



Atlantic Schools of Business

Hosted By

Faculty of Business Administration

Memorial University of
Newfoundland and Labrador

St. John's, NL | September 18 - 20, 2026



Table of Contents

Table of Contents	2
Message from the Conference Co-Chairs	3
ASB 2026 in Numbers	4
Conference Schedule	5
Track Chairs	6
Keynote	7
Sponsors	8
Accepted Contributions	16
Workshops	16
Panel	19
Book Launch	20
Accounting	23
Business and Organization History	29
Cases and Cases in Progress	33
Communications	34
Conference Theme and Open	37
Entrepreneurship	43
Ethics and Social Issues	47
Finance	54
Gender and Diversity	61
Human Resources & Industrial Relations	68
Indigenous Business, Economics, and Reconciliation	72
Management Education	74
Management Information Systems	82
Marketing	88
Operations Management	97
Strategy and International Business	104
Tourism and Hospitality	106

Message from the Conference Co-Chairs

The 55th Annual Atlantic Schools of Business (ASB) Conference will be held at the Faculty of Business Administration, Memorial University of Newfoundland, in St. John's, Newfoundland and Labrador, from September 18–20, 2026. Under the theme “Intelligent Business for a Sustainable Atlantic Canada,” the conference brings together researchers, educators, and students from across business disciplines to share their research and exchange ideas. ASB 2026 received approximately 92 submissions across 19 tracks and features six workshops, with more than 130 participants registered for the conference. With participants and authors from the USA, Norway, the UAE, New Zealand, Brazil, and Scotland, this year's conference has grown beyond a regional gathering. The program also features a plenary address by Carolann Harding, CEO of SmartICE, entitled “Taking Road Less Travelled: Scaling for Sustainability with Technology, Indigenous Knowledge, and Grit!”. The conference proceedings compile the abstracts of the scholarly contributions presented at ASB 2026 and provide a record of the diverse research represented at this year's conference.

Planning for ASB 2026 has been an exciting and rewarding undertaking over the past year. Our preparations included coordinating the conference tracks and review process, developing the conference program, organizing workshops and the plenary address, securing sponsorships, coordinating welcome and award ceremony, and preparing the proceedings. Serving as Conference Co-Chairs has provided us with a valuable opportunity to contribute to the ASB community and to gain experience in organizing an important academic conference.

We sincerely thank our academic and corporate sponsors, the Deans of Atlantic Canadian business schools, the ASB Executive Team, track chairs, and reviewers for their support and contributions. We are also grateful to the students and staff who assisted with the organization and delivery of the conference. Finally, we thank all authors, presenters, workshop organizers, and participants whose contributions have made ASB 2026 another successful event.

We are looking forward to welcoming everyone to an exciting conference in beautiful St. John's.

Joerg Evermann & Iman Nosoohi
Conference Co-Chairs, ASB 2026
Faculty of Business Administration
Memorial University of Newfoundland

ASB 2026 in Numbers

Number of tracks	19
Number of track chairs	23
Number of presentation sessions	31
Number of workshops	4
Number of book launches	3
Number of panels	1
Number of reviewers	80+
Number of accepted contributions	91
Number of registered participants	121 from 23 institutions
Number of student registrations	40

Conference Schedule

ASB 2026 Schedule (with session chairs)

Friday, Sep 18

12:45-14:15	CSF 1302 ASB Executive Meeting	CSF 1309 A	CSF 1309 B
PM1 (14:15-15:30)	Book Launch Sponsored by Mount St. Vincent University	Workshop: How to use AI without upsetting professors, supervisors, or editors	Workshop: Building Leader Sustainability and Wellbeing using the Spiritual Self-Leadership Model
15:30-15:45	Coffee Break (CSF Atrium)		
	Sponsored by University of New Brunswick (UNB - Fredericton & St. John)		
PM2 (15:45-17:00)	15:45: McGraw Hill Presentation	Workshop: Preparing students for complexity: Integrating systems thinking into business education	Panel: Beyond the CV: Exploring a rethink of success in early academic careers
	16:00: Ivey Workshop: Teaching for Impact: Case Teaching and Writing with Local Context		
17:00 - 19:00	Welcome Reception (CSF Atrium) Sponsored by St Francis Xavier University		

Saturday, Sep 19

Coffee Break (RBC Atrium)					
10:10 - 10:30	AM1 (08:40-10:10)	BN 1009 Marketing 1 (Suzanne Rath)	BN 1010 Finance 1 (Arron Fraser)	BN 2028 Accounting 1 (Luke Phelps/Ryan Stack)	BN 3007 Ethics & Social Issues 1 (Stacey Taylor)
				BN 3009 Management Education 1 (Susan Graham)	BN 4000 Operations 1 (Iman Nosoghi)
12:00-13:15	AM2 (10:30-12:00)	Marketing 2 (Suzanne Rath)	Finance 2 (Arron Fraser)	Accounting 2 (Luke Phelps/Ryan Stack)	Ethics & Social Issues 2 (Stacey Taylor)
					Management Education 2 (Susan Graham)
13:15-14:15					Lunch (EN 2004)
14:15-14:45					Sponsored by Dalhousie University
14:45-15:05					Keynote (EN 2006)
					Welcome and awards (EN 2006)
					Coffee Break (RBC Atrium)
PM2 (15:05-16:35)	Communications (Karen Grandy)	Strategy & International (Alidou Ouedraogo)	MIS 1 (Sergio Ribeiro)	Theme & Open 1 (Blair Winsor)	Entrepreneurship 1 (Tasha Richard)
					Gender & Diversity 2 (Katelynn Carter-Rogers)
					Cases (Majid Eghball-Zarch)

Sunday, Sep 20

Breakfast (EN 2004)					
09:00-10:00	BN 1009	BN 1010	BN 2028	BN 3007	BN 4032
Sponsored by St. Mary's University					
10:00-10:30					
AM 3 10:30-12:00	Marketing 3 (Suzanne Rath)	Indigenous (Katelynn Carter-Rogers)	Entrepreneurship 2 (Tasha Richard)	MIS 2 (Sergio Ribeiro)	Management Education 3 (Susan Graham)
					Theme & Open 2 (Blair Winsor)
					Gender & Diversity 3 (Egbert McGraw)
					Tourism (Maria Matthews)

Track Chairs

Track	Name	Email
Accounting	Luke Phelps / Ryan Stack	Luke_Phelps@cbu.ca / Ryan.Stack@acadiau.ca
Book Launch	Gabrielle Durepos	Gabrielle.Durepos@msvu.ca
Business and Organization History	Terrance Weatherbee	Terrance.Weatherbee@acadiau.ca
Cases & Cases-in-Progress	Majid Eghbali-Zarch	majidez@mun.ca
Communication	Karen Grandy	Karen.Grandy@smu.ca
Conference Theme and Open	Jennifer Jewer / Blair Winsor	jenniferj@mun.ca / b.winsor@mun.ca
Entrepreneurship	Tasha Richard	Tasha.Richard@dal.ca
Ethics and Social Issues	Jasmine Alam	Jasmine_Alam@cbu.ca
Finance	Arron Fraser	Arron.Fraser7@msvu.ca
Gender and Diversity	Shelley Price	Shelley.Price@acadiau.ca
Human Resources/ Industrial Relations	Scott Cassidy	cassidys@upei.ca
Indigenous Business, Economics, and Reconciliation	Lynn Kendall / Tom Cooper	f35lh@mun.ca / tcooper@mun.ca
Management and Information Systems	Sergio Ribeiro	Sergio.Ribeiro@crandallu.ca
Management Education	Susan Graham	scgraham@upei.ca
Makreting	Suzanna Rath	srath@upei.ca
Operations Management	Ginger Ke / Gholamreza Amin	gke@mun.ca / gamin@unb.ca
Organizational Behaviour	Scott Cassidy	cassidys@upei.ca
Strategy and International Business	Mark Fuller (English) / Alidou Ouegraogo (French)	mfuller@stfx.ca / Alidou.Ouedraogo@umoncton.ca
Tourism and Hospitality	Maria Matthews	Maria.Matthews2@msvu.ca

Keynote

Carolann Harding, CEO, SmartIce

“Taking the Road Less Travelled: Scaling for Sustainability with Technology, Indigenous Knowledge, and Grit!”



Carolann Harding ICD.D, is the CEO of **SmartICE**, a dynamic leader of an award-winning diverse coast to coast to coast team focusing on meeting SmartICE’s social enterprise mandate by working collaboratively with Indigenous communities to co-design projects. SmartICE's suite of climate change adaptation tools integrate Indigenous and local knowledge of ice with advanced data acquisition, remote monitoring and satellite mapping for ice travel safety. SmartICE community based services provide invaluable, data-driven insights into ice thickness and local ice travel conditions, in near real-time. Canadian Geographic has named SmartICE #1 of 20 Canadian Innovations to watch. Carolann is an experienced and engaged Board Director with varied experience including education, film and defense. Atlantic Business Magazine has named Carolann as one of Atlantic Canada’s 25 most Powerful Women in Business (2021) and a Top 50 CEO (2024, 2025 & 2026).

Sponsors

We would like to extend a special thank you to the academic and corporate sponsors who helped make ASB 2026 possible.

GOLD SPONSORS



ACADIA
UNIVERSITY

FRED C. MANNING
SCHOOL OF BUSINESS



**Shannon
School of
Business**

GOLD SPONSORS



Crandall
U n i v e r s i t y

**Graduate School
of Management**



DALHOUSIE
UNIVERSITY

**FACULTY OF
MANAGEMENT**

GOLD SPONSORS



DALHOUSIE
UNIVERSITY

**FACULTY OF
AGRICULTURE**



GOLD SPONSORS

MountAllison
UNIVERSITY

RON JOYCE CENTRE
for Business Studies
DEPARTMENT OF COMMERCE



MOUNT
SAINT VINCENT
UNIVERSITY

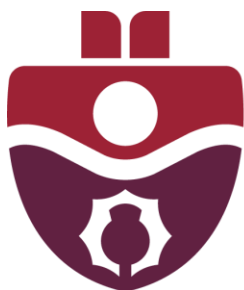
**Business Administration &
Tourism and Hospitality Management**

GOLD SPONSORS



StFX
UNIVERSITY

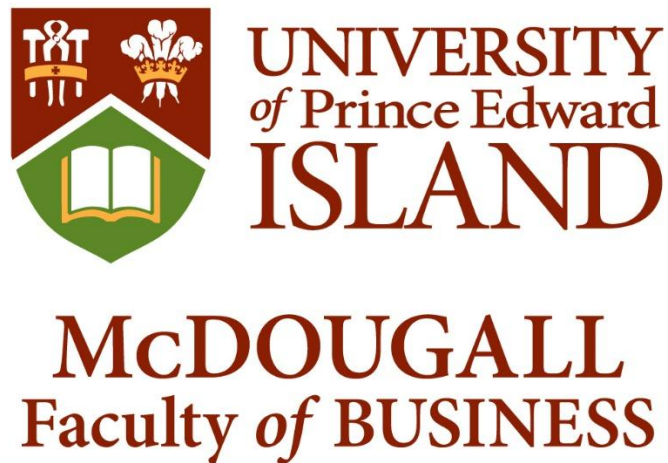
GERALD SCHWARTZ
SCHOOL OF BUSINESS



**Sobey School
of Business**

Saint Mary's University

GOLD SPONSORS



SILVER SPONSORS



UNIVERSITÉ DE MONCTON
CAMPUS DE MONCTON

Faculté d'administration

BRONZE SPONSORS



CORPORATE SPONSORS

GOLD SPONSOR



BRONZE SPONSOR



Accepted Contributions

Workshops

Facilitators: Dr. Annika Voltan
Assistant Professor, Sobey School of Business, Saint Mary's University
Dr. Gillian Morrissey
Centre for Social Enterprise, Memorial University
Alyssa King
Centre for Social Enterprise, Memorial University

PREPARING STUDENTS FOR COMPLEXITY: INTEGRATING SYSTEMS THINKING INTO BUSINESS EDUCATION

We are facing increasingly complex and interconnected challenges related to global phenomena such as climate change, shifting geopolitical dynamics, population growth, and resource depletion. Such “wicked problems” require people and teams who understand systems, work collaboratively across disciplines and sectors, and navigate uncertainty to create meaningful change. Systems thinking is experiencing a resurgence and has been recognized by the World Economic Forum as a critical skillset for helping people navigate complex problems and drive change. At its core, it's about seeing the whole system (versus the parts), pattern recognition and understanding interconnections across system elements. As organizations navigate rapid technological change, climate challenges, economic uncertainty, and geopolitical disruption, employers increasingly require graduates who can think critically, collaborate effectively, and make informed decisions in complex and uncertain environments. Business schools are uniquely positioned to support the development of systems thinking skills in students through leadership and strategy education.

**BUILDING LEADER SUSTAINABILITY AND WELL-BEING
USING THE SPIRITUAL SELF-LEADERSHIP MODEL**

Building sustainable business in Atlantic Canada often leads to discussions around the rapid changes in technology, culture, and society. Organizations bear the brunt of these changes, but the impact also extends to the people within organizations. How can organizational leaders maintain and increase their own sustainability and wellbeing as they seek to build sustainability into their organizations? And how can they create an organizational environment that encourages their employees in their own well-being journey? The Spiritual Self-Leadership model may provide answers to these questions. This model developed from 25 participants' narratives who shared from their own wellbeing journeys the tools they used to foster belonging and identity development and, by extension, wellbeing. In this workshop, we will explore this model and its applicability to our lives as organizational leaders and educators of future leaders.

WORKSHOP: HOW TO USE AI WITHOUT UPSETTING PROFESSORS, SUPERVISORS, OR EDITORS

Few technologies have disrupted communication to the extent that artificial intelligence has. It is ubiquitous in nearly every medium, from social networks to academic publishing. However, the readers of these messages have differing views on the merits of using artificial intelligence—particularly generative artificial intelligence (GAI)—in various domains. At best, the reader will view the use of GAI in a neutral way, as a tool that neither improves nor diminishes the message. At worst, the reader will immediately dismiss the message as “AI slop,” which will also harm the reputation of the author. Nevertheless, it is evident that GAI is a powerful tool that can be leveraged across a variety of media and for a wide range of purposes. The goal of this workshop is to share use cases in which GAI would be beneficial to the writer without triggering a negative reaction from the intended audience. The session will cover writing across three distinct spheres: coursework, the workplace, and academic publishing. For each area, common tasks will be examined, demonstrating how each can be done with assistance from, or entirely by, GAI. A determination will then be made on whether the use of GAI is likely to be acceptable to the target audience in terms of ethicality and reliability. Attendees will leave with the knowledge of how to employ GAI in their workflows, along with when its use should be avoided.

Panel

Nicholous M. Deal
Mount Saint Vincent University
Kristin S. Williams
Acadia University

BEYOND THE CV: EXPLORING A RETHINK OF SUCCESS IN EARLY ACADEMIC CAREERS

Early academic careers are often portrayed as meritocratic journeys guided by hard work and individual talent. However, emerging scholars quickly encounter hidden rules about expectations around their work. Performance demands shape whose careers flourish and whose falter. This symposium brings together scholars at different career stages to critically examine the realities of entering business academia today. There will not be any perspective advice for ‘succeeding’ Instead, panelists will take turns interrogating how notions of scholarly legitimacy are constructed and reproduced through doctoral socialization, hiring, publishing, teaching, and tenure processes. In the process, panelists will discuss practical strategies for navigating these institutional pressures while remaining attentive to personal values and well-being. By fostering dialogue between critical academic career studies and lived experience, the symposium invites participants to rethink dominant narratives of academic success and to imagine more inclusive pathways into and through academic life.

Book Launch

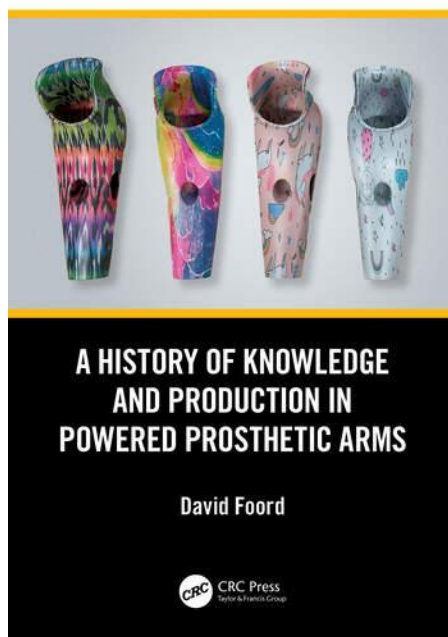
David Foord, University of New Brunswick

A HISTORY OF KNOWLEDGE AND PRODUCTION IN POWERED PROSTHETIC ARMS

This book presents a narrative and social science history of the powered upper-limb prosthesis.

It examines how research, innovation and design changed in the prosthetics industry from 1945 to the present.

A History of Knowledge and Production in Powered Prosthetic Arms opens with a history of artificial upper-limb making from ancient Egypt to 1945. It surveys the transition from early modern iron hands to eighteenth-century realistic-looking prostheses, influenced by the new ideas about rehabilitation, politeness, disability and aesthetic improvement. The book traces the evolution of these ideas as well as Enlightenment visions of scientific discovery of the body and its application in reproducing nature through technological progress. It shows the transition in the twentieth century from the craft design of upper limbs to university and clinic-based interdisciplinary methods in the production of new electric and gas prosthetic arms and hands. It contains case studies on commercial limbs developed at MIT, Ottobock, Rehabilitation Institute of Chicago, Northwestern University, University of New Brunswick, Ontario Centre for Crippled Children, Princess Margaret Rose Orthopaedic Hospital and the University of Utah.

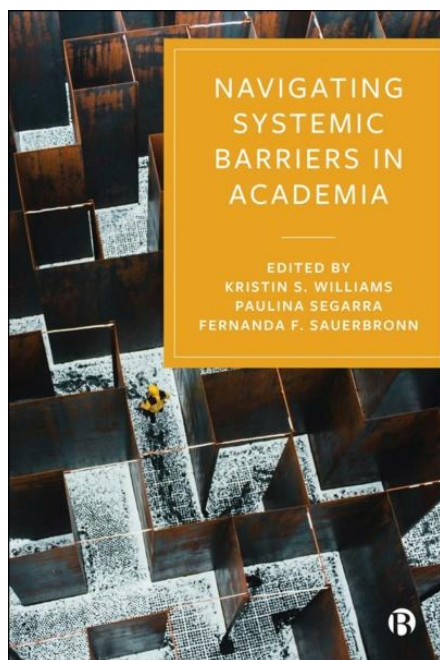


Kristen S. Williams
Manning School of Business, Acadia University
Paulina Segarra
Faculty of Business and Economics at Universidad Anáhuac
Fernanda Filgueiras Sauerbronn
Universidade Federal do Rio de Janeiro

NAVIGATING SYSTEMATIC BARRIERS IN ACADEMIA

Academics have long been calling for better ethics of care and more inclusive working environments, yet situational and structural barriers within academia are complex and often hidden. Advocating the need for diverse voices in discussions on systemic inequality, this edited volume provides a vital platform for sharing lived experiences of intersectional identities navigating systemic barriers alongside academic pressures.

These personal essays offer powerful narratives of resistance, perseverance and hope from within the 'ivory tower' of academia, addressing religion, disability, geography, race, gender identity and language. They illuminate frequently invisible obstacles, examining issues such as tokenism, performativity and imposter syndrome.



Nicholous M. Deal
Department of Business and Tourism at Mount Saint Vincent University, Canada.
Kristen S. Williams
Manning School of Business, Acadia University

STARTING ACADEMIA DIFFERENTLY

This book reimagines what it means to begin an academic life by exploring the diverse, nonlinear, and often invisible paths that lead people into academic careers. Through essays blending critique and celebration, it gives voice to those who balance doctoral work with caregiving, activism, migration, and marginalization. The book challenges the myth of the “ideal academic” and expands the meaning of success in higher education.

Readers will gain both insight and affirmation from this collection. The essays deliver practical wisdom and emotional resonance by weaving autoethnography, poetic inquiry, and narrative reflection into acts of resistance and renewal. The book’s approach is deeply interdisciplinary, drawing from feminist, postcolonial, and organizational theory, to reveal how structural inequities shape who gets to belong in academia. By modelling reflective, creative, and plurality of writing, it offers readers ways for reimagining mentorship, scholarly identity, and the rhythms of academic life itself.

Starting Academia Differently is written for early career researchers, doctoral students, and academic leaders seeking to make universities more humane, inclusive, and imaginative. It will also resonate with educators, mentors, and practitioners in higher education who wish to support diverse trajectories and foster spaces where different kinds of scholarship, and scholars, can thrive.



Accounting

Andrea Clarke
Smith School of Business, Queen's University
Ashton Clarke
Manning School of Business, Acadia University
Ryan Stack
Manning School of Business, Acadia University

UNDERSTANDING FRAUD IN THE NON-PROFIT HEALTH SECTOR: A CASE STUDY OF THE IWK EXPENSE SCANDAL

This case study examines the governance, internal controls, and individual conditions that enabled prolonged expense fraud committed by Tracy Kitch, former CEO of the IWK Health Centre, a publicly funded children's and women's hospital in Atlantic Canada. Drawing on court transcripts, judicial decisions, auditor reports, an independent expense review, and news coverage, the analysis uses Cressey's fraud triangle to assess opportunity, pressure, and rationalization. Findings indicate that weak internal controls, absent segregation of duties, no internal audit function, and board approval based on trust rather than verification created an environment in which personal expenses could be claimed as business expenses and persist undetected for years. Media scrutiny, initiated through freedom-of-information requests, transformed an internal matter into one of public accountability and helped prompt subsequent governance reform.

Bertrand Malsch
Smith School of Business, Queen's University
Ryan Stack
Manning School of Business, Acadia University

THE VIEW FROM THE EDGE: LEGITIMACY AND PRESTIGE IN A PERIPHERAL ACCOUNTING FIELD

This paper investigates how local doxa shapes the identities and practices of accounting professionals in a peripheral site of the Canadian professional accounting field. Drawing primarily on Bourdieu's framework of field, capital, and habitus, and on 36 interviews with 34 practitioners, we explore how accounting professionals navigate expectations of larger networked firms while respecting the culture and norms of a peripheral professional field. We find that professionalism is not a stable object but a form of symbolic capital whose value is tied to local recognition. Prestige relies less on metropolitan markers of technical specialization, aggressive economic growth, and firm brand. Instead, the local culture prizes broad technical competence, reciprocity, practical services, and long-term trust, producing a "fisher's habitus" oriented toward patience, embeddedness, stability, and community goodwill. Networked-office practitioners must manage tensions between locally valued capitals and central-office pressures for economic growth and standardization. Prestige, capital, and habitus do not travel seamlessly across the accounting field.

Keywords: professionalism; habitus; symbolic capital; Bourdieu; public accounting; professional service firms

Andrea Stapleton
Memorial University of Newfoundland
Nader Wans
Memorial University of Newfoundland

ANIMATING ACCOUNTING: THE USE OF TECHNOLOGY TO FOSTER STUDENT ENGAGEMENT IN INTRODUCTORY ACCOUNTING

Introductory accounting courses are critical to shaping students' perceptions of the profession, yet many find accounting to be challenging and unengaging. In this study, we explore whether educational animations can enhance engagement among introductory accounting students. Drawing on principles of multimedia learning theory, we design a short animated video depicting the analysis of transactions and conduct a survey of 50 students enrolled in introductory financial accounting. Overall, students perceive animations not only to be interesting and engaging but also effective in enhancing their understanding of the topic being presented and are a valuable supplement to in-class discussion. Thus, we provide support that students respond favorably to the use of animations in accounting and insight to educators on effective approaches of integrating them into activities that enhance students' experience in introductory accounting.

Keywords: Animation, accounting, transaction analysis

Joseph Abekah
University of New Brunswick
Afua Asante
University of New Brunswick

FUNDAMENTAL ACCOUNTING VARIABLES AND STOCK RETURNS ON THE GHANA STOCK EXCHANGE: EVIDENCE FROM TWO AND A HALF DECADES OF MARKET MATURATION (2000–2025)

This study proposes to examine the value relevance of fundamental accounting variables in predicting stock returns on the Ghana Stock Exchange (GSE) over the period 2000–2025. Building on Abekah (2005), which found the usefulness of collective accounting variables during the exchange's first decade (1991–1999), this proposal extends the inquiry across a period that encompasses three structurally distinct market phases: early development (2000–2006), post-IFRS adoption (2007–2014), and digital market modernization (2015–2025). The study seeks to determine: (i) whether the relationship between accounting information and stock returns has strengthened with market maturation, (ii) how the mandatory adoption of International Financial Reporting Standards (IFRS) in 2007 altered the information content of fundamental variables, and (iii) whether Environmental, Social and Governance (ESG)-related non-financial disclosures incrementally explain return variation in the most recent sub-period. Based on the decision-usefulness framework (FASB/IASB conceptual framework) and informed by the Ohlson (1995) valuation model, the study employs a dynamic panel data approach using the Arellano-Bond system GMM estimator to control for endogeneity, unobserved heterogeneity, and persistence in returns. The proposed study addresses a significant gap in the literature: despite a quarter-century of subsequent GSE development — during which market capitalization grew from approximately USD 500 million in 2000 to USD 16.4 billion in 2025 — no comprehensive longitudinal examination of this relationship exists for the post-1999 period.

Keywords: Value relevance; Fundamental accounting variables; Ghana Stock Exchange; Emerging markets; IFRS; Ohlson model; Market maturation; Sub-Saharan Africa

Jonathan Grenier

Farmer School of Business, Miami University

Luke Phelps

Shannon School of Business, Cape Breton University

Ryan Stack

Manning School of Business, Acadia University

FRAUD IN FILM

In recent years, occupational fraud has grown in cost to society, totaling an estimated \$5 trillion by 2024. In light of this concerning trend, we analyze 82 English-language films to determine the perception of corporate fraud in this key cultural medium. As cinema serves as both a reflection of society's values and a contributor thereto, the way that occupational fraud is portrayed in cinema is critical to our understanding of this increasingly important phenomenon. Preliminary findings reveal interesting similarities and distinctions between the portrayal of fraud in film and characteristics of real-world frauds provided by the Association of Certified Fraud Examiners. Further analysis will involve the use of qualitative methods to theoretically ground our findings.

Keywords: corporate; fraud; governance; cinema

Elham Zahraeisalehi, University of Guelph
Dr. Davar Rezaia, University of Guelph

HOW ARTIFICIAL INTELLIGENCE AND ANALYTICS RECONFIGURE ACCOUNTABILITY, A GOVERNMENTALITY PERSPECTIVE

This work-in-progress paper asks how the introduction of artificial intelligence (AI) and analytics into megaproject governance reconfigures accountability when viewed through a governmentality lens. Governance frameworks for public megaprojects pursue efficiency, legitimacy, and accountability, objectives already in tension, yet the instruments that produce accounts are becoming algorithmic. Bridging three largely separate literatures, megaproject governance, AI-enabled project control, and the accountability of algorithmic public services, the paper establishes the motivation, gap, and analytical lens, and reports the emerging direction of the analysis rather than a finished model. It closes by stating what remains to be developed and the feedback sought.

Keywords: megaprojects, governance, accountability, artificial intelligence, governmentality

Business and Organization History

David Foord
University of New Brunswick

A HISTORIOGRAPHY OF SOCIOTECHNICAL TRANSITIONS IN ELECTRIC POWER

The purpose of this essay is to review sociotechnical histories of electric power to contribute new research questions and a new framework for historical contributions to the sociotechnical transition literature. The research questions ask what similarities, differences and areas of overlap exist in historian and social science scholar studies of electric power system change, and what new research questions and frameworks may be identified from this historiography to generate new contributions? The results include a new two-by-two framework to identify four kinds of social science history contributions: (i) inductive conceptualization; (ii) historiographical theorization (iii) historical criticism; (iv) modification and extension.

J. J. MACDONELL: A LIFE IN DRAMA - A WORK-IN-PROGRESS

This work-in-process outlines my plan to create a dramatic work as a form of knowledge translation. Material will be drawn from archival research on the personal papers of former federal auditor general and Canadian Accounting Hall of Fame member, J. J. Macdonell. These papers, in fonds MG 31 E 95 at Library and Archives of Canada in Ottawa, offer much that the accounting profession, the political class, the media, and the public might learn from the accounting profession of fifty years ago. The research, which has been generously supported by CPA Canada and the Canadian Academic Accounting Association, has to date noted certain themes around leadership, governmentality, New Public Management, and professionalization that lend themselves to dramatic exploration.

**ARCHIVE: A FORTHCOMING CHAPTER OF THE ELGAR ENCYCLOPEDIA OF
HISTORICAL ORGANISATION STUDIES (2026)**

How does one define an “archive”? I believe this is not possible and goes against collaborative efforts to move past Eurocentric archival practices. Instead, this chapter is a starting point for deeper and meaningful reflection as archives (un)learn, adapt, and open space for healing. This chapter considers the role of definitions and standards as well as existing scholarship on positionality, neutrality, descriptions, and terminology. The Truth and Reconciliation Commission of Canada’s (TRC) Calls to Action (2015), no. 69 and 70 prompted archives to reflect on ownership of and access to Indigenous records and conduct a review of archival policies and best practices (p. 332-333). Archives are actively responding to decolonise archival practices and spaces – this remains a longstanding commitment.

**THE WEIGHT OF FELT HISTORY: HISTORICAL AESTHETIC PLAUSIBILITY AND THE
EXPERIENTIAL MEDIATION OF ORGANIZATIONAL PASTS**

This paper examines how organizational historical narratives achieve historiographic uptake through the aesthetic conditions in which they are encountered. Although rhetorical history research has explained how organizations strategically construct historical narratives, it has paid less attention to why those narratives are experienced as plausible. We introduce the concept of historical aesthetic plausibility, defined as the experientially sensed credibility arising from the relationship between a historical narrative and the aesthetic infrastructure through which it is encountered. Drawing on organizational aesthetics, we develop three dimensions - sensory alignment, affective resonance, and embodied verification - and propose five propositions linking historical aesthetic plausibility to narrative uptake, contestation, durability, fragmentation, and historiographic power. The framework extends rhetorical history by explaining how aesthetic experience shapes organizational understandings of the past.

Cases and Cases in Progress

Patrick Mann
Edith Callaghan
F.C. Manning School of Business
Acadia University

TIDAL TRAINING CLUB: BUY THE BUILDING OR STAY A TENANT?

Tidal Training Club is a small-group strength training gym in Wolfville, Nova Scotia. In the spring of 2026, the property the gym occupies, building and parking lot, is listed for sale at \$1.2 million. The owner, who holds a favourable lease running to 2043, must decide whether to buy the property, propose splitting the lot, or remain a tenant, under one hard constraint: he will not give up equity in the business. The case is designed for first-year introduction to business students following a lecture on debt and equity financing, and asks them to weigh ownership, opportunity cost, and expansion potential against a genuinely safe status quo. A teaching note with assignment questions, analysis, and a suggested direction is included.

Michael J. Kennedy
Manning School of Business, Acadia University
Ryan Stack
Manning School of Business, Acadia University

**EXSTREAM MULTIMEDIA INC.: AN INTEGRATED AUDIT PLANNING CASE ON RISK,
GOVERNANCE, AND ARTIFICIAL INTELLIGENCE**

In this case, students take on the role of senior auditors at a mid-sized Halifax accounting firm tasked with conducting the first-year audit of ExStream Multimedia Inc., a rapidly expanding digital streaming company preparing for an initial public offering (IPO). The scenario introduces several audit challenges, including an aggressive growth strategy under new leadership, an unexpected transition in the Chief Financial Officer position, the recent implementation of a subscription billing platform with limited independent review, the launch of a merchandise line with uncertain return rates and inventory integration issues, as well as unrecorded compensation matters.

A distinctive pedagogical element of the case requires students to evaluate the thoughtful application of artificial intelligence in assurance work and to disclose their use of AI tools during the assignment. The case combines technical audit risk assessment with explicit reflection on professional judgment, skepticism, and transparency. Evidence from classroom testing indicates that the case fosters substantive engagement with audit risk and encourages candid reflection on professional disclosure practices in the context of artificial intelligence.

Binod Sundararajan
Faculty of Management
Dalhousie University
Halifax, NS

**COGNITIVE OFFLOADING IN LEADER AND MANAGERIAL COMMUNICATION:
A THEORETICAL FRAMEWORK**

This paper proposes a theoretical framework for cognitive offloading in leader and managerial communication, extending two prior works on strategic leader communication: an evolutionary psychology account of leaderspeak and a companion essay on leader commitment devices. We reconceive receiver-side offloading filters as a sender-side construct describing how leaders externalize communicative and cognitive work onto artifacts, routines, and language itself. The framework integrates cognitive load theory, distributed cognition, speech act theory, semiotics, evolutionary game-theoretic reciprocity, and trust theory to model how contextual moderators, offloading practices, and communication mechanisms shape audience processing, outcomes, and a temporally embedded feedback loop. Nine propositions, four illustrative real-world cases, and a proposed multi-study methodology are presented to ground and guide empirical testing of the model.

Karen Grandy
Sobey School of Business
Saint Mary's University
Halifax, NS

**TECHNOLOGY PODCAST INTERACTIONS:
FOUR TYPES OF MEDIA INTERVIEWS IN ONE CONVERSATION**

This study uses Montgomery's typology of media interviews to examine a March 2023 podcast interview with Alphabet & Google CEO Sundar Pichai. Four months after OpenAI's launch of ChatGPT, and just after Google's release of Bard, the podcast hosts ask Pichai questions about Generative AI's potential impact on Google's business model; on society; and on him personally. This study examines when and how the participants shift between Montgomery's four types of interviews: accountability; experiential; expert; and affiliate. It concludes that strategic shifting throughout the podcast episode allows the interviewers and interviewee to accomplish their respective institutional tasks, as business journalists and corporate executive, most notably framing for listeners Google's role and competitive place in the development of this transformative technology.

Conference Theme and Open

Adebimpe Ayeni [Student]
Dalhousie University
Binod Sundararajan [Supervisor]
Dalhousie University

ETHICAL CAPITAL AND CYBERSECURITY BEHAVIOUR IN LARGE LANGUAGE MODEL-ENABLED ENVIRONMENTS: SOME EMPIRICAL FINDINGS.

This study investigates the relationship between ethical capital, responsible use of large language models (LLMs), and ethical cybersecurity behaviour in organizational contexts. Ethical capital is conceptualized as a collective moral asset comprising ethical orientations, perceived ethical leadership, ethical culture, and stakeholder engagement. Using a mixed-methods design, the study integrates quantitative survey data ($n = 294$) with qualitative insights from semi-structured interviews ($n = 10$). Results demonstrate that ethical capital significantly predicts responsible LLM use, which in turn enhances ethical cybersecurity behaviour. Mediation analysis confirms that responsible LLM use partially mediates the effect of ethical capital on cybersecurity behaviour. Qualitative findings provide contextual depth, highlighting organizational culture, leadership communication, and stakeholder engagement as critical enablers of responsible AI practices. The study contributes to theory by identifying responsible LLM use as a behavioural pathway linking ethical capital with cybersecurity behavioural outcomes, and to practice by underscoring the need for adaptive, human-centred AI governance frameworks.

Taylor R. Gray, Ph.D.
Faculty of Management, University of New Brunswick
David J.A. Foord, Ph.D.
Faculty of Management, University of New Brunswick

CONCEPTUALIZING A FRAMEWORK OF TRANSITION GOVERNANCE: ON UNDERSTANDING TRAJECTORY AND MANAGING FUTURE CHANGE

In this paper we examine the governance of sociotechnical transitions. Prevailing conceptualizations often focus on the execution of state authority through the development of policy-mixes, conflating governance and governing. As the system transition literature expands from a procedural analysis informed by past transitions to one capable of addressing and managing future change, we re-conceptualize governance with a focus on stakeholder alignment as being necessary in understanding transition trajectory. We develop a holistic framework of transition governance premised on three windows of governance, *transition enablement*, *transition readiness*, and *transition embedment*, which are additional to procedural frameworks of transition development and facilitate the prioritization of interventions toward ensuring, or accelerating, the development of the desired outcomes within the desired timeframe.

Taylor R. Gray, Ph.D.
Faculty of Management, University of New Brunswick
David J.A. Foord, Ph.D.
Faculty of Management, University of New Brunswick

MEASURING PURPOSE: THE INSTITUTIONALIZATION OF ESG

The contemporary backlash against "woke capitalism" exposes a deeper institutional tension: despite its rapid diffusion, Environmental, Social, and Governance (ESG) criteria remain conceptually contested. While initially conceptualized as an investment logic for universal owners, ESG has been progressively conflated with broader business and society constructs such as Corporate Social Responsibility (CSR) and sustainability. Utilizing a historical institutionalist lens across five critical junctures, we argue that, beyond a distinct organizational practice, ESG is being institutionalized as a system of measurement abstracting corporate operations, strategies, and development relative to ecological, socio-political, and market dynamics. By framing ESG as a system of measurement, we expose its interpretive flexibility across organizational functions and institutional logics contesting the purpose and responsibilities of the modern firm.

Dr. Annika Voltan
Saint Mary's University

FROM COMMUNITY-SUPPORTED TO COMMUNITY-LED: ADDRESSING FOOD INSECURITY WITH A GREENHOUSE IN SHELBURNE, NOVA SCOTIA

Many rural communities face complex social and environmental challenges affecting citizen wellbeing and local economic prosperity yet are lacking needed infrastructure and support. Increasing funding cuts and competing government priorities are driving the need for community-led approaches to problem-solving. This case study explores how community members in Shelburne, Nova Scotia came together to address food insecurity with the construction of a greenhouse. The research questions explore the role of relationships in community-led approaches and factors that increase community agency to facilitate ownership and action. The conceptual model builds on existing research about trust and relationships in community organization, cross-sector collaborations, and bridging entities. Findings underscore the importance of both dense and diverse networks in mobilizing community change efforts.

Hélène Delerue
ESG UQAM, Canada
Sarrah Dahmani
Skema Paris, France
Mantiaba Coulibaly
Université Nice Côte d'Azur, France
Raissa Yerbanga
Thomas Sankara University, Burkina Faso

**DEVELOPING A CONCOURSE FOR Q METHODOLOGY:
ETHICAL PERSPECTIVES ON ARTIFICIAL INTELLIGENCE IN MANAGEMENT AND
ORGANIZATIONS**

The rapid development of artificial intelligence (AI) has generated a growing body of research on AI ethics, encompassing diverse perspectives on ethical principles, governance, and responsible AI across multiple disciplines and application contexts. Despite this diversity, no structured concourse has been developed to represent these viewpoints in the management and organizational literature. This paper addresses this gap by identifying the main viewpoints expressed in the literature and developing a concourse of statements for a Q methodology study. Based on a corpus of 21 scientific articles identified using ARTIREV, the study employed open coding and thematic analysis to identify key concepts, organize them into broader categories, and derive the discourses used to formulate the final concourse statements.

Mohammad H. Dinpajoo [PhD Student]
Lang School of Business and Economics, University of Guelph
Davar Rezanian
Lang School of Business and Economics, University of Guelph
Thomas Cooper
Memorial University
Ryan Stack
Acadia University
Neal Willcott
Memorial University

PROJECT FUTURE CLOSURE: CIRCUITS OF POWER IN THE MUSKRAT FALLS MEGAPROJECT

Public megaprojects materialize sociotechnical change, but governance shapes which project future gains institutional capacity and how its consequences become governable after legitimacy damage. This article develops project future closure: the process through which one future becomes more legitimate, calculable, fundable, and actionable than materially plausible counter-futures while remaining partial, contested, and repairable. An abductive, chronology-led documentary analysis of Canada's Muskrat Falls megaproject traces governance devices through Clegg's circuits of power. Calculative asymmetry prepared the choice future for authorization; legal-financial embedding made continuation durable; legitimacy repair made post-escalation consequences governable; and asymmetrical incorporation routed contesting claims through institutions with unequal capacity to alter the pathway. The model links option shaping, post-commitment durability, and consequence governance in a longitudinal project-level explanation of power.

Entrepreneurship

Nada Rabie

College of Business Management, University of New Brunswick

Ayman Moustafa

College of Business Management, Khalifa University

FROM CLIMATE AMBITION TO GREEN VENTURES: YOUNG ENTREPRENEURS' CAREER INTENTIONS IN CANADA AND THE UAE

This work-in-progress study investigates how young entrepreneurs in Canada and the United Arab Emirates (UAE) view green entrepreneurship as a feasible career path. Green entrepreneurship is becoming more widely acknowledged as a means of turning environmental problems into businesses that create economic, social, and ecological value. However, there is still a scarcity of qualitative and comparative research examining how young people understand green entrepreneurship in relation to career aspirations, perceived capabilities, and national contexts. Instead, the majority of current research is quantitative and focuses on a single country. This study investigates how environmental self-identity, green entrepreneurial self-efficacy, entrepreneurship education, digital capability, cultural expectations, market readiness, and institutional support shape young people's intentions to pursue green entrepreneurship. A comparative qualitative design will be used, drawing on semi-structured interviews with young entrepreneurs, aspiring entrepreneurs, entrepreneurship students, incubator participants, and early-stage founders in Canada and the UAE. Reflexive thematic analysis will identify common and context-specific influences across the two national settings. The study is expected to demonstrate how environmental motivation interacts with perceived viability, skills, education, market opportunities, and ecosystem support in shaping green entrepreneurial intentions. By comparing two countries that are actively pursuing sustainability transitions but represent distinct economic, institutional, and policy contexts, the study intends to produce context-sensitive insights for entrepreneurship education, policy, and practice. The expected contribution is to advance understanding of green entrepreneurship as both a career decision-making process and a venture outcome, while identifying ways to increase the visibility, viability, and appeal of green entrepreneurship to the next generation.

Nada Rabie
College of Business Management, University of New Brunswick
Ayman Moustafa
College of Business Management, Khalifa University

FUTURE-PROOFING SMES IN THE AGE OF COMPOUND SHOCKS: RETHINKING BR+E PROGRAMS

Small and medium-sized businesses (SMEs) are more vulnerable to compound shocks brought on by labor pressures, trade uncertainty, supply-chain disruption, inflation, financing limitations, and geopolitical instability. However, business retention and expansion (BR+E) programs continue to prioritize growth over resilience, and many SMEs lack formal business continuity planning (BCP). To increase entrepreneurial resilience in regional economies, this work-in-progress study examines how BCP can be incorporated into BR+E programs.

The study uses Saint John, New Brunswick as the contextual setting and employs a qualitative exploratory design that combines contextual analysis of the local SME ecosystem, an environmental scan of current business conditions, and benchmarking of established BCP frameworks. According to preliminary research, current BCP models offer useful structure for operational continuity, but they frequently place too little emphasis on long-term economic shocks, financial resilience, market adaptation, and geopolitical exposure. In response, the study suggests a five-pillar framework that includes risk monitoring, operational flexibility, market responsiveness, financial resilience, and awareness of external risks. According to the framework, regional economic development organizations are resilient intermediaries that can convert macroeconomic risks into useful firm-level assistance. The framework will be validated in the following stage through interviews with lenders, ecosystem stakeholders, SME owners, and practitioners of economic development. By connecting business continuity, adaptive capacity, and regional entrepreneurial ecosystem resilience, the study advances the field of entrepreneurship research.

ENTRPRENEURIALISM, FREEDOM, AND UTOPIA: A PALIMPSEST APPROACH AT GRAND FALLS, NEWFOUNDLAND

Entrepreneurs like Musk and Zuckerberg are building their own post-industrial company towns, without regard for the lessons of history. One hundred years ago, their predecessors also built closed, private towns. One extreme example was Grand Falls, Newfoundland. This paper uses a decolonial palimpsest methodology to surface past inscriptions of entrepreneurial utopianism at Grand Falls. Five historical vignettes describe the British Press Barons who built the town, the 'Garden City' ideals that inspired them, the migrant entrepreneurs who were forced to setup outside of town limits, the post-industrial ideas about entrepreneurship that facilitated deindustrialization in 2009, and the pre-industrial economic practices that remain present today. The paper concludes that the promise of entrepreneurial freedom is constrained by presumptions about entrepreneurial utopia.

Philip Piercey
Faculty of Business Administration, Memorial University of Newfoundland
Colin Mason
Adam Smith Business School, University of Glasgow, Scotland
Jacqueline Bartlett
Faculty of Business Administration, Memorial University of Newfoundland
Blair Winsor
Faculty of Business Administration, Memorial University of Newfoundland

**OVERCOMING THE HOME BIAS OF VENTURE CAPITAL FIRMS;
EVIDENCE FROM NEWFOUNDLAND AND LABRADOR**

Venture capital (VC) is a key driver of economic growth, providing risk capital for innovative start-ups. VC investments are characterised by information asymmetries which are best managed by investing in nearby businesses. This home bias creates disadvantage for peripheral regions remote from VC hubs. However, in recent years Newfoundland and Labrador (NL) has attracted several large investments from VCs based elsewhere in Canada or in the USA. Our analysis reveals the significance of local investors in the deals in which non-local investors participate. They either invest prior to investment by non-local VCs or as co-investors, although the amount they invest is dwarfed by that of non-local investors. Follow-up research is required to understand the role that local VCs play in attracting non-local investors

Ethics and Social Issues

McGraw Egbert
Université de Moncton
Robichaud Yves
Université Laurentienne

POVERTY BEGETS POVERTY (LA PAUVRETÉ ENGENDRE LA PAUVRETÉ)

This study examines whether income-tested retirement income programs in Canada reduce poverty among seniors or inadvertently contribute to its persistence. Focusing on New Brunswick, the analysis draws on Statistics Canada data and reviews the interaction between Old Age Security (OAS), the Guaranteed Income Supplement (GIS), the Canada Pension Plan (CPP), and selected provincial support programs. The findings show that low-income seniors rely heavily on government transfers, while individuals aged 60 to 64 remain particularly vulnerable because they are generally ineligible for OAS and GIS benefits. The study further suggests that benefit clawbacks and income eligibility thresholds may generate high effective marginal tax rates, potentially discouraging income growth and retirement saving. Policy implications and potential reforms are discussed.

Keywords: poverty, seniors, Guaranteed Income Supplement, Old Age Security, poverty traps, benefit clawbacks, retirement income.

Mariem Chouchene [Student]
Université de Moncton

**RETHINKING CSR FOR SUSTAINABLE VALUE CREATION: WHY DOES MANAGERIAL
TIME ORIENTATION MATTER?**

ABSTRACT

With increasing environmental, social and regulatory pressures, firms with similar CSR demands still take different approaches and achieve different outcomes. This integrative literature review argues that these differences can be explained by managerial time orientation (MTO), which affects how managers interpret CSR investments and translate them into strategic choices. Drawing on Upper Echelons Theory and managerial cognition, we synthesize theoretical and empirical studies and develop a framework linking MTO, CSR strategic choices, and sustainable value creation. Finally, we identify key boundary conditions and directions for future research to better understand when MTO translates into substantive CSR.

Kaitlyn Mesics
Shannon School of Business, Cape Breton University
Stacey Taylor
Telfer School of Management, University of Ottawa

TRANSITION TO SUSTAINABILITY COMPLIANCE – EXPLORATORY ANALYSIS OF TURKISH FIRMS

This study examines the transition from voluntary to mandatory sustainability reporting following Türkiye's adoption of IFRS S1 and S2 through the Turkish Sustainability Reporting Standards. Using cosine similarity, sentiment analysis, and topic modelling, sustainability reports from 2023 (pre-mandate) and 2024 (post-mandate) were compared. The findings from our dataset indicate three key changes. First, disclosure vocabulary shifted from operational and stakeholder-oriented terms toward standardized, compliance-focused terminology. Second, sentiment scores declined, consistent with past evidence of a firm's discussion when following mandated regulation. Third, low cosine similarity suggests substantial changes in disclosure content beyond mandated requirements. Together, these findings provide early empirical evidence that mandatory IFRS-aligned reporting is reshaping the language, tone, and content of Turkish sustainability disclosures.

Dr. Bishakha Mazumdar, Cape Breton University
Dr. Maya Giorbelidze, Associate Professor, Cape Breton University
Dr. Kevin McKague, Associate Professor, Cape Breton University

**ADDING LIVES TO YEARS: COMMUNITY ENGAGEMENT AND THE SOCIAL
INFRASTRUCTURE OF ACTIVE AGING IN RURAL CAPE BRETON**

This work-in-progress paper presents preliminary findings from a community-engaged, mixed-methods study of active aging in Victoria County, Nova Scotia, conducted in partnership between Cape Breton University and Victoria County Home Support Services. Drawing on a county-wide telephone survey (n = 109) and qualitative interviews with older adults, caregivers, and community organizations, the study examines how community engagement shapes aging in place in a rural context. Four preliminary themes are identified: social isolation extends beyond transportation and distance; community organizations serve as vital yet fragile social infrastructure; trusted individuals and informal networks sustain participation; and dignity operates as a practical determinant of engagement. Implications for community organizations, funders, and age-friendly planning are discussed.

RHETORIC AS A VEHICLE OF DELEGITIMATION

This case study contributes to the legitimacy literature by examining how rhetoric serves as a mechanism through which the legitimacy of a sector is contested in the public sphere. Specifically, it investigates how media discourse functions as a mechanism of delegitimation by framing organizational practices in ways that challenge their moral appropriateness, social acceptability, and alignment with the public interest. In the construction sector, media exposure of systemic corruption and unethical conduct revealed the role of political ties, favoritism, and privileged networks in securing private benefits through public procurement. By portraying these practices as violations of public trust and ethical standards, media rhetoric contributed to the erosion of both sectoral legitimacy and confidence in public institutions.

Bruno Dyck
Full professor, University of Manitoba
Mojtaba M. Shourkaei
Assistant Professor, Saint Mary's University

MOTHER TREE BUSINESSES AS ANCHORS OF SCALING SUSTAINABILITY

What might humankind, which has been on the planet for about 300,000 years and is on the cusp of creating an ecological crisis, learn from trees and forests that have flourished here for over 370 million years? In this essay, we consider what we might learn from Mother Trees, who serve as hubs and anchors nurturing multispecies communities within forest ecosystems. In particular, we aim to draw on the Mother Tree metaphor to deepen our understanding of how mature sustainable businesses can serve as anchors of scaling sustainability. We will consider how the Mother Tree, as a countercultural metaphor, challenges mainstream business norms and can stimulate new ways of thinking about scaling sustainable business. To do so, we explain Mother Trees' characteristics and, through conceptual interaction between the metaphor and the target phenomenon (i.e., mature, sustainable businesses), elaborate on emergent meanings to help us understand how to scale sustainability. Through this speculative essay we wish to advance discussion in the scaling sustainability literature and, by introducing the Mother Tree metaphor to organizational studies, inspire new avenues for future research.

Keywords: Scaling sustainability, Mother Tree, organizational metaphor

Mojtaba M. Shourkai
Saint Mary's University
Búi Petersen
Saint Mary's University

**CO-CREATING SUSTAINABLE ENTANGLEMENTS:
A POSTHUMANIST VIEW ON ENVIRONMENTAL SUSTAINABILITY**

A human-centered understanding of agency emphasizes the intentionality and reflexivity of actions. Thus, humans, due to their higher intentional and reflexive capacity, are considered to possess agency, while other species may not. By emphasizing this human-centric view, the two predominant views on business environmental sustainability—the business case and moral responsibility—overlook the agentic capacity of other species (i.e., their capacity to make a difference) may limit our understanding of how to create environmentally sustainable businesses. Employing a posthumanist view of agency, drawing on Barad and Haraway, we argue that focusing on relationality and considering ecological entities as participants can unlock new possibilities for achieving business environmental sustainability, a perspective that sees humans and non-humans as co-creators of sustainable entanglements.

Finance

Alexandre Savoie-Comeau
Université de Moncton
Tania M. Morris
Université de Moncton

WHICH EFFECT PREVAILS? THE CASE OF INFLATION AND CREDIT RISK-WEIGHTED ASSETS

This paper examines the association between inflation and bank-level credit risk-weighted assets (CRWA). Inflation may raise CRWA by increasing borrower risk, but it may also be linked to lower CRWA if banks adjust credit exposures. Using Canadian bank-level data from 2014 to 2022 and pooled mean group models, we find limited short-run evidence but a negative long-run association between inflation and CRWA. Parallel results for total loans suggest that CRWA dynamics are more consistent with exposure adjustment than rising regulatory credit risk. Overall, inflation appears associated with more defensive bank balance sheet behaviour.

Chunrong Wang
Department of Commerce, Mount Allison University
Thomas Walker
John Molson School of Business, Concordia University
Harjeet S. Bhabra
Sobey School of Business, Saint Mary's University

CREDIT DEFAULT SWAPS AND CORPORATE SOCIAL RESPONSIBILITY

This study explores the impact of credit default swap (CDS) trading on a firm's corporate social and environmental performance. Using a longitudinal sample spanning from 2002 to 2017 across eleven countries and regions, we find that CDS trading causes a significant reduction in the metric of environmental emission, while it only weakly negatively influences some other aspects of CDS firms' social and environmental performance. Our analysis reveals that management potentially chooses to reduce investments in emission reduction activities, even though emission reductions are not the most expensive of CSR investments, as they display no relation to shareholder value creation, whereas engaging in CSR activities, such as, employee, community, or eco-product innovation, positively affect shareholders' wealth.

Tiffany McDougall Brennan
Sobey's School of Business, St. Mary's University

**GOVERNING CAPITAL: INDIGENOUS-LED INSTITUTIONS, NATION BUILDING, AND
NEXT GENERATION OF ECONOMIC SOVEREIGNTY**

This paper positions institutions established under the First Nations Fiscal Management Act (FMA), including the First Nations Financial Management Board (FMB), as central to Indigenous-led nation-building by strengthening fiscal governance, economic credibility, and long-term self-determination. Drawing on nation-building theory, Indigenous entrepreneurship literature, access-to-capital research, FMB materials, illustrative cases, and exploratory quantitative analysis, the paper links FMB services to five institutional mechanisms: law and rule clarity, administrative capacity, credible commitment, relational accountability, and economic mobilization. Using First Nations economic and fiscal data from 2016 to 2025, the analysis finds a positive association between participation in mechanisms under the FMA, including Financial Administration Laws (FALs), Financial Management System Certification, taxation authority, and Land Codes under the Framework Agreement on First Nation Land Management Act (FAFNLMA), and higher own-source revenue. While associative rather than causal, these findings support the broader argument that strong Indigenous institutions are linked to economic development. The paper concludes by identifying remaining financing and investment-management gaps and proposing the Indigenous Development Finance Organization (IDFO) and Indigenous Investment Commission (IIC) as conceptual next-generation institution

William Veale
St. Francis Xavier University
Vijay Kumar Vishwakarma
St. Francis Xavier University

**UNDERSTANDING THE ROLE OF ESG CRITERIA IN FIRM PERFORMANCE: EVIDENCE
FROM CANADIAN COMPANIES**

This study investigates the relationship between environmental, social, and governance (ESG) performance and firm performance among Canadian companies listed on the S&P/TSX Composite Index from 2012 to 2025. Using a random-effects regression analysis, the research finds no statistically significant links between overall ESG scores or their sub-components and financial performance, with control variables like asset turnover and leverage being more influential. The study highlights that larger firms tend to have higher ESG disclosure levels.

Richard Watuwa
Shannon School of Business, Cape Breton University
Kaitlyn Mesics
Shannon School of Business, Cape Breton University

THE STOCK RETURN PERFORMANCE OF FAMILY-OWNED FIRMS ON THE TORONTO STOCK EXCHANGE: SOME EVIDENCE FROM THE S&P 500/TSX COMPOSITE

We investigate the relationship between Canadian family firm ownership and return performance, using non-financial constituents of the S&P/TSX Composite from 2000 to 2025. We find Canadian firms delivered neither statistically significant nor substantive return premiums except in the case of a three-factor model showing better non-family performance relative to family, a result confirmed by a formal Gibbons-Ross-Shanken test. Family ownership shows no relationship with market valuation but is associated with higher accounting profitability conditional on firm volatility, an effect that emerges only after including a Family x Volatility interaction. These results do not support potential to earn a significant premium by investing in Canadian family firms in the S&P/TSX Composite. The investigation is relevant to investors, firm managers, and academics.

Ninzata Bakayoko
University of Moncton, Canada
Tania Morris
University of Moncton, Canada
Vicky Therrien
University of Moncton, Canada

THE INFLUENCE OF STOCK MARKET SIMULATION ON YOUNG ADULTS' INVESTMENT INTENTIONS: A PLANNED BEHAVIOR THEORY APPROACH

Young adults' participation in the stock market remains limited despite the democratization of access to financial markets and the development of financial education programs. In this context, this study aims to evaluate the influence of experiential learning, through a stock market simulation, on university students' intention to invest in the stock market. It draws on Kolb's (1984) experiential learning theory and Ajzen's (1991) theory of planned behaviour to examine the influence of the stock market simulation on the three determinants of investment intention: attitude, subjective norms, and perceived behavioural control. The research adopts a quasi-experimental design with a control group, including a pretest, a stock market simulation activity, and a post-test with students from the University of Moncton.

Zigbly Guy Fulgence Gbalou
Vicky Therrien
Tania Morris
Université de Moncton

**ACTUAL USE OF THE FHSA: BARRIERS TO PARTICIPATION FOR ELIGIBLE
HOUSEHOLDS SEEKING HOME OWNERSHIP**

The purpose of this research project is to explore barriers to participation in the Tax-Free First Home Savings Account (FHSA) among eligible Canadian households seeking to own a home. An integrated three-level conceptual model is proposed, articulating structural, informational and cognitive barriers, as well as behavioural barriers. A quantitative methodology is underway and provides for a stratified probability sample of 800 households. The expected results are intended to assess the accessibility and social fairness of this new tax instrument.

Gender and Diversity

Daniel Keays [Student]
Saint Mary's University
Dr. Maryam Dilmaghani
Saint Mary's University

WORKPLACE IDENTITY DISCLOSURE AND WELLBEING ACROSS OCCUPATIONS: EVIDENCE FROM CANADA

Given the persistent stigma, workplace identity disclosure is an important decision for many sexual and gender minority (SGM) employees. It will likely have implications for both psychological wellbeing and broader health outcomes. While prior research has examined the workplace experiences of SGM individuals in mainly qualitative studies, and using select case studies, less is known about how disclosure to supervisors and coworkers relates to self-reported physical and mental health across different types of occupations. Moreover, the study would fall into being a descriptive analysis where we compare those individuals who disclose, with those who do not, across different occupations and education job-match's. We use original data from a large ($N > 4,500$ observations) national survey conducted as part of the SSHRC-funded project *2SLGBTQ+ Poverty in Canada: Improving Livelihood and Social Wellbeing*. Physical health and mental health are measured using self-reported five-point scales ranging from poor to excellent. Given the large sample ($N > 4,500$ observations), the analysis distinguishes between different occupations. Namely, we first examine the general mental and physical health implications of disclosure. Next, we distinguish between traditionally 2SLGBTQ+ friendly and unfriendly occupations, to identify areas where policy intervention may be required. The findings are expected to inform organizational policies and practices aimed at fostering supportive and inclusive work environments for sexual and gender minority employees.

Mher Mardoyan [Student]
Memorial University of Newfoundland and Labrador

**IDENTITY DISCLOSURE AND EMPLOYABILITY: 2SLGBTQIA+ NEWCOMERS'
EXPERIENCES DURING THE JOB APPLICATION PROCESS IN NEWFOUNDLAND AND
LABRADOR**

Immigration is increasingly important to Newfoundland and Labrador's population and workforce, yet little is known about how 2SLGBTQIA+ newcomers experience job applications in the province. Existing research has examined newcomer employment and 2SLGBTQIA+ workplace discrimination separately. This work-in-progress study explores how 2SLGBTQIA+ newcomers living in Newfoundland and Labrador navigate job applications while negotiating sexual orientation, gender identity, and immigration status. Grounded in interpretivism and guided by interpretive phenomenology and intersectionality, the study will use semi-structured interviews with approximately 10-20 participants. Interpretive analysis will examine perceived barriers, employer interactions, identity disclosure, and coping strategies. The findings may inform more inclusive hiring and employment-support practices.

Susan Graham
University of Prince Edward Island
Wendy Carroll
Saint Mary's University

IS IT HOT IN HERE?: RECONCEPTUALIZING MENOPAUSE IN ACADEMIC CAREERS

Menopause remains an underexplored area of workplace inclusion, especially in academic careers. This conceptual work aims to examine how the structures, expectations, and norms within the academy shape the experiences among women faculty members in business schools. Extending the Subjective Menopause at Work model, grounded in the Power Threat Meaning Framework (PTMF), we propose that academic career systems create distinct challenges through demands for sustained productivity, visibility, and performance. By centering the professional context, this work proposes to advance a more nuanced understanding of menopause at work and considers the ways in which universities can better support sustainable academic careers for women.

Claire L. Bradley [Student]
St. Francis Xavier University, Gerald Schwartz School of Business
Dr. Katelynn Carter-Rogers [Supervisor]
St. Francis Xavier University, Gerald Schwartz School of Business

**READING THE ROOM: EXPLORING THE EFFECTS AND EXPERIENCES OF ADHD
DISCLOSURE ON CAREER POSSIBILITY AND PROFESSIONAL IDENTITY**

This study explores how ADHD disclosure shapes employees' career possibility, inclusion, and professional identity at work. Little research examines how disclosing an ADHD diagnosis influences managerial perceptions and advancement from the employee's perspective. Semi-structured interviews with 22 Canadian adults with ADHD were analyzed using thematic analysis, guided by Social Identity Theory (Tajfel and Turner, 1979) and the Sustaining Inclusion Framework (Carter-Rogers, 2025). Six themes emerged, including disclosure strategy, internalized shame, managerial awareness, professional identity, productivity norms, and the gap between perceived and actual career impact. Findings suggest outcomes were primarily shaped by who managers were, what their organizations were like, and who they worked alongside, finding that disclosure alone is not enough without organizational conditions to support it.

Sohana Siddiqua
Memorial University of Newfoundland
Alyson Byrne
Memorial University of Newfoundland

NAVIGATING THE DIAGNOSTIC SHOCK: WORKING PARENTS OF NEURODIVERGENT CHILDREN

The diagnostic period for a neurodivergent child is often marked by uncertainty, emotional upheaval, and increased caregiving demands, yet its implications for working parents remain underexplored in organizational research. This study conceptualizes the diagnostic period as a work–life shock event and draws on spillover, crossover, and cognitive and emotional labor perspectives to examine how parents navigate work and family during this transition. Using an inductive qualitative approach, semi-structured interviews will be conducted with working parents whose child received a neurodevelopmental diagnosis. This research aims to extend work–life shock event theory while offering insights into how organizations can better support employees during critical family transitions.

Idowu Mary Mogaji

Assistant Provost, Academic Quality, University of Fredericton

Henry Dimingu

Assistant Professor, Accounting, University of Prince Edward Island

Abukari Kwame

Postdoctoral Researcher, College of Nursing, University of Saskatchewan

DREAMS DEFERRED: LIVED REALITIES OF BLACK IMMIGRANTS IN NAVIGATING WORK AND INCLUSION IN THE NORTHWEST TERRITORIES

Black immigrants in Canada continue to experience labor market disparities despite being recruited through skilled immigration pathways. This study examines the employment experiences of Black immigrants in the Northwest Territories, focusing on how credential recognition shapes labor market integration. Guided by Ecological Systems Theory, the study employed a participatory photovoice approach with 12 Black immigrant participants. Findings revealed that credential non-recognition, Canadian work experience requirements, and northern labor market conditions interact to constrain access to meaningful employment, contributing to occupational downgrading and disrupted professional identities. These interconnected barriers function as mechanisms of structural racialization, constraining career progression despite participants' qualifications and experience. The study advances understanding of immigrant labor market integration within the underexplored context of northern Canada.

Robichaud, Yves
Université Laurentienne
McGraw, Egbert
Université de Moncton

UNDERSTANDING ENTREPRENEURIAL BARRIERS THROUGH THE PUSH-PULL FRAMEWORK: EVIDENCE FROM CANADA AND THE UNITED STATES

This study examines the barriers faced by North American entrepreneurs through the lens of the push-pull motivation framework while considering the influence of gender. Using a sample of 946 entrepreneurs from Canada and the United States, the research analyzes personal and organizational characteristics, perceived obstacles, and underlying barrier dimensions. Results show that necessity-driven (push) entrepreneurs face significantly greater challenges than opportunity-driven (pull) entrepreneurs, particularly regarding financing, bureaucracy, taxation, training, and administrative processes. Factor analysis identifies four categories of barriers: external environment, financing and bureaucracy, training, and immediate environment. Although some gender-specific differences emerge, entrepreneurial motivation proves to be a stronger determinant of perceived barriers than gender. The findings suggest that entrepreneurship support policies should be tailored according to motivational profiles rather than gender alone.

Human Resources & Industrial Relations

Erica Chiasson [Student]
Saint Mary's University
Wendy R. Carroll
Saint Mary's University

EXAMINING THE PERCEPTIONS AND ATTITUDES OF ORGANIZATIONAL LEADERS ABOUT REMOTE WORK: A SCOPING REVIEW AND MODEL FOR FUTURE RESEARCH

While countless studies have examined employee experiences, performance, and well-being in remote and hybrid work settings, significantly less attention has been paid to the perceptions of organizational managers and leaders, who play a central role in accepting and shaping remote work policy and practice. This study used a scoping review methodology to synthesize and evaluate the existing academic literature in which leaders who manage remote employees were asked directly about their perceptions of remote work effectiveness, as well as their experiences and the factors influencing those perceptions. All 25 articles meeting the inclusion criteria used interview, survey, and/or case study designs. The findings suggest that leaders continue to experience trust-related concerns regarding remote workers and face challenges related to communication and team collaboration. A model is proposed to guide future research, with the aim of further exploring leader perceptions and attitudes toward remote work arrangements and remote workers.

HAPPY AND RURAL: THREE PATHS TO BLISS AMONG WORKERS IN MODEST JOBS

Many workers sense that their jobs have become less secure and stable than in the past, and this is especially the case for those in rural or suburban locations, where fewer employment alternatives are available. Nonetheless, the majority of interviewed rural/suburban participants in Newfoundland, Southern Europe (i.e. Greece and Italy) and the Nordic region (i.e. Northern Norway and the Faroe Islands) indicated, directly or indirectly, having good to excellent quality of life notwithstanding the employment realities that they face. This exploratory presentation explores the common reason provided, within each of the geographic areas studied, why these individuals have managed to find rural bliss.

Stefan Litz
St. Francis Xavier University
Haoze Chen
St. Francis Xavier University
Hannah Roberts
St. Francis Xavier University

**EMPLOYMENT AND HUMAN RIGHTS – AN EMPIRICAL ANALYSIS OF DECISIONS
RENDERED BY THE NOVA SCOTIA BOARD OF INQUIRY AND A TYPOLOGY OF LEGAL
DECISION TERMINOLOGY**

Provincial Human Rights legislation is intended to safeguard vulnerable individuals from discriminatory treatment. In this paper, we will present a quantitative empirical analysis of awards rendered by the Nova Scotia Human Rights Commission Board of Inquiry (BOI) related to cases of alleged discriminatory treatment in the context of employment. A quantitative text analysis of the decisions awarded by the BOI from 1999 –2023 related to alleged discrimination based on disability related to employment has been conducted. The results of the analysis indicate that the BOI decisions terminology is systematically derived from different semantic categories in order to construe a legally sound and convincing decision. Based on the analysis, a typology of BOI decision making semantics is proposed in this paper.

Denise Hinds
Dalhousie University
Heidi Weigand
Dalhousie University
Constance Elizabeth Bygrave
Fairleigh Dickinson University
Wendy R. Carroll
Saint Mary's University

**FROM GENDER PAY TRANSPARENCY TO INTERSECTIONALITY PAY TRANSPARENCY:
TOWARD A CONCEPTUAL MODEL**

Pay transparency mechanisms have become a central approach for addressing workplace pay inequities, yet most research has focused on the gender pay gap and closing it. Drawing on existing literature and a Campbell systematic review of pay transparency interventions, this work-in-progress paper identifies a gap in current research and presents the Intersectional Pay Transparency (IPT) conceptual model as a new way to examine how pay transparency may influence pay equity across diverse employee groups. This paper contributes to ongoing discussions about equitable pay transparency and introduces a conceptual model that provides a starting point for future empirical research.

Indigenous Business, Economics, and Reconciliation

Hellen Cordeiro Alves Marquezini 1

University of Victoria

Katelynn Carter-Rogers 2

St. Francis Xavier University

BIOGRAPHICAL METHODS IN RESEARCH WITH MARGINALIZED GROUPS: POTENTIALS, PRACTICES, AND CHALLENGES

This Professional Development Workshop invites the business community to discuss the adoption and use of biographical methods in Management and Organization Studies research and trauma-informed co-constructed organizational interventions related to Indigenous women, girls, and two-spirit persons, Afrodiasporic communities, and other diverse/marginalized groups, whose worldviews are grounded in storytelling and oral knowledge transmission. We will present the conversational inquiry, *escrevivências*, life story interviews, and art-based methods such as poetry as possibilities for prioritizing understanding of the studied phenomenon based on participants' present and past experiences, unseparated from their social contexts. Biographical methods are also present as a way to address issues of social justice, marginalization, and exclusion in complex and colonial organizational settings such as the health care system.

Mary Oxner
St. Francis Xavier University

**YOUNG INDIGENOUS WOMEN ENTREPRENEURS:
AN EMERGING SOURCE OF ECONOMIC DEVELOPMENT IN ATLANTIC CANADA**

Indigenous women increasingly contribute to the economic development and prosperity of their communities through various business initiatives. The number of Indigenous women in business is increasing at a rate that is greater than Indigenous men but Indigenous women face unique challenges. Given the growing population of Indigenous youth (19-34 years) and the heightened propensity for young Indigenous women to engage in business initiatives, nurturing the potential of young Indigenous women to contribute to the economic development of their communities is an imperative. This project is designed to identify both the challenges faced by and the strategies, policies and programs necessary to support young Indigenous women in becoming successful entrepreneurs. The research project intends to utilize focus groups as the method of investigation.

Management Education

Normand Gendron
Mount Saint Vincent University
Saint Mary's University

Nicholous M. Deal
Mount Saint Vincent University

AI-MEDIATED IDENTITY FORMATION IN MANAGEMENT EDUCATION

Generative artificial intelligence (AI) is becoming embedded in management education, yet debate has focused mainly on academic integrity, teaching practice, and critical thinking. This work-in-progress examines a less developed question: how AI may participate in identity formation. We argue that business schools socialize students into ways of thinking, speaking, judging, and understanding themselves as future managers, and that AI may reshape these conditions. Drawing on identity theory, management education, academic voice, human-AI collaboration, and cognitive delegation, we develop a model with five mechanisms: role rehearsal, recognition, work-identity pressure, cognitive delegation, and AI-mediated normative modelling. These may support reflective augmentation, encourage cognitive outsourcing, or contribute to identity diffusion. The paper reframes AI as an identity-forming influence in management education.

Tracy Harkison
AUT University, Auckland, NZ
Maria Matthews
Mount Saint Vincent University, Halifax, NS

**CAN BUSINESS SCHOOLS PRACTICE WHAT THEY TEACH? SUSTAINING HIGHER
EDUCATION: CASE STUDY TOURISM AND HOSPITALITY PROGRAMS IN CANADA AND
NEW ZEALAND**

The global hospitality and tourism industry, a cornerstone of the economies in Canada and New Zealand, is undergoing rapid transformation driven by workforce shortages, shifting policy environments, evolving sustainability expectations, technological change, and increasing pressure on higher education to deliver industry-ready graduates. Despite the sector's reliance on a highly skilled workforce, a persistent and widening gap exists between the sustainability and operational competencies delivered by higher education institutions and the proficiencies demanded by industry employers. This paper addresses this critical disconnect by employing a comparative case study approach, analysing undergraduate tourism and hospitality degree programs in these two distinct markets to derive evidence-based solutions for institutional sustainability, curriculum alignment, and stronger industry engagement and buy-in.

Golam M. M. Aurup
Cape Breton University
Samiul Islam
Cape Breton University
Tasquia Mizan
Cape Breton University

**CHALLENGES AND RESOURCES IN INTERNATIONAL STUDENT ADAPTATION:
EVIDENCE FROM INTERNATIONAL STUDENTS AT A NOVA SCOTIA UNIVERSITY**

International students encounter a range of academic, cultural, financial, and institutional challenges while adapting to host-country educational environments. This study explores the multidimensional nature of international student adaptation using survey data collected from 142 international students enrolled at a public university in Nova Scotia, Canada. Exploratory factor analysis identified six dimensions: Academic Challenges, Cultural Challenges, Financial Concerns, Academic Self-Confidence, Housing Access and Support, and Work Opportunities. Confirmatory factor analyses supported separate adaptation-challenge and adaptation-resource measurement models. Correlation analyses indicated that challenge dimensions were positively related, while Academic Self-Confidence was negatively associated with all challenge factors. Length-of-stay analyses revealed that students residing in Canada for longer periods reported more favourable perceptions of work opportunities. Graduate students reported greater academic and financial challenges but also higher academic self-confidence. Findings highlight the coexistence of adaptation challenges and adaptation resources within international student experiences and offer implications for student support and management education.

ACADEMIC CULTURE SHOCK IN BUSINESS EDUCATION: AN EXPLORATORY STUDY OF STUDENT ADJUSTMENT IN A CANADIAN BUSINESS SCHOOL

This exploratory study examines how students experience academic culture when entering a Canadian business school. Drawing on qualitative content analysis of open-ended survey responses from 56 students in undergraduate and post-baccalaureate business programmes, the study explores perceptions of academic expectations, learning practices, and peer interactions. Five themes emerged: Educational Transition, Independent Learning and Academic Responsibility, Academic Ambiguity, Collaboration Norms and Peer Support, and Institutional and Environmental Adjustment. Findings suggest that adjustment experiences are not limited to international students but are also evident among domestic students transitioning from diverse educational pathways. The study proposes academic culture shock as a useful lens for understanding how learners adapt to unfamiliar educational cultures and discusses implications for management education.

Tina Saksida
Melissa James
McDougall Faculty of Business
University of Prince Edward Island

**FROM FIELD VISITS TO LOCAL APPLICATION: DESIGNING SHORT-TERM
INTERNATIONAL COURSES IN BUSINESS EDUCATION**

Short-term international field courses can offer powerful learning opportunities, but they require intentional design if students are to move beyond site visits toward deeper learning. This work-in-progress paper reflects on four UPEI Maymester business courses in Costa Rica, Spain, and Slovenia. Drawing on instructor reflection and preliminary assessment of student work, we consider how thematic framing, curated visits, reflective assignments, and cross-context comparison help students connect international observations to local, professional, and community settings. We also discuss challenges related to administration, cost, partnerships, travel, student readiness, and mixed undergraduate/MBA delivery, and outline next steps for systematic analysis.

J. SCOTT Grant [Student]
Saint Mary's University

TACTICAL PERSONAL FINANCE AND MOVING AWAY FROM TABOO: EXPLORING FACTORS THAT ENHANCE PERSONAL FINANCIAL WELL-BEING

Personal finance can be a challenging subject, a source of great stress, and is often one of those topics that are just not discussed. Canadians face complex and challenging financial decisions. How can the average person stretch the minimum wage to meet the cost of living and achieve personal financial well-being (PFWB)? This empirical research explores how people can achieve PFWB and the role of personal financial literacy (PFL) therein.

There is little research that connects PFWB and PFL, and none in the Nova Scotian/Canadian context. Interviews were conducted to identify factors that can enhance PFWB. Data analysis surfaced themes of formal and informal advice, PFL and education, as well as personal experience. These themes were then used to identify several factors that support or enhance PFWB.

Some of these factors were consistent with the literature and while others were unexpected, extending from the literature, or new. Factors such as behaviour of budgeting, minimizing debt, and above average PFL were consistent. Financial resilience was extended from the current literature. New factors include tactical personal financial knowledge/education/ advice and openness of discussion of personal finance. This study will be the foundation for future research that does a deep dive on individual factors that contribute to PFWB.

Shripad Pendse
Department of Management, Saint Mary's University
Halifax, Nova Scotia, Canada

**USING ARTIFICIAL INTELLIGENCE AS AN INTERACTIVE LEARNING PARTNER:
LESSONS FROM DUPONT ANALYSIS IN STRATEGIC MANAGEMENT**

Artificial intelligence (AI) is transforming higher education, creating both opportunities and concerns for educators. While many instructors worry that students may use AI to bypass learning, this paper argues that AI can potentially become an interactive learning partner that promotes curiosity, critical thinking, and deeper conceptual understanding. Using DuPont Analysis as an example, the paper shows how students can use AI not merely to obtain answers but to explore concepts, evaluate evidence, ask better questions, and develop new insights. It also argues that AI's limitations can be educationally valuable because they require students to exercise judgment rather than accept computer-generated results uncritically. Although the example is drawn from strategic management and finance, the approach can be adapted to other disciplines.

**FROM AUGMENTATION TO CONCEALMENT: COGNITIVE DELEGATION,
TRANSPARENCY, AND ACADEMIC INTEGRITY IN STUDENTS' GENERATIVE-AI USE
EVIDENCE TOURISM AND HOSPITALITY EDUCATION**

Generative artificial intelligence (AI) is advancing faster than institutional policy and understanding of student use. This cross-sectional mixed-methods survey examined AI use among undergraduate tourism and hospitality students at one Canadian university. Of 164 eligible students, 122 responded (74.4%). While 92% reported improved work quality, 71% feared over-reliance and 73% lacked confidence working without AI. Qualitative findings identified augmentation, substitution, and concealment, forming an Augmentation–Substitution–Concealment (ASC) Framework separating cognitive delegation from transparency. Findings reveal a product–learning divergence: AI may improve work while weakening evidence of independent capability. Recommendations address disclosure, AI literacy, process evidence, and assessment design preserving critical thinking.

Management Information Systems

Yuhan Tang [Student]
Crandall University
Sergio Silva Ribeiro
Crandall University

CITIZEN ACCEPTANCE OF AI IN MUNICIPAL DECISION-MAKING: THE INFLUENCE OF DECISION CHARACTERISTICS AND LEADERSHIP STYLE

This study examines citizens' acceptance of artificial intelligence (AI) involvement in municipal decision-making in Moncton, Canada. It focuses on two main contextual factors that may shape public acceptance: decision characteristics and leadership style. Specifically, the study examines technical complexity and value sensitivity as characteristics of municipal decisions, as well as servant and directive leadership. It also considers citizens' preferences regarding the role AI should play in the decision-making process. By examining these factors, the study seeks to provide a better understanding of when AI involvement is perceived as acceptable in municipal governance and to offer practical insights for the implementation of AI-supported public decision-making.

Aparajit Sridharan [Student]
PhD Candidate, Sobey School of Business
Saint Mary's University, Halifax, Canada

**APPLICANT-SIDE AI AGENTS AND THE REDISTRIBUTION OF AGENCY IN
ALGORITHMIC LABOR MARKETS: A DESIGN SCIENCE STUDY OF JOB SEARCH
AUTOMATION AND CSR IN RECRUITMENT**

Artificial intelligence is reshaping recruitment, yet research focuses mainly on employer-side systems. Using Design Science Research and an Automation–Augmentation–Agency framework, this study develops and preliminarily evaluates an author-built, human-supervised applicant-side AI agent implemented in n8n. The artifact integrates job discovery, deduplication, fit screening, structured review, applicant approval, cover-letter generation, notification, and tracking. Testing across four job categories and 40 configured queries produced 1,828 vacancy records; 799 (43.7%) passed category-specific thresholds. Manual review found no obvious fabricated vacancies or claims, while generated cover letters were generally coherent and tailored but still required human review. The artifact reduced search burden while preserving information access, decision autonomy, and strategic control, contributing to AI recruitment, Design Science Research, and CSR scholarship.

Feyishina Esther Ojomo [Student]
Faculty of Business Administration, Memorial University of Newfoundland
Jennifer Jewer
Faculty of Business Administration, Memorial University of Newfoundland

**CAN HEALTHCARE CHATBOTS REPLACE HUMAN INTERACTION?
NATURALNESS, ADOPTION, AND PRIVACY IN CANADIAN HEALTHCARE**

The increasing demand for health services has accelerated the use of healthcare chatbots for triage, symptom screening, and patient education. However, limited research has examined whether patients trust these technologies, prefer them to human providers, or willingly share personal health information with them. This paper challenges three assumptions: that theories developed for human-mediated communication apply equally to chatbot interactions, that greater media naturalness is always preferable, and that patient preferences for chatbot versus human care remain stable regardless of health issue sensitivity. Drawing on media naturalness theory, the unified theory of acceptance and use of technology, and privacy calculus theory, we propose an experimental study examining how chatbot naturalness and health issue sensitivity influence patient trust, disclosure, and provider preference.

Dr. Trang Mai-McManus
Shannon School of Business, Cape Breton University
Mr. Anh Tuan Dang
Shannon School of Business, Cape Breton University

THE COAST IS CLEAR? PRODUCER PURPOSE AND THE EXPERTISE CEILING IN COASTAL IMAGE ANALYTICS

Organizations increasingly treat photographs as evidence about places and delegate ecological interpretation to software. We examine when image corpora can support claims about ecological condition using 188 images from Vietnam and Nova Scotia and a referent of 610 human-verified records from 80 sources. Most images were not assessable for condition, and assessability differed sharply by source pool. Within Vietnamese landscape photographs, holding framing and context constant, assessability was 23.5% for a commons repository and 77.8% for a government authority (Fisher's exact $p = .002$). Across nine machine-coding passes, agreement was high for mechanically determined judgments but lower when ecological conditions had to be inferred from scenes. The findings identify producer purpose, provenance, and expert judgment as constraints on image analytics..

Keywords: image analytics; producer purpose; provenance; expert judgment; destination image; computational visual methods; coastal wetlands; human verification

Ashish Deshmukh [Student]
Candall University
Dr. David Iremadze
Crandall University

AI-ENABLED CLEARANCE DECISIONS FOR DATA-SCARCE RETAILS SMES: FEW-SHOT INVENTORY DIGITIZATION AND MARKDOWN OPTIMIZATION

Canadian retail SMEs lose an estimated \$34 billion CAD annually to inventory distortion, yet face acute data scarcity that renders existing AI-aided clearance pricing tools inaccessible. This paper presents the Clearance Central Intelligence Engine, a dual-module system combining few-shot visual-semantic product classification with transfer-learning- based markdown optimization. Module 1 employs a Siamese network trained with Triplet Loss for one-to-five-shot retail SKU recognition. Module 2 transfers demand knowledge from the M5 Walmart dataset to Canadian SME clearance pricing. A formal error-propagation bridge, grounded in the Law of Total Variance and the SPO+ decision loss, connects classification uncertainty to pricing regret. The study is supported by Mitacs Accelerate grant IT49589, conducted at Crandall University in partnership with Venn Innovation.

Gisela M. Q. M. Archela [Student]
Institute of Mathematics and Statistics, University of São Paulo
Sergio Silva Ribeiro
Graduate School of Management, Crandall University
Ana C. V. de Melo
Institute of Mathematics and Statistics, University of São Paulo

IDENTIFYING AND MANAGING REQUIREMENTS DEBT IN AI-BASED SYSTEMS: A SYSTEMATIC LITERATURE REVIEW

Prior research has examined technical debt in AI-enabled systems, but an integrated understanding of requirements-related deficiencies is lacking. This work-in-progress outlines a systematic literature review (SLR) exploring Requirements Debt (ReD), including ambiguity, incomplete-ness, and stakeholder misalignment. We structure the review around four objectives: identifying types of ReD, synthesizing detection methods, evaluating mitigation strategies, and analyzing the consequences of unresolved ReD on AI adoption. By examining the perspectives of non-technical stakeholders in business and government settings, this study aims to consolidate frameworks and practical techniques for managing ReD. Initial results from databases like ACM and IEEE show significant research interest, highlighting the need for strategies to ensure successful long-term adoption of AI systems.

Marketing

Dr. Joy Chidera Audu
University of New Brunswick
Prof Gregory Fleet
University of New Brunswick
Prof Peter Kerr
University of New Brunswick

THE VIRTUAL SALES HANDSHAKE: TOWARD AN UNDERSTANDING OF TRUST FORMATION IN THE DIGITAL B2B SELLING ENVIRONMENT

This study explores how buyers interpret, recalibrate, and develop trust in digitally mediated B2B sales environments. Existing frameworks largely assume face-to-face interactions, providing limited insight into trust formation through digital platforms. Semi-structured interviews with twenty experienced B2B buyers across multiple industries and five continents were analyzed using reflexive thematic analysis. Five interrelated mechanisms were identified through which buyers interpret salesperson trustworthiness. Building on these findings, this study develops a process model explaining how buyers continuously assess salesperson behaviours, digital trust signals, contextual moderators, and relational outcomes. The framework extends traditional trust theories by conceptualizing trust formation as an iterative socio-technical process, advancing understanding of trust-formation in digitally mediated B2B selling and contributing to the broader literature on B2B relationship management.

CHATBOT-MEDIATED SERVICE RECOVERY IN HOSPITALITY AND TOURISM: AN S-O-R STUDY OF EMOTIONS AND CONSUMER RESPONSES

This article examines how consumers emotionally experience and react to chatbot-mediated service recovery in hospitality and tourism. Grounded in Stimulus-Organism-Response theory, it analyzes 89 online comments and app reviews from YouTube, Google Play, and the Apple App Store. Findings show that chatbots become most consequential when they appear after service failures involving refunds, cancellations, booking errors, account problems, or failed escalation. Five themes are identified: recovery barriers, failed escalation, emotional escalation, perceived accountability avoidance, and conditional chatbot acceptability. The paper contributes by explaining chatbot-mediated second-order service failure as an S-O-R process.

Golam M. M. Aurup
Cape Breton University, Canada
Michel Laroche
Concordia University, Canada
Marie-Odile Richard
State University of New York Polytechnic Institute, U.S.A.

**ADVERTISING INVOLVEMENT AMONG ENGLISH- AND FRENCH-CANADIAN
BILINGUALS: NEURAL, AFFECTIVE, AND EVALUATIVE PERSPECTIVES**

This study examines advertising involvement among English-Canadian and French-Canadian bilinguals using a multi-method framework integrating neural, affective, and evaluative measures. Participants viewed emotional and informative advertisements in English and French while EEG data were recorded. Neural engagement was assessed through frontal alpha activity and frontal EEG asymmetry, affective responses through valence and arousal measures, and evaluative involvement through established advertising involvement scales. Results indicate that responses vary across language conditions and advertisement types, with stronger first-language engagement observed particularly for emotional appeals. Differences between English-Canadian and French-Canadian bilinguals suggest that language-linked affective associations influence advertising response. The findings contribute to bilingual consumer research by illustrating how involvement can be examined simultaneously at neural, emotional, and evaluative levels.

Dr. Trang Mai-McManus

Department of Management and Marketing, Shannon School of Business, Cape Breton University

Dr. Kelley Main

Department of Marketing, Asper School of Business, University of Manitoba

DONATE TO GET ALONG: PERSUADING MESSAGES FOR PRIVATE INFORMATION DONATION

This research examines how communally focused donation appeals influence consumers' willingness to donate private information for the public good. A mixed-methods design included a content analysis (Study 1) and three experiments (Studies 2–4). Communal language appeared more frequently and intensely in actual donation messages. Across experiments, communal messages increased perceived persuasiveness and willingness to donate, particularly when consumers processed information heuristically. Heuristic processing mediated the effects of message focus on perceived persuasiveness and willingness to donate, while perceived persuasiveness further mediated effects on willingness and actual private-information donation. The findings extend prosocial donation research to private information and offer implications for organizations seeking to collect personal data for public-good purposes.

Titobiloluwa Olutayo
Shannon School of Business, Cape Breton University
Thanh Mai Linh Nguyen
Shannon School of Business, Cape Breton University
Honeesha Jeeha
Shannon School of Business, Cape Breton University
Trang Mai-McManus
Shannon School of Business, Cape Breton University

MEANINGFUL BY ASSOCIATION: VOLUNTEER EXPERIENCE QUALITY, CHARITABLE GIVING, AND ENGAGEMENT AMONG ATLANTIC CANADA'S FORMAL VOLUNTEERS (2018–2023)

This study examines formal volunteers in Atlantic Canada using pooled 2018 and 2023 Statistics Canada Giving, Volunteering and Participating data. The unweighted analytic sample included 4,200 formal volunteers. Descriptive statistics, chi-square tests, and Cramér's V examined volunteer characteristics, activities, motivations, barriers, experience outcomes, survey-year differences, and charitable donor status. Perceived meaningfulness was significantly associated with satisfaction, willingness to recommend volunteering, and intention to continue, with small to moderate effect sizes. Volunteer experience indicators were largely stable between 2018 and 2023, while charitable donor status was not significantly associated with perceived meaningfulness or satisfaction. The findings suggest that nonprofits can strengthen engagement by designing meaningful, flexible roles and communicating volunteer impact.

Dr. Leslie Wardley

Department of Management and Marketing, Cape Breton University

Dr. Trang Mai-McManus

Department of Management and Marketing, Shannon School of Business, Cape Breton University

FROM “MINE” TO “ONE OF US”: PRODUCT KINSHIP THEORY IN CLASSIC VW VAN CULTURE

Some market objects cease to be merely owned and become incorporated into shared relational life. We develop Product Kinship Theory (PKT) through one completed qualitative study of a couple and their diesel Volkswagen Westfalia. Manual two-pass coding applied an 18-construct framework to 85 transcript passages, yielding 172 construct applications. The case shows that mobile domesticity, ritualized use, and stewardship become product kinship through repair-based intimacy: hands-on competence turns use into felt responsibility. PKT explains non-market valuation and boundary protection beyond extended self, product attachment, anthropomorphism, and brand community.

Dr. Trang Mai-McManus
Shannon School of Business, Cape Breton University
Dr. Kelley Main
Asper School of Business, University of Manitoba

**VOLUNTEER BECAUSE I CARE, VOLUNTOLD BECAUSE I CAN: CARE-BASED AND
CAPABILITY-BASED PATHWAYS IN MANDATORY PROSOCIAL LABOUR**

This project examines voluntold participation: unpaid prosocial labour that resembles volunteering but is partly structured by requirements, expectations, credential pressure, or institutional control. Drawing on self-determination theory, psychological reactance, cognitive dissonance, motivation crowding, functional volunteering, role identity, and charitable-giving research, we distinguish a care/communal pathway from a can/capability-based pathway. Using pooled 2018 and 2023 Canadian Giving, Volunteering and Participating data, Study 1 examines whether formal volunteers reporting mandatory unpaid work differ from other formal volunteers in donor status, donation amount and count, donation-channel breadth, and volunteer intensity. Results show weaker donation spillover among voluntold participants and heterogeneity by source of requirement, positioning mandatory unpaid work as a nonprofit relationship-management issue.

Suzanne Rath
University of Prince Edward Island

**CHRISTMAS IN OCTOBER AND HALLOWEEN IN AUGUST?
HOW TIME STYLES AFFECT CONSUMERS' REACTIONS TO HOLIDAY CREEP**

Early holiday-themed merchandise and store décor, like Christmas in October or Halloween in August, have become a noticeable marketing practice. While some consumers like “holiday creep”, others criticize it. Five experiments explore consumers’ reactions to holiday creep and test a novel moderator - monochronic vs. polychronic time style.

Terrance Weatherbee
Acadia University
Donna Sears
Acadia University

MARK(ETING) YOUR CALENDAR: TOWARD A HISTORICAL THEORY OF TEMPORAL PERFORMATIVITY

Marketing historians have written histories of brands, advertising, retailing, and consumer culture, but have rarely treated the historical production of social time itself as an object of inquiry. This paper argues that marketing - understood not as a single institution but as a network of agencies, retailers, suppliers, and media - does not merely operate within an existing calendar but has, historically, participated in constructing, performing, and institutionalizing the temporal categories through which modern commercial and cultural life are organized. Drawing on sociological work on social time and on economic sociology's account of market performativity (Callon, 1998; MacKenzie, 2006), the paper develops three propositions and a preliminary three-process framework - temporal construction, temporal performance, and temporal institutionalization - through which marketing's network enrolls, translates, and sometimes originates commercially recognizable temporal categories. The framework is illustrated through occasions such as Christmas, Mother's Day, Halloween, Back-to-School, Black Friday, and Prime Day. The paper is deliberately exploratory: it raises a research agenda for marketing history. As a work-in-progress, the historical illustrations are offered as suggestive rather than exhaustive, and the propositions are framed as concepts to be tested, not settled conclusions.

Operations Management

River Drefers [Student]
Faculty of Business Administration, Memorial University of Newfoundland
Josh Reimer [Student]
Faculty of Business Administration, Memorial University of Newfoundland
Iman Nosoohi
Faculty of Business Administration, Memorial University of Newfoundland

IMPROVING INVENTORY MANAGEMENT IN A SCIENCE LABORATORY: THE CASE OF ETHANOL

Managing consumable inventories is an important decision for post-secondary institutions because it can generate significant cost reductions. This study evaluates the inventory policy of a science lab at Memorial University through a comparative analysis of Ethanol, a widely used laboratory chemical. Using real internal data, we compare three policies—a Request for Proposal (RFP), a Continuous Review System (CRS), and a Fixed Review Period (FRP)—on total cost, stress-testing each across three demand scenarios (baseline, +10%, and -10%) and multiple service levels. In every scenario, the CRS yields the lowest total cost, with per-unit savings of 16.08% over the RFP policy. Given practical complexities, we recommend a hybrid strategy: applying CRS to high-volume, high-cost items while retaining RFP for others.

Adam Forward
Industrial Engineering, Dalhousie University
Gizem Koca
Industrial Engineering, Dalhousie University
Peter VanBerkel
Industrial Engineering, Dalhousie University
Department of Emergency Medicine, Dalhousie University

CAPACITY ANALYSIS FOR EMERGENCY DEPARTMENT FAST TRACK CARE

Globally, emergency departments (EDs) are facing an overcrowding problem, impacting patient health and quality of care. Fast Track stream is an ED care area for non-urgent patients and is useful to reduce overcrowding in EDs. In this study, we reviewed the Fast Track program at a hospital in Nova Scotia to identify potential areas of improvement. This retrospective study evaluated arrival-to-provider time, provider-to-discharge time, census data, the impacts of diagnostic imaging and staffing capacity. Results demonstrated that the Fast Track is affected by diagnostic imaging and staffing capacity. This study found that the center can benefit from expanding the Fast Track program to meet its current demand by increasing the number of healthcare staff and diagnostic imaging capacity.

Samiul Islam
Cape Breton University
Tasquia Mizan
Cape Breton University
Golam M. M. Aurup
Cape Breton University

MACHINE LEARNING SUPPORTED FRAMEWORK TO MINIMIZE DOWNSTREAM SUPPLY DISRUPTIONS

The growing volatility of global markets has made supply chain management decision-making more risk-focused. This study develops a machine learning-supported framework to reduce downstream disruption risks by improving supplier selection and order allocation decisions. Because suppliers' economic performance is increasingly volatile due to market uncertainty and recent global disruptions, relying solely on historical performance is insufficient. This proposed framework predicts suppliers' future economic performance and risk profiles using a machine learning model. It also includes a mixed-integer linear programming model to select low-risk suppliers and determine the optimal order quantities from them. The approach offers a practical decision-support tool for procurement managers and policymakers.

Ginger Y. Ke

Faculty of Business, Memorial University of Newfoundland, St. John's

Jiahong Zhao

School of Civil and Transportation Engineering, Guangdong University of Technology, Guangzhou

Dongdan Zhang [student]

School of Civil and Transportation Engineering, Guangdong University of Technology, Guangzhou

Hui Fu

School of Electromechanical Engineering, Guangdong University of Technology, Guangzhou

AN INTEGRATED DECISION FRAMEWORK FOR UAV-ASSISTED URBAN POLICING

Urban police departments face increasing pressure to maintain effective patrol coverage under limited resources. This study proposes an integrated decision framework that coordinates UAVs and ground police units to enhance urban public safety. The framework jointly considers operational risk, crime deterrence, and uncertainty in patrol travel times to generate coordinated patrol strategies. A case study in Guangzhou, China, shows that the proposed approach can efficiently produce high-quality patrol plans for real-world operations. Compared with the traditional approach, the integrated framework reduces operational risk and carbon emissions while improving deterrence effectiveness, providing practical decision support for technology-enabled urban policing.

Iman Nosoohi
Faculty of Business Administration, Memorial University of Newfoundland
Yasaman Zehtabasghari
Faculty of Business Administration, Memorial University of Newfoundland

AN AGENTIC AI FRAMEWORK FOR MEASURING SUPPLY CHAIN CARBON EMISSIONS

As climate change intensifies and supply chains become increasingly complex, accurately measuring supply chain carbon emissions is essential for developing effective carbon reduction strategies. While firms are generally required to quantify and report Scope 1 and 2 emissions, Scope 3 emissions remain more difficult to measure and manage. This research, currently in progress, draws on academic literature and evidence from leading supply chains to identify three fundamental challenges in measuring Scope 3 emissions. The first challenge is how to define appropriate system boundaries. The second one is how to create transparency and incentives for supply chain partners to share emissions information, and the third one is how to ensure access to high-quality and standardized data. We investigate potential approaches to address these challenges, including value stream mapping for defining system boundaries, and transparency technologies, such as blockchain and the Internet of Things, for facilitating reliable data exchange. Additionally, we argue that combining and using emissions databases can help improve emissions estimation. Building on these approaches, we develop a conceptual framework for applying agentic AI to streamline Scope 3 emissions measurement. The proposed system can autonomously collect, validate, and integrate data from multiple supply chain partners and databases. The framework continuously updates emissions estimates and adapts system boundaries as supply chains evolve. It also enables more accurate, scalable, and dynamic carbon accounting across complex supply networks.

Fatemeh Hamta Safarian, DDS
Islamic Azad University Dental Branch, Tehran Iran
Meysam Shaverdi, PhD
EDHEC Business School, Lille, France

SUSTAINABLE SUPPLIER SELECTION FOR DENTAL HOSPITALS: A FUZZY MULTI-CRITERIA DECISION-MAKING APPROACH

Sustainable supplier selection is becoming increasingly important in healthcare supply chains, particularly in dental hospitals where supplier performance directly affects patient safety, service quality, operational efficiency, and environmental outcomes. This study develops a sustainable supplier selection framework for dental hospitals using an integrated Fuzzy Multi-Criteria Decision-Making approach. The framework combines the Fuzzy Analytic Hierarchy Process (FAHP) and Fuzzy Technique for Order Preference by Similarity to Ideal Solution (FTOPSIS) to evaluate suppliers under uncertainty and subjective expert judgment. Based on a literature review and consultations with 18 dentists, procurement managers, and supply chain specialists, the study identifies four main evaluation dimensions: economic sustainability, environmental sustainability, social sustainability, and operational performance. FAHP is used to determine the relative importance of the identified criteria, while FTOPSIS is applied to rank alternative suppliers according to their overall sustainability performance. The findings indicate that product quality, delivery reliability, and environmental compliance are among the most influential supplier selection criteria. Procurement cost remains important but is ranked below several sustainability-oriented factors. The results further show that suppliers with stronger environmental practices, ethical sourcing policies, regulatory compliance, and reliable delivery performance achieve higher overall rankings, even when their costs are moderately higher. The proposed framework provides dental hospitals with a systematic and transparent decision-support tool for balancing economic, environmental, social, and operational priorities. The study contributes to sustainable healthcare supply chain research by extending fuzzy supplier selection methods to the relatively underexplored context of dental healthcare procurement.

Hao Yu
Faculty of Engineering Science and Technology, The Arctic University of Norway

FROM GENERATIVE AI INTEGRATION TO HUMAN-AI COLLABORATION: TWO YEARS OF LEARNING AND ASSESSMENT REDESIGN IN LOGISTICS EDUCATION

Today, the rapid development and widespread use of generative artificial intelligence (GAI) and large language models (LLMs) are drastically reshaping how students learn, solve problems, and build and demonstrate competence. This work-in-progress paper presents two years of learning and assessment redesign in two logistics-related courses at UiT to respond to rapid GAI development and enhance students' learning outcomes. An adapted IDEE process is integrated with Ivanov's three-layer framework, combining human knowledge without AI, AI-augmented learning, and human-AI collaboration. Based on these, a theoretical framework is proposed to connect course design, human-AI collaboration, assessment, and continuous improvement. In both tested courses, students first establish modelling and coding foundations, then use approved GAI tools for explanation, programming, validation, and industrial applications. Preliminary evidence identifies three different AI-use patterns, i.e., super, balanced, and ineffective users. In addition, four different assessment forms, i.e., project, written exam, take-home exam, and oral exam, are compared, whose findings suggest that authentic AI-supported outputs, critical verification, and durable disciplinary learning should be assessed separately.

Strategy and International Business

Jonathan Dredge
Memorial University of Newfoundland and Labrador

DESIGNING POLICY FOR BORN REGIONALS IN TURBULENT TIMES: THE HELIX CORRIDOR MODEL

The advent of the digital age and rapid internationalization have made the global marketplace more accessible for firms. Yet, with geopolitical uncertainty, regulatory fragmentation, and anti-globalist trade policies all on the rise, firms need more stable internationalization pathways. While Born Regional research recognizes that many young firms have principal regions, limited research addresses the policy frameworks that support such hybrids that exist between traditional multinational development and rapid internationalization. This conceptual paper introduces the Helix Corridor Model, a cross-regional architecture designed to connect higher education, industry, and government across aligned systems. By integrating knowledge, testing, market, and policy functions through coordinated governance and iterative policy feedback, the model reduces corridor friction and formalizes a structured pathway to Born Regional internationalization.

Alidou Ouedraogo
Faculté d'administration, Université de Moncton
Gilles Marcoux
Faculté d'administration, Université de Moncton

LICENCE SOCIALE POUR OPÉRER DANS LE SECTEUR MINIER EN AFRIQUE DE L'OUEST : QUELLES STRATÉGIES POUR LES MINIÈRES CANADIENNES ?

Les projets extractifs, en particulier dans le secteur aurifère, génèrent des enjeux sociaux et environnementaux importants. Les impacts perçus, la redistribution des revenus et la qualité des relations avec les communautés locales influencent directement la stabilité des opérations sur le terrain. Dans plusieurs contextes africains, la conformité réglementaire ne suffit plus à garantir l'acceptabilité sociale d'un projet.

C'est dans ce cadre que le concept de Social License to Operate (SLO) s'est imposé dans la littérature. Il renvoie à une acceptation sociale évolutive, construite dans le temps, distincte de l'autorisation légale. Cette acceptation dépend des perceptions de légitimité, de crédibilité, de confiance et de justice développées par les différentes parties prenantes. Dans la littérature, on distingue plusieurs approches théoriques qui abordent entre autres, le modèle pyramidal de Thomson et Boutilier, la théorie des parties prenantes (Stakeholder Theory) inspirée des travaux d'Edward Freeman, la théorie des logiques institutionnelles et des économies de la grandeur portée par les travaux de Boltanski et Thévenot, l'approche systémique et gouvernance de Prno et Slocombe et l'approche par le capital social dans le sens de Pierre Bourdieu. Notre recherche, s'appuie sur l'approche systémique et gouvernance qui considère que la licence sociale n'est pas une simple transaction linéaire entre deux acteurs, mais un système complexe, dynamique et adaptatif. La méthodologie qualitative repose sur des études de cas et des entretiens semi-dirigés des différentes parties prenantes dans trois entreprises minières canadiennes. Les résultats montrent que l'obtention d'une licence sociale pour opérer durable repose sur une co-construction avec toutes les parties impliquées, l'État, les mineurs, les communautés locales, les entreprises minières et la société civile.

Tourism and Hospitality

Eleanor L. Anderson, PhD
Shannon School of Business
Cape Breton University

INDIGENOUS TOURISM IN TRANSITION: OPPORTUNITIES, TENSIONS AND NEW DIRECTIONS

Indigenous tourism in Canada is at a turning point. Although Indigenous Peoples have long participated in tourism systems largely designed by others, an emerging direction centres Indigenous leadership, self-determination, cultural resurgence, stewardship and governance. This paper examines that transition through three lenses: opportunities for economic, cultural and relational development; tensions involving commodification, consultation, unequal power, funding and competing timelines; and new directions grounded in Indigenous authority and relational planning. Drawing on recent scholarship and research informed by Etuaptmumk/Two-Eyed Seeing, the paper argues that the future of Indigenous tourism depends not simply on expanding products and visitor experiences, but on transforming the structures through which tourism is planned, funded, governed and evaluated.

Dr. Brent McKenzie
Department of Marketing and Consumer Studies
Lang School of Business and Economics
University of Guelph

SUSTAINABILITY AND A GREEN AIRPORT IN WESTMORLAND PARISH JAMAICA

This research explores the planned development of a new airport in Jamaica. With the premise that a new airport would also be a sustainable airport, the relevant literature on sustainable tourism from a Jamaican perspective is reviewed, as well as literature that focuses on the concept of a “Greener airport”, or an airport that is designed, operated, and managed to minimize its environmental impact while supporting efficient air transport. Qualitative data was collected and analyzed using textual content analysis of published articles related to the proposed airport. Preliminary findings indicate that the public equate greener with sustainability, but the demand for economic and financial profitability continues to supplant sustainability objectives.