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**CPA-Canada Accounting and Governance Research Centre
RESEARCH SEMINAR SERIES**

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Charles Cho is Professor of Social and Environmental Accounting, Head of Accounting and Management Control Department and Director of the Centre of Excellence for Management & Society at ESSEC Business School. He holds a PhD in Business Administration (Accounting Track) from the University of Central Florida. His research interests are Social and Environmental Accounting; Corporate Social Responsibility (CSR); and Accounting and the Public Interest. Professor Cho has published articles in refereed academic journals such as *Accounting, Auditing and Accountability Journal*, *Accounting, Organizations and Society*, *Critical Perspectives on Accounting*, *the European Accounting Review*, *the Journal of Business Ethics*, and *Social and Environmental Accountability Journal*, and was an invited author of chapters in several books. His work has been presented at various national and international conferences and widely cited. He is regularly invited as plenary keynote speaker and is actively involved in the academic community as a Council member of the Centre for Social and Environmental Accounting Research, Chair of the International Associates Committee, and as the International Associate representing France. Finally, he has also been teaching several financial and managerial accounting courses and designed some CSR/sustainability and business ethics courses at the undergraduate, graduate (MBA, MSc), PhD levels as well as in executive programs for corporate managers. For more details, see <http://www.essec.edu/en/staff/faculty/cho-charles>

Topic: «Does the Choice of CSR Performance Ratings Provider Matter?»

Abstract:

At present, there are three major suppliers of corporate social responsibility (CSR) performance ratings: Thomson Reuters (ASSET4); MSCI (ESG Intangible Value Assessment (IVA)); and Sustainalytics (ESG Indicator). Almost all of the large-scale empirical studies dealing with CSR reporting use only one of the three providers as the source for their CSR performance measures. Given the subjective processes underlying the development of CSR performance ratings, prior research is beginning to question the construct validity of the ratings as well as their robustness across providers. The purpose of our study is to review the CSR performance constructs and proxies employed in studies published in a select set of influential journals and working paper series, and to analyze how the results of CSR studies may be influenced by the selection of CSR performance proxies. We believe that this research is critically important because the social and environmental accounting literature is building on significant results generated by different proxies for CSR performance.

TIME: 2.00 -3.30 pm, Wednesday, March 23, 2016
PLACE: Desmarais, Room 7170

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