

## THOMAS E. SCHNEIDER, PhD, CPA

Associate Professor, School of Accounting and Finance,  
Ted Rogers School of Management, Toronto Metropolitan University<sup>1</sup>  
Director, Centre for Public Sector Accounting and Accountability  
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### EDUCATIONAL AND PROFESSIONAL CREDENTIALS

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- 2014 Chartered Professional Accountant, Chartered Professional Accountants of Alberta
- 2008 Ph.D., School of Accounting and Finance, University of Waterloo
- 1999 Certified Management Accountant, Society of Management Accountants of Canada
- 1995 Masters of Business Administration, Wilfrid Laurier University
- 1990 Honours Bachelor of Music, Wilfrid Laurier University

### AREAS OF RESEARCH AND TEACHING INTEREST

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Social and environmental accounting, natural-resource accounting (oil and gas, mining, hydro, renewables, etc.), sustainability accounting, public sector accounting and ethics.

### PUBLICATIONS

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- 2022 Farshadfar, S.; Schneider, T. and K. Bewley. “The usefulness of accrual data in the Canadian public sector”. *Journal of Accounting and Public Policy* 41 (5). Available at: <https://doi.org/10.1016/j.jaccpubpol.2022.106961>
- 2020 Michelon, G.; M. Paananen and T. Schneider. “Black box accounting: Discounting of decommissioning provisions.” Institute of Chartered Accountants of Scotland. Edinburgh. Available at: <https://www.icas.com/thought-leadership/research/Research-at-ICAS/the-cost-of-clean-up>
- 2020 Cho, C.; A. Kim; M. Rodrigue and T. Schneider. “Towards a better understanding of Sustainability Accounting Management and Policy Research and Practice in North America”. *Sustainability Accounting Management and Policy Journal* 11 (6). Available at: <http://dx.doi.org/10.1108/SAMPJ-08-2019-0311>
- 2020 Bebbington, J.; T. Schneider, L. Stevensen and A. Fox. “Fossil fuel reserves reporting and unburnable carbon: Investigating conflicting accounts”. *Critical Perspectives in Accounting* 66 (January) 1-21. Available at: <https://doi.org/10.1016/j.cpa.2019.04.004>

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<sup>1</sup> Note that Toronto Metropolitan University was formerly Ryerson University (officially changed January 2023). The name was changed in the spirit of Truth and Reconciliation with Canada’s First Nations and other indigenous peoples. Activities prior to January 2023 are listed with Ryerson University as the affiliation, after which they are listed with Toronto Metropolitan University as the affiliation.

- 2018 Schneider, T. and M. Andreaus. “A dam tale: Using institutional logics in a case study on water rights in the Canadian Coastal Mountains”. *Sustainability Accounting Management and Policy Journal* 9 (5) 685-712. Available at: <https://DOI:10.1108/SAMPJ-03-2017-0025>  
Winner: Emerald Literati Award 2018, Outstanding Paper of the year
- 2018 Schneider, T.; G. Michelon and M. Paananen. “Environmental and social matters in mandatory corporate reporting: an academic note”. *Accounting Perspectives* 17 (2): 275-305. Available at: <https://doi.org/10.1111/1911-3838.12173>
- 2017 Schneider, T.; G. Michelon and M Maier. “Environmental liabilities and diversity in practice under International Financial Reporting Standards”. *Accounting, Auditing and Accountability Journal* 30 (2): 378-403. Available at: <https://doi-org.ezproxy.lib.ryerson.ca/10.1108/AAAJ-01-2014-1585>
- 2013 Bewley, K. and T. Schneider. Triple bottom-line accounting in the social housing sector: An exploratory case study. *Accounting and the Public Interest* 13: 105-121. Available at: <https://doi.org/10.2308/apin-10359>
- 2012 Dixon, R.; A. Sandilya, M. Maier and T. Schneider. *Qualifying environmental trusts as financial security for oil sands reclamation liabilities*. Oil Sands Research and Information Network, Technical Report 24. Available at: <https://era.library.ualberta.ca/items/59ba505a-ed19-4427-9a79-a9e4461d8001>
- 2011 Schneider, T. “Is environmental performance a determinant of bond pricing? Evidence from the U.S. pulp and paper and chemical industries.” *Contemporary Accounting Research* 28 (5): 1537-1561. Available at: <https://doi.org/10.1111/j.1911-3846.2010.01064.x>
- 2011 Schneider, T. “*Environmental Liabilities and the move to International Financial Reporting Standards*”. Oil Sands Research and Information Network, Technical Report 9. Available at: <https://era.library.ualberta.ca/items/9ec259e2-a48f-4e9d-8a06-ae62ae0bc8cf>

## **BOOK CHAPTERS**

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- 2021 Charnock, R.; M. Brander and T. Schneider. Carbon. *Routledge Handbook of Environmental Accounting*. Ed. Bebbington, J.; C. Larrinaga, B. O’Dwyer and I. Thomson. Routledge. Oxon.

## **WORKING PAPERS AND ONGOING PROJECTS**

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### *Papers with conditional acceptance*

- “*A multi-period analysis of a water management arena in the Italian Alps, circa 1951-2007: The territorialisation of environmental concerns.*” *Accounting History*, Special Issue: Accounting and the Exploitation of the Natural World (early draft available upon request –

to be published November 2023). With M. Andreaus, University of Trento and L. Maran, RMIT University (Australia).

### Working Papers

“*Visibility of environmental concerns: historical evolution of the water management arena of the Italian Alps from the 20th century.*” With M. Andreaus, University of Trento and L. Maran, RMIT University (Australia).

“*The use of ‘lucky’ numbers in Chinese A-share initial public offerings.*” With Sun Na, Beijing National Institute of Accounting. Available at:  
[https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1588352](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1588352)

“*Triple Bottom Line Evaluation of Energy Retrofit Spending in Social Housing: Shovel Ready or Shovel Worthy?*”. With K. Bewley, Toronto Metropolitan University.

### Ongoing projects

“Climate-risk and climate-risk reporting in the public sector.” With Shadi Farshadfar, Dongning Yu (Toronto Met) Tomas Milo (McGill University)

“Environmental liabilities in the oil and gas sector – public or private?.” With Mari Paananen (University of Gothenburg)

“Cash versus accrual-based balanced budget rules in the public sector.” With Shadi Farshadfar, Dongning Yu (Toronto Met)

## **WHITE PAPERS**

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2020            McConomy, B.; T. Schneider and T. Milo. “Data analytics: Benefits and challenges of using big data for research and analysis.” Funded by CPA Ontario Wilfrid Laurier University CPA Research Centre.

## **WORK EXPERIENCE**

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2018-            Associate Professor, School of Accounting and Finance, Ryerson University

2015-2018      Assistant Professor, School of Accounting and Finance, Ryerson University

2008-2015      Assistant Professor, Alberta School of Business, University of Alberta

2003-2008      PhD student, research assistant, teaching assistant, instructor. School of Accounting and Finance, University of Waterloo

2000-2003      General Manager, Rock Shutter Productions Inc.

- 1998-2000 Consultant, Agri-Food Sector, The Mallot Creek Group
- 1995-1998 Product Manager, J.M. Schneider Inc.
- 1993-1994 Foodservice Marketing Coordinator, J.M. Schneider Inc.
- 1991-1993 Retail Sales Representative, J.M. Schneider Inc.

## **EDITORSHIPS, APPOINTMENTS AND AFFILIATIONS**

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- Guest Editor *Sustainability Accounting Management and Policy Journal*. Special issue: “Towards a Better Understanding of Sustainability Accounting Management and Policy Research and Practice in North America”. Volume 11 (6).
- Editorial Advisory Board *Sustainability Accounting Management and Policy Journal* (2016-)
- Editorial Board *Accounting Forum* (2018-)
- Editorial Board *Social and Environmental Accounting Journal* (2018-)
- Editorial Board *Journal of Public Budgeting, Accounting and Financial Management* (2019-)
- Visiting Professor University of Trento, Department of Economics and Management. Jan. 1, 2020 – Mar. 13, 2020; Oct. 1, 2021 – Oct. 31, 2021.
- Member United Nations Expert Group on Resource Management (2015-).  
<http://www.unece.org/energy/se/reserves.html>
- Member United Nations Expert Group on Resource Classification, Social and Environmental Considerations Task Force (2017-2018)
- Member United Nations Expert Group on Resource Classification, Working Group on the application of the United Nations Framework Classification economic and social viability criterion for resource classification (2018-)
- Member United Nations Expert Group on Resource Classification, Communications Working Group (2019-)

## **TEACHING EXPERIENCE**

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- 2023 Course Instructor and Developer. *ES 8928 Special Topics in Environmental Management: Sustainability, Natural Resource and Environmental Accounting and Accountability*. Graduate Program in Environmental Applied Science and Management, Toronto Metropolitan University
- 2022- Course Instructor and Developer. *AFA 511: Ethics and Sustainability in Accounting*. School of Accounting and Finance, Ted Rogers School of Management, Ryerson University.
- 2016-2022 Course Instructor and Developer. *MT 8917 Professional Education Program (PEP) Core 2: Management Accounting, Planning and Control*. Post-degree Masters Diploma in Accounting, School of Accounting and Finance. Ted Rogers School of Management, Ryerson University.
- 2016 Course Instructor and Developer. *AFA 619: Intermediate Cost and Management Accounting*. School of Accounting and Finance, Ted Rogers School of Management, Ryerson University.
- 2015-2019 Course Instructor and Developer. *AFA 511: Ethics in Accounting*. School of Accounting and Finance, Ted Rogers School of Management, Ryerson University.
- 2011-15 Course Instructor and Developer. *Accounting 463/663: Accounting for Natural Resources, Energy and the Environment*. Alberta School of Business, University of Alberta.
- 2011-15 Course Instructor. *Accounting 523: Accounting Information and Internal Decision Making*. MBA Program, Alberta School of Business, University of Alberta.
- 2008-10 Course Instructor. *Accounting 322: Introduction to Accounting for Management Decision Making*. Alberta School of Business, University of Alberta.
- 2006 Course Instructor. *AFM 101: Core Concepts of Accounting Information*. School of Accounting and Finance, University of Waterloo.

## GRADUATE STUDENT SUPERVISION

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MScM (Supervisor)	Kyrene Tso, MScM Candidate (2020-2022)
MScM (Advisor)	Sameera Hassan, MScM (2017-2019)
MScM (University external member)	Amirus Salat, MScM (2017-2019)
PhD Committees (Department internal member)	Dasha Smirnow, Ph.D. Candidate (2013-2015) Erin Marshall, Ph.D. (2013-2014) Ken Fox, Ph.D. (2011-2015) Kyunga Na, Ph.D. (2010-2012) Junwook Yoo, Ph.D. (2009-2010)
PhD Committees (External examiner)	Leanne Keddie, Ph.D., Concordia University (2020)
Ph.D. and MMus Committees (University external member)	Sandra Joy Friesen, Ph.D. Department of Music (2009-2012) Rover Lai, MMus Committee (2008-2010)

## RESEARCH GRANTS

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- 2022-2025 Chartered Professional Accountants of Ontario Post-Secondary Institution Tier 1 funding (Principal Investigator). Grant amount: \$283,500. In support of the CPA Ontario Centre for Public Sector Accounting and Accountability (Director: Thomas Schneider).
- 2019 Chartered Professional Accountants of Ontario Post-Secondary Institution Tier 2 funding. Funding for symposium and research on public sector accounting in 2018 (Principal Investigator). With Kathryn Bewley (Co-investigator), Shadi Farshadfar (Co-investigator), Oliver Okafor (Co-investigator), Kenneth Kalu (Co-investigator) and Claire Deng (Co-investigator) Grant amount: \$48,000.
- 2017 Chartered Professional Accountants of Ontario Post-Secondary Institution Tier 2 funding. Funding for symposium and research on public sector accounting in 2018 (Principal Investigator). With Kathryn Bewley (Co-investigator) and Shadi Farshadfar (Co-investigator). Grant amount: \$48,000.
- 2017 CPA Ontario Centre for Capital Markets and Behavioural Decision Making. “*Big Data from Financial Statement notes and the Management Discussion and Analysis: A focus on Asset Retirement Obligations*”. With Bruce McConomy (Co-investigator). Grant amount: \$7,875.

- 2017 Institute of Chartered Accountants of Scotland. “*The theory and practice of discounting in financial reporting under IFRS*”. With Giovanna Michelon (Principal Investigator) and Mari Paananen (Co-investigator). Grant amount: £21,000.
- 2017 TRSM Dean’s research fund on meeting the United Nations Sustainable Development Goals and acting against climate change (2017-18). “*The United Nations Resource Classification as a tool to meeting the Sustainable Development Goals*”. Grant amount: \$5,000.
- 2014 Social Sciences and Humanities Research Council Insight Development Grant. Principal Investigator. Project working title: “*Assessing energy-efficiency retrofits in the social-housing sector: a triple bottom-line approach*”. With Kathryn Bewley (Co-investigator). Award amount: \$17,000.
- 2011 Social Sciences and Humanities Research Council Standard Research Grant. Co-investigator. Project working title: “*Conflict minerals reporting under the U.S. Dodd-Frank Act*”. With R. Klassen (Principal Investigator). Award amount: \$45,000.
- 2011 Social Sciences and Humanities Research Council Standard Research Grant. Co-investigator. Project working title: “*Does Fair Value Accounting Discipline Markets or Increase Volatility and Destabilize Markets?*” With M. Maier (Principal Investigator). Award Amount: \$35,000.

## **SERVICE**

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Director	CPA Ontario Centre for Public Sector Accounting and Accountability 2022-
Co-Chair	Canadian Academic Accounting Association 2025 Annual Conference (to be hosted June 2025 by the Ted Rogers School of Management, Toronto Metropolitan University)
Chair	SSHRC Insight Development Grant 2022 Adjudication Committee 14C
Committee Member	Ted Rogers School of Management, Department of Accounting Departmental Evaluation Committee 2022-2023
Member	Ryerson University Senate 2020-2022
Committee Member	Ted Rogers School of Management, Department of Finance Departmental Hiring Committee 2022
Committee Member	Ted Rogers School of Management Faculty Tenure Committee 2020-22

Committee Member	Ted Rogers School of Management, Department of Accounting Departmental Hiring Committee 2020-22
Committee Member	Scientific Committee, European Accounting Association 2023 Conference
Committee Member	Scientific Committee, European Accounting Association 2022 Conference
Committee Member	Scientific Committee, Canadian Academic Accounting Association 2022 Conference
Committee Member	Scientific Committee, Canadian Academic Accounting Association 2021 Conference
Committee Member	Scientific Committee, Canadian Academic Accounting Association 2021 Conference
Committee Member	Scientific Committee, Canadian Academic Accounting Association 2020 Conference
Committee Member	Search Committee 2019, Accounting Department Chair
Committee Member	Search Committee 2019, Associate Dean of Research
Organizer	Centre for Social and Environmental Accounting Research North American Congress. June 21-22, 2018. Hosted at Ted Rogers School of Management.
Organizer	CPA Ontario Symposium on Public Sector Accounting. Co-organized with Kathryn Bewley and Shadi Farshadfar. June 20, 2018. Hosted at Ted Rogers School of Management
Ad Hoc Reviewer	<i>Social and Environmental Accounting Journal</i> <i>Accounting Auditing and Accountability Journal</i> <i>Sustainability Accounting Management and Policy Journal</i> <i>Critical Perspectives in Accounting</i> <i>Contemporary Accounting Research</i> <i>Accounting Forum</i> <i>Accounting and the Public Interest</i> <i>Journal of Public Budgeting Accounting and Financial Management</i>



## **RECENT CONFERENCE AND SEMINAR PRESENTATIONS; GUEST TALKS**

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- 2022 Canadian Academic Accounting Association (CAAA) Annual Conference. Saskatoon and virtual. Presenter. *Visibility of environmental concerns: historical evolution of the water management arena of the Italian Alps from the 20th century.*
- 2022 The eleventh Accounting History International Conference “How does accounting shape the past, present and future of society?” Portsmouth, UK. Co-author to presenter. *Visibility of environmental concerns: historical evolution of the water management arena of the Italian Alps from the 20th century.*
- 2021 University of Trento. “Action oriented research”. Guest talk.
- 2021 Re-shaping Economic Systems – speaker series, Trentino, Italy. “The real effects of climate change”. Guest speaker (with Edward Struzik and Michele Andreaus).
- 2021 American Accounting Association – Government and NFP mid-year Conference. Virtual. Presenter. “The usefulness of accrual data in the Canadian public sector”.
- 2021 Hawaii Accounting Research Conference, University of Hawaii. Virtual. Co-author to presenter. “The usefulness of accrual data in the Canadian public sector”.
- 2020 University of Trento PhD Seminar Series. Virtual. Presenter. “Triple Bottom Line Evaluation of Energy Retrofit Spending in Social Housing: Shovel Ready or Shovel Worthy?”
- 2020 Canadian Academic Accounting Association (CAAA) Annual Conference. Virtual. Co-author to presenter. “The usefulness of accrual data in the Canadian public sector”.
- 2019 Centre for Social and Environmental Accounting Research (CSEAR) Spain 2019 Congress. University of Navarra. Presenter. “Troubled Water-usage rights: Accountability and the evolution of stakeholder goals in new public management”
- 2019 American Accounting Association – Public Interest Section mid-year Conference. Orlando, Fl. Presenter. “Troubled Water-usage rights: Accountability and the evolution of stakeholder goals in new public management”
- 2018 Monforma Conference 2018, Monash University, Melbourne. Co-author to presenter. “Troubled Water-usage rights: Accountability and the evolution of stakeholder goals in new public management”.
- 2018 American Accounting Association – Public Interest Section mid-year Conference. Chicago, Ill. Presenter. “Fossil fuel reserves reporting and unburnable carbon: Investigating conflicting accounts”

- 2018 Centre for Social and Environmental Accounting Research (CSEAR) North America Conference. Ryerson University. Co-author to presenter. *“Troubled Water-usage rights: Accountability and the evolution of stakeholder goals in new public management”*.
- 2018 Centre for Social and Environmental Accounting Research (CSEAR) Annual Conference. University of St. Andrew’s. Co-author to presenter. *“Troubled Water-usage rights: Accountability and the evolution of stakeholder goals in new public management”*.

### **Teaching Workshops**

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- 2017 Canadian Academic Accounting Association Annual Conference. Case writing and teaching workshop and round-table.
- 2017 Univ. of Guelph Qualitative Accounting Research Symposium. King and Kitchener’s Reflective Judgement Model: Qualitatively Evaluating Intellectual Learning and Growth. Workshop presented by CPA Canada thought leader Susan Wolcott.