

Joint BAFA Corporate Finance and Asset Pricing and Northern Area Group Annual Conference

CONFERENCE PROGRAMME - DAY 1 (13 -14 January 2022)

13 Jan 2022 [Thursday]

09:15-09:30	Conference Welcome Prof. Jia Liu (Chair, BAFA CFAP and NAG, Portsmouth University, UK	
09:30-10:30	The Keynote Session: <u>Professor Jonathan Batten</u> (RMIT University, Australia) <u>'Green finance and sustainability'</u>	
10:30-10:45	Break	
10:45-12:15	Parallel session 1 (3 papers)	Parallel session 2 (3 paper)
12:15-12:45	Lunch	
12:45-13:45	The Keynote Session: <u>Professor: Christine Cooper</u> (University of Edinburgh, UK) <u>'Critical Perspectives on Accounting – research challenges and opportunities'</u>	
13:45-14:00	Break	
14:00-15:30	Parallel session 3 (3 papers)	Parallel session 4 (3 paper)
15:30-15:45	Break	
15:45-17:45	Parallel session 5 (3 papers)	Parallel session 6 (4 paper)
17:145	First day closes	

All times are London time (GMT).

CONFERENCE PROGRAMME - DAY 2

14 Jan 2022 [Friday]

09.10-09.15	Day - 2 Welcome Prof. Jia Liu (Chair, BAFA CFAP and NAG, Portsmouth University, UK)	
09:15-10:15	The Workshop Session: <u>Dr Muhammad Bilal Farooq (Auckland University of Technology, New Zealand) on 'Qualitative research methods in accounting'</u>	The Workshop Session: <u>Dr Rashid Zaman and Dr Nader Atawnah (Edith Cowan University, Australia) on 'Dealing with Endogeneity in accounting and finance research'</u>
10:15-10:30	Break	
10:30-12:00	Parallel session 7 (3 papers)	Parallel session 8 (3 papers)
12:00-12:30	Lunch	
12:30-13:30	The Keynote Session: <u>Professor Steven Young (Lancaster University, UK)</u> <u>on Content Analysis and Machine Learning, titled 'Never the Twain Shall Meet? The Ballard of Accounting and Natural Language Processing.'</u>	
13:30-13:40	Break	
13:40-15:10	Parallel session 9 (3 papers)	Parallel session 10 (3 papers)
15:10-15:20	Break	
15:20-16:50	Parallel session 11 (3 papers)	Parallel session 12 (3 papers)
16:50-17:20	MEET-THE-EDITOR Session Professor Wenxuan Hou (University of Edinburgh) - Joint Editor BAR	

17:20-17:30

Conference Closing: Prof. Jia Liu

All times are London time (GMT).

Parallel Session Information

All parallel sessions will run for 1 hour and 30 minutes (except Parallel Session 6 that will be 30 minutes extra) that and be overseen by a chair. Below is the allocation of participants to sessions; we are unable to make changes to the allocation. Participants should attend and remain in their own session for its duration. For those not presenting (in a particular slot), participants are free to attend any session they wish. All sessions will be in Zoom. When you're not presenting please keep your video off and microphone muted. You can type questions and comments in the chat, and if appropriate, the chair will ask you unmute and ask your question.

Parallel Session 1: **Corporate Governance and ESG** - 10:45am -12:15pm.

[Session Link:](#)

Presenters/authors	Abstract Title	Institution
Associate Professor Sandar Win	A Phenomenon-based Study on the Legitimacy Maintenance of 'Modern Slavery' among Accounting Professionals in an Emerging Economy	Coventry University, UK
Richard Bruce, Lina Klovienne, Maria-Teresa Speziale and Olga Cam	How organizations manage the complexities of materiality disclosure in non-financial reporting: A case study	University of Sheffield, UK
Gilbert K. Amoako, Anokye M. Adam, George Tackie & Clement Lamboi Arthur	Environmental Accountability Practices of Environmentally Sensitive Firms in Ghana: Does Institutional Isomorphism Matter?	Cardiff Metropolitan UK

Parallel Session 2: **Mergers & Acquisitions** - 10:45am -12:15pm.

[Session Link:](#)

Presenters/authors	Abstract Title	Institution
Thai Nguyen, Thang Nguyen, and Panagiotis Andrikopoulos	CEO Financial Experience and Firms' Earnings Management in M&A: the importance of Experience Specificity	Coventry University, UK
Narmin Nahidi, Stefan Hirth, Thomas Lauer	Digital Rights Management System in Corporate Takeover	Ca' Foscari University of Venice, Italy, Aarhus University, Aarhus, Denmark, and Oakland University, USA
Huiru Gao, and Chun Yu Mak	The effect of financial analysts' revisions on acquisition outcomes	Birmingham Business School, UK

Parallel Session 3: **Corporate Governance and ESG** - 14:00pm - 15:30pm.

[Session Link:](#)

Presenters/authors	Abstract Title	Institution
Jia Liu; Tingting Ye and Zheng Zheng	Succession and Corporate Misconduct: Inside the Boardrooms of Family Firms	University of Salford, UK, Shanghai Lixin University of Accounting and Finance, Shanghai, China, and University of Michigan, USA
Himanshu; Gaurav Jyoti and Ritika	Carbon performance, corporate governance and firm performance: International evidence	Department of Higher Education, Government of U.P, IIT Roorkee, and IGNOU, New Delhi, India
Chetna Rath and Dr. Maalbika Deo	Will doing good compensate for the bad? The moderating role of ESG disclosure scores in determining CEO compensation	Pondicherry University, INDIA

Parallel Session 4: FinTech, Innovation and Financial Markets - 14:00pm - 15:30pm.

Session Link:

Presenters/authors	Abstract Title	Institution
Kai Wu, and Ke Shi	Racing to Accomplishment: Relative Performance Evaluation and Corporate Innovation	Central University of Finance and Economics, China
Olga Kopyrinaa, Kai Wu, and Zhanyu Ying	Does Central Environmental Protection Inspection Stimulate Green Innovation	Central University of Finance and Economics, China
Athanasios Sakkas, and Andrew Urquhart	The Cross-Section of the Cryptocurrency Blockchain	University of Economics and Business (AUEB), Athens, Greece, University of Reading, Reading, United Kingdom

Parallel Session 5: AUDITING - 15:45pm - 17:15pm.

Session Link:

Presenters/authors	Abstract Title	Institution
Dr. Anna Bartoszewicz; Dr. Anna Rutkowska-Ziarko	Audit of CSR reports in Poland-what is the barriers	University of Warmia and Mazury in Olsztyn - Poland
Yusuf AG, Sardar Ahmad & Charlie X. Cai	Opportunistic CSR Assurance	University of Liverpool, UK
Dr. Menna Tarek.	Audit Data Analytics Adoption by Audit Firms in Emerging Countries	Global Academic Foundation, Egypt

Parallel Session 6: RISK MANAGEMENT - 15:45pm - 17:15pm.

Session Link:

Presenters/authors	Abstract Title	Institution
Khadija Almaghrabi	Non-operating risk and cash holdings: Evidence from pension risk	King AbdulAziz University, KSA
A/P Pramahender	Applying DEMATEL to Examine Causal Relationships among Measures of Bad Loans of Indian Banks	KM Govt. College Narwana, India
Obaid Ur Rehman, Xiaoxing Liua and Kai Wub	Blessing or Curse? Government Subsidy Dependence and Stock Price Crash Risk	Southeast University, China
Sandy Harianto	Political Connections, Auditor Quality and Earnings Management Practices of Publicly Listed Firms in Indonesia.	Prasetiya Mulya University, Indonesia

Parallel Session 7: Corporate Governance and ESG - 10:30am - 12:00pm.

Session Link:

Presenters/authors	Abstract Title	Institution
Thuy Tran and Christian Herzig	Blended case-based learning in a sustainability accounting course: An analysis of student perspectives	University of Kassel, Germany
Christopher Kelsall	Sustainability service development: a case study of Mid-Tier Firm (MTF) accounting practices.	University of Salford, UK
Sara Closs-Davies and Koen P.R. Bartels	Accounting, tax and socio-economic inequality: How relational power shapes everyday tax practices	Bangor University, Wales, UK Birmingham University, UK

Parallel Session 8: ASSET PRICING & Capital Structure - 10:30am - 12:00pm.

Session Link:

Presenters/authors	Abstract Title	Institution
Anna Rutkowska-Ziarko, Lesław Markowska, Christopher Pykeb, Saqib Aminc	Conventional and downside CAPM: A Case Study of the London Stock Exchange	University of Warmia and Mazury in Olsztyn, Poland, University of Central Lancashire, UK, and University of Oulu, Finland
Tadeusz Dudycz; Paweł Mielcarz	The Capital Maintenance Principle Matters for Creditors	Wrocław University of Science and Technology, Poland, and Kozminski University, Poland
Giulia Napolitano	Beta brain waves to defog NLP: tripwiring alpha returns?	University of Naples Federico II, Italy

Parallel Session 9: Corporate Governance and ESG - 13:40pm -15:10pm

Session Link:

Presenters/authors	Abstract Title	Institution
Ach. Albert	Do environmental, social, and economic disclosures improve analysts' forecast accuracy? Evidence from European banks	
Yang Wang, John K. Ashton, Jia Liu	Does the form of state ownership influence the incidence of financial statement fraud?	University of Dundee, Scotland, UK. And Bangor University, Bangor, Wales, UK, and J Portsmouth Business School
Prof. Jia Liu and Wenjun Wang	Does the Social Insurance Law Influence Corporate Tax Avoidance?	Portsmouth Business School, and Agricultural Bank of China

Parallel Session 10: Finance and Accounting in Crisis - 13:40pm -15:10pm

Session Link:

Presenters/authors	Abstract Title	Institution
Nataliia Osina	Economic policy uncertainty and cross-border bank flows prior to and during the pandemic	Leicester Castle Business School (DMU)
Himanshu; Prof. Abhinava Tripathi and Prof. Mahesh Joshi	Earnings Manipulation and Auditing in times of Covid Pandemic	IIT Roorkee, India, RMIT University, Melbourne, Australia
Sheehan Rahman	Has the Transparency Directive benefited Britain?	Brunel University London, UK

Parallel Session 11: FinTech, Innovation and Financial Markets - 15:20pm - 16:50pm.

Session Link:

Presenters/authors	Abstract Title	Institution
Devendra Kale; Dr. Shingo Goto and Dr. Sriram Villupuram	Cost stickiness, Management Guidance, and Stock Returns	The University of Rhode Island, USA, and University of Texas, USA
Jeremy Cheah; Thong Dao, and Haozhe Su	Converge or Not Converge? Distance Analysis of Cryptocurrency Return Characteristics	Nottingham Trent University, UK
Mansoor Afzali; Gonul Colak; Sinh Thoi Mai and Pavel Savor	Management Guidance and Monetary Policy Transmission in the Eurozone	Hanken School of Economics, Finland and DePaul University, US

Parallel Session 12: Finance & Economics - Modelling - 15:20pm - 16:50pm.

Session Link:

Presenters/authors	Abstract Title	Institution
Taye Martha Shalewa Adekanbi	A Financialisation Model for Emerging Economies: A Case Study of Nigeria	University of Derby, UK
Dr. Keshab Bhattarai; Dr. Asha Prasuna and Dr. S.N.V.Siva Kumar	Economic and Institutional Determinants of Mergers & Acquisitions in BRICS, G7 and G20 Economies	University of Hull, UK, K J Somaiya Institute of Management Somaiya Vidyavihar University (SVU)
Waseem Toraubally	Comparative advantage in a Ricardian model with a continuum of goods: a revisit	Coventry University, UK

Instructions for Parallel Session Participants

The basic format of all sessions is as follows:

East session will include three papers and last for 1 hour and 30 minutes. The standard time schedule looks like:

- First paper presentation by author – 25 minutes, followed by the 05 minutes for General discussion, Q&A, and replies from the authors
- Second paper presentation by author – 25 minutes, followed by the 05 minutes for General discussion, Q&A, and replies from the authors
- Third paper presentation by author – 25 minutes, followed by the 05 minutes for General discussion, Q&A, and replies from the authors

All presentations should follow some basic rules to make sure all presenters have sufficient time to speak, and the conference runs smoothly:

- Arrive in your room five minutes before the session is due to start.
- Introduce yourself to the other presenters and the chair.
- Present your paper in judicious and inclusive language. Be respectful to other participants and to the session chair. Acknowledge co-authors.
- Stick to 25 minutes strict; present the paper in a way that you have time for the findings and their implications. The Chair will implement timings strictly so please be respectful of this. They are ensuring everyone has time to speak.
- If you want comments on a specific part of your work, highlight this during the presentation so your comments are more focused.