

Pavlo (Paul) Kalyta, PhD

Assistant Professor of Accounting and Sustainability
Smith School of Business
Queen's University

Kingston, Ontario
pavlo.kalyta@queensu.ca

Research areas

Corporate governance; ESG metrics; natural and human capital; Indigenous topics

Education

Degree	Institution	Year
PhD in Business Administration <i>Thesis: An analysis of supplemental executive retirement plans: governance, incentive and risk-preference implications.</i> Supervisor: Dr. Michel Magnan	Concordia University (Montreal, Canada)	2007
MBA	Concordia University	2003
Bachelor of Commerce, International Business	KNUTE (Kyiv, Ukraine)	2000

Academic appointments

Position	Department	Institution	Period
Assistant Professor (with career interruptions)*	Smith School of Business	Queen's University	2016-now
	Desautels Faculty of Management	McGill University	2009-2016
	Telfer School of Management	University of Ottawa	2007-2009
Lecturer	Telfer School of Management	University of Ottawa	2006-2007
	John Molson School of Business	Concordia University	2005-2006

* Personal/parental leaves

Current professional appointments

Organization	Appointment	Period
Auditing & Assurance Standards Board of Canada	Sustainability Assurance Committee	2023-now
Leeds & Grenville Community Family Health Team	Board of Directors	2021-now
The Accounting Perspectives	Editorial Board	2016-now

Federal research funding awarded

Agency	Program	Project	Applicants	Amount	Period
Social Sciences and Humanities Research Council of Canada	Insight grant	Inside tax havens and the making of offshore accounting in Canada	P. Kalyta B. Malsch M.-S. Tremblay	\$151,375	2018-now
Social Sciences and Humanities Research Council of Canada	Insight grant	The role of intellectual capital in corporate governance and organizational performance,	P. Kalyta	\$107,000	2012-2016

RESEARCH

a. Research publications (refereed)

- Kalyta, P. 2023. The ladder of Indigenous governance. In Magnan, M, Michelon, G. (Eds.) *Handbook of Corporate Governance and Corporate Social Responsibility*. Edward Elgar Publishing: London, UK (forthcoming).
- Kalyta, P., Malsch, B. 2018. Ethnographic accounting research: Field notes from the frontier. *Accounting Perspectives* 17: 241-252.
- Kalyta, P. 2009. Accounting discretion, horizon problem, and CEO retirement benefits. *The Accounting Review* 84: 1553-1574.
- Kalyta, P. 2009. Compensation transparency and managerial opportunism: A study of supplemental retirement plans. *Strategic Management Journal* 30: 405-423.
- Kalyta, P., Magnan, M. 2008. Executive pensions, disclosure quality, and rent extraction. *Journal of Accounting and Public Policy* 27: 133-166.

b. Professional publications

- Swanson, D., Scaletta, T., Kalyta, P. 2023. Valuing natural capital: Is it on your radar? *Certified Professional Accountants of Canada*, May 2023.
- Malsch, B., Kalyta, P. 2015. Accounting may be key to corporate compliance on climate goals. *The Globe and Mail*, December 10.

c. Conference proceedings (refereed)

- Keddie, L., Damini, E., Kalyta, P. 2023. How can accountants enhance (or save) natural and cultural capital valuation? Engaging academics: a collaboration with CPA Canada and the Canadian Commission for UNESCO. *ASAC Conference Proceedings, Accounting Division*.
- Kalyta, P. 2011. Directors of philosophy: The impact of intellectual governance on firm performance. *ASAC Conference Proceedings, Finance Division* 32: 24-40 [Honorable Mention].
- Kalyta, P. 2011. Social networking and firm performance: Empirical investigation of the corporate use of Twitter. *ASAC Conference Proceedings, Accounting Division* 32: 63-81.
- Kalyta, P. 2008. Making it personal: The impact of CEO retirement plan on firm risk. *ASAC Conference Proceedings, Finance Division* 29: 195-210 [Best Paper].
- Kalyta, P. 2007. CEO retirement benefits and accounting discretion: Canadian evidence. *ASAC Conference Proceedings, Accounting Division* 28: 1-12 [Best Paper].

d. Applied projects

- Kalyta, P. 2016. Mapping Sustainability. Part 1: Walking map of Montreal metro system. Part 2: Walking map of Toronto subway system. Part 3: Walking map of Vancouver transit system. *Reproduced in multiple media and integrated into mobile mapping applications.*

e. Cases

- Kalyta, P., Magnan, M., Perrotta, N., Thouin, B. 2004. Repap Enterprises Inc. A: A study in governance.
- Kalyta, P., Magnan, M., Perrotta, N., Thouin, B. 2004. Repap Enterprises Inc. B: A study in executive compensation.

f. Awards and distinctions

2018–now	SSHRC Insight Grant (with B. Malsch; M.-S. Tremblay)
2016–17	Smith School of Business General Research Grant (with B. Malsch; T. Dacin)
2013–14	Marcel Desautels Institute for Integrated Management Fellowship (with D. Etzion)
2012–16	SSHRC Insight Grant
2010–16	McGill University Internal Research Grant
2013	Best Paper Award, ASAC Conference
2011	Honorable Mention Award, ASAC Conference
2008	Best Paper Award, ASAC Conference
2007	Best Paper Award, ASAC Conference
2006	Doctoral Consortium Fellow, AAA
2005–07	FRQSC (Fonds de recherche du Québec – Société et culture) Doctoral Scholarship
2005–07	J.W. McConnell Memorial Fellowship
2005–07	Concordia University Doctoral Scholarship

g. Presentations at academic conferences (peer-reviewed)

American Accounting Association (×7)
Administrative Sciences Association of Canada (×6)
Canadian Academic Accounting Association (×6)
European Accounting Association (×2)
Alternative Perspectives in Accounting Research
British Accounting Association
European Financial Management Association
HEC Montreal Winter Workshop
European Financial Management Association
Money, Economy, and Management Conference
Telfer Accounting & Finance Conference

h. Invited research presentations

McGill University (×2)
Queen's University (×2)
University of Ottawa (×2)
Humboldt University
IE Business School
Lancaster University
Université Laval
University of Cagliari
University of Padova

i. Research coverage in the media

Forbes	Toronto Sun
Reuters	Les Affaires
The Globe and Mail	Ottawa Business Journal
Business Week	Huffington Post Quebec
Calgary Herald	MetroNews Canada
Pension & Benefits Daily	Harvard Law School Forum on Corporate Governance and Financial
Montreal Gazette	

TEACHING

a. Expertise

Sustainability; Management accounting; Research methodology

b. Courses taught—all

PhD

Research design (McGill)

Accountability and sustainability (McGill)

EMBA

Sustainability accounting (McGill/HEC Montreal)

MBA

Management accounting (McGill)

Management accounting (Queen's)

BCom

Environmental accounting (Queen's)

Intermediate management accounting (Queen's)

Management accounting (McGill)

Sustainability and environmental accounting (McGill)

Cost accounting (uOttawa)

Financial accounting (uOttawa)

Managerial accounting (Concordia)

Introductory financial accounting (Concordia)

c. Distinctions

McGill Management Undergraduate Professor of the Year, Nominee (top 3% of the faculty) 2014

McGill Management Undergraduate Professor of the Year, Nominee (top 3% of the faculty) 2015

Marcel Desautels Institute for Integrated Management Teaching Fellowship 2013

d. New courses proposed and created

Sustainability and Environmental Accounting (McGill, BCom)

Accountability and Sustainability (McGill, PhD)

Research Design in Accounting (McGill, PhD)

e. Graduate supervision

Laurence Daoust (Queen's); thesis committee 2017–18

Russell Evans (Queen's); thesis committee 2016–17

Leon Bea (McGill); co-supervisor 2013–16

Rojin Mansouri (McGill); co-supervisor 2012–16

Lianne Keddie (Concordia); external committee member 2013–16

Hugues Langlois (McGill); external member on the defense committee 2014

Hai Ta (McGill); external member on the defense committee 2011

f. Case competitions

Coach of the Queen's University Case Competition Union Team 2016–18

Coach of the McGill University Financial Open Case Competition Team 2012–14

SERVICE

a. External and nonacademic appointments

AASB Sustainability Assurance Committee	2023–now
CPA Canada, Integrated Sustainability Group, Co-Chair	2022–23
Leeds & Grenville Community Health Service Board, Director	2021–now
Accounting Perspectives, Editorial Board	2016–now
SSHRC Insight Grant Assessment Committee	2013–14
CAAA Annual Conference, Scientific Committee	2011–15
CAAA, Board of Directors	2010–12
CAAA, Chair of the Research Committee	2010–12
Contemporary Accounting Research, Editorial Board	2009–11

b. Internal contributions

Queen's University

Aboriginal Council; Indigenous Knowledge, Curriculum and Research Working Group	2017–now
Workshop Adjudication Committee	2022–now
Institute for Sustainable Finance	2017–21
Library Advisory Committee	2016–21
Major Admission Award Reader	2017–18
Judge, Queen's Case Competition	2016–17

McGill University

Research Council	2013–15
Judge, Desautels Preparatory Case Competition	2012–13
CMA Order Representative at McGill University	2010–13
PhD Program Committee	2010–13
Course Coordinator, Management Accounting	2009–14
CA Program Admissions Subcommittee	2011–12
Ernst & Young Speaker Series Organizer	2010–12
Pro-Dean, PhD Thesis Defense Committees (×3)	2010–12

University of Ottawa

Available upon request

c. Ad-Hoc Reviewer

Journals	The Accounting Review (×4), Accounting Perspectives (×6), Australian Accounting Review, Canadian Journal of Administrative Sciences (×2), Comptabilité – Contrôle – Audit, Contemporary Accounting Research (×7), Eurasian Business Review, Journal of Accounting and Public Policy (×2), Journal of Accounting and Taxation, Human Resource Management Journal, Accounting and Business Research, Qualitative Research in Accounting and Management
Conferences	ASAC (×10), AAA (×8), CAAA (×11)
Grants	SSHRC Insight grants (×98), CAAA grants (×32), FQRSC grants (×2)
Internal	Student PhD/MSc applications; student grant/fellowship applications

Professional experience: Consulting, 10 years; IT, 3 years; Journalism, 2 years

Languages: English, French, Ukrainian

Citizenship: Canada