



OFFICE OF THE ASSOCIATE DEAN,
RESEARCH AND FACULTY

HASKAYNE ROUND-UP

January to March 2023



UNIVERSITY OF CALGARY
HASKAYNE SCHOOL OF BUSINESS

In this issue:

News, page 2

Research Funding, page 2

Research Publications, page 2

Academic Activities, page 3

Professional Presentations, page 4

In The Media, page 4

Field of Study Exams, page 5

PhD Candidacy, page 6

Contacts, page 7

NEWS

Tunde Ogunfowora has been appointed as the incoming Director of Haskayne's PhD Program effective July 01, 2023.

We thank **Peter Sherer** for his service as PhD Program Director over the past five years.

The following new area chairs have been appointed:

Olga Petricevic – ENTI

KJ Choi – FNCE

Scott Radford – MKTG

Pengfei Li – SGMA

We thank **Mohammad Keyhani** (ENTI), **Ari Pandes** (FNCE), **Marc Boivin** (MKTG), and **Liena Kano** (SGMA), for their service as area chairs.

Appointments & Recognitions

Cohen N. & Heggerud C. "Cyber Attack on the University of Calgary." Best Selling Cases 2022, The Case Center.

<https://www.thecasecentre.org/buy/products/bestsellingcases/2022/default>

Enache L, Moldovan R, Srivastava A, Huang Z. "Labor Cost of Implementing New Accounting Standards" 2023 FARS Best Paper Award, American Accounting Association.

Enache L. Top 10% of Authors on SSRN by total new downloads within the last 12 months. January 2023.

Kwon SW. Editorial Review Board Member, Entrepreneurship Theory and Practice.

Osiyevskyy O. Recipient of the Queen Elizabeth II's Platinum Jubilee Medal. Immigration and Multiculturalism, Alberta.

Srivastava A. Appointed as Ad-hoc Editor at Contemporary Accounting Research.

Vredenburg H. Recipient of the Queen Elizabeth II's Platinum Jubilee Medal. Immigration and Multiculturalism, Alberta.

Warsame H. Recipient of the Queen Elizabeth II's Platinum Jubilee Medal. Immigration and Multiculturalism, Alberta.

FUNDING

External Funding

GOVERNMENT OF ALBERTA - MICRO-CREDENTIAL PROGRAM

Mohammad Keyhani (PI), Tanya Verhulp, Lorie Anderson, and colleagues. *No-Code Digital Innovation and Operations*. \$315,000.00

INNOVATION, SCIENCE, AND ECONOMIC DEVELOPMENT CANADA - WOMEN ENTREPRENEURSHIP STRATEGY'S ECOFUND

Jack D. Kulchitsky (Co-I), Paul Larson, & Silva Pencak (PI). *Barriers to supply chain certification of women-owned organizations*. \$893,000

Internal Funding

TAYLOR INSTITUTE FOR TEACHING AND LEARNING

Alice de Koning (PI). *2302-91 Learning in Places OER*. \$40,000.00

Jo-Louise Huq (PI), Lisa Fedoruk, David Anderson, & Judy Birdsell. *How can a citizen-led organization be engaged in the co-production of post-secondary education?* \$39,807.00

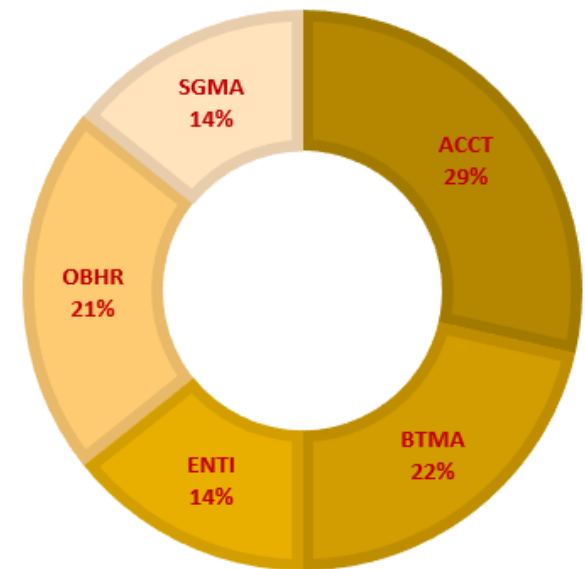
HUNTER CENTRE FOR ENTREPRENEURSHIP AND INNOVATION

Jo-Louise Huq (PI) & Chad Saunders (Co-I). *A System Level Approach to Innovation Management: Innovation in Precision Health*. \$5,000.

PURE SPRING AWARDS

Sigma Azad*(PI) & Justin Weinhardt (Co-I). *Recruitment Study: examining trade-offs between autonomy & salary for Commerce students*. \$7,500.

RESEARCH PUBLICATIONS



ACCOUNTING (ACCT)

Mahmoudian F, Lu J, Yu D, Nazari JA, Herremans I.M. (In press). *Do Creditors Value Greenhouse Gas Emissions Reduction Efforts and Disclosure?* *Journal of International Accounting, Auditing and Taxation*.

Anderson M., Kabir M, Rashid H, Warsame H. (2023). *Corporate Dividend Policy and Tax*

Avoidance. *Canadian Tax Journal*. doi. 10.32721/ctj.2022.70.4.anderson

Srivastava A., Rajgopal S. (In press). The Case for Reinventing Financial Reporting in the 21st Century. *Journal of Applied Corporate Finance*. doi. 10.1111/jacf.12526.

Enache L. (In press). The dynamics of leverage of newly controlled target firms: evidence after an acquisition. *Review of Quantitative Finance and Accounting*.

BUSINESS TECHNOLOGY MANAGEMENT (BTMA)

Gopal RD, **Hidaji H**, **Kutlu S**, **Patterson RA**. (In press). Law, Economics and Privacy: Implications of Government Policies on Website and Third-Party Information Sharing. *Information Systems Research*. doi. 10.1287/isre.2022.1178. <https://pubsonline.informs.org/doi/full/10.1287/isre.2022.1178>

Eshghi A, Gopal RD, **Hidaji H**, **Patterson RA**. (In press). Now You See it, Now You Don't: Analysis of Website Obfuscation Strategies on User Information Sharing. *INFORMS Journal on Computing*. doi. 10.1287/ijoc.2022.1266. <https://pubsonline.informs.org/doi/abs/10.1287/ijoc.2022.1266?journalCode=ijoc>

Ahmadi A, **Delkhosh F***, Deshpande G, **Patterson RA**, Ruhe G. (2023). Learning Software Project Management From Analyzing Q&A's in the Stock Exchange. *Institute of Electronical and Electronics Engineers Access*. doi. 10.1109/ACCESS.2023.3235953.

ENTREPRENEURSHIP AND INNOVATION (ENTI)

Peschl H. (In press). Combining Best Practices Framework with Benchmarking to Advance Principles for Responsible Management

Education (PRME) Performance. *The International Journal of Management Education*.

McArdle JF, Chene DG, **de Koning AJ**. (In press). Tax Strategies for Entrepreneurial Firms to Minimize the Impact of Section 280E. *Journal of Taxation*.

ORGANIZATIONAL BEHAVIOUR AND HUMAN RESOURCES (OBHR)

Turner N, **Deng C**, **Granger S***, Dueck PM. (In press). How does subjective invulnerability impact young workers' safety voice? *Journal of Safety Research*. doi. 10.1016/j.jsr.2023.01.012

Taras V, **Steel P**, M Stackhouse M. (2023). A comparative evaluation of seven instruments for measuring values comprising Hofstede's model of culture. *Journal of World Business*. doi. 10.1016/j.jwb.2022.101386.

Saeidmehr A, **Steel P**, Samavati F. (In press). Systematic Review using a Spiral approach with Machine Learning. *Research Square*. doi. 10.21203/rs.3.rs-2497596/v1

STRATEGY AND GLOBAL MANAGEMENT (SGMA)

Ingelson A, Owosuyi I. (). Reviewing the experience with the repatriation of sacred ceremonial objects: A comparative legal analysis of Canada and South Africa. *International Journal of Cultural Property*. doi. 10.1017/S0940739122000200

Huq F, **Jones V**, Hensler AD. (2022). A time series projection model of online seasonal demand for American wine and potential disruption in the supply channels due to COVID-19. *International Journal of Wine Business Research*.

Book Chapters

Ingelson A, Quevedo TC. (). Reducing CO2 emissions through carbon capture use and storage in Mexico and Alberta, Canada. *Carbon Capture and Storage in International Energy Policy and Law.*, eds. Hirdan Katarina de Medeiros Costa & Carolina Arlota. Elsevier. ISBN 978-0-323-85250, pages 247-262.

Technical Reports

Jones V, Henry M, Costen W. (2022). Expert Reviewer, "Evaluation of Proposal by Red Deer Polytechnic to offer a Bachelor of Business Administration". acknowledged by Campus Alberta, 2022.

Jones V, Germino A (2022). External Consultant, "Western University, Review of MBA, Executive MBA, Accelerated MBA and PhD Programs at Ivey School of Business".

Editorial Board Reviewer

Luminita Enache was an invited reviewer for the editorial board for the Contemporary Accounting Research journal.

ACADEMIC ACTIVITIES

Academic Conference Presentations

Enache L, Andronoudis D. (2022). "Does Capitalization of Acquired In-Process R&D convey information in the pricing process?" 17th European Institute for Advanced Studies in Management Interdisciplinary Conference. Sicily, Italy.

Gallani S, **Enache L**, Xue G. (2022). "The Effect of Electronic Medical Records on Hospital Utilization Costs" 17th European Institute for Advanced

Studies in Management Interdisciplinary Conference. Sicily, Italy.

Peschl R. (2023). "*ENTI 317: Entrepreneurial Thinking for Everyone!*" Florida State University. Tallahassee, USA.

Srivastava A. (2023). "*Correcting Earnings and Book Values for Accounting Deficiencies.*" The Annual Society of Quantitative Analysts Full-Day Conference. New York, USA.

Conference Service

David A. (Discussant) "*Bustamante MC, Zucchi F. Dynamic Carbon Emission Management.*" UBC Winter Finance Conference. BC, Canada.

Seminars

Dhoot J. Instructor. AIC Professional Practice Seminar, Edmonton, Alberta. February 27, 2023.

Ouoba M*. "*Political Sentiment and Firms' Environmental Performance.*" Haskayne School of Business Research Seminar. February 28, 2023.

PROFESSIONAL PRESENTATIONS

Choi KJ. (2023). "*Blockchain: Basic Ideas and Economics*".

- Economics Department, Yonsei University. Seoul, South Korea.
- Department of Economics, Seoul National University. Seoul, South Korea.

Enache L, Li L, Reidl EJ, Song S. (2022). "*Counterpoised Disclosure: Evidence from the Biotechnology Industry.*"

- Columbia University. New York, USA.

- University of Southern California. California, USA.
- BI Norwegian Business School. Oslo, Norway.
- Warwick Business School. Warwick, UK.
- University of Bristol. Bristol, UK.

Iqbal A*. "*How Do Amounts, Composition, and Properties of Accruals Differ for Physical versus Knowledge Firms?*" 2023 Midyear Meeting of the Financial Accounting and Reporting Section (FARS). Phoenix, Arizona.

Iqbal A*. "*Value of Internally Generated Intangible Capital.*" 2023 Midyear Meeting of the Financial Accounting and Reporting Section (FARS). Phoenix, Arizona.

Koskinen Y. (2023). "*Is There a Business Case for ESG Investments? Too Much Heat, Not Enough Light*" Energy Transition Centre. Calgary, Canada.

Koskinen Y. (2023). "*Latest Research on Sustainable Investing*" Calgary Public Library. Calgary, Canada.

Koskinen Y. (2023). "*Sustainable Investing will explore reasons why investors should pay attention to ESG issues.*" The Latest Research On Speaker Series. Calgary Public Library. Calgary, Canada.

Koskinen Y. (2023). "*Environmental, Social and Governance (ESG) considerations are the biggest trend in investing and a major concern for corporations.*" Calgary Public Library, Research On Update. Calgary Public Library. Calgary, Canada.

Lehar, A. & Moravvej, M. (2023) "Private Settlement in Blockchain Systems", "The University of California Santa Barbara (UCSB) DeFi seminar", UCSB-Virtual, USA, March 17, 2023.

Lehar A, Parlour C. (2022). "*Battle of the Bots: Flash loans, Miner Extractable Value and Efficient Settlement.*" Seminar at McGill University. Montreal, Canada.

Srivastava A. (2023). "*Correcting Earnings and Book Values for Accounting Deficiencies.*" Society of Quantitative Analysts (SQA). New York, USA.

IN THE MEDIA

Serasu Duran (quoted) "*Illinois offers strong financial motives to install solar panels*" Plant Forward. February 07, 2023.
<https://www.planetforward.org/idea/financial-motives-solar-panels>

Duran S, Sahinyazan FG, Hrenyk J, Salmon E. "*Energy transitions: away from diesel, or towards sovereignty?*". The Hill Times. March 08, 2023.
<https://www.hilltimes.com/story/2023/03/08/energy-transitions-away-from-diesel-or-towards-sovereignty/380446/>

"Corinna Frey-Heger, Marian Gatzweiler & **C.R. (Bob) Hinings.** (2022). No end in sight: How regimes form barriers to the wicked problem of displacement." Featured at Stanford Social Innovation Review (2023).

Anup Srivastava (quoted) "*Calgary-based tech star Benevity says it will lay off 14% of its staff.*" CBC News. January 18, 2023.
<https://www.cbc.ca/news/canada/calgary/benevity-kelly-schmitt-calgary-alberta-layoffs-1.6718145>

Anup Srivastava (interviewed) "It's in Big Tech's DNA to overhire in the boom and deflate in the downturn" podcast, Meghan McCarty Carino & Jesus Alvarado. January 24, 2023.
<https://www.marketplace.org/shows/marketplace-tech/its-in-big-techs-dna-to-overhire-in-the-boom-and-deflate-in-the-downturn/>

Anup Srivastava (interviewed) "Tech Layoffs." CTV News. January 26, 2023.
<https://calgary.ctvnews.ca/video?binId=1.1201914>

Anup Srivastava (quoted) "KPMG says it never signed off on City of Chestermere's 2021 financial statements, making audit void." CTV News, Calgary. February 22, 2023.
<https://calgary.ctvnews.ca/kpmg-says-it-never-signed-off-on-city-of-chestermere-s-2021-financial-statements-making-audit-void-1.6284878>

Anup Srivastava (quoted) "India.Arie's music back on Spotify, protest results in artist pay increase." VIBE. February 23, 2023.
<https://www.vibe.com/music/music-news/india-arie-music-spotify-boycott-update-1234737403/>

FIELD OF STUDY EXAM

STEVEN GREEN



Supervisor(s):
 Liena Kano

Steven holds a Bachelor of Education degree and a Master of Business Administration (Innovation and Entrepreneurship), both from the University of Alberta. He has 15 years of experience as an educator and is currently a K-9 School principal with Edmonton Public Schools.

Steven's research focuses on the applicability of management frameworks to the public sector. He hopes to explore the role of managerial governance tools in facilitating efficiency and innovation in the context of a public school system.

SANDEEP MANKIKAR



Supervisor(s):
 Oleksiy Osiyevskyy

Sandeep holds an MBA from Cornell University U.S.A, with a specialization in Marketing and Strategy, a Post-Graduate Diploma in Information Technology, a Bachelor of Engineering degree in Electronics from Mumbai University in India and is a Six Sigma Green Belt.

Sandeep has over 23 years of experience in strategic planning and business development in healthcare organizations across developed and emerging markets, specializing in the commercialization of specialty medical device technologies and the general management of biotechnology businesses. Additionally, Sandeep has held leadership roles in technology organizations, specializing in the management

and transformation of enterprise scale telecom IT systems.

Sandeep's research interest focuses on the exploration of attitudinal and sociocultural factors that impact the adoption of technology innovation in regulated professions. His broader interest lies in combining scholarly methods to produce evidence-based explanations to the field of innovation adoption.

PHIL DAVIDSON



Supervisor(s):
 Bob Hinings

Phil graduated from the University of Calgary with a finance degree in 1990 and launched into restructuring organizations facing financial and or organizational distress. This included firms in construction, manufacturing, banking and one international NGO based in Chicago. In 2002, Phil moved to Central America to work on development projects focused on youth and community health. To stay engaged with industry, Phil started to set up companies to build residential condominiums in Canada while living in Central America.

Returning to Canada in 2010, Phil continued with residential development projects until returning to the U of C for an EMBA, at which point he joined up with a classmate to globally advance a software system designed to teach school

children how to code. While working with the software firm, the Haskayne School of Business recruited Phil to work with the legendary consulting coach, Dr. Bob. Currently, Phil coaches business consulting competition teams as well as teaches business strategy, international business, and entrepreneurial thinking courses at Haskayne. He also provides executive education for some foreign firms in the energy sector.

Merging Phil's passion for Latin America with the challenge of innovation, Phil performed his DBA research in Colombia with the collaboration of the IXL Center, a global innovation consultancy, and the Bogota Chamber of Commerce.

NIELS VERSFELD



Supervisor(s):
Yrjo Koskinen

Niels holds an Honours B.Sc. in Environmental Science, an MBA in Global Energy Management and Sustainable Development from the University of Calgary and is a Certified Environmental Professional. Growing up in Fort McMurray, Niels has always been fascinated by the relationship between energy, the economy, and the environment.

Niels has 20 years experience in environment and energy fields, including waste management, energy services, infrastructure, private equity, and carbon markets. This has included executive

positions within business development, operations and international experience as CEO and Director of businesses in Canada and abroad. Niels is currently the Senior Director of Environment at a specialty engineering firm.

Niels' research explores the relationship between value maximization and sustainability with a specific focus on environmental performance. Understanding how different organizations, large or small, public or private, for-profit or non-profit, optimize this balance is the goal of Niels' research.

ANNE-MARIE MALEK



Supervisor(s):
Chad Saunders

Anne-Marie Malek is President and Chief Executive Officer of West Park Healthcare Centre in Toronto, a position she has held since 2005. She has led several transformational change initiatives within the Healthcare Centre, driven its capital and strategic renewal and assumed a lead role in the development of a regional population health strategy.

Anne-Marie is a graduate of Dalhousie University's Bachelor of Nursing Program, and the University of Alberta's Master of Health Services Administration Program. She holds certification with the Canadian College of Health Leaders and the Institute of Corporate Directors

and has served on several non-profit boards. She is an Adjunct Lecturer in the Institute of Health Policy, Management, and Evaluation at the University of Toronto.

Recognizing the rapidly evolving changes within the healthcare system, her research interest is in business model innovation in healthcare.

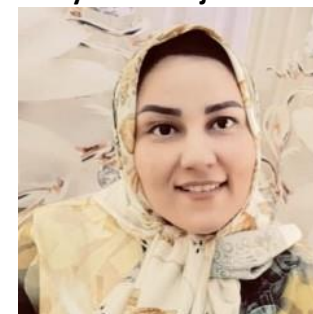
PhD CANDIDACY

MOHAMMADHOSSEIN LASHKARIPOUR



Mohammadhossein is a Finance PhD student. He passed the PhD candidacy exam on January 31, 2023.

Moty Moravvej



Moty is a Finance PhD student. She passed her PhD candidacy exam on February 17, 2023

*denotes a student



UNIVERSITY OF CALGARY
HASKAYNE SCHOOL OF BUSINESS

CONTACTS

Haskayne Research Information including tools for grant funding, faculty and university policies, case writing and publishing, and various workshop information is available on the [HSB Research Info Centre](#) on D2L.

Senior Associate Dean (Research and Faculty)

[Dr. Sandy Hershcovis](#)

403-220-7582

Director, PhD Program

[Dr. Peter Sherer](#)

403-220-2986

Graduate Program Specialist

[Lesley DiMarzo](#)

403-220-6073

Assistant to the Senior Associate Dean
(Research and Faculty)

[Caron Currie](#)

403-220-2947

Research Facilitator

[Natalie Sobrian](#)

403-220-4352

*denotes a student