

**Draft Schedule for the Doctoral Masterclasses  
Monday, 30 March 2020, Southampton University**

**Outline Programme**

- 08:00-09:00 Registration
- 09:00-10:00 Opening Remarks and Job Market Workshop Part I [B100 Room 4013 Seminar Room]
- 10:00-11:30 **Parallel Sessions A** (8 rooms) Duration 1 hour 30 min
- 11:30-12:00 Coffee Break
- 12:00- 13:30 **Parallel Sessions B** (8 rooms) Duration 1 hour 30 min
- 13:30- 14:30 Lunch
- 14:30- 16:00 **Parallel Sessions C** (8 rooms) Duration 1 hour 20 min
- 16:00-17:00 Job Market Workshop Part II and Closing Remarks [B100 Room 4013 Seminar Room]
- 18:00-21:00 Early Bird Reception
- End of the Event

The Doctoral Masterclasses are supported by:



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**Parallel Session A**  
10:00-11:30

**A1. Blockchain and Cryptocurrency [B100 Room 4011 Harvard]**

**Chair:** Dr Andrew Urquhart, ICMA centre, Henley Business School, University of Reading.

1. Blockchain technology: creating a new informative system for a public administration reengineering  
**Presenter:** Giuseppe Morelli
2. Digitalisation of traditional finance: impact on alternative finance  
**Presenter:** Shabeen Taj Afsar Basha
3. An approach for the classification of cryptocurrencies based on qualitative data and high-frequency price data.  
**Presenter:** Damian Zieba

**A2. Environmental management and monitoring [B100 Room 4013 Seminar Room]**

**Chair:** Professor Doris Merkl-Davies, Bangor University.

1. Environmental Compliance Monitoring in US Private Lending Agreements  
**Presenter:** Ronald Lui
2. The implementation of environmental management control system in Jordanian Manufacturing Sector: The role of environmental capabilities  
**Presenter:** Hebah Almajali
3. Environmental Management Accounting: A Practical Theoretical Account  
**Presenter:** Arastyo Andono

**A3. Mergers and Acquisitions [B100 Room 5013 Seminar]**

**Chair:** Avaniidhar (Subra) Subrahmanyam, UCLA.

1. Mergers and Acquisitions in Sin industries - The long-term performance  
**Presenter:** Quyen Van
2. Hurricanes: Extreme weather impact on M&A  
**Presenter:** Sandeep Keshava Rao

## **A4. Corporate Social Responsibility [B100 Room 5015 Seminar]**

**Chair:** Professor Niamh Brennan, University College Dublin

1. Mandatory Corporate Social Responsibility and Stock Market Liquidity  
**Presenter:** Partha Proteem Roy
2. Creative Accounting and Corporate Social Responsibility  
**Presenter:** Ayshah Alshehri

## **A5. Taxes and Debts [B100 Room 5017 Seminar]**

**Chair:** Professor Kevin Holland, Cardiff University.

1. Taxes, Debt, Investments and the Choice of Business Form with Overconfident and Pessimistic Entrepreneurs  
**Presenter:** Magdalena Brodziak
2. Corporate Tax Evasion In Oman From the Perspective of Technology, Tax Administration, and Trust  
**Presenter:** Laila Al-Maqbali
3. The Changing Relationship Between Tax Authorities and Large Corporate Taxpayers: Co-operative Compliance in Ireland  
**Presenter:** Lucy Bowe

## **A6. Stocks, liquidity and trading [B100 Room 7007 Seminar]**

**Chair:** Professor Frank McGroarty, Southampton Business School

1. Price Run Up, Information Leakage and Insider Trading towards Stock Inclusion and Exclusion  
**Presenter:** Wiku Suryomurti
2. Ownership structure, voluntary disclosure and stock liquidity: Evidence from ASEAN listed firms  
**Presenter:** Linh Nguyen
3. To what extent does social mood affect UK stock markets?  
**Presenter:** Haji Yakubu

## **A7. Gender and Finance [B100 Room 7011 Seminar]**

**Chair:** Dr Alaa Zalata, University of Southampton.

1. Accounting for gender and standard-setting: A literature review of research into gender relations and standard-setting in accounting

**Presenter:** Isaac Adebisi

2. The Impact of Non-executive Female Directors on the CSR Performance-Disclosure Gap

**Presenter:** Menatulla Mohamed

3. Women on Corporate Boards and Environmental-related Shareholder Activism

**Presenter:** Jialing Yu

## **A8. Political uncertainty and culture [B100 Room 7013 Seminar]**

**Chair:** Professor Trevor Hopper, University of Sussex, UK.

1. Borrowing beyond borders: political uncertainty and the cost of debt

**Presenter:** Khadija Almaghrabi

2. Political Risk, CEO Power and Board Information Provenience

**Presenter:** Ambrose Ekwuonwu

3. Born to Dare: Does Cultural Heritage Change the Relationship between Pay and Risk?

**Presenter:** Christine Christofi-Hau

**Parallel Session B**  
12:00- 13:30

**B1. Accounting education and accounting profession [B100 Room 4011 Harvard]**

**Chair:** Dr Alaa Zalata, University of Southampton.

1. The accounting profession in Malaysia: Understanding the journey of future accountants.  
**Presenter:** Ms Dalilah Abdul Aziz
2. Ethics education in the undergraduate accounting degree: a comparative study.  
**Presenter:** Miss Megan Kelly
3. Role of Psychological Capital on Employee's Performance and Firm Performance  
**Presenter:** Ms Zainab Bint E Naeem

**B2. Sustainability reporting and accountability [B100 Room 4013 Seminar Room]**

**Chair:** Professor Niamh Brennan, University College Dublin

1. Corporate Accountability for Biodiversity and Extinction: An examination of the top Fortune Global companies  
**Presenter:** Miss Lee Roberts
2. Accounting for ruin and restoration: Encountering global paradox of salvage accumulation.  
**Presenter:** Dr Soon Yong Ang

**B3. Accounting practices around the world [B100 Room 5013 Seminar]**

**Chair:** Professor Trevor Hopper, University of Sussex

1. Accounting practice and social reproduction: A study in a matrilineal society  
**Presenter:** Mr Arief Fadhilah
2. The decision usefulness of corporate narrative reports and the institutional factors that influencing these disclosures : The case of Saudi  
**Presenter:** Ms Fatimah Alshahrani

## **B4. Management Accounting [B100 Room 5015 Seminar]**

**Chair:** Professor Kevin Holland, Cardiff University

1. The role of management accounting in shaping public healthcare since the New Public Management reform: A review of contextual factors and management accounting changes

**Presenter:** Miss Linxi Shi

2. Management control system and accounting mechanism: The case of China.

**Presenter:** Miss Yayan Tang

3. The dynamic performance management of public service: an experiment on public transport.

**Presenter:** Dr Silvia Sinicropi

## **B5. Accounting issues-Medium and small sized companies [B100 Room 5017 Seminar]**

**Chair:** Professor Doris Merkl-Davies, Bangor University

1. An examination of the utility of strategic management accounting in medium sized UK construction companies: a contingency approach

**Presenter:** Mr Mark Taylor

2. Does Improved Creditors' Risk Assessment Help Financially Distressed Firms To Access Debt: A Case For SMEs

**Presenter:** Mr Thomas Selleslagh

3. Explore the accountability issues in Chinese SMEs' accounting practices

**Presenter:** Miss Jiafan Li

## **B6. Earnings Management [B100 Room 7007 Seminar]**

**Chair:** Professor Arman Eshraghi, Cardiff University

1. The Impact of CFO's Overconfidence on Earnings Management

**Presenter:** Miss Lu Qiao

2. Corporate Governance, Ownership Structure and Earnings Management: A Cross-G7 Country Study.

**Presenter:** Miss Ruth Owusu-Mensah

3. Earnings Management and Fair Value Hierarchy: The Effects of Management Discretion on Earnings Quality in the US banking industry

**Presenter:** Dr Andrea Fato

**B7: Auditing [B100 Room 7011 Seminar]**

**Chair:** Professor Simon Wolfe, University of Southampton

1. How do clinical auditors decide what to audit?

**Presenter:** Mrs Amanda Williams

2. Through the lens of institutional work: Kuwait State Audit and Kuwait Direct Investment Promotion Authority (KDIPA)

**Presenter:** Mrs Fatma AlBader

**B8. Financial Reporting [B100 Room 7013 Seminar]**

**Chair:** Professor Tapas Mishra, Southampton Business School

1. The heterogeneous impact of International Financial Reporting Standards convergence on accounting quality: an empirical study of China

**Presenter:** Miss Yiqian Zhang

2. Executive characteristics, compensation and financial reports quality: a literature review and future research agenda

**Presenter:** Miss Qian Li

**Parallel Session C**  
14:30- 16:00

**C1: Corporate Disclosure [B100 Room 4011 Harvard]**

**Chair:** Professor Frank McGroarty, Southampton Business School

1. From voluntary to mandatory non-financial and diversity information disclosure following Directive 2014/95/EU

**Presenter:** Ms Blerita Korca

2. Determinants and Consequences of Anti-Money Laundering and Counter-Terrorist Financing Disclosure

**Presenter:** Mrs Jinan Mehdi Mohammed

3. Managerial Tone of Corporate Disclosure: A literature Survey in Accounting and Finance

**Presenter:** Ms Jing Ning

**C2: Application of technology [B100 Room 4013 Seminar Room]**

**Chair:** Dr Andrew Urquhart, Henley Business School, University of Reading

1. The adoption of privatisation policy in the Saudi telecommunication sector :Insights from Actor Network Theory.

**Presenter:** Mrs SARA almagd

2. Analyzing the quality of XBRL and iXBRL company accounts in the UK

**Presenter:** Mr Julian Gruemmer

3. How has e-accounting and cloud-accounting systems transformed accounting practices in SMEs?

**Presenter:** Mrs Walaa Alangary

**C3. Accounting Quality [B100 Room 5013 Seminar]**

**Chair:** Professor Tapas Mishra, Southampton Business School

1. Do SEC reviews effectively address earnings quality? Evidence from IPO registration statements

**Presenter:** Ms Vy Ngoc Khanh Tran

2. Determinants of the Adoption of FRS 102 – A Study of SMEs in the UK

**Presenter:** Mr Omar Arabiat

3. Immigration Fear Induced Populism and Cross–Border Acquisitions

**Presenter:** Mr Sulaiman Aldhawyan



## **C4. Practices in Organization [B100 Room 5015 Seminar]**

**Chair:** Professor Simon Wolfe, University of Southampton

1. An examination of the practice of ethics education on undergraduate accounting programmes in UK and Irish universities: Identifying what drives practice

**Presenter:** Ms Beth Picton

2. The implementation of environmental management control system in Jordanian Manufacturing Sector: The role of environmental capabilities

**Presenter:** Miss Hebah Almajali

3. Non-profit Organizations in Saudi Arabia: Reforming to Achieve the Kingdom Vision-2030 Goals, from institutional logic perspective

**Presenter:** Mrs Abeer Zaylaie

## **C5. Family Firms [B100 Room 5017 Seminar]**

**Chair:** Prof Lynn Hodgkinson, Bangor University

1. Cost Behaviour in Family Firms

**Presenter:** Ms Li-Yu Chen

2. Minority Family Business in Indonesia: Evidence from Chinese Diaspora as a 'Market Dominant Minority'

**Presenter:** Miss Heyvon Herdhayinta

3. The Macroeconomics of International Accounting Standards: A Comparative Evidence from India & the UK

**Presenter:** Ms Sakshi Bathla

## **C6: Board Structure [B100 Room 7011 Seminar]**

**Chair:** Professor Avanidhar (Subra) Subrahmanyam, UCLA

1. Effects of Directors' Networks on Capital Structure Choices in lobbying companies

**Presenter:** Miss Jin Wang

2. Corporate Boards and Corporate Outcomes: A Critical Review and Future Research Agenda

**Presenter:** Ms Yun Lu

3. Testing the Role of International Resources and Capabilities in CPEC participation; Implications for Stakeholders and Managers

**Presenter:** Mr Farid Ullah

**C7. Innovation** [B100 Room 7013 Seminar]

**Chair:** Professor Mark Shackleton, Lancaster University

1. Reporting on Strategy and Value Creation: Does Management Commentary Reflect Theory and Best Practice?

**Presenter:** Mr Sam Rawsthorne

2. The impact of Innovation Vouchers on Investment Efficiency: Evidence from emerging economies

**Presenter:** Mr Ruirui Zhao

3. Fair Value Measurement and Private Equity Fund Interim Valuations

**Presenter:** Mr Onur Sefiloglu