

**BAFA DOCTORAL CONFERENCE
SCHEDULE**

Chancellors' Building, University of Bath
20–21 March 2016

Sunday

09:00 to 12:30
13:30 to 15:30
16:00 to 18:00 (18:30)

Monday

09:00 to 10:30
11:00 to 12:30

Only the submitting author has been listed here.
Please note that we cannot make changes to the schedule.

Each presenter has 20 minutes to present their paper plus ten minutes for questions. Bring your Powerpoint (slides) on a USB key; handouts are optional as the paper will be available online.

Please arrive ten minutes before the start of the first presenter in your session in order for us to upload your presentation. The last presenter in the session acts as chair for the whole session.

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Sunday, March 20

09:00 to 12:30

09:00—10:00

Registration

10:00—11:00

Introduction & Plenary Session I, Room No. CB1.12

Introduction to the BAFA Doctoral Conference

Plenary Session 1: Getting a Job in Academia and Managing Your Subsequent Career

11:00—11:30

Tea and Coffee Break

11:30—12:30

Plenary Session II, Room No. CB1.12

Plenary Session II: Getting Your Work Published in High Quality Journals - What Are Editors Looking For?

12:30—13:30

Lunch

Sunday, March 20

13:30 to 15:30, Session One

Finance I, Room No. CB3.1

Faculty: Mike Adams (Bath)

Abdulkader Nahhas	EU Cross-Border Banking and Financial Crises: Empirical Evidence Using the Gravity Model
Angela Izah	An Individual's Expectation and Perception of Central Bank Communication: a Study in Real Time
Peterson Ozili	Bank Earnings Smoothing, Investor Protection and Corruption
Veelaiporn Promwichit	Empirical Analysis of Investor Sentiment in the US Financial Market

Management Accounting I, Room No. CB3.6

Faculty: Lisa Jack (Portsmouth)

Mohammed Bu Haya	The Impact of Balanced Scorecard on Performance Improvement in the Private Sector Saudi Context
Noha Alessa	Management Accounting Practices in Saudi Arabia: a Multiple Case Study Approach
John Nolan	What Do We Know About Financial Literacy in SMEs?
Jean-Yves Le Corre	Cultural Orientations and Behavioral Preferences in the Design of Performance Measures and Monitoring Systems

Market-based Accounting Research I, Room No. CB3.15

Faculty: Joanne Horton (Exeter)

Oussama Baher	Managers Versus Analysts: Who's Following Who?
Asuquo Okon	Value Relevance of Oil and Gas Reserves and Valuation Effects of Non-Financial Metrics on IOC's Performance
Christianna Chimonaki	Book-Tax Differences and the Value of the Firm
Sheng Zhao	Have the Credit Rating Agencies Learned the Lessons from the Crisis?

Corporate Social Responsibility, Room No. 3.16

Faculty: Michael Jones (Bristol)

Abdullah Aldosari	The Awareness of Corporate Social Responsibility (CSR) Disclosure and Practice in Saudi Arabia
Dushy Hewawithana	Water Reporting in Australia: a Qualitative Study on the Reporting Practices of the States of New South Wales and Victoria
Li Lin	Institutional Problems in Current Chinese Environmental Accounting
Mercy Denedo	Dynamics of Counter Accounts and Accountability in the Advancement of Human Rights and Sustainable Development in an Arena

Corporate Governance I, Room No. CB3.9

Faculty: Elisabeth Dedman (Nottingham)

Abdulrahman AlHarbi	The Impact of Corporate Governance Disclosures on Firm Value in Companies: Using Throughput Model
Ali Bayat	Does CEO's Holding of Vested Options Measure Overconfidence?
Connie Vitale	Values-Based Leadership and Decision-Making by Australian CEOs
Hamad Hatrash	Corporate Finance Practices and Corporate Governance Effects on Information Leakage and Performance in Saudi Arabia

Tea and Coffee Break

Sunday, March 20

16:00 to 18:00 (18:30), Session Two

Finance II, Room CB3.1

Faculty: Mike Adams (Bath)

Ahmed Soliman Wafi	Profitability of Technical Analysis in Developed and Emerging Markets: an Empirical Study
Alain Wouassom	Global Contrarian Strategy: Equilibrium or Endogenous Trading?
Daniel Peterson	Risk Perception and the Equity Home Bias
Hang Zhou	Choosing a Factor Model in the UK
Anjana Kurukulasuriya	An Investigation of Derivative Financial Instrument Usage Amongst the UK's Largest Non-financial Firms

Financial Accounting I, Room No. CB3.5

Faculty: Mark Clatworthy (Bristol)

Mahmoud Marzouk	A Framework for the Quality of Corporate Risk Disclosure
Maizatulakma Abdullah	Voluntary Risk Management Disclosure and Firm Performance: The Role of Committees Responsible for Risk Management
Mohamed Elmahgoub	The Effect of Audit Quality on the Reporting of Goodwill Impairment: Evidence from UK Listed Companies after the Implementation of IFRS 3
Christina Ionela Neokleous	The Emergence and Development of the Accountancy Profession in Cyprus

Management Accounting II, Room No. CB3.6

Faculty: Lisa Jack (Portsmouth)

Caroline Linhares	Supply Chain Accounting
Gareth Crockett	Investigating the Relationship Between Corporate Governance and Cooperation Through Supply Chain: a Case Study of Employee-Owned Firms in an Emerging Market Setting
Paul Massey	Supply Chain Profitability Analysis: a Linguistics Perspective on Practice in Complex Supply Chains
Gregory Asante	A Simulation Approach to the Evaluation of Shared Service Centres
Babafemi Ogundele	Management Accounting Change: Institutional perspectives from Nigeria

Market-based Accounting Research II, Room No. CB3.15

Faculty: Joanne Horton (Exeter)

Abdulaziz Alsultan	Earnings Management Around IPOs: Evidence from Saudi Arabia
Nguyet Nguyen	The Contagion of Aggressive Earnings Management Through Board of Director Interlocks: The UK Evidence
Shuo Wang	Earnings Management and Initial Credit Ratings
Silvony Gathrie Mosii	The Effect of Board of Commissioner Composition and The Existence of an Audit Committee on Earnings Management Through Internal Control Quality As an Intervening Variable in Indonesian State-Owned Enterprises

Corporate Social Responsibility II, Room No. CB3.16

Faculty: Michael Jones (Bristol)

Mirwais Usmani	The Visual Disclosure of Information in Stand-alone Sustainability Reports: A Study of Impression Management
Mohammad Selim	Political Dimensions and Accounting for Human Rights
Wafa AlNasrullah	The Accountability of the Saudi Private Sector Towards Female Unemployment and Gender Equality in the Workplace: Disclosures and Impacts
Zahra Babazadeh	An Analysis of Environmental Disclosures in the Renewable Energy Industry (The Case of UK Renewable Energy Companies)

Corporate Governance II, Room No. CB3.9

Faculty: Elisabeth Dedman (Nottingham)

Mosaab Aljuaid	Executive Compensation and Political Connections: an Empirical Study From a Family-Dominated Economy
Xihui Chen	Corporate Governance, Corporate Entrepreneurship and Firm Performance: A Study of Chinese Listed Firms
Yusuf Binakeel	Blockholders and the Structure of the Board: Evidence from Saudi PLCs
Adetunji Idowu	Corporate Governance and Firm Financial Performance – The Nigerian Evidence

Public Sector Accounting, Room No. CB3.10

Faculty: Chris Humphrey (Manchester)

Hessa Al Fadhel	Investigating UK Charity Accountability: Evidence from Chairman Statements
Miranti Kartika Dewi	Beneficiary Accountability in Practice: A Case Study of an Indonesian NGO
Sharinah Puasa	Critical Factors of Accounting Information Systems (AIS) Effectiveness: The Malaysian Federal Government
Suraiya Ibrahim	The Flow of Institutional Perspectives on the Management Control System and Governance Practices : A Study of a Malaysian Non Government Organisation

19:30 Evening: Conference Dinner

Green Park Brasserie, Green Park Station, Green Park Road, Bath BA1 1JB

Monday, March 21

09:00 to 10:30, Session Three

Finance III, Room No. CB3.1

Faculty: Mike Adams (Bath)

Ibrahim Yousef	The Impact of M&As on Acquirers' Market Risk and Cost of Capital
Idibekeabasi Ukpong	Examining Herding During Crisis and Boom Regimes: The Case of the UK Capital Market
Mohammad Ali	The Effect of the Volatility in Interest Rates and M/BV Ratio on Investors' Behaviour in the Context of the 2007/8 Financial Crisis

Financial Accounting II, Room No CB3.5

Faculty: Mark Clatworthy (Bristol)

Muhammad Yahya Ghazali	Split Share Structure Reform and the Information Environment in China
Penny Chaidali	Reflections on the Emergence of the Annual Report. A Case Study on the Design and Production Process.
Ramzi Alzead	Determinants and Consequences of Risk Disclosure: Evidence from Saudi Arabian Listed Firms

Accounting Education, Room No. CB3.6

Faculty: Andrew Stark (Manchester)

Chandres Tejura	Transforming Accounting Education, the Profession and the World
Efimia Anastasiou	A Qualitative Study of Accounting Graduates' Employability Skills in Greece
Paul Cropper	Forecasting Accuracy and the Use of Financial Planning Models in British Universities

Market-based Accounting Research III, Room No. CB3.15

Faculty: Joanne Horton (Exeter)

Thai Quoc Nguyen	The Effects of Director Networks on Earnings Management Prior to Mergers and Acquisitions: The UK Evidence
Yiwei Li	CFO Age and Financial Reporting Quality
Yousuf Al Mabsali	The Relationship Between Earnings Management and Analyst Forecasts
Chunmei Guo	Reported Earnings Quality Under IFRS-Converged Chinese Accounting Standards

Corporate Social Responsibility III, Room No. CB3.16

Faculty: Michael Jones (Bristol)

Xue Li	Impacts of Corporate Social Responsibility On M&A Likelihood
Zhangfan Cao	The Use of CSR-Related Information by Financial Analysts
Sani Mohammed	Social and Environmental Disclosures by Listed Nigerian Oil and Gas Companies: Pre- and Post-Mandatory Disclosure Requirements

Auditing I, Room No. CB3.10

Faculty: Chris Humphrey (Manchester)

Donia Abdelrazik	The Effect of Political and Economic Instability on Auditor Choice
George Salijeni	How Large Audit Firms in the UK Are Using Data Analytics in Exploiting Big Data in the Audit Environment
Neil Dunne	Impression Management in the Testimony of External Auditors at Public Inquiries

Tea and Coffee Break

Monday, March 21

11:00 to 12:30, Session Four

Finance IV, Room No. CB3.1

Faculty: Mike Adams (Bath)

Ramchandra Bhusal	Ethnic Minority Business Financing and Policy Issues in the UK
Sunny Temile	The Determinants of Capital Structure of the Manufacturing Sectors in Nigeria
Yuxin Sun	A Decade of Market Life: the Impact of Visible Trading Fragmentation on Market Quality

Financial Accounting III, Room No. CB3.5

Faculty: Mark Clatworthy (Bristol)

Rebecca Warren	The case of International Financial Reporting Standards for Small and Medium Enterprises
Stefano Coda	Accounting Regulations and Practices for Business Combinations and Goodwill: Comparative Analyses and Implications for Economics and Regulation
Sunday Samuel	Paradox of Allocation and Utilization of Oil Revenue in Nigeria: The Macro Accounting Perspective

Auditing II, Room No. 3.10

Faculty: Chris Humphrey (Manchester)

Peter Ghattas	The State and Auditing Professionalization Closure
Maria Scanlon	The Behaviour of Auditors and Clients During the Negotiation of Audit Scope and Fees
Princely Dibia	Fraud Prevention in a Lean Environment