

Dr. Sameera Khatoon

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EDUCATION

Ph.D. in Accounting Schulich School of Business, York University, Canada	2024
Ontario Graduate Visiting Student Experimental Accounting Research Course (with Tim Bauer and Adam Presslee) School of Accounting and Finance, University of Waterloo	2020
Master of Science in Management (Accounting) Ted Rogers School of Management, Toronto Metropolitan University, Canada	2019
Master of Business Administration (Finance) Institute of Business Administration, Karachi, Pakistan	2006
Bachelor of Commerce (Accounting) University of Karachi, Pakistan	2004

RESEARCH INTEREST

Areas: Judgment and Decision making, Regulation and Standard setting, Management disclosures, non-GAAP financial measures, and ESG reporting.

My research interests lie in investigating how accounting information and regulation impact users, firms and investor judgment and decisions. I focus on exploring the content and features of accounting information, changes in accounting standards and regulations, and their impact on users. My training is in Behavioral Accounting Research using qualitative approaches such as interviews and experimental methods.

DISSERTATION

Reliability and non-GAAP adjustment explanations: interview and experimental evidence

TEXTBOOK CONTRIBUTIONS

Co-authored a chapter, “The development of behavioural measures of accounting constructs”, with Dr. Linda Thorne in the upcoming 2024/2025 edition of **Libby, T., & Thorne, L. (Eds.). (2025 Ed). *The Routledge companion to behavioural accounting research*. Routledge.**

PUBLISHED PAPERS

Bierstaker, J., Brink, W. D., Khatoun, S., & Thorne, L. (2024). Academic Fraud and Remote Evaluation of Accounting Students: An Application of the Fraud Triangle. *Journal of Business Ethics*, 1-23. (FT50)

Thorne, L., Fiolleau, K., MacTavish, C., Nappert, P. L., & Khatoun, S*. (2023). An Experimental Study of a Change in Professional Accountants' Code of Ethics: The Influence of NOCLAR on the Duty to Report Illegal Acts to an External Authority. *Journal of Business Ethics*, 1-15. (FT50)

*Corresponding author

WORKING PAPERS

An experimental examination of Changes to IFRS 18 and inclusion of Management-defined Performance Measures, with Linda Thorne and Nicholas Epelbaum. (Revising based on feedback to submit to BRIA)

A Field study on non-GAAP financial measures with Matt Bamber. (Paper writing stage, a chapter from my dissertation)

Factors influencing the use of Population testing by Audit Firms, with Linda Thorne, Dawn Massey, Patricia Farrell and Nicholas Epelbaum (Preparing to submit to a journal)

Measuring investor sophistication and expertise: A review of literature (data collection stage)

Spillover effect of Management-Defined Performance Measures on non-GAAP measures (Conceptualization stage)

TEACHING EXPERIENCE

2023 – Date	Assistant Professor, Edwards School of Business, University of Saskatchewan, Canada. Courses taught: Introduction of Management Accounting
2022	Teaching Fellow, Schulich School of Business, York University, Canada. Courses taught: Management Accounting Concepts
2012 – 2019	Adjunct Professor - St Lawrence College, Canada Courses taught: Intro to Accounting, Financial Management & Capital Markets
2014 – 2019	Sessional Instructor, Trent University, Canada Courses taught: Management Accounting, Financial Accounting
2014 – 2018	Adjunct Lecturer, Queens Smith School of Business, Canada Courses taught: Accounting Theory, Financial Accounting, & Corporate Finance
2016	Sessional Instructor, McMaster DeGroote School of Business, Canada Courses taught: Financial Accounting
2009 – 2010	Lecturer SZABIST University, Dubai Courses taught: Financial Accounting & Financial Management

CONFERENCE PARTICIPATION

- 2024 Guelph Qualitative Accounting Research Symposium, Guelph, Canada
- 2024 Contemporary Accounting Research (CAR) Conference, Toronto, Canada
- 2022 Contemporary Accounting Research (CAR) Conference, Halifax, Nova Scotia, Canada
- 2022 AAA ABO Research Conference and Ph.D. consortium, Phoenix, Arizona, USA
- 2021 Webinar - Exposure Draft Disclosure Requirements in IFRS Standards-A Pilot Approach
- 2020 Webinar - IFRS Standards Exposure Draft, General Presentation and Disclosures
- 2018 Telfer Accounting and Finance Conference, Ottawa, Canada
- 2017 Contemporary Accounting Research (CAR) Conference (Invited) Quebec City, Canada
- 2017 CAAA Annual Conference, Montreal, Canada
- 2015 Teaching & Writing Cases Studies, Ivey Business School, London, Canada
- 2014 Harvard Business Publishing “Teaching with cases,” Online.

CONFERENCE PRESENTATIONS

- 2023 Canadian Academic Accounting Association Annual Conference (CAAA), Quebec City
An experimental examination of Changes to IAS1 and inclusion of Management Performance Measures (Presenter and Discussant)
- 2022 Rising Scholars Conference (Invited), The University of Chicago, Booth School of Business
An experimental examination of Changes to IAS1 and inclusion of Management Performance Measures (Presenter)
- 2022 Canadian Academic Accounting Association Annual Conference (CAAA), Saskatoon
An experiment examining a revision to the Professional Accountants’ Code of Ethics (Presenter and Discussant)
- 2022 Southern Ontario Behavioral and Decision Research (SOBDR), Toronto
An experimental examination of Changes to IAS1 and inclusion of Management Performance Measures (Poster session)
- 2022 Waterloo-CPA Ethics Symposium, Toronto
The effect of non-GAAP disclosures on investor judgement (Poster session)
- 2021 International Accounting Section, American Accounting Association (AAA) Las Vegas (Virtual)
An experiment examining a revision to the Professional Accountants’ Code of Ethics (Presenter and Discussant)
- 2019 Annual Southwest Region Conference, American Accounting Association (AAA), Houston
Non-GAAP Financial Measures: Emerging Industries in Canada (Poster session)

ACADEMIC SERVICES

- 2024 Adhoc Reviewer, MAS Midyear meeting 2025, Austin, USA
- 2022 to Date Reviewer, Accounting Perspectives
- 2022 - 2023 Ad hoc Reviewer, CAAA Annual Conference, Saskatoon, Canada
- 2021 to Date Reviewer, Accounting Forum
- 2021 Ad hoc Reviewer, AAA, International Accounting Section, Las Vegas, USA
- 2021 Ad hoc Reviewer, ABO Annual Conference, San Antonio, USA

COMMITTEE WORK AND COMMUNITY SERVICES

2024 - Date	Academic Advisory Committee, AcSB (Accounting Standards Board), Canada
2023 - 2025	Undergraduate Programs Committee, Edwards School of Business, Canada
2022 - 2023	Member Schulich Ph.D. Students Association, Canada
2021 - 2023	Board Member Women and Children's Shelter, Barrie, Canada
2016 - 2018	Trustee (Finance and Audit) CUPE 3908 Trent University, Canada
2015 - 2018	Member of Collective Agreement Management Committee (QUFA), Canada
2018	Organizing committee, Southern Ontario Behavioral Research, Toronto, Canada
2018 - 2019	Treasurer/ Board member- Pakistan Canada Association of Kingston, Canada
2005	Conducted training on Workplace challenges for Women in Pakistan, Pakistan

PROFESSIONAL EXPERIENCE

2006 - 2008	Analyst, HSBC Investment Banking
2006	Business Analyst, Engro Polymer Ltd
2005	Intern, Risk Management, Central Bank of Pakistan

GRANTS, HONORS AND AWARDS

2022 - 2024	Academic Excellence Fund Grant-York University	\$6,000
2021	CPA-CAAA Financial Accounting, Assurance and Tax Grant	\$11,200
2019 - 2020	Ontario Graduate Scholarship, Schulich School of Business	\$10,000
2018 - 2019	Ted Rogers Junior Fellowship	Non-Monetary
2015 - 2018	Professional Development Funds Grant, Queens University	\$7,000
2017 - 2018	Ontario Graduate Entrance Award, Ted Rogers School of Management	\$15,000
2000 - 2001	Scholarship (Top 6), Secondary Education Karachi, Pakistan	PKR2,000

MISCELLANEOUS

Memberships:

- American Accounting Association (AAA)
- Canadian Academic Accounting Association (CAAA)
- European Accounting Association (EAA)

Languages: English and Urdu

Interests and hobbies: Swimming and Travelling