research, 2012-present.
- Vice-Chair, International Membership, American Accounting Association Public Interest Section, 2012-2014. International Associate (representing France), Centre for Social and Environmental Accounting Research, 2011-2012.
- Member, Association Francophone de Comptabilité (AFC), Board of Directors (also member of Research Committee and International Relations Committee), 2011-2015.
- Member, Integrated Reporting (IR) Academic Network, International Integrated Reporting Council (IIRC), 2011-2013
- Co-Chair, 1st French Conference on Social and Environmental Accounting Research (1st CSEAR France), Université Paris Dauphine, Paris, France, June 13-14, 2011.
- Chair, 3<sup>rd</sup> North American Congress on Social and Environmental Accounting Research, Concordia University, Montreal, Quebec, Canada, May 3-4, 2011.
- Member, International Committee, American Accounting Association Public Interest Section, 2010-2012.
- Member, Evaluation Committee for the CGA-Quebec Annual Student Scholarship, 2011.
- Chair, SAP/CAAA Research Grant Program Subcommittee, Canadian Academic Accounting Association, 2010.
- Member, Organizing Committee of the "Social and Environmental Accounting and Finance Research: Evidence from 'N>29 Samples" Special Track as part of the 22<sup>nd</sup> International Congress on Social and Environmental Accounting Research, Saint Andrews, Scotland, UK, September 1-3, 2010.
- Member, Montreal Women's Y Foundation, Board of Directors' Finance Committee, 2009-2010.
- Member, Montreal Women's Y Foundation, Board of Directors, 2009-2010.
- Member, Local Arrangements Committee, 2010 Academy of Management Annual Meeting, Montreal, Quebec, Canada, August 6-10, 2010.
- Co-Chair, "Storytelling and Method for Discourse Analysis" Track of the 2010 (10<sup>th</sup>) International Federation Scholarly Associations of Management World Congress, Paris, France, July 8-10, 2010.
- Representative for Concordia University, Network for Business Sustainability
- Member, Organizing Committee, 9<sup>th</sup> International Research Symposium on Accounting Information Systems, Paris, France, December 13, 2008.
- Chair, 1st North American Congress on Social and Environmental Accounting Research, Montreal, Quebec, Canada, July 7-9, 2008.
- Co-Chair, Local Arrangements, 8<sup>th</sup> International Research Symposium on Accounting Information Systems, Montreal, Quebec, Canada, December 8-9, 2007.

#### External Promotion and Tenure Reviewer

American University of Beirut; Aston University; Augusta University; KAIST; Texas Tech University; University of Calgary; University of Nevada Las Vegas; University of Ottawa; University of Wollongong; Western University.

October 2020 Page 32 of 38

### **REVIEWING/ACADEMIC ACTIVITIES:**

#### Editorial activities:

- -Editor, Accounting Forum, 2018-present.
- -Section Editor (Accounting and Business Ethics), Journal of Business Ethics, 2016-present.
- -Associate Editor, Accounting and the Public Interest, 2014-2020.
- -Associate Editor, Sustainability Accounting, Management and Policy Journal, 2016-2018.
- -Guest Co-Editor for the Special Issue "The Future of Corporate Reporting", *Accounting in Europe* (with Peter Kajüter and Riccardo Stacchezzini), ongoing.
- -Guest Co-Editor for the Special Issue "Corporate GHG Emissions' Estimation, Reporting, Accountability and Integrity", *Journal of Business Ethics* (with Timo Busch, Andreas Hoepner, Giovanna Michelon and Joeri Rogelj), ongoing.
- -Senior Guest Co-Editor for the Special Issue "Towards a Better Understanding of Sustainability Accounting, Management and Policy Research and Practice in North America", *Sustainability Accounting, Management and Policy Journal* (with Anna Kim, Michelle Rodrigue and Thomas Schneider).
- -Senior Guest Co-Editor for the Special Issue "Sustainability Accounting, Management and Policy in France", Sustainability Accounting, Management and Policy Journal (with Delphine Gibassier and Jonathan Maurice).
- -Consulting Guest Co-Editor for the Special Issue "Sustainability Accounting: Education, Regulation, Reporting and Stakeholders", *Advances in Environmental Accounting and Management* (with Sophie Giordano-Spring and Jonathan Maurice).
- -Guest Co-Editor for the Special Issue "Critical Perspectives on Social and Environmental Accounting", *Critical Perspectives on Accounting* (with Sophie Giordano-Spring).
- -Guest Co-Editor for the Special Issue "Social and Environmental Accounting and Accountability", *Financial Reporting* (with Giovanna Michelon and Ericka Costa).

### Member of the Editorial Board for the following journals:

- 1. Accounting, Auditing and Accountability Journal, 2013-present
- 2. Accounting, Organizations and Society, 2015-present
- 3. Accounting and the Public Interest, 2011-2014
- 4. Advances in Accounting Behavioral Research, 2013-present
- 5. Advances in Environmental Accounting and Management, 2012-present
- 6. Advances in Public Interest Accounting, 2015-present
- 7. Behavioral Research in Accounting, 2013-present
- 8. Canadian Journal of Administrative Sciences, 2012-present
- 9. Comptabilité Contrôle Audit, 2013-present
- 10. Contemporary Accounting Research, 2011-2014; 2020-present
- 11. Critical Perspectives on Accounting, 2014-present
- 12. European Accounting Review, 2016-present
- 13. Issues in Accounting Education, 2013-present
- 14. Issues in Social and Environmental Accounting, 2009-2014
- 15. Korean Accounting Review, 2015-present
- 16. Meditari Accountancy Research, 2013-present
- 17. Research on Professional Responsibility and Ethics in Accounting, 2019-present
- 18. Social and Environmental Accountability Journal, 2007-present<sup>6</sup>
- 19. Sustainability Accounting, Management and Policy Journal, 2009-present

### Member of the International Consultative Committee for the following journal:

-Gestion, 2011-2014

October 2020 Page 33 of 38

\_

<sup>&</sup>lt;sup>6</sup> Executive Editorial Board Member, 2007-2014; Editorial Board Member, 2014-present (due to changes in Editorial Board structures).

### Reviewer/referee for the following academic journals, including ad hoc reviews:

- -Accounting, Auditing and Accountability Journal (14 manuscripts)
- -Accounting, Organizations and Society (19 manuscripts)
- -Accounting and Business Research (1 manuscript)
- -Accounting and the Public Interest (2 manuscripts)
- -Accounting in Europe (1 manuscript)
- -Accounting Forum (3 manuscripts)
- -Accounting Perspectives (2 manuscripts)
- -Advances in Accounting Behavioral Research (2 manuscripts)
- -Advances in Environmental Accounting and Management (2 manuscripts)
- -Accounting in Europe (1 manuscript)
- -Auditing: A Journal of Practice and Theory (1 manuscript)
- -Australian Accounting Review (1 manuscript)
- -Business Ethics: A European Review (1 manuscript)
- -Business Strategy and the Environment (1 manuscript)
- -Behavioral Research in Accounting (2 manuscripts)
- -British Accounting Review (3 manuscripts)
- -Business and Society (1 manuscript)
- -Canadian Journal of Administrative Sciences (1 manuscript)
- -Comptabilité Contrôle Audit (5 manuscripts)
- -Contemporary Accounting Research (8 manuscripts)
- -Critical Perspectives on Accounting (8 manuscripts)
- -European Accounting Review (9 manuscripts)
- -Gestion Revue Internationale de Gestion (5 manuscripts)
- -International Journal of Accounting, Auditing and Performance Evaluation (1 manuscript)
- -International Journal of Accounting Information Systems (2 manuscripts)
- -International Journal of Social Ecology and Sustainable Development (2 manuscripts)
- -Issues in Accounting Education (3 manuscripts)
- -Journal of Business Ethics (15 manuscripts)
- -Journal of Cleaner Production (1 manuscript)
- -Journal of Environmental Management (1 manuscript)
- -Journal of Environmental Planning and Management (1 manuscript)
- -Journal of Public Budgeting, Accounting & Financial Management (1 manuscript)
- -Management Science (1 manuscript)
- -Meditari Accountancy Research (1 manuscript)
- -Organization and the Environment (1 manuscript)
- -Social and Environmental Accountability Journal (7 manuscripts)
- -Sustainability Accounting, Management and Policy Journal (14 manuscripts)
- -The Accounting Review (1 manuscript)

### Reviewer, scientific committee member and discussant for the following conferences:

- -2020 (9<sup>th</sup>) GECAMB Conference on Environmental Management and Accounting (CSEAR Portugal), Scientific Committee Member. *Postponed*.
- -2020 (8<sup>th</sup>) Italian Conference on Social and Environmental Accounting Research (CSEAR Italy), Scientific Committee Member. *Postponed*.
- -2020 (13th) Interdisciplinary Perspectives on Accounting Conference, Scientific Committee Member.
- -2020 (15<sup>th</sup>) Accounting and Management Information Systems (AMIS 2020) Conference, Scientific Committee Member.
- -2019 (9<sup>th</sup>) International Conference: Financial Reporting and Auditing, Meeting the Information Users' Needs, Scientific Committee Member.
- -2019 (9th) Asia Pacific Interdisciplinary Research in Accounting Conference, Reviewer.
- -2019 (42<sup>nd</sup>) European Accounting Association Annual Congress, Scientific Committee Member.
- -2019 Hawaii Accounting Research Conference, Reviewer.
- -2018 (8<sup>th</sup>) GECAMB Conference on Environmental Management and Accounting (CSEAR Portugal), Scientific Committee Member.
- -2018 (7<sup>th</sup>) Italian Conference on Social and Environmental Accounting Research (CSEAR Italy), Scientific Committee Member.
- -2018 Canadian Academic Accounting Association Annual Conference, Reviewer.

October 2020 Page 34 of 38

- -2018 (7<sup>th</sup>) North American Congress on Social and Environmental Accounting Research, Scientific Committee Co-Chair.
- -2018 Alternative Accounts Conference, Scientific Committee Member.
- -2017 (1st) CSEAR North-Asia Conference, Scientific Committee Member.
- -2018 (41st) European Accounting Association Annual Congress, Scientific Committee Member.
- -2017 (11th) Spanish Conference on Social and Environmental Accounting Research, Scientific Committee, Member.
- -2017 Critical Perspectives on Accounting Conference, Reviewer.
- -2017 (4th) French Conference on Social and Environmental Accounting Research, Scientific Committee Member.
- -2017 (40th) European Accounting Association Annual Congress, Scientific Committee Member.
- -2017 RMIT Accounting Educators' Conference, Reviewer.
- -2016 (11th) Accounting and Management Information Systems (AMIS 2016) Conference, Scientific Committee Member and Discussant.
- -2016 (8th) Asia Pacific Interdisciplinary Research in Accounting Conference, Reviewer.
- -2016 (6<sup>th</sup>) Italian Conference on Social and Environmental Accounting Research (CSEAR Italy), Scientific Committee Member.
- -2016 (6<sup>th</sup>) North American Congress on Social and Environmental Accounting Research, Scientific Committee Member.
- -2016 (5th) *Journal of Accounting and Public Policy* Conference.
- -2016 (37ème) Congrès de l'Association Francophone de Comptabilité (AFC), Reviewer.
- -2016 AAA Public Interest Section Mid-Year Meeting, Reviewer.
- -2016 (8ème) Journée d'Etude en Contrôle de Gestion de Nantes (« Le Contrôle de la Gestion Environnementale »), Scientific Committee Member.
- -2015 (10<sup>th</sup>) Spanish Conference on Social and Environmental Accounting Research, Scientific Committee, Member.
- -2015 (3<sup>rd</sup>) French Conference on Social and Environmental Accounting Research, Scientific Committee Chair.
- -2015 Canadian Academic Accounting Association Annual Conference, Scientific Committee Member.
- -2015 AAA Public Interest Section Mid-Year Meeting, Reviewer.
- -2014 (6<sup>th</sup>) GECAMB Conference on Environmental Management and Accounting (CSEAR Portugal), Scientific Committee Member.
- -2014 (5<sup>th</sup>) Italian Conference on Social and Environmental Accounting Research (CSEAR Italy), Scientific Committee Member.
- -2014 Critical Perspectives on Accounting Conference, Reviewer.
- -2014 Canadian Academic Accounting Association Annual Conference, Scientific Committee Member.
- -2014 (9<sup>th</sup>) Accounting and Management Information Systems (AMIS 2014) Conference, Scientific Committee Member.
- -2014 (35ème) Congrès de l'Association Francophone de Comptabilité (AFC), Reviewer.
- -2014 (37th) European Accounting Association Annual Congress, Scientific Committee Member.
- -2014 American Accounting Association Annual Meeting, Public Interest Section, Reviewer.
- -2014 (9th) Spanish Conference on Social and Environmental Accounting Research, Scientific Committee Member.
- -2013 (2<sup>nd</sup>) Critical Studies in Accounting and Finance, Discussant.
- -2013 (7th) Asia Pacific Interdisciplinary Research in Accounting Conference, Reviewer and Discussant.
- -2013 (4<sup>th</sup>) South American Conference on Social and Environmental Accounting Research, Scientific Committee Member.
- -2014 (34ème) Congrès de l'Association Francophone de Comptabilité (AFC), Scientific Committee Chair and Discussant
- -2013 Canadian Academic Accounting Association Annual Conference, Scientific Committee Member.
- -2013 American Accounting Association Annual Meeting, Public Interest Section, Reviewer.
- -2013 (36th) European Accounting Association Annual Congress, Scientific Committee Member.
- -2013 (2<sup>nd</sup>) French Conference on Social and Environmental Accounting Research, Scientific Committee Member.
- -2013 (4<sup>th</sup>) North American Congress on Social and Environmental Accounting Research, Scientific Committee Member.
- -2012 Canadian Academic Accounting Association Annual Conference, Scientific Committee Member.
- -2012 American Accounting Association Annual Meeting, Public Interest Section, Reviewer.
- -2012 (33ème) Congrès de l'Association Francophone de Comptabilité (AFC), Scientific Committee Member.

October 2020 Page 35 of 38

- -2012 (35th) European Accounting Association Annual Congress, Scientific Committee Member.
- -2012 Canadian Academic Accounting Association Annual Conference, Scientific Committee Member.
- -2012 AAA Public Interest Section Mid-Year Meeting, Reviewer.
- -2011 (2<sup>nd</sup>) South American Conference on Social and Environmental Accounting Research, Scientific Committee Member.
- -2011 Critical Perspectives on Accounting Conference, Reviewer.
- -2011 (1st) French Conference on Social and Environmental Accounting Research, Scientific Committee Member.
- -2011 (10<sup>th</sup>) Conférence Internationale de Gouvernance, Scientific Committee Member.
- -2011 Canadian Academic Accounting Association Annual Conference, Scientific Committee Member.
- -2011 (32ème) Congrès de l'Association Francophone de Comptabilité (AFC), Reviewer.
- -2011 (3<sup>rd</sup>) North American Congress on Social and Environmental Accounting Research, Scientific Committee Member.
- -2011 AAA Public Interest Section Mid-Year Meeting, Reviewer.
- -2010 Canadian Academic Accounting Association Annual Conference, Discussant.
- -2010 Colloque on "Comptabilité, Multivocalité et Diversité", Discussant.
- -2010 (31ème) Congrès de l'Association Francophone de Comptabilité (AFC), Discussant.
- -2010 (6th) Asian Pacific Interdisciplinary Research in Accounting Conference, Reviewer.
- -2010 AAA Public Interest Section Mid-Year Meeting, Reviewer.
- -2010 (31<sup>ème</sup>) Congrès de l'Association Francophone de Comptabilité (AFC), Reviewer.
- -2010 (2<sup>nd</sup>) North American Congress on Social and Environmental Accounting Research, Scientific Committee Member.
- -2009 Canadian Academic Accounting Association Annual Conference, Discussant.
- -2009 (30ème) Congrès de l'Association Francophone de Comptabilité (AFC), Reviewer.
- -2009 Canadian Academic Accounting Association Annual Conference, Scientific Committee Member.
- -2009 (1<sup>st</sup>) South American Conference on Social and Environmental Accounting Research (Scientific Committee Member.
- -2009 AAA Information Systems Section Mid-Year Meeting, Reviewer.
- -2008 (1<sup>st</sup>) North American Congress on Social and Environmental Accounting Research, Scientific Committee Member.
- -2008 Critical Perspectives on Accounting Conference, Discussant.
- -2008 (29ème) Congrès de l'Association Francophone de Comptabilité (AFC), Reviewer.
- -2008 International Research Network on Social and Environmental Aspects in Business and Management Summer Academy, Reviewer.
- -2006 (8th) Interdisciplinary Perspectives on Accounting Conference, Discussant.
- -2006 American Accounting Association Annual Meeting, Public Interest Section, Reviewer.
- -2005 American Accounting Association Annual Meeting, Public Interest Section, Reviewer.

#### External reviewer for grant applications submitted to the following agency:

- -Social Sciences and Humanities Research Council (4 applications)
- -Research Foundation Flanders
- -Italian Ministry for Education, University and Research
- -University of Toulouse Initiative of Excellence

## Reviewer for the following book proposal:

-Corporate Responsibility, Broadview Press

# Participant at the following conferences:

- -2019 AAA International Accounting Section Midyear Meeting, Miami, Florida, USA, January 24-26, 2019.
- -2<sup>nd</sup> Public Interest Accounting Group Workshop, Toronto, Canada, November 9-10, 2018.
- -2018 AAA Public Interest Section Mid-Year Meeting, Chicago, Illinois, USA, March 23-24, 2018.
- -29<sup>th</sup> International Congress on Social and Environmental Accounting Research and 4<sup>th</sup> Emerging Scholars Colloquium, Saint Andrews, Scotland, UK, August 28-31, 2017.
- -2017 American Accounting Association Annual Meeting, San Diego, California, USA, August 5-9, 2017.
- -25<sup>th</sup> Contemporary Accounting Research Conference, Montreal, Quebec, Canada, November 5-6, 2010.
- -24<sup>th</sup> Contemporary Accounting Research Conference, Montreal, Quebec, Canada, November 6-7, 2009.

October 2020 Page 36 of 38

- -National Forum on Management; "Advancing Canada's Competitive Advantage", HEC Montreal, Quebec, Canada, September 30, 2009.
- -Contemporary Accounting Research / Journal of Contemporary Accounting and Economics Special Joint Symposium, The Hong Kong Polytechnic University, Hong Kong, China, January 3-4, 2009.
- -23<sup>rd</sup> Contemporary Accounting Research Conference, Quebec City, Quebec, Canada, November 7-8, 2008.
- -2008 AAA Accounting, Behavior and Organizations (ABO) Section Mid-Year Meeting, Providence, Rhode Island, USA, October 9-11, 2008.
- -29th European Accounting Association Annual Congress, Dublin, Ireland, March 22-24, 2006.

#### PROFESSIONAL PRESENTATIONS

- 2015 (June). Enhancing Credibility and Trust of Sustainability Reporting (GRI event), Amsterdam, Netherlands.
- 2013 (November). Sustainability Accounting and Accountability. CIMA France Seminar Series, Paris, France.
- 2013 (April). Integrated Reporting. Academic Track Global Conference on Sustainability and Reporting (GRI conference), Amsterdam, Netherlands.
- 2013 (March). Le reporting sociétal: un nouveau défi pour les dirigeants? Colloque Thèmes d'Entreprises MEDEF-ESSEC « Les nouvelles frontières du management », Paris, France.
- 2012 (April). Social and Environmental Accounting and Reporting. Deauville Green Awards (1st International Festival of Corporate Films on Ecology and Sustainability), Deauville, France.
- 2011 (March). Sustainability, Social Responsibility and Competitive Advantage. Bell Canada, Atelier-Midi, Montreal, Canada.
- 2007 (November). Accounting for the Environment. CGA-Ontario Annual Conference, Toronto, Ontario, Canada.
- 2003 (June). EVA-Driven Decisions Create Wealth: A Spreadsheet-Based Decision Support System. Ernst and Young CPE Seminar, Orlando, Florida, USA.
- 2003 (January). Was Enron an Accounting failure, an Auditing failure, Neither or Both? Florida Institute of Certified Public Accountants CPE Session, Orlando, Florida, USA.

#### **MEDIA EXPOSURE**

- "Can Accountants Save the World? Incorporating Sustainability in Accounting Courses and Curricula", European Accounting Association's Accounting Research Center (<a href="https://arc.eaa-online.org/blog/can-accountants-save-world-incorporating-sustainability-accounting-courses-and-curricula">https://arc.eaa-online.org/blog/can-accountants-save-world-incorporating-sustainability-accounting-courses-and-curricula</a>), August 8, 2019.
- "Sustainability Reporting: Frontstage, Backstage, Façades and Hypocrisy", European Accounting Association's Accounting Research Center (<a href="https://arc.eaa-online.org/blog/sustainability-reporting-frontstage-backstage-façades-and-hypocrisy">https://arc.eaa-online.org/blog/sustainability-reporting-frontstage-backstage-façades-and-hypocrisy</a>), May 24, 2019.
- "Can Professors Contribute to Society Outside of the Lecture Hall", Council on Business & Society Council Community (<a href="https://councilcommunity.com/2016/12/29/can-professors-contribute-to-society-outside-of-the-lecture-hall/">https://councilcommunity.com/2016/12/29/can-professors-contribute-to-society-outside-of-the-lecture-hall/</a>), December 29, 2016 and ESSEC Knowledge

  (<a href="http://knowledge.essec.edu/en/sustainability/can-professors-contribute-society-outside-lecture-.html">http://knowledge.essec.edu/en/sustainability/can-professors-contribute-society-outside-lecture-.html</a>), December 14, 2016.
- "At a Glance: Sustainability Reporting", Council on Business & Society Council Community (https://councilcommunity.com/2016/03/24/at-a-glance-sustainability-reporting/), March 24, 2016.
- "How Hypocrisy and Facades Can Be Good for People, Planet, and Profit", Council on Business & Society Council Community (<a href="https://councilcommunity.com/2016/03/10/how-hypocrisy-and-facades-can-be-good-for-people-planet-and-profit/">https://councilcommunity.com/2016/03/10/how-hypocrisy-and-facades-can-be-good-for-people-planet-and-profit/</a>), March 10, 2016.
- "Do You Trust Me? Corporate Sustainability Reporting From its Dawn to Duskier Side", Council on Business & Society Council Community (<a href="https://councilcommunity.com/2016/03/08/do-you-trust-me-corporate-sustainability-reporting-from-its-dawn-to-duskier-side/">https://councilcommunity.com/2016/03/08/do-you-trust-me-corporate-sustainability-reporting-from-its-dawn-to-duskier-side/</a>), March 8, 2016.
- "CSR: Will All the Sustainability Talk Have a Real Impact on the Environment?", ESSEC knowledge (<a href="http://knowledge.essec.edu/en/sustainability/csr-will-all-sustainability-talk-have-real-impact-.html">http://knowledge.essec.edu/en/sustainability/csr-will-all-sustainability-talk-have-real-impact-.html</a>), June 3, 2015.
- "L'ESSEC passe à la vitesse supérieure en matière de RSE", Interview in *Le Journal des Grandes Écoles et Universités*, November 2014 issue, p. 27.

October 2020 Page 37 of 38

- "Le rapport de durabilité : avantages et risques", Hors-Série Knowledge in *Reflets Magazine*, November 2014, p. 58+-0.
- "Corporate Transparency and Sustainability Reporting: The South Korean Case", ESSEC knowledge (<a href="http://knowledge.essec.edu/en/economy-finance/corporate-transparency-and-sustainability-reportin.html">http://knowledge.essec.edu/en/economy-finance/corporate-transparency-and-sustainability-reportin.html</a>), September 1, 2014.
- "How Easy Is It to Spot a Genuinely Green Business?", ESSEC Knowledge

  (<a href="http://knowledge.essec.edu/en/sustainability/how-easy-is-it-to-spot-a-genuinely-green-business.html">http://knowledge.essec.edu/en/sustainability/how-easy-is-it-to-spot-a-genuinely-green-business.html</a>), June 26, 2012.
- "CSR: Do Actions Speak Louder than Words?", ESSEC Knowledge (<a href="http://knowledge.essec.edu/en/sustainability/csr-do-actions-speak-louder-words.html">http://knowledge.essec.edu/en/sustainability/csr-do-actions-speak-louder-words.html</a>), June 26, 2012.
- "Greenwashing Works", BizEd, May/June 2012 issue, p. 68.
- "Manipuler l'info, ça marche", Agence Science Presse, available at:

  http://www.sciencepresse.qc.ca/actualite/2011/08/18/manipuler-linfo-marche, August 18, 2011.
- "People and Planet as Important as Profit", Interview in Concordia Journal, May 2, 2011, p. 2.
- "Les risques environnementaux sous la loupe", Interview in La Presse, March 25, 2011, p. 12.
- "Le comptable qui comptait les arbres", Les entretiens Concordia Économie et développement durable, Interview in *Le Devoir*, February 28, 2011, p. B3.
- "Don't Wait for Regulation", Sustainable enterprise series in the *Globe and Mail's Report on Business*, January 2011, issue, p. 4.
- "How to Take Sustainability to a New Level?", Sustainable enterprise series in the *Globe and Mail's Report on Business*, October 2010 issue, p. 11.
- "Social and Environmental Accounting: What? Who? Why? How?", John Molson School of Business, *JMSB Research Newsletter: Behind the Research*, Spring 2010.
- "Sustainable Business (Part Four of a Four-Part Series on Sustainability)", Interview in the *Globe and Mail*, February 9, 2009.
- "Featured Researcher", Concordia University Media Relations, December 2008.
- "Charles Cho is Shifting How We Count Costs", Concordia Journal, September 11, 2008.
- "JMSB Prof. Brings First Ever Congress on Social and Environmental Accounting Research Summer School to Canada", John Molson School of Business, *JMSB News* 2008, July 11, 2008.

### **MEMBERSHIP**

Academy of Management (AOM), 2009-2010.

American Accounting Association (AAA), 2004-2007, 2009-2013, 2017-2019.

Association Francophone de Comptabilité (AFC), 2007-2017.

Canadian Academic Accounting Association (CAAA), 2008-2012, 2018-2019.

Centre for Social and Environmental Accounting Research (CSEAR), 2005-present.

European Accounting Association (EAA), 2006-2007, 2009-present.

Network for Business Sustainability (NBS), 2008-2011.

CPA Ontario, 2017-present.

Ordre des Comptables Généraux Accrédités (CGA) du Québec, 2009-2012.

### **CONSULTING EXPERIENCE**

Consultant in mortgage, real estate and personal U.S. income tax, 2003 to 2006.

#### **LANGUAGES**

Trilingual: fluent in English, French and Korean (writing, reading, understanding and speaking).

October 2020 Page 38 of 38