



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

11th Workshop Programme

Friday 30th May 2014

University of Strathclyde

Venue: Lord Hope Building, 141 St James Road, Glasgow G4 0LT

08:45 - 09:30	Registration, Tea/Coffee and Welcome
Session 1	
09:30 - 10:05	<i>Accounting for 'Dictatorship': The calculative principles and governmentality rationales during the 'Rana' regime in Nepal (1846-1950).</i> Pawan Adhikari and Kelum Jayasinghe (University of Essex)
10:05 - 10:40	<i>Wielding power: Property tax policy change in Jamaica</i> Carlene B. Wynter (University of Exeter)
10:40 - 11:15	<i>The institutional logics of dysfunctional auditor behaviour : The case of Indonesia</i> Suyanto Suyanto (University of Dundee), Christine V. Helliar (University of South Australia), David Collison and Louise Crawford (University of Dundee)
11:15 - 11:30	Tea/Coffee
Session 2	
11:30 - 12:05	<i>Return preference, disposition effect and liquidity: Evidence from eleven African stock markets.</i> Chris Musyoki (University of Aberdeen)
12:05 - 12:40	<i>The impact of corporate governance on earnings management: Evidence from Omani listed firms.</i> Mohammed I. Elghuweel (University of Glasgow), Collins G. Ntim (University of Huddersfield) and Kwaku K. Opong (University of Glasgow)
12:40 - 13:15	<i>The impact of corporate accounting subculture in maintenance of a learning organisation in a developing country: Evidence from the literature review on Nigeria.</i> Israel Nonyerem Davidson (Northumbria University)
13:15 - 14:30	Lunch
Session 3	
14:30 - 15:30	Guest Speaker Talk: "Shareholder Value and International Financial Reporting Standards (IFRS)", Christine Cooper (Strathclyde University)
15:30 - 16:05	<i>The development of accounting in the Franc Zone countries in Africa</i> Charles Elad (University of Westminster)
16:05 - 16:20	Tea/Coffee
Session 4	
16:20 - 16:55	<i>Accounting education in Sierra Leone: Internal challenges, external influences and the relationship between higher education and the accountancy profession.</i> Gabriel Bamie Kaifala (University of Glasgow)
17:00	Close