

Volume 19  
number | numéro  
spring | printemps 202

ap

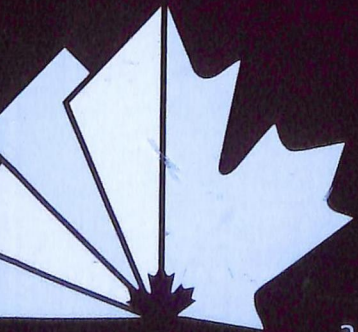
accounting  
perspectives

---

---

perspectives  
comptables

pc



a journal of the Canadian Academic Accounting Association  
une revue de l'Association canadienne des professeurs de comptabilité



# ACCOUNTING PERSPECTIVES

Volume 19 • Number 1 • Spring 2020

# PERSPECTIVES COMPTABLES

Volume 19 • numéro 1 • printemps 2020

## Contents / Sommaire

Jack's Sports Bar <i>DOUGLAS KALESNIKOFF</i> .....	11
Activity-Based Costing in a Challenging Business Environment: An Instructional Case <i>SAMEER ALRISHANI</i> .....	17
Financial Reporting and Assurance Standards (FRAS) Canada Corner .....	27

Madhu  
26/08/2020

केन्द्रीय पुस्तकालय / Central Library  
सिक्किम विश्वविद्यालय  
Sikkim University

Volume 19  
number | numéro 2  
summer | été 2020

ap

accounting  
perspectives

---

---

perspectives  
comptables

pc



a journal of the Canadian Academic Accounting Association  
une revue de l'Association canadienne des professeurs de comptabilité

SUBSCRIBED

CAAA  
THE CANADIAN ACADEMIC  
ACCOUNTING ASSOCIATION



ACPC  
L'ASSOCIATION CANADIENNE DES  
PROFESSEURS DE COMPTABILITÉ

Modhan  
19/08/2020  
केन्द्रीय पुस्तकालय / Central Library  
सिक्किम विश्वविद्यालय  
Sikkim University

# ACCOUNTING PERSPECTIVES

Volume 19 • Number 2 • Summer 2020

# PERSPECTIVES COMPTABLES

Volume 19 • numéro 2 • été 2020

## Contents / Sommaire

### Articles

- Overconfidence and Resistance to Abandoning Unprofitable Capital Budgeting Projects: The Effects of  
Autonomy, Internal Audit, and Accountability *JOHNNY JERMIAS AND BILLY KIN HOI HU* ..... 49
- Cybersecurity Disclosure by the Companies on the S&P/TSX 60 Index *SYLVIE HÉROUX AND ANNE FORTIN* ..... 73

### Case / Cas

- Hill Valley University *BARBARA SAINTY AND ED WALL* ..... 101
- Financial Reporting and Assurance Standards (FRAS) Canada Corner ..... 121

Volume 19  
number | numéro 3  
fall | automne 2020

ap

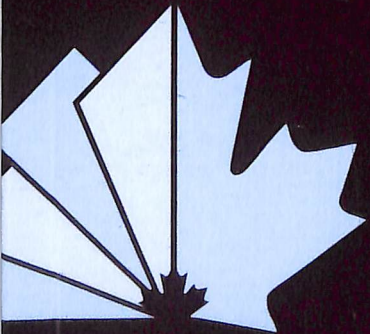
accounting  
perspectives

---

---

perspectives  
comptables

pc



a journal of the Canadian Academic Accounting Association  
une revue de l'Association canadienne des professeurs de comptabilité

# ACCOUNTING PERSPECTIVES

Volume 19 • Number 3 • Fall 2020

# PERSPECTIVES COMPTABLES

Volume 19 • numéro 3 • automne 2020

## Contents / Sommaire

### Articles

- Smoke and Mirrors? Disclosures in the Marijuana Industry in Canada *CLAUDINE MANGEN, ALEXIA PADUANO, BIANCA PADUANO, JESSICA HADZURIK, JULIANO LEGGIO, AND KAYLA RUSSO*..... 149
- Advancing Sustainability Reporting in Canada: 2019 Report on Progress *CHARLES H. CHO, KATHRIN BOHR, TONY JAEHYUN CHOI, KATHARINE PARTRIDGE, JHANKRUT MUKESH SHAH, AND ADA SWIERSZCZ*..... 181
- Budget Development and Use in Small- and Medium-Sized Enterprises: A Field Investigation  
*HOWARD M. ARMITAGE, DORIAN LANE, AND ALAN WEBB* ..... 205

### Case / Cas

- The Competitive Intelligence Unit at Deloitte *PAUL DUNN*..... 241
- Financial Reporting & Assurance Standards (FRAS) Canada Corner ..... 249

  
 केन्द्रीय पुस्तकालय / Central Library  
 सिक्किम विश्वविद्यालय  
 Sikkim University

Volume 19  
number | numéro 4  
winter | hiver 2020

ap

accounting  
perspectives

---

---

perspectives  
comptables

pc



a journal of the Canadian Academic Accounting Association  
une revue de l'Association canadienne des professeurs de comptabilité

# ACCOUNTING PERSPECTIVES

Volume 19 • Number 4 • Winter 2020

# PERSPECTIVES COMPTABLES

Volume 19 • numéro 4 • hiver 2020

## Contents / Sommaire

### Introduction to the Special Issue

Blockchain and Cryptoassets—The Role Accountants Can Play / Le rôle des comptables dans le secteur de la chaîne de blocs et des cryptoactifs <i>REBECCA VILLMANN AND LESLIE BERGER</i> .....	279
---	-----

### Articles

Blockchain and Cryptoassets: Insights from Practice <i>SHELDON BENNETT, KEN CHARBONNEAU, RYAN LEOPOLD, LINDA MEZON, CAROL PARADINE, ANTHONY SCILIPOTI, AND REBECCA VILLMANN</i> .....	283
What Accountants Need to Know about Blockchain <i>JESÚS CALDERÓN AND THEOPHANIS C. STRATOPOULOS</i> .....	303
Blockchain in Accounting Research and Practice: Current Trends and Future Opportunities <i>ERICA PIMENTEL AND EMILIO BOULIANNE</i> .....	325
Digital Assets and Blockchain: Hackable, Fraudulent, or Just Misunderstood? <i>JOHN "JACK" CASTONGUAY AND SEAN STEIN SMITH</i> .....	363
The Use of Blockchains to Enhance Sustainability Reporting and Assurance <i>KATHLEEN M. BAKARICH, JOHN "JACK" CASTONGUAY, AND PATRICK E. O'BRIEN</i> .....	389
Risks and Benefits of Initial Coin Offerings: Evidence from impak Finance, a Regulated ICO <i>EMILIO BOULIANNE AND MÉLISSA FORTIN</i> .....	413
Financial Reporting & Assurance Standards (FRAS) Canada Corner .....	439