



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



**15th Research Workshop Programme
Friday, 24th June 2016 (09:00 – 17:00)
School of Economics, Finance and Management
University of Bristol
Social Science Complex (D Block), Priory Road, Bristol, BS8 1TU**

08:30 - 09:10	Registration, welcome and opening remarks
Morning session - Plenary: Room: 2D3 Banton - D Block, Priory Road Complex	
09:10 - 09:50	“Institutional and corporate attributes determinants of intra-industry variation in mandatory disclosure: Nigeria evidence” Igbekele Sunday Osinubi (<i>University of East London</i>) Discussant: Ven Tauringana (University of Southampton)
09:50 - 10:30	“Inter-organisational accounting: the facilitator-inhibitor contradictory role of accounting?” Juliana Meira, John Cullen (<i>University of Sheffield</i>) & Mathew Tsamenyi (<i>China Europe International Business School</i>) Discussant: Pingli Li (University of Southampton)
10:30 - 10:45	Tea/Coffee
10:45 - 11:45	Guest Talk: “Supply chain accounting and employment practices in emerging economies” Professor Pauline Dibben (University of Sheffield)
11:45 - 11:50	Setting up for parallel sessions.
Parallel session 1: Room: 2D3 Banton - D Block, Priory Road Complex	
11:50 - 12:30	“Behind the label of international standards on auditing (ISA) adoption in developing countries” Peter Ghattas & Oliver Marnet (<i>University of Southampton</i>) Discussant: Karim Sorour (University of Northumbria)
12:30 - 13:10	“An Exploratory Study of the Characteristics of Lebanese Institutional Investors: A Behavioral Approach” Elie Menassa & Marie Daou (<i>Notre Dame University, Lebanon</i>) Discussant: Rakesh Jory (University of Southampton)
Parallel session 2: Room: 2D2 Hopkins - D Block, Priory Road Complex	
11:50 - 12:30	“The reformation of Indonesian government audit architecture: A Gramscian analysis” Asrarul Rahman (<i>University of Glasgow</i>) Discussant: Kelum Jayasinghe (University of Essex)
12:30 - 13:10	“Corruption and Banks profitability: A dynamic panel approach” Ismail Adelopo, Robert Llyolds-King & Kemi Yekini (<i>University of the West of England</i>) Discussant: Musa Mangena (Nottingham Trent University)

13:10 - 14:15 Lunch	
Parallel session 1: Room: 2D3 Banton - D Block, Priory Road Complex	
14:15 - 14:55	<p>“Institutional Reforms and Management Controls in a Chinese SOE’s Multinational Operations: Insights from a Neo-institutional Perspective” Xinxiang Li (<i>University of Southampton</i>) & Teerooven Soobaroyen (<i>University of Essex</i>)</p> <p style="text-align: right;">Discussant: Juliana Meira (<i>University of Sheffield</i>)</p>
14:55 - 15:35	<p>“The Determinants of Compensation Gender Gap between Male and Female Managers and Executives in China” Duanjinyu Yin (<i>University of London</i>)</p> <p style="text-align: right;">Discussant: John Malagila (<i>University of Southampton</i>)</p>
15:35 - 15:50	Tea/Coffee
15:50 - 16:30	<p>“Postcolonial Hybridity, Diaspora and Accountancy - Evidence from Sierra Leonean Chartered and Aspiring Accountants” Gabriel Bamie Kaifala, Sonja Gallhofer, Margaret Milner & Catriona Paisey (<i>University of Glasgow</i>)</p> <p style="text-align: right;">Discussant: Trevor Hopper (<i>University of Sussex</i>)</p>
16:30 - 17.10	<p>“Business Risk in Indian Corporate Sector: A Study of Select Companies in the Post-liberalization Era” Amit K Mallik, Debasish Sur (<i>The University of Burdwan, India</i>) & Prasenjit Ganguly (<i>Kolkata Customs, India</i>)</p> <p style="text-align: right;">Discussant: Sandar Win (<i>University of Bedfordshire</i>)</p>
Parallel session 2: Room: 2D2 Hopkins - D Block, Priory Road Complex	
14:15 - 14:55	<p>“Contrasting sustainability accounting systems and environmental performance indicators in Korea” Ameer Kim (<i>Canterbury Christ Church University</i>)</p> <p style="text-align: right;">Discussant: Chinyere Uche (<i>University of Bristol</i>)</p>
14:55 - 15:35	<p>“Investigating Compliance of Oil and Gas Companies Listed in the UK with the Disclosure Requirements of the International Accounting Standards on Provisions for Decommissioning Costs” Hafez Abdo, Graham Needman, David Hunt & Reza Kouhy (<i>Nottingham Trent University</i>)</p> <p style="text-align: right;">Discussant: Stuart Cooper (<i>University of Bristol</i>)</p>
15:35 - 15:50	Tea/Coffee
15:50 - 16:30	<p>“Structural breaks, leverage effects and forecasting: An empirical investigation of advanced, emerging and frontier markets economies” Mohammad Khaleq Newaz (<i>University of Coventry</i>)</p> <p style="text-align: right;">Discussant: Collins Ntim (<i>University of Huddersfield</i>)</p>
16:30 - 17.10	<p>“R&D Investment and Revolving Credit” Yilmaz Guney (<i>University of Hull</i>), Ahmet Karpuz & Neslihan Ozkan (<i>University of Bristol</i>)</p> <p style="text-align: right;">Discussant: Ismail Adelopo (<i>University of the West of England</i>)</p>
17:10	Close