



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



**14th Research Workshop Programme
Friday, 27th November 2015 (09:00 - 17:00)
Money, Finance and Risk Research Group
Nottingham Business School, Nottingham Trent University
NG1 4BU**

08:35 - 09:05	Registration, welcome and opening remarks
Morning session	
09:05 - 09:45	“The institutionalization of management accounting change: an observation across societal, organizational field, and organizational levels” . <i>Lu Dai (Renming Univeristy of China), Pingli Li (University of Southampton) & Xiaoqiang Zhi (Renming Univeristy of China).</i>
09:45 - 10:25	“Agential reflexivity and resistance to change: An explanation of board practices” . <i>Shaila Ahmed (University of Essex) and Shahzad Uddin (University of Essex)</i>
10:25 - 10:40	Tea/Coffee
10:40 - 11:20	“Is there a trade-off between financial stability and sustainable development after the Financial Crisis? A Lesson from the Myanmar’s Banking System” . <i>Sandar Win (University of Bedfordshire)</i>
11:20 - 12:00	“Informal origin, performance and conduct: Firm-level evidence from the Balkans” . <i>Ourania Dimitraki (University of London), Leora F. Klapper (The World Bank) & Georgios A. Panos (University of Glasgow).</i>
12:00 - 13:00	Guest Talk: <i>Development, Finance and Accounting: Trends and Research Priorities</i> <i>Professor Thankom Arun (University of Central Lancashire)</i>
13:00 - 14:05	Lunch
Afternoon sessions	
Parallel session 1:	
14:05 - 14:45	“Exploring Corporate Environmental Disclosure in Emerging Markets: Evidence from the Arab MENA Region” . <i>Ali M. Gerged, Eshani S. Beddewela & Christopher J. Cowton (University of Huddersfield)</i>
14:45 - 15:25	“The Effectiveness of Corporate Governance Regulations in the Banking Institutions of Pakistan” . <i>Fatima Yusuf (Open University), Devendra Kodwani, (Open University), Jane Freknall-Hugues, (University of Hull) and Howard Viney (Open University)</i>

15:25 - 15:40	Tea/Coffee
15:40 - 16:20	“Value Relevance of Risk Disclosure Levels: Evidence from Saudi banks” . <i>Abdullah Al-Maghzom (University of Gloucestershire), Khaled Hussainey, (Plymouth University) & Doaa Aly (University of Gloucestershire)</i>
16:20 - 17:00	“Accounting for Extractive Industries: has IFRS 6 harmonized accounting practices by extractive industries?” <i>Hafez Abdo, (Nottingham Trent University).</i>
Parallel session 2:	
14:05 - 14:45	“Will microfinance institutions abandon poverty mission? Analysis of ‘mission drift’ at Islamic MFIs” . <i>Luqyan Tamanni & Frank Hong Liu (University of Glasgow).</i>
14:45 - 15:25	“The Culpability of Accounting Practice in Promoting Bribery and Corruption in Developing Countries” . <i>Olatunde Julius Otusanya (University of Lagos), Sarah Lauwo (University of Essex) & Ahmad Khair Amal Hayati (University of Hull).</i>
15:25 - 15:40	Tea/Coffee
15:40 – 16:20	“Accounting for empowered organisations in an era of competitive intensity and the age of creative intensification: The case for Strategic Collaborative Accounting (SCA)” . <i>Israel Nonyerem Davidson (University of Northumbria).</i>
16:20 – 17:00	“Determinants of Commercial Banks’ Profitability in Emerging Economies: Empirical Evidence from Countries in the Economic Community of West African States (ECOWAS)” , <i>Ismail Adelopo and Robert John Collingwood Lloydking (University of the West of England)</i>
17:00	Close

Note:

- (a) Further details (accommodation, directions) will be made available on the following webpage in due course:
<http://bafa.ac.uk/subgroups/special-interest-groups/emerging-economies/events.html>
- (b) Please see registration form for payment details. Please note that non-BAFA members who wish to attend the workshop will need to first join BAFA directly (<http://www.bafa.ac.uk/membership/signup/>) and then (separately) register for the workshop.
- (c) A final programme will be circulated in due course and will include the names of the discussant for each paper.