

BAFA

BRITISH ACCOUNTING & FINANCE ASSOCIATION

BAFA Doctoral Masterclasses

Full Programme (as at 5 April 2017)

Please note that this programme is subject to minor changes but we are not able to make any changes to the timing of presentations in parallel sessions.

EARLY BIRD RECEPTION: you are invited to attend a reception for all delegates plus invited guests at the Doctoral Masterclasses and Annual Conference at the Edinburgh Conference Centre Heriot Watt University (James Watt 2 Lounge) at 17.30-20.00 on Monday 10th April 2017. Registration will remain open until 19.00.

Further events for Doctoral Students and Early Career Researchers:

Tuesday 11th April 2017: 09.00-10.00 Doctoral Lecture by Dr Ahmed Derbala Title "Being an Early Career Researcher: Priorities and Pitfalls"

15.50-17.20 Reviewing and Being Reviewed: a journal editors' guide

Registration desk: James Watt 2 Entrance Edinburgh Conference Centre Heriot Watt University

Monday 10th April 2017, 08.30-19.00

Tuesday 11th April 2017, 08.30-17.00

Wednesday 12th April 2017, 08.30-16.00



April 10, 2017 (Monday)

Time	Room	Title of the session
8.30-19.00	James Watt 2 Entrance Hall	Registration

09:00-10:30		Parallel Sessions			
Room	Reviewer 1	Reviewer 2	Title of the Session	Author Name	Title of the Paper
Carnegie A	Jill Atkins	Roszaini Haniffa	Corp Gov	Tarek Mahmoud Mosaad Metwally	Board Faultlines, Clean Diversity and Corporate Performance
				Adetunji Idowu	Board independence and firm financial performance: The Nigerian Evidence
				Afshan Moeed	Capturing the Paradox: Whether and how does the NEDs practiced role in British Banks disconcerted from its de-jure
Carnegie B	Mike Adams	John Holland	CSR/Ethics	Wafa AlNasrullah	Capturing gendered transformation in society through corporate disclosures
				Nadia Gulko	Individual investors perceptions versus managers beliefs on CSR materiality: A qualitative study in investment decision-making
				Danquah Jeff Boakye	The Relationship between Environmental Management Performance and Financial Performance of AIMs Listed Companies in UK
Wardlaw A	Mark Tippet	Jia Liu	Finance II	Jiadong Liu	Returns Signal Momentum
				Lili Yan	The Cyclical Model of Asset Price Volatility
				Yasmeen Said	Maturity Structure of Foreign Currency Debt

Time	Room	Title of the session
10.30-11.00	Hall/Lounge	Refreshment Break

11:00-12:30	Parallel Sessions				
Room	Reviewer 1	Reviewer 2	Title of the Session	Author Name	Title of the Paper
Carnegie A	Joan Ballantine	Niamh Brennan	Acc Ed	Olga Cam	The processes and outcomes of initial accounting education provision offered by UK universities and further education colleges
				Arturs Praulins	Institutionalised Cultural Capital in Latvia's Accountancy Field: The Case of the Post-Soviet Country
				Chandres Tejura	'Trust me; I'm a doctor' an accountant' –Questionnaire design and analysis
Carnegie B	Kevin McMeeking	Kevin Holland	Audit	Nashat Almasria	The Relationship between Corporate Governance Mechanisms and Audit Quality: Evidence from Jordan
				Khalsa Al-Akhzami	Auditors' Professional Scepticism and Moral Reasoning Impact on Decision Making
				Karen-Ann Dwyer	An examination of audit materiality and risk in new-form audit reports
Wardlaw A	Jill Atkins	Roszaini Haniffa	Corp Gov	Mohammad Wazzan	Exploration of board members for national accounting standard setting boards' perception towards the IFRS for SMEs
				Tri Tri Nguyen	A composite-score approach using the characteristics of chief executive officers to signal the presence of earnings management
				Larry Ordu	The Involvement of Government in the Enforcement of Corporate Governance in Nigerian Banks
Wardlaw B	Mike Adams	John Holland	CSR/Ethics	Karishma Ansaram	A customer's perspective of green banking: A case study of commercial banks in Mauritius
				Rijadh Djatu Winardi	Investigating the Role of Anti-Corruption Measures to Construct Ethical Subject and Prevent Corruption
				Alexandros Parginos	Be(com)ing Socially Responsible Pre- and Post-Crisis
Bruce A	Lisa Jack	Chandana Alawattage	Man Acc	Martyn Gordon	BEPS: A legitimacy seeking exercise?
				Putu Agus Ardiana	Towards Descriptive Theory of Organisational Legitimacy Threat: A Preliminary Work
				ThinH Hoang	Integrated thinking and reporting: The changing role of accounting professionals

Bruce B	Elisabeth Dedman	Mark Clatworthy	MBAR	Fatema Aljalahma	An investigation of the use of accruals model as a proxy of earnings management in the UK
				Max Schreder	Implied Cost of Capital and Cross-Sectional Earnings Forecasting Models: Evidence from Newly Listed Firms
				Najeeba Alzaimoor	Which is the best earnings forecast model for loss-making firms in the UK?
Cedar	David McMillan	Jia Liu	Finance I	Angelos Synapis	Insider trading: The case of transition between the Alternative Investment Market and the Main Market
				Ayotunde Oyelakin	Corporate Financing and Investment Spikes: An Empirical Investigation of UK Firms
				Alexander Suhobokov	The role of risk and emotional engagement in trading behaviour and manifestation of behavioural biases by investors
Oak	Mark Tippett	Andy Adams	Finance II	Samar Gad	Evaluation of Islamic Banks' Systemic Risk Contributions in Financial Networks
				Nikki Than	Intraday Trading Behaviour of Returns, Volatility and Price Clustering: Empirical Evidence from the Euronext Stock Exchange
				Shuo Liang	The Relationship between Competition and Bank Systemic Stability: An Empirical Research on the Mediating Effects

Time	Room	Title of the session
12.30-13.30	Lounge Area	Buffet Lunch

13:30-14:30 Parallel Sessions					
Room	Reviewer 1	Reviewer 2	Title of the Session	Author Name	Title of the Paper
Carnegie A	Mark Tippett	Andy Adams	Finance II	Siqi Liu	Can use cash flow-based stochastic approach to calculate the investment's value-at-risk for Private Equity Real Estate Funds?
				Yueting Cui	Feedback Trading and the Ramadan Effect in International Islamic Financial Market

13:30-15.00	Parallel Sessions				
Carnegie B	Mike Adams	John Holland	CSR/Ethics	Sisi Zou	Towards a More Holistic Way of Representing Nature through Accounting: the Case of a Hydroelectric Project in China
				Soon Yong Ang	Diffusion of climate change discourse in developing country: Non-governmental organisation accountability perspective

13:30-15.30	Parallel Sessions				
Wardlaw A	Kevin McMeeking	Kevin Holland	Audit	Arpine Maghakyan	Digitalization and High Audit Fees
				Su Wang	Abstract - Effects of Controlling Shareholder on Audit Pricing and Audit Quality -Empirical Evidence from China
				Chris Flanagan	Accounting Professionals and the Negotiation of Professional Identity
				Jude Zhu	Jude-What factors drive analyst target price disagreement? A case study of Rolls Royce
Wardlaw B	Stewart Smyth	Chandana Alawattage	Public	Raymond Odu Dibang-Achua	A critical analysis on the effectiveness of accountability and how it affects the lives of the citizens. SURE-P Nigeria in perspective
				Farahiyah Kawi	Gearing Towards Change? The Case of Health Management in Public Sector in Brunei Darussalam and Complexities in Responses to Brunei Darussalama's National Vision 2035
				Budi Waluyo	The illusion of financial performance: lesson from public sector agencification in Indonesia
				Ruijia Zhan	Audit adjustment and audit quality in NHS Foundation Trusts

13:30-15.30	Parallel Sessions				
Bruce A	Lynn Hodgkinson	Niamh Brennan	Corp Gov	Princely Dibia	Fraud prevention lean environments
				Abdulla Aljalahma	Financial Reporting Quality and Corporate Governance in Gulf Corporation Council ("GCC") Countries: An Exploratory Study
				Folashade Adefemi	Corporate governance disclosure in Nigeria: evidence from Nigeria listed companies
				Joseph Chenchene	Corporate governance and financial distress prediction in the UK
Bruce B	Khalid Hussainey	Margaret Greenwood	Fin Acc	Kayode Richard Abeleje	Influence of IFRS adoption on Earnings management: A cross Country Analysis
				Xiaoyong Wu	Central bank financial reporting transparency: what drives choice?
				Sunny Temile	IFRS Adoption and Value Relevance of Financial Statement of Nigerian Banks
				Hanwen Sun	Do Institutional Investors Capture the Value of CEO's Human Capital
Cedar	Elisabeth Dedman	Mark Clatworthy	MBAR	Anne-Kathrin Hinze	Do shareholders value philanthropic engagement? An analysis of capital market reactions to donations
				Thai Quoc Nguyen	The effect of professional connections on earnings management prior to mergers and acquisitions: UK evidence
				Tahani Mohamed	An evaluation of the effect of Different Methods of Tax Minimisation on the UK's Multinational Companies
				Silvia Gardini	Does the institutional context affect the level of opportunism in the disclosure of Non-GAAP Financial Measures?
Oak	David McMillan	Rong Ding	Finance I	Chao Huang	Investigating the Relationship between Banks' Market Power and Their Optimal Capital Requirements
				Chao Yin	Motivated Institutional Investors and Firm Investment Efficiency
				Stephen Xianglong Chen	Labour Union and Employee Ownership: Evidence from Regression Discontinuity
				Muhammad Yahya Ghazali	Ownership Structure And Stock Price Synchronicity: Evidence From Split Share Structure Reform In China

Time	Room	Title of the session
15.30-16.00	Lounge Area	Refreshment Break

16:00-17:00	Parallel Sessions				
Room	Reviewer 1	Reviewer 2	Title of the Session	Author Name	Title of the Paper
Carnegie A	Lynn Hodgkinson	Niamh Brennan	Corp Gov	Yang Bai	Operating performance of target firm and the change in management team
				Norazlin Binti Ab Aziz	Institutionalisation of Islamic investment in Malaysia - collective belief
Carnegie B	David McMillan	Rong Ding	Finance I	Styliani Panetsidou	Private Investments in Public Equity performance: An international analysis
				Razan Salem	Why women are more risk-averse investors than men?

Continued overleaf

16:00-18:00	Parallel Sessions				
Wardlaw A	Khalid Hussainey	Margaret Greenwood	Fin Acc	Bilal El Salem	An investigation into the determinants of earnings management in Saudi Arabia and Qatar
				Mahalaxmi Adhikari Parajuli	The impact of Integrated Reporting adoption on company`s report disclosure: UK Evidence
				Nor Afifah Shabani	Private Firm Accounting
				Susan Smith	Promoting inclusivity through the Institute of Chartered Accountants England and Wales ('ICAEW')
Wardlaw B	Lisa Jack	Chandana Alawattage	Man Acc	Mohammed Bu Haya	Macro and Micro Institutions' Influences on Management Accounting Practice: (Balanced scorecard) Saudi Context An Institutional Perspective
				Denny Andriana	The Challenges Facing Pasar Accountability
				Gregory Asante	A simulation approach to the evaluation of shared service centres
				Babafemi Ogundele	Management Accounting System change; Institutional Perspectives from Nigeria
Bruce A	Elisabeth Dedman	Mark Clatworthy	MBAR	Lara Al-Haddad	Corporate Governance Mechanisms, Earnings Management, and Firm Future performance: Evidence from Jordan
				Adebisi Olawuyi	Capital Structure and Product-Market Competition: Empirical Evidence from the Manufacturing Industries in the United Kingdom
				Zayyad Abdul-Baki	Stock Market Liquidity Effect of Accounting Regulation: The Case of Nigeria
				Xianda Liu	Military Ownership and Firm Performance

Time	Room	Title of the session
17.30-20.00	Lounge Area	Reception and hot buffet for PhD students, Early bird delegates and visitors With speakers