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Remembering and Celebrating Thomas Ervin Schneider

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ABSTRACT

Thomas Ervin Schneider passed suddenly away on 3 June 2023. Here some of his friends and co-authors remember him as a scholar and as a great friend.

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What follows is a professional and personal remembering and celebration of Tom Schneider, who passed away suddenly on 3 June 2023. Tom joined academia in 2003 after the sale of his family's firm (Schneiders Foods) a few years earlier (1997) which signalled a new phase in his working life. In 2008 Tom completed a PhD in Accounting at the University of Waterloo (Ontario, Canada) and until 2015 he was an assistant professor at the Alberta School of Business in Edmonton. In 2015 he joined Ryerson University (now Toronto Metropolitan University, TMU) in Toronto, where he became an Associate Professor in 2018.

Tom's approach to research was dominated by his curiosity and his attention to the environment, justice and discrimination. He could engage with accounting scholars regardless of perspective or paradigm and was respected across paradigms. Tom's work was well published in mainstream accounting research journals and those focusing on critical or public interest perspectives. Like many other social and environmental researchers, Tom was most concerned with making a difference in the lives of others, whether through his research, policy work, or daily personal interactions. Robin remembers serving as editor on one of Tom's early papers published in 2013 in *Accounting and the Public Interest* (Bewley and Schneider 2013). Tom, and his coauthor, Kathryn Bewley, conducted an excellent field study on a small not-for-profit organisation that provided social housing in an inner-city neighbourhood in Ontario, Canada. They challenged traditional notions of eco-efficiency and found that a more comprehensive view of accountability was needed. He and Kathryn tied together several streams of literature that reached across mainstream and public interest audiences. Throughout the review process, Tom was adamant about his desire to reach the appropriate audience with

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their research. This characteristic was a steady attribute of Tom's: he was always wanting to engage.

Tom's publications examine the intersection of significant environmental/social issues and conceptual themes such as: (1) water rights in Canada and institutional logics (Schneider and Andraeus 2018); (2) fossil fuel reserve reporting and unburnable carbon (Bebbington et al. 2020); (3) social housing energy efficiency and triple bottom line accounting (Bewley and Schneider 2013); (4) environmental performance in pulp, paper and chemical industries and bond pricing (Schneider 2011); (5) environmental liabilities and international financial reporting standards (Michelon, Paananan, and Schneider 2019; Schneider, Michelin, and Maier 2019); and (6) water management arena through the lens of Miller and Power's concept of territorialisation and Foucault's notion of visibility (Maran, Schneider, and Andraeus 2023) is melding of salient environmental and social aspects with accounting approaches and insights, which was the hallmark of his scholarship, was always impactful and substantive (he had regular relationships and collaboration in research projects with First Nation movements in Canada). This work was underpinned by his in-depth expertise, particularly in oil and gas matters and since 2015 he has been a member of the United Nations Expert Group on Resource Management. Giovanna has always admired the deep knowledge that Tom had about accounting in the oil and gas industry. His technical expertise, combined with academic rigour and his caring for the environment, made him a unique scholar in the research community and a thoughtful sounding board for practitioners, standard setters and regulators.

At TMU, Tom led the establishment of the CPA Ontario Centre for Public Sector Accounting and Accountability, and was its founding Director. Through his determination and hard work, Tom somehow jumped through all the hurdles to get the Centre approved and it was just gaining momentum at the time he left us. The Centre's aim is to provide significant financial support for the study of social, environmental and economic reporting by governments, including Canada's First Nations governments. This extraordinary achievement is an enduring legacy that Tom's TMU colleagues will carry on for the benefit of public sector accounting researchers and professionals. Tom will be remembered fondly by students, faculty and staff at TMU as the warm, smiling colleague who always had time to brighten up the day for others. Students particularly noted Tom's selflessness, and genuine care for their interest in the material '... even in his 8 am class'. Tom was truly a unique and unforgettable human being, and we will always be thankful for the opportunity to have known him.

Scholarship, policy and practice impact were integrated matters in Tom's research. The shock of his passing is such that there are several projects and ideas that are in development that will be much harder (if not impossible) to realise without his expertise. Nothing draws you up shorter than being part way through a conversation about a paper and then losing the person you were in conversation with along with the memories of the shared endeavour of making a paper worthy of publication and planning what you should do next to extend knowledge and understanding.

Our reflections on Tom do not solely lie with his published works and future plans. Rather, who he was as a person and how he conducted himself means that we can learn a great deal about how to be within the academic field. There are plenty of institutional pressures that push academics towards being competitive, with a focus on publications ahead of relationships and where co-authors are treated as a means to an end

(publishing a paper). Tom's approach to writing as well as how he worked with co-authors and colleagues is an exemplar of how to avoid these pressures.

Tom's work was based on the joy of being together, which meant drinking a beer or cutting trees at his farm as well as thinking and writing. For example, Michele recalls helping Tom build the chicken house at his farm, which was named the Chicken School of Business. Further, he notes that in working on research projects with Tom you literally joined with his lifestyle. If you were not able to understand the personality and behaviour of Tom, and the relevance the word 'friendship' had for him, I think it would have been very difficult to work together. As Michele notes, Tom's friends became his friends through visits to Canada and reciprocal visits in Italy: we immediately found a feeling and the pleasure of working together, without any sort of competition, but with the satisfaction of doing something interesting, together. Giovanna was also lucky enough to have hosted him in the UK and visited him in Canada, and she remembers with a warm heart all the laughing and good times, mixed with tough discussions about very technical aspects of IAS37 (which disciplines how companies account for their environmental and decommissioning liabilities). This too is what Andi remembers about him fondly. His smile, the way he lit up whenever he was around friends, and how he always included discussions of his family and his life on the farm in his work. We felt as though we knew his family even before we ever met them, and could navigate the farm even if we had yet to visit.

Tom was an enthusiast, and as such, he would often think at the speed of light, prompting new ideas or bringing in new facts. It was, at times, hard to not lose the focus, but it was exactly his enthusiasm that triggered multiple collaborations on a specific theme, as his mind was always coming up with new, interesting, original aspects to investigate. It was also a pleasure and privilege to work with Tom because of his take on academia. He was one of those scholars who always put academia into perspective, in multiple ways. He made sure to keep his co-authors in check, ensuring we were not stuck in ivory towers – there had to be something to grasp for practitioners, regulators and students in the work he (and we) did. For example, Tom worked with Giovanna and Mari Paananen on a research report funded by the Institute of Chartered Accountants of Scotland (ICAS) on accounting practices for decommissioning liabilities in pollution-prone industries which was subsequently picked up in a staff paper of the IFRS Foundation.¹ In parallel, he always advocated for work/life balance in academia, about the importance of not letting research, teaching or other academic duties overtake everything. While we hear more of this message now, Tom has been an inspiration on the issue ever since his doctoral studies back in the early 2000s. This is one of the first things Michelle remembers having discussed with Tom, while watching a hockey game (Canadians will be Canadians). He stayed true to their discussion throughout his academic career and acted as a wonderful sounding board to many on these issues.

Tom was a dear member of the small CSEAR North America (NA) community – and the broader CSEAR community, of course. But allow us to focus on CSEAR NA, as we call it, for a moment. One of the key challenges of the CSEAR NA community relates to the physical distance that separate its members, preventing unexpensive low-carbon meetings (prior to the normalisation of online meetings, at least). Tom helped the community get together by organising the 2018 CSEAR NA Conference, at (the then) Ryerson University. One of his main concerns throughout the organisation was accessibility. Accommodation

in downtown Toronto is very expensive, even more during the summer. He found a way to lodge participants in the university dorms, for an unbelievably low price – and made sure he would stay there too. This is very telling of Tom’s attitude: caring, simple, transversal. Also challenging for the CSEAR NA is its location into one of the strongholds of mainstream accounting research, meaning that its members were (and still are) repeatedly challenged about the accounting nature (the infamous ‘where’s the accounting?’) and the relevance (the equally infamous ‘so what?’) of their social and environmental accounting research. Tom was incredibly good at calling out these criticisms, and at raising the troops’ morale following particularly challenging institutional experiences (shared or individual). His ability to navigate different research paradigms certainly came in handy in those situations. His interest in understanding and supporting the community was also central to his behaviour (see Cho et al. 2020). This is what Andi believes was the amazing thing about Tom that created a safe space for all those ‘mainstream trained, non-mainstream saved’ SEA researchers. His familiarity and understanding of different research paradigm communities allowed him to converse among all those interested in SEA scholarly activities, and he specifically supported Andi in her struggles with a desire to transition to new research methods. Yet, it is through his research focus on making a difference that meaningful rapport was established and nurtured and this is how he contributed the most to make CSEAR NA people feel welcome within the North American context.

There are no words to express the shock we felt when we heard of Tom’s sudden passing, and the feeling of loss that followed. We lost Tom too suddenly, too soon. We are grateful for the mark he left on academia, on our community, and most importantly on our lives. We will remember Tom for his big and warm smile, his hugs that could melt away all the stress of the world, his welcoming and simple ways and his kindness. It was always fun, interesting, stimulating and easy to meet with Tom. We all miss you Tom, one of our dearest friends.

Note

1. Agenda reference 12A, IASB meeting October 2022.

Disclosure Statement

No potential conflict of interest was reported by the author(s).

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