



## Conference Program

### DAY 1: December 15<sup>th</sup> (Sunday)

08:30 am - 09:30 am    **Opening Session – Welcome Remarks by**

**The Vice Chancellor of the UAEU: H.E. Dr. Ali Rashid Al Noaimi;**

**The Dean of the College of Business and Economics: Prof. David Graf;**

**The Organizing Committee of the 2<sup>nd</sup> CSAF Conference: Dr. Nihel Chabrak.**

(Saqr Ballroom)

09:30 am - 10:00 am    Coffee Break

10:00 am -12:00 pm    **Plenary Session 1 (Saqr Ballroom)**

**Governance, Industry and Financialization**

**Chair:**

**Prof. Shyam Sunder [James L. Frank Professor of Accounting, Economics, and Finance, Yale School of management]**

**Keynote Speakers:**

**H.E. Khalid Al Bustani [Assistant Undersecretary, International Financial Relations, Ministry of Finance & Acting General Manager Federal Customs Authority, UAE]**

**Prof. Thomas Clarke [Director of Centre for Corporate Governance - UTS SYDNEY, Australia]**

**Prof. William Lazonick [University of Massachusetts, The Academic-Industry Research Network]**

**Prof. Paul Williams [North Carolina State University, Adjunct Prof. - University of Strathclyde]**

12:00 pm – 01:00 pm    Lunch (Saqr Ballroom)

01:00 pm – 02:15 pm    Parallel Session 1

**S1 – Sir Baniyas                    SPS 8. Accounting and prudential standards of financial intermediaries: what stakes for long term investment? Evidence from pension funds**

**Convener: Dr. Sandra Rigot [University Paris North – France]**

[SPS 8.1]

How Regulation Impacts the Riskiness of Pension Funds' Asset Allocation?

**Marie Briere, Ling Boon & Sandra Rigot [University Paris North – France]**

[SPS 8.2]

Assessing the impact of accounting and prudential rules on the investment decision process: A study of European financial institutions

**Moise Louis Louisy [University of Monaco, France]**

[SPS 8.3]

Institutional and regulatory determinants and asset allocation: an analysis of pension funds in the OECD countries

**Tristan Auvray [University Paris North] & Sandra Rigot [University Paris North]**

**S1 – Saqr Ballroom**

**SPS 4. The historical evolution of the concept of capital in accounting**

**Convener: Prof. Jacques Richard [University of Paris Dauphine, France]**

[SPS 4.1]

The history of the concept of capital in economy and accounting: a brief comparative study

**Alexandre Rambaud [University of Paris Dauphine, France] & Jacques Richard [University of Paris Dauphine, France]**

[SPS 4.2]

Patrimony, capital, assets, wealth: a brief comparison of the basic concepts used by lawyers, economists and accountants with a focus on the case of France

**David Alexander [Former Professor of International Accounting University of Birmingham, UK] and Jacques Richard [University of Paris Dauphine, France]**

[SPS 4.3]

A (re)emergence of accounting for sustainability ? : an evidence from the French agricultural sector

**Yulia Altukhova [University of Paris Dauphine, France]**

**S1 – Yas**

**Corporate Social Responsibility**

**Chair: Prof. Guler Aras [Yildiz Technical University, founder director of Center for Finance, Governance and Sustainability, Turkey]**

[AD 12]

Corporate social responsibility projects by Transnational Oil Corporations in Nigerian Niger Delta Region: The Experiences of Selected Oil Producing Communities

**Kabiru Isa Dandago [Universiti Utara Malaysia] & Love O. Aragu [Federal University, Nigeria]**

Discussant: Hakim Ben Othmane [University of Tunis, Tunisia]

[AD 79]

The Use of Corporate Social Responsibility Information

**Charles H. Cho [ESSEC Business School, France], Amy M. Hageman [Kansas State University, USA] & Tiphaine Jérôme [HEC Paris, France]**

Discussant: Janne Järvinen [University of Oulu, Finland]

[AD 26]

Constructing Financial Environmental Information: A Case Study of a Nordic Energy Company

**Matias Laine [University of Tampere, Finland], Janne Järvinen [University of Oulu, Finland], Timo Hyvönen [University of Turku, Finland] & Hannele Kantola [University of Oulu, Finland]**

Discussant: Charles H. Cho [ESSEC Business School, France]

[AD 5]

A Study of the Determinants of Corporate Environmental Disclosure in MENA Emerging Markets

**Mejda Mahmoudi Akrouit [University of Manouba, Tunisia] & Hakim Ben Othmane [University of Tunis, Tunisia]**

Discussant: Kabiru Isa Dandago [Universiti Utara Malaysia]

02:15 pm – 02:30 pm Coffee Break

02:30 pm – 04:30 pm **Plenary Session 2** (Saqr Ballroom)

**The Role of Islamic Finance in the New Financial Eco-System**

**Chair:**

**Prof. Guler Aras [Yildiz Technical University, founder director of Center for Finance, Governance and Sustainability, Turkey]**

**Keynote Speakers:**

**Prof. Necdet Şenso [Board Member, Central Bank of Turkey]**

**Dr. Mustafa Kemal Yilmaz [Executive Vice President, Borsa Istanbul, Turkey]**

**Dr. Zamir Ikbal [Lead Investment Officer Risk & Analytics - The World Bank]**

**Neil D Miller [Linklaters, Global Head of Islamic Finance, Dubai, UAE]**

**Hulusi Horozoğlu [Head of Global Capital Financing and Debt Finance - HSBC Bank, Turkey]**

04:30 pm – 06:00 pm Parallel Session 2

**S2 – Sir Baniyas**

**SPS 2. FDI determinants and effects in middle income countries and emerging economies**

**Convener: Dr. Osiris Jorge Parceró [UAEU, UAE]**

[SPS 2.1]

Does Social Cohesion Pay off? Evidence from FDI Flows to Middle Income Countries

**Wasseem Mina [UAEU, UAE]**

[SPS 2.2]

Determinants of Foreign Direct Investment in MENA Countries: An Empirical Analysis

**Asima Shirazi [University of Wollongong Dubai, UAE]**

[SPS 2.3]

Foreign Ownership and Local firms' Capital labor Ratio: the Case of Abu Dhabi

**Osiris Jorge Parceró [UAEU, UAE]**

[AD39]

Investing across the Chinese border. Qualitative research on FDI in China: the transformation of financial standards, social identities and expectations

**Horacio Ortiz [Mines ParisTech, France]**

Discussant: Osiris Jorge Parceró [UAEU, UAE]

**S2 – Saqr Ballroom**

**SPS 3. Changing paradigms and/or concepts to understand reality: Markets, Organization and Society**

**Convener: Dr. Wafa Khlif [Toulouse Business School Barcelona, Spain] | & Prof. Yvon Pesqueux [Conservatoire National des Arts et Métiers, France]**

[SPS 3.1]

Revisiting ethnicity: critical theories and research methodologies

**Sondes Zouaghi [Cergy University, France]**

[SPS 3.2]

“African Management”: A claim for an original thought of business management approach

**Anderson Konan SENY KAN [Toulouse Business School, France], Suzanne Marie APITSA [Université du Havre, France], Emmanuel ADEGBITE [Durham University Business School, UK]**

[SPS 3.3]

Informal Markets in Tunisia: borders and perimeters

**Olfa Zéribi [University of Carthage, Tunisia]**

[SPS 3.4]

WHAT IS GLOBALIZATION? : The Paradoxes of the Economic and Political Substance of Markets

**Yvon Pesqueux [Conservatoire National des Arts et Métiers, France]**

**S2 – Yas**

**Corporate Governance**

**Chair: Prof. Thomas Clarke [Director of Centre for Corporate Governance - UTS SYDNEY, Australia]**

[AD 73]

Enhancing corporate governance through involved employee appraisal system for effective firm performance

**Iwora G Agara [Geometric Power Ltd, Nigeria], Raphael E Etim [University of Uyo, Nigeria] & Kabiru Isa Dandago [Universiti Utara Malaysia, Malaysia]**

Discussant: Raida Chakroun [University of Sfax, Tunisia]

[AD 21]

Family control, board of directors' independence and extent of voluntary disclosure in the annual reports: Case of Tunisian companies

**Raida Chakroun [University of Sfax, Tunisia]**

Discussant: Mohammed Alghamdi [Hull University Business School, UK]

[AD 58]

The Role of Corporate Governance Regulations in Constraining Earnings Management Practice in Saudi Arabia

**Murya Habbash [King Khalid University, Saudi Arabia]**

Discussant: Kabiru Isa Dandago [Universiti Utara Malaysia, Malaysia]

[AD 90]

Family business agency problems, ownership concentration and corporate performance: Theory and evidence from Saudi Arabia

**Mohammed Alghamdi [Hull University Business School, UK]**

Discussant: Murya Habbash [King Khalid University, KSA]

08:00 pm Dinner (Saqr Ballroom)

**DAY 2: December 16<sup>th</sup> (Monday)**

08:00 am – 10:00 am Parallel Session 3

**S3 – Sir Baniyas**

**Crisis & Policies**

**Chair : Dr. Yuri Biondi [CNRS, ESCP Europe, France]**

[AD 28]

The Bank of Japan's Monetary Easing Policy

**Nobuko Takahashi [Kokushikan University, Japan]**

Discussant: Jonathan Njoku [Kuwait-Maastricht Business School, Kuwait]

[AD 48]

Silence of Going-Concern Opinion in Banking Distress (The Case of the Nigerian Banking Episode of 2009)

**Jonathan Njoku [Kuwait-Maastricht Business School, Kuwait]**

Discussant: Ahmad Khair Amal Hayati [University of Hull, UK]

[AD 10]

Recession and Recovery: Whither Africa's Emerging Financial Markets?

**Paul Alagidede [University of the Witwatersrand, South Africa]**

Discussant: Nobuko Takahashi [Kokushikan University, Japan]

[AD 89]

The culpability of accounting practice in promoting bribery and corruption in developing countries

**Olatunde Julius Otusanya [University of Lagos, Nigeria], Sarah Lauwo [University of Essex, UK] & Ahmad Khair Amal Hayati [University of Hull, UK]**

Discussant: Paul Alagidede [University of the Witwatersrand, South Africa]

**S3 – Saqr Ballroom**

**SPS 5. Towards a new theory of environmental accounts**

**Convener: Prof. Jacques Richard [University of Paris Dauphine, France]**

[SPS 5.1]

Taking the Existence Value seriously: new ways for firms to grasp Sustainable Development

**Alexandre Rambaud [ University of Paris Dauphine, France]**

[SPS 5.2]

“Triple Depreciation Line” instead of the “Triple Bottom Line”: towards a genuine integrated reporting

**Alexandre Rambaud [University of Paris Dauphine, France] & Jacques Richard [University of Paris Dauphine, France]**

[SPS 5.3]

Agricultural accounting for strong sustainability - an original case study of a French farm

**Yulia Altukhova [University of Paris Dauphine, France]**

[SPS 5.4]

How to account for carbon emissions? Towards a new accounting model

**Antoine Rose [University of Paris Dauphine, France]**

[SPS 5.5]

The Corporate World & Sustainability: Eco-efficiency & Doxic Shareholder Value

**Nihel Chabrak [UAEU, UAE] & Jacques Richard [University of Paris Dauphine, France]**

**S3 – Yas**

**Islamic Finance, Markets & Banks**

**Chair: Dr. Mohamed Belkhir [UAEU, UAE]**

[AD 40]

Large Scale Analysis & New Performance Measures on Islamic Funds

**Rania Makni [Carthage University, Tunisia] & Olfa Ben Ouda Sioud [Carthage University, Tunisia]**

Discussant: Othmane Cole [ESCP Europe, France]

[AD 70]

Commodity Murabaha Transactions (CMT): A Short-Term Liquidity Management Tool in Islamic Banks

**Othmane Cole [ESCP Europe, France] & Soufani [Concordia University, Canada]**

Discussant: Noureldin Murtah Hassan [Cairo University, Egypt] & Mariam Mohsen Besali [Cairo University, Egypt]

[AD 86]

Labor Protection Regulation and the Privatization Design: Evidence from the Choice between Public and Private Capital Markets

**Mohamed Belkhir [UAEU, UAE] & Ben-Nasr [King Saud University, KSA]**

Discussant: Olfa Ben Ouda Sioud [Carthage University, Tunisia]

[AD 53]

Islamic branches and improving profitability of conventional banks: A case study

**Noureldin Murtah Hassan [Cairo University, Egypt], Mariam Mohsen Besali [Cairo University, Egypt] & Mohamed Hassan Abdel-Azim [Cairo University, Egypt]**

Discussant: Mahmoud Farouk Kamel [Cairo University, Egypt], Kareem Mansour Ali [Cairo University, Egypt]

[AD 63]

Global financial crisis and the performance of Islamic and conventional banks: the case of Egypt  
**Mahmoud Farouk Kamel [Cairo University, Egypt], Kareem Mansour Ali [Cairo University, Egypt] & Mohamed Hassan Abdel-Azim [Cairo University, Egypt]**

Discussant: Mohamed Belkhir [UAEU, UAE]

10:00 am - 10:15 am Coffee Break

10:15 am -12:15 pm **Plenary Session 3** (Saqr Ballroom)

**Standard-setting, international harmonization and development**

**Chair: Prof. Christine Cooper [University of Strathclyde, UK]**

**Keynote Speakers:**

**Prof. Michele Goodwin [Everett Fraser Chair in Law, University of Minnesota, USA]**

**Jerome Haas [Autorite des Normes Comptables, France]**

**Prof. Gregory Shaffer [Melvin C. Steen Professor, University of Minnesota Law School, USA]**

**Prof. Shyam Sunder [James L. Frank Professor of Accounting, Economics, and Finance, Yale School of management]**

**Prof. Tomo Suzuki [University of Oxford, UK]**

12:15 pm – 01:15 pm Lunch (Saqr Ballroom)

01:15 pm – 02:30 pm Parallel Session 4

**S4 – Sir Baniyas Critical Research Workshop – Paul F. William [North Carolina State University, Adjunct Prof. - University of Strathclyde] [ Part 1]**

**S4 – Saqr Ballroom SPS 6. ‘Reflecting on Emancipatory Accounting’: (1) Developing the Emancipatory in Accounting**

**Convener: Rania Kamla [Heriot-Watt University, Dubai, UAE]**

[SPS 6.1]

Shadow Accounting as Emancipatory’

**Colin Dey [ University of Stirling, UK]**



[SPS 6.2]

'The Struggles over IFRS8: Emancipatory Dimensions of Processes and Outcomes'

**Louise Crawford [University of Dundee, UK]**

[SPS 6.3]

'Developing the Emancipatory in Accounting: A review of praxis'

**Sonja Gallhofer [University of Glasgow, UK] & Jim Haslam [Newcastle University, UK]**

[SPS 6.4]

**Rania Kamla [Heriot-Watt University, Dubai, UAE]**

**S4 – Yas**

**Accounting & Society**

**Chair: Dr. Khaled Al Jifri [UAEU, UAE]**

[AD 23]

Medical Loss Ratios: An Overview of Accounting, Public Policy and Ethical Issues

**Charles Cullinan [Bryant University, USA]**

Discussant: Habib Mahama [UAEU, UAE]

[AD 25]

An Assessment of the Institutional Functionality of Accounting Practice in South Africa

**Zafeer Nagdee [University of Johannesburg] & Daniël Coetsee [University of Johannesburg]**

Discussant: Charles Cullinan [Bryant University, USA]

[AD 91]

The Impact of Interactive Use of Performance Measurement Systems on Procedural Fairness Perception, Cooperation, and Performance in Supply Alliances

**Habib Mahama [UAEU, UAE] & Alex Zhichao Wang [Australian National University, Australia]**

Discussant: Zafeer Nagdee [University of Johannesburg]

02:30 pm – 02:45 pm Coffee Break

02:45 pm -04:45 pm **Plenary Session 4** (Saqr Ballroom)

**Accounting and protection of investors and society: Shariaa' and western models**

**Chair: Prof. Paul Williams [North Carolina State University, Adjunct Prof. - University of Strathclyde]**

**Keynote Speakers**

**Prof. Guler Aras [Yildiz Technical University, founder director of Center for Finance, Governance and Sustainability, Turkey]**

**Prof. Christine Cooper [University of Strathclyde, UK]**

**Prof. Prem Sikka [Professor of Accounting and Director of Centre of Global Accountability at the University of Essex]**

**Simon Gray [Director, Supervision & Head of Islamic Finance at the Dubai Financial Services Authority (DFSA), UAE]**

05:00 pm – 06:15 pm Parallel Session 5

**S5 – Sir Baniyas**

**Critical Research Workshop - Paul F. Williams [North Carolina State University, Adjunct Prof. - University of Strathclyde] [Part 2]**

[AD 22]

Do Transnational Ties Help Firms to Grow and How Developing Countries Can Benefit from Transnational Entrepreneurship?

**Aleksander Surdej, [Krakow University of Economics, Poland], M. Cucculelli [UNIVPM] & J. Brzozowski [[Krakow University of Economics, Poland]**

[AD 27]

Proposed Framework for Financial Planning on Bankruptcy Among Youth in Malaysia

**Syahida Kamil [Universiti Malaysia Perlis, Malaysia]**

[AD 35]

IT Audit Software Adoption and Its Impact to Financial Reporting Quality

**Siti Norwahida Shukeri [Universiti Malaysia Perlis, Malaysia] & Wan Nordin Wan Hussin [College of Business, UUM, Malaysia]**

[AD 19]

Financial fraud in Iran

**Mahmud Hossain [American University of Sharjah, UAE], Santanu Mitra [Wayne State University, USA] & Zabihollah Rezaee [The University of Memphis, USA]**

**S5 – Saqr Ballroom**

**SPS 1. Accountability and Social Accounting for NPOs, NGOs, Cooperatives and Social Enterprises**

**Convener: Prof. Michele Andreaus [University of Trento, Italy]**

[SPS 1.1]

Accountability and Social Accounting for NPOs, NGOs, Cooperatives and Social Enterprises

**Michele Andreaus [University of Trento, Italy]**

[SPS 1.2]

Accountability in cooperatives and hybrid organizations: some consideration from the scientific community

**Hannele Mäkelä [University of Tampere, Finland]**

[SPS 1.3]

Social accounting and information disclosure in social enterprises and cooperatives: smoke and mirrors or walking the talk?

**Tommaso Ramus [Catholic University of Portugal, Lisbon – Portugal]**

[SPS 1.4]

Duality in cooperative firms: The missing measures

**Sonja Novkovic [St. Mary's University, Halifax – NS – Canada]**

S5 – Yas

**Financial Accounting & Markets**

**Chair: Dr. Chiraz Labidi**

[AD 29]

The Effect of Conservatism on Cost of Capital: MENA Evidence

**Hakim Ben Othmane [University of Tunis, Tunisia] & Maha Khalifa [University of Manouba, Tunisia]**

Discussant: Bernard Raffournier [University of Geneva, Switzerland]

[AD 69]

Financial markets between efficiency and persistence: empirical evidence on daily data

**Kaouther Flifel [IHEC, Tunisia]**

Discussant: Maha Khalifa [University of Manouba, Tunisia]

[AD 33]

Financial Crisis and Earnings Management: THE European evidence

**Bernard Raffournier [University of Geneva, Switzerland]**

Discussant: Kaouther Flifel [IHEC, Tunisia]

08:00 pm Dinner (Saqr Ballroom)

**DAY 3: December 17th (Tuesday)**

08:00 am – 9:30 am Parallel Session 6

**S6 – Sir Baniyas**

**Critical Research Workshop - Paul F. Williams [North Carolina State University, Adjunct Prof. - University of Strathclyde] [Part 3]**

[AD 60]

Sovereign Funds and Banking Regulations: World Credit Crisis: Impact of Financial, Economic and Political Intervention

**Nazik Roufaiel [State University of New York, Empire State College CDL, USA] & Magdy Roufaiel [State University of New York Empire State College, USA]**

[AD 72]

An investigation into the treatment of leases on the balance sheets of Malaysian leasing companies: A case study of Ortix Auto Leasing Malaysia SDN BHD

**Aliana Shazma Amir Binti Amir [Universiti Utara, Malaysia], Zulaikha Rabitah Zaidi [Universiti Utara, Malaysia] & Kabiru Isa Dandago [Universiti Utara, Malaysia]**

[AD 87]

Changing the menu but serving the same meal: The Symbolic Adoption of IFRS in Africa- An Institutional Perspective

**Solomon George Zori [IMPRS-SPCE, Max-Planck-Institute for the Study of Societies, Germany]**

[AD 92]

Impacts of International Accounting Standards on the United States

**Deborah Anderson [Saïd Business School, University of Oxford]**

**S6 – Saqr Ballroom**

**SPS. 9 Accounting and prudential standards of financial intermediaries:**

**what stakes for long term investment? Evidence from insurance and banks**

**Convener: Dr. Sandra Rigot [University Paris North – France]**

[SPS 9.1]

The future of long term credit through its regulation : an analytical perspective

**Céline BAUD [University Quebec, Canada]**

[SPS 9.2]

Accounting standards of insurance companies: what stakes for long term investment? A qualitative analysis of the French case

**Samira Demaria [University Nice Sophia Antipolis, France] and Sandra Rigot [University Paris North]**

[SPS 9.3]

A study of IAS 19 due process: respondents disapprove the IASB's proposal for new discount rate assumptions

**Moise Louis Louisy [University of Monaco, France], Samira Demaria [University Nice Sophia Antipolis, France], Dominique Dufour [University Nice Sophia Antipolis, France] and Luu Philippe [University Nice Sophia Antipolis, France]**

S6 – Yas

**IFRS**

**Chair: Prof. Tomo Suzuki [University of Oxford, UK]**

[AD 38]

The determinants of IAS/IFRS adoption by emergent countries

**Mohamed Chakib Kolsi [Emirates College of Technology, UAE] & Fatma Zehri [Emam Mohammad University, KSA]**

Discussant: Fatima Baalbaki Shibly [University of Grenoble, France]

[AD 44]

The enforcement of the IFRS foundations: analyses and perspectives

**Chiara Saccon [Ca' Foscari University of Venice, Italy]**

Discussant: Shaimaa Mohamed El Neweihy [Cairo University, Egypt]

[AD 56]

Investigating the role of information environment in EU capital markets: The case of IFRS and MAD

**Baalbaki Shibly Fatima [University of Grenoble, France] – Dumontier Pascal [University of Grenoble, France]**

Discussant: Mohamed Chakib Kolsi [Emirates College of Technology, UAE]

[AD 57]

Islamization of the International Financial Reporting Standards: the Implications of Shariah Standards in Islamic Banks: the Case of Egypt

**Mohamed Hassan Abdel-Azim [Cairo University, Egypt] & Shaimaa Mohamed El Neweihy [Cairo University, Egypt]**

Discussant: Chiara Saccon [Ca' Foscari University of Venice, Italy]

09:30 am - 09:45 am Coffee Break

09:45 am -11:45 pm **Plenary Session 5** (Saqr Ballroom)

**Sovereign Wealth Funds and Institutional Investors**

**Chair: Prof. William Lazonick [University of Massachusetts, The Academic-Industry Research Network]**

**Keynote Speakers:**

**Prof. Michel Aglietta [Emeritus Professor university of Paris Nanterre and scientific advisor in Cepii, France]**

**Knut N. Kjaer [Trient Asset Management, Former founding CEO of Norges Bank Investment Management, Norway]**

**Prof. Lynn Stout [Distinguished Professor, Cornell Law School, USA]**

11:45 am – 01:00 pm Parallel Session 7

**S7 – Sir Baniyas SPS 10. Financial Aspects of Economic Development**

**Convener: Dubai Economic Council**

[SPS 10.1]

Bank Financing to Small and Medium Enterprises: Findings of a Survey in Dubai

**Mohamed TRABELSI [DEC, UAE]**

[SPS 10.2]

Demand for Bank loans in Dubai: Results of the Firm Level survey 2012

**Dhuha Fadhel [DEC, UAE]**

[SPS 10.3]

Foreign Direct Investment and Economic Growth in the GCC Countries: A Causality Investigation Using Heterogeneous Panel Analysis

**Mahmoud Allriani [DEC, UAE]**

**S7 – Saqr Ballroom SPS 7. ‘Reflecting on Emancipatory Accounting’: (2) Towards a synthesis of theoretical perception**

**Convener: Prof. Jim Haslam [Newcastle University, UK]**

[SPS 7.1]

‘Emancipation(s) and Accounting(s): How may accounting be emancipatory after the “revolution of our time”?’

**Sendirella George [Victoria University of Wellington, New Zealand]**

[SPS 7.2]

‘Ambiguity in accounting’s functioning: missing appreciation of emancipatory actualities and possibilities in colonial and post-colonial contexts’

**Shanta Davie [Newcastle University, UK]**

[SPS 7.3]

‘Emancipation in Governance and Accounting for Public Services’

**Laurence Ferry [Newcastle University, UK]**

[SPS 7.4]

‘A Critical Look at Related Party Transaction Disclosure in the GCC’

**Omneya Abdelsalam [Aston University, UK], Yass Al Kafaji [American University of Sharjah, UAE] & Marwa Elnahass [Aston University, UK]**

**S7 – Yas**

**Financial Accounting, Internal Audit, Risk Management**

**Chair: Pro. Essam Eddine Mustapha**

[AD 30]

Real earnings management: an empirical Study in MENA emerging markets

**Kais Baatour [University of Manouba, Tunisia] & Hakim Ben Othmane [University of Tunis, Tunisia]**

Discussant: Mirna Jabbour [Anglia Ruskin University, UK]

[AD 77]

Internal Audit Characteristics, Financial reporting Quality: Tunisian Case

**Eya N.A. Noubbigh [IHEC Carthage, Tunisia] & Chokri Mamoghli [IHEC Carthage, Tunisia]**

Discussant: Hakim Ben Othmane [University of Tunis, Tunisia]

[AD 78]

Enterprise Risk Management and Changes in Organizational Structure and Roles and Responsibilities of Senior Management – A Case Study of a Non-life Insurance Company

**Mirna Jabbour [Anglia Ruskin University, UK] & Magdy Abdelkader [Anglia Ruskin University, UK]**

Discussant: Eya N.A. Noubbigh [IHEC Carthage, Tunisia]

01:00 am - 01:15 pm Coffee Break

01:15 pm – 02:30 pm Parallel Session 8

**S8 – Sir Baniyas**

**SPS 11. Standardizing Accounting Professions: Critical perspectives**

**Convener: Dr. Sami El Omari [Toulouse Business School, France]**

[SPS 11.1]

Restructuring the accounting profession and the increasing global role of the « big four » in emergent economies: the case of Egypt and Lebanon

**Elisabeth Longueness [CNRS, France]**

[SPS 11.2]

Do Business Faculty Members Perpetuate the Stereotype of Accountants?

**Helmi Hammami [Qatar University]**

[SPS 11.3]

Constructing a lower tier accounting profession in Tunisia

**Dr. Sami El Omari [Toulouse Business School, France]**

[AD 94]

Auditor Fees, Client Importance and Earnings Management: UK Evidence

**Dr. Medhat El Guindy [University of Dammam, KSA]**

Discussant: Sami El Omari

**S8 – Saqr Ballroom**

**Corporate Governance**

**Chair: Prof. Lynn Stout [Distinguished Professor, Cornell Law School, USA]**

[AD 18]

What can Minority Shareholders expect from Controlling Shareholders? A Comparative Approach: the United States and France

**Celine Gainet [Sorbonne University, France]**

Discussant: Nariman Elbardoni & Mostafa Ahmed [Cairo University, Egypt]

[AD 64]

Shari'ah Auditors: Motives and Problems of Turning Traditional Banks into Islamic Banks

**Nariman Ismaeel Elbardoni [Cairo University, Egypt], Mostafa Mahmoud Ahmed [Cairo University, Egypt] & Mohamed Hassan Abdel-Azim [Cairo University, Egypt]**

Discussant: Raïda Chakroun [University of Sfax, Tunisia]

[AD 34]

Disclosure Quality in Tunisian Annual Reports

**Raïda Chakroun [University of Sfax, Tunisia] & Khaled Hussainey [University of Plymouth, UK]**

Discussant: Celine Gainet [Sorbonne University, France]



S8 – Yas

## Finance & Financialization

**Chair: William Lazonick [University of Massachusetts, The Academic-Industry Research Network]**

[AD 95]

Employee suicides at France Telecom: Death by financialization?

**Nihel Chabrak [UAEU, UAE], Russell Craig [Victoria University, Australia] & Nabyla Daidj [Institut Mines Télécom – Télécom Business School, France]**

Discussant: Guler Aras Yildiz Technical University, founder director of Center for Finance, Governance and Sustainability, Turkey]

[AD 96]

Overreaction of stock index futures to market returns: Case of the U.S.A. and Europe

**Dorra Laribi [IHEC Carthage Business School, Tunisia]**

Discussant: Chiraz Labidi [UAEU, UAE]

02:30 pm - 03:30 pm Closing Session + Lunch