

2025 Sharing Information on Progress **(SIP) Report**

Ted Rogers School of
Management

December 2025

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About the Principles for Responsible Management Education (PRME)

The Principles for Responsible Management Education (PRME) is a United Nations-supported initiative founded in 2007 that aims to raise the profile of sustainability in their classrooms through Seven Principles focused on serving society and safeguarding our planet.

PRME engages business and management schools to ensure they provide future leaders with the skills needed to balance economic and sustainability goals, while drawing attention to the Sustainable Development Goals (SDGs) and aligning academic institutions with the work of the UN Global Compact. Driven by its mission to transform management education, PRME equips today's business students with the understanding and ability to deliver change tomorrow. As a voluntary initiative with over 800 signatories worldwide, PRME has become the largest organized relationship between the United Nations and management-related higher education institutions.



“ The PRME initiative was launched to nurture responsible leaders of the future. Never has this task been more important. Bold leadership and innovative thinking are needed to achieve the Sustainable Development Goals (SDGs).

Antonio Guterres

Secretary-General (2017 - Present)

United Nations

Principles of PRME



Purpose

We advance responsible management education to foster inclusive prosperity in a world of thriving ecosystems.



Values

We place organizational responsibility and accountability to society and the planet at the core of what we do.



Teach

We transform our learning environments by integrating responsible management concepts and practices into our curriculum and pedagogy.



Research

We study people, organizations, institutions, and the state of the world to inspire responsible management and education practice.



Partner

We engage people from business, government, civil society, and academia to advance responsible and accountable management education and practice.



Practice

We adopt responsible and accountable management principles in our own governance and operations.



Share

We share our successes and failures with each other to enable our collective learning and best live our common values and purpose.

The Sustainable Development Goals (SDGs)

In September 2015, all 193 Member States of the United Nations adopted a plan for achieving a better future for all – laying out a path over the next 15 years to end extreme poverty, fight inequality and injustice, and protect our planet. At the heart of Agenda 2030 are 17 Sustainable Development Goals (SDGs) and 169 related targets that address the most important economic, social, environmental and governance challenges of our time. The SDGs clearly define the world we want – applying to all nations and leaving no one behind. Successful implementation of the SDGs will require all players to champion this agenda; the role of higher education is critical to this.

SUSTAINABLE DEVELOPMENT GOALS





Getting Started

This section provides foundational information about Ted Rogers School of Management, including key details and basic institutional data.

Mission

The Ted Rogers School of Management is an inclusive and collaborative community dedicated to elevating business and society through impactful management research and experiential education.

Vision

We aim to be globally recognized for management research and education that shapes the world of business and develops principled leaders.

Strategy

2025-2030-TRSM-Strategic-Plan

[View document](#)  [Download document](#) 

Strategy Alignment

Strategic Alignment Narrative

The Ted Rogers School of Management's strategic priorities are intentionally aligned with advancing sustainable development, the common good, and quality education through an integrated focus on student learning, societal impact, and inclusive community engagement.

At the core of the School's mission is a commitment to elevating business and society through impactful management research and experiential education. This is reflected in strategic priorities that emphasize inclusive, high-quality education designed to prepare principled leaders who can address complex social, economic, and environmental challenges. Student Learning and Success is prioritized through holistic academic and co-curricular supports, experiential learning, interdisciplinary programs, and the integration of emerging competencies such as technology and artificial intelligence, ensuring graduates are both career-ready and socially responsible.

Advancing the common good is embedded in the School's focus on positive impact through scholarly research and local and global collaboration. The Strategic Plan emphasizes research that addresses real-world challenges, strengthens partnerships with industry, government, and community organizations, and improves communication of the societal impact of scholarship. This work is explicitly aligned with the United Nations Sustainable Development Goals, particularly Decent Work and Economic Growth, Reduced Inequalities, and Gender Equality, reinforcing the School's commitment to equity, inclusive career opportunities, and evidence-based solutions to systemic barriers.

Sustainable development is further advanced through the School's emphasis on connection and community, including commitments to equity, diversity, inclusion, truth and reconciliation, and sustainability. Strategic initiatives support Indigenous partnerships, inclusive recruitment and student support, sustainability-focused research clusters, and the integration of sustainability-related learning outcomes across programs. Together, these priorities position the School as a force for good locally and globally, fostering graduates who understand the broader social responsibilities of business and are equipped to contribute meaningfully to a more sustainable and equitable society.

Graduates & Enrollment

2024 Statistics	Number
Graduates	2414
Faculty & Staff at the Institution	311
Student Enrollment at the Institution	12254
Undergraduate Attendance	11910
Masters-Level Postgraduate Attendance	314
Doctoral Student Attendance	30
Certificate, Professional Development, or Continuing Education Attendance	60

Degrees Offered

Bachelor Programs

- Bachelor of Commerce (B.Comm)

Masters Programs

- Professional Master's Diploma in Accounting (PMDip)
- Master of Science (M.Sc. or M.S.)
- Master of Business Administration (M.B.A.)

Doctoral Programs

- Doctor of Philosophy (Ph.D.)

Undergraduate Degree Programmes

- Bachelor of Commerce (BComm) - Retail Management
- Bachelor of Commerce (BComm) - Accounting and Finance
- Bachelor of Commerce (BComm) - Business Management
- Bachelor of Commerce (BComm) - Information Technology Management
- Bachelor of Commerce (BComm) - Hospitality and Tourism Management

Masters Degree Programmes

- Master of Business Administration (MBA)
- Master of Science in Management (MScM)
- Master of Health Administration (Community Care) (MHA(CC))

Postgraduate Degree Programmes

- Doctor of Philosophy in Management (PhD)

Certificates, Professional Development, or Associate Programmes

 Professional Master's Diploma in Accounting (PMDip)



Purpose

We advance responsible management education to foster inclusive prosperity in a world of thriving ecosystems.

Letter of Commitment



Office of the Dean

Office of the Dean
Ted Rogers School of Management
Toronto Metropolitan University

December 19th, 2025

UN Principles for Responsible Management Education (PRME)
United Nations
New York, NY

Dear Colleagues,

On behalf of the Ted Rogers School of Management (TRSM) at Toronto Metropolitan University (TMU), I am pleased to submit our annual update in support of the United Nations Principles for Responsible Management Education (PRME). Since becoming a PRME signatory in 2008, TRSM has remained firmly committed to advancing responsible management education through our teaching, research, partnerships, and institutional practices.

This commitment has been reaffirmed and strengthened through the launch of TRSM's 2025–2030 Strategic Plan, which places societal impact, inclusive economic growth, sustainability, and ethical leadership at the core of our mission. In a world facing complex and interconnected challenges, including climate change, technological disruption, social inequality, and global health concerns, business schools have a critical responsibility to prepare graduates who can lead with purpose, integrity, and impact.

At TRSM, responsible management education is deeply embedded across our academic portfolio. Our undergraduate and graduate curricula integrate ethics, sustainability, social innovation, diversity and inclusion, and governance across disciplines such as accounting, finance, entrepreneurship, law, information technology management, real estate, hospitality and tourism, and global management. These learning experiences are complemented by applied projects, experiential learning, and student-led initiatives that connect classroom learning to real-world societal challenges and the United Nations Sustainable Development Goals (SDGs).

Our faculty continue to demonstrate strong leadership in research and thought leadership aligned with PRME and the SDGs. Through our research centres, institutes, and labs, including the Institute for the Study of Corporate Social Responsibility, the Diversity Institute, the National Institute on Ageing, and the Cybersecurity Research Lab, TRSM scholars generate



55 Dundas St. West, 9th floor
350 Victoria Street
Toronto, ON, Canada M5B 2K3

torontomu.ca/tedrogersschool



Office of the Dean

evidence-based insights that inform public policy, business practice, and community impact. This work reinforces the strong connection between responsible research, responsible teaching, and responsible business engagement.

TRSM also takes pride in fostering meaningful partnerships and dialogue with industry, government, and civil society. These collaborations create opportunities for our students and faculty to contribute to sustainable and inclusive solutions while ensuring that our educational programs remain responsive to the evolving needs of society and the marketplace.

As reflected in this submission, responsible management education at TRSM is not a standalone initiative. It is an integrated, school-wide commitment that shapes how we educate future leaders, conduct research, and engage with our communities. We remain dedicated to continuous improvement and to advancing the values and principles of PRME in ways that create lasting positive impact.

Thank you for the opportunity to share our progress. We look forward to continuing our engagement with the PRME community and contributing to the global movement for responsible management education.

Sincerely,

A handwritten signature in blue ink, appearing to read "CHolmes".

Dr. Cynthia Holmes
Dean
Ted Rogers School of Management
Toronto Metropolitan University



Values

We place organizational responsibility and accountability to society and the planet at the core of what we do.

Who Champions Responsible Management Education at Our Institution

- ❖ Interdisciplinary efforts across business school
- ❖ Senior leadership office

Values Voices

Values Narrative

The Ted Rogers School of Management celebrates its values by embedding ethics, equity, traditional knowledge systems, and cultural respect into its academic mission, community practices, and institutional priorities.

A visible expression of these values is the School's formal Land Acknowledgement, which recognizes its presence on Treaty Lands and affirms commitments to relational accountability, co-learning, and respectful coexistence with Indigenous Peoples. This acknowledgement is not symbolic alone; it is reinforced through sustained commitments to Truth and Reconciliation, including Indigenous partnerships, curriculum requirements addressing Indigenous histories and colonial relations, and support for community-engaged learning that centres Indigenous knowledge systems and community-led initiatives.

Ethics and responsibility are celebrated through the School's mission to develop principled leaders and through curricular and co-curricular experiences that emphasize responsible management, experiential learning, and societal impact. Ethical decision-making, inclusive leadership, and accountability to society are reinforced across programs, research activities, and student engagement initiatives, ensuring that values are reflected in both learning outcomes and lived experiences.

Cultural heritage and inclusion are further celebrated through a strong emphasis on equity, diversity, and belonging. The Strategic Plan prioritizes support for equity-deserving groups, inclusive recruitment and student support practices, diverse research teams, and community-building initiatives that foster connection among students, faculty, staff, alumni, and external partners. These efforts reflect a commitment to valuing multiple perspectives, lived experiences, and cultural identities within the School community.

Finally, the School celebrates its values through scholarship and sustainability initiatives that address social and environmental challenges, including the creation of research clusters focused on equity, diversity and inclusion, as well as sustainability in business. By aligning teaching, research, and engagement with the common good, the Ted Rogers School of Management reinforces its values not only through statements, but through ongoing action and institutional practice.



Teach

We transform our learning environments by integrating responsible management concepts and practices into our curriculum and pedagogy.

Courses that support RME

Ted Rogers School of Management reports 24 courses in 2024 that support responsible management education and sustainable development goals.

AFA 511 - Ethics and Sustainability in Accounting | AFA 511

The course covers a number of the well-known accounting scandals of past years. Invariably, there is an auditor or accountant involved, and unfortunately there are many such cases. Topics and standards relating to ethics and sustainability in accounting are also covered. On the ethics side, Chartered Professional Accountants must adhere to a code of professional conduct, which is covered in-depth. On the sustainability side, voluntary and mandatory sustainability and carbon accounting reporting standards, such as the GRI and CDP, form a significant portion of the course.



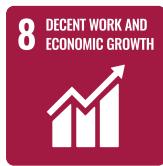
AFA 615 - Public Sector and Nonprofit Accounting | AFA 615

This course studies the role of accounting in the public and nonprofit sectors. The course introduces the fundamentals of accounting for government and nonprofit organizations, and emphasizes issues related to fund accounting and typical financial statements.



ENT 528 - New Venture Development | ENT 528

Students build on their entrepreneurial opportunities identified in ENT 601 and deepen their entrepreneurial skills to work on a New Venture Opportunity. This experiential course will help students identify potential customers, design value propositions and perform prototype testing in order to develop a potential new venture suitable for their Capstone ENT 78AB course. The new venture may be a new company, social innovation, or intrapreneurship within an existing venture.



ENT 627 - Social Entrepreneurship and Changemaking | ENT 627

This experiential learning course empowers students currently engaged within a social entrepreneurship or changemaking project with additional educational content and coaching. Students form multi-disciplinary teams to empower others through the positive power of entrepreneurship.



AFF 505 - Islamic Finance | AFF 505

This course is designed to give students an overview of Islamic Finance. We define the basic concepts underlying Islamic Finance. We compare Islamic Finance to conventional Finance, both in theory and in practice. We also introduce students to the tools used in Islamic Finance and look at the growth and spread of Islamic Finance around the world. Finally we look briefly at the regulation and governance of actors and institutions in the field.



AFF 604 - Ethics in Finance | AFF 604

This course introduces students to the practices and codes of conduct involved in the finance function. The course covers ethical issues and the roles of the corporate financial manager, other stakeholders and other participants in the investment industry. Readings and regulations from both academia and practice will be used to illustrate theory. Cases and speakers will be employed to bring a real world perspective to the classroom.



GMS 530 Managing Sustainably Internationally | GMS 530

This course explores what it is to be a sustainable company and the challenges of managing in a sustainable manner in an international context. Firms are globalizing in a world facing issues such as climate change, growing mega-cities, and rapidly changing technology. As paradigms change to meet

these challenges, managers require new frameworks and tools to support sustainable development. This is a senior case course incorporating challenging readings and discussions that combine theory with practice.



GMS 802 Ethics and Regulation of Int'l Bus | GMS 802

This course examines the vital role that ethics plays at all leadership levels within a company. Students will discover the importance of instilling ethical values as a key to long term success. Exposure to thought-provoking cases and literature will heighten student awareness of the need to develop strong ethical leadership in dealing with customers, the community, and employees. Students will also be exposed to the critical role of governments in regulating international business behaviour. (Formerly MGT 802)



HSM 301 The Healthcare Systems | HSM 301

The course introduces participants to the organization and operation of the health systems of Canada. The initial section focuses on the client as the consumer of health services. Discussion is focused on the historical concepts of the provider-client relationships; integrated client-centered care. Also examined are major institutional and community components and the interrelationships; role of governments and the health professions in shaping the current system; funding; planning for healthcare; the impact of access to services with the shift from the institutionally-based illness model with curative technology to a wellness model stressing client rights, community development and health promotion in a climate of the learning organization with quality improvement initiatives.



HSM 310 Institutional Structure | HSM 310

This course is designed to explore the administrative, functional and management structures of modern Canadian healthcare institutions. Student learning will focus on understanding the corporate organizational structure, and the functions and relationships of major clinical and non-clinical departments. Healthcare organizations themselves are also analyzed with respect to the unique social role which they play and the contribution they make to the society in which they function.



HTH 700 Professional Ethics in Hosp/Tourism | HTH 700

The course critically examines ethical issues and regulations in the business context of hospitality and tourism. Students will be learning various ethical theories and characteristics of moral principles especially in relation to the hospitality and tourism industry. Students will develop their ability to recognize moral aspects of professional practice to analyze concepts, issues and regulations in the hospitality and tourism industry and to evaluate the implications of these concepts, issues and regulation to the relevant industry stakeholders.



HTT 510 Sustainable Tourism: the Golden Goose? | HTT 510

An average hotel consumes as much water in a day as some villages do in a year. This course examines social responsibility and sustainability issues at both the micro and macro levels of the industry and examines both the impacts and solutions to both local and global issues. Case study analysis is an integral component of the course and the major focus will be to discuss and debate solutions and strategies for ethically optimizing business while minimizing adverse effects.



MHR 600 Diversity and Inclusion in the Workplace | MHR 600

The Canadian workforce has become more diverse in recent decades and is projected to be more so in the coming years. For example, women now account for almost half of the Canadian labour force. The aging of the Canadian population and the abolition of mandatory retirement means that a number

of generations will be working side by side with each other. With globalization and the greater mobility of workers around the world, racial/ethnic minorities will soon account for one in three working Canadians in the not-too-distant future. A number of organizations have already realized the importance of all Canadians irrespective of gender, age, race/ethnicity, sexual orientation, religion and other dimensions of diversity in order to remain competitive on the global stage. This course will explore the opportunities and challenges of working in and managing diverse and inclusive workplaces.



MHR 700 Cross-Cultural Dimensions of Organizational Behaviour | MHR 700

This course addresses the opportunities and dilemmas that managers face when working in multicultural and global environments. The course is designed to increase managers' effectiveness in identifying, understanding, and managing the cultural components of management, recognizing cultural differences in managerial style, communicating across cultures, creating cultural synergy, managing globally competent people, entry/re-entry, managing ethically across cultures, and understanding, managing, and valuing diversity. Teaching methods include lectures, experiential exercises, group discussions, and audio/video presentations and cases.



ITM 775 ICT and Sustainability | ITM 775

This course aims to expand our understanding of environmental sustainability using ICT tools, services, and applications. The course addresses the global issues of sustainability, the existing concepts and practices, and provides IT-enabled solutions to tackle the environmental issues from the Canadian ecological perspectives. Technological change and innovation need to be directed towards inclusive and sustainable outcomes, through a purposeful effort by governments, in collaboration with civil society, business, and academia.



LAW 535 Environmental Law and Business | LAW 535

This course introduces students to the regulatory policies governing the environment in Canada, with a focus on the implications for business operations. The discourse of sustainable development aims to reconceptualize the business-environment-society relationship at both the national and global levels of governance. The course critically examines the principles that the sustainability discourse has generated: the internalization of environmental costs through the use of economic instruments; the principle of environmental justice, and the precautionary principle. Students choosing this course should be in their graduating year.



LAW 573 Understanding the Ethical-Legal Nexus | LAW 573

This course focuses on the relationship between law and ethics in business contexts. Students explore the role of ethics in shaping regulations and legal decision-making. After introducing a theoretical framework, the course examines case studies in areas like economic regulation, contract law, and international trade law. The course gives students tools for identifying and understanding the interaction between ethical problems and legal rules and to critically engage in debates regarding regulatory frameworks in business contexts.



MKT 300 Marketing Metrics and Analysis | MKT 300

This course provides students with state-of-the-art contemporary demand and supply marketing metrics and analytic tools, such as marketing research, share of mind, margins and profits, product, sales force, and channel management, advertising media and web metrics to integrate marketing performance with the firm's strategic thrusts and corporate finances. Students are introduced to the case method as a model for critically analyzing situations and developing evidence-based, ethical decision-making skills using marketing theory and marketing metrics.



MKT 504 Effective Persuasion | MKT 504 Effective Persuasion

This course covers the fundamentals of the sales process and personal persuasion in the business world. Students work individually and in groups to discuss the theories and practice of effective techniques for selling themselves, their ideas and/or their products to prospective employers and/or customers. Students participate in discussions and role playing to develop an ethical understanding of customer interface, and high level communication and interpersonal skills, which are the cornerstones for successful selling.



REM 420 Sustainability in Real Estate | REM 420

This course will introduce students to real estate in the context of global pressures to reduce our collective impact on the planet. Topics covered will include energy, carbon, water, materials and biodiversity footprints of buildings and communities, social handprints, responses to those pressures from governments, NGOs and industry itself, best practices, and leading innovations in real estate. Green building systems will be considered, as well as hard metrics, and the future will be debated.



REM 800 Real Estate Project Capstone | REM 800

This final course in real estate unites topics covered in earlier real estate courses. A focal point of the course is a large group project that combines financial analysis, management topics, economics, government and policy issues, sustainability, and legal issues, implemented using quantitative analysis, strategic analysis, successful teamwork and effective written and oral communication. Current issues in the real estate market will be addressed through the use of guest speakers from industry.



RMG 912 Sustainability and Social Change | RMG 912

This course examines the three pillars of business sustainability - financial, environmental and corporate social responsibility - in the context of the retail sector. The best practices of retailers particularly in the area of greening retail are a primary focus of study. Students engage in an industry-based project, as this is an emerging topic within the retail sector.



MB8013 Managing Responsibly | MB8013

This course focuses on the relationship between law, ethics, and corporate social responsibility as they relate to management. Students learn the importance of law as a facilitator in developing successful business strategies and explore the mutuality reinforcing relationship between law and corporate social responsibility in areas such as corporate governance, environmental protection, privacy, corruption, and free trade agreements. Through an examination of these themes, the course provides students with analytical tools for identifying ethical problems and a framework for managing ethical conduct in organizations.



MH8001 Strategy in the Home and Comm. Care Sector | MH8001

This course will provide students with the opportunity to learn and apply strategic management concepts and tools as applied in the home and community care sector and its environment in Canada, with a particular focus on Ontario. Students will be introduced to the historical evolution of this sector to provide context to understand current issues/trends. Students will discuss and analyze the implications for governance and structure of, and alliances between for-profit and not-for-profit and public agencies that comprise this sector. The range (variation) of populations (i.e. paediatric, mental health, chronic illnesses, seniors) served within this sector, and the implications for equity, diversity and inclusion in providers will also be examined.





Research

We study people, organizations, institutions, and the state of the world to inspire responsible management and education practice.

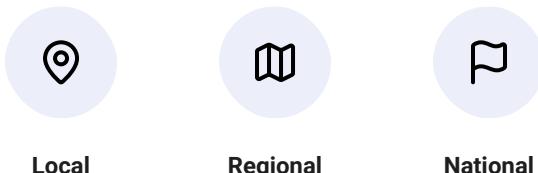
Research vs Research for RME/Sustainable Development

193 Peer-reviewed articles were published by Ted Rogers School of Management from this past calendar year.

vs 49 Peer-reviewed articles were published by Ted Rogers School of Management from this past calendar year in support of RME.

Research Funding

In 2024, Ted Rogers School of Management was awarded funding for research that is:



Socializing Research

In 2024, Ted Rogers School of Management contributed research findings to:

- ❖ Community organizations
- ❖ Government and policy makers
- ❖ Industry and business networks
- ❖ National media
- ❖ Local media
- ❖ Open-access platforms
- ❖ Public events and lectures
- ❖ Research collaborations
- ❖ Social media and digital outreach

Research Awards

In 2024, Ted Rogers School of Management was awarded 3 research awards for responsibility- and/or sustainability-related research.

Outstanding Research Recognition Award

Granter: Ted Rogers School of Management, Toronto Metropolitan University

Grantee: Danielle Lamb

Award Description:

An award granted in recognition of excellent quality research for her paper "It's Not Great, But it Could be Worse! Immigrant Job Quality in Canada Through the Lens of Relative Deprivation Theory"

 **Barbara Hollander Award**

Granter: Family Firm Institute

Grantee: Barbera Francesco

Award Description:

According to the Family Firm Institute website, "Award recipients exemplify Barbara Hollander's love of education and learning, commitment to social causes, dedication to civic responsibility, and belief in the human capacity to change for the better."

 **King Charles III Coronation Medal**

Granter: Governor General of Canada

Grantee: Wendy Cukier

Award Description:

According to the Governor General's website, a recipient of this award must "have made a significant contribution to Canada or to a particular province, territory, region of, or community in, Canada, or attained an outstanding achievement abroad that brings credit to Canada."

Publications Related to RME and/or Sustainability

Virtual reality: A review and a new framework for integrated adoption | [DOI](#)

Authors: Omar Fares, Ted Rogers School of Management | Joseph Aversa, Ted Rogers School of Management | Seung Hwan Lee, Ted Rogers School of Management | Jenna Jacobson, Ted Rogers School of Management

Date of publication: March, 2024

Department: Computer Information Systems | International Business

Scholarly research on virtual reality (VR) is characterized by a dynamic tension between VR's potential and the challenges impeding its adoption. Grounded in a mixed-methods systematic review, this research examines the drivers influencing consumer VR adoption by rigorously combining qualitative and quantitative analyses of 158 scholarly articles ranging from 1996 to 2023. Based on an extensive analysis of VR adoption literature, we introduce the Virtual Reality Integrated Adoption Framework (VRIAF), which is the first mixed-methods systematic review focusing exclusively on VR adoption. This empirically substantiated model integrates key determinants of VR adoption such as consumer

attitudes, perceived enjoyment, ease of use, social influences, and previous user experiences. The research identifies four pivotal themes through qualitative exploration, further elucidated by quantitative meta-analyses and weight analyses. These themes encompass the user experience in VR environments, the role of VR in construction and design, the immersive attributes of VR technologies, and the ongoing technological advancements influencing adoption patterns. This research contributes significantly to the theoretical understanding of VR adoption and provides practical insights for VR professionals. By delineating future research directions, the study bridges the gap between theoretical exploration and practical application, offering a valuable resource for both scholars and practitioners in the field of VR.



Mindfulness and psychological capital: examining the role of intention from the person perspective in a multi-week mindfulness training program

| [DOI](#)

Authors: Ellen Choi, Ted Rogers School of Management | Nadege Levallet, University of Maine System
| Mehak Bharti, Ted Rogers School of Management

Date of publication: May, 2024

Department: Human Resource Management

Purpose

When evaluating the efficacy of mindfulness interventions, most studies take a linear approach to explore how an intervention impacts different outcomes for individuals, and rarely is the role of intention examined. This research takes a configural approach to consider how various elements of a participant's training expectations and their experience in the training condition combine to predict increases in psychological capital.

Design/methodology/approach

Employees from hospital settings were randomized into three conditions (mindfulness training, active control (Pilates), and wait-list control group) and completed surveys at three time points (baseline, post-training and three months post-training). A qualitative comparative analysis was applied to see what combinations of motivational elements were associated with increases in psychological capital.

Findings

We find that all three conditions can boost their psychological capital based on different configurations involving efficacy beliefs, baseline states of well-being (psychological capital and perceived stress) and changes in levels of mindfulness and perceived stress.

Research limitations/implications

Individual characteristics, like motivation, expectancy and baseline needs, are an important consideration in addition to the training condition itself when determining whether a training is efficacious.

Practical implications

It is of increasing importance that organizations find ways to support employee well-being. Offering a variety of psychological and physical interventions can improve psychological capital. Applying needs assessments that clarify the desires, needs and expectations employees hold may help with intervention efficacy.

Originality/value

The current study offers an innovative methodology through which realist evaluation approaches can consider multiple factors to predict outcomes.



Climate action now: Energy industry restructuring to accelerate the renewable energy transition

| [DOI](#)

Authors: Deborah de Lange, Ted Rogers School of Management

Date of publication: March, 2024

Department: International Business

This empirical research investigates energy industry restructuring to accelerate the renewable energy transition. Moving away from fossil fuel reliance is critical for mitigating the climate emergency, reducing harmful pollution, and realizing many United Nations Sustainable Development Goals. This research combines economic and sustainability arguments to clarify government policy direction for restructuring toward a green transition. Findings show that more renewable energy innovation, reflected in patent counts, supports higher GDP. Moreover, pollution taxes facilitate renewable energy innovation, working together to effectively contribute to GDP. Also, government and industry support for fossil fuel industries negatively affects a country's renewable energy innovation. Thus, the theory and analysis of this work suggest that a robust economy is related to industry restructuring so that

renewable energy innovation can thrive. Fostering novel scientific discoveries in clean energy innovation should be prioritized while reducing uncompetitive industry formations and organizations such as fossil fuel oligopolies and industry associations.



A group project on governmental accounting standards: Value, design, and efficacy

| [DOI](#)

Authors: Shadi Farshadfar, Ted Rogers School of Management

Date of publication: January, 2024

Department: Accounting

In Canada, public sector entities follow the Public Sector Accounting (PSA) Handbook for financial reporting. A multi-phase group project has been carefully designed to give students direct experience with current issues in public sector financial reporting via examination of the PSA standards. The project also provides students with an opportunity to improve their critical thinking, presentation skills, writing skills, leadership skills, and teamwork skills. This study reports on the value, design, and efficacy of this group project. Students have shown a high level of satisfaction with the project in their quantitative and qualitative responses to surveys and interview questions, indicating the group project is successful in its learning objectives.



User-Centric Modeling of Online Hate Through the Lens of Psycholinguistic Patterns and Behaviors in Social Media

| [DOI](#)

Authors: Zeinab Noorian, Ted Rogers School of Management | Amira Ghenai, Ted Rogers School of Management | Hadiseh Moradisani, University of Guelph | Fattane Zarrinkalam, University of Guelph | Soroush Zamani Alavijeh, McMaster University

Date of publication: February, 2024

Department: Computer Information Systems

Hate speech in social media is a growing problem that reinforces racial discrimination and mistrust between people, leading to physical crimes, violence, and fragmentation in world communities. Although previous studies showed the potential of user profiling in hate speech detection in social media, there has not been a thorough analysis of users' characteristics and dispositions to understand the development of hate attitudes among users. To bridge this gap, we investigate the role of a wide range of psycholinguistic and behavioral traits in characterizing and distinguishing users prone to post hate speech on social media. Considering anti-Asian hate during the COVID-19 pandemic as a case study, we curate a dataset of 5 417 041 tweets from 3001 Twitter users prone to publish hate content (aka hateful-to-be users) and a corresponding matched set of 3001 control users. Our findings reveal significant statistical differences in most dimensions of psycholinguistic attributes and online activities of hateful-to-be users compared to control users. We further develop a classifier and demonstrate that features derived from user timelines are strong indicators for automatically predicting the onset of hateful behavior.



Political leadership, ethnicity and government effectiveness in Africa: comparative evidence from Kenya and Nigeria

| [DOI](#)

Authors: Kenneth Kalu, Ted Rogers School of Management | Ernest TooChi Aniche, Federal University Otuoke

Date of publication: April, 2024

Department: International Business

This article examines political leadership and government effectiveness in ethnically diverse countries in Africa using the experiences of Kenya and Nigeria—two of Africa's most ethnically diverse countries. The study reviews different proxies for government effectiveness in Kenya and Nigeria. Drawing on inclusive leadership theory and based on an interpretivist perspective, the study argues that the negative impacts of ethnicity in the polity can be attenuated by stable political leadership that is committed to galvanising the populace, forging national cohesion, and pursuing good governance and inclusive development through a high index of government effectiveness. Given the critical roles of leadership in moderating the negative impacts of ethnicity in the polity, a crucial step for African states is to strive for stability in the polity and to embrace leadership recruitment processes that target only those candidates with broad national orientation and outlook.



Inside out and upside down? Perceptions of temporary employment histories in the time of COVID

| [DOI](#)

Authors: Fei Song, Ted Rogers School of Management | Danielle Lamb, Ted Rogers School of Management

Date of publication: May, 2024

Department: Human Resource Management

Purpose

Perceptions of employment histories are important insofar as they influence future job prospects. Critically, in light of the current pandemic, wherein many individuals are likely to have unanticipated employment gaps and/or temporary work experiences, this exploratory study aims to seek a better understanding of the signal associated with temporary employment histories, which is particularly germane to individuals' employment trajectories and a successful labour market recovery.

Design/methodology/approach

Drawing primarily on signalling theory and using a simulated hiring decision experiment, the authors examined the perceptions of temporary employment histories, as well as the period effect of COVID-19, a major exogenous event, on the attitudes of fictitious jobseekers with standard, temporary and unemployment histories.

Findings

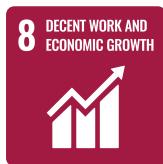
The authors find that prior to COVID-19 unemployed and temporary-work candidates were perceived less favourably as compared to applicants employed in a permanent job. During the COVID-19 pandemic, assessments of jobseekers with temporary employment histories were less critical and the previously negative signal associated with job-hopping reversed. This study's third wave of data, which were collected post-COVID, showed that such perceptions largely dissipated, with the exception for those with a history of temporary work with different employers.

Practical implications

The paper serves as a reminder to check, insofar as possible, preconceived biases of temporary employment histories to avoid potential attribution errors and miss otherwise capable candidates.

Originality/value

This paper makes a unique and timely contribution by focusing and examining the differential effect of economic climate, pivoted by the COVID-19 pandemic, on perceptions of temporary employment histories.



Do managers respond to tax avoidance incentives by investing in the tax function? Evidence from tax departments

| [DOI](#)

Authors: John Li, Ted Rogers School of Management

Date of publication: April, 2024

Department: Accounting

While prior literature examines the role of certain incentives in motivating top managers (CEOs and CFOs) to engage in corporate tax avoidance, there is little evidence on the specific actions that managers take in response to these incentives. Motivated by the premise that a manager can influence a firm's tax activities by directing resources towards the tax function, I investigate whether four specific tax avoidance incentives studied in prior literature (financial constraints, equity risk incentives, hedge fund interventions, and analyst cash flow forecasts) induce managers to make investments in hiring personnel within the firm's tax department. Using a dataset of tax department employees collected from the professional networking website *LinkedIn*, I find evidence that each incentive is significantly associated with an increase in the number of individuals employed within the tax department. This association is generally stronger among higher ranked employees and employees with prior tax department experience. Overall, my findings are consistent with the premise that managers invest resources in the tax function when they are incentivized to avoid taxes. My study also provides some assurance that the association between tax avoidance incentives and effective tax rates documented in prior studies is reflective of intentional tax avoidance behavior.



The impact of institutional environment on auditor reporting: evidence from China's anti-corruption campaign

| [DOI](#)

Authors: Guoping Liu, Ted Rogers School of Management | Jerry Sun, University of Windsor

Date of publication: May, 2024

Department: Accounting

Purpose

The purpose of this study is to examine whether the institutional environment influences auditor reporting.

Design/methodology/approach

This study employs China's anti-corruption campaign as an exogenous shock to its institutional environment and compares auditors' issuance of modified audit opinions (MAOs) to small-profit clients before and during the campaign.

Findings

This study documents that small-profit clients were more likely to receive MAOs during the anti-corruption campaign period than before, indicating that auditors issued more conservative audit opinions to small-profit clients because of the anti-corruption campaign. Additionally, this study finds that increased auditor conservatism was more pronounced for auditors of large clients.

Practical implications

This study suggests that a weak institutional environment adversely affects auditor conservatism.

This offers valuable insights for governments and regulators to improve the audit environment and for audit firms to enhance auditors' integrity and independence.

Originality/value

This study contributes to the research on institutional environments and auditing by observing a unique exogenous event.



Elderly care facility location in the face of the climate crisis: A case study in Canada

| DOI

Authors: Mahsa Madani Hosseini, Ted Rogers School of Management | Saeed Beheshti, Toronto Metropolitan University | Jafar Heydari, Toronto Metropolitan University | Maryam Zangiabadi, Ted Rogers School of Management | Manaf Zargoush, McMaster University

Date of publication: June, 2024

Department: International Business

The climate crisis poses a dual threat to the environment and human health, with older adults being particularly vulnerable. This study aims to establish a network of elderly care facilities designed to respond to climate-induced disasters—an essential element in creating resilient cities that address the challenges of elderly care within the context of the climate crisis. First, we formulate an equation grounded in expert opinions to estimate demand in each region based on factors such as the elderly population, average age, frailty, and proximity to healthcare service nodes. We then introduce an Integrated Coverage and Distance Facility Location problem (ICDFL), a novel approach tailored to address the unique needs of seniors during disasters while considering governmental budget constraints. The ICDFL, therefore, simultaneously pursues two key objectives: (i) maximizing coverage while respecting a maximum allowable coverage radius, and (ii) minimizing overall travel distance. The first objective ensures the resilience of elderly health, guiding healthcare policymakers, while the second considers transportation and service costs faced by government agencies. To address dual-objective optimization, we utilize the epsilon-constrained optimization technique, which enables precise management of both coverage and distance goals through an iterative problem-solving approach. We apply the proposed model to a real-world case study in southern Ontario, Canada, to validate its effectiveness. This is an important aspect of the study, as Canada's warming trend is happening twice as fast as the rest of the world and its elderly population is expanding at an alarming rate. The results of our model provide guidance to policy makers and healthcare planners in improving emergency preparedness, thus creating a sustainable community for our growing elderly population and improving the well-being of older people during climate-induced disasters.





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- ❖ Enactus



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Ted Rogers School of Management



Address

350 Victoria Street, Toronto, Ontario
Canada



Website

<http://www.torontomu.ca/tedrogersschool/>