		Brit	tish Accou					nnual C	Comference			
Time	8:30	9:00	10:30	10:45	DATE: 12 11:00	12:00	13:00	14:00	14:30	15:30	16:00	18:00
		Session A1 - JCC Room 1			rms",				es" with xuan Hou		Session B1 - JCC Room 1	
		Session A2 - JCC Room 2		ss School	Private Fi				th discipling ham), Wen		Session B2 - JCC Room 2	
		Session A3 - JCC Room 3		sity Busine	ecisions in ity of Cam		ditorium)		e as researc of Birming		Session B3 - JCC Room 3	
		Session A4 - JCC Room 4		BAFA President & Dean, Nottingham University Business School	- Keynote: "The Dynamics of Financial Policies and Group Decisions in Private Firms", Professor Bart Lambrecht, Judge Buisness School, University of Cambridge	Special Interest Group and Other Meetings	Lunch and Presentation by AccountingPod (JCC Auditorium)	eting	Plenary - Panel Discussion – "Sustainability of Accounting and Finance as research disciplines" with Elaine Harris (University of Roehampton), Florian Gerbeiter (University of Birmingham), Wenxuan Hou (Co-Editor BAR)		Session B4 - JCC Room 4	
	Welcome Tea / Coffee	Session A5 - JCC Room 5	Break - Tea/Coffee	, Nottingh	Policies ar	p and Othe	countingP	BAFA Annual General Meeting	y of Accounting a Plorian Gerbeiter (U (Co-Editor BAR)	Break - Tea/Coffee	Session B5 - JCC Room 5	End of Day 1
	Welcome [	Session A6 - JCC Room 6	Break - 7	nt & Dean	f Financial Judge Bui	erest Grou	tion by Ac	A Annual (	ility of Ac ), Florian C (Co-Edit	Break - 7	Session B6 - JCC Room 6	End of
		Session A7 - JCC Room 7		FA Preside	ynamics of .ambrecht,	Special Int	nd Presenta	BAF	"Sustainability of oehampton), Floria (Co-E		Session B7 - JCC Room 7	
		Session A8 - JCC Room 8			te: "The D ssor Bart I		Lunch ar		scussion – 'rsity of Ro		Session B8 - JCC Room 8	
		Session A9 - JCC Auditorium		Welcome note -	ry - Keyno Profes				Plenary - Panel Discussion aine Harris (University of		Session B9 - JCC Auditorium	
		Session A10 - BSS B52			Plenary				Plenary		Session B10 - BSS B52	

	British .	Accounting a	nd Finance DATE: 1			nual Com	ference	
Time	9:00	9:00	11:00	11:30	12:15	13:15	14:15	16:15
		Session C1 - JCC Room 1		na Jamil-			Session D1 - JCC Room 1	
		Session C2 - JCC Room 2		ny) & Seer	***		Session D2 - JCC Room 2	
		Session C3 - JCC Room 3		tish Acadeı		litorium)	Session D3 - JCC Room 3	
		Session C4 - JCC Room 4		lmond (Bri Board)		a (JCC Auc	Session D4 - JCC Room 4	
	Welcome Tea/Coffee	Session C5 - JCC Room 5	$\mathbf{Break}$	tions by Ken Emond Endorsement Board		A Australi	Session D5 - JCC Room 5	End of Conference
	Welcome	Session C6 - JCC Room 6	Bre	ntroductions by Ken Emond (British Academy) & Seema Jamil- Il (UK Endorsement Board)		Lunch and Presentation by CPA Australia (JCC Auditorium)	Session D6 - JCC Room 6	End of C
		Session C7 - JCC Room 7		[] ei		nd Presenta	Session D7 - JCC Room 7	
		Session C8 - JCC Room 8		on Funding and Engagement:		Lunch ar	Session D8 - JCC Room 8	
		Session C9 - JCC Auditorium		ι Funding	Á		Session D9 - JCC Auditorium	

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115 166 M2 H	Title  The Determinants and Consequences of Tax Avoidance: A Psychological Contract Perspective	Session number					
			Session Name	Room	Presenter / Corresponding Author	Co-suthor/s	
M2 H1		Session A1	Taxation		Puspita Ghaniy Anggraini	Mahfud Shalihin, Musa Mangera, Singgh Wijayana & Fu'ad Rakhman	
1	Mandatory Corporate Tax Strategy Reporting  Can Governmental Actions Change Social Norms of Tax Compiliance? A Natural Experiment	Session A1 Session A1	Taxation		Salma Ashour	Doris Merid-Davies	
			Taxtion		Zhifeng Ches		
2	lig Data and Al-Powered Information Reporting - a framework to provide decision useful information in IFRS	Session A2	Financial Reporting 1	JCC - Room 2	Susanne Leitner-Hanetseder	Othmar M. Lehner	
	Accounting Conservation in Public and Private Firms: European Evidence	Session A2	Financial Reporting 1	JCC - Room 2	Dunial Heromings	Aziz Laafar, Helen Rogers, Jingwen Yang	
	Towards standardising accounting for extractive industries: measuring degrees of harmony in accounting for pre-development expenditure	Session A2	Financial Reporting 1	JCC - Room 2	Freeman Brobbey Owusu	Hafez Abdo, Warrick van Zyl	
	How do credit ratings affect investment efficiency?	Session A3	Corporate Finance 1	JCC - Room 3	Xinyu Yu	DiXiao	
	The effect of financial analysts' revisions on acquisition outcomes	Session A3	Corporate Finance 1	JCC - Room 2		Chunyu Mak	
	The importance of reading the small print: analysts' estimates and pension accounting	Section A2	Corporate Finance 1	JCC - Room 3	Luca Lancher		
	CSO Compensation, Corporate R & D and Patents	Session A4	Mixed - Corporate Governance	VC 0 40	Syed Zuffqar All Shah	Saeed Akbar, Sa Liu & Manaya Phuakpong	
	Exal Compensation, Corporate K. & D. and Passetts  Strategic Management Accounting, a structure of its techniques	Session Ad	Mixed - Management Accounting	JCC - Room A6		and a second second	
		Session AM		JCC - Room A6			
						Dimitris Andriosagoulas & Andrew	
	is Green Innovation Important? Evidence from Patients	Section AS	Corporate Finance 2		Pawel Czarnowski	Marshall	
	Social Responsibility, Green Decisions and Firm Performance: International Evidence  Treas Greenweithing Pay (1972 An Insustriation to the Ballytingsbir between Environmental)	Section AS	Corporate Finance 2		Yilmaz Guney	Meryem Duygun & Faiza Zafar	
	Does Greenwarking Pay Off? An investigation to the Relationship between Environmental Decoupling and Cost of Debt	Session AS	Corporate Finance 2		Shuo Wang	Nazim Hussain & Colin Cheng Zeng	
	Does Gender Diversity in Corporate Boards and Executive Management Teams influence Carbon Performance? Exidence from Europe	Session A6	Corporate Governance 1	JCC - Room 6	Faitul Haque	Collins G. Ntim	
	Performance? Buildence from Sunge Fernale direction, environmental performance and financial performance: the moderating role of culture and governance	Session AG	Corporate Governance 1	JCC - Room 6	Hach Nguyen	Collins Nsim, Alaa Zalata & John Malagila	
Ē	Do economic crises cause trading in Bitcoin?	Session A7	New Technologies in Accounting, Auditing and Forentics	JCC - Room A24	Jinsha Zhao		
		Session A7	New Technologies in Accounting, Auditing and Forensics  New Technologies in Accounting, Auditing and Forensics	_	Satish Sharma	Mark Lokanan	
	Predict Financial Statement Fraud using Random Forest and CART Algorithms  Board Governance Disclosure and Audit Report lag in the contract of big data adoption: Seldence from emerging market	Session A7	New Technologies in Accounting, Auditing and Forensics		Hussien Ahmed	Sherif Si-Halaby	
	Perceptions among UK Accounting and Business Students as to the Ethicality of Using Assignment						
	Perceptions among us Accounting and austiness suspens as to the attricinty of using Assignment Assistance Websites Captoring Accounting Academics' Perspectives on Sustainability: A Freiman Critical Pedagogic Perspective	Session AB	Accounting Education	JCC - Room A26			
	Perspective	Session AB	Accounting Education	JCC - Room A26 JCC - Room A26	isan Rallantine	Olga Cam	
		Session AB		ALL - Room A26			
	Non-operating risk and cash holdings: Guidence from pension risk	Session A9	Financial Markets and institutions 1	ICC - Auditorium	Chadija Almaghrabi		
	MAD about Transparency? The Impact of MAD and TPO Directives on Investor Overconfidence, Herding, and Stock Market Efficiency in the EU.	Section A9	Financial Markets and Institutions 1		Samah Ci Hajjar	Bartosz Gebka, Darren Duxbury & Chen Su	
	Realised Volatility Forecasting: Machine Learning via Financial Word Embedding	Session A9	Financial Data Science and Econometrics 1		Sghbal Rahimikia	Stefan Zohren & Ser-Huang Poon	
	Accounting and Health: A Systematic Literature Review and Agenda for Future Research	Session A10	Accounting and Finance in Emerging	052	Gifty Abban	Collins Nsim & Qingjing Zhang	
	Accounting and meath. A systematic constant Network and Agencia for Fature Research.  Diving into the causality, lines ript, and nonlinearity of linkages between Stock Market Decline and Liquidity: Siddence from Developed and Developing Economies.	Session A10	Economies 1 Accounting and Finance in Emerging Economies 1 Accounting and Finance in Emerging		Maria Khakwani	Rehana Kouser & Irum Saba	
	Liquidity: Buidence from Developed and Developing Economies  Carbon Accounting: A Systematic Literature Review and Agenda for Future Research	Session A10	Economies 1 Accounting and Finance in Emerging Economies 1	_	Mohammad Airyod	Collins Ntim, John Kalimilo Malagla, Mahmoud Al-Sayed	
		Session B1		JCC - Room 1			
		Session B1		JCC - Room 1			
		Session B1		JCC - Room 1			
		Session B1		JCC - Room 1			
	Mandatory ESG Reporting and Corporate Performance	Session 82	Financial Reporting 2	JCC - Room 2	Antonio Vazquez	Sofia Martinez	
	Towards dual carbon emissions reporting: Market valuation implications of market-based carbon emissions reporting	Session 82	Financial Reporting 2	JCC - Room 2	Chaoyuan She	Diagenis Raboulandos	
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	Corporate Social Responsibility Communication Strategies The quality of environmental disclosure and its determinants in an emerging capital market: the case of Nigeria.	Session B2 Session B2	Financial Reporting 2 Financial Reporting 2		Anne Marie Ward Muhammad Sa'id	Judith Wylie Ornalma Hassan & Xin Zhane	
						Ornalina Hassan & Xin Zhang	
	Cost Asymmetry in Family firms	Session 83	Management Accounting		G-Nu Chen		
	Inter-organisational supply-chain relationships and tie-strength	Session 83	Management Accounting		Richard Bruce	Melina Manochin & John Cullen	
	Corporate transformation towards industry 4.0 and financial performance: The influence of environmental, social, and governance (ESG)	Session 83	Management Accounting		Fadi Alkarsan	Khaldoon Albitar, Khaled Hussainey & V.G. Venkatesh	
	Waste not, want not: a case study of a UK university from an employee perspective	Session B3	Management Accounting	JCC - Room 3	Michelle Stirk	Jane Frecknaß-Hughes & Angela Toothill	
	CREATING LEGITIMACY THROUGH SUSTAINABILITY ASSURANCE: EVIDENCE FROM EUROPE	Session B4	Corporate Governance 2	JCC - Room A6	Rasmi Meqbel	Abdullah Iqbal, Adolf Acquaye & Ahmad Abhahahi	
	Sound sustainability committees, climate change initiatives, carbon performance, and market value	Session B4	Corporate Governance 2		Nurian Grazzlin	Alshehabi Collins Nrim & John Kalimilo Malagila	
	Corporate transformation towards industry 4.0 in the UK: Svideoce from reporting perspective	Session 84	Corporate Governance 2			Fadi Alkaraan, Khaled Hussainey	
	Corporate transcommission solution industry 4.0 in the UK: Middlece from reporting perspective Strategic Management Accounting, a structure of its techniques	Session B4			Ejona Duci	and the same of th	
	CSO early-life disaster experience and corporate innovation	Session BS	Corporate Finance 3			Yang Gao, SHAOTING PI & ZHITING WU	
	CEO Compensation Incentives and Playing it Safe: Evidence from FAS 123R	Session 85	Corporate Finance 3			Bo Wang & Nicholas Carline	
	The Perceptions of Corporate Managers on Dividend Policy in the LIC Svidence from London Stock Exchange Firms	Section 85	Corporate Finance 3		Erhan Kilincarslan		
	Does whistleblowing protection policy suppress earnings management? Evidence from the UK FTSE- 350 firms	Session BS	Corporate Finance 3	JCC - Room S	Bilal Clyalem	Fekri Shawtari & Jim Haslam	
	Economic policy uncertainty and cross-bonder bank flows prior to and during the pandemic	Session 86	Financial Markets and Institutions 2	JCC - Room 6	Natalia Osina		
	Londonic policy uncertainty and cross-donder dank nows prior to and during the parademic  Understanding RER (Risk & Return) of Financial Markets during COVID-19.	Section 86	Financial Markets and institutions 2		Syed Aun R. Rizvi	Zainab Riaz & Omair Haroon	
	Unserstanding Maki pitat is Neturnj di Hisancia Maniets during LUVID-DI.  How do local banks respond to natural disaster?	Session 86	Financial Markets and Institutions 2	JCC - Room 6		Van Phan , Dimitrios Gounopoulos, Quynh	
	An analysis of the influence of real earnings management on operational efficiency	Session 86	Financial Data Science and Econometrics 2	JCC - Room 6	name all parties.	Anh Do Lim Hyoung Joo	
	It's a gift — Samuel Pepys and Sir William Warnen, an autoethnographic account of gifts, bribes and lickbacks.	Session 87	Accounting History 1		Karen McBidde	Jonida Carungu, Frances Miley & Andrew	
	It's a gift — Samuel Pepys and Sir William Warnen, an autoethnographic account of gifts, bribes and lickbacks.	Session 87 Session 87	Accounting History 1	JCC - Room A24	Matteo Molinari	Sonida Carungsi, Frances Miley & Andrew Read	
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	litie	Session number	Session Name	Room	Presenter / Corresponding Author	Co-suthor/s								
1272	On women in the boardroom influence foreign acquisitions, premium and outcomes? Evidence from China	Session C9				Pel Chu & Yousry Ahmed								
201	the linkages between the performance-based compensation of CCOs, board structure and firm- verformance in Nords: The Impact of Managerial Compensation Plan on the Sustainability Reporting: Mediating Role of	Session C9 Session C9	Corporate Governance 4 Corporate Governance 4	ICC - Auditorium	Shab Hundal Androniki TRIANTAFYLLI	Christina Roren Parvathy Vijayakumar								
129	Coporate Governance  Indicate promotion incentives and corporate social responsibility reporting quality in Chinese local tase-owned enterprises	Session C9	Corporate Governance 4		Yi Wang	Hwa-Hiden Gary Hou & Carol Adams								
57	indentanding gains to acquiring firms: The role of free cash flow	Session C00		852	un ti	Wilson Tong & Peter Lam			_					
370	Performance Drivers of Venture-Racked Firms in an Emerging Market Context: The Full Picture	Session C00			Samar Gad	Dalla Sharaf & Albert Danso								
E01 1	Sax Saving or Rent Sistraction: Svidence from Tax Avaidance (TA)	Session C00	Mixed - Corporate Governance			Jun Wang								
ii i	Rect of Modification of Contract Size on the Markey Quality	Session C00	accounted to	062	Rahul Kumar	Praseojit Chakrabarti								
114	Do Political and Economic trustrations affect Bank Efficiency? A Comparative Analysis of Conventional and Islamic Banks	Session D1	Accounting and Finance in Emerging Economies 3	JCC - Room 1		Sankar Kabir, Sailesh Tanna & Aqua Asiz								
21	and Infamic Banks Iccounting and Financial Reporting Practices of SMEs in Pakistan and Resistance to Reforms: A Izrong Structuration Analysis	Session D1		JCC - Room 1										
120	Aparigraha - Jain Theory and Practice of Finance	Session D1	Accounting and knance in Emerging Economies 2 New Technologies in Accounting, Audising	JCC - Room 1			_							
и	Corenic Accounting and Technology - A Systematic Literature Review	Session D1 Session D2	and Forensics		Mahalaumi Adhikari Parajali	Mehul Chhatbar								
314	lelf-regulation and self-presentation in voluntary water disclosure When More is Never Enough: The Impact of CEO Greediness on Corporate Financial Disclosures	Session D2 Session D2	Financial Reporting S Financial Reporting S	ICC - Room 2	Siwen Liu Abdullah Alhossini	Hans van der Heijden Ja Kim & Tam Nguyen								
36	Quality  Sarrative R&O Disclosure and investment Efficiency	Session D2		JCC - Room 2	Simona Mateut	Xin Deng								
139 M2 192 129	Accountability discharge during the organisational development phases of NGOs: the case of Syrian DNI Society Organisations	Session D3		JCC - Room 3		Muhammad Al Mahameed								
M2 1	Taking It Lim & Laugh Dublin Senter Audit and the Social Second ability to "Laure No. One Sebiod"	Service D3				Carolyn Cordery & Birnal Arora Xia Shu, Jim Haslam								
12	or post Evaluation of Public Private Partnerships: A System Level Analysis of Pakistan's 1994 Power	Session D3 Session D3		JCC - Room 2 JCC - Room 2	Stewart Smyth Muhammad Kaleem Zahir-ul-Hassan	Nia Shu, Jim Haslam Fawad Ahmad, Anhad Hasan & Dorothea Greiling	-							
	Tolicy The consequences of audit partner narcissism	Section D6		JCC - Room A6		Grelling Pletro Perotti & Marz Cameran								
,	Quality Assurance Reviewer, Audit Fees, and Audit Quality	Session D6	Audit		Sven Hoerner	PRODUCTION AND CARROLL								
4 :	The Effect of Auditing on Economic Efficiency of Private Firms	Session D6	Audit	JCC - Room A6	Olga Bogachek									
	The Rale of Foreign Institutional Investors in Sustainability Assurance	Session D6	Audit			Ana Marques & Kholod Alsahali								
	Corporate investment and CSR: Moderating effect of firm contingencies	Session DS	Corporate Finance S		Monomita Nandy	Ali Uyat Suman Lodh, Cemil Kuzey & Abdullah S. Karaman								
1 1	Rock price crash risk and the market corporate control remail information Quality and Financial Policy Peer Effects	Session DS Session DS	Corporate Finance S Corporate Finance S	JCC - Room S JCC - Room S		Micholas Carline & Jing Ming Kuo								
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0 0	Corporate Social Responsibility, Problems, Behaviour, and change in financial firms	Session DG	Behavioural Finance 2	JCC - Room 6	John Holland									
4	Mediated Effect of Bounded Rationality on the relationship between National Cultural Psychology and irrationality in Financial Decision Making	Session DG			John Horand Liyanage Don Sampath Nilanthaka Rodrigo	Yongsheng Guo & Xiaosian Zhu								
6	ntterns of Corporate Fraud: reputations, superegos and emotions - a manager-regulator game analy	s Session DG	Behavioural Finance 2	JCC - Room 6	Richard Fairchild	Oliver Marnet								
	oint audit and audit quality	Session D6	Behavioural Finance 3		Oliver Marnet									
4 3	the Pool of Regiscement CCOs, Entrenchment, and Accounting Quality  Dialenge in the Boardroom: Director-Manager Question-and Answer Interactions at Board	Session D7	Corporate Governance S	JCC - Room A24	Cristina Grande Herrera	Beatric Garcia Osma & Encarna Guillamon Saorin								
2	Dullenge in the Boardroom: Director-Manager Question-and-Answer Interactions at Board Meetings The Effects of Board Diversity on Corporate Governance Disclosure: Svidence from Sast African Journales	Session D7 Session D7	Corporate Governance S Corporate Governance S		March Ereccas Samuel Fulgence	Helen R Pernelet								
0 1	Countries The Clive Governance Mechanisms and Sarrings Management: Svidence from the UK	Session D7	Corporate Governance S		Ahmed Hassan Ahmed	Hazem Ismael, Mohammad Alhadab, Yasean Tahat & Alas Zalata								
7	Seoliberalising sustainability or sustaining neoliberalism? Unmasking Sustainabile development hattoric through social acrossosion for rule and pastnersion.	Session DB	Interdisciplinary Perspectives 2		Soon Yong Ang									
2	Re(thinking the regulatory upon: Summing the regulatory arrangements in the accounting tenfession in postcolonial Cyprus (1960-2004)	Session DB	Interdisciplinary Perspectives 2	JCC - Room A26	Christina Neokleous									
	Brithinking the regulatory space: Examining the regulatory arrangements in the accounting reflection in potential Cepture (1960-2004) mapped of the property of the property of the property of the reflection of the reflection of the LKC oil and gas industry.	Session DB	Interdisciplinary Perspectives 2	JCC - Room A26	Hafez Abdo	Nasser Spear								
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6	Surrative Tone and Earnings Penistence The Ratie of Business Models Information in Supply Chain Disclosures	Session D9 Session D9			Sheehan RAHMAN Ajantha Wilayutham	Asheq Rahman & Anii Narayan								
4	the Rale of Business Models Information in Supply Chain Eliscosures Hubblic Sinctor Long-Timm Financial Sustains bility Reporting: Shifting accounting from looking back to looking forward	Section D9 Section D9	Financial Accounting and Reporting 6 Financial Accounting and Reporting 6	ICC - Auditorium	Ajantha Velayutham Hassan Ouda	- January II								
5	oceany consumers.  [Sugglet in an identity crisis: the reconstruction of the label "chartered accountant" in Italy.	Section D9	Interdisciplinary Perspectives		Chiara Crovini	Pier Luigi Marchini & Paolo Andrei								
a i	The Morning After: Late-eight TV Shows and the Stock Market	Session D10		852	Arbab Cheema	Arman Eshraghi, Qingwei Wang								
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	Jsing podcasts to engage students: Experience from a blended accounting course	Session D10	Accounting Education	052	Thuy Thanh Tran	Christian Herzig								
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