



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



**17<sup>th</sup> Research Workshop Programme**  
Friday, 23<sup>rd</sup> June 2017 (09:00 - 17:30)  
Cranfield School of Management  
Cranfield University  
College Road, Cranfield, MK43 0AL

08:30 - 09:00	Registration and welcome
09:00 - 09:10	Opening remarks
<b>Plenary morning session 1: Room: TBC</b>	
09:10 - 09:50	<b>“Critical explanation of performance-based budgeting implementation in the ICT environment”</b> Ahmed Kholeif ( <i>Edge Hill University</i> ) <span style="float: right;">Discussant: TBC</span>
09:50 - 10:30	<b>“Does colonial intensity affect foreign direct investment and the choice of financial reporting system? A study of former British and French colonies in African”</b> Matthias Nnadi ( <i>Cranfield University</i> ), Tazeeb Rajwani ( <i>University of Essex</i> ) & Tahiru Liedong ( <i>University de Bath</i> ) <span style="float: right;">Discussant: TBC</span>
<b>10:30 - 10:45</b>	<b>Tea/Coffee</b>
<b>Morning parallel session 1: Room: TBC</b>	
10:45 - 11:25	<b>“Corporate Social Responsibility (CSR) disclosures in politically connected business groups: empirical evidence from a traditional society”</b> Melita Mehjabeen, Javed Siddiqui & Pam Stapleton ( <i>University of Manchester</i> ) <span style="float: right;">Discussant: TBC</span>
11:25 - 12:05	<b>“Change in the Unchangeable: A Discourse Analysis on CSR reporting in the Arab Spring”</b> Muhammad Al Mahameed ( <i>Aston University</i> ) <span style="float: right;">Discussant: TBC</span>
<b>Morning parallel session 2: Room: TBC</b>	
10:45 - 11:25	<b>“An Exploration of Strategic Accountability in the Oil and Gas Industry in Ghana”</b> Emmanuel Asare ( <i>University of Dundee</i> ) <span style="float: right;">Discussant: TBC</span>
11:25 - 12:05	<b>“Microfinance Toolkit-A Case of Disciplinary and Biopolitical Mechanisms for Poverty Management”</b> Saiful Alam, Danture Wickramasinghe & Alvis Favotto ( <i>University of Glasgow</i> ) <span style="float: right;">Discussant: TBC</span>

<b>12:05 - 13:15 Lunch</b>	
<b>13:15 - 14:15</b>	<p><b>Panel discussion: ‘Publishing challenges in the field of accounting and finance in emerging economies’</b></p> <p><i>Trevor Hopper (University of Sussex), Collins Ntim (University of Southampton), Shahzad Uddin (University of Essex), and Musa Mangena (University of Nottingham Trent).</i></p>
<b>Afternoon parallel session 1: Room: TBC</b>	
14:20 - 15:00	<p><b>“Various Forms of Auditor Rotation and Audit Quality: A Case of UAE”</b> Christian Tabi Amponsah, Ganga Bhavani (<i>Manipal University, UAE</i>) &amp; Anupam Mehta (<i>Institute of Management Technology, UAE</i>)</p> <p style="text-align: right;">Discussant: TBC</p>
15:00 - 15:40	<p><b>“Internationalisation, Political Ideology and Corporate Social Responsibility Reporting: A Story of a Chinese State-owned Enterprise”</b> Teng Li &amp; Aatur Belal (<i>Aston University</i>)</p> <p style="text-align: right;">Discussant: TBC</p>
<b>15:40 - 15:55</b>	<b>Tea/Coffee</b>
15:55 - 16:35	<p><b>“Input-processes-output: A better approach to investigate board effectiveness relating to task and corporate social responsibility performance with evidence from Nigeria”</b> Abubakar Mohammed Zayyana, Sandar Win &amp; Socrates Karidis (<i>University of Bedfordshire</i>)</p>
16:35 - 17:15	<p><b>“Collaborative Accountability Policy and Practice in Disaster Management: the Actor Network Analysis of Post-Tsunami Recovery Context in Sri Lanka”</b> Putu Agus Ardiana (<i>Durham University</i>)</p>
<b>Afternoon parallel session 2: Room: TBC</b>	
14:20 - 15:00	<p><b>“The speed of adjustment to information: Evidence from emerging markets upgrade event”</b> Bana Abuzayed &amp; Nedal Al-Fayoumi (<i>Qatar University</i>)</p> <p style="text-align: right;">Discussant: TBC</p>
15:00 - 15:40	<p><b>“The Influence of Board of Director Characteristics, Audit Committee and Ownership Concentration on Audit Quality in Emerging Markets: Evidence from Jordan”</b> Nashat Almasria &amp; Syamarlah Rasaratnam (<i>University of Bedfordshire</i>)</p>
<b>15:40 - 15:55</b>	<b>Tea/Coffee</b>

15:55 - 16:35	<b>“The importance of budgetary and financial statement in the financial management of local government units in Poland”</b> Magdalena Kowalczyk ( <i>Poznań University of Economics and Business, Poland</i> )
16:35 - 17:15	<b>“Loan portfolio concentration and the returns of Indonesian banks”</b> Apriani Dorkas Rambu ( <i>Universitas Kristen Satya Wacana, Indonesia</i> )
<b>17:20 - 17:30</b>	<b>Close - Plenary</b>

**TBC = To be confirmed**

**How to register**

**(Deadline for online registration and payment, 15<sup>th</sup> June 2017):**

Buying a ticket registers you for this event. Tickets to BAFA conferences are only available to members. To purchase a ticket, log in to your account on the [BAFA Membership Portal](https://members.bafa.ac.uk/) (<https://members.bafa.ac.uk/>) and click the 'Purchase Tickets' button. Select the appropriate ticket (Cranfield – 17<sup>th</sup> Workshop on Accounting & Finance in Emerging Economies – Full or PhD student rate), and follow the payment instructions.

**If you are not already a member of BAFA**, please sign up for membership at <https://members.bafa.ac.uk/signup>. Further information on how to register for BAFA events can be found on our [Conference FAQs](http://www.bafa.ac.uk/conference-information/#registration) (<http://www.bafa.ac.uk/conference-information/#registration>) page.

**If you encounter any difficulties with the above process or cannot pay by debit/credit card, please contact the organisers** ([afee@soton.ac.uk](mailto:afee@soton.ac.uk))

**For accommodation details and how to travel to Cranfield, please see attached document for options.**