



The British Accounting and Finance Association
Accounting and Finance in Emerging Economies
Special Interest Group

21st Workshop on Accounting and Finance Research in Emerging Economies Programme - 2021
Friday 3rd December 2021 [Virtual]

9:15-9:30	Welcome and Opening Remarks Professor Kelum Jayasinghe, <i>Chair of AFEE (University of Essex)</i>
KEYNOTE SPEECH:	
9:30-10:15	“(Sustainability) Accounting Research in the African Context: Where, What and Whither?” Professor Charles Cho (<i>Schulich School of Business</i>) Chair: Professor Kairm Sorour (<i>Northumbria University</i>)
10:15-10:30	Tea Break
MORNING PARALLEL SESSION I - EARLY CAREER RESEARCHERS Chair: Professor Pawan Adhikari (<i>University of Essex</i>)	
10:30-11:00	“Revisiting modified audit opinions: Evidence from Indonesian lenders’ perspective” Arizona Mustikarini (<i>Universitas Gadjah Mada; University of Agder</i>) and Arfian Erma Zudana (<i>Bina Nusantara University</i>)
11:00-11:30	“Trust and corporate bond issuance in Asian emerging” Kulnicha Meechaiyo (<i>University of Glasgow</i>)
11:30-12:00	“Foreign Portfolio Investment and IFRS adoption nexus: The impact of colonial legacy in African countries” Simbi, C., Arendse, J.A and Khumalo, S.A. (<i>Rhodes University</i>)
MORNING PARALLEL SESSION II - EARLY CAREER RESEARCHERS Chair: Professor Musa Mangena (<i>University of Nottingham</i>)	
10:30-11:00	“Do debt, and operating efficiency plays a valuable role in corporate performance?” Prince Bhatia and Rahul Kumar (<i>Indian Institute of Management</i>)
11:00-11:30	“A panel analysis of the impact of EBITDA, equity book values, growth, risk and negative earnings on share price variations” Ronald Nhleko, Daniel P. Schutte and Hendrik S. Steyn (<i>North-West University</i>)

11:30-12:00	“Data Mining Technology: A Possibility for Use in Benin's Public Sector Accounting” Ayebo Laourou (<i>Brunel Business School</i>)
12:00-1:00	Lunck Break
KEYNOTE SPEECH 2	
1:00-1:45	“Transparency in corporate governance: supporting the shareholder primacy” Professor Khelif Wafa (<i>Toulouse Business School</i>) Chair: Professor Teeroovan Soobaroyen (<i>University of Essex</i>)
1:45-2:00	Tea Break
AFTERNOON PARALLEL SESSION 1 Chair: Professor Collins Ntim (<i>University of Southampton</i>)	
2:00-2:30	“Conceptualising Silence in External Corporate Communication in Developing Countries: A Case Study of Pakistan” Fatima Yusuf (<i>The Open University</i>) <i>Discussant:</i> Professor Collins Ntim (<i>University of Southampton</i>)
2:30-3:00	“Audit evidences and SMEs failure” Chukwunwike David and Williams Deborah (<i>University of Nigeria</i>) <i>Discussant:</i> Assoc. Prof. Zalailah Salleh(<i>University of Malaysia Terengganu</i>) TBC
3:00-3:30	“Addressing the Underrepresentation of the Black Majority in Chartered Accountancy: South Africa” Sedzani Siaga (<i>University of Pretoria</i>) <i>Discussant:</i> Dr. Danson Kimani (<i>University of Essex</i>)
3:30-4:00	“Does NFR regulation increase the diversity and equal opportunity disclosures? Evidence from Poland” Monika Wieczorek-Kosmala and Karolina Syty (<i>University of Economics in Katowice</i>) and Marco Papa (<i>University of Bari Aldo Moro</i>) <i>Discussant:</i> Dr. Krish Vithana (<i>University of Southampton</i>)
AFTERNOON PARALLEL SESSION 2 Chair: Professor Thankom Arun (<i>University of Essex</i>)	
2:00-2:30	“External audit fee dynamics of listed companies in East Africa” Albert Richards Otete <i>Discussant:</i> Dr. Egbon Osamuyimen (<i>University of Essex</i>)
2:30-3:00	“Justification and Accounting: Applying SOW for understanding the Dynamics of CSR Reporting”

	Asma Arshad <i>Discussant: Professor Danture Wickramasinghe (University of Glasgow)</i>
3:00-3:30	“Disclosure Attributes and IFRS: Evidence from Emerging-Market Multinationals’ Cross-Border Acquisitions” Ekaete Efretuei (<i>Newcastle University</i>), Rekha Rao-Nicholson (<i>University of Essex</i>) and Di Mao (<i>University of Essex</i>) <i>Discussant: Associate Professor Phillipe Lassou (University of Guelph)</i>
3:30-4:00	“Innovative Approach to Cocoa Financing in an Emerging Economy: Does Loan Syndication Matter in Increasing Production” James Ntiamoah Doku; Raymond K. Dziwornu; Richard Agbanyo (<i>University of Professional Studies</i>) and Joyce Owusuaa Awuletey (<i>Ghana Cocoa Board</i>) <i>Discussant: Professor Thankom Arun (University of Essex)</i>
AFTERNOON PARALLEL SESSION 3 Chair: Dr. Junaid Ashraf (<i>University of Essex</i>)	
2:00-2:30	“A Phenomenon-based Study on the Legitimacy Maintenance of ‘Modern Slavery’ among Accounting Professionals in an Emerging Economy” Sandar Win (<i>Coventry University</i>) <i>Discussant: Professor Trevor Hopper (University of Sussex)</i>
2:30-3:00	“Changing Accountabilities of NGOs: Evidence from Emerging Economies” Pawan Adhikari, Bedanand Upadhaya & Chaminda Wijethilake (<i>University of Essex</i>) Shovita Dhakal Adhikari (<i>Bournemouth University</i>) <i>Discussant: Professor Chandana Alawattage (University of Glasgow)</i>
3:00-3:30	“Environmental Sustainability Performance in OPEC and the Moderating Effect of Oil Revenue” Imaobong Judith Nnam (<i>University of Nigeria</i>) <i>Discussant: Dr. Sheehan Rahman (Brunel University)</i>
3:30-4:00	“Funding Strategy, Corporate Governance and Earnings Management of Listed Commercial Banks in Sub-Saharan Africa” James Ntiamoah Dokua; Eric Padi Prince; Yeboah Boateng (<i>University of Professional Studies</i>) and Jonas Ladime (<i>University of Education</i>) <i>Discussant: Dr. Sandar Win (Coventry University)</i>
4:00-4:10	CLOSING REMARKS Professor Kelum Jayasinghe (<i>University of Essex</i>)

HOW TO REGISTER

Registration is now open

Registration closes: 29th November 2021

The workshop is FREE to attend. However, you will still need to buy a workshop ticket to register for this event. Tickets to BAFA conferences are only available to members. To purchase a ticket, log in to your account on the BAFA Membership Portal (<https://members.bafa.ac.uk/>) and click the 'Purchase Tickets' button. Select the appropriate ticket for the event you want to attend, and follow instructions. **If you are not already a member of BAFA**, please sign up for membership at <https://members.bafa.ac.uk/signup>. Further information on how to register for BAFA events can be found here: <http://www.bafa.ac.uk/assets/uploads/conference-workshop-registration.pdf>

BAFA Annual Membership rates: Academic Staff: £30

Unsalaries PhD/MPhil Student or Retired Academic: £15

Please note that we are unable take payment on the day.