

Accounting & Accountability in Emerging Economies Conference

June 28-29, 2018 (Main Conference)

June 27, 2018 (Emerging Scholars Colloquium)



ESSEX BUSINESS SCHOOL

*Essex Accounting Centre (EAC) and;
Centre for Accountability and Global
Development (CAGD)*

Special Issues of
*Journal of Accounting in Emerging Economies
(JAE) and;
Sustainability Accounting, Management and
Policy Journal (SAMPJ)*



University of Essex

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Partners



Message from the conference chair

I warmly welcome you to the first ever Biennial Conference, and Emerging Scholars Colloquium, on accounting and accountability in emerging economies. This is a reflection of a rapid growth of academic research on accounting in emerging economies, and it has become recognized as a significant field within much of accounting academia. This is marked by the founding in 2010 of a specialist research journal, the *Journal of Accounting in Emerging Economies* (JAE), special editions of leading journals on topics in this area, and generally growing contributions from a wide variety of countries. Our aim is to provide a forum for researchers, practitioners, and policy makers working on accounting and development to discuss contemporary research and needs in this area.

I am also delighted to see a large number of submissions from 30 different countries, and wide variety of ideas that scholars and practitioners will bring into our fold. This richness of ideas bodes well for the accounting field in emerging economies.

I am pleased to announce that the conference is associated with special issues to be published in the *Journal of Accounting in Emerging Economies* (JAE) and the *Sustainability Accounting, Management and Policy Journal* (SAMPJ). Authors of selected papers from the conference will be invited to submit an extended and improved version.

I know that the success of the conference depends ultimately on the many people who have worked with us in planning and organizing both the Conference and the Emerging Scholars Colloquium (ESC). I am truly grateful to the organising committee members from the Essex Accounting Centre. Their tireless work, energy, ideas and motivation made this conference possible. I am also thankful to reviewers, discussants, session chairs, volunteers, guest speakers, and ESC mentors to give this event a great start.

On behalf of the organising committee, I greatly appreciate the support we received from the African Accounting & Finance Association (AAFA), the Accounting & Finance in Emerging Economies (AFEE) Special Interest Group of the British Accounting & Finance Association (BAFA), and the University of Essex. We also gratefully acknowledge the support from the Association of Chartered Certified Accountants (ACCA) and Emerald Publishing.

Most of all, I thank you, the participants, for enriching this conference by your presence. I hope you will enjoy the content, renew old friendships, make new friends, get new ideas, and above all, have a good time in Colchester, the oldest recorded town in Great Britain.

Prof Shahzad Uddin,
Conference Chair, AAEE 2018



Organising committee

- Shahzad Uddin
- Teerooven Soobaroyen
- Thankom Arun
- Kelum Jayasinghe
- Diogenis Baboukardos
- Junaid Ashraf
- Silvia Gaia
- Daniela Pianezzi



We would also like to thank Mr Mohammad Moniruzzaman and Mr Alexandros Parginos for their valuable assistance



Keynote Speakers



Prof Trevor Hopper

Trevor Hopper Emeritus Professor of Management Accounting at Sussex University, UK; Honorary Professor at the University of Essex; adjunct professor at Victoria University of Wellington, New Zealand; and visiting professor at Stockholm School of Economics, Sweden. Previously he was a cost accountant in industry, a lecturer at Wolverhampton and Sheffield Universities, and professor at Manchester Business School.

His visiting positions include the University of Michigan, Ann Arbor, U.S.A; Queen's University, Canada; Griffith University, Gold Coast, Australia; and the Universities of Kyushu and Fukuoka, Japan. Professor Hopper was a co-editor of *British Accounting Review* and is the Consulting Editor for the *Journal of Accounting in Emerging Economies*. His editorial board memberships include *Accounting, Accountability and Performance*; the *Accounting, Auditing and Accountability Journal*; *Accounting and the Public Interest*; *Alternative Perspectives on Finance and Accounting*; *Critical Perspectives on Accounting*; *Journal of Accounting & Organisational Change*; and *Qualitative Research in Accounting & Management*. His major interests lie in the social, organisational and political aspects of management accounting, especially with respect to ERPs, developing countries, and contemporary accounting changes.

He has co-edited eight books, including *A Handbook of Accounting in Developing Countries* and *Issues in Management Accounting* and has published extensively in professional journals, books, and international research journals including *Accounting and Business Research*; *Accounting, Organizations and Society*; the *Auditing, Accounting and Accountability Journal*; *British Accounting Review*; *Critical Perspectives on Accounting*; *European Accounting Review*; *Journal of Management Studies*; and *Management Accounting Research*. His accounting and development related papers include intensive case studies in Bangladesh, Benin, Ghana, Malawi, Nigeria, Sri Lanka and Indonesia; and several reviews of work on accounting and development. He was granted a Lifetime Achievement Award by the British Accounting and Finance Association, an honorary doctorate from Stockholm School of Economics, and has been inaugurated into the Interdisciplinary Accounting Hall of Fame.





Dr Tatiana Krylova

Tatiana Krylova is the Head of Enterprise Branch, Division on Investment and Enterprise Development, United Nations Conference on Trade and Development (UNCTAD). Her duties among others include supervision and coordination of activities of the United Nations Intergovernmental Working

Group on International Accounting and Reporting Standards (ISAR) to assist developing countries and economies in transition to meet international requirements in the area of accounting and reporting. In this regard she leads UNCTAD’s work on formulating and implementation of the Accounting Development Tool (ADT), as well as other activities related to corporate financial and non-financial reporting with a view to achieve better quality and international comparability of such reports based on international standards, benchmarks and good practices.

Before joining the United Nations in 2000, she was a partner at KPMG in Moscow where she was in charge of the Methodology department that advised Russian government and companies on transition to IAS/IFRS. She was also a consultant to the World Bank, OECD, EBRD, and other international organizations on accounting and finance issues. In different years she was a member of the Standards Advisory Council of the IASB, of the Education Committee and the Developing Nations Committee of the International Federation of Accountants. She was previously a Professor at Moscow State University teaching accounting and finance and was elected as American Accounting Association Distinguished International Lecturer for 1997. She holds a PhD degree in accounting from Moscow State University and was a Visiting Fellow at Stanford University, California, in 1992-1993.



Mr Vikas Aggarwal

Vikas Aggarwal joined the Association of Chartered Certified Accountants in October 2017. As Head of Policy for Emerging Markets, he is responsible for assisting the financial services ecosystem to respond to global economic and regulatory developments, and to support domestic growth across Central Asia, Eastern Europe, Latin America, India, Nepal, and Afghanistan. Before joining the

ACCA, Vikas was the Director for Trade in the British Embassy in Tehran, where he helped British companies like GlaxoSmithKline and Jaguar Land Rover to trade with Iran, and also engaged with Chinese infrastructure companies looking to invest in Iran as part of the Belt and Road Initiative. Prior to that, he was Head of Operations for the UK government’s Financial Services Organisation, supporting HM Treasury’s Financial Services Trade and Investment Board. Vikas has worked across the Foreign and Commonwealth Office, the Department for International Trade, the Department for Business, Innovation and Skills, and the Ministry of Defence to develop and commercialise government policy, and has extensive experience working with Ministers from UK and foreign governments, senior military and industry leaders, multilateral financial institutions, and international development organisations.



Special Issues Guest Editors

Journal of Accounting in Emerging Economies

Thankom Arun is a Professor of Global Development and Accountability at the Essex Business School. Currently, he is a Professor Extraordinaire at the Stellenbosch business School, South Africa and a Research fellow at IZA, Bonn. He is also chairing an academic steering group on Financial inclusion in the International Cooperative and Mutual Insurance Federation (ICMIF). Previously, he was Professor and Director of the Institute of Global Finance and Development (IGFD), at the Lancashire Business School, UCLan; Visiting Professor at the University of Rome and held academic positions at Manchester and Ulster. His research has been a move away from arbitrary disciplinary constraints towards an interdisciplinary learning process to understand the uneven relationships in Finance, Accounting and Development, particularly in developing/emerging country contexts. Over the years, the research carried out aims to understand, theorize and tackle the problems created by the uneven relationships between business, society and economy in an interdisciplinary framework.

Junaid Ashraf holds a PhD in accounting from University of Essex. He is a fellow member of Association Chartered Certified Accountants (Uk) and an associate member of the Institute of Chartered Accountants of Pakistan. He teaches managerial accounting and control to the MBA and Executive MBA students. He is also involved in teaching accounting and control courses to business executives at Executive Development Centre of the University. His research interests are in financial reporting, corporate governance and management control practices of state owned enterprises. His research has been accepted for publication in International Journal of Accounting, Critical Perspectives on Accounting and Financial Accountability and Management. Before joining LUMS, he served as manager audit in one of the top four accounting firms in the country. Dr. Ashraf is also a visiting fellow in Essex Business School, University of Essex.

Kelum Jayasinghe is a Professor of accounting. He joined the Essex Business School, University of Essex in September 2008 having previously held positions at the University of Wales (Aberystwyth), University of Bradford (UK), University of Colombo (Sri Lanka). His teaching interests include Management Accounting, Financial Decision Making, and Research Methodology. His academic career is complemented by three years industrial experience in professional accounting and five-year experience in providing consultancy services to private and public sector agencies. He is currently performing as an expert panel member of the working group established for the development of UNs Sendai Framework Words into Action implementation guides for accountability and governance, UNSIDR, 2016-2021 (five year programme). He has produced a number of research papers out of his research projects funded by Asian Development Bank (ADB), and University of Wales, Aberystwyth and has publications in Accounting, Auditing and Accountability Journal, Critical Perspectives on Accounting, Qualitative Research in Accounting and Management, International Journal of Critical Accounting, and International Journal of Entrepreneurial Behaviour and Research.



Sustainability Accounting, Management and Policy Journal

Diogenis Baboukardos is a Lecturer in Accounting at the University of Essex, Essex Business School. Prior to his post at Essex, he held teaching and research appointments in Sweden and Greece. He holds a Master's degree in Accounting & Finance and a Bachelor's degree in Accounting where he graduated as valedictorian. His main research interests lie in the fields of financial accounting and business reporting. He is particularly interested in issues related to Financial reporting; Sustainability reporting; Integrated reporting; Corporate Governance and; Ownership structure. His work has been published in journals such as British Accounting Review; Journal of Accounting & Public Policy and; Accounting Forum. He is an editorial board member of the Accounting Forum journal and serves as a reviewer in a number of journals such as British Accounting Review, Journal of Accounting & Public Policy and Journal of Accounting in Emerging Economies to name but a few. Diogenis has also a rich professional record with extensive experience in accounting and taxation consultancy positions in Greece. His main professional expertise is related to financial management, financial reporting and tax compliance.

Eshani Beddewela is a Senior Lecturer in Corporate Social Responsibility (CSR). She received her PhD in CSR and International Business from Bradford University School of Management on implementing CSR within multinational enterprises in Sri Lanka. Eshani joined the University of Huddersfield Business School in 2013, having previously worked at the University of Gloucestershire, Bradford University School of Management and University of Colombo (Sri Lanka). Prior to the commencement of her academic career, she worked as a senior human resources executive in the public sector in Sri Lanka. Eshani is a past Commonwealth Scholar and a Fellow of the Higher Education Academy. She has published in journals such as the Journal of Business Ethics and Accounting Forum, and contributed to edited collections.

Teerooven Soobaroyen is Professor of Accounting at Essex Business School. His research examines the interplay between accounting, accountability and governance in diverse organisations and in developing/emerging economies, some of which have been funded by the Leadership Foundation for Higher Education, Worldwide University Network, British Council, Mauritius Research Council and the Chartered Institute of Management Accountants. He has published articles on corporate governance, social and environmental accounting, corporate social responsibility, voluntary disclosure and the accountability of non-profit entities in Accounting and Business Research, Critical Perspectives on Accounting, Journal of Business Ethics, Accounting, Auditing and Accountability Journal, Accounting Forum and Financial Accountability and Management. His previous academic appointments have been at the University of Mauritius, Aberystwyth University and the University of Southampton. He is currently Chair of the Special Interest Group on Accounting and Finance in Emerging Economies (AFEE) and Executive Committee Member of the British Accounting and Finance Association (BAFA). He is currently the Vice-President of the African Accounting and Finance Association (AAFA)



Programme

| EMERGING SCHOLARS COLLOQUIUM (ESC): WEDNESDAY 27 JUNE 2018 | | |
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| VENUE: ESSEX BUSINESS SCHOOL (EBS) | | |
| 12:00 – 13:00 | ESC Registration Desk Open (Note: Conference Registration opens at 4.30pm) | EBS FOYER |
| 13:00 – 14:00 | Lunch and Welcome for ESC delegates | EBS 2.66 |

| PARALLEL SESSIONS A : 14:00-15:00 | |
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| <p><u>EBS 2.66 ESC Stream 1</u> Chair: Junaid Ashraf</p> <p>AAEE-2018-ESC05: Enterprise Risk Management (ERM) in banking sector: Evidence from an emerging economy by Mohammad Moniruzzaman (University of Essex)</p> <p>AAEE-2018-ESC06: CSR and socio-environmental reporting post crisis: The role and position of companies' internal environmental, by Alexandros Parginos (University of Essex)</p> <p>Discussants: Junaid Ashraf (Lahore University of Management Sciences) Trevor Hopper (Universities of Essex, Sussex and Victoria of Wellington) Daniela Pianezzi (University of Essex)</p> | |
| <p><u>EBS 2.68 ESC Stream 2</u> Chair: Collins Ntim</p> <p>AAEE-2018-ESC01: The impact of CEO characteristics on digital corporate reporting, by Mohammad Al-Tamimi (University of Essex)</p> <p>AAEE-2018-ESC08: The relationship between executive management diversity and financial performance in South African state-owned enterprises, by Modi Hlobo and Kevin Thomas (University of Johannesburg)</p> <p>Discussants: Ven Tauringana (University of Southampton) Collins Ntim (University of Southampton) Silvia Gaia (University of Essex)</p> | |

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| 15:00 – 15:30 | Coffee break | EBS 2.66 |
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PARALLEL SESSIONS B: 15:30-17:00

EBS 2.66 ESC Stream 1

Chair: Trevor Hopper

AAEE-2018-ESC11: Accounting in semi-sovereign entities, insights from settler colonial narrative: A Palestinian case, by *Dafia Alazzeah* (University of Essex)

AAEE-2018-ESC07: Bank corporate governance in Sri Lanka – A survey, by *Nishani Ekanayake*, Karim Sorour and Stanley Oliver (Northumbria University)

AAEE-2018-ESC16: Management control at family-owned ethnic minority businesses in the UK, by *Nushrat Jahan* (University of Essex)

Discussants:

Junaid Ashraf (Lahore University of Management Sciences)

Trevor Hopper (Universities of Essex, Sussex and Victoria of Wellington)

Daniela Pianezzi (University of Essex)

EBS 2.68 ESC Stream 2

Chair: Ven Tauringana

AAEE-2018-ESC03: Are abusive equity swaps and stock loans transactions being utilised to avoid dividend tax in South Africa?, by *Jadene Sherilyn Chetty* and Phillip de Jager (University of Cape Town)

AAEE-2018-ESC15: Financial inclusion and bank performance (CAMEL approach): High Vs Low income countries, by *Mais Sha'ban*, Claudia Girardone and Anna Sarkisyan (University of Essex)

Discussants:

Ven Tauringana (University of Southampton)

Collins Ntim (University of Southampton)

Silvia Gaia (University of Essex)

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| 17:00 – 17:15 | Emerging Scholars Colloquium Closing remarks | EBS 2.66 |
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| 16:00 - 18:00 | Early bird Conference Registration Desk Open | EBS FOYER |
| 18:00 – 20:00 | Early Bird Welcome Reception | EBS FOYER |



| DAY 1: THURSDAY 28 JUNE 2018 | | |
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| CONFERENCE VENUE: ESSEX BUSINESS SCHOOL (EBS) | | |
| 09:00 – 16:00 | Delegate Registration Desk Open | EBS FOYER |
| 09:30 – 10:00 | Welcome coffee | EBS ALCOVES |
| 10:00 – 10:20 | Conference Opening <ul style="list-style-type: none"> • Welcome address by Professor Shahzad Uddin, AAEE Conference Chair • Address by Professor Geoffrey Wood, Dean, Essex Business School • Address by Professor Sasha Roseneil, Executive Dean, Faculty of Social Sciences | EBS 2.2 |
| 10:20 – 10:30 | AAEE Conference official group photograph | |

| PARALLEL SESSIONS : 10:30-12:00 | |
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| <p><u>EBS 1.1 MANAGEMENT ACCOUNTING AND CONTROL</u> Chair: Enrico Bracci (University of Ferrara)</p> <p>AAEE2018-55: Making sense of management accounting for labour controls: A political discourse analysis, by <i>Khandakar Shahadat</i> (University of Hull) and <i>Shahzad Uddin</i> (University of Essex)</p> <p>AAEE2018-82: Costs Control Within DRG Prospective Payment System in Poland: The Case of Inguinal Hernia, by <i>Malgorzata Macuda</i> (Poznań University of Economics and Business)</p> <p>AAEE2018-51: Management Control Mechanisms and Workplace Bullying: A Process of Social Stratification and Political Patronisation, by <i>Shoaib Ahmed</i> (University of Essex)</p> | |
| <p><u>EBS 2.34 FINANCIAL ACCOUNTING</u> Chair: Nicolene Wesson (Stellenbosch University Business School)</p> <p>AAEE2018-08: Board Chairmen’s Involvement in Audit Committees and Earnings Management Practices, by Mujeeb Al-Absy, <i>Ku Nor Izzah Ku Ismail</i> and Sitraselvi Chandren (Universiti Utara Malaysia)</p> <p>AAEE2018-14: An Appraisal of Financial Reporting Quality: Evidence from Quoted Non-Financial Firms in Nigeria, by <i>Kenny Soyemi</i> and <i>Luqman Olawale</i> (Olabisi Onabanjo University)</p> <p>AAEE2018-46: Bank Income Smoothing in Africa: Role of Foreign Banks, Ownership and Institutional Quality, by <i>Thankom Arun</i> (University of Essex) and Peterson Ozili.</p> | |



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| <p><u>EBS 2.50 SUSTAINABILITY AND CSR</u> Chair: Łukasz Matuszak (Poznan University of Economics and Business)</p> <p>AAEE2018-06: Integrated Reporting and Sustainability Reporting: An Exploratory Study of High Performance Companies in Turkey, by Belverd E. Needles (DePaul University), Ahmet Turel, Mustafa Can, Emre Sarioglu, and Nevzat Gungor (Istanbul University) Discussant: Diogenis Baboukardos (University of Essex)</p> <p>AAEE2018-23: When corporate social responsibility is an obligation: The unique case of India, by Ana Marques (Nova School of Business and Economics), and Padmini Srinivasan (Indian Institute of Management Bangalore) Discussant: Collins Ntim (University of Southampton)</p> |
| <p><u>EBS 2.68 ACCOUNTING AND ACCOUNTABILITY</u> Chair: Kelum Jayasinghe (University of Essex)</p> <p>AAEE2018-29: Public accountability, governance and political transition; the socio-economic impact of political and institutional corruption - Evidence from a burning country, by Fadi Alkaraan (University College Cork) Discussant: Daniela Pianezzi (University of Essex)</p> <p>AAEE2018-39: Accounting and Accountability Systems, Competing Logics and Women's (Dis)empowerment: A Story from Bangladesh, by Farzana Tanima (University of Wollongong), Judy Brown (Victoria University of Wellington), and Jesse Dillard (University of Central Florida and Victoria University of Wellington) Discussant: Chandana Alawattage (University of Aberdeen)</p> |

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| 12:00 – 13:00 | Lunch | EBS ALCOVES |
| 13:00 – 14:00 | Plenary Panel on Accounting and Development <i>Accounting and Institutions in Emerging Economies</i> Dr Tatiana Krylova, United Nations Conference on Trade and Development (UNCTAD) <i>The Future of the Profession and its Changing Role in the Economy</i> Mr Vikas Aggarwal, Association of Chartered Certified Accountants (ACCA) | EBS 2.2 |



PARALLEL SESSIONS : 14:00-15:30

EBS 1.1 AUDIT & ASSURANCE

Chair: Pik Liew (London School of Economics and Political Science)

AAEE2018-85: Mandatory audit firm rotation: Evidence from South Africa, by **Nicolene Wesson** (Stellenbosch University Business School)

AAEE2018-58: Safety certification audits in global supply chains: a spectacular illusion?, by **Javed Siddiqui** (University of Manchester)

AAEE2018-13: Auditing the Egyptian Auditors: An Analysis of Compliance Reviews by the Local Public Oversight Body, by Peter Ghattas (MacEwan University), **Teerooven Soobaroyen** (University of Essex) and Oliver Marnet (University of Southampton)

EBS 2.34 ACCOUNTING AND CONTROL

Chair: Fadi Alkaraan (University College Cork)

AAEE2018-24: The paradox of embedded agency from a strong structuration perspective: An illustrative case study of resistance to change in budgeting processes, by **Ahmed Kholeif** (American University of Kuwait) and Lisa Jack (University of Portsmouth)

Discussant: Shaila Ahmed (University of Essex)

AAEE2018-83: Social Audit, Accounting and Accountability, by **Akhila Chawla** (University of New Brunswick).

Discussant: Danture Wickramasinghe (University of Glasgow)

EBS 2.50 ACCOUNTING PROFESSION

Chair: Dila Agrizzi (University of Essex)

AAEE2018-19: How China Has Built an Accounting and Auditing Profession with Potential Global Impact, by Shuwen Deng (Shanghai Stock Exchange) and **Richard Macve** (London School of Economics and Political Science)

Discussant: Rachel Baskerville (Victoria University of Wellington)

AAEE2018-91: The cultural nuance in applying institutional logics: Insights from an Indonesian accounting firm, by Marko Hermawan (Binus University Business School) and **Rachel Baskerville** (Victoria University of Wellington)

Discussant: Junaid Ashraf (Lahore University of Management Sciences)



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| <p><u>EBS 2.68 PUBLIC SECTOR ACCOUNTING</u> Chair: Thankom Arun (University of Essex)</p> <p>AAEE2018-10: Institutional characteristics in developing countries: The case of Moroccan municipalities, by Mouhcine Tallaki and <i>Enrico Bracci</i> (University of Ferrara) Discussant: Tobias Polzer (University of Essex)</p> <p>AAEE2018-73: The Suitability of International Public-Sector Accounting Standards (IPSAS) for Emerging Economies: A Literature Review, by <i>Tobias Polzer</i> (University of Essex) and <i>Phuong Cong Nguyen</i> (Danang University). Discussant: Sarada Krishnan (University of Sussex)</p> |
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| 15:30 – 16:00 | Coffee break | EBS ALCOVES |
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PARALLEL SESSIONS : 16:00-17:30

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| <p><u>EBS 1.1 GOVERNANCE</u> Chair: Karim Sorour (University of Northumbria)</p> <p>AAEE2018-03: What shapes Code contents in emerging markets? An analysis of the revised Code of Corporate Governance in Mauritius, by <i>Vidisha Ramlugun</i> (University of Mauritius).</p> <p>AAEE2018-60: A palace coup at the expense of minority shareholders – the case of TATA, by <i>Silvia Gaia</i> and <i>Thankom Arun</i> (University of Essex)</p> <p>AAEE2018-50: Punishing the Powerful: Corruption Case of Pakistan’s Prime Minister, by <i>Junaid Ashraf</i> (Lahore University of Management Sciences), <i>Daniela Pianezzi</i> (University of Essex) and Syed Zain Abidin (Lahore University of Management Sciences).</p> |
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| <p><u>EBS 2.34 INTERNATIONAL ACCOUNTING STANDARDS</u> Chair: Belverd E. Needles (DePaul University)</p> <p>AAEE2018-22: The South African case of the adoption of IFRS and IFRS for SMEs: a regulatory theory perspective, by <i>Lesley Stainbank</i> (University of KwaZulu-Natal)</p> <p>AAEE2018-42: Decision-Making Stratagems for Public Sector Accounting Reforms in India – Institutional Perspectives, by <i>Sarada Rajeswari Krishnan</i> (University of Sussex)</p> <p>AAEE2018-54: The construction of imperialistic frontiers: strategies for hegemony and the IASB, by <i>Rebecca Warren</i> (University of Essex) and David Carter (University of Canberra)</p> |
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EBS 2.50 SUSTAINABILITY AND CSR

Chair: Teerooven Soobaroyen (University of Essex)

AAEE2018-65: Greenhouse Gas and Energy Reporting among Malaysian Companies: A Descriptive Study, by Rohaida Seno, **Zalailah Salleh**, and Hafiza Aishah Hashim (Universiti Malaysia Terengganu)

Discussant: Ven Tauringana (University of Southampton)

AAEE2018-74: Exploring the Influence of Financial Constraints on Corporate Social Performance in Latin America, by **Isabelle Velasquez** (University of Manchester)

Discussant: Ana Marques (Nova School of Business and Economics)

EBS 2.68 PUBLIC SECTOR ACCOUNTING IN AFRICA

Chair: Neeta Shah (University of Westminster)

AAEE2018-15: Neopatrimonialism, corruption and accountability practices in Zambia, by **Joseph Phiri** (The Copperbelt University)

Discussant: Philippe Lassou (University of Guelph)

AAEE2018-18: Governance accounting reforms in Anglophone and Francophone Africa: Benin and Ghana compared, by **Philippe Lassou** (University of Guelph) and **Trevor Hopper** (Universities of Essex, Sussex and Victoria of Wellington)

Discussant: Richard Macve (London School of Economics and Political Science)

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| 17:30 – 18:00 | Meeting of the Editorial Advisory Board <i>Journal of Accounting in Emerging Economies</i> | EBS 2.35 |
| 19:00 – 22:00 | Conference Dinner Welcome cocktail at 7pm Dinner starts at 7.30pm (dress smart casual) | Rose and Crown Hotel, Colchester |



| DAY 2: FRIDAY 29 JUNE 2018 | | |
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| CONFERENCE VENUE: ESSEX BUSINESS SCHOOL (EBS) | | |
| 09:00 – 12:00 | Delegate Registration Desk Open | EBS FOYER |
| 09:00 – 09:30 | Morning coffee | EBS ALCOVES |

| PARALLEL SESSIONS : 09:30-11:00 | |
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| <u>EBS 1.1 SOCIAL AND ENVIRONMENTAL REPORTING</u> | |
| Chair: Dr Junaid Ashraf (Lahore University of Management Sciences) | |
| AAEE2018-20: Institutional Rationality and Practice Variation in Corporate Sustainability Reporting: Evidence from an Emerging Field, by <i>Zeeshan Mahmood</i> (Bahauddin Zakariya University) and <i>Shahzad Uddin</i> (University of Essex). | |
| Discussant: Javed Siddiqui (University of Manchester) | |
| AAEE2018-40: Discharging environmental accountability in emerging economies: Illustrations from the Nigerian cement industry, by Abdurafiu O. Noah (University of Leicester), <i>Pawan Adhikari</i> (University of Essex) and <i>Pik Liew</i> (London School of Economics and Political Science) | |
| Discussant: Thereza Raquel Sales de Aguiar (University of Aberdeen) | |
| <u>EBS 2.34 SOCIAL RESPONSIBILITY</u> | |
| Chair: Vidisha Ramlugun (University of Mauritius) | |
| AAEE2018-84: Engaging Indigenous Communities through Social Investment Programmes: A Study of Pt. Freeport Indonesia's Corporate Social Responsibility Initiatives in West Papua, by <i>Jhon Urasti Blesia</i> , Susan Wild, and Keith Dixon (University of Canterbury) | |
| Discussant: Karim Sorour (University of Northumbria) | |
| AAEE2018-27: Scapegoating and boundary work, by <i>Chinyere Uche</i> (University of Bristol) and Sharif Khalid (The University of Sheffield). | |
| Discussant: Trevor Hopper (Universities of Sussex and Victoria Wellington) | |



EBS 2.50 DISCLOSURE AND GOVERNANCE

Chair: Kenny Soyemi (Olabisi Onabanjo University)

AAEE2018-70: Are bank risk disclosures informative? Evidence from debt markets, by Ahmed Elamer (University of West of Scotland), **Collins Ntim** (University of Southampton), Hussein Abdouc (Manchester Metropolitan University), Samuel Fosud (University of Birmingham), and Henry Agyei-Boapeahe (University of York)

Discussant: Belverd E. Needles (DePaul University)

AAEE2018-53: Controlled Companies and Auditor-client Relationship: Insight Evidence from Conflicting Related Party Transactions Disclosure in Malaysia, by **Mohd Mohid Rahmat**, Siti Hajar Asmah Ali, and Norman Mohd Saleh (Universiti Kebangsaan Malaysia)

Discussant: Musa Mangena (University of Essex)

EBS 2.68 GOVERNANCE

Chair: Caroline de Linhares (University of Leicester)

AAEE2018-69: Global Governance and the Politics of Aid: the political economy of Sri Lanka in the age of changing global order, by **Kelum Jayasinghe** (University of Essex)

AAEE2018-68: Reflecting on African Pensions provisions, by Jairos Josiah (University of Botswana), Jim Haslam (University of Sheffield), and **Neeta Shah** (University of Westminster)

AAEE2018-92: Behind the World Bank’s ringing declarations of “social accountability”: Ghana’s public financial management reform, by **Chandana Alawattage** and **John Azure** (University of Aberdeen)

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| 11:00 – 12:00 | Keynote speech: <i>Accounting Partnership vs Northern Hegemony</i> Professor Trevor Hopper (Universities of Essex, Sussex and Victoria Wellington) | EBS 2.2 |
| 12:00 - 13:00 | Lunch | EBS ALCOVES |
| 12:00 - 12:30 | BAFA Accounting and Finance in Emerging Economies Special Interest Group Annual General Meeting (All BAFA members invited) | EBS2.2 |



PARALLEL SESSIONS : 13:00-14:30

EBS 1.1 ACCOUNTABILITY

Chair: Ahmed Kholeif (American University of Kuwait)

AAEE2018-56: Accountability policy & practice in hybrid organisations - primary source evidence from indigenous markets in Indonesia, by **Denny Andriana** and Julia A. Smith (University of Strathclyde)

Discussant: Mohd Mohid Rahmat (Universiti Kebangsaan Malaysia)

AAEE2018-95: The Microfinance Toolkit: Is it a Biopolitical Move? by Saiful Alam (University of Hull), **Danture Wickramasinghe**, and Alvise Favotto (University of Glasgow)

Discussant: Farzana Tanima (University of Wollongong)

EBS 2.34 SUSTAINABILITY AND REPORTING

Chair: Diogenis Baboukardos (University of Essex)

AAEE2018-38: Stakeholder perceptions of sustainability performance in Ghana's mining sector: A case study of Gold Fields Limited, by **Kwame Oduro Amoako**, Beverley Lord and Keith Dixon (University of Canterbury)

Discussant: Osamuyimen Egbon (University of Essex)

AAEE2018-93: Sustainability reporting and assurance by the ISE/BOVESPA portfolio: (De) evolution and KPMG influence, by **Thereza Raquel Sales de Aguiar** (University of Aberdeen), Luiz Carlos Jacob Perera (Presbyterian Mackenzie University), Joshua Onome Imoniana (University of São Paulo) and Fatima de Souza Freire (University of Brasilia)

Discussant: Zeeshan Mahmood (Bahauddin Zakariya University)

EBS 2.50 GOVERNANCE, AUDIT AND ACCOUNTING

Chair: Khandakar Shahadat (University of Hull)

AAEE2018-62: Audit committee as a toothless tiger: A Bourdieusian explanation, by **Shaila Ahmed** (University of Essex)

AAEE2018-34: The relationship between internal corporate governance mechanisms and the quality of external audit process - a qualitative study, by **Nashat Almasria** and Jing Di (University of Bedfordshire)

AAEE2018-64: The Level of Compliance with International Financial Reporting Standards (IFRS), Firm Characteristics and Financial Reporting Quality: Evidence from United Arab Emirates (UAE), by **Khaldoon Albitar** (University of Portsmouth), Xiang Xi Tang (Zhongnan University of Economics and Law), Hassan Kikhia (PwC Sweden) and Khaled Hussainey (University of Portsmouth).



EBS 2.68 BANKING AND FINANCIAL MARKETS

Chair: Ku Nor Izah Ku Ismail (Universiti Utara Malaysia)

AAEE2018-72: A Theory of Planned Behaviour Approach to examining the factors that impact demand for bank loans in Nigeria, by *Seyefar Clement* and *Sandar Win* (University of Bedfordshire).

AAEE2018-67: Profit Loss Sharing and Debt-like Financing in Islamic Banks: An Empirical Analysis, by *Sara Al Balooshi* (University of St Andrews)

AAEE2018-71: Impact of Terrorism on Stock Market: A Case of South Asian Stock Markets, by *Rehana Kouser* (Bahauddin Zakariya University), *Irum Saba* (Institute of Business Administration, Karachi), *Zahid Imran* and *Haris Khurram* (Bahauddin Zakariya University)

| | | |
|---------------|--------------|----------------|
| 14:30 – 15:00 | Coffee break | EBS ALCOVES |
|---------------|--------------|----------------|

PARALLEL SESSIONS : 15:00-16:30

EBS 1.1 SUSTAINABILITY & CSR REPORTING

Chair: Chinyere Uche (University of Bristol)

AAEE2018-79: Capital market consequences of Integrating Reporting: Some further evidence, by *Diogenis Baboukardos* and *Anastasia Kopita* (University of Essex)

AAEE2018-61: A Non-Linear and Disaggregated Approach to Study the Impact of CSR on Accounting Profitability: Evidence from Banking Industry, by *Łukasz Matuszak* and *Ewa Róžańska* (Poznan University of Economics and Business)

AAEE2018-96: The Politics of CSR Reporting Practices: A Traditional economy perspective, by *Melita Mehjabeen*, *Javed Siddiqui* and *Pam Stapleton* (University of Manchester)

EBS 2.34 GOVERNANCE AND PERFORMANCE

Chair: Nermeen Shehata (The American University in Cairo)

AAEE2018-75: Moderation? The Role of Corporate Board Structure in the Relationship between Innovation and Firm Performance: Empirical Evidence from the Chinese Listed Firms, by *Xihui Chen* (Nottingham Trent University), *Musa Mangena* (University of Essex) and *Serah Akelola* (Nottingham Trent University)

AAEE2018-21: Board Structure, Ownership Structure and Mutual Fund Performance: Structural Equation Model Analysis in an Emerging Market, by *Nancy Youssef* (Arab Academy for Science and Technology and Maritime Transport) and *Peng Zhou* (Cardiff University).

AAEE2018-59: Do Gender and Ethnic Minority Diversity of the Corporate Board matter for Firm Financial Performance?, by *Adetunji Idowu* (University of Essex)



EBS 2.50 ACCOUNTING STANDARDS AND PROFESSION

Chair: Phuong Cong Nguyen (Danang University)

AAEE2018-48: Biodiversity Discourse in Accounting Standards: A Case from Indonesian Accounting Standards for Forestry and Agriculture, by **Arastyo Andono** and **Thankom Arun** (University of Essex)

AAEE2018-49: The emergence and development of the accountancy profession in Cyprus during British colonialism: A historical Analysis, by **Christina Ionela Neokleous** and **Pawan Adhikari** (University of Essex)

EBS 2.68 ACCOUNTING IN AFRICA

Chair: Lesley Stainbank (University of KwaZulu-Natal)

AAEE2018-88: Determinants of academic performance of accounting students in Ghana, by Gabriel Ahinful (Bournemouth University), **Venancio Tauringana** (University of Southampton), Amoafu Bansah (University of Cape Coast) and Dominic Essuman (University of Leeds)

AAEE2018-81: Accounts of oil spills in the Niger Delta: a sensemaking critique, by **Osamuyimen Egbon** (University of Essex)

AAEE2018-78: Activity-Based Budgeting in Libyan Private Commercial Companies, by Abdulaziz R Tahar and **Ahmed M Eltweri** (Liverpool John Moores University)

| | | |
|---------------|----------------------------|---------|
| 16:30 – 17:00 | CONFERENCE CLOSING REMARKS | EBS 2.2 |
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Notes:

- The full papers will be available in a USB disk.
- All presenters should save their presentations (using a USB disk) on the computer in the allocated rooms during the refreshment breaks prior to their session. If you require any help, please contact the conference assistant or organizing committee members at the Registration Desk.
- All parallel session chairs should ensure a strict adherence to the time and allocations for presenters, questions/answers and where relevant for discussants.
- The names in bold indicate the author(s) who is or are attending the conference.



Social events

Early bird reception

Wednesday 27th June, 18.00-20.00

Essex Business School, Foyer, Wivenhoe Park, Colchester CO4 3SQ

Wine and canapés



Gala reception and dinner

Thursday 28th June, 19.00-10.30

The Rose and Crown Hotel, East St, Colchester CO1 2TZ

Welcome cocktail

Gala dinner with traditional food and wine

Music entertainment



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Accounting & Accountability in Emerging Economies Conference & Emerging Scholars Colloquium

June 27, 28 & 29 2018

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Accounting & Accountability in Emerging Economies Conference & Emerging Scholars Colloquium

June 27, 28 & 29 2018

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Practical information

How to find us

Travelling to Colchester Campus



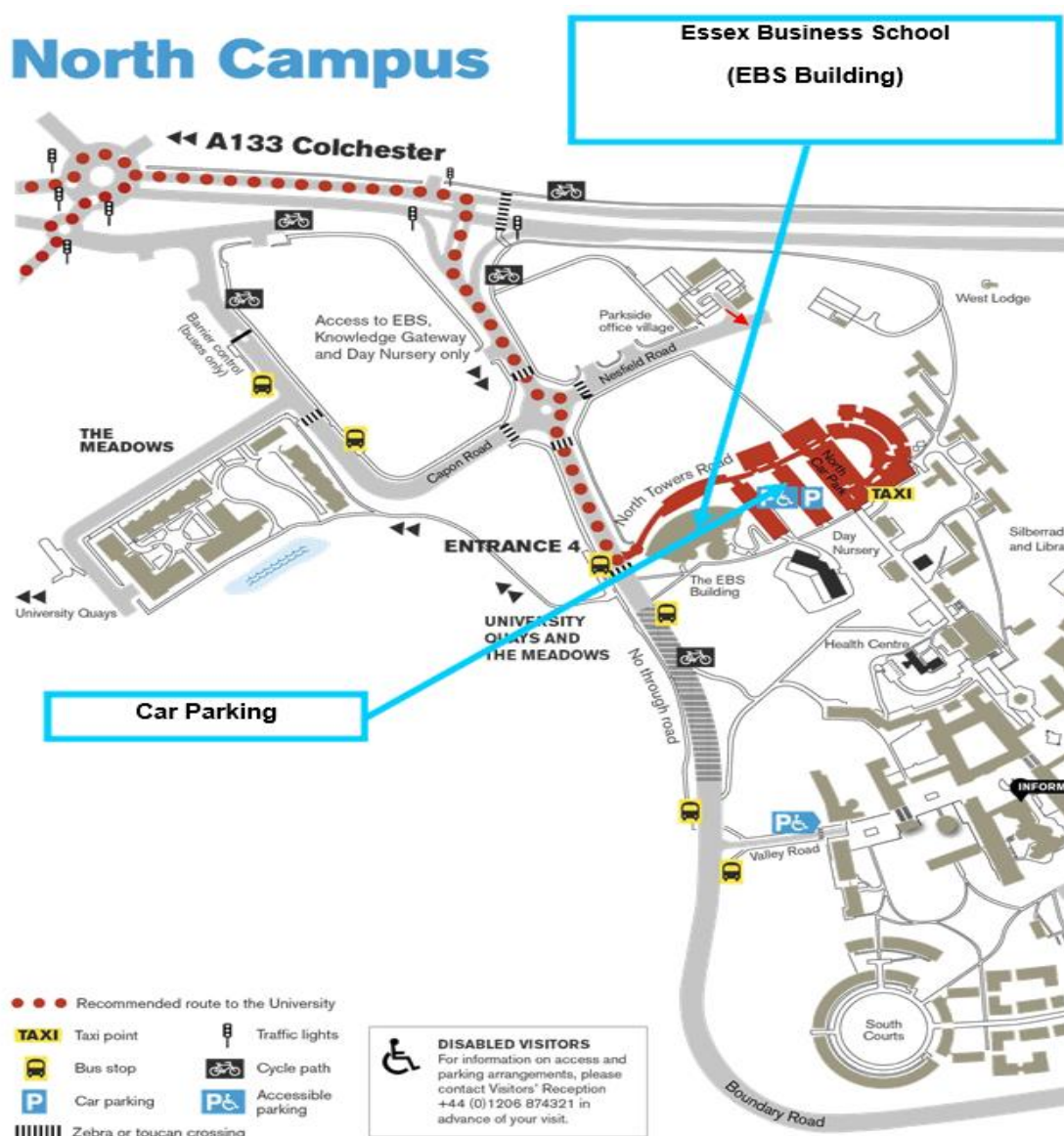
Car: Colchester is just off the A12. From London and south Essex, take the Colchester (A133) exit. From Ipswich, take the Colchester (A1232) exit. Please follow roadside signage to our Colchester Campus. For Satellite Navigation: Please enter the postcode 'CO4 3SQ' only.

Train: There are frequent trains from London Liverpool Street station to Colchester North station. The journey takes just under an hour. Our nearest station is Hythe (Essex) which is a 25-minute walk from campus. Train services to this station are less frequent. For more information regarding the train timetables and fares, you can visit either the [National Rail](http://www.nationalrail.gov.uk) or the [Greater Anglia](http://www.greateranglia.co.uk) websites.

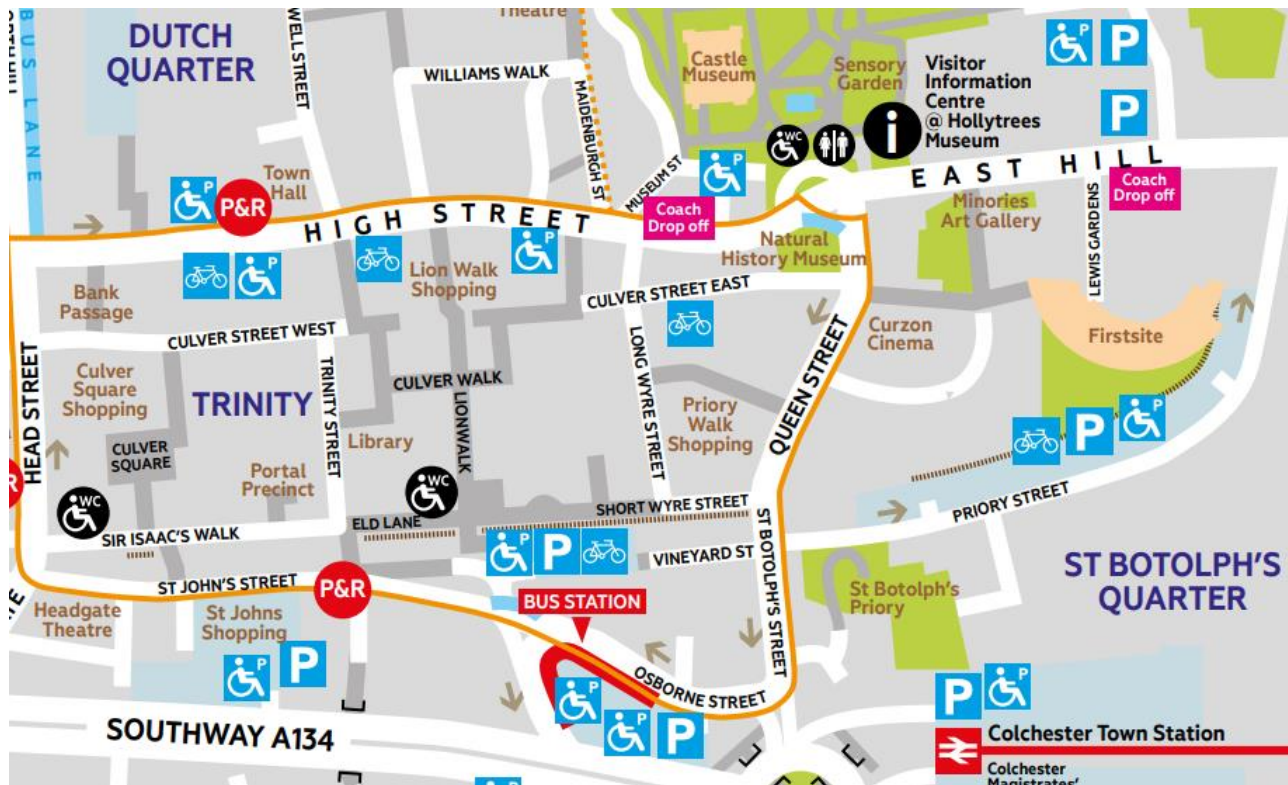


Coach and bus: [National Express](#) coaches run services to our campus and Colchester from London and both Heathrow and Stansted airports. [First Bus](#) provides most bus services around Colchester. The following First Bus services run through our campus connecting it to and from Colchester town centre and Colchester North station: 61, 62, 74/74A, 75, 76. [Hedingham](#) also provides services to the University with bus service 87.

Taxi: There is a taxi rank at Colchester North station and in the town centre (High Street). The journey to the University normally takes about 10-20 minutes. Also, a number of [taxi services](#) run in Colchester 24/7. These services also provide transfer from/to all London Airports. We recommend that you call to check availability and suitability before travelling. The drop-off point for the conference venue is the “North Towers taxi point”.



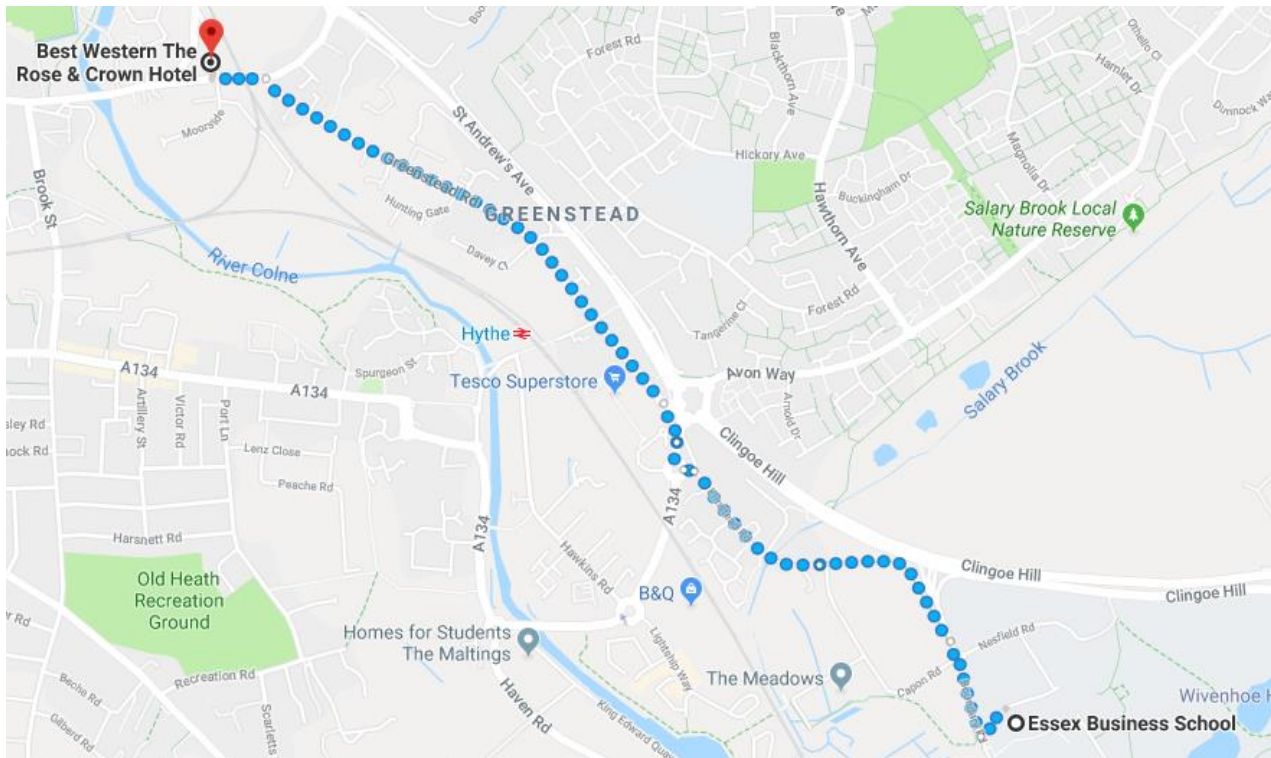
Map of Colchester Town centre



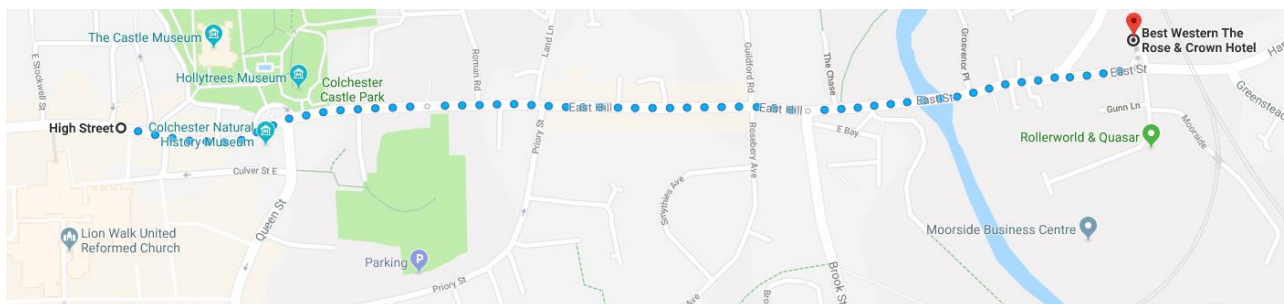
You can find more information regarding your visit in Colchester and a full map of the town centre [here](#). Moreover, if you want to see Colchester on Google Maps, please click [here](#).



How to find the gala dinner venue



From the Essex Business School, you can access the conference dinner venue by taxi and on foot. Additionally, the following bus services, 62, 62A/B, 74 and 76 serve the conference dinner venue, while the name of the bus stop is “Greenstead Road”. For a more detailed map and directions on how to access the conference dinner venue from the University of Essex and Essex Business School, please click [here](#).



From the Colchester Town centre (High Street), you can access the conference dinner venue by taxi and on foot, as well as by one of the following bus services: 62, 62A/B and 75. The name of the bus stop is “Greenstead Road”. For a more detailed map and directions on how to access the conference dinner venue from the Colchester Town centre, please click [here](#).



