

CPA-Canada Accounting and Governance Research Centre RESEARCH SEMINAR SERIES

Michelle Rodrigue, Ph.D, CPA, CA is Full Professor of Accounting at the School of Accounting of Université Laval (Québec, Canada). She received her Ph.D. in Accounting from Concordia University in Montréal. Her research interests center around sustainability accounting, mostly with respect to the disclosure sustainability performance, relationships with stakeholders and shareholder activism. Her work has been published in academic journals such as *Accounting, Organizations and Society*; *Accounting, Auditing and Accountability Journal*; *Management Accounting Research*; *Journal of Business Ethics*. She teaches sustainability accounting at the undergraduate and graduate levels. She is a member of the Centre for Social and Environmental Accounting Research (St-Andrews, UK) and of the Centre for Research on Accounting and Sustainability of FSA ULaVal.



Claire-France Picard is an Assistant Professor of Accounting at Université Laval. Her research focuses on the accounting profession and standard setting. In relation to the accounting profession, she studies the cultural shift from professionalism to commercialism, cultural representations of the profession, accounting firms' office design and the introduction of marketing expertise into the accounting field. She also studies the implications of standard setting for accounting practitioners. She is a member of the editorial board of *Critical Perspectives on Accounting*.



Topic: «Non-accountants and accounting: A new pragmatist perspective on the emancipatory mobilization of accounting by sustainability managers»

Abstract:

Our study examines how sustainability managers mobilize conventional accounting in their day- day activities for the pursuit of social and environmental objectives. These themes are explored through 31 interviews with sustainability managers and accountants working in 12 Canadian companies, and the pragmatist perspective on emancipation informs our theoretical argumentation. Drawing on this approach, our analysis considers how sustainability managers' ways of using accounting involve both repressive and emancipatory forces that manifest to a greater or lesser extent, depending on contextual factors. More specifically, our data points to various circumstances favoring a displacement towards the emancipatory dimension of accounting. Working in organizations being open to sustainability initiatives but lacking resources for the sustainability departments seem to create a need for mobilizing accounting to create space for additional initiatives and increase social and environmental presence in corporate discussions. Also, sustainability specialists perceiving the 'marketing' nature of their job within a contradictory space of social, environmental and economic discourses seem more likely to use accounting in an emancipatory way, although some initiatives generate more progress than others do. We contribute to the literature an empirical investigation of accounting's mix of repressive and emancipatory forces, offering a nuanced interpretation of accounting's implication for sustainability managers. Our study also offers valuable insights of the specific ways in which accounting is used by 'nonaccounting' personnel, therefore contributing to an understanding of how 'peripheral' business actors mobilize accounting to get closer to the core of their organizations in order to move their sustainability agenda.

TIME: 10 a.m. – 11:30 a.m., Friday, November 2, 2018

PLACE: Desmarais Building, Room 7170

RSVP Required - contact Kathy Cunningham at CPA-Canada AGRC for more info

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