

BAFA

BRITISH ACCOUNTING & FINANCE ASSOCIATION

BAFA ANNUAL CONFERENCE

Full Conference Programme including parallel paper sessions

As at 10 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.

Chairs: if you are unable to chair a session as requested below, please inform Roza Sagitova as soon as possible at Roza.Sagitova@port.ac.uk.

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.

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



Chartered Institute of
Management Accountants



April 11, 2017 (Tuesday)

Time	Room	Title of the session
8.30-10.00	Lounge/Reception	Registration, coffee, pop-up discussions

Time	Room	Chair of the session	Title of the session	Speaker
09.00-10.00	Main Auditorium	Elisabeth Dedman	Doctoral Lecture: Being an Early Career Researcher: Priorities and Pitfalls	Dr Ahmed Derbala, University of Nottingham
10.00-11.30	Main Auditorium	Professor Andy Adams Heriot Watt University	Welcome Introduction to Theme Key Note Talk: Title "What we can learn from investor Behaviour" Response	Professor Robert Macintosh, Head of School of Social Sciences, Heriot Watt University Professor Lisa Jack, BAFA President Martin Martinoff, Audit Futures Colin McLean, FSIP.

Time	Title of the session			
11.35-12.50	Parallel Sessions			
Room	Chair of the session	Title of the session	Authors	Title of the paper
Craig A	Joan Ballentine	Accounting Education	Anne Marie Ward, Niamh M. Brennan	Crowding Out Theory: An Explanation for Accounting PhD Non-Completion and Untimely PhD Completion
			Brid Murphy, Trevor Hassall	The journey to expert: an experiential study of chartered accountants
			Claudia Teixeira, Delfine Gomez, Alan Sangster, Maria Major	Accounting concepts, wider issues and cultural influences: an analysis within introductory accounting

Room	Chair of the session	Title of the session	Authors	Title of the paper
Craig B	Kevin McMeeking	Taxation and practice	Chris Kelsall, Frank Birkin	The accounting practice field in a state of flux: A new assemblage including Small and Medium-sized Practice (SMPs)
			Paul L. Baker	The corporate tax elasticity of charitable donations: UK evidence
			Mingsheng Hu, Phyllis L.L. Mo, Jianguo Yuan	The Tree Overshadows Sunshine: CEO Reputation and Tax Avoidance
Bruce A	Nick Rowbottom (tbc)	Emerging Economies (Corporate Social Responsibility)	Amila Munasinghe and Nick Rowbottom	THE AGENCY OF GLOBAL SUSTAINABILITY CERTIFICATIONS IN DEVELOPING COUNTRIES: RAINFOREST ALLIANCE & THE SRI LANKAN TEA INDUSTRY
			Melita Mehjabeen, Javed Siddiqui and Pamela Stapleton	Corporate Social Responsibility Disclosure in Business Groups: Empirical Evidence from a traditional society
			Antai Li and Xinping Xia	Is Controlling Shareholder Influencing the Relationship between CSR and Earnings Quality? Evidence from Chinese Listed Companies
Bruce B	Martin Quinn	Critical, Social and Environmental: Tax Issues	Abdullah Alsaadi, Shahid Ebrahim, Aziz Jaafar and Doris Merkl-Davies	Corporate Social Responsibility and Tax Avoidance: International Evidence
			C. Edgley, Kevin Holland	"Unknown unknowns" and the tax knowledge gap: Mediating materiality and tax risk in tax disclosures
			Carlene Wynter	The Human Face of Tax Enforcement: A Practical Sense Approach

Room	Chair of the session	Title of the session	Authors	Title of the paper
Gibson A	Jo Danbolt	Financial Accounting and Reporting 1	Ahmad Abras	Understanding Islamic based Financial Reporting Standardisation Projects: Institutional Logics Perspective on the Malaysian Case
			Roslyn Roberts, Shumi Akhtar	Goodwill impairment practices - An Australian Perspective 2007 - 2014
			David Alexander	Philosophy of Language and Accounting
Gibson B	Yu-Lin Hsu	Financial Accounting and Reporting 2: Earnings Management	Jihad Al Okaily, Nourhene BenYoussef, Salim Chahine	Economic Bonding, Corporate Governance and Earnings Management: Evidence from UK Publicly-Traded Family Firms
			Jingwen Yang, Lynn Hodgkinson, Aziz Jaafar	Earnings Management in Private vis-a-vis Public European Firms
			Yasser Barghathi, David Collison, Louise Crawford	Earnings Management Ethics: Stakeholders' Perceptions
Carnegie A	Panagiotis Andrikopolous	Financial Markets 1	Rong Ding, Hang Zhou	Social media and stock price synchronicity: evidence from Seeking Alpha coverage_Ding
			Vasileios Kallinterakis, Fei Liu, Athanasios Pantelous	On the Impact of Country ETFs' Premiums and Discounts over Feedback Trading
			Yen-Hsiao Chen, Daniel Santamaria, Yang Liu	A Structural VAR Analysis on The Linkages of China's Stock Market with Global Financial Markets

Room	Chair of the session	Title of the session	Authors	Title of the paper
Carnegie B	Andreas Hoepner	Financial Data Science & Econometrics 1	Chardin Wese Simen	The Value of High-Frequency Data for Beta Estimation
			Suzanne Fifield, David McMillan, Fiona McMillan	Is There a Risk and Return Relation?
			Dimos Kambouroudis, David McMillan, Issac Tabner	Volatility Forecasting and Performance comparisons: Socially Responsible versus Conventional and Market indices. Evidence from the US, UK, Japan, Europe and Global indices
Wardlaw A	Lynn Hodgkinson	Laws, Regulation and Risk Management	Hassaan Khan	U.S. Security Laws and Foreign Firm Delistings
			Paul Gower, Florian Meier	The FSA put to the test: Maintaining market confidence during the financial crisis
			Danial Hemmings, Lynn Hodgkinson, Gwion Williams	'Plain English' and say-on-pay: regulatory requirements v's potential behavioural consequences
Wardlaw B	Robert Hudson	Investors and Trading	Wen Lin, Argyro Panaretou, Grzegorz Pawlina	What can we learn about credit risk from debt valuation adjustments?
			Ufuk Güçbilmez, Tomás Óbriain	Bidding strategies of institutional investors in IPO auctions
			Konstantinos Gavriilidis, Patrick Herbst, Anastasios Kagkadis	Investor Attention to Stock Recommendations

Room	Chair of the session	Title of the session	Authors	Title of the paper
Cedar Room	Mariann Liguori	Accounting, Accountability and Governance in the Public Sector 1	Amanda Williams	Audit in healthcare: what happens to accountability reporting as it moves into "new" areas
			Aminah Abdullah, Iqbal Khadaroo and Christopher Napier	Rhetoric or parrhesia: The role of accounting in governing museums and art galleries
			Fadi Alkaraan	Public financial management reform: An ongoing journey towards good governance - Evidence from UAE
Oak Room	Elisabeth Dedman	Mandatory auditor rotation and audit exemption	Henrik Höglund, Dennis Sundvik	Mandatory auditor upgrade and earnings quality
			Suman Lodh, Monomita Nandy	Impact of Mandatory Audit Firm Rotation: The Evidence from the UK
			Elisabeth Dedman	The Hidden Costs of Audit Exemption

Beech Room	John Cullen	Global issues in accounting and finance	Louise Crawford, Christine Helliar, Laura Rocca, Claudio Teodori, Monica Veneziani	Liberation or devastation: the rise of the Blockchain
			Konstantinos Vergos, Apostolos P. Christopoulos, Kim Cuong Ly	Culture, Performance and Banking Acquisition Value in an era of increasing risks. Global findings
			Yunlin Yang, Bartosz Gebka, Robert Hudson	Momentum Effects in China: A Review of the Literature and an Empirical Explanation of Prevailing Controversies

Time	Room	Chair of the session	Title of the session
11.35-12.50	Lounge	Martin Martinoff	Future Professional Workshop

Time	Room	Chair of the session	Title of the session
12.50-13.45	Hall/Lounge		Buffet Lunch
13.00-15.00	Beech Room	Lisa Jack	The BAFA Executive Meeting

Time	Title of the session			
13.50-15.30	Parallel Sessions			
Room	Chair of the session	Title of the session	Authors	Title of the paper
Craig A	Idlan Zakaria	Executive remuneration and board composition	Maria Adamson, Stuart Manson, Idlan Zakaria	Executive Remuneration Consultancy: Processes and Quantitative Analysis
			Oluseyi Adesina, Godfrey Afrifa	How Does Directors Remuneration Affect SMEs' Performance?
			Mao-Feng Kao, Lynn Hodgkinson, Aziz Jaafar	Determinants of Voluntary Appointment of Independent Directors: Tiawanese Evidence
			Tiffany Thng, Carol Padgett, Michael P. Clements	Do Women Cook in Boardrooms? Evidence from Equity Offering

Room	Chair of the session	Title of the session	Authors	Title of the paper
Craig B	Mohammed Hudaib	Mergers, acquisitions and accountability	Hong Zhang, Wei Huang, Abhinav Goyal	Corporate governance and internal capital markets: Evidence from related-party M&As in China
			Samir Ghannam, Zoltan P. Matolcsy, Helen Spiropolous, Nathan Thai	The Role of Powerful Non-Executive Chairman in Mergers and Acquisitions
			Nereida Konur, Ken Peasnell	Cross-Border Partial Acquisitions and the relation between a Country's Investor Protection and a Target firm's Board of Directors
			Emmanuel Asare, Bruce Burton, Theresa Dunne	A Public View of Financial Accountability Practices and Governance in Ghana's O&G Industry
Bruce A	Lee Moerman	Critical, Social and Environmental	Chandana Alawattage, Susith Fernando	Postcoloniality in corporate social and environmental accountability
			Dan Shen and Le Bo	A counter-hegemonic perspective on actor-network theory: Defining and organizing CSR in China
			Javed Siddiqui	In coal we trust? Environmental accountability and neutralisation discourse of the hegemonic state
			Leonardo Rinaldi and Emilio Passetti	Eco-Governmentality as social practice: exploring the condition for water governance

Room	Chair of the session	Title of the session	Authors	Title of the paper
Bruce B	Carlene Wynter	Critical, Social and Environmental	Mercy Denedo, Ian Thomson and Akira Yonekura	Necessary, but not sufficient for preventing inter-generational inequity: Enhanced accountability and the Nigerian Oil Spill Monitor
			Muhammad Al Mahameed	Change in the Unchangeable: A Discourse Analysis on CSR reporting in the Arab Spring
			Sarah Lauwo, Orthodoxia Kyriacou, Emmanouil Dedoulis	When Sorry is not an Option, CSR Reporting and 'Face work' in a Stigmatised Industry: A Case Study of Barrick (ACACIA) Gold Mine in Tanzania
			Zeeshan Mahmood, Rehana Kousar, Waris Ali	The Developing Country Perspective on Corporate Sustainability Reporting - Main Actors' Views on the Current State of Affairs in Pakistan
Gibson A	David Alexander	Financial Accounting and Reporting 3: IFRS	Andre A.A.F. de Moura, Mak Chun Yu, Gupta Jiaraj	Does Mandatory Adoption of IFRs Improve Analysts' Information Environment in Latin America Countries?
			Gizella Marton, Santhosh Abraham, Theresa Dunne, Claire Marston	Compliance with the Requirements of IFRS 8 : Evidence from Uk Companies
			Sarada Rajeswari Krishnan	Accounting Standards Convergence in a Transnational Decision Making Arena -the case of IFRS in India.
			Yu-Lin Hsu, Gavin C. Reid	How suitable is IFRS for SMEs for smaller firms? Evidence from Taiwan

Room	Chair of the session	Title of the session	Authors	Title of the paper
Gibson B	Jinwen Yang	Financial Accounting and Reporting 4	Niamh Brennan, Doris Merkl-Davies	A Theoretical Framework of External Accounting Communication: Research Perspectives, Traditions and Theories
			Yongtae Kim, Jay Junghun Lee, Bryan Byung-Hee Lee	Financial Statement Comparability and Analysts' Over-optimism for Accruals
			Issa Dawd, Lanouar Charfeddine	Effect of Aggregate, Mandatory, and Voluntary Disclosure on Firm Performance in Developing Market: the case of Kuwait
			Mahmoud Marzouk	Risk Reporting: Exposing Company or Reassuring Investors?
Carnegie A	Dimos Kampouroudis	Financial Institutions 1	Ivan Lim, Jens Hagendorff, Seth Armitage	Does Distance Impede Regulatory Monitoring? Evidence from the Banking Industry
			Ludovico Rossi, Elena Beccalli	Economies or Diseconomies of Scope in the EU Banking Industry?
			Samah Issa, Claudia Girardone, Stuart Snaith	Banking Competition, Convergence and Growth across Macro-Regions of MENA
			Konstantinos Vergos, Hatem Elfeituri	Financial Liberalisation and Increase in Productivity Among Middle Eastern and North African (MENA) Banks

Room	Chair of the session	Title of the session	Authors	Title of the paper
Carnegie B	James Fitzgerald	Financial Management 1	Shushu Liao, Grzegorz Pawlina, Ingmar Nolte	What Explains the Declining Time-series Pattern of Investment-cash flow Sensitivity
			John van der Burg, Xiaojing Song, Mark Tippett	An Hyperbolic Model of Optimal Cash Balances
			Le Quang Sang	Does value of financial flexibility matter for fixed capital investments?
			James Fitzgerald, James Ryan, Sheila Killian	Heterogeneity in the Speed of Adjustment to Target Leverage: A UK Study
Wardlaw A	David McMillan	Financial Data Science and Econometrics 2	Bartosz Gebka, Robert Hudson, Richard McGee, Andrew Urquhart	Can adaption beat hindsight? Evidence from investors' adapting technical trading rules
			Andrew Vivian	What Drives Commodity Returns? Market, Sector or Idiosyncratic Factors?
			Andreas Hoepner, Marcus Nilsson	Fixed Income Asset Pricing: Extending the Elton & Gruber et al. (1995) Four-Factor Model
			Chris Godfrey	Data challenges in calculating a novel unrealised capital gain / loss indicator

Room	Chair of the session	Title of the session	Authors	Title of the paper
Wardlaw B	Elaine Harris	Management Accounting I (Innovation, Social Capital & Sustainability)	Peter Cleary, Margaret Healy & Eimear Walsh	The role of accounting practices in the management of innovativeness
			Gerhard Kristandl	Cloud security, emotions and diffusion of innovation – a neoinstitutional-behavioural approach on decision-making on cloud adoption in SMBs
			Faisal Al Hudithi	Throughput Modelling in Budgeting Participation: a Relational Social Capital Prospective
			Jan Diebecker, Christian Rose & Friedrich Sommer	Corporate Sustainability Performance over the Firm Life Cycle
Cedar Room	Danielle McConville	Accounting, Accountability and Governance in the Public Sector 2	Noel Hyndman, Mariannuziata Liguori	Accounting Change in the Scottish and Westminster Central Governments: A Study of Voice and Legitimation
			Anne Stafford, Pamela Stapleton	Lessons learnt? Analysing a new form of governance arrangement for UK schools PPP projects
			Seraina C. Anagnostopoulou, Charitini Stavropoulou	Earnings management among NHS Foundation Trusts: A good beginning makes a good ending?

Room	Chair of the session	Title of the session	Authors	Title of the paper
Oak Room	Abdul Rahman Alnatour	Audit pricing and auditor choice	Imen Ben Slimene	Audit Regulation, Auditor Industry Expertise and Effects on Audit Pricing in Europe
			Norman Mohd Saleh	Audit Firm Ranking, Audit Quality and Audit Fees: Quality- or Label-based Price Discrimination
			Abdul Rahman Al Natour, Andrew Stark, Ja Kim	Ownership Structure, Market Development and Auditor Choice: Evidence from China
			Mohamed Elmahgoub	The Effect of Auditors' geographic Distance and Industry Specialization on the Reporting of Goodwill Impairment

Time	Room	Chair of the session	Title of the session
13.50-15.30	Lounge Area	Martin Martinoff	Values, Vision and Curriculum Design Workshop

Time	Room	Title of the session
15.30-15.50	Hall/Lounge	Refreshment Break

15.50-17.15	SIGS/Workshops/Open Discussions/Panel Sessions			
Room	Chair of the session	Title of the session	Speakers	Title
Main Auditorium	Elisabeth Dedman	ECR/PhD Panel Session	Nathan Joseph, Joint Editor, <i>British Accounting Review</i> (Finance) Cheryl McWatters, Editor, <i>Accounting History Review</i> and President of CAAA Niamh Brennan, Associate Editor, <i>Accounting, Auditing and Accountability Journal</i> Aziz Jaafar, Co-Editor, <i>Journal of Financial Reporting and Accounting</i>	Reviewing and Being Reviewed: a journal editors' guide
Craig A	Martin Martinoff	Open Discussions		
Bruce A	Stewart Smyth	Interdisciplinary Perspectives Special Interest Group Meeting	Kathryn Haynes	Accounting as gendering and gendered: a review of 25 years of critical accounting research on gender.
Carnegie A	Jia Liu	Corporate Finance and Asset Pricing Special Interest Group Meeting	This meeting has been postponed until later in 2017	
Wardlaw A	Andreas Hoepner, David McMillan & Andrew Vivian (in collaboration with Bloomberg LP)	Financial Data Science & Econometrics Special Interest Group Proposal Meeting		
Cedar Room	Noel Hyndman	Public Services and Charities Special Interest Group AGM		

April 12, 2017 (Wednesday)

Time	Room	Chair of the session	Title of the session
08.30-10.30	Mary Burton Building G13	John Cullen	The BAFA Trustees Meeting

9.30-11.10	Parallel Sessions			
Room	Chair of the session	Title of the session	Authors	Title of the paper
Craig A	Khaled Hussainey	Disclosures, Announcements and politics	Nikolaos Tsileponis, Konstantinos Stathopoulos, Martin Walker	The Moderating Role of the Financial Press to the Tone and Influence of Corporate Announcements
			Fatima Yusuf, Devendra Kodwani, Jane Frecknall-Hughes	Political Connectedness and Corporate Governance Disclosure in Developing Countries: Evidence from Pakistan
			Yousuf AL Awfi, Konstantinos Vergos	The Relationship Between Ownership Concentration and Firm Performance in the Middle East and North Africa (MENA) Region
			Mohammed Elgammal, Khaled Hussainey, Fatma Zaki	Determinants of forward-looking and risk Disclosure in Qatar
Craig B	Lynn Hodgkinson	Corporate Governance in Banking	Ahmed A. Elamer, Collins G. Ntim, Hussein A. Abdou	Islamic Governance, National Governance, and Bank Risk Management and Disclosure in MENA Countries
			Sabur Mollah, Omar Al Farooque, Asma Mobarek, Philip Molyneux	Bank Corporate Governance and Future Earnings Predictability
			Ibraheem A. Alshekmubarak, Mohamed A. Shabeeb, Ahmed Zaky Metwaly, Ahmed H. Ahmed	Corporate Governance and Business Ethics: The Case of Egyptian Banks
			Mehmet Maksud Onal, John Ashton, Lynn Hodgkinson	Corporate Governance and Performance of Banks in the European Union Emerging Markets: Has the EU Accession Made Any Difference?

Room	Chair of the session	Title of the session	Authors	Title of the paper
Bruce A	Umair Riaz	Critical, Social and Environmental	Hui-Chieng Yu, Mao-Feng Kao	The Relationship between Controversial Industries and Charitable Strategies-Evidence from China
			Souad Moufty	The Different Dimensions of Sustainability and Bank Performance: Evidence from the EU and the US
			Michael L. Barnett, Jimmy X. Chen, Andreas G.F. Hoepner, Qian Li	Corporate social irresponsibility and financial markets: evidence from China
			Moshood L. Nasser, Toyin E. Olatunji	Accounting for the climate change implications of deforestation using contingent valuation method: The Case of Forest Reserves of Osun State, Nigeria
Bruce B	Sarah Lauwo	Interdisciplinary	Lee Moerman	Profit from Loss: the logics of the death care industry
			Sonja Gallhofer, Jim Haslam, Akira Yonekura	Architectures of possibility for accounting as social and organizational practice: reflecting on key appreciations of paradigm diversity and metaphor
			Stewart Smyth, Ian Cole, Desiree Fields	The role of credit ratings agencies in social housing finance
			Lisa Evans	Language, translation and accounting: towards a critical research agenda

Room	Chair of the session	Title of the session	Authors	Title of the paper
Gibson A	Colin Clubb	Financial Accounting and Reporting:5	Christian Stadler, Christopher W. Nobes	Accounting for Government Grants: Standard-setting and Accounting Choice
			Clement Lamboi Arthur	Determinants of the Level of Sustainability of Mining Companies in Ghana
			Judith Wylie, Anne Marie Ward	Social Media, Constructivism and CSR Communication strategies
			Ahmed H. Ahmed, Mohamed E. Elmaghrabi, Bruce M. Burton and Theresa M. Dunne	Integrated Reporting: an Exploratory Analysis of reporting Practices in Gulf Countries
Gibson B	Tuan Ho	Financial Accounting and Reporting:6	Jae Hwan Ahn, Syed Zulfiqar Ali Shah	CEO Stock Ownership, Option Value and accounting Fraud; An Emprical Analysis of the Sec Cases
			Lazarus Tapuwa Mabvira, Nikolaos I. Papanikolaou	Product Market Competition, Financial Misreporting and he Global Financial Crisis
			Panayiotis C. Andreou, Franco Fiordelisi, Terry Harris, Dennis Philip	Firms Market Culture: the role of Institutional Ownership, Earnings Management and Crash Risk
			Yang Wang, John K. Ashton, Aziz Jaafar	Recidivism, Punishment and Accounting Fraud

Room	Chair of the session	Title of the session	Authors	Title of the paper
Carnegie A	Yeqin Zeng	Mergers	Ijeoma Karen Onyema, Ullus Rao, Welcome Sibandi	Determinants and Impact of Payment Method on Performance of Cross-Border Merger and Acquisitions by Bidders in Emerging Market Economies
			Mark Aleksanyan, Jo Danbolt, Antonios Siganos, Betty Wu	Media Deterrence and Illegal Insider Trading Prior to Merger Announcements
			Jie Guo, Zhenlong Li, Panagiotis Andrikopoulos	Relative Reference Prices and M&A Misvaluation
			Xiaoxiao Yu, Yeqin Zheng	Why do acquirers switch financial advisors in mergers and acquisitions?
Carnegie B	Konstantinos Vergos	Financial Management 2	Xunhua Su, Bin Xu	Rising Stars, Industry Competition and Corporate Policies
			Kostanstinios Vergos, Hui ZHI	Do the Property Characteristics Have Effects on Property Price Panel Analysis with Beijing Property Transactions Data
			Yen-Hsiao Chen, Daniel Santamaria, Yang Liu	A Structural VAR Analysis on The Linkages of China's Stock Market with Global Financial Markets
			Alessandro Ala	IFRS Effects on European Firms' Asset Write-Offs

Room	Chair of the session	Title of the session	Authors	Title of the paper
Wardlaw A	Qinye Lu	Methodology and Methods	Wei Wang, Lean Yu, Wai-Ki Ching, Liwei Wang, Shouyang Wang, Dong Pang, Jia Liu	Estimating Sensitivities of Value at Risk with Respect to Asset Correlation
			Qinye Lu	Predictability of Stock Returns based on the Partial Least Squares Methodology
			Renzo Cordina	Patenting and venture capital investment in the United Kingdom
			Richard H. G. Jackson	SUB-SEQUENCE INCIDENCE ANALYSIS WITHIN SERIES OF BERNOULLI TRIALS: APPLICATION IN CHARACTERIZATION OF TIME SERIES DYNAMICS
Wardlaw B	Moataz El-Massri	Management Accounting II (Management control systems case studies)	Alhashmi Lasyoud, Jim Haslam, Robin Roslender & Magdi El-Bannany	Management Accounting Change in Libyan State-owned Manufacturing Companies: An Institutional Perspective
			Juan Manuel Ramón Jerónimo, Raquel Flórez López & Laura Rodríguez-León Rodríguez	Entrepreneurial firms and Management control: An empirical approach in SME
			Jacob Agyemang, Kelum Jayasinghe & Andrews Owusu	Assessing the potential of TMOP-informed MACS towards strategic development of organization in less developed countries: Evidence from Ghana
			Xinxiang Li	Institutional Reforms, Management Controls and Multinational Operations: Insights from a Chinese Multinational

Room	Chair of the session	Title of the session	Authors	Title of the paper
Cedar Room	Noel Hyndman	Accounting, Accountability and Governance in Charities	Louise Crawford, Gareth Morgan, Carolyn Cordery, Oonagh Breen	For the love of humanity: Mobilising professional accounting knowledge into not-for-profit financial reporting practice
			Juliet Kemp, Gareth Morgan	Incidence and perceptions of “qualified” accounts filed with the regulator by small charities
			Danielle McConville	'Telling your story' publicly: voluntary and mandatory approaches to performance reporting empty
Oak Room	Loai Alsaid	Audit Quality	Medhat El Guindy	Auditor Fees, Client Importance and Earnings Management: UK Evidence
			Hansrudi Lenz	Does Client Importance Influence Accrual and Real Activities Earnings Management in the Small and Midsized Audit Market for Listed Clients?
			Chun Chan Yu	Engagement Partners Participating in Auditing Standards Setting and Audit Quality
			Loai Alsaid, Randhir Roopchund, Eman Farag	Does Auditor Leadership Improve Audit Quality? Evidence from Mandatory Joint Audit Regime

Beech Room	tbc	International Aspects	Wan Amalina Wan Abdullah	Voluntary Disclosure of the AAOIFI Accounting Standards in Takaful Companies: Evidence from the Southeast Asian (SEA) and Gulf Cooperation Council (GCC) Regions
			Saeed Askary, Naser Abo Ghazaleh	IFRS Adoption and Accounting Jurisdiction Classification in Africa
			Nariman O.H. Kandil, Ehab K. A. Mohamed	Corporate Disclosure via Corporate Websites and Social Media Websites: Evidence from Australia
			Mohamed Basuony, Christine Yacoub, Ehab Mohamed	Determinants of corporate social responsibility in top listed European companies

Time	Room	Chair of the session	Title of the session
09.30-11.10	Lounge Area	Martin Martinoff	Open Design Studio

Time	Room	Title of the session
11.10-11.30	Hall/Lounge	Refreshment Break

Time	Room	Chair of the session	Title of the session	Speakers
11.30-12.30	Main Auditorium	Lisa Jack	Distinguished Accounting Academic Lecture: Lessons from mis-classification in international accounting	Christopher Nobes
12.30-12.50	Main Auditorium	John Cullen	BAFA Annual Meeting The British Accounting Review Best Paper Prizes	

Time	Room	Title of the session
13.00-13.45	Hall/Lounge	Buffet Lunch

Time	Room	Chair of the session	Title of the session
13.00-15.00	Beech Room	Nathan Joseph	The British Accounting Review Board Meeting

13.50-15.30 Parallel Sessions				
Room	Chair of the session	Title of the session	Authors	Title of the paper
Craig A	Kevin Holland	Corporate Governance and the Board of Directors	Abubakar M. Zayyana, Sandar Win, Socrates Karidis	Beyond the surface: Board of directors' effectiveness relating to task and corporate social responsibility performance in Nigeria
			Subhan Ullah, Devendra Kodwani, Jane Frecknall-Hughes, Sardar Ahmad, Saeed Akbar	Corporate governance and the market valuation of firms: Evidence from the UK and Germany
			Sardar Ahmad, Saeed Akbar, Devendra Kodwani, Subhan Ullah, Sanjukta Brahma	The association of firm survival with compliance, board committees, and insider CEOs during crisis
			Sabur Mollah, Asma Mobarek	Boardroom Quality and Stock Price Synchronicity
Craig B	Juan Manuel Ramon Jeronimo	Methods and Methodology 2	Carien Van Mourik	Conceptual bases for distinguishing between profit or loss and other comprehensive income
			Kevin McMeeking, Roy Chandler, Oliver Marnet, David Gwilliam	Revenue Recognition: Issues and Pitfalls: a Scottish Case Study
			Michael Xin Guo, Tongtong Wang	Measuring Corporate Social Responsibility of Accounting Firms
			Sheehan Rahman	The analysis of interim management statement tone: a comparison of manual and automated methods

Room	Chair of the session	Title of the session	Authors	Title of the paper
Bruce A	Gerhard Kristandl	Critical, Social and Environmental	Mo Yan	The Tool Becomes the Master: the Accounting Invasion into Professional Spaces
			Karin Shields	APR - constructing the social reality of home credit
			Helen Oakes and Steve Oakes	An alternative Balanced Scorecard informed by Habermas, Deleuze and Guattari, Heidegger and a review of key critiques
			Simon Hussain, Lana Liu and Tony Miller	Does Research Management in Universities Pose an Existential Threat to the Academic Ecosystem upon which Critical Accounting Research Relies?
Bruce B	Ataur Belal	Critical, Social and Environmental	Umair Riaz, Anne Fearfull and Bruce Barton	Islamic Banking in the UK: A Reflection of the Shariah Principles of Social Justice and Equality?
			John Holland	Rethinking theoretical narratives of banks and financial institutions through field research and theoretical development
			Eleni Chatzivgeri, Lysie Chew, Louise Crawford, Martyn Gordon and Jim Haslam	Accounting law in practice: compliance, consistency and substance focusing on the UK's implementation of EU extractive industry country by country reporting of corporate payments to governments
			Martin Quinn, Peter Cleary, Alonso Moreno	Finding socioemotional wealth in family firms: a content analysis methodology using the Chairman's Statement

Room	Chair of the session	Title of the session	Authors	Title of the paper
Gibson A	Terry Harris	Market-Based Accounting 1	Abed AlNasser Addallah, Wissam Abdallah, Mohammad Feras Salamah	The Market Reaction to the Adoption of IFRS in the European Insurance Industry
			Chun Yu	Does Mandatory Adoption of IFRS affect Real and Accruals-Based Earnings Management Activities of European industrial Firms?
			Colin Clubb, Michalis Makrominas	Analysing the Relationship Between implied Cost of Capital Metrics and Realised Stock Returns
			Sami Adwan, Claudia Girardone, Alaa Alhaj Ismail	The Valuation of Equity Book Value and Net income of Finacial Firms: Financial Crisis, Fair value and ownership Concentration.
Gibson B	Christian Stadler	Market-Based Accounting 2	Mohammed Almaharmeh, Jia Liu	Earnings Quality and Stock Price Informativeness, Evidence from the UK Market Based Accounting.
			Tuan Ho, Ruby Trinh, Fangming Xu	The Informativeness of Target Price Forecasts: Evidence from Mergers and Acquisitions
			Vicky Kiosse	Why Do Firms Retain Their Defined Benefit Plans Evidence From The UK
			Yasser Elwa	Do investors reward earnings smoothness? Evidence from the UK

Room	Chair of the session	Title of the session	Authors	Title of the paper
Carnegie A	Mark Tippett	Financial Markets 3	Anwar Halari, Chirstine Helliar, David Power, Nongnuch Tantisantiwong	Practitioners' Perspectives about Islamic Calendar Anomaly in the Karachi Stock Exchange
			Bouvhra Benennou, Owain ap Gwilym, Gwion Williams	Commonality in Liquidity across options and stock futures markets
			JingZhen Liu	Forecasting direction of U.S. oil and gas industry stock index excess returns by using macroeconomic variables
			Julia Smith	Intangible Assets and Determinants of Firm Growth in China
Carnegie B	tbc	Financial Markets 4	Jerome Geyer-Klingeberg, Markus Hang, Matthias Walter, Andreas Rathgebner	Do stock markets react to soccer games? A meta-regression analysis
			Ron Ding and Hang Zhou	Social media and stock price synchronicity: evidence from Seeking Alpha coverage
			Rehana Kouser, Muhammad Suhail Rizwan, Irum Saba, Fadia Afzal	Impact of Net Stable Funding Ratio (NSFR) on profitability of banks: An International Comparative Analysis of Islamic and Conventional banks
			George Alexandridis, Zhong Chen, Yeqin Zeng	Financial Hedging and Corporate Investment Behavior: Evidence from Mergers and Acquisitions

Room	Chair of the session	Title of the session	Authors	Title of the paper
Wardlaw A	Lisa Evans	Issues in control and compliance	Loukas Glyptis, Alan Coad and Elias Hadjielias	Retaining family domination: Accounting for family control in a public listed company
			Andrew Marshall, Biwesh Neupane, Suman Neupane and Chandra Thapa	Controversial Tax Avoidance Loophole: Attraction for Foreign Portfolio Investors
			Ghassan H. Mardini, Yasean A. Tahat and David M. Power	Value Relevance of Segmental Information under IFRS 8 in Emerging Markets
			Sameh Anmar	How Are Packages of Management Control Practices becoming a System? A processual view on (re-) configurations
Wardlaw B	Andrew Vivian	Financial Data Science & Econometrics 3	Liang Jin, Arman Eshraghi, Amit Goyal, Richard Taffler	Fund Manager Active Share, Overconfidence and Investment Performance
			Dimitrios Stafylas, Athanasios Andrikopoulos	Hedge fund performance using a fundamental and a mixed level analysis under various market conditions
			Andreas Hoepner, Ioannis Oikonomou, Zacharias Sautner, Laura T. Starks, Xiaoyan Zhou	ESG Shareholder Engagement and Downside Risk
			Mohammad Abdullah, Rasol Eskandari, Hassan Yazdifar	Assessing application of gold as risk free rate in empirical asset pricing

Room	Chair of the session	Title of the session	Authors	Title of the paper
Cedar Room	Noel Hyndman	Accounting, Accountability and Governance in the Public Sector 3	Stefania Servalli	Governmentality and performance for the smart city
			Francis McGeough	Resilience in the face of austerity: The case of Glasgow and Dublin City Councils
			Victoria Edgar, Matthias Beck and Niamh Brennan	Impression Management in Annual Report Narratives: The Case of the UK Private Finance Initiative
Oak Room	Hansrudi Lenz	Failure, ERM, and Internal Audit	Atul Shah	The Chemistry of Audit Failure
			Dej-anan Bungkilo, Waymond Rodgers	Processes of Enterprise Risk Management Oversight: The Contribution of Audit Committees
			Hazem Ismael	Evaluating the value added by the internal audit function: Evidence from the UK listed companies
			Abongeh Tunyi, Collins Ntim, Jo Danbolt	Decoupling management inefficiency: myopia, hyperopia and takeovers

Time	Room	Chair of the session	Title of the session	Speakers
15.30-16.15	Lounge	Martin Martinoff	Looking forward to 2018 and beyond/Afternoon Tea	TBC