Fred is an Assistant Professor in the Department of Business at the University of Guelph. He is a Chartered Accountant and was formerly a partner in KPMG. At KPMG, he spent almost ten years in the national office for the Canadian practice where he dealt with complex accounting, auditing and professional ethics issues. He was awarded a PhD in Management Sciences by the University of Waterloo. His main research interests centre on the commercialization of new technologies arising from university research and markets for technology.

**Topic: «Contributing to inter/multidisciplinary research: Roles for accounting researchers»**

**Abstract:**

There are increasing calls for interdisciplinary/multidisciplinary research from government and funding agencies. What role can accounting researchers play in interdisciplinary/multidisciplinary research? Accounting researchers have a number of ‘competitive advantages’ that they can bring to interdisciplinary research. Management research is often concerned with the activities undertaken by businesses. These activities result in costs and we are the experts in costs. We know where to find them and understand issues related to their relevance and reliability such as the impact of allocations. We also have been trained to focus on the substance rather than the form of transactions and organizational relationships. Researchers from other disciplines often focus on the legal form of relationships rather than their academic substance.

I will illustrate these competitive advantages using research I have conducted related to the commercialization of new technologies arising from university research. Using data from the annual reports of 57 public companies created to commercialize the results of university research, a colleague and I were able to identify different business models for commercialization and to relate these models to different methods of realizing revenues from the technology and differences in the business activities of the firms.

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**When:** FRIDAY, April 25, 2008 from 10:30 to 12:00 noon

**Place:** DMS 7136

Please confirm your presence with Galina at 4771