



**EDWARDS**  
SCHOOL OF BUSINESS  
UNIVERSITY OF SASKATCHEWAN



# ANNUAL REPORT

ACCOUNTING CENTRE

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2025

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2025

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# MESSAGE FROM THE DEPARTMENT HEAD AND ACCOUNTING CENTRE CHAIR



*Dear Accounting Forum Partners and friends of the Department of Accounting,*

*The University of Saskatchewan’s mission and vision focus on outstanding research and teaching – and your support as Accounting Forum Partners has enabled the Department to continue to deliver on these strategic priorities at an exceptional level. We are thankful for the contributions of resources, time and expertise provided by Virtus Group, MNP, KPMG, and CPA SK to the initiatives highlighted in this report.*

*Supported by the Accounting Centre, in the past year the Department’s faculty published two research papers in pinnacle A\*-level academic journals – the highest ranking, most influential accounting journals in the world – with many additional research papers being published in other high ranking quality journals. International research reputation through publication success is critical to attracting outstanding faculty, and this year the Department welcomed a new faculty member – Jonathan Yuan, PhD, CPA – from the University of Waterloo.*

*With Accounting Forum Partner support, the department delivered two new initiatives to continue the tradition of attracting the highest quality students and providing them with the best accounting educational experience in Canada. In regard to the former, 2025 delivered the first MNP Top Gun Event designed to inform high potential 2nd year business students of career opportunities in the CPA profession. In regard to the latter, in collaboration with KPMG, a new 300-level course in “Sustainability Reporting, Accountability and Non-Financial Disclosure” was delivered providing new competencies to our future graduates. These new and ongoing initiatives (e.g., Accounting Bootcamps) continue the over 100-year tradition of accounting education excellence in the Department by developing the future leaders of the accounting profession.*

*The year ahead will be full of change and challenges. Given the changes in the CPA educational landscape, the Department of Accounting will be reviewing its undergraduate and graduate programming to ensure both continue to lead the country in accounting education excellence. Part of that process will be to include Accounting Forum Partners in the conversation to provide their insights and feedback on proposed changes in our curriculum. The Department is fortunate to have each of our outstanding Accounting Forum Partners - Virtus Group, MNP, KPMG, and CPA SK - as we embark on this journey, and we thank you in advance for being part of this important process. We are building for the future, and our collective efforts in the upcoming year will positively impact the quality of graduates and leaders in our profession for years to come.*

*Regan Schmidt  
Accounting Department Head*

*Devan Mescall  
Chair of the Accounting Centre*

# ACCOUNTING FACULTY



## HAMILTON ELKINS

Ph.D, MSc.M. B.Sc  
Associate Professor



### FEATURED PUBLICATION:

*Expectations for sustainability reporting from users, preparers, and the accounting profession*

**International Journal of Disclosure and Governance**

### ABSTRACT:

Sustainability information has become an important component of financial statement users' information needs. Over time, a mosaic of sustainability reporting standard setters and standards have emerged with users, regulators, and government creating pressure for firms to disclose ESG (environmental, social, and governance) information. Given the fragmented disclosure landscape, in 2020 the IFRS Foundation released a consultation paper proposing they create a sustainability standards board and develop a single set of standards. This study examines the expectations users, preparers, and the accounting profession have for sustainability reporting through their comment letters on topics such as the need for a single set of sustainability standards, the standards' initial subject matter, the choice of single or double materiality, and the desire for assurance on sustainability information. Our analysis documents a common desire for a single standard setter and standards. However, there is a lack of consensus and significant differences in opinions pertaining to the initial subject matter of the standards and the approach to materiality. The analysis also suggests an inverse expectations gap whereby the accounting profession is misunderstanding the level of assurance demanded by users and preparers. Subsequent Foundation actions compared to our analysis portend challenges in achieving uniformity in sustainability reporting.[1]



## GARY ENTWISTLE

Ph.D, M.Sc., B.Comm, CPA, CA  
Professor



### FEATURED PUBLICATION:

*Sustainability Reporting in the Banking Industry: Examining the Extent of Assurance*

**Journal of Accounting, Ethics and Public Policy**

### ABSTRACT:

We examine the sustainability reporting assurance choices made by 58 banks from 13 countries. We find the most common assurance choice is partial assurance, whereby only part of the sustainability report is assured. We also undertake detailed content analysis of the extent of partial assurance at three different levels: total sustainability metrics assured, total subject matter metrics assured, and total pages assured. Across all three extent measures, we find low levels of assurance. Our findings add to the limited academic literature on partial assurance. The low assurance levels we report also call into question the credibility to be accorded the full set of information disclosed in banks' sustainability reports.[2]

[1] Elkins, H., G. Entwistle, and R.N. Schmidt. 2024. Expectations for sustainability reporting from users, preparers, and the accounting profession. *International Journal of Disclosure and Governance* 21: 143-164. <https://link.springer.com/article/10.1057/s41310-023-00206-3>

[2] Davey, K., G. Entwistle, and C. Faye. 2024. Sustainability Reporting in the Banking Industry: Examining the Extent of Assurance. *Journal of Accounting, Ethics & Public Policy* 26 (1): 27. <https://doi.org/10.60154/jaep.2025.v26n1p27>



# KENNETH FOX

Ph.D, MPAcc, B.Comm, CPA, CA, CIA  
Associate Professor



## FEATURED PUBLICATION:

*Developing an authentic reporting identity:  
An accounting approach to biodiversity and species  
preservation*  
**Accounting, Auditing & Accountability Journal**

### ABSTRACT:

This paper answers calls for research on organizations pursuing biodiversity preservation from an ecocentric management perspective. We explore an approach to biodiversity accounting in the Chilean wine industry, which is characterized by complex ecosystems and environmental threats. This is of particular interest because it is not clear how biodiversity accounting and reporting approaches reflect strategic biodiversity preservation choices. Over time, the wine producer refined their biodiversity counting and reporting approach, exposing several limitations of traditional accounting reporting systems for sustainable outcomes. These findings address concerns that our contemporary understanding of the entity is problematic, and what is material for sustainable outcomes, such as biodiversity and species preservation, cannot be made transparent within the current approaches to materiality in sustainability reports. [3]



# SAMEERA KHATOON

Ph.D, M.ScM., MBA, B. Comm  
Assistant Professor



## FEATURED PUBLICATION:

*An Experimental Study of a Change in Professional Accountants'  
Code of Ethics: The Influence of NOCLAR on the Duty to Report  
Illegal Acts to an External Authority*  
**Journal of Business Ethics**

### ABSTRACT:

This paper examines the effect of the 2018 change to the International Ethics Standards Board for Accountants (IESBA) Code of Ethics, NOCLAR, which is currently being rolled out to its approximately 138-member countries' Code of Ethics. NOCLAR is an acronym for non-compliance with laws and regulations, and as enacted, NOCLAR adds language to the Code of Ethics that explicitly grants accountants the right to break confidentiality in the face of illegal acts (IESBA, <http://www.ifac.org/publications-resources/responding-suspected-illegal-act>, 2012). We use an experiment involving 113 Chartered/Certified Professional Accountants (CPA) from the US and Canada to examine how NOCLAR influences professional responsibility. We find that NOCLAR clarifies professional accountants' professional responsibility to report fraud and elevates their professional responsibility to report illegal acts to an external authority. Implications for the accounting profession, society, and the implementation of the Code of Ethics are discussed. [4]

[3] Fox, K. A., E.N. Gamble, and P. Muñoz. 2025. Developing an authentic reporting identity: An accounting approach to biodiversity and species preservation. *Accounting, Auditing & Accountability Journal*: 1–31. <https://doi.org/10.1108/AAAJ-01-2025-7641>

[4] Thorne, L., K. Fiolleau, C. MacTavish, P.L. Nappert, and S. Khattoon. 2023. An Experimental Study of a Change in Professional Accountants' Code of Ethics: The Influence of NOCLAR on the Duty to Report Illegal Acts to an External Authority. *Journal of Business Ethics*: 1-15. <https://doi.org/10.1108/AAAJ-01-2025-7641>



# MARK KLASSEN

Ph.D, MBA, B.Comm, FCPA, FCMA  
Associate Dean Strategy & Professional Programs  
Associate Professor



## FEATURED PUBLICATION:

*Building an innovative sustainability culture through ESG certification*

**Business Horizons**

### ABSTRACT:

With the growing focus on organizations' environmental, social, and governance (ESG) performance, many companies consider obtaining certifications that attest to the sustainability of their products, processes, or organization. The multitude of available certifications to choose from, however, can cloud decision-making when seeking the right certification. Certifications can also be costly, and compliance with their requirements can be onerous. At the same time, organizations also tend to struggle with aspects of building innovative cultures to find ESG solutions—notably, processes and resources. This article first demonstrates that ESG certifications and their required compliance can fill in the missing gaps in innovative cultures—fostering rather than hindering them—and then provides a framework for managers to consider when evaluating sustainability certifications. Compliance with certification has often been thought to impede innovation, but we link this decision-making process to supporting a culture of innovation within the organization, increasing the likelihood of innovative solutions to ESG problems. [5]



# DEVAN MESCALL

Ph.D, MPAcc, B.Comm, CPA, CA  
Professor  
Edwards Enhancement Chair in Business



## FEATURED PUBLICATION:

*AI is great at routine tasks. Here's why boards should resist using it.*

**Harvard Business Review**

### ABSTRACT:

Generative AI is reshaping industries by automating tasks and augmenting human decision-making. However, as organizations embrace AI, they must remain mindful of its impact on leadership and governance structures. Firms have started experimenting with different ways of integrating AI into their board meetings, including for minute-taking, agenda creation, and meeting documentation. And new AI-powered board-management software is emerging to offer advice and guide board discussions. [6]

[5] Fox, K. A. and M. Klassen. 2025. Building an innovative sustainability culture through ESG certification. *Business Horizons* 68 (6): 719-728. <https://doi.org/10.1016/j.bushor.2025.07.003>

[6] Bruni-Bossio, V., D. Mescall, R.N. Schmidt and A. Srivastava. 2025. AI is great at routine tasks. Here's why boards should resist using it. *Harvard Business Review* (May 1). Available at: <https://doi.org/10.1108/AAAJ-01-2025-7641>



# HAN – UP PARK

Ph.D, MA, BBA  
Associate Professor



## FEATURED PUBLICATION:

*Balance Sheet Strength in the Oil and Gas Industry:  
Saving for a Rainy Day or Making Hay While the Sun Shines*

**Advances in Accounting**

## ABSTRACT:

We examine how a strategic emphasis on balance sheet strength relates to investment decisions and performance over time for firms operating in a cyclical environment. From a series of discussions with industry insiders and readings of disclosures for prominent oil and gas (O&G) companies in Canada, we identify two groups of upstream O&G firms based on how they match their resources and capabilities with the uncertainties posed by industry economic cycles. One group of firms borrows and invests aggressively when oil prices are strong and funds are available – “making hay while the sun shines”, while the other group grows conservatively to build and maintain balance sheet strength – “saving for a rainy day”. We use average cash flows to debt for each firm over time to measure emphasis on balance sheet strength and separate firms into rainy day and making hay companies. We leverage two steep price declines to observe the behavior of firms over industry cycles: one triggered by the widespread 2008 financial crisis and the other by a distinct and prolonged O&G industry downturn in 2014. While investment declined generally in both cases, we find that the decline in investment was significantly less for rainy day companies than making hay firms after the 2014 downturn. Across time, we find that rainy day companies make shrewder acquisitions and operate more efficiently than making hay companies. Nonetheless, the capital market rewards making hay companies with higher market valuation, but this is reduced in downturns.[7]



# REGAN SCHMIDT

Ph.D, MPAcc, B.Admin, FCPA, FCA, IC.D.D  
Department Head  
Professor  
Chartered Professional Accountants Chair in Accounting



## FEATURED PUBLICATION:

*The impact of joint provision of audit and tax services on the advice of tax professionals.*

**Journal of Accounting and Public Policy**

## ABSTRACT:

Prior public policy research has questioned the impact of joint provision of audit and non-audit services by examining auditor behavior and audit quality. This study contributes to the public policy debate by examining the behavior of the non-audit service provider, specifically tax professionals. The results of an experiment provide the first evidence that joint provision of audit and tax services impacts the judgments of the tax professional and reduces the aggressiveness of tax advice provided by experienced tax professionals, consistent with ingroup behavioral theory. In addition, tax professionals' assessments of uncertainty—the basis for financial statement reserve recognition—are relatively greater when their firm is providing joint audit and tax services. Tax uncertainty assessments mediate the relationship between service provision and tax aggressive advice. Collectively, this study informs the public policy debate by demonstrating that joint provision of audit and non-audit services impacts the non-audit service provided by the same firm and provides clarity on how public policy may decrease tax aggressive advice.[8]

[7] Anderson, M., Y. Ma and H. Park. 2025. Balance Sheet Strength in the Oil and Gas Industry: Saving for a Rainy Day or Making Hay While the Sun Shines. *Advances in Accounting* 68 (June). 100806. <https://doi.org/10.1016/j.adiac.2025.100806>

[8] Mescall, D., and R.N. Schmidt. 2025. The impact of joint provision of audit and tax services on the advice of tax professionals. *Journal of Accounting and Public Policy* (50): 107293. <https://doi.org/10.1016/j.jaccpubpol.2025.107293>



# NORMAN SHEEHAN

Ph.D, MBA, B.Comm, FCPA, FCMA, CGA, ICD.D  
Professor



## FEATURED PUBLICATION:

*A blueprint for a sustainability culture diagnostic*  
**Business Horizons**

### ABSTRACT:

While many recognize sustainability as a valid risk management tactic, some CEOs are facing opposition to their sustainability initiatives. Given this challenging environment, we argue that it is critical that CEOs successfully execute their sustainability agendas to avoid criticism. Unfortunately, the complexities surrounding the execution of sustainability initiatives make achieving good sustainability performance difficult. As such, this article makes two small but critical contributions to improving organizational sustainability performance. First, we argue that if CEOs want to improve their organization's ability to improve sustainability outcomes, they need to start by measuring their organization's sustainability culture. Second, we leverage an empirically validated innovation culture measurement model to operationalize a sustainability culture diagnostic tool that CEOs can use to measure their organization's sustainability culture. Finally, we provide preliminary guidance on how CEOs can use the sustainability culture diagnostic to improve their organization's sustainability culture and performance.[9]



# GANESH VAIDYANATHAN

Ph.D, MASc, MA, BA, CPA, CGA, CMA  
Associate Professor



## FEATURED PUBLICATION:

*Making the invisible, visible: Overcoming Barriers to ESG performance with an ESG mindset*  
**Business Horizons**

### ABSTRACT:

Improving corporate ESG performance starts with recognizing that not every dollar of earnings is created equally as some profit may be earned at the cost of damaging the environment or harming stakeholder relationships. These costs are often invisible to corporate employees as they are not recorded. To earn corporate profits that are environmentally and socially responsible, boards and CEOs must overcome two barriers: (1) The ESG Issue Assessment Barrier reflects an organization's inability to fairly assess, prioritize, scope and plan ESG initiatives that address the invisible environmental and social damage corporations cause, and (2) The Shareholder Value Barrier which recognizes that corporate employees may resist implementing the ESG initiatives due to their entrenched belief that corporations must maximize shareholder returns. To overcome these two barriers, we propose an ESG Mindset Model that highlights the pitfalls relating to ESG issue assessment and employees' belief in shareholder value and then suggests tactics to overcome them. The benefits to corporations who successfully overcome the barriers and improve their corporate ESG performance are three-fold: They (1) will be perceived as positively contributing to environmental and societal issues, and thereby (2) avoid accusations of greenwashing, and (3) improve their standing with stakeholders.[10]

[9] Klassen, M., B. Dobni, and N. Sheehan. 2025. Measure what matters: A blueprint for a sustainability culture diagnostic. *Business Horizons* 68(6): 793-805. <https://doi.org/10.1016/j.bushor.2025.07.004>

[10] Sheehan, N.T., G. Vaidyanathan, K.A. Fox and M. Klassen. 2022. Making the invisible visible: overcoming barriers to ESG performance with an ESG Mindset Model. *Business Horizons* 66 (2): 265 - 276. <https://doi.org/10.1016/j.bushor.2022.07.003>



# MICHAEL WYNES

Ph.D, M.Sc, B.Sc  
Assistant Professor  
Chartered Professional Accountants Scholar



## FEATURED PUBLICATION:

*Connecting the Dots: Helping Investors Use Risk Disclosures When Evaluating Financial Statements*

**Accounting Horizons**

### ABSTRACT:

The SEC recently adopted a requirement for firms to provide a two-page summary of risk factor disclosures, intending to improve decision-usefulness for investors. This study evaluates the practical effectiveness of this requirement and an alternative proposal to enhance investors' understanding: hyperlinking risk factor disclosures directly to related financial statement line items. Using experimental evidence from retail investors, we find that the SEC's summarization requirement does not significantly influence investor judgments. However, our proposed hyperlinking approach significantly increases investor assessments of risk where appropriate, seemingly by improving investor acquisition and integration of relevant information in the risk disclosures. These findings question the efficacy of the SEC's current summarization requirement as well as offer practitioners and policymakers a potential improvement for presenting risk disclosures. Implementing hyperlinks could enhance transparency and investor decision-making, aligning risk factor disclosures more closely with investors' informational needs[11]



# JONATHAN YUAN

Ph.D, MMPA, BBA, CPA,  
Assistant Professor



## FEATURED PUBLICATION:

*Cybersecurity Research in Accounting Information Systems: A Review and Framework*

**Journal of Emerging Technologies in Accounting**

### ABSTRACT:

The study of cybersecurity issues plays a fundamental role in accounting information systems (AIS) research. However, as the importance of cybersecurity has continued to grow in other disciplines, such as computer science and management information systems, it has become less clear what is distinct about AIS-based cybersecurity research, what unique insights AIS research has contributed to the study of cybersecurity, and what promising directions for AIS research into cybersecurity remain untapped. In order to answer these questions, we perform a literature review covering 56 articles published in 11 AIS-oriented journals. We find four distinct, yet related, categories of research inquiry: cybersecurity risks and threats, cybersecurity controls, cybersecurity-related assurance, and cybersecurity breaches. In highlighting the key insights uncovered from these four areas, we frame "what we know," as well as "what remains to be learned," by outlining a detailed proposal of future research opportunities for AIS researchers.[12]

[11] Durney, M., J. Smith, and M. Wynes. 2025. Connecting the Dots: Helping Investors Use Risk Disclosures When Evaluating Financial Statements. *Accounting Horizons*: 1-13. <https://doi.org/10.2308/HORIZONS-2024-154>

[12] Cram, W.A., T. Wang and J. Yuan, J. 2023. Cybersecurity Research in Accounting Information Systems: A Review and Framework. *Journal of Emerging Technologies in Accounting* 1 May 2023; 20 (1): 15-38. <https://doi.org/10.2308/JETA-2020-081>

# TEACHING EXCELLENCE



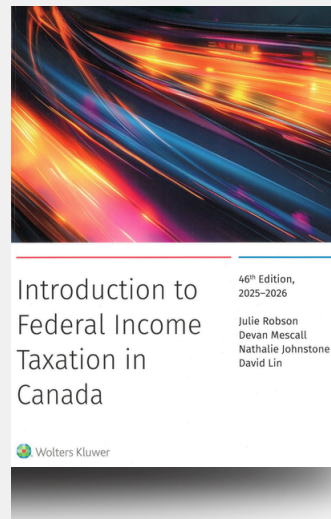
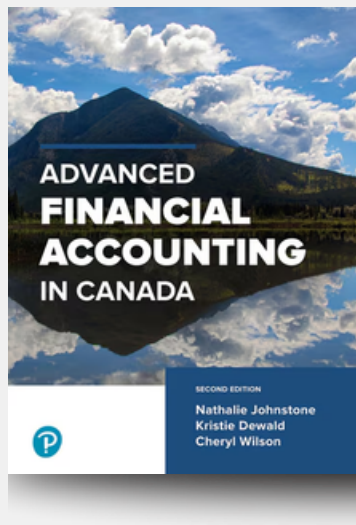
## NATHALIE JOHNSTONE

MPAcc, B.Comm, FCPA, FCA  
Associate Professor



**CPA Alberta MPAcc Teaching Excellence Award**

6 time recipient



## BRANDY MACKINTOSH

B.Comm, CPA, CA  
Associate Professor



**University of Saskatchewan's Distinguished Teacher Award**

2025

*The University of Saskatchewan's Distinguished Teacher Award which is the highest honor for teaching excellence at USask. This prestigious award recognizes faculty members who make outstanding contributions to the learning and working environments at the University. It celebrates those who excel in their profession, demonstrating exceptional teaching practices, continuous professional growth, and impactful leadership. This award underscores the importance of good teaching and its profound impact on student learning and the broader educational community.*



# MICHAEL HERNIK

CPA, MPAcc, B.Comm  
Lecturer



*“Michael is an amazing teacher because you can tell he works hard to try to make the class content easier to understand as well as drill the important aspects in our minds before we leave class every day. I have very much appreciated his lectures as well as looked forward to attending them each day. It has been extremely helpful that he goes above and beyond to provide CFE tips and his own experiences into class.”*



# JOCELYN RODGERS

CPA, MPAcc, B.Comm  
Lecturer



*“Jocelyn is one of the best instructors I have had throughout my accounting journey through undergrad and MPAcc. Jocelyn provides a high quality education, and was always there to answer questions, explained topics thoroughly and in a way that was easy to understand and engaging. Jocelyn made assurance an enjoyable class, and made me feel like I actually am prepared for the assurance role.”*



# NIKKI TOOGOOD

CPA, MPAcc, B.Comm  
Lecturer



*“Nikki completely changed my perspective—so much that I am now considering accounting as my major. The way she teaches, using personal examples, pausing to ensure everyone understands, and guiding us through each slide, made a huge difference. What was once my least-favorite subject has become my favorite, simply because attending her class feels rewarding and keeps me genuinely engaged.”*

# SUPPORTED INITIATIVES

## KEY CATEGORIES



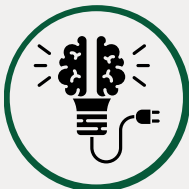
### RESEARCH DISSEMINATION

Paper Presentations  
Submissions  
Research Assistants



### STUDENT FUNDING

Accounting Club of Edwards (ACE) Support  
Honours Student Scholarships



### STUDENT ENGAGEMENT INITIATIVES

Welcome to the Accounting Major Night  
Accounting Bootcamp - Intermediate Accounting Preparation  
MNP Top Gun Event  
KPMG ESG Initiative



### PROFESSIONAL DEVELOPMENT

Conferences  
Symposiums



### COMMUNITY INVOLVEMENT

Tax Prep Program  
Guest Editorship  
Accounting Forum Partner Guest Speaker Bureau

# INITIATIVE HIGHLIGHTS

## RESEARCH DISSEMINATION

Through its funding, the Accounting Centre has supported two A\* -level publications - representing the highest quality journals in the academic discipline - as well as numerous other outlets including the leading practitioner FT-50 journal, *Harvard Business Review*.

In 2025, faculty disseminated their research at premier international academic accounting conferences including the Canadian Academic Accounting Association (CAAA) Annual Conference in Toronto, Ontario; the Haskayne and Fox Accounting Conference in Whistler, British Columbia; the European Auditing Research Network (EARNet) Symposium in Austria, Vienna and the Accounting and Business Research Journal-Sponsored Paper Development in Mykonos Greece.

Collectively, these outcomes underscore the Accounting Centre's role in advancing high-impact research and elevating the global visibility and influence of its faculty within both academic and practitioner communities.



# WELCOME TO THE ACCOUNTING MAJOR NIGHT

In January 2025, the department held its 3rd annual *Welcome to the Accounting Major* celebration, recognizing students who earned admission into the College's most competitive program. The event marked a significant milestone for these high-achieving students and provided an opportunity to connect with leaders from the accounting profession. Representatives from Virtus Group, MNP, KPMG, and CPA SK joined the celebration, underscoring the strong and ongoing partnership between the department and the professional community.

Students were welcomed with the major's signature backpack featuring the historic "Accountants" logo - first introduced by the School of Accounting in 1917, symbolizing the program's long-standing tradition of excellence.



Accounting continues to be the College's most in-demand major, with 2025 marking a record-breaking year - over 42% of all business school applicants selected accounting as their first choice of major. Reflecting this heightened demand and the strength of the applicant pool, the entrance cut-off average rose to 75%, allowing 143 outstanding students to be admitted to the program.



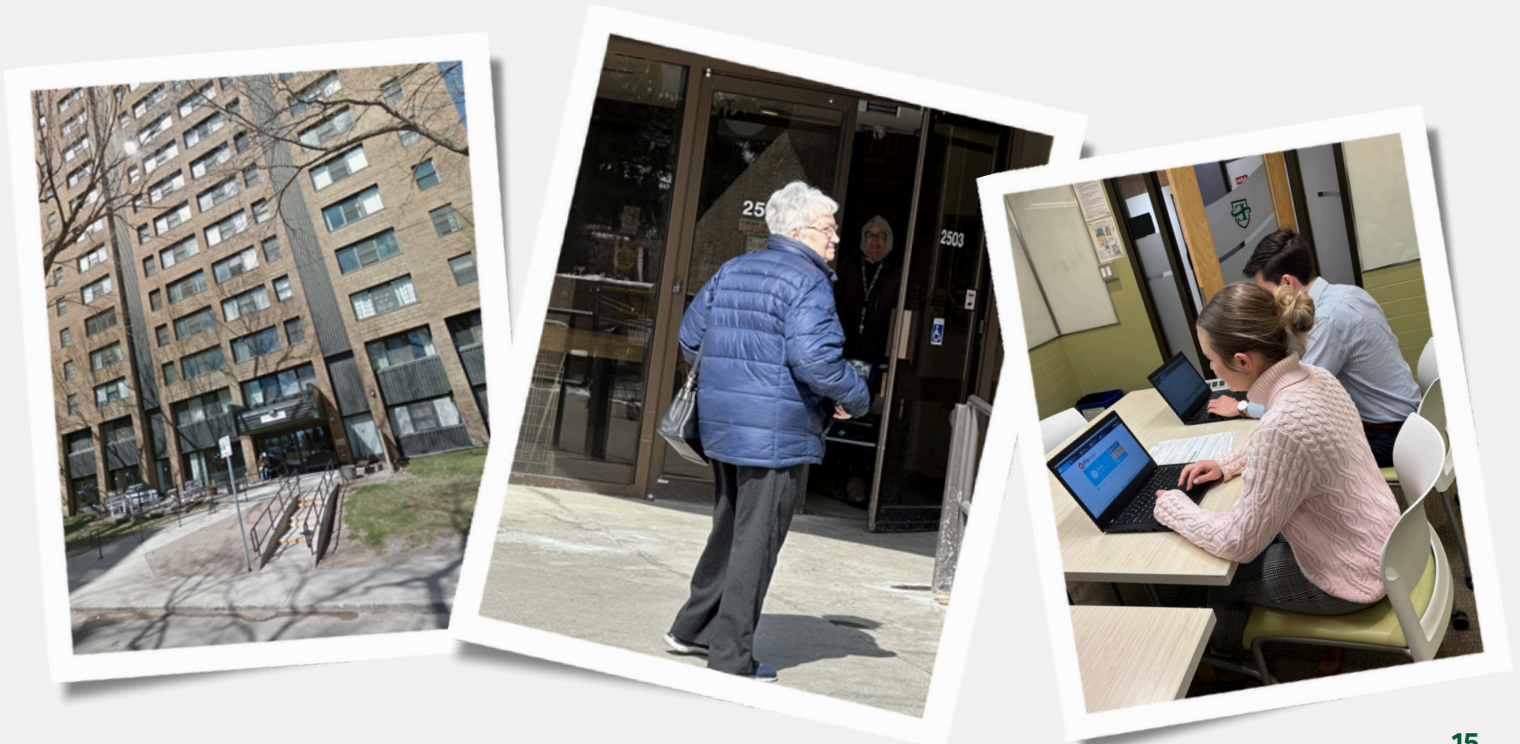
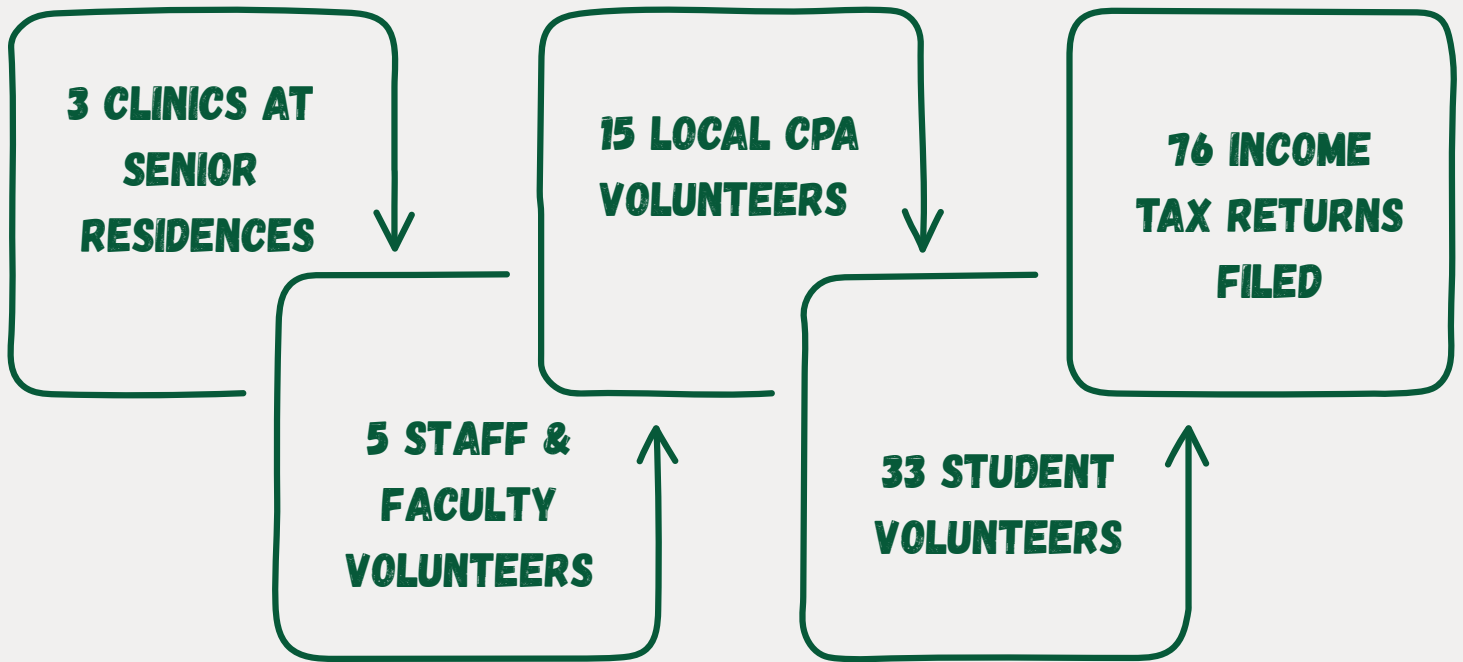
## 143 STUDENTS ACCEPTED INTO THE MAJOR



# EDWARDS TAX PREP PROGRAM

In 2025, three sessions were offered which targeted low-income individuals at senior residences. Returns were prepared by students enrolled in Comm 407: *Individual and Corporate Taxes Payable and Tax Planning*, and reviewed by CPAs within our College and from firms within the community. Students were hired to batch e-file returns.

The program is anticipated to double in size this upcoming tax season with a plan to offer sessions at 6 residences.



# ACCOUNTING BOOTCAMP

2025 saw the second year of the Accounting Bootcamp offerings. The intention of this project is to help bridge the learning between students' introductory financial reporting course and the intermediate financial reporting courses that are taken once they are accepted into the major. This initiative continues to be executed and spear headed by Brandy Mackintosh.

Two accounting bootcamps were hosted in 2025 - one in the spring and one in the fall. Two guest speakers were invited to speak at each event during the lunch hour to discuss public and non-public CPA designation career paths. Students who attended the a bootcamp achieved final grades over 14% higher than non-attendees in their first intermediate financial reporting course - Comm 321. The bootcamps received positive feedback from the students while also cultivating an engaged accounting major community.

This year, the September bootcamp also offered etiquette training after the technical portion of the day. Students attended a plated meal at the Faculty Club where an etiquette expert provided the skills necessary to conduct themselves in a professional manner. This training will help our future CPAs build the confidence needed to make meaningful connections with potential clients, business associates and peers.





## TOP GUN EVENT

In fall 2025, the Department of Accounting hosted the inaugural MNP Sponsored Top Gun Event. COMM 201 students who achieved over 90% on the *COMM 201: Introduction of Financial Accounting* midterm exam were invited to an exclusive event. These academically strong students, were exposed to a panel of CPAs who answered questions about their CPA career paths in the accounting profession. The evening was complemented with drinks, appetizers and discussions that showcased the profession and the benefits of obtaining a CPA. Of those invited students, 73% subsequently applied and were accepted in the accounting major.



## ESG EXPERTISE DEVELOPMENT

With the generous support of KPMG, the Accounting Department developed a new undergraduate course - *COMM 398.3: Sustainability Reporting, Accountability and Non-Financial Disclosure*. The course delivers an in-depth examination of corporate reporting of non-financial information and related topics with a focus on sustainability accounting, reporting, and ESG-related disclosure. Topics will cover foundational perspectives on sustainability reporting, relevant standard setters, standards, and frameworks. The role of accounting and accountants in relation to voluntary and mandatory reporting, assurance, business processes, and sustainable finance will be discussed.

In addition to the newly developed undergraduate course, this fund has supported the student educational experience by providing numerous research assistantships and supported research dissemination in the areas of ESG.

# SUPPORTING OUR HONOURS STUDENTS

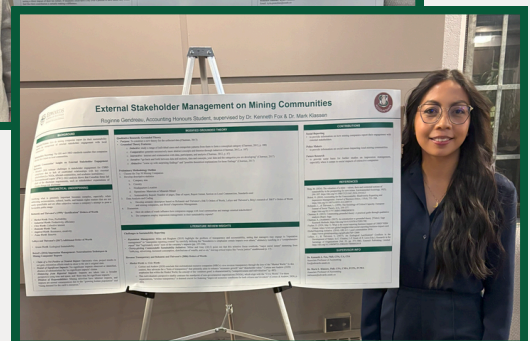
The Edwards School of Business offers an Honours program for high-achieving students seeking a rigorous and enriched academic experience beyond the standard undergraduate curriculum. Within this framework, the Department of Accounting delivers a six-credit Honours seminar typically undertaken in the final year of study. Enrollment in the Accounting Honours program is intentionally selective, allowing for close mentorship and individualized academic guidance. Historically, student research produced through this program has resulted in publication in respected academic accounting journals.

Over an eight-month period, honours candidates collaborate one-on-one with a faculty supervisor who provides structured readings, research direction, and ongoing feedback as students develop an original accounting research project. This work culminates in a written honours paper and a formal oral defense, consisting of a presentation followed by questions from members of the Department of Accounting. Students who successfully complete these requirements are awarded their degree with either *Honours* or *High Honours* designation. We are proud to announce our 2025 honours graduates:

**Brayden Arnott:** “Tax Literacy and Source Credibility Influence on Tax Reporting Decisions”  
*Supervised by Mike Wynes*

**Roginne Gendreau:** “External Stakeholder Management on Mining Communities”  
*Supervised by Kenneth Fox and Mark Klassen*

**Kyla Pratchler:** “Does autonomy towards a component of the Canadian Federal Budget affect tax compliance and moral”  
*Co-Supervised by Devan Mescall and Regan Schmidt*



# GUEST EDITORSHIPS

The Department of Accounting, continues to contribute to the world-wide academic community by serving as Guest Editors at high quality academic journals. Three recent special issues edited by Department of Accounting faculty are as follows:

## **Accounting Perspectives**

### **Special Issue of Practice Relevant Accounting Research**

Guest Editors: Sara Wick (Wilfrid Laurier University) and Michael Wynes (University of Saskatchewan)

*Accounting Perspectives* is pleased to announce a call for manuscripts for a special issue of “Practice Relevant Accounting Research.” The journal is seeking research that applies academic rigor to practical problems in the field of accounting, aiming to bridge the divide between academic scholarship and its practical application. This special issue seeks to showcase research that delivers actionable insights, addressing the needs of accounting practitioners, policymakers, and organizations.

We invite submissions in all disciplines of accounting including, but not limited to:

Innovations in financial reporting and management control | Tools and frameworks for managerial decision-making

Advances in sustainability accounting and reporting | Contemporary issues in audit and taxation practices

The influence of emerging technologies such as artificial intelligence, blockchain, and data analytics on accounting

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## **Corporate Governance: An International Review**

### **Special Issue: Artificial Intelligence in Corporate Governance**

Guest Editors: Vince Bruni-Bossio, Devan Mescall and Regan Schmidt (University of Saskatchewan)

Artificial Intelligence (AI) has rapidly become one of the most critical developments in business and, more broadly, society. With its rapid development, organizations are struggling to understand AI's opportunities, risks, and identify internal and external competencies necessary to chart these unknown areas to deliver additional value to stakeholders. To address this challenge, *CGIR* is issuing a call for papers that investigate the intersection of AI and corporate governance. *CGIR* defines corporate governance broadly as the exercise of power over corporate entities so as to increase the value provided to the organization's various stakeholders, as well as making those stakeholders accountable for acting responsibly with regard to the protection, generation, and distribution of wealth invested in the firm. The special issue is intended to enhance corporate governance AI practices and knowledge by providing insights from both theoretical and practical lenses. All research methodologies are welcome, and papers that enhance understanding, provide explanation/prediction, and improve corporate governance practices of AI are particularly encouraged. In addition to traditional research papers, insights and commentary from practice may be considered.

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## **Business Horizons**

### **Special Issue: Turning environmental, social, and governance (ESG) theory into action: Implications for global business leaders**

Guest Editors: Stephanie Wang, MK Chin (Indiana University) and Norman Sheehan (University of Saskatchewan)

This special issue seeks research that explicitly bridges pioneering academic research and real world practice. We welcome studies that examine innovative practices that can turn ESG theory into real actions. We particularly welcome studies that analyze different national contexts and hence offer practical, insightful implications for global business leaders to engage ESG in different global operations. We welcome different submission types—including conceptual pieces, case studies, and various empirical studies—that investigate all forms of ESG challenges and opportunities that global business leaders face.

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*We hope you find this report insightful and valuable. If you have any questions or clarifications, please don't hesitate to contact us.*





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