





Logo of Qatar University:  جامعة قطر  
QATAR UNIVERSITY

APMAA

**Asia-Pacific Management Accounting  
Association (APMAA) 15<sup>th</sup> Annual Conference**  
2 - 5 November 2019  
Mondrian Doha Hotel  
Doha - Qatar

Sponsors:

Dear Moataz Could you please add Asia-Pacific Management Accounting Association name under it is logo in small font. Also could you please Make a title in the third line “Program and Abstracts” in the same font of the first two lines

# APMAA 2019 Conference Program and Abstract

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## APMAA 2019 Conference Program and Abstract

### Welcome Message from the Chair of the Board of Directors of the Asia-Pacific Management Accounting Association (APMAA)



The Asia-Pacific Management Accounting Association (APMAA) holds its 15<sup>th</sup> Annual Conference (APMAA 2019) at Qatar University (OU), in Doha from November 2<sup>nd</sup> (Saturday) to 5<sup>th</sup> (Tuesday), 2019. The conference is organized by the College of Business and Economics (CBE), Qatar University, under the leadership of Prof. Adam Fadlalla, Dr. Khalid Al- Abdulqader and Dr. Mohammed Elgammal, Chairs of the APMAA 2019 Annual Conference Organizing Committee. This is the first time for APMAA to hold its annual conference in Qatar and in the Middle East. Qatar is a high-income economy, backed by the world third-largest natural-gas reserves and oil reserves. The country is classified by the UN as a country of very high human development. Qatar will host the 2022 FIFA World Cup.

Qatar University is the main state university in Qatar, hosting nine colleges with a population of over 20,000 students. The University has a growing number of specialists, Masters and Ph.D. programs, and enjoys multiple significant research successes. In fact, the university ranked at No. 278 in the 2019 QS World University Ranking. We, directors of APMAA, are all excited about having APMAA 2019 at Qatar University, the most respected university in Qatar.

The Asia-Pacific Management Accounting Association, founded in 2004, has grown into one of the world's leading associations of scholars and specialists in the field of management accounting. The main goal of the APMAA annual conference is to bring together researchers and practitioners to exchange theories, ideas, techniques and experiences relating to all aspects of management and business accounting. Our annual conferences provide a very good opportunity for our members to interact face-to-face with experts from all over the world.

Qatar University applied to be the APMAA 2019 conference venue at the APMAA 2015 board meeting held at Warmadewa University Bali, Indonesia, and we unanimously approved. Immediately after receiving an approval notification, the conference organizing team at the CBE started to prepare for APMAA 2019. I would like to express my sincere appreciation to the dedication of all organizing team members in making this conference an attractive one. I am confident that the APMAA 2019 conference, with the main theme of the conference, "Management Accounting and Finance in the 21st Century: Challenges and Perspectives," will fascinate participants from all over the world. There is no doubt that the conference in Doha will be one of the most fantastic and impressive meetings in APMAA's history.

I am looking forward to seeing you at Qatar University in November 2019.

Best regards,

Susumu Ueno  
Chair, Board of Directors, Asia-Pacific Management Accounting Association  
Professor Emeritus, Konan University, Japan  
<http://www.apmaa.asia>

## APMAA 2019 Conference Program and Abstract

### APMAA DOHA 2019

Under the patronage of HE Shaikh Abdullah Bin Saud Al Thani, governor of Qatar Central Bank, we are pleased to host the Asian Pacific Management Accounting Association (APMAA) Doha 15<sup>th</sup> annual conference ( 2<sup>nd</sup>- 5<sup>th</sup> Nov 2019) that will be hosted by the College of Business and Economics, Qatar University. This is the first time for the APMAA conference to take place in the Gulf region. This conference is the largest scientific gathering in the field of accounting and finance in Asia and more than 200 delegates attend it from 36 countries from over the world.

This annual international conference aims to discuss new theoretical and practical developments in management accounting and finance for the twenty-first century with particular attention to the accounting issues of the Asia-Pacific region and the Gulf. This conference will develop the capabilities of research institutions in Qatar by providing unique opportunities for researchers in Qatar to exchange experiences with international researchers and to interact in various discussion sessions and present their work.

The conference will establish a bridge between academic research in accounting, finance and professional practices. This bridge should reinforce the practice and help to build and maintain a competitive and diverse economy. The conference has invited many executive heads and financial managers from the ministries, agencies and Qatari companies as keynote speakers. The conference will share global practices in management accounting and risk management with national institutions.

It is a great opportunity to invite scholars from Asia (Japan, Taiwan, China, Malaysia, Thailand, Indonesia, Singapore and many more) and from Europe and North America to the academic infrastructure of Qatar Research to demonstrate Qatar's scientific research capabilities. The conference will be attended by more than 200 international scholars with more than 100 accounting, finance, and management research papers and 11 world leading Keynote speakers.

More information about the conference is available in the conference website:  
<http://apmaa2019.000webhostapp.com/#/home>

We are looking forward to seeing you soon.



Prof. Adam  
Fadlalla  
Chair of APMAA  
Doha 2019  
Conference  
Acting Dean of  
College of Business  
and Economics



Associate Dean for  
Research and  
Graduate Programs,  
College of Business  
and Economics



Dr. Khalid Al-  
Abdulqader  
Chair of APMAA  
Doha 2019  
Conference



Dr. Mohammed  
Elgammal  
Chair of APMAA  
Doha 2019  
Conference,  
Executive Vice  
President, Asia-  
Pacific Management  
Accounting  
Association






Susumu Ueno  
Chair, Board of Directors,  
Asia-Pacific Management  
Accounting Association  
Konan University, Japan

### APMAA 2019 Organizing Committees

## APMAA 2019 Conference Program and Abstract

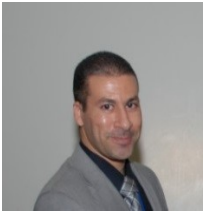

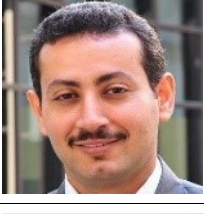



### The Headquarter **Organizing** Committee

	<p><b>Chair of the Board of Directors</b> Ueno, Susumu, ueno@konan-u.ac.jp (Professor Emeritus, Konan University, Japan)</p>
	<p><b>Deputy-Chair of the Board of Directors and Auditor</b> Tsay, Yang-Tzong (Jimmy), yttsay@ntu.edu.tw (Professor Emeritus, National Taiwan University)</p>
	<p><b>Deputy Chair of the Board of Directors</b> Omar, Normah, normah645@salam.uitm.edu.my (Universiti Teknologi MARA, Malaysia)</p>
	<p><b>Associate-Chair of the Board of Directors</b> Hu, Yiming, huym@sjtu.edu.cn (Shanghai Jiao Tung University, China)</p>
	<p><b>President</b> Tsuji, Masao, mtsuji@waseda.jp (Professor Emeritus of Waseda University, Japan)</p>
	<p><b>Vice President</b> Chu, Hsuan-Lien, Lien@gm.ntpu.edu.tw, (National Taipei University, Taiwan)</p>
	<p><b>Senior Director: Vice President</b> Nitirojntanad, Kanibhatti, kanibhatti@cbs.chula.ac.th (Chulalongkorn University, Thailand) (APMAA 2014 Chair)</p>

Doha Organizing Committee

	<p><b>Chair, Acting Dean of CBE, Qatar University</b> Prof. Adam Fadlalla, fadlalla@qu.edu.qa</p>
	<p><b>Chair, Ex-Dean of CBE, Qatar University</b> Dr. Khalid Al-Abdulqader, khld-shams@qu.edu.qa</p>
	<p><b>Chair. Department of Finance and Economics</b> Dr. Mohammed Elgammal, m.elgammal@qu.edu.qa</p>
	<p><b>Chair of Financial Committee, Associate Dean for Research and Graduate Programs</b> Prof. Belaid Aouni, belaid.aouni@qu.edu.qa</p>
	<p><b>Chair of Logistics and IT Committee</b> Dr. Karim Al-Yafi, karim.alyafi@qu.edu.qa</p>
	<p><b>Chair of Technical Committee</b> Mohamed Elbashir, mohamed.elbashir@qu.edu.qa</p>
	<p><b>Chair of Promoting Committee &amp; Chair of Other Accounting and Finance Issues Track</b> Dr. Ghassan H. Mardini, ghassan.mardini@qu.edu.qa</p>
	<p><b>Chair of Performance Measurement Track</b> Prof. Said Elbanna, selbanna@qu.edu.qa</p>

## APMAA 2019 Conference Program and Abstract

	<b>Co-Chair of PhD Colloquium</b> Dr. Emad Awadallah, <a href="mailto:emad.awadallah@qu.edu.qa">emad.awadallah@qu.edu.qa</a>
	<b>Co-Chair of Business Ethics and Internal Control Track</b> Dr. Rami Zeitun, <a href="mailto:rami.zeitun@qu.edu.qa">rami.zeitun@qu.edu.qa</a>
	<b>Co-Chair of Islamic Accounting and Islamic Finance Track</b> Dr. Ousama Anam, <a href="mailto:ousama.anam@qu.edu.qa">ousama.anam@qu.edu.qa</a>
	<b>Chair of Business Reporting and Communication Track</b> Dr. Abdulsamad Mohammed, <a href="mailto:alazzani@qu.edu.qa">alazzani@qu.edu.qa</a>
	<b>Promoting Committee Coordinator</b> Mr. Bilal Ahmad Elsalem, <a href="mailto:belsalem@qu.edu.qa">belsalem@qu.edu.qa</a>
	<b>Event Specialist</b> Mr. Moataz Mahdy, <a href="mailto:moataz.mahdy@qu.edu.qa">moataz.mahdy@qu.edu.qa</a>

### Senior Engagement and Communications Specialist

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### Conference Administrator

Mrs. Maha Elnakat, [mahanakat@qu.edu.qa](mailto:mahanakat@qu.edu.qa)

### External Relations Administrator

Mrs. Sarah Sabah S Alarfah, [s.alarfah@qu.edu.qa](mailto:s.alarfah@qu.edu.qa)



## **APMAA 2019 Conference Program and Abstract**

### **APMAA 2019 Conference Theme and Tracks**

The main theme of the conference will be “Management Accounting and Finance in the 21st Century: Challenges and Perspectives”. Manuscripts covering other topics related to management accounting and finance will also be welcomed. They can be theoretical, teaching-based or practice-oriented.

The scope of the APMAA 2019 conference will be to celebrate the new theoretical and practical developments in management accounting and managerial finance of the 21st century with particular attention to Asia-Pacific and GCC accounting issues. In fact, the GCC oil-based economy is in transition to a more sustainable knowledge-based economic model. This transformation creates an eager motivation to actively investigate contemporary issues related to management accounting and finance.

#### **Strategic Management Accounting**

Chair: Professor Maliah Bt. Sulaiman, International Islamic University Malaysia

Co-Chair: Dr. Sameh Ammar, Qatar University

#### **Performance Measurement**

Chair: Professor Said Elbanna, Qatar University, Qatar

Co-Chair: Dr. Hani Kamel, Qatar University, Qatar

#### **Role of Management Accountants in Different Organizations**

Chair: Professor Habib Mahama, Qatar University, Qatar

Co-Chair: Dr. Mohamed-Elmutasim Elbashir, Qatar University, Qatar

#### **Business Ethics and Internal Control**

Chairs: Professor Aziz Jaafar, Bangor University, UK

Professor Basil Al-Najjar, Huddersfield University, UK

Co-Chair: Dr. Rami Zeitun, Qatar University

#### **Business Reporting and Communication**

Chair: Professor Sabri Boubaker, South Champagne Business School & Université Paris Est, France

Co-Chair: Dr. Abdulsamad Alazzani Qatar University

#### **Islamic Accounting and Islamic Finance**

Chair: Professor Muhammed-Shahid Ebrahim, Durham University, UK

Co-Chairs: Dr. Ousama Anam, Qatar University, Qatar

Dr. Houcem Eddine Smaoui, Qatar University, Qatar

#### **Financial Markets and Economic Growth**

Chair: Professor David McMillan, Stirling University, UK

Co-Chair: Dr. Bana Abuzayed, Qatar University, Qatar

#### **Multi-Criteria Decision-Making and Accounting**

Chair: Professor Belaid Aouni, Qatar University, Qatar

#### **Management Accounting and Finance in Emerging Economies**

Chair: Professor Mostafa Kamal, Qatar University, Qatar

Co-Chair: Husam Aldamen, Qatar University, Qatar

#### **Doctoral Colloquium and Master Classes**

Chair: Professor Khaled Hussainey, University of Portsmouth, UK

Co-Chair: Dr. Emad Awadallah, Qatar University, Qatar

#### **Other Accounting and Financial issues**

Chair: Dr. Ghassan H. Mardini, Qatar University, Qata

## APMAA2019 Program

<b>Day One - Saturday, 2nd Nov 2019</b>			
8:30 - 12.00	Registration	C219	CBE , Qatar University
9:20 - 11:30	Board of Directors Meeting ( Room :C219)	40 persons	CBE , Qatar
11.30 – 12.00	APMAJ Meeting (Room: C219)	40 persons	CBE, Qatar
8.30 – 9.15	Session 1: How to write a high-quality PhD thesis? Professor Sabri Boubaker, Normandie Business School, France.		
9.15 – 10.15	Session 2: Quantitative research methods for business students Professor Aziz Jaafar, Bangor University, UK. Professor Basil Al-Najjar, Huddersfield University, UK.		
10.15 – 11.15	Session 3: Current topics in Accounting and Finance Professor Khaled Hussainey, University of Portsmouth, UK. Professor David McMillan, Stirling University, UK.		
11.15-12.00	Session 4: Qualitative research methods for business students Dr. Fadi Alkaraan, University of Lincoln, UK.		
12.00 – 13.00	Lunch Buffet ( Room :C219)	100 persons	CBE, Qatar
13:00 - 15:20	Doctoral Colloquium (3 sessions *4 papers) C225, C226, C227	50 persons	CBE, Qatar
15:20-15:30	Break		
15:30- 17:30	Doctoral Colloquium ( 2 sessions * 3 papers ) C225, C226, C227	60 persons	CBE, Qatar
18.00 - 19.30	Meeting of the Presidents Club		Outdoor

<b>Day Two – Sunday, 3<sup>rd</sup> November 2019</b>			
8:00 - 17:00	Registration ( Foyer)	100 - 120 persons	Mondrian Doha Hotel
8:30 - 9:00	Opening Ceremony ( Ballroom A) Greetings from the President of Qatar University (5 min) Opening by APMAA 2019 Chairs and Dean (5 min) Greetings from the Board Chair: (5 min)	100 - 120 persons	Mondrian Doha Hotel
9:00 - 9:20	Word from HE the Governor of the Central Bank of Qatar( Ballroom A)	100 - 120 persons	Mondrian Doha Hotel
9:20 - 9:30	Group Photo for All Participants ( Ballroom A)	100 - 150	Mondrian Doha Hotel
9:30 –9:45	Morning Break ( Ballroom B)		Mondrian Doha Hotel
9:45 - 11:00	Keynote Speaker: "Business Strategy and Accounting Research" By Prof. Rajiv Banker ( Moderator Professor Belaid Aouni ) ( Ballroom A)	130 - 150	Mondrian Doha Hotel

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<b>11:00 - 12:30</b>	<b>2.1.6 Ballroom (A) Room 6</b> <b>Contemporary Issues in Accounting and Finance</b> <b>Professor Muhammed-Shahid Ebrahim, Refining Islamic Finance</b> <b>Professor Maliah Sulaiman, Material Flow Cost Accounting</b> <b>Professor Sabri Boubaker The use of quasi-natural experiments in accounting and finance</b> (Moderator DR. Khaled Shams)					
<b>Time</b>	<b>Studio Room 1</b>	<b>Studio Room 2</b>	<b>Studio Room 3</b>	<b>Studio Room 4</b>	<b>Studio Room 5</b>	<b>Room 7 Brid Room (Ballroom)</b>
11:00 - 12:30	2.1.1 Track 10	2.1.2 Track 9	2.1.3 Track 1	2.1.4 Track 5	2.1.5 Track 4	2.1.7 Track 3
12:30 - 13:30	Lunch Buffet – Ballroom (B)					
<b>Time</b>	<b>Studio Room 1</b>	<b>Studio Room 2</b>	<b>Studio Room 3</b>	<b>Studio Room 4</b>	<b>Studio Room 5</b>	<b>Ballroom (A) Room 6</b>
13:30 - 15:30	2.2.1 Track 10	2.2.2 Track 6	2.2.3 Track 5	2.2.4 Track 4	2.2.5 Track 3	2.2.6 Track 2
15:30 - 15:50	Coffee Break – Ballroom (B)					
<b>Time</b>	<b>Studio Room 1</b>		<b>Studio Room 3</b>	<b>Studio Room 4</b>	<b>Studio Room 5</b>	
15:50 - 17:50	2.3.1 Track 10		2.3.3 Track 4	2.3.4 Track 3	2.3.5 Track 2	
19:00 - 21:00	Welcome Dinner Ballroom (A) Welcome Greeting from APMAA 2019 Chairs, Dr. Khaled Al-abdulqader & Dr. Mohammed Elgammal (10 min) Video and Appreciation by the APMAA 2018 Organizer (10 min) <u>APMAA 15th Anniversary Ceremony (15 min)</u> Appreciation Plaques to the APMAA 2019 Organizers from Board Chair (5 min)					

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Day Three – Monday, 4th November 2019							
8:30 - 10:15	Keynote Speaker : Ballroom (A) Management Accounting and Control Systems and Technology Professor Vicky Arnold, Professor Steve G. Sutton Moderator: ( Professor Mostafa Kamal)					130 - 150 persons	Mondrian Doha Hotel
10:15 - 10:30	Morning Break – Ballroom (B)					130 - 150 persons	Mondrian Doha Hotel
Time	Room 1	Room 2	Room 3	Room 4	Room 5	Ballroom (A)	
10:30 - 12:30	3.1.1 Track 10	3.1.2 Track 9	3.1.3 Track 6	3.1.4 Track 5	3.1.5 Track 4	APMAA Executives Meeting (10:30:11:30)  Next conference Organizers: (11:30: 12:30)	
12:30 - 14:00	Lunch Buffet						
14:00 - 16:00	3.2.1 Track 10	Ballroom A Plenary Session: The Roadmap for High Quality Journals Professor Habib Mahama Professor Rajiv Banker Professor Vicky Arnold Professor Steve G. Sutton Professor Khaled Hussainey Professor Muhammed-Shahid Ebrahim (Moderator: Professor Said Elbana)					
16:00 - 16:15	Afternoon Break Ball Room and foyer						
16:15 - 18:15	3.3.1 Track 10	3.3.2 Track4	3.3.3 Track 2	3.3.4 Track 1	3.3.5 Track 7	Special Session on Management Accounting Practices  Dr. Kanitsorn Terdpaopong  (Moderator: Abdulsamad Alazzani )  Ballroom A	
Day Three –	Conference Dinner				100 persons	Mondrian Doha Hotel	

## APMAA 2019 Conference Program and Abstract

<p>Monday, 4th November 2019</p> <p>19:00 - 21:30</p>	<p>7:00 Thank you Greeting from APMAA Chair, Dr. Mohamed Elgammal (5 min) &amp; Prof. Belaid Aouni (5 min), CBE Dean , ( 5 min)</p> <p>7:15 Word of The Board of APMAA Association (Professor Ueno, Tsay, Omar)</p> <p>7:30 Professor Paul Scarbrough and Professor Jan Alpengberg will deliver a short speech</p> <p>7:40 ( APMAA 2019 appreciation for Track chairs)</p> <p>8:10 APMAA 2020 Organizers Promotion (15 min) ( professor Suzan you can prepare something for this.</p> <p>8:25 Social gathering and photos.</p>		
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### Day Four – Tuesday, 5th November 2019

Culture Day (9am to 7pm)

This includes visiting to Qatar Museum and Islamic Museum, Souq Waqef , Katara  
( details and registration will be on the first day of the conference)

## **Featured Sessions**

### **Keynote Speech 1: Business Strategy and Accounting Research**

**Day Two – Sunday, 3rd November 2019, 9:45- 11:00 (Ballroom A)**

**Professor Rajiv Banker**, Merves Chair in Accounting and Information Technology, The Fox School of Business, Temple University

**Moderator: Professor Belaid Aouni, Qatar University**

### **Keynote Speech 2: Management Accounting and New Technology**

**Day Three – Monday, 4th November 2019, 8:30- 10:15 (Ballroom A)**

**Professor Vicky Arnold**, the University of Central Florida

The Transformation of Management Accounting in a Technology Dominated World

**Professor Steve G. Sutton**, Kenneth G. Dixon School, the University of Central Florida

Can We Keep the Human Relevant in a Technology Dominated World?

**Commenter: Mr. Shabbir Barkat Ali Al Khalij Bank Group Chief Financial Officer**

**Moderator: Professor Mostafa Kamal, Qatar University**

### **Panel Session 1: Contemporary Issues in Accounting and Finance**

**Day Two – Sunday, 3rd November 2019, 11:00- 12:30 (Ballroom A)**

**Professor Muhammed-Shahid Ebrahim**, Durham Business School, UK

Refining Islamic Finance

**Professor Maliah Sulaiman**, Kulliyyah of Economics and Management Sciences, Malaysia

Material Flow Cost Accounting

**Professor Sabri Boubaker**, South Champagne Business School, France

The use of quasi-natural experiments in accounting and finance

**Moderator: DR. Khaled Shams, Qatar University**

### **Panel Session 2: The Roadmap for High Quality Publications**

**Day Three – Monday, 4th November 2019, 14:00- 16:00 (Ballroom A)**

**Professor Habib Mahama**, Qatar University, Qatar

**Professor Rajiv Banker**, Temple University, USA

**Professor Vicky Arnold**, The University of Central Florida, USA

**Professor Steve G. Sutton**, The University of Central Florida, USA

**Professor Khaled Hussainey**, University of Portsmouth, UK

**Professor Muhammed-Shahid Ebrahim**, Durham Business School, UK

**Moderator: Professor Said Elbanna**

### **Panel Session 3: Special Session on Management Accounting Practices**

**Day Three – Monday, 4th November 2019, 16:15- 18:15 (Ballroom A)**

**Professor Kanibhatti Nitirojntanad**, Chulalongkorn University, Thailand

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**Professor Kanitsorn Terdpaopong** Rangsit University , Thailand  
**Professor Normah Omar**, Universiti Teknologi MARA , Malaysia  
**Moderator: Dr. Abdulsamad Alazzani**, Qatar University.

PhD Workshops (Day on 2<sup>nd</sup> November 8:30-12:30) Room A107 CBE, Qatar University

**Dr. Fadi Alkaraan**, Lincoln University

Qualitative research methods for business students

**Professor Basil Al-Najjar**, Huddersfield University, UK

**Professor Aziz Jaafar**, Bangor University, UK

Quantitative research methods for business students

**Professor Khaled Hussainey**, University of Portsmouth, UK

**Professor David McMillan**, Stirling University, UK

Current topics in Accounting and Finance

**Professor Sabri Boubaker**, South Champagne Business School, France

How to write a high-quality PhD thesis?

## APMAA 2019 Conference Program and Abstract

### PhD Colloquium sessions

Day 1 - Saturday, 2<sup>nd</sup> November 2019

Doctoral Session 1, Room C225, 13:00 - 15:20: Financial Reporting (Chair: Khaled Hussainey, University of Portsmouth)

	Title	Presenter	Discussant
13.00	Whistle-blowing policy: From intention to action	Bilal Elsalem (Sheffield University )	Normah Omar (Universiti Teknologi MARA)
13.35	Audit committee overlapping, disclosure quality and financial performance in Oman	Hidaya Al Lawati (University of Portsmouth)	Aziz Jaafar (Bangor University)
14.10	Impact of accounting standards in IFRS and AAOIFI on disclosure compliance and its determinants	Oumayma BECHIH (Higher Institute of Accounting and Business Administration (ISCAE))	Khaled Hussainey (University of Portsmouth)
15.20	The determinants and consequences of environmental disclosure quantity and quality: Evidence from France	Fatma Baalouch (IHEC Carthage)	Tomasz Wnuk- Pel (University of Łódź)

Doctoral Session 2 Room C226, 13:00 - 15:20: Management Accounting (Chair: Fadi Alkaraan, University of Lincoln)

	Title	Presenter	Discussant
13.00	Managerial misreporting behavior: The impact of group-based compensation scheme and manager dual role	Muhammad Ferdiansah (University of Western Australia)	Vicky Arnold (University of Central Florida)
13.35	The gap in the use of management accounting methods in enterprises in Poland	Marta Kawczyńska (University of Lodz)	Steve Sutton (University of Central Florida)
14.10	Proposition of an enhanced model on institutionalization of management accounting practices	Padmasiri J.K. (World Food Programme)	Habib Mahama (Qatar University)
15.20	Balanced scorecard: A multi-disciplinary systematic review	Fatima Tahniyath (Qatar University)	Fadi Alkaraan (University of Lincoln)

Doctoral Session 3 Room C227, 13:00 - 15:20: Financial Accounting and Auditing (Chair: Emad Awadallah, Qatar University)

	Title	Presenter	Discussant
13.00	Capital structure and earnings management	AbdulQuddoos AbdulBasith (Qatar University)	Hany Kamel (Qatar University)



## APMAA 2019 Conference Program and Abstract

13.35	The association between Board diversity, earnings management and firm performance in Kuwait	Ahmad Alqatan (University of Portsmouth)	Mostafa Kamal Hassan (Qatar University)
14.10	Essays on audit production services - Evidence from Tunisia	Mouna Hamza (IHEC Carthage)	Hazem Ismael (Qatar University)
2.40	The discretion of goodwill accounting under International Financial Reporting Standard (IFRS): an evaluation of UK business entities.	ATM Karim (University of Portsmouth)	Adel Elgharbawy (Qatar University)

Doctoral Session 4 Room C225, 15:30 - 17:30: Corporate Governance and Finance (Chair: Dr. Marwa Elnahas, Newcastle University)

	Title	Presenter	Discussant
15.30	Capital structure of SMEs in Qatar and the MENA region	Shabeen Taj Afsar Basha (Qatar University)	Sabri Boubaker (Normandie Business School)
16.10	Capital Structure of Islamic Bank	Indria Ernaningsih (Qatar University)	Muhammed Shahid Ebrahim (Durham University)
16.50	Determinants of credit risk in Islamic and conventional microfinance institutions	Toka Mohamed (Qatar University)	Marwa Elnahas (Newcastle University)

Doctoral Session 5 Room C226, 15:30 - 17:30:: Performance, Governance and Decision Making (Chair: Basil Al-Najjar, Huddersfield University)

	Title	Presenter	Discussant
15.30	Toward an integrative model of strategic decision-making process in public sector	Khalid Al-Hashimi (University of Bradford)	Sameh Ammar (Qatar University)
16.00	An examination of the strategic decision implementation process: The relationship between context, process, and outcomes	Nada Al-Kuabisi (Qatar University)	Abdullah Aljafari (University of Qatar)
16.30	Examining the effects of agency costs on cost behavior in integrated municipal enterprises	Shohei Nagasawa (Tokyo Metropolitan University)	Rami Zeitun (Qatar University)
17.00	The Influence of ICT, globalization, and socioeconomic developments on quality of governance of ASEAN countries	DARUSALAM DARUSALAM (Accounting Research Institute, UiTM)	Basil Al-Najjar (University of Huddersfield)

Conference Parallel Sessions

**Day Two – Sunday, 3<sup>rd</sup> November 2019 (Time: 11:00 - 12:30)**

**Session: 2.1.3 (Room 3) - Track 1: Strategic Management Accounting(Moderator: Tomasz Wnuk-Pel) -**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
113	An examination of Strategic Change and Management Control Systems in Two Contexts	Jan Alpenberg	Jan Alpenberg (Linnaeus University)*; D Paul Scarbrough (Brock University)	jan.alpenberg@lnu.se*; pscarbrough@brocku.ca	Chao Chen
141	Strategic investment decision-making practices in large manufacturing companies: a role for emergent analysis techniques?	Alkaraan, Fadi*	Fadi Alkaraan (Lincoln International Business School, University of Lincoln, UK)*	FAlkaraan@lincoln.ac.uk*	Jan Alpenberg
177	Foreign R&D, the Foreign Background of Management Team, and Innovation: Evidence from China	Chao Chen	Chao Chen (Fudan University)*; Lishuai Lian (East China Normal University); Rongxi Luo (Fudan University); Jingjing Pan (Wenzhou University)	chen_chao@fdsm.fudan.edu.cn*; lianlishuai0305@163.com; 13210690040@fudan.edu.cn ; 13110690030@fudan.edu.cn	Fadi Alkaraan

**Session: 2.1.5, Room 5, Track 4: Business Ethics and Internal Control, (Moderator: Nader M. Elsayed)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
17	Institutional Logics Perspective on Risk Governance: Deepwater Horizon Incident	Nader M. Elsayed	Nader M. Elsayed (Qatar University Sameh Ammar (Qatar University)	nelsayed@qu.edu.qa <a href="mailto:sammar@qu.edu.qa">sammar@qu.edu.qa</a>	Izidin El Kalak
214	The relationship between board structure and firm performance: evidence from Qatar	Ousama Anam	Ousama Anam (Qatar University)	ousama.anam@qu.edu.qa	Nader M. Elsayed

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20	Female directors, CEO, overconfidence and excess cash	Izidin El Kalak	Izidin El Kalak (Cardiff Business School) Onur Tosun (Cardiff Business School)	<a href="mailto:elkalaki@cardiff.ac.uk">elkalaki@cardiff.ac.uk</a> tosuno@cardiff.ac.uk	: Ousama Anam
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**Day 2 (Sunday 3<sup>rd</sup> November 2019)- (Time: 11:00 - 12:30)**

**Session: 2.1.4, ( Room 4), Track 5: Business Reporting and Communication (Moderator: Masumi Nakashima)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
35	The Impact of Audit Committee Overlapping on Forward-Looking Disclosure in Oman	Al Lawati, Hidaya*;	Al Lawati, Hidaya*; Hussainey, Khaled	up841636@myport.ac.uk*; khaled.hussainey@port.ac.uk	Sylvia Verconica
162	Institutional pressures influence on environmental reporting and circular economy	Wnuk-Pel, Tomasz	Wnuk-Pel, Tomasz*; Dagiliene, Lina; Frendzel, Maciej; Sutiene, Kristina	tomwnuk@uni.lodz.pl*; lina.dagiliene@ktu.lt; maciej.frendzel@uni.lodz.pl; kristina.sutiene@ktu.lt	Masumi Nakashima
168	The Determinants of Earnings Management for Misrepresentation: Evidence from Japan	nakashima, masumi*	nakashima, masumi*	masumi.nakashima@converse.edu*	Tomasz Wnuk mod

**Day 2 (Sunday 3<sup>rd</sup> November 2019)- (Time: 11:00 - 12:30)**

**Session: 2.1.2 ( Room 2), Track 9: Management accounting and Finance in Emerging Economies (Moderator: Roikhah, Elfiatur)**

ID	Paper Title	Authors	Author Names	Author Emails	Discussant
38	Bottom-up Rather than Top-down: Evidence from Middle Eastern and North African Educational Institutions	Osama Mah'd	Osama Mah'd (Qatar University)*	almansour80@qu.edu.qa	Ibrahim kamal bin Abdul Rahman
78	Governance at Source Through Management Accounting Benchmarking: A way Forward for the Public Sector	Ibrahim kamal bin Abdul Rahman	Ibrahim kamal bin Abdul Rahman (Universiti Kuala Lumpur)*	ibrahimkamal@unikl.edu.my	Roula Wadi

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169	The Extend of Intellectual Capital Disclosure: The Case of Qatar Stock Exchange	Roula salman Wadi	Roula salman Wadi (Qatar University)*; Laiali Wadi (Qatar University)	roula.s@qu.edu.qa; 200360172@student.qu.edu.qa	Osama Mah'd
<b>Day 2 (Sunday 3<sup>rd</sup> November 2019)- (Time: 11:00 - 12:30)</b>					
<b>Session 2.1.1 Track 10: Other Accounting and Finance Issues – (Moderator: Ghassan H. Mardini) - (Room 1)</b>					
<b>ID</b>	<b>Paper Title</b>	<b>Presenter</b>	<b>Authors</b>	<b>Author Emails</b>	<b>Discussant</b>
31	Explaining the transformational aspects of accounting and its systems: An empirical investigation of the intermediate scope, role, and contributions of inter-organizational transactional engines.	Ahmed Mohammad	Ahmed Mohammad (Qatar University)	ahmedmohammad2004@outlook.com	Ghassan H. Mardini (Qatar University)
34	Students' adoption of accounting information systems	Emad Abu-Shanab	Emad Abu-Shanab (Qatar University) eabushanab@qu.edu.qa*; Ines Ben Salah (Qatar University)	eabushanab@qu.edu.qa*; ibensalah@qu.edu.qa	Ahmed Mohammad (Qatar University)
155	Effective Tax Rate and Managerial Ownership: Empirical Evidence of Jordanian Listed Firms	Ghassan H. Mardini	Amneh Al-Kurdi (Aqaba University of Technology); Ghassan H. Mardini (Qatar University) ghassa.mardini@qu.edu.qa	amanyalkordi@yahoo.com; ghassan.mardini@qu.edu.qa*	Emad Abu-Shanab (Qatar University)

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**Day 2 (Sunday 3<sup>rd</sup> November 2019)- (Time: 11:00 - 12:30)**

**Session: 2.1.7, Track 3: Role of Management Accountants in different Organizations (Moderator: Assis. Professor Yaseen Al-Janadi) – (Location: Room 7)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
171	The Effect of Accounting Information on Decision Making Process in Food Industries Sector in Oman	Zaroug Bilal (Dhofar university)*	Bilal, Zaroug*	zosman@du.edu.om*	Tarek Rana
217	The Role of Risk Management in Managing Organizational Practices: Institutional Logics Perspective Author: Tarek Rana	Tarek Rana (School of Accounting College of Business RMIT University, Melbourne, Australia)	Tarek Rana; Timothy Marjoribanks; Habib Mahama; Mohamed Elbashir; Victoria Obeng;	tarek.rana@rmit.edu.au	Robert Rickards
218	<b>Management Accounting Tool Usage in Chinese Small Enterprises</b>	Robert C. Rickards	Robert C. Rickards	<a href="mailto:rrickards@hs-harz.de">rrickards@hs-harz.de</a>	Bilal, Zaroug

**Lunch Buffet (Location: Ballroom - B) – (Time: 12:30 – 13:30)**

**Day 2 (Sunday 3<sup>rd</sup> November 2019) - (Time: 13:30 - 15:30)**

**Session: 2.2.6, Track 2: Performance Measurement (Moderator: Dr. Hani Kamel) - (Location: Ballroom (A) Room 6)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
164	Linking sustainability strategies and organizational learning to performance measurement systems	Sofiah Auzair Universiti Kebangsaan, Malaysia	Nurisyah Muhammad, Sofiah Auzair, Amizawati Amir and	<a href="mailto:sofiah@ukm.edu.my">sofiah@ukm.edu.my</a>	Chiung-Feng Ko

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			Mohd Ismail		
41	The degree of foreign ownership and Thai SMEs' performance	Kanitsorn Terdpaopong Rangsit University, Thailand	Kanitsorn Terdpaopong, Bernice Kotey, and Nam Hoang	<a href="mailto:kanitsorn@rsu.ac.th">kanitsorn@rsu.ac.th</a>	Fathia Lahyani
106	Politically connected directors, board structure and firm performance: Evidence from an emerging market	Fathia Lahyani Qatar University	Mostafa Kamal and Fathia Lahyani	<a href="mailto:fathia@qu.edu.qa">fathia@qu.edu.qa</a>	Kanitsorn Terdpaopong
63	The relationship of structure to performance in the IoT industry: A comparative study of Taiwan and China	Chiung-Feng Ko Soochow University, Taiwan	Chiung-Feng Ko and Chih-Fang Lin	<a href="mailto:joanko@scu.edu.tw">joanko@scu.edu.tw</a>	Sofiah Auzair

**Day 2 (Sunday 3<sup>rd</sup> November 2019) - (Time: 13:30 - 15:30)**

**Session: 2.2.5, Track 3: Role of Management Accountants in different Organizations (Moderator: Assoc. Professor Mohamed Elbashir) - (Location: Studio Room 5)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
192	The effects of employees' enabling perception of performance measurement systems on individual creativity: the mediating role of psychological empowerment and cooperation	Habib Mahama (Qatar University)*	Mahama, Habib*	<a href="mailto:h.mahama@qu.edu.qa">h.mahama@qu.edu.qa</a> *	Martin M Weisner
153	How Nonprofit Organization Delivers Online Accountability through Social Media?	Seyla Rizky Amelia (Faculty of Economics and Business, Universitas Indonesia); Miranti Kartika Dewi (Faculty of Economics and Business, Universitas Indonesia)*	Amelia, Seyla Rizky; Dewi, Miranti Kartika*	<a href="mailto:seylarizky@yahoo.com">seylarizky@yahoo.com</a> ; <a href="mailto:miranti_k_dewi@yahoo.com">miranti_k_dewi@yahoo.com</a> *	Habib Mahama

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218	Risk Management Disclosure Practices in Public Sector Organisations: A Case of Australia	Tarek Rana (School of Accounting College of Business RMIT University, Melbourne, Australia)	Tarek Rana; Timothy Marjoribanks; Habib Mahama; Mohamed Elbashir; Victoria Obeng;	tarek.rana@rmit.edu.au	Miranti Kartika
183	Risk Category and Spatial Distance Effects in Enterprise Risk Management Practice	Dennis Fehrenbacher (Monash University); Steve Sutton (University of Central Florida)*; Martin M Weisner (The University of Melbourne)	FehrenbacherDennis; Steve Sutton, Steve*; Weisner, Martin M	dennis.fehrenbacher@monash.edu; sgsutton@ucf.edu*; martin.weisner@unimelb.edu.au	Tarek Rana
<b>Day 2 (Sunday 3<sup>rd</sup> November 2019) - (Time: 13:30 - 15:30)</b>					
<b>Session: 2.2.4, Track 4: Business Ethics and Internal Control - (Moderator: She-Chih; She-Chih Chiu) - (Location: Studio Room 4)</b>					
ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
159	Customers' and Suppliers' Social Capital and Corporate Financial Decisions	Xing Li (Xi'an Jiaotong	Xing Li (Xi'an Jiaotong University; City University of Hong Kong)*; Gaoliang Tian (Xi'an Jiaotong University); Haibin Wu (City University of Hong Kong)	lisxing668@163.com*; tian-gl@xjtu.edu.cn; ; haibinwu@cityu.edu.hk	She-Chih; She-Chih Chiu
27	Antecedents of Corporate Social Responsibility: Empirical Evidence from the UK	Basil Al-Najjar	Basil Al-Najjar (Huddersfield University)*	B.Al-Najjar@hud.ac.uk	Xing Li

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189	CEO Overconfidence and Corporate Social Responsibility: The roles of CEO Age and Gender	She-Chih; She-Chih Chiu	Hsuan-Lien Chu (National Taipei University); She-Chih; She-Chih Chiu (National Taipei University)*; Albert Tsang (York University)	<a href="mailto:lien@gm.ntpu.edu.tw">lien@gm.ntpu.edu.tw</a> <a href="mailto:scchiu@mail.ntpu.edu.tw">scchiu@mail.ntpu.edu.tw</a> atsang@schulich.yorku.ca	Basil Al-Najjar
54	Is the Japanese MD&A Information different from English information?: A Comparison between Fraud Firms and Non-Fraud Firms	Masumi nakashima (Bunkyo Gakuin	Masumi nakashima (Bunkyo Gakuin University)*; Yoshitaka Hirose (Osaka City University); Hirohisa Hirai (Kanagawa University)	<a href="mailto:masumi.nakashima@convers.e.edu">masumi.nakashima@convers.e.edu</a> <a href="mailto:hirose@bus.osaka-cu.ac.jp">hirose@bus.osaka-cu.ac.jp</a> hirai@kanagawa-u.ac.jp	Shahriar Saadullah

**Day 2 (Sunday 3<sup>rd</sup> November 2019) - (Time: 13:30 - 15:30)**

**Session: 2.2.3, Track 5: Business Reporting and Communication - (Moderator: Khaled Hussainey) - (Location: Studio Room 3)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
52	Environmental Information Disclosure Assessment: The Case of Manufacturing Firms Listed in Indonesia Stock Exchange	Sofik Handoyo,	Handoyo, Sofik*	sofikhdy@gmail.com; sofik.handoyo@unpad.ac.id*	Mohammad Irdam



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132	The Determinants of eXtensible Business Reporting Language (XBRL) Adoption: A Cross-Country Study	Khaled Hussainey	Khaled Hussainey	khaled.hussainey@port.ac.uk*	Adel Elgharabawy
198	Managerial Misreporting Behaviour: The Effect of Ethical Commitment Reminder and Reciprocity	Muhammad Irdam Ferdiansah,	Muhammad Irdam Ferdiansah,	20345101@student.uwa.edu.au*	Sofik Handoyo
212	Corporate social responsibility disclosure in Qatar: extent and determinants	Adel Elgharabawy	Hijab, Reem; Adel Elgharabawy	<a href="mailto:200759718@student.qu.edu.qa">200759718@student.qu.edu.qa</a> ; a.elgharabawy@qu.edu.qa*	Hussainey, Khaled Professor*

**Day 2 (Sunday 3<sup>rd</sup> November 2019) - (Time: 13:30 - 15:30)**

**Session: 2.2.2 , Track 6: Islamic Accounting and Islamic Finance (Tariqullah Khan) - (Location: Room 2)**

<b>ID</b>	<b>Paper Title</b>	<b>Presentor</b>	<b>Author Names</b>	<b>Author Emails</b>	<b>Discussant</b>
8	Compensation and Busy Directors: A Value Relevance Study in a Dual-Banking System	Marwa Elnahass	Marwa Elnahass * (Newcastle University) Rainy Trinh (Newcastle University) Aly Salama (Newcastle University)	<a href="mailto:marwa.elnahass@newcastle.ac.uk">marwa.elnahass@newcastle.ac.uk</a> <a href="mailto:Q.V.Trinh2@newcastle.ac.uk">Q.V.Trinh2@newcastle.ac.uk</a> <a href="mailto:Aly.Salama@newcastle.ac.uk">Aly.Salama@newcastle.ac.uk</a>	Oyong lisa (Gajayana University)
116	Does Growth Matters for Islamic Banks: Fear, Risk And Trust Factors	Umair Riaz	Umair Riaz * (Aston University) Bruce Burton (University of Dundee) Anne Fearfull (University of Dundee)	<a href="mailto:u.riaz@aston.ac.uk">u.riaz@aston.ac.uk</a> <a href="mailto:b.m.burton@dundee.ac.uk">b.m.burton@dundee.ac.uk</a> <a href="mailto:afearfull@gmail.com">afearfull@gmail.com</a>	Sekar Mayangsari (Universitas Trisakti)

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158	Environmental Management Accounting, Islamic Social Reporting, and Corporate Governance Mechanism on Sharia-Approved Companies in Indonesia	Sekar Mayangsari	Sekar Mayangsari * (Universitas Trisakti)	<a href="mailto:sekar_mayangsari@trisakti.ac.id">sekar_mayangsari@trisakti.ac.id</a>	Umair Riaz (Aston University)
<p><b>Day 2 (Sunday 3<sup>rd</sup> November 2019) - (Time: 13:30 - 15:30)</b></p> <p><b>Session 2.2.1, Track 10: Other Accounting and Finance Issues (Moderator: Ghassan H. Mardini) – (Location: Studio Room 1)</b></p>					
ID	Paper Title	Presenter	Authors Names	Author Emails	Discussant
129	An economic consequence of asymmetric cost behavior: does cost reduction during sales decreases have an impact on lowering costs in future?	Kenji Yasukata	Kenji Yasukata (Kindai University)	<a href="mailto:kyasukata@bus.kindai.ac.jp">kyasukata@bus.kindai.ac.jp</a> *	Tetsuhiro Kishita (Ryukoku University)
160	Estimation of goodwill impairment losses: A case of Japanese firms	Tetsuhiro Kishita	Tetsuhiro Kishita (Ryukoku University)*; Naoki Hayashi (Ryukoku University)	<a href="mailto:kishita@biz.ryukoku.ac.jp">kishita@biz.ryukoku.ac.jp</a> *; <a href="mailto:hayashi@biz.ryukoku.ac.jp">hayashi@biz.ryukoku.ac.jp</a>	Kenji Yasukata (Kindai University)
93	Deep learning to predict corporate growth: exploring applicability to accounting research	Sumitaka Ushio	Sumitaka Ushio (Chuo University)*; Nobuhisa Yamamoto (Sharp Corporation)	<a href="mailto:ushio_su@tamacc.chuo-u.ac.jp">ushio_su@tamacc.chuo-u.ac.jp</a> *; <a href="mailto:nobuhisa94@gmail.com">nobuhisa94@gmail.com</a>	Tomoyuki Onishi (Waseda University)
125	Practical characteristics of budget evaluation methods in Japan based on comparison with The United States: Why do Japanese companies prefer the payback period method?	Tomoyuki Onishi	Tomoyuki Onishi (Waseda University)	<a href="mailto:t.onishi911@gmail.com">t.onishi911@gmail.com</a> *	Sumitaka Ushio (Chuo University)

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**Coffee Break (Location: Ballroom – B) – (Time: 15:30 – 15:50)**

**Day 2 (Sunday 3<sup>rd</sup> November 2019) - (Time: 15:50- 17:50)**

**Session: 2.3.5, Track 2: Performance Measurement (Moderator: Professor Said Elbanna)  
(Location: Studio Room 5)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
126	Performance measurement model for the success of international undergraduate students at universities in Thailand	Leela Tiangsoongnern Dhurakij Pundit University, Thailand	Leela Tiangsoongnern	<a href="mailto:leela.tin@dpu.ac.th">leela.tin@dpu.ac.th</a>	Abdelrahman Noufal
65	Balanced scorecard and strategy map in the healthcare sector: A case study from Qatar	Abdelrahman Noufal Qatar University	Abdelrahman Noufal, Hani Kamel and Said Elbanna	<a href="mailto:arnoufal80@outlook.com">arnoufal80@outlook.com</a>	Tomasz Wnuk-Pel
165	The journey from mudd to a green dream – Motives and the role of the performance measurement system	Tomasz Wnuk-Pel University of Łódź, Poland	Jan Alpenberg and Tomasz Wnuk-Pel	<a href="mailto:tomwnuk@uni.lodz.pl">tomwnuk@uni.lodz.pl</a>	Leela Tiangsoongnern
176	Digital Transformation of Accounting Systems	Kamaljeet Sandhu University of New England)	Kamaljeet Sandhu (University of New England)*; Kanitsorn Terdpaopong (Rangsit University	<a href="mailto:drkssandhu@yahoo.com">drkssandhu@yahoo.com</a> ; <a href="mailto:kanitsorn@rsu.ac.th">kanitsorn@rsu.ac.th</a>	Fathia Lahyani

**Day 2 (Sunday 3<sup>rd</sup> November 2019) - (Time: 15:50- 17:50)**

**Session: 2.3.4 Track 3: Role of Management Accountants in different Organizations (Moderator: Martin M Weisner)- (Location: Studio Room 4)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
110	Examining the effects of agency costs on cost behavior in integrated municipal enterprises	Hosomi, Shoichiro*; Nagasawa, Shohei	Shoichiro Hosomi (Tokyo Metropolitan University)*; Shohei Nagasawa (Tokyo Metropolitan University)	<a href="mailto:hosomi@tmu.ac.jp">hosomi@tmu.ac.jp</a> ; <a href="mailto:nagasawa-shohei@ed.tmu.ac.jp">nagasawa-shohei@ed.tmu.ac.jp</a>	suzana sulaiman

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24	Management accounting from mere managing costs to future sustainability	suzana sulaiman (UNIVERSITI TEKNOLOGI MARA)*; suzana sulaiman (UNIVERSITI TEKNOLOGI MARA); NORLAILA MD ZIn (Universiti Teknologi MARA); zairul nurshazana zainuddin (uitm)	sulaiman, suzana*; sulaiman, suzana; MD ZIn, NORLAILA ; zainuddin, zairul nurshazana	suzana1110@alam.uitm.edu.my*; pddrsuzana@gmail.com; norlailamdzin@gmail.com; shazana83@gmail.com	Emad Awadallah
47	Risk Management Models for Virtual Organisations: Literature Review	Emad Awadallah (Qatar University)*	Awadallah, Emad*	emad.awadallah@qu.edu.qa*	Alpenberg, Jan
182	Municipal managers and the use of capital investment methods in decision-making	Jan Alpenberg (Linnaeus University)*; Fredrik Karlsson (Linnaeus University)	Alpenberg, Jan*; Karlsson, Fredrik	jan.alpenberg@lnu.se*; fredrik.karlsson@lnu.se	Hosomi, Shoichiro

**Day 2 (Sunday 3<sup>rd</sup> November 2019) - (Time: 15:50- - 18:20)**

**Session: 2.3.3 Track 4: Business Ethics and Internal Control (Moderator: Fadi Alkaraan) - (Location: Studio Room 4)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
201	Governance Quality, Social and Environmental disclosure and ruling family directors: the case of the GCC capital markets	Abdulsamad Alazzani	Abdulsamad Alazzani (Qatar University)*; Tarek Abdelfattah (university of Portsmouth )	<a href="mailto:alazzani@qu.edu.qa">alazzani@qu.edu.qa</a> tarek.abdelfattah@port.ac.uk	Fadi Alkaraan
187	Is There a Difference in Determinants of Earnings Management between Non-Profit and For-Profit Organization? : Evidence from Japan	Yoshihito Enomoto	Yoshihito Enomoto (Japan Health Insurance Association)*	8na9df@bma.biglobe.ne.jp	Aiping Zhang

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19	Identity Restoration Governance and Roles of Management Control System: The Tale of the Deepwater Horizon Incident	Sameh Ammar	Sameh Ammar (Qatar University)* sammar@qu.edu.qa; Nader M. Elsayed (Qatar University) nelsayed@qu.edu.qa	<a href="mailto:sammar@qu.edu.qa">sammar@qu.edu.qa</a> <a href="mailto:nelsayed@qu.edu.qa">nelsayed@qu.edu.qa</a>	Ahmad Alqatan
143	Strategic investment decision-making practices: accounting, accountability and governance perspective - The case of Carillion plc, a large UK company	Fadi Alkaraan	Fadi Alkaraan (Lincoln International Business School, University of Lincoln, UK)* FAlkaraan@lincoln.ac.uk	Falkaraan@lincoln.ac.uk	Sameh Ammar
222	Board structure and firm performance: the case of FTSE All Shares	Imad Chbib	(University of Portsmouth)	imad.chbib@port.ac.uk	Yoshihito Enomoto

**Day 2 (Sunday 3<sup>rd</sup> November 2019) - (Time: 15:50- 17:50)**

**Session 2.3.1 Track 10: Other Accounting and Finance Issues – (Moderator: Fethi Saidi) - ( Room 1)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
203	Investigating the Quality of Basel 3, Pillar 3 Risk Disclosures Practices of Listed Banks in the Gulf Counties	Fethi Saidi	Fethi Saidi (Qatar University)	<a href="mailto:fethis@qu.edu.qa">fethis@qu.edu.qa</a>	Mouna Hamza (IHEC Carthage)
206	Preference for External Audit and Culture-Gene Co-evolution Theory	Saadullah, Shahriar	Saadullah, Shahriar; Diallo, Boubacar; Temimi, Akrem	ssaad@qu.edu.qa	Fitriany FTR Fitriany (Universitas Indonesia)

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144	Audit resource allocations in audit firms: a multiple case study approach	Mouna Hamza	Mouna Hamza (IHEC Carthage)	mouna.hamza.audit@gmail.com*	Fethi Saidi (Qatar University)
210	Audit Market Concentration, Audit Fee, and Audit Quality Case Study In Indonesia when Mandatory Audit Firm Rotation Abolished	Fitriany FTR Fitriany	Fitriany FTR Fitriany (Universitas Indonesia)*; Muthia Prima Nirmala (Universitas Indonesia)	fitrianyamarullah@gmail.com*; muthianirmala@gmail.com	Saadullah, Shahriar

**Day Three – Monday, 4<sup>th</sup> November 2019 -(Time: 10:30 – 12:30)**

**Session: 3.1.4, Track 5: Business Reporting and Communication - (Moderator: Aouni, Belaid) - (Location: Room Studio 4)**

ID	Paper title	Presenter	Author Names	Author Emails	Discussant
61	IFRS Adoption and Earning Management: The Role of Board of Directors: Evidence from China	Albitar, Khaldoon*; Huang, Wei; Alqatan, Ahmad	Albitar, Khaldoon; Huang, Wei; Alqatan, Ahmad	khaldoon.albitar@port.ac.uk*; w198574111@126.com; Ahmad.Alqatan@myport.ac.uk	Touchais, Lionel
156	The informational consequences of IFRS 8: Does the new segment reporting standard improve the firm's information environment?	Touchais, Lionel*;	Touchais, Lionel; Lenormand, Gaëlle	ltouchais@parisnanterre.fr*; gaelle.lenormand@univ-rennes1.fr	Albitar, Khaldoon

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216	IFRS “Financial Accounting Reporting and Auditing in compliance with International Financial Reporting Standard-A Cultural Perspective.”	Aouni, Belaid*;	Aouni, Belaid Abdulkari m, Mustafa; McGillis, Sheila	belaid.aouni@qu.edu.qa*; mustafa.abdulkarim@qu.edu.qa; smcgillis@laurentian.ca	Helmi Hamammi
215	The prediction of future cash flows based on operating cash flows, earnings and accruals in the French context	Hamammi , Helmi ;	Hamammi , Helmi; Noury, Benjamin*; Anam, Ousama A.	helmi.hammami@rennes-sb.com; benjamin.noury@live.fr*; osamaanam@gmail.com	Belaid Aouni

**Day Three – Monday, 4<sup>th</sup> November 2019 -(Time: 10:30 – 12:30)**

**Session: 3.1.5, Track 4: Business Ethics and Internal Control - (Moderator: Aiping Zhang)-**

**Location: Room 5**

<b>ID</b>	<b>Paper Title</b>	<b>Presenter</b>	<b>Author Names</b>	<b>Author Emails</b>	<b>Discussant</b>
173	Political incentive and firm risk: Evidence from SOEs in China	Aiping Zhang	Aiping Zhang (Shanghai Jiao Tong University)*; Yiming Hu (Shanghai Jiao Tong University)	<a href="mailto:aipingzhang@sjtu.edu.cn">aipingzhang@sjtu.edu.cn</a> huym@sjtu.edu.cn	Abdelouahid Assaidi
213	ESG Impact on Performance of US SP 500-Listed Firms	Bahaaeddin Alareeni	Bahaaeddin Alareeni (Middle Technical University)*	bahaaedu@hotmail.com	Yoshihito Enomoto
197	Corporate sustainability and firm financial performance in Canada	Abdelouahid Assaidi	Abdelouahid Assaidi (Laurentian University)	<a href="mailto:aassaidi@laurentian.ca">aassaidi@laurentian.ca</a> <a href="mailto:kabukari@laurentian.ca">kabukari@laurentian.ca</a> Alhassan.Musah@uds.edu.g	Bahaaeddin Alareeni

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81	Does royal directors' matter for decreasing earnings management in Gulf Cooperation Council countries?	Ahmad Alqatan	Ahmad Alqatan (University of Portsmouth)* ; Zahra Al Nasser (Trinity College Dublin)	<a href="mailto:Ahmad.Alqatan@myport.ac.uk">Ahmad.Alqatan@myport.ac.uk</a>  alnassez@tcd.ie	Abdulsamad Alazzani
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**Day Three – Monday, 4<sup>th</sup> November 2019 -(Time: 10:30 – 12:30)**

**Session: 3.1.3 , Track 6: Islamic Accounting and Islamic Finance (Moderator: Houcem Eddine Smaoui)- (Location: Studio Room 3)**

ID	Paper Title	Presenter	Authors	Author Emails	Discussant
29	Scale Validation of the Multidimensional Variables of Shari'ah Product Development and its Determinants	Aisha Hamman * (Ahmadu Bello University )	Aisha Hamman * (Ahmadu Bello University )	<a href="mailto:aisha4sure@gmail.com">aisha4sure@gmail.com</a>	Miranti Kartika Dewi * (Universitas Indonesia)
190	Waqf and Sustainable Humanitarian Financing	Miranti Kartika Dewi * (Universitas Indonesia)	Miranti Kartika Dewi * (Universitas Indonesia) Ilham Reza Ferdian (Lariba Consulting)	<a href="mailto:miranti_k_dewi@yahoo.com">miranti_k_dewi@yahoo.com</a>  <a href="mailto:irferdian@laribaconsulting.com">irferdian@laribaconsulting.com</a>	Oyong lisa
152	Financial Disclosure of Islamic Banks, its Compliance with AAOIFI Financial Standards and its Determinants	Oumayma BECHIH (Higher Institute of Accounting and Business Administration - ISCAE)	Oumayma BECHIH (Higher Institute of Accounting and Business Administration - ISCAE)	<a href="mailto:bechihioumaima@yahoo.fr">bechihioumaima@yahoo.fr</a>	Aisha Hamman (Ahmadu Bello University)



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166	Analysis on Financing Influence of Mudharabah, Musyarakah, Murabahah and Ijarah Towards Profitability: Study on Sharia Cooperative Incorporated in Inkopsyah	Oyong lisa	Oyong lisa	Oyong lisa * (Gajayana University)	<u>Oumayma BECHIHI *</u>
<b>Day Three – Monday, 4<sup>th</sup> November 2019 -(Time: 10:30 – 12:30)</b>					
<b>Session: 3.1.2, Track 9: Management accounting and Finance in Emerging Economies (Moderator: Fitriany, Fitriany) - (Location: Studio Room 2)</b>					
<b>ID</b>	<b>Paper Title</b>	<b>Presenter</b>	<b>Author Names</b>	<b>Author Emails</b>	<b>Discussant</b>
174	China's Anti-Corruption Campaign, Political Connections, and the adjustment speed of capital structure in Private firms	Xu Mingxia (Antai	Xu Mingxia (Antai College of Economic s and Managem ent, Shanghai Jiaotong University )*; Yiming Hu (Shanghai Jiao Tong University )	xumingxia552@hotmail.com; huym@sjtu.edu.cn	Chandrarin, Grahita
195	Economic Factors and Environment Qualities in Cities/Regencies of East Java Province	Grahita Chandrari n	Grahita Chandrarin (University of Merdeka Malang)*; Elfiatur Roikhah (Malang Municipali ty); Prihat Assih (University of Merdeka Malang); Yasmin Farani	grahitac@gmail.com; elfimamavira@gmail.com; prihat.assih@unmer.ac.id; yasmin.farani@unmer.ac.id	Mingxia, Xu

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209	Do Rotation of Public Accounting Firms is Needed to Improve the Quality of Financial Statements?	Fitriany FTR Fitriany	Fitriany FTR Fitriany; Viska Anggraita , Dwi martani (Nur Aulia Rahmah (Universit as Indonesia)	fitrianyamarullah@gmail.com; viska257@gmail.com; dwimartani@gmail.com; rahmah.naulia@gmail.com	Farani, Yasmin
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**Day Three – Monday, 4<sup>th</sup> November 2019 -(Time: 10:30 – 12:30)**

**Session 3.1.1, Track 2: Performance Measurement (Moderator: Fumiko Takeda) (Room 1)**

ID	Paper Title	Presenter	Authors	Author Emails	Discussant
14	Do business groups raise post-merger performance?	Fumiko Takeda	Fumiko Takeda (Universit y of Tokyo)	takeda@tmi.t.u-tokyo.ac.jp	Sabri Boubaker (Université Paris Est)
148	Product market competition and labor investment efficiency	Sabri Boubaker	Sabri Boubaker (Universit é Paris Est)*; Viet Anh Dang (Universit y of Manchest er); Syrine Sassi (South Champag ne Business School)	sabri.boubaker@gmail.com* ; vietanh.dang@manchester.ac.uk; syrine.sassi@get-mail.fr	Fumiko Takeda (University of Tokyo)
121	Discretionary goodwill accounting: does the institutional investors matter?	ATM E Karim (Universit	ATM E Karim (Universit y of Portsmout	enayet.karim786@gmail.com*; khaled.hussainey@port.ac.uk	Ramzi Benkraiem (Audencia

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		y of Portsmout h)	h) ; Khaled Professor Hussainey (Universit y of Portsmout h)		Business School)
91	International diversification and the cash flow sensitivity of cash: What happens during economic downturns?	Ramzi Benkraiem (Audencia Business School)	Ramzi Benkraie m (Audencia Business School)	ramzi_benkraiem@yahoo.fr *	ATM E Karim (University of Portsmouth )

**Day Three – Monday, 4<sup>th</sup> November 2019 -(Time: 14:00-16:00)**

**Session 3.2.1 - Track 10: Other Accounting and Finance Issues – (Moderator: Othman M Althawadi) - (Location: Studio Room 1) -**

<b>ID</b>	<b>Paper Title</b>	<b>Presenter</b>	<b>Author Names</b>	<b>Author Emails</b>	<b>Discussant</b>
138	A study of the determinants of environmental disclosure quality: Evidence from French listed companies	Fatma Baalouch	Fatma Baalouch (Institute of Higher Business Studies of Carthage) *; Khaled Professor Hussainey (Universit y of Portsmout h); Salma Damak	fatmabaalouch2015@gmail. com*; khaled.hussainey@port.ac.u k; salmadamak@yahoo.fr	Othman M Althawadi (Qatar University)

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157	Does context matter? An examination of Employment in Higher Education	Othman M Althawadi	Othman M Althawadi (Qatar University)*; Shatha Obeidat (Qatar University)	oalthawadi@qu.edu.qa*; Sobeidat@qu.edu.qa	Fatma Baalouch (Institute of Higher Business Studies of Carthage)
178	Influence of Organizational Culture on Use of Management Accounting System in Japanese Companies	Keita Tanahashi	Keita Tanahashi, Aoyama Gakuin University	tanahashikeita@gmail.com	AbdulQuddoos AbdulBasith (Qatar University)
186	Cryptocurrencies: A theoretical contribution from finance and investment perspective	AbdulQuddoos AbdulBasith	AbdulQuddoos AbdulBasith; Mohammed M Elgammal; Bana Abuzayed, Qatar University	aq097810@qu.edu.qa*; m.elgammal@qu.edu.qa; babuzayed@qu.edu.qa	Keita Tanahashi (Aoyama Gakuin University)

**Day Three – Monday, 4<sup>th</sup> November 2019 -( Time: 16:15 - 18:15)**

**Session: 3.3.4, Track 1: Strategic Management Accounting (Moderator: Alkaraan, Fadi) - (Location: Studio Room 4)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
163	Attitudes towards ABC and problems in implementation in Polish and Lithuanian companies	Tomasz Wnuk-Pel*; Ceslovas Christauskas (Vytautas Magnus	Wnuk-Pel, Tomasz*	tomwnuk@uni.lodz.pl*; ceslovas.christauskas@gmail.com; zaneta.pietrzak@uni.lodz.pl	Paul Scarbrough

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		University ); Żaneta Pietrzak (Universit y of Łódź)			
149	Practice Theory in a LP Context	D Paul Scarbroug h (Brock University )*; Jan Alpenberg (Linnaeus University )	Scarbroug h, D Paul*	pscarbrough@brocku.ca*; jan.alpenberg@lnu.se	Matsuoka, Kohsuke*
167	Customer equity estimation using markov processes	Kohsuke Matsuoka (Tohoku Gakuin University )*	Matsuoka, Kohsuke*	matsuoka@mail.tohoku- gakuin.ac.jp*	Tomasz Wnuk-Pel*

**Day Three – Monday, 4<sup>th</sup> November 2019 -(Time: 16.15- 18.15)**

**Session: 3.3.3 Track 2: Performance Measurement (Moderator: Professor Said Elbanna) (Location: Studio Room 3)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
74	The impact of monetary incentives on creativity: An fMRI study	Yasheng Chen <b>Xiamen University, China</b>	Yasheng Chen	<a href="mailto:yshchen@xmu.edu.cn">yshchen@xmu.edu.cn</a>	Khaled Hussein
131	Employee retention strategies in sport organization	Khaled Hussein <b>Aspire Academy, Qatar</b>	Khaled Hussein and Hadil Kaawar	<a href="mailto:Khalid.hussein@aspire.qa">Khalid.hussein@aspire.qa</a>	Yasheng Chen

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63	The relationship of structure to performance in the IoT industry: A comparative study of Taiwan and China	Chiung-Feng Ko Soochow University, Taiwan	Chiung-Feng Ko and Chih-Fang Lin	<a href="mailto:joanko@scu.edu.tw">joanko@scu.edu.tw</a>	Abdel Latef Anouze
98	Investigate the performance of banking sector of MENA countries: Evidence from data envelopment analysis and random forests	Abdel Latef Anouze Qatar University	Abdel Latef Anouze	<a href="mailto:a.anouz@qu.edu.qa">a.anouz@qu.edu.qa</a>	Chiung-Feng Ko

**Day Three – Monday, 4<sup>th</sup> November 2019 -(Time: 16.15- 18.30)**

**Session: 3.3.2 Track 4: Business Ethics and Internal Control - (Moderator: Masumi Nakashima) - (Location: Room 3)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
28	Did the ownership structure and corporate governance affect capital structure choices in UAE after the financial crisis?	Mohammed Elgammal	Mohammed Elgammal Qatar University	<a href="mailto:m.elgammal@qu.edu.qa">m.elgammal@qu.edu.qa</a>	wiwik utami
223	Bankruptcy prediction models for listed construction companies in vietnam	Thi Hong Thuy Nguyen	University of Economic and Business, Vietnam National University, Vietnam	<a href="mailto:nhthuykt@gmail.com">nhthuykt@gmail.com</a>	Mohammed Elgammal
196	The effect of information technology governance, internal control and organizational culture on early warning fraud	Wiwik Utami	wiwik utami (Universitas Mercu Buana)*; Ratna Mappanyuki (Universitas Mercu Buana); Venny Yelvionita	<a href="mailto:wiwikutami@mercubuana.ac.id">wiwikutami@mercubuana.ac.id</a> <a href="mailto:ratna_mappanyuki@mercubuana.ac.id">ratna_mappanyuki@mercubuana.ac.id</a> <a href="mailto:veni.yelvio@gmail.com">veni.yelvio@gmail.com</a>	Thi Hong Thuy Nguyen

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207	The Holy Qur'aan and the Contemporary Accounting Studies	Shahriar Saadullah (Qatar)	Shahriar Saadullah (Qatar University)*; AbdulQuadoos AbdulBasith (Qatar University); Zaki AbuShawish (Qatar University)	<a href="mailto:ssaad@qu.edu.qa">ssaad@qu.edu.qa</a> <a href="mailto:aqab@qu.edu.qa">aqab@qu.edu.qa</a> zabushawsh@qu.edu.qa	masumi nakashima
161	Centralization of training services in Aspire zone foundation	Jassim Al-Jabir	Al-Jabir, Jassim M*; Hussein, Khaled (Aspire Academy, Qatar)		. Rami Zeitun

**Day Three – Monday, 4<sup>th</sup> November 2019 -(Time: 16.15- 18.30)**

**Session: 3.3.5 Track 7: Financial Markets and Economic Growth (Moderator: Bana Abuzayed) - (Location: Studio Room 5)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
123	The linkage between stock and inter-bank bond markets in China: A Dynamic Conditional Correlation (DCC) analysis	Ahmed Hassanein	Ahmed Hassanein (Gulf University for Science and Technology); Hanaa Elgohari (Mansoura University)	<a href="mailto:hassanein.a@gust.edu.kw">hassanein.a@gust.edu.kw</a> <a href="mailto:hanaa_elgohary@mans.edu.eg">hanaa_elgohary@mans.edu.eg</a>	Lanouar Charfeddine

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76	Political Uncertainty and the Choice of Debt Sources	Hamdi Ben-Nasr	Hamdi Ben-Nasr ( Qatar University )  Lobna Bouslimi (Concordia University )  Shahid Ebrahim (Durham University )  Rui Zhong UWA (Universit y of Western Australia)	<a href="mailto:hbennasr@qu.edu.qa">hbennasr@qu.edu.qa</a>  <a href="mailto:lobna.bouslimi@concordia.ca">lobna.bouslimi@concordia.ca</a>  <a href="mailto:m.s.ebrahim@durham.ac.uk">m.s.ebrahim@durham.ac.uk</a>  <a href="mailto:rui.zhong@uwa.edu.au">rui.zhong@uwa.edu.au</a>	Ahmed Hassanein
184	Online peer to peer lending: A recent review	Shabeen Taj Afsar (Qatar University )  Mohammed Elgammal (Qatar University )  Bana Abuzayed (Qatar University )	Shabeen Taj Afsar (Qatar University )  Mohammed Elgammal (Qatar University )  Bana Abuzayed (Qatar University )	<a href="mailto:Sa1705541@qu.edu.qa">Sa1705541@qu.edu.qa</a>  <a href="mailto:m.elgammal@qu.edu.qa">m.elgammal@qu.edu.qa</a>  <a href="mailto:babuzayed@qu.edu.qa">babuzayed@qu.edu.qa</a>	Abdllah Alshami



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191	Exports, Imports, and Economic Growth in Qatar: Evidence from Causality and Cointegration Analysis	Alanoud Al-maadid (Qatar University)	AlMaadid , Alanoud	<a href="mailto:a.almaadeed@qu.edu.qa">a.almaadeed@qu.edu.qa</a>	Nedal Alfayoumi( Qatar University)
202	Market Order Book for Wester Texas Intermediate futures - to Deduct Market Manipulation from High Frequency Data	Abdllah Alshami	Abdllah Alshami (AFG- University of Aberdeen)	<a href="mailto:alshami@3dlipo.com">alshami@3dlipo.com</a>	Hamdi Ben-Nasr (Qatar University)

**Day Three – Monday, 4<sup>th</sup> November 2019 -(Time: 16.15- 18.30)**

**Session 3.3.1 Track 10: Other Accounting and Finance Issues – (Moderator: Fitriany FTR Fitriany)  
(Location: Studio Room 1)**

ID	Paper Title	Presenter	Author Names	Author Emails	Discussant
205	The Impact of ISA 600 on Market Share and Audit Quality in Indonesia	Fitriany FTR Fitriany	Fitriany FTR Fitriany (Universit as Indonesia) *; Viska Anggraita (Universit as Indonesia) ; Aria Farahmita (Universit as Indonesia) ; Vitria Indriani	<a href="mailto:fitrianyamarullah@gmail.com">fitrianyamarullah@gmail.com</a> *; <a href="mailto:viska257@gmail.com">viska257@gmail.com</a> ; <a href="mailto:aria.farahmita@gmail.com">aria.farahmita@gmail.com</a> ; <a href="mailto:vitria.indriani@gmail.com">vitria.indriani@gmail.com</a>	HUSAM JASIM MOHAMMED (Imam Ja'afar Al-Sadiq University)

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188	Effective educational materials in forensic accounting: applied the case of Japanese firm	Masako Saito	Masako Saito (Kansai University)*; Sekar Mayang Sari (Trisakti University)	msaito825@gmail.com*; sekar@hotmail.com	MOHAMMED, HUSAM JASIM
179	The effect of perceived service quality on guest loyalty in Iraq hotel industry	MOHAMMED, HUSAM JASIM	MOHAMMED, HUSAM JASIM*; Daham, Hajem ; Kiumarsi, Shaian	hussamphd@gmail.com*; hajem.ati10@yahoo.com; shaian@usm.my	Fitriany FTR Fitriany
219	Empirical Analyses of the Effect of Possession of Financial Assets on Profitability	Tsuji, Masao*; SUDO, Tokio	Tsuji, Masao	mtsuji@waseda.jp*; oo.te.machi.sen-puji.maitogai@docomo.ne.jp	Albitar, Khaldoon
104	Students' Perception on Sustainability: Comparison of Business and Economics vs Engineering Students	Siregar, Sylvia Veronica	Siregar, Sylvia Veronica* ; Tenoyo, Bayu	sylvia.veronica@ui.ac.id*; bayutenoyo@gmail.com	Hidya Al Lawati

### Culture Day (November 5)

You have to register in the registration desk in 3<sup>rd</sup> November.

#### (Plan A)

Bus tour to Qatar Islamic Museum and Qatar national Museum and Sightseeing in Doha

Mondrian Hotel Doha (9.00) → Qatar Islamic Museum/ Qatar national Museum (9.30-13.30) → Sightseeing Spots in DOHA (14.30-17.30) → Doha → Mondrian Hotel Doha (17.30)

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### Keynote Speakers



Professor Rajiv Banker  
Temple University,  
USA.



Professor Vicky Arnold  
The University of  
Central Florida,  
USA.



Professor Steve G. Sutton, University of Central Florida, USA.



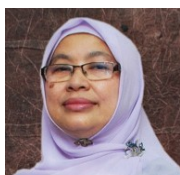
Professor Khaled Hussainey,  
University of  
Portsmouth, UK.



Professor Habib Mahama  
Qatar University



Prof Sabri Boubaker,  
South Champagne  
Business School  
(Troyes, France)



Prof Maliah Sulaiman,  
International  
Islamic University  
Malaysia.



Professor Muhammed-Shahid Ebrahim  
Professor of  
Islamic Finance in  
Durham Business  
School, UK



Professor David McMillan,  
Stirling  
University, UK



Professor Basil Al-Najjar  
Huddersfield  
Business School,  
UK



Professor Aziz Jaafar  
Professor of  
Accounting  
Bangor University,  
UK



Dr Fadi Alkaraan  
Lincoln  
International  
Business School,  
UK.



Professor Normah Omar, Universiti Teknologi MARA , Malaysia



Professor Kanibhatti Nitirojntanad,  
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University,  
Thailand



Professor Kanitsorn Terdpaong,  
Rangsit University,  
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### History of APMAA Annual Conferences

Year	City, Country	Hosting Institution
2018 (14th)	Tokyo, Japan	APMAA and Waseda University
2017 (13th)	Shanghai, China	Shanghai Jiaotong University, China
2016 (12th)	Taipei, Taiwan	National Taipei University, Taiwan
2015 (11th)	Bali, Indonesia	Trisakti University, University of Merdeka Malang, Udayana University, Mercu Buana University, Hasanuddin University and Warmadewa University. Indonesia
2014 (10th)	Bangkok, Thailand	Chulalongkorn University, Thailand
2013 (9th)	Nagoya, Japan	APMAA Japan and Nagoya University
2012 (8th)	Xiamen, China	Xiamen University, China
2011 (7th)	Shah Alam, Malaysia	Universiti Teknologi MARA, Malaysia
2010 (6th)	Taipei, Taiwan	National Taiwan University
2009 (5th)	Beppu, Japan	Beppu University
2007 (4th)	Chengdu, China	South-Western University of Finance and Economics
2006 (3rd)	Fukuoka, Japan	Kyushu University
2004 (2nd)	Shah Alam, Malaysia	Universiti Teknologi MARA
2002 (1st)	Fukuoka, Japan	Kyushu University

## **APMAA 2019 Conference Program and Abstract**

### **Call for Papers for a special Issue**

#### **Int. J. of Accounting, Auditing and Performance Evaluation**

APMAA-DOHA2019: Special Issue on: “Management Accounting and Finance in the 21st Century: Challenges and Perspectives”

Guest Editors:

Prof. Mostafa Kamal Hassan and Associate Prof. Mohamed Z. Elbashir, Qatar University, Qatar

For this special issue, manuscripts covering any topical area of management accounting and finance will be welcome. Manuscripts can be theoretical, teaching- or application-based. The issue will focus particularly on Asia-Pacific and Gulf Cooperation Council accounting issues. In fact, the Gulf Cooperation Council countries, since they were oil-based economies, are now in transition towards a more sustainable knowledge-based economic model. This transformation creates the need to actively investigate contemporary issues related to management accounting and finance in the region. The issue will carry revised and substantially extended versions of selected papers presented at the Asia Pacific of Management Accounting Association (APMAA) Doha-Conference 2019, but we are also inviting other experts to submit articles for this call.

#### **Subject Coverage**

Suitable topics include, but are not limited, to the following:

- Strategic management accounting
- Performance measurement
- The role of management accountants in different organisations
- Business ethics and internal control
- Business reporting and communication
- Islamic accounting and Islamic finance
- Financial markets and economic growth
- Multi-criteria decision making and accounting
- Management and financial accounting and finance in emerging economies

#### **Notes for Prospective Authors**

Submitted papers should not have been previously published nor be currently under consideration for publication elsewhere. (N.B. Conference papers may only be submitted if the paper has been completely re-written and if appropriate written permissions have been obtained from any copyright holders of the original paper).

All papers are refereed through a peer review process.

All papers must be submitted online. To submit a paper, please read our Submitting articles page.

#### **Important Dates**

Manuscripts due by: 1 February 2020

Notification to authors: 30 May 2020

- Final versions due by: 30 July, 2020

## **Special Issue on APMAA-DOHA 2019: Contemporary Issues in Accounting and Finance in Asia-Pacific and Gulf Cooperation Council**

### **Asia-Pacific Management Accounting Journal (APMAJ)**

#### **Guest Editors:**

Professor Khaled Hussainey, Portsmouth University

Associate Professor Emad Awadallah, Qatar University

Associate Professor Mohammed Elgammal Qatar University

The issue will deal with original manuscripts covering topical areas of accounting and finance. The Guest Editors welcome manuscripts that offer theoretical, empirical, methodological and/or practical contributions on Asia-Pacific and Gulf Cooperation Council accounting and finance issues. The issue will cover revised and substantially extended versions of selected papers presented at the Asia Pacific of Management Accounting Association (APMAA) Doha-Conference 2019. It will also invite other experts to submit articles for this call. The issue will cover accounting and finance topics, including but not limited to the following:

- \* Enterprise Resource Planning and Fraud Prevention
- \* Management Accounting and Performance Measurement Systems
- \* Management Accounting for Multinational Enterprises
- \* Management Accounting for State-owned/non-profit Organizations
- \* Management Accounting for Small-Medium Enterprises
- \* Strategic Management Accounting and Organizational Culture
- \* Financial Reporting and Business Communication
- \* Financial Markets and Economic growth
- \* Islamic Accounting and Finance
- \* Internal Control and Accountability: Professional and Business Ethics
- \* Corporate Governance
- \* Risk Management
- \* Intellectual Capital and Knowledge Management
- \* Social, Environmental and Sustainability Accounting
- \* Accounting and Finance for Hydro-carbon based economy
- \* Accounting and Decision-making

Papers should be submitted electronically online via the Journal submission system

at: <http://arionline.uitm.edu.my/ojs/index.php/APMAJ/about/submissions>. Please follow the Journal Submission Guidelines and specify that the manuscript is for this particular special issue in the submission process. All submissions will be subject to double blind peer review by referees. For additional information, please contact Professor Khaled Hussainey at [Khaled.Hussainey@port.ac.uk](mailto:Khaled.Hussainey@port.ac.uk).

#### **Important Dates:**

Submission Deadline: 1 February 2020

Notification to authors: 30 May 2020

Final versions deadline: 30 July 2020

**ABSTRACTS**

**Track 1: Strategic  
Management  
Accounting**



## **ATTITUDES TOWARDS ABC AND PROBLEMS IN ITS IMPLEMENTATION IN POLISH AND LITHUANIAN COMPANIES**

Tomasz Wnuk-Pel (Tomasz Wnuk-Pel)

Ceslovas Christauskas (Vytautas Magnus University)

Żaneta Pietrzak (University of Łódź)

### **Abstract**

The purpose of the research was to examine attitudes of Polish and Lithuanian companies towards Activity-Based Costing implementation and in particular analysis of differences in assessing the level of implementation problems perceived by Polish and Lithuanian organizations using the system, considering its implementation, the ones which didn't considered it and those which rejected it. The research showed that there are differences in assessing the problems during ABC implementation between companies that have implemented ABC, the entities that are considering its implementation (or not considering it at all) and also those that rejected it. The problems with ABC implementation seen by adopters were considerably smaller than in view of other groups. A similar difference was noted between enterprises that were considering the implementation of the ABC system (and non-considering it at all) and those that rejected it. The last group (companies which rejected ABC) perceived implementation problems as bigger than it was the case in the group which still consider implementation or not consider it at all. The findings seem to support the view that companies are making ABC implementation decisions rationally. On one hand when the problems perceived during implementation are relatively small, company adopts ABC. On the other hand when a company perceives the implementation problems as relatively significant it rejects implementation. Somehow in the middle of the scale are companies considering implementation of ABC or just not thinking about it at all. They assess perceived problems as moderate and are not in the position yet to decide for or against ABC implementation. There could be also an alternative explanation for the research results. It maybe the case that companies which have not implemented ABC are overestimating the implementation problems.

## **An examination of Strategic Change and Management Control Systems in Two Contexts**

Jan Alpenberg (Linnaeus University)

D Paul Scarbrough (Brock University)

### **Abstract**

We examine the relationship between strategic change and management control in Canadian and Swedish health care organizations. Prior research leads us to believe that strategic changes i.e. Lean Healthcare or different Costing Methods, create significant frictions between financial and operational management. This study examines a set of strategic changes to learn how these issues impact the organization and employees involved. The Canadian (Ontario) and Swedish context allows us to examine the variety of responses to the interaction of Lean Healthcare as a strategy and traditional MASs. Our results reveal differences between the Swedish and Ontario hospitals that call into question assumptions underlying our concept of MCS. We show that Ontario hospitals MCSs and operations are loosely coupled, while in contrast, Swedish hospitals have MCSs that are firmly connected to daily operations. We speculate that the difference in the employment status of physicians is an important factor in the results. Ontario physicians are independent contractors paid by the province (a single payer system), but who make treatment decisions that must be implemented by the hospital. Swedish physicians, on the other hand, are employees of the hospital. Thus, Ontario hospitals have significant portions of their operating decisions made by people who are not employees, and who have financial incentives to make decisions contrary to both the financial needs of the hospital and the health of the patient. This result extends prior research by revealing how different elements of control impact the organization and we contribute to explaining contradictory results in the literature.

### **Practice Theory in a LP Context**

D Paul Scarbrough (Brock University)

Jan Alpenberg (Linnaeus University)

#### **Abstract**

This paper examines the nature of the dispersed and integrative practices (Schatzky, 1996) in collaborative work. We use Lean Production (LP) as the instance of collaborative work, and show that specific types of dispersed practices support LP integrative practices and are seen across cultural/national boundaries. Thus, practices that normally are assumed to function as dispersed practices, function instead, as part of the LP integrative practices. This raises issues for management control since our current conception of control systems does not comprehend dispersed practices as part of business activity. We elaborate this concept by revealing situations where the nature of dispersed practices changes, and they become part of integrative practices. Dispersed practices are presumed to be stable, yet the introduction of collaborative consensus-based work is a provocation to this stability. The existence of a connection between integrative and dispersed practices is acknowledged in Schatzki (1996, 2001), however neither changes in the connection nor the impact of the connection are examined. We develop a discussion of the changes and the impact of this connection between specific integrated practices and dispersed practices. Prior research (Alpenberg and Scarbrough, 2016) revealed a set of practices connected to collaborative work in the LP context. This paper shows that the practices revealed by Alpenberg and Scarbrough (2016) are what are normally considered dispersed practices, yet we show that they have become fused with LP integrated practices (Schatzky, 1996). This insight supports the importance of the practice theory lens in study of organizations as well as suggesting practical avenues for development of LP operations.

## **CUSTOMER EQUITY ESTIMATION USING MARKOV PROCESSES**

Kohsuke Matsuoka (Tohoku Gakuin University)

### **Abstract**

This paper addresses customer accounting, whose applicability has been significantly enhanced because of the increased availability of customer data under the digital economy. While customer profitability analysis focuses on the allocation of marketing costs in an accounting period, customer lifetime value (CLV) and customer equity (CE) emphasize the net present value of future cashflow. CE is different from CLV in that it deals with customer acquisition in addition to customer retention and expansion. By reviewing basic models of CLV and CE, this paper reveals Markov processes have a promising feature to accommodate customer acquisition, re-tention, and expansion into a single model. In this paper, a new model to comprehensively analyze CLV and CE is proposed, and a demonstration using real data from a Japanese hotel chain company is provided. The proposed model can be applied to sensitivity analysis, Monte Carlo simulation, and variance analysis to make decisions on planning and control of marketing programs for customer acquisition, retention, and expansion. The sensitivity analysis clarifies that the company should allocate its marketing resources to customer acquisition, retention, and expansion in the order of the impacts on CE estimate. The Monte Carlo simulation provides information on the causes of the uncertainty inherent in CE estimation. The most influential factor on the uncertainty is the retention rate of sleeping members. This is surprising because sleeping customers do not generate hotel sales in the short term. Finally, the variance analysis is used to reveal the causes for (un)achievement of planned CE. The analysis finds that the hotel company largely over-achieve the target retention rates in 2017, which causes the huge favorable variance of CE. Therefore, the important future issue of the company is how to keep the high retention rates in the future.

**Foreign R&D, the Foreign Background of Management Team, and Innovation: Evidence from China**

Chao Chen (Fudan University)

Lishuai Lian (East China Normal University)

Rongxi Luo (Fudan University)

Jingjing Pan (Wenzhou University))

**Abstract**

Foreign R&D has become a phenomenon of increasing important for firms from emerging countries like China. This paper examines how the foreign background of management team (hereafter FBMD) affects the innovation of firms with foreign R&D compare to those without foreign R&D. Using the sample of outward foreign direct investment (hereafter OFDI) of Chinese firms to identify whether a firm conducts foreign R&D, we find that firms with foreign R&D innovate more than those without foreign R&D only when they have FBMD. This effect only exists in high-tech industries and is more pronounced for firms with higher dispersion of culture. We also find that when location of foreign R&D OFDI is also the place where MDs gain their foreign experience, firms with foreign R&D innovate more; FBMD with R&D background increase innovation of firms with foreign R&D compare to those without foreign R&D than FBMD without such background. Our new evidence on the relation between the foreign background of management team and directors and innovation output contributes to the existing literature on the channel through which foreign R&D promotes innovation.



## **Strategic investment decision-making practices in large manufacturing companies: a role for emergent analysis techniques?**

Fadi Alkaraan (Lincoln International Business School, University of Lincoln, UK)

### **Abstract**

Strategic Investment Decision-Making (SIDM) practices reflect the art and science of steering and controlling organisational resources to achieve a desired strategy. SIDM processes are substantial, complex, uncertain, non-programmed, subjective, competitively oriented with a new strategic direction and long-term impacts. To maintain alignment with organisational strategy, companies adopt and adapt pre-decision control mechanisms before and alongside SIDM processes. These pre-decision control mechanisms comprise intellectual and organisational principles and standards. This includes policies, procedures, compliance, and decision makers' judgements inherent in experience and a thorough knowledge of contextual factors of the business environment (see Alkaraan and Northcott, 2007; Harris, Emmanuel, and Komakech, 2009; Emmanuel et al., 2010; Carr et al., 2010; Alkaraan and Northcott, 2013; Alkaraan, 2016; Huikku, Karjalainen and Seppala, 2018). SIDM practices can be hindered by inadequate pre-decision control mechanisms, insufficient evaluation of strategic investments opportunities or incapability to attain synergy. The last two decades have witnessed considerable change, particularly in multinational companies that have been forced by the globalisation of markets to regenerate their processes, structures and strategies. This paper examines the adoption of conventional and emergent analysis techniques in SIDM practices in large manufacturing companies. It aims to update the current knowledge on SIDM practices in large manufacturing companies. It responds to a call raised by many researchers (e.g. Innes et al., 2000) for further research into the growth of strategic analysis approaches which has not been sufficiently heeded. The research question underlying this study: Are recently developed analysis techniques (i.e. those that aim to integrate strategic and financial analyses) being employed to evaluate strategic investment projects?

# **Track 2: Performance Measurement**



## **THE JOURNEY FROM MUDD TO A GREEN DREAM – MOTIVES AND THE ROLE OF THE PERFORMANCE MEASUREMENT SYSTEM**

Tomasz Wnuk-Pel (Tomasz Wnuk-Pel)

Jan Alpenberg (Linnaeus University)

### **Abstract**

The need for environmental reporting and a performance measurement system (PMS) in municipalities has developed as a response to the development of municipal strategies to become environmentally responsible. This case study provide empirical evidences for the underlying motives during several development phases for an environmental PMS, with focus on a sustainability strategy implementation in one Swedish municipality. Our results indicate a gradual strategy process, with several phases, which started with an initial passive approach focusing on solving environmental problems through a proactive and limited emphasis on existing environmental issues. During later phases, we found support for an even more proactive and broad approach taking into consideration ambitious and broader sustainability issues. As a consequence the development of the PMS has been two-dimensional. Firstly, from narrow focus on few aspects of environmental reporting (mainly fossil fuel emission and quality of drinking water) to broader issues of the environment and eventually a lot broader sustainability development. Secondly, from few non-financial indicators to an integration of non-financial and financial indicators (costs and revenues from environment) and then back again to focusing on a substantial number of non-financial indicators. This research add to prior literature by providing additional insight in the set of motives for the use of PMS during different development phases. Major stakeholders, i.e. politicians and managers of municipal departments and municipality owned companies have revealed several “layers” of motives which have shaped the development of the PMS. The research also showed that the PMS in itself has a noticeable symbolic importance in promoting and communicating of the green strategy to citizens and businesses in the region.

## THE DEGREE OF FOREIGN OWNERSHIP AND THAI SMEs' PERFORMANCE

Kanitsorn Terdpaopong (Rangsit University)

Bernice Kotey (University of New England)

Nam Hoang (University of New England)

### Abstract

This article studies the effects of foreign ownership structures on the performance of small and medium enterprises (SMEs) in Thailand. The sample consists of five hundred and thirty-four (534) SMEs in manufacturing, trading and services industries. The suggested hypotheses were established, and the study employed the analysis of variance (ANOVA), and random effects regression analysis on the panel data from 2013 – 2016. The outcomes offer an indication that the firms' performance is statistically different among different degrees of foreign-owned companies. Most of the variables, except return on assets (ROA) and return on sales (ROS) ratios, illustrate the statistical difference. The finding also confirms that the degree of foreign ownership has no significant effects on the performance of the Thai SMEs, while the size of the companies has a positive non-linear correlation to the company's performance. An inverted U-shaped relationship is found, where a company's performance increases with greater size of assets and declines thereafter once the assets exceed THB 673 million.

Keywords: performance, foreign ownership, domestic owned, Thai SMEs, inverted U-shaped

## **The impact of monetary incentives on creativity: An fMRI study**

Yasheng Chen (Xiamen University)

### **Abstract**

This study investigated the effects of monetary incentives on creativity. Using functional magnetic resonance imaging (fMRI) to detect brain activity during a mechanical task and a creative task, the results provided neurobiological evidence that monetary incentives can increase job creativity and output quantity by suppressing brain activity in areas that are unrelated to creative thinking and repetitive movements, respectively. We also find that the effects of monetary incentives were moderated by participants' intrinsic interest in the task. Participants who were more (less) interested in the task exhibited weaker (stronger) activation in creativity-related brain areas when they were given a stronger monetary incentive. These findings suggest that monetary incentives and intrinsic interest are substitutional. A fixed wage may be more appropriate for people who enjoy their work, whereas incentive-based pay may be more appropriate for people who do not have a direct interest in their job.

## **The Relationship of Structure to Performance in the IoT Industry: A Comparative Study of Taiwan and China**

CHIUNGFENG KO (SCU)

### **Abstract**

A Great deal of focus has been given to the Internet of Things (IoT) in the technological world recently, but despite the enormous attention and research investment, the industrial value of IoT is still far from clear. To try to address this problem, this research uses the Multiple Linear Regression (MLR) method on the IoT sectors of Taiwan and China. This study classifies the IoT into three categories, namely Human to Human (H2H), Thing to Human (T2H) and Thing to Thing (T2T), to determine which category and what financial ratios have the strongest relationship to IoT industrial performance. The results show that the IoT companies' performance is significantly related to the following variables in Taiwan: liability ratio, receivables turnover ratio, total assets turnover, ratio of sales to cost, inventory turnover, current ratio, cash flow ratio, firm size and capital intensity. Similarly, in the IOT industry in China, performance is significantly related to financial ratios, such as liability ratio, total assets turnover, ratio of sales to cost, cash flow ratio, firm size, etc. Across IoT companies in Taiwan on average, companies producing T2T products have higher performance than that of those producing H2H products. The result is similar in China, with T2T and T2H having better operational results than H2H. These companies are increasing operational efficiency by adding digital services and innovations to their product mix.

## **Balanced Scorecard and Strategy Map in the Public Healthcare Sector: A Case Study from Qatar**

AbdelRahman Abdalla Noufal (HMC)

### **Abstract**

During the last four decades, many Scholars have dedicated their efforts to develop tools and systems for the managers to assist them in managing and improving the performance of their organizations. Many tools and frameworks have been developed. The Balanced Scorecard developed by Kaplan and Norton in 1992 is among the most widely used performance management tools in various sectors. The main purpose of this study is to design a proposed Balanced Scorecard and Strategy Map and Key Performance Indicators (KPIs) for a large public healthcare organization in the state of Qatar. This tool is expected to help the organization's leaders visualize the organization strategy in one page to be easily communicated to all employees. In addition, this performance measurement tool would assist the leaders in monitoring the implementation of the organization strategy during the massive expansion that the organization is going through. To achieve this target, the proposed tool was designed with the help of the organization's leaders through a number of in-depth interviews and consultations. This paper describes all the phases of the design and development of the proposed Balance Scorecard (BSC) and its associated Strategy Map and KPIs. The paper concludes with the discussion of the findings and recommendations for a proper practical implementation.

Keywords: Balanced Scorecard, Strategy Map, Key Performance Indicators, Healthcare Sector.

**Investigate the Performance of Banking Sector of MENA Countries: Evidence from Data envelopment analysis and random forests**

Abdel Latef M. Anouze (Qatar University)

**Abstract**

Performance evaluation is an important part in any bank management as it identifies the source of managerial inefficiencies and provides an improvement policy for inefficient banks to be considered as efficient ones. However, in the present era of complex environment, it is clear that the modern banking managers operate in a more dynamic environment, which plays a pivotal role in deciding their relative efficiency. Therefore, investigating the role of environmental variables become very crucial in the overall performance evaluation. In a situation where we have a few number of variables, researcher can use the second stage analysis, whereas if the number of variables is large, the available methods are of limited use. This study introduces random forest to reduce the number of environmental variables that will be included in logistic regression. Hence, it integrates data envelopment analysis (DEA), random forest and logistic regression to examine and predict the impact of environmental variables on banks performance. DEA is used to measure bank relative performance (efficiency), random forest is used to assess the source of bank inefficiency and the most important variables to predict bank efficiency, whereas, logistic regression is used to predict the bank efficiency. Result for 110 banks in MENA countries over the period of 2014-2016 shows that the overall average efficiency score is stable (around 87%). Equity to Net Loans ratio and Net Interest Margin are the most important variables to predict bank performance. Finally, the logistic regression result shows that both the effect of Equity to Net Loans and Cost to Income Ratio on bank's efficiency is positive and significant, indicating that this ratio is likely to increase the chance of being efficient. The estimates reveal that the coefficients of the Net Interest Margin is negative and significant with bank efficiency, indicating that as these ratios increase, the chance of the bank being efficient decreases.

## **Politically connected directors, board structure and firm performance: Evidence from an emerging market**

Fathia Elleuch Lahyani (Qatar University)

### **Abstract**

The purpose of this study is to investigate whether better corporate governance mechanisms including politically involved directors appointed in firms with non-executive ruling family directors lead to higher firm value in UAE. This research uses financial and governance dataset from 49 non-financial firms listed in UAE from 2009 to 2016. We use fixed effects and instrumental regressions that address endogeneity to test the research hypotheses. The results of this study show that the individual effect of ruling family directors as chairpersons or board members is statistically insignificant. Yet, they are likely to support appointing politically connected directors, current or ex-government officials for their high quality skills, experience and networks. The presence of ruling family members along with government bureaucrats in boards improve firm performance in UAE. The effect of other corporate governance variables, i.e. board activism and board independence is statistically significant mainly when firm performance is measured in terms of ROA. Our evidence documents that ruling family directors' skills related to their current political background or multiple directorship do not drive better firm performance in UAE. The impact of gender diversity is insignificant. Leverage is a predictor of firm performance. Our study provides new insights into the role played by the non-executive ruling family directors in corporate governance, politically connected directors and firm performance. Managers seeking to maximize their performance need to rationalize board activism and board independence for better monitoring. Managers should be aware that higher female representation are likely to lead to more balanced and effective boardrooms, which may affect positively firm performance. The research contributes to the literature on the relationship between ruling family directors, politically connected members and firm performance.

## **PERFORMANCE MEASUREMENT MODEL FOR THE SUCCESS OF INTERNATIONAL UNDERGRADUATE STUDENTS AT UNIVERSITIES IN THAILAND**

Leela Tiangsoongnern (Dhurakij Pundit University)

### **Abstract**

Employing accurate measurement of business performance is required in any industry although the measures may vary according to the nature of the business sector, which in this case is the higher education sector. The success of international students, and hence future graduates, might be a good indicator of the performance of the international programs at universities in Thailand. The literature suggests there might be several factors affecting the success of international undergraduate students e.g. student performance in terms of academic and practical competency; their personal lifestyle and behavior such as social network usage; and the university's customized attention in terms of counseling and social activities. There are still limited studies investigating a single performance measurement model for international undergraduate programs that includes the abovementioned factors affecting international students' success in Thailand. This study employs questionnaires to collect data from international undergraduate students from five universities in Bangkok, Thailand. Hypothesis testing revealed the performance measurement model for the international undergraduate programs in this study is significantly practical. The success of international undergraduate students in Thailand can be predicted by various factors in the model. That is, the higher the student's performance in terms of practical competency such as doing an internship, the greater the success of international undergraduate students in Thailand. Student success was also affected by their personal behavior such as online social network usage ( $p < 0.05$ ). The results could be used as guidelines for measuring and improving the performance of academic curricula, international students and the universities. This might also help to better satisfy the needs of international undergraduate students and employers as well as to extend the existing literature.



## **EMPLOYEE RETENTION STRATEGIES IN SPORT ORGANIZATION**

Khaled Hussein (Aspire Academy)

Khaled A. Hussein (Aspire Academy)

Hadil Kaawar (Aspire Academy)

### **Abstract**

several past researchers have introduced retention strategies for different business organizations; however, up to the present, moderately minor research has tackled this subject with focus on Sport Organizations. The current study uncovers the needs of a specific segment of professionals in the Sports World who play a fundamental role in the achievement of a country's vision. The research question discussed here is how to retain Core Competencies in Sport Organizations. To answer this question, the research resorted to literature reviews that define the competencies and their types in a given organization, illustrate the main employees' intrinsic and extrinsic needs from their workplace, reveal the main reasons of employees' turnover highlighted in existing studies, and list some of the best retention practices that researchers have disclosed. The methodology used in this research took a qualitative approach and was designed on the base of a case study in Qatar. The chosen organization is Aspire Academy where interviews with some of its core competencies and management team were conducted, in addition to annual reports and benchmark with other successful organizations' retention strategies. The major findings collected from Aspire Academy defined who are the core competencies in Sport Organizations, reflected their needs, showcased the reasons of their turnover and revealed the best strategies required to retain them. The major recommendations this research suggests are for Aspire Academy, as a Sport Organization, to redefine its core competencies and set a competency framework, provide constant professional development, and continuously invest in Sports' facilities and equipment.

## **LINKING SUSTAINABILITY STRATEGIES AND ORGANIZATIONAL LEARNING TO PERFORMANCE MEASUREMENT SYSTEMS**

Sofiah Md-Auzair (UKM)

### **Abstract**

This study suggests a sustainability PMS (SPMS) framework that considers the stakeholders needs, covers the value chain and a broad range of activities. The SPMS is operationalized in 3 dimensions namely; financial, environmental and social and growth dimensions. Meanwhile, the model of the study also recognized the interactive use of SPMS which refers to condition when measures are actively used by the top management. Generally, the resource-based view suggests that PMS is a resource that requires certain capability to improve performance. Acknowledging the role of organizational learning in improving sustainability strategy this study proposed that firms' sustainable strategy can be achieved through the combination of the SPMS and the organizational learning process. Questionnaire survey was administered to senior management of Malaysian manufacturing companies. A total of 147 questionnaires were used for analysis. Using the Partial Least Square, the findings showed that SPMS could directly improve the achievement of sustainability strategy and organizational learning. The implementation of SPMS is also found to increase the sustainability strategy indirectly through organizational learning. However, the findings showed that the interactive use of SPMS do not directly contribute to firm's sustainability strategy. It enhanced the sustainability strategy through organizational learning process. The findings of this study lend support to the RBV such that in order for companies to be competitive and achieve their sustainability strategies, the companies need a resource such as the SPMS that enhance the learning process. Practically, this study suggest the need for an integrated framework of the SPMS and promotes its interactive use. The active use of SPMS in combination with the organizational learning process shall assist the company to achieve its sustainability strategic outcome.

## **Digital Transformation of Accounting Systems**

Kamaljeet Sandhu (University of New England)

Kanitsorn Terdpaopong (Rangsit University)

### **Abstract**

Digital Transformation of Accounting Systems are emerging to be a very important area for teaching, learning, research, and practice. The objective of this paper is to understand the important elements for Digital Transformation of Accounting Systems. The accounting and financial sector – are being disrupted by innovative digital technologies. Digitalisation has brought opportunities and challenges through major changes to all sizes of companies (e.g. small, medium, & large). Digitalisation is now the platform within the core economy of a country, and digital accounting systems will play a major role. With new digital accounting opportunities comes new challenges, such as transformation of vast volumes of data, that is machine readable, new analytical skills for digital accounting managers, planning and executing new digital accounting systems projects, transformation of legacy systems to new digital accounting systems, migrating digital accounting data to cloud storage, management, cybersecurity, digital accounting data governance, and most important of all is the training of employees to use digital accounting systems.

# **Track 3: Role of Management Accountants in different Organizations**

## **Examining the effects of agency costs on cost behavior in integrated municipal enterprises**

Shoichiro Hosomi (Tokyo Metropolitan University)

Shohei Nagasawa (Tokyo Metropolitan University)

### **Abstract**

The growing research literature on asymmetric cost behavior introduces three factors (i.e., resource adjustment costs, managers' expectations for future activity, and managerial incentives) that affect managerial decisions as the fundamental driver of costs. Although the asymmetric cost behavior phenomenon was revealed in integrated municipal enterprises, factors affecting adjustment costs were only identified, while the relation between cost drivers and their costs has not yet been fully clarified. Therefore, it is beneficial to investigate other factors that affect asymmetric cost behavior in integrated municipal enterprises. Consequently, the objective of this study is to investigate the effects of both free-riding and empire-building on asymmetric cost behavior in integrated municipal enterprises. The analysis results indicated that the administrators' opportunistic spending originated from free-riding behavior regarding common pool problem, which led their costs to be stickier in general. Additionally, analysis results of empire-building spending generally denoted loss of the capability for flexible cost adjustment. However, as time passed after integration, both the free-riding and empire-building incentives for the municipal enterprise administrators decreased, rather than acting to strengthen anti-sticky costs. The author suggests that the only turning point is when municipal enterprises (MEs) are integrated; thus, it is advisable to strengthen corporate governance and monitor these two incentives so that MEs' administrators spend additional cost on management.

**MANAGEMENT ACCOUNTING FROM MERE MANAGING COSTS TO FUTURE BUSINESS  
SUSTAINABILITY**

suzana sulaiman (UNIVERSITI TEKNOLOGI MARA)

suzana sulaiman (UNIVERSITI TEKNOLOGI MARA)

NORLAILA MD ZIn (Universiti Teknologi MARA)

zairul nurshazana zainuddin (uitm)

**Abstract**

This paper highlighted the origin of management accounting from both the economic and non-economic approaches. It also discusses on the management accounting evolution from International Federation of Accountants (IFAC) perspective. This is followed by a claim by Johnson and Kaplan that management accounting has lost its relevancy after 1925. This was a wake-up call to all related parties which trigger into mere new management accounting to be introduced. It also summarized how management accounting tools and techniques evolved overtime. These include management accounting tools such as cost plus pricing, target costing, activity based costing (ABC), value analysis/value engineering (VA/VE), Kaizen Costing, Total Quality Management (TQM), just-in-time (JIT), activity based management (ABM), balanced scorecard (BSC), strategic scorecard and enterprise governance. This paper further discusses the roles of both management accountants and factors that caused the changes. All these seemed crucial towards sustainability and innovation of an organization. The required expected top management accountants' skills are presented too. The idea of this paper was developed post of related management accounting research, teaching, consultancies and professional engagements. The future of management accounting, competencies and skills expected by employers are also shared. Both CIMA 2015's and 2019's Competency Frameworks and syllabuses were also briefly explained.

## **Risk Management Models for Virtual Organisations: Literature Review**

Emad Awadallah (Qatar University)

### **Abstract**

In this ever changing and diverse business world, which is directly influenced by distinctly three terms of competition, customer, and change, organisations are trying to find the solutions for their problems. In the past few years, most companies adapted restructuring and re-engineering in response to environment challenges and demands, but currently the old approaches and solutions have lost their capability to deal with the organisational challenges and they are better to get replaced with new methods. It is argued that one of the best and innovative ways of survival and success of the organisations is focusing on their organisational structure in terms of being virtual. The organisational virtuality is a wisely and complete response to the rapidly changing requirements in competitive markets and succeeding by the opportunities the organisation gets. For better corporate performance and to cope with these changes, organisations now concentrate on relatively small numbers of competencies and cooperate extensively with other organisations to keep up with technological developments or to elevate their efficiency in achieving low costs so as to retain a competitive edge (Kolakovic et al., 2009). Based on the above, the aim of this paper is to review the literature on the types of risks virtual organisations are exposed to and to what extent the traditional risk management practices differ in such organisational structures.

## **Municipal managers and the use of capital investment methods in decision-making**

Jan Alpenberg (Linnaeus University)

Fredrik Karlsson (Linnaeus University)

### **Abstract**

Capital investments in the public sector counts for large amount of spending every year and municipalities have a responsibility to allocate resources both cost effective and efficiently in order to achieve societal benefit for the citizens. Well-prepared assessment data and a structured and stable project routine should therefore be expected to form an important basis for investment project assessment. Based on previous studies however, uniform investment assessment decision logic has not been clearly identified and thoroughly explained. Previous research on municipality organizations shows even the existence of parallel, sometimes contradicting decision logics. Capital investments in municipal organizations can therefore be concluded as a still relatively undiscovered, but important knowledge area within the investment field, both from a theoretical and practical viewpoint. This study can thus be seen as an in depth case study trying to further line out and explain investment practice documented in the previous research and focus on how investment decisions are conducted and related to how the propulsion process of new investments are organized in Swedish municipal organizations. The overall purpose with the study is to increase the understanding and explanations on how Swedish municipalities use assessment data for initiation, integration and decision making of large projects, in the light of the different decision logics that seem to be prevalent in the investments practice of municipal organizations.



**The effects of employees' enabling perception of performance measurement systems on individual creativity: the mediating role of psychological empowerment and cooperation**

Habib Mahama (Qatar University)

**Abstract**

This research examines the effects of employees' enabling perception of their organizations' performance measurement systems (PMS) systems on individual creativity and to explore how this relationship is mediated by their feeling of psychological empowerment and cooperation.. We developed a path model of the expected relationships among our constructs and generated testable hypotheses therefrom. Specifically, we hypothesised that the enabling perception of PMS will have positive and direct effect on individual creativity and that this positive relationship will be mediated by psychological empowerment and cooperation. We collected data through a survey of middle-level managers and analyzed the data using partial least squares (PLS) approach. Four direct effects hypotheses were supported; however, the predicted direct relationship between employees' enabling perception of their organizations' PMS and individual creativity was not supported. Rather, the relationship is significantly fully mediated by employees' psychological empowerment and cooperation. We discuss the implications of results and the contribution of the study.

## **How Nonprofit Organization Delivers Online Accountability through Social Media?**

Seyla Rizky Amelia (Faculty of Economics and Business, Universitas Indonesia)

Miranti Kartika Dewi (Faculty of Economics and Business, Universitas Indonesia)

### **Abstract**

The era of industrial revolution 4.0 has brought advantages to various organizations including non-profit ones by increasing their efficiency and productivity to delivering their real-time transparency to public. Social media is among the main connecting gate between the public and those non-profit organizations. This study aims to observe the benefits of social media as a tool to deliver online accountability for non-profit organizations. Using a case study approach by taking an object of a non-profit Indonesian humanitarian organization, this study applied a qualitative method. Data for this study was collected through documents review and semi-structured interviews which was then analyzed using thematic method. The results of this study show how our case organization use four types of social media, namely Twitter, Facebook, YouTube and Instagram to discharge performance accountability but focus on using Twitter in delivering financial accountability. With social media, non-profit organizations can fulfill various dimensions of accountability – formal and informal as well as upward and downward. However, the current use of social media has yet meeting strategic accountability and still tend to cover short-term accountability. This study offers several implications for the management of non-profit organizations by outlining how social media could benefit them in discharging accountability. Our study also has implications for researchers by providing several further research agendas.

## **The Effect of Accounting Information on Decision Making Process in Food Industries Sector in Oman**

Zaroug Bilal (Dhofar university)

### **Abstract**

Abstract: This study seeks to demonstrate the effect of accounting information on decision making process in selected food industries companies in Oman. The sample of the study consists of 100 top managers from these companies. In order to achieve the objectives of the study, the descriptive and analytical approach have been adopted. The structured questionnaire was used as a tool for collecting primary data. Empirical research designs and inferential analysis were carried out with the aid of statistical package for social sciences (SPSS version 20). The result of the ANOVA analysis showed that reliability, and comparability have a positive and significant effect on the decision making, whereas there was not any significant relationship among relevance and decision making. The study showed the importance of accounting information predictors for decision making process.

## **Risk Category and Spatial Distance Effects in Enterprise Risk Management Practice**

Dennis Fehrenbacher (Monash University)

Steve Sutton (University of Central Florida)

Martin M Weisner (The University of Melbourne)

### **Abstract**

The U.S. Securities and Exchange Commission (SEC) (SEC 2016, 152) is currently seeking comments on whether the SEC should “...require registrants to discuss the probability of occurrence and the effect on performance for each risk factor” as part of Item 503(c) disclosures. This comes as no surprise given that a majority of corporations fail to match risk exposure with sufficient resources for effective risk management. Following calls from both the academic and practice literature, the present study examines how risk category and spatial distance from a risk assessment target affects decision-makers’ assessment of the probability that a given risk will materialize. Results from an experiment show that decision-makers who can relate to a greater degree to a given risk category estimate the probability of occurrence of those risks higher, compared to participants who can relate less to this risk category. We also provide evidence that a lack of personal experience with strategic risk factors renders predictions about their probability of occurrence susceptible to the non-deterministic influence of spatial distance from the risk assessment target. The study has important implications for risk management practice as it demonstrates how psychological distance and experience with certain risk categories systematically affect probability judgments. As probability judgments are not only prevalent in managerial decision-making contexts but also in audit and tax related settings, the study informs a broad range of accounting literature.

## MANAGEMENT ACCOUNTING TOOL USAGE IN CHINESE SMALL ENTERPRISES

Robert Rickards ( German Police University) < rrickards@hs-harz.de>

Rolf Ritsert ( German Police University) < rolf.ritsert@dhpol.de>

### **Abstract:**

**Purpose** – To explore Chinese small enterprises' adoption of management accounting tools, the frequency of their use, managers' satisfaction with them, and the tools' perceived importance.

**Design/methodology/approach** – Online survey, personal interviews, correlation and t-test analyses.

**Findings** – The management accounting instruments utilized by Chinese small enterprises vary widely. Nevertheless, more traditional tools enjoy more widespread use than newer ones. The frequency of a tool's employment, managers' satisfaction with it, and their perception of its importance are highly correlated. Yet, the sample subgroup consisting only of tool-users does not differ significantly from all respondents regarding the instruments' importance.

**Research limitations** – There being no readily accessible source to ensure random selection of the units of analysis, the study relies on a convenience sample, management accounting tools employed in earlier research, and financial executives' interview responses. Examination of a random sample, different management accounting instruments, and respondents in other managerial functions conceivably could yield divergent results.

**Keywords:** China, management accounting, small enterprises, user satisfaction

## **Risk Management Disclosure Practices in Public Sector Organisations: A Case of Australia**

Tarek Rana (RMIT University)

### **Abstract**

This paper examines risk management disclosures in annual reports and corporate plans of government organisations in the Australian Public Service (APS) at the Commonwealth level. The paper provides critical insights into how the government organisations have embraced risk management in their external reporting. Also, it addresses new developments in risk management policies and regulatory environments, characteristics, drivers, and the analytical usefulness of risk information disclosed to stakeholders. Annual reports are perceived by stakeholders as a means to receive information about government departments' performance and accountability of risk management practices, and corporate reports are important source of information about risk management strategies. Following a mixed method of narrative (qualitative) and content analysis (quantitative), the paper describes and then analyse 2017-2018 risk disclosures of 18 organisations. This paper employed a disclosure index to calculate the type and level of disclosures as well as analysed disclosures in relations to organisational characteristics such as gender diversity, total asset, and number of employees. The findings reveal a high degree of voluntary risk disclosure in strategy documents (corporate plans) and a high degree of mandatory disclosure in performance documents (annual reports). Moreover, the annual reports and corporate plans are not revealing a coherent story about risk management plans, strategies, and performances. The paper concludes that more integration between corporate plans and annual reports is desirable for a comprehensive risk management disclosure practice in order to reduce risk information asymmetries, increase decision usefulness, and improve accountability to both internal and external stakeholders.

**Keywords:** risk management, disclosure, strategy, performance, Australia

## **The Role of Risk Management in Managing Organizational Practices: Institutional Logics Perspective**

Tarek Rana (RMIT University)

### **Abstract**

**Purpose** – The purpose of this paper is to articulate the conceptual foundation of the role of risk management in managing institutional logics.

**Design/methodology/approach** - This paper presents a literature-based analysis of risk management literature in the field of accounting. Drawing on institutional logics as an analytical and theoretical framework this paper reviews 88 papers published in 23 accounting journals (1989-2019) to critically evaluate the scholarship on risk management.

**Findings** – This paper illustrates the current state of accounting research on the risk management, highlights historical and emerging trends, discusses gaps in that research and outlines conceptual ideas for future research. The findings are presented in three parts. First, the reviewed articles are categorised by frequency distribution by year and journals, topics, settings, framework and theories, research methods, and most cited papers. Second, the contributions of research to the accounting field by determinants, implications, narratives of practices, tools, key conceptualisation of risk management and development of risk management in accounting field relative to other disciplines. Third, current trends, achievements, and gaps in risk management research are identified, followed by consideration of several emerging themes and ideas for future research.

**Research limitations/implications** – The current debate on risk management in accounting literature has been dominated largely by institutional, macro and calculative perspectives. The paper is expected to initiate a debate on the choice to theory and method which will allow to explore structure and agency together. The propositions and research agenda discussed can be used to address research questions of an interpretive and relational in nature that could enrich the current understanding of risk management.

**Originality/value** – The paper extends the institutional analysis of accounting to incorporate risk management as managing other organisational practices. We advance a few themes reflecting how institutional logics could influence the risk management to integrate with management control systems, performance management and strategy practices.

**Keywords** Risk management, Management accounting, Management control systems, Performance management, Strategy, Institutional logics

# **Track 4: Business Ethics and Internal Control**



**Did the ownership structure and corporate governance affect capital structure choices in UAE after the financial crisis?**

Mohammed M Elgammal (Qatar University)

**Abstract**

This paper expands the capital structure literature by investigating the impact of ownership structure and corporate governance on the capital structure choices in a unique context, the UAE market and in a unique time period which is the financial crises period. The UAE market is interesting because of the scarcity of the research on the capital structure choices in this market, the Islamic culture impact on capital structure and the highly concentrated governmental and institutional ownership in this market. Moreover, the UAE market has been affected severely by the financial crises. We employ cross sectional time series models using 2-way cluster errors as well as two stage least square (2SLS) techniques. Our results show that there is a negative association between board size and capital structure. We detect a negative impact of institutional ownership, government ownership and managerial ownership on capital structure. Finally, we detect a negative association between profitability and capital structure. This study finds that the main determinants of capital structure reported in the developed markets literature do hold in the UAE settings, however with different directions and signs. Hence, we argue that such study will complement the previous studies in the capital structure context and adds to its puzzle by introducing new insights of the capital structure determinants in a free tax environment. JEL Classification: G32, C33, Key words: Capital structure, target, determinants, panel data, partial adjustment model

**Is the Japanese MD&A Information different from English information?: A Comparison between Fraud Firms and Non-Fraud Firms.**

masumi nakashima (Bunkyo Gakuin University)

Yoshitaka Hirose (Osaka City University); Hirohisa Hirai (Kanagawa University)

**Abstract**

This study investigates whether managers' narrative disclosure in annual reports can predict fraudulent financial statements by comparing the MD&A (Management's Discussion & Analysis of Financial Condition and Results of Operations; MD&A) (SEC, 2003) disclosure of fraud firms with the MD&A disclosure of pair samples, following Churyk et al.'s (2009) approach. The following are our findings: univariate analysis results suggest that although there is no significant difference in the total number of characters (LENGTH) in reports prepared by fraud firms versus nonfraud ones, there is a significant difference in the difficulty of the Japanese language (GRADE) between them. As we predicted, it is likely that the readability of the reports of fraud firms is impaired by managerial obfuscation. Additionally, with respect to the total number of characters used in the reports, even though the content of the information is comprised of simpler sentences for the bad news hypothesis, the fraud firm managers might increase the amount of text to make excuses. Thus, the length of narrative information is offset by managerial obfuscation and informative content.



**Governance Quality, Social and Environmental disclosure and ruling family directors: the case of the GCC capital markets**

Dr Abdulsamad Alazzani (Qatar University)

Tarek Abdelfattah (university of Portsmouth )

**Abstract**

Purpose: Corporate governance and social and environmental practices in developing markets such as GCC countries are distinct due to the complexities of their institutional and cultural settings, religious influences, historical conflicts and problems, and relatively weak regulatory mechanisms. This paper try to incorporate these issues and challenges in the social-political environment in GCC countries into the social and environmental investigation. We aims to answer on the question; do better corporate governance quality lead to better social and environmental disclosure and practices? If yes, what is the role of royal family directors, as a proxy for political connection in aforementioned relationship?. Design: We use data from 2010 to 2016, from Bloomberg and firms' annual reports, for companies in six GCC countries and seven stock markets. Findings: We find strong positive and significant relationship between quality of corporate governance and social and environmental disclosure. We also found that governance quality mitigate the negative effect of royal family directors on social and environmental disclosure. Our results are robust when subjected to endogeneity tests. Research implications: The outcomes from this study bear the practical implication that emerging and GCC markets must consider political connection when making decisions. Originality: This paper try to incorporate the issues and challenges in the social-political environment in GCC countries into the social and environmental investigation.

**Is There a Difference in Determinants of Earnings Management between Non-Profit and For-Profit Organization? : Evidence from Japan**

Yoshihito Enomoto (Japan Health Insurance Association)

**Abstract**

This study analyzes the factors that determine the discretionary activities in financial reporting of Japanese non-profit organizations by combining archival studies and survey research (Enomoto 2019b) through comparing with those of for-profit firms in Japan, following Nakashima (2019a) and Nakashima (2019b). This study uses the results from a survey, entitled "Survey on Quality of Financial Reporting of the Social Welfare Organizations" with the managers of social welfare organizations in Japan (Enomoto 2019b). It includes questions about the quality of financial reporting of social welfare organizations, discretionary activities of their managers, and the motivation to be involved in accounting fraud. I focus on the differences in the factors that determine the discretionary activities in financial reporting between non-profit and profit organizations in Japan by employing a covariance structural analysis based on Nakashima (2019b). This suggests that the factors that determine the discretionary activities in financial reporting of non-profit organizations in Japan are accounting standards and governance and internal control, this is inconsistent with Nakashima (2019b) that analyzed for-profit firms in Japan.

## **Customers' and Suppliers' Social Capital and Corporate Financial Decisions**

Xing Li (Xi'an Jiaotong University; City University of Hong Kong)

Gaoliang Tian (Xi'an Jiaotong University)

Haibin Wu (City University of Hong Kong)

### **Abstract**

Social capital, as captured by the strength of civic norms and the density of social networks in the counties where economic agents are located in, is believed to constrain opportunistic behaviors and improves cooperation in a mutual relationship. We conjecture that firms making transactions with high social capital partners adopt more aggressive financial policies as the potential opportunism and hold-up risk is lower, and find a strong and negative association between customers' and suppliers' social capital and corporate cash holdings. This association is more pronounced for financially constrained firms, and firms with weak bargaining positions. Our findings are robust to addressing the omitted variables bias and reverse causality concerns, using alternative measures of social capital and various sensitivity checks.

## **Identity Restoration Governance and Roles of Management Control System: The Tale of the Deepwater Horizon Incident**

Sameh Ammar (Qatar University)

Nader M. Elsayed (Qatar University)

### **Abstract**

**Purpose:** This paper explores the processes of organizational identity restoration following organizational threats through an inclusion of a relatively neglected account of Management Control Systems (MCS). It unfolds the dynamic interaction between the threatened organizational identity and the roles of MCS in restoration processes following the Deepwater Horizon (DWH) incident. **Research design:** The paper draws on Albert and Whetten (1985) and the existing frames that conceptualise the dynamic identity (Hatch and Schultz, 2002; Ravasi and Schultz, 2006) to guide the research process, in terms of (a) selecting the case of DWH, (b) collecting the data from the organizational archive of British Petroleum over a period of 10 years, including their governance, sustainability and annual reports, and (c) sensitising rigorous and systematic data interrogation process through NVivo. **Research findings:** The organisation's response to identity threat was not only through impression management, but also through their engagement in organizational adaptation. Both responses were facilitated by reciprocal interaction, not only across identity-MCS, but also within identity and MCS. Whilst the incidents underscored an organizational narcissism that highlighted the discrepancies between the culture expressed and the images construed, The DWH incident brought BP's organizational identity and trust into question following DWH, in which MCS underpin a context of sensemaking that resulted in Identity Adaptation. The MCS, in turn, were not isolated from these changes through which the reconfiguration process was carried out to maintain Identity Governance. **Originality:** This study has advanced our understanding of the roles of MCS when organizational identity is being threatened. It contributes to dynamics of MCS by facilitating the process of regaining trust. It also went beyond this by providing a processual account of interactions across the practices of MCS during identity restoration.

## **Antecedents of Corporate Social Responsibility: Empirical Evidence from the UK**

Basil Al-Najjar (Huddersfield University)

### **Abstract**

This paper aims to explore the interrelationship between corporate governance, shareholding structure and corporate social responsibility. We investigate how corporate governance and shareholding structure might be able to contribute in safeguarding stakeholders' interests via higher corporate social responsibility scores. In so doing, we shed light on how effective corporate governance practices and both outside (institutional and pension) and inside (managerial) shareholdings impact on corporate social responsibility activities. Using a large panel data of UK FTSE 350 firms, we detect that effective corporate governance is positively associated with corporate social responsibility and that institutional shareholding and managerial shareholding are negatively associated with corporate social responsibility. Finally, we provide empirical evidence of a substitution effect between corporate governance practices and shareholding structure on their roles on corporate social responsibility.



## **The relationship between board structure and firm performance: evidence from Qatar**

Ousama Anam (Qatar University)

### **Abstract**

The study aims to examine the relationship between board structure and firm performance measured by ROE and ROA. Forty-two firms listed on the Qatar Stock Exchange (QSE) for the year 2018 were examined using regression analysis. The study found that gender diversity (i.e. female directors in the board) had a significant positive relationship with firm performance in both measures, i.e. ROE and ROA. In addition, only board meeting and non-executive directors had a significant relationship with the firm performance measured by ROA. The findings of the study have some practical implications to some stakeholders such as the Qatari listed companies and Qatar Financial Market Authority. The Qatari listed companies would be able to understand the impact of the board structure and the complements that might affect the firm performance. Thus, strengthen the function of their boards. The Qatar Financial Market Authority will be able to understand the current practices and strengths and weaknesses of the CG code. By doing so, they could improve the code to overcome the weakness and strengthen the good practices.

Keywords: Board structure, firm performance, corporate governance, Qatar stock exchange.

## **Institutional Logics Perspective on Risk Governance: Deepwater Horizon Incident**

Nader M. Elsayed (Qatar University)

Sameh Ammar (Qatar University)

### **Abstract**

This study examines retrospectively the dynamic process of risk management and reporting, and unpacks the emergence of strategic risk governance through the unfolding of the crossbreeding alignment between corporate governance and risk management. By drawing on institutional theory with a great focus on the integrated model of institutional logics developed by Thornton et al. (2012), the terms Enterprise Risk Management (ERM) and Risk Governance (RG) was respectively constructed and emerged post BP's Deepwater Horizon (DWH) incident. It draws on archival record and documentations from 2008-2017 as key sources of data collection utilising NVivo software for content and discourse analyses. Risk governance is a hybrid organisational practice drew on dynamic interplay between risk management and corporate governance disciplines. This organisational practice is sophisticated, constituted of different layers shaped by and constrained interplays among different organisational layers of actors, namely Governors, Developers, and Practitioners. RG is playing a vital role in identifying, evaluating, controlling, and communicating various types of risks. This paper problematized the concept of risk governance and elaborated its emergence process. It is dynamic rather than static as depicted as risk management and/or corporate governance literature. Its role in enabling organisations to manage significant risks is a continuum practice to deploy adequate disclosure for complex organisational change. This paper have practical implications to policy-makers, regulators and organisations in terms of risk governance constitution and institutionalisation mechanisms.

## **FEMALE DIRECTORS, CEO OVERCONFIDENCE AND EXCESS CASH**

Izidin El Kalak (Cardiff Business School)

Onur Tosun (Cardiff Business School)

### **Abstract**

Is the moderating effect of female board representation on the CEO overconfidence sufficiently strong to alter the firms' excess cash decisions? We address this question using data on 1,163 US-listed firms for 2000-2017. Prior research posits that overly confident CEOs hold less cash compared to their rational counterparts. We show that having more female directors on the board not only stops the decline in excess cash due to the overconfident CEO but also increases excess cash holdings in those firms. Better female board representation enhances corporate decision making through effective monitoring and thus, taming the CEO's biased behavior i.e., overconfidence.

## **The Holy Qur'aan and the Contemporary Accounting Studies**

Shahriar Saadullah (Qatar University)

AbdulQuddoos AbdulBasith (Qatar University)

Zaki AbuShawish (Qatar University)

### **Abstract**

As a part of academic research in Islamic Accounting it is important to know how the word Accounting is discussed in the Qur'aan. This paper identifies and analyzes the word Accounting in the Qur'aan, which is significant to know and understand. The paper uses a methodology of identifying the root word of Accounting Hasaba (حسب) in the Qur'aan with the help of Islam 360 software and analyzes the use of the relevant words derived from the root word. Then the paper attempts to connect the findings to the contemporary Accounting issues. The paper finds that the root word of Accounting Hasaba (حسب) appears in the Qur'aan 109 times but it is only used in the sense Account, Accountable, or Accounting 45 times. These words appear in 44 different verses in the Qur'aan, appearing twice in one of the verses. The paper divides these verses into 8 different themes namely, Day of Accounting, without any Accounting, Accounting of Time, Self-Accounting, Swift in Accounting, Accounting is only with God, Awareness and the Good Accounting, and Heedlessness and the Bad Accounting. The way the words Account, Accounting, and Accountable is discussed in the Qur'aan links to the contemporary accounting issues including Ethics, Agency Theory, and Internal Control. The links discovered in the paper clearly shows the timeless nature of the message of the Qur'aan.

**Does royal directors' matter for decreasing earnings management in Gulf Cooperation Council countries?**

Ahmad Alqatan (University of Portsmouth)

Zahra Al Nasser (Trinity College Dublin )

**Abstract**

countries (GCC) are hand-collected from Capital IQ and annual reports. The sample data cover the period from 2010 to 2013. We conduct an OLS test on six countries as one aggregate population and individually. The results are mixed. We find no relation between royal family directors and earnings management in Bahrain, Oman, Qatar, and the United Arab Emirates. However, a statistically significant and positive relation exists between royal family directors and earnings management in the Saudi Arabia. But, a statistically significant and negative relation exists between royal family directors and earnings management in Kuwait.

Keywords: Corporate governance; Royal family directors; Earnings management; GCC countries

## **Corporate sustainability and firm financial performance in Canada**

Abdelouahid Assaidi (Laurentian University)

Kobana Abukari (Laurentian University)

Alhassan Musah (University for Development Studies)

### **Abstract**

We investigate the impact of corporate sustainability on the performance of Canadian companies from 2008 to 2017 and find a statistically significant positive relationship between corporate sustainability and firm financial performance. We additionally find that companies that perform well on corporate sustainability (i.e., good performers) as well as those that perform consistently well on sustainability (i.e., consistent performers) achieve better financial performance. Taken together, our results suggest that not only does corporate sustainability have a positive effect on firm performance but that more robust financial performance can be achieved through a committed, rather than a “tokenism” approach to corporate sustainability. With the heightened global interest in sustainable development, our study provides some much-needed empirical evidence that can enhance the dialogue on the Canadian government’s push towards sustainable finance and a low-carbon economy.

**Strategic investment decision-making practices: accounting, accountability and governance perspective - The case of Carillion plc, a large UK company**

Fadi Alkaraan (Lincoln International Business School, University of Lincoln, UK)

**Abstract**

There has been much research carried out on accountability and governance. Most, however, is quantitative and functionalist (see Bédard & Gendron, 2010; Brown, Beekes, & Verhoeven, 2011; Shrivies & Brennan, 2017). Brennan and Solomon (2008) highlight the need to examine corporate governance using methods beyond the traditional and primarily quantitative approaches. This call has been reiterated by Shrivies and Brennan (2017), who propose discourse analysis as an alternative methodological approach for future research on accountability and governance, taking into consideration the wider context. Furthermore, Gendron (2018) challenges critical researchers in the field of corporate governance to mobilise their imaginative capacities to think about the subject in a new, different way. Prior research has not directed much attention to the consequences of SIDM practices from accountability and corporate governance perspectives. SIDM practices cannot be properly understood unless we understand the contextual factors surrounding the organisation (Alkaraan & Northcott, 2013). Carillion plc is the second largest construction company in the UK (listed on the London Stock Exchange), “the largest ever trading liquidation in the UK” (Companies House, 2018). The company went into compulsory liquidation on 15 January 2018 with liabilities of almost £7 billion. It had 43,000 employees in 2016 (18,257 of them in the UK). Concerns about Carillion’s debt situation were raised in 2015, and after the company experienced financial difficulties in 2017. Carillion had 30,000 suppliers (some of which were pushed into insolvency). The outcomes of SIDM practices led to questions and multiple parliamentary inquiries about the conduct of the company’s directors and auditors (KPMG). Poor SIDM practices result from inadequate strategic control mechanisms, including insufficient scanning or evaluation of strategic investment opportunities or incapability to attain synergy (Alkaraan, 2016).

## **CENTRALIZATION OF TRAINING SERVICES IN ASPIRE ZONE FOUNDATION**

Jassim M Al-Jabir (Aspire Academy )

Khaled Hussein (Aspire Academy)

### **Abstract**

This research aims to study centralizing the training services within Aspire Zone Foundation (AZF) can add and leverage the generated value of the offered training in AZF. The main focus of the conducted review is on training topics, instructor professionalism, and quality of service, training environment, and training cost. In multi-business organisations like AZF where sports, medical services, and education services are provided, the centralization is quickly emerging as an important strategy which can support a variety of businesses. While studies of this kind are an important part of the development of any business, additional research is also necessary to determine the proper conditions in which centralization can improve the training services within organisations. This study employs a multi-methodological approach at all of its stages, including data collection and analysis. A literature review of the best practices of service centralization, questionnaires, interviews, and documentation analysis were all conducted to obtain the data on which the study was based. The final analysis of this data was used to develop a new model of centralizing the training services within AZF. The research findings are validated through the development of a set of hypotheses which were tested using a secondary survey questionnaire based on the findings from the first survey questionnaire, interviews, and documentation analysis to come up with meaningful and user-centered findings. This study recommends that AZF management go with creating a new central unit for the offered training for all its business units based on the finding that centralization enhances the chosen training topics and makes them more business-related, promotes the level of instructor professionalism, enhances the quality of service, allocates a better training environment, and reduces training costs.



## **Political incentive and firm risk: Evidence from SOEs in China**

Aiping Zhang (Shanghai Jiao Tong University)

Yiming Hu (Shanghai Jiao Tong University)

### **Abstract**

This paper examines firm risk performance before managers' political promotion in state owned enterprises (SOEs) in China. Managers in SOEs in China are both professional managers and politicians substantially, and Civil Servant Act permits that managers in SOEs are able to be transferred to government sectors. Under this setting, this paper investigate effects of managers' political incentive on firm risk. Using data comprising executives' turnover data of CSMAR and manually collect managers' afterward position data from 2005 to 2016, this paper finds that firm risk including total risk, systematic risk and idiosyncratic risk are significantly lower before managers' political promotion. These results indicate that managers reduce firm risk before their political promotion. This paper also finds that this effect is accentuated for firms with high managers' compensation, large pay gap and more analysts' following, and big size. Excluding financial crisis disturbance, we get still strong results about lower firm risk before managers' political promotion. At last, we excluding the alternative explanation that managers lower firm risk through smoothing accounting numbers.

## **CEO Overconfidence and Corporate Social Responsibility: The roles of CEO Age and Gender**

Hsuan-Lien Chu (National Taipei University)

She-Chih Chiu (National Taipei University)

Albert Tsang (York University)

### **Abstract**

This study investigates whether and how CEO age and gender affect the relationship between CEO overconfidence and firm corporate social responsibility (CSR) performance. Based on a sample of U.S. publicly held companies with CSR performance ratings available from KLD during the period between 2000 and 2016, this paper first confirms that overconfident CEOs tend to have lower level of CSR performance. This finding is consistent with the finding from previous studies. More importantly, we show that while the negative effect of CEO overconfidence on CSR performance is more pronounced for older CEOs, it is less pronounced for female CEOs. Further results suggest that stakeholders' expectation on firms' CSR performance might vary with CEOs' characteristics. Specifically, we find that overconfident CEOs tend to have higher (lower) CSR concerns if they are older (female). Taken together, the findings of our study suggest that it is important to take into consideration the potential role of other personal attributes of CEOs in examining the effect of CEO overconfidence on firms' CSR performance.

Keywords: corporate social responsibility; managerial overconfidence; personal demographics

**THE EFFECT OF INFORMATION TECHNOLOGY GOVERNANCE, INTERNAL CONTROL AND ORGANIZATIONAL CULTURE ON EARLY WARNING FRAUD**

wiwik utami (Universitas Mercu Buana)

Ratna Mappanyuki (Universitas Mercu Buana)

Venny Yelvionita (Universitas Mercu Buana)

**Abstract**

This study aims to examine the effect of information technology governance, internal control and organizational culture on the early prevention of potential fraud based on the perceptions of bank employees. The population is all banks listed in Indonesia Capital Stock Exchange. The sampling method uses a combination method, namely random sampling for bank selection and convenience sampling for respondents who are willing to participate in research. The number of samples of the banks that responded were 14 banks and the number of respondents was 72 people. Variables we measured by the Likert scale and data analysis used partial least square (PLS). The results of the study showed that internal control and organizational culture have a significant positive effect on early warning fraud. However information technology governance has positif effect on on early warning fraud in the level 90% confidence.

Keywords: information technology, internal control, corporate culture, fraud, governance, Indonesia

## **ESG Impact on Performance of US SP 500-Listed Firms**

Bahaaeddin Alareeni (Middle Technical University )

### **Abstract**

**Purpose**–The study investigates whether there are relationships among corporate disclosure of environmental, social and governance (ESG) and firms’ operational (ROA), financial (ROE) and market performance (Tobin’s Q) and if these relationships are positives or negatives or even neutral. **Design/methodology/approach**–The study sample covers US S&P 500-listed firms during the period 2006 to 2015. All the data used was collected from the Bloomberg terminal. Panel regression analysis was used to test the study hypotheses and achieve the study aims. **Findings**–ESG disclosure positively affects a firms’ performance measures. However, measuring ESG sub-components separately showed that environmental (EVN) and corporate social responsibility (CSR) disclosure is negatively associated with ROA and ROE. EVN and CSR disclosure is positively related to Tobin’s Q. Further, corporate governance (CG) disclosure is positively related to ROA and Tobin’s Q, and negatively related to ROE. More importantly, ESG, CSR, EVN, and CG tends to be higher with firms that have high assets and high financial leverage. Furthermore, the higher level of ESG, EVN, CSR and CG disclosure, the higher the ROA and ROE. **Research limitations/implications**–The results of this study can be used as empirical support for the development of new regulations and amendments and the implementation of necessary corrective decisions regarding the effectiveness of applying ESG reporting in the US and other countries. **Originality/value**–This study contributes by enriching the literature on the ESG disclosure by investigating the direct and different relationships between ESG and its sub-components and performance.

**Keywords:** ESG disclosure, Social, Environmental, Governance, Performance, US S&P 500

## **Board structure and firm performance: the case of FTSE All Shares**

Dr. Imad Chbib and Prof. Mike Page

Department of Accounting and Financial Management, University of Portsmouth, UK.

### **Abstract**

**Purpose** – This paper investigates the impact of the composition of board of directors on firm performance using UK FTSE All Shares non-financial firms for the period before and during the latest global financial crisis. **Design/methodology/approach** – The main hypotheses tested were whether board composition, namely board size and board independence, has an impact on firm performance, using Tobin's Q and Return on Assets. Univariate and multivariate (including 2SLS regression) were carried out to test these hypotheses. **Findings** – The results suggested a high positive association between board size and TQ, and insignificant association between board size and ROA, while some evidence was found of the impact of an independent board on firm performance. The results also found a negative association between blockholdings and performance during the financial crisis in 2008, whilst an insignificant relationship was observed before 2008. **Originality/value** – The paper contributes to prior research by providing year by year analysis to the relationship between board composition and performance prior to and during the financial crisis and considering the impact of large shareholders (in particular institutional shareholders) on mitigating agency costs.

**Keywords:** Corporate Governance, Board structure, ownership and control, Agency theory.

***Bankruptcy prediction models for listed construction companies in vietnam***

***Thi Hong Thuy Nguyen and Lan Phuong To<sup>a</sup>***

*<sup>a</sup> University of Economic and Business, Vietnam National University, Vietnam*

**ABSTRACT:**

This study focuses on assessing the suitability and conditions of applying Atman's bankruptcy risk modelling for companies listed on the Vietnamese stock market. The authors used Atman's prediction model for bankruptcy, applying and adjusting according to Vietnam's conditions, thus predicting the risk of bankruptcy of listed companies through the first manifestation (such as cancellation of obligatory listing). Based on risk forecasting for listed companies, the research team conducted the interviews with the forecasted firms and then made the assumptions about the bankruptcy. From that, the article concludes that the main factors leading to bankruptcy of the business: Asset management; Capital structure; Business size; state management mechanism and other reasons (narrow business lines, operational experience).

***Keywords:*** *Bankruptcy, Z-Score, financial difficulties, bankruptcy threshold, bankruptcy model*



# **Track 5: Business Reporting and Communication**



## **Empirical Analyses of the Effect of Possession of Financial Assets on Profitability**

Masao Tsuji (Nagoya University of Commerce and Business)

Tokio SUDO (Waseda University)

### **Abstract**

The purpose of this research is to make it clear whether possession of financial assets improves profitability of the listed companies or not in Japan. The first feature of this paper is that the impact of financial assets on profitability is analyzed from the long-term perspective in addition to the conventional short-term perspective analysis. The analysis of the two shows different results and gives suggestions on how to manage financial assets. The analysis is extended to examine the impact on profitability by reducing surplus assets, and its result shows that the effect of holding financial assets after reducing surplus assets will not be negative if surplus assets were reduced. It will encourage reconsideration of the current orientation toward to (real) debt-free management. This paper focuses on the analysis of “cash equivalents and securities for trading purposes and other securities” defined as financial assets in accordance with the Corporate Accounting Standard No. 10 “Accounting Standards for Financial Instruments” among assets classified according to this classification method. Operating assets are the assets that generate operating cash flow that is the source of the creation of free cash flow. We analyze the effect of holding cash deposits, securities for trading purposes and other securities included in financial assets on capital profitability. Here, capital profitability is a concept of profitability that indicates how productively profits are raised by means of capital, and operating return on total assets (ROA) and return on equity (ROE) are used in this paper.

## **The Determinants of Earnings Management for Misrepresentation: Evidence from Japan**

Masumi Nakashima (Bunkyo Gakuin University)

### **Abstract**

This study quantifies managerial ethical values as the tone at the top (TATT). First, I examine whether TATT and pressure/incentives affect earnings quality. Second, the relationship between earnings management determinants and earnings management for misrepresentation is explored in this study. I implemented a covariance structure analysis to validate the relationships. Based on Francis et al. (2006), the following six categories of determinants of earnings management are examined: management's decisions, financial performance, accounting standards, governance and internal controls, auditors, and law enforcement impact earnings management. This simultaneous analysis shows that TATT and pressure have a significant effect on earnings quality. While accounting standards have a significant negative effect on earnings management, governance and internal controls have a positive effect on earnings management to misrepresent earnings. Data were collected through the survey of 115 questionnaires for CFOs of the public firms in Japan.

## **INSTITUTIONAL PRESSURES INFLUENCE ON ENVIRONMENTAL REPORTING AND CIRCULAR ECONOMY**

Tomasz Wnuk-Pel (Tomasz Wnuk-Pel)

Lina Dagiliene (Kaunas University of Technology)

Maciej Frenzel (University of Lodz)

Kristina Sutiene (Kaunas University of Technology)

### **Abstract**

The paper examines environmental reporting in the context of Circular Economy (CE). Today, economic activity is predominantly characterized by a linear transformation of natural resources to production, consumption, and (ultimately) to waste. The paradigm of CE seeks to overcome this by promoting reduction, reuse, recycling and recovering (the 4R Principle), but its reflection in environmental reporting of manufacturing companies remains unclear. By applying the neo-institutional theory, we seek to explain how institutional pressures affect environmental reporting from the CE perspective. A content-based qualitative and quantitative methods were used to provide original empirical evidence from 226 European Union large production companies of different industries. The main findings reveal that normative mechanisms have a significant impact on CE environmental reporting. Unexpectedly, coercive and mimetic environmental isomorphism was not as strong as hypothesized theoretically, and therefore deserves future investigation, constituting an important implication for future research. For CE policy makers and standards setters, this study offers the whole picture of the state of art of CE environmental reporting in the EU manufacturing companies that leads to comparing environmental reporting practices at a larger scale.

**Keywords:** Circular Economy, environmental reporting, sustainability reporting, neo-institutional theory, production companies

## **Environmental Information Disclosure Assessment: The Case of Manufacturing Firms Listed in Indonesia Stock Exchange**

Sofik Handoyo (Universitas Padjadjaran)

Sofik Handoyo (UNPAD)

### **Abstract**

The purpose of this study is to assess the environmental information disclosure of manufacturing firms listed on the Indonesia Stock Exchange. The study involved 135 manufacturing firms listed on the Indonesia Stock Exchange. The data of environmental information disclosure was collected from the firm's annual reports and sustainability reporting. Content analysis was used to assess the environmental information disclosures. The Sustainability Reporting Standard of Global Reporting Initiative (GRI) was adopted as the guidelines for assessing environmental disclosure. Environmental topics evaluated are material, energy, water, biodiversity, emissions, effluents and waste, environmental compliance, and a supplier environmental assessment. The results indicate that only 31% of the manufacturing firms listed on the Indonesia Stock Exchange have disclosed environmental information in their annual reports and sustainability reporting. On average, the environmental performance level of the manufacturing firms listed on the Indonesia Stock Exchange is 9.4%. The environmental performance levels, by topic, indicate that environmental disclosure related to effluents and waste is the highest (15.6%), and environmental disclosure related to supplier environmental assessment is the lowest (3.3%). The remaining levels are material (14.6%), energy (15.3%), water (7.2%), biodiversity (7.2%), emissions (8.5%) and environmental compliance (3.7%)

## **The Determinants of eXtensible Business Reporting Language (XBRL) Adoption: A Cross-Country Study**

Khaled Hussainey (University of Portsmouth)

### **Abstract**

This paper provides an investigation of the determinants of eXtensible Business Reporting Language (XBRL) adoption. This is achieved by examining a sample of 71 countries during the period from 2009 – 2014. The findings indicate that countries, with strong investor protection, higher levels of economic development, higher degrees of external economic openness, more highly educated populations and with high levels of technology absorption, are more likely to adopt XBRL. Countries, which have an Anglo-Saxon culture, however, are less likely to adopt XBRL than other countries. The burden of government regulation, the macroeconomic stability and the mandatory adoption of IFRS have no significant influence on XBRL adoption.

**IFRS “Financial Accounting Reporting and Auditing in compliance with International Financial Reporting Standard-A Cultural Perspective.”**

Belaid Aouni (Qatar University)

Mustafa Abdulkarim (Qatar University)

Sheila McGillis (Laurentian Univeristy)

**Abstract**

This paper presents a literature review highlighting the influence of culture on the preparation and audit of IFRS compliant financial statements. The purpose of the research is to construct a bibliometric analysis of the literature that examines the cultural effect on accounting and the impact of such on global harmonization of accounting standards. The use of a common language in financial reporting is expected to make it easier for stakeholders to compare companies and industries in different international jurisdictions enabling the rapid integration of global capital markets. The adoption of these global standards has significant benefits, however, concerns do exist as to potential barriers to global harmonization. One of the factors advanced as a barrier to harmonization is culture. The research method is that of a bibliometric study involving content analysis. Qualitative data analysis will be used to draw inferences regarding the type of cultural constructs used. In addition, quantitative statistical analysis will be undertaken to identify the frequency of culture theories, cultures, IFRS standards and auditing standards used an the reported results of the effect of culture on the specific standards identified in the studies. This will involve a full review of each article and the preparation of a database that will itemize each of the key components (culture, cultural framework, cultural dimension, accounting (IFRS) standard, and auditing standard) and conclusions of each article. At this stage, the review highlights that culture does influence the preparation and audit of these financial statements. With calls for harmonization of these global standards to achieve greater consistency and comparability facilitating effectiveness of global markets, consideration of methods to mitigate the impact of culture in achieving this goal is critical. Further research is needed to ensure the proper functioning of these markets.

## **CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN QATAR: EXTENT AND DETERMINANTS**

Reem Hijab (Qatar University)

Adel Elghrabawy (Qatar University)

### **Abstract**

**Purpose:** The purpose of this study is to examine the extent of corporate social responsibility disclosure (CSR) in the Qatari listed companies and the potential influence of on CSR. Corporate governance mechanisms include audit committee, CEO duality, independent board members and other corporate characteristics. This study extends previous literatures by covering the factors that affect the CSR in Qatar, especially that there is no much research has been conducted in this area. **Design/methodology/approach:** This study examines Qatari listed companies' annual reports for two years 2014 and 2015. The content analysis was used to measure the extent of disclosure, by using a checklist of CSR index consists of 19 items. The CSR Index was used in a previous study conducted in France about CSR and market value that and was published in 2017 by (Nekhili et al., 2017). A Multiple regression analysis was used to test the effect of corporate governance mechanisms on CSR.

## **The Impact of Audit Committee Overlapping on Forward-Looking Disclosure in Oman**

Hidaya Al Lawati (University of Portsmouth)

Khaled Professor Hussainey (University of Portsmouth)

### **Abstract**

The aim of this paper is to investigate how audit committee (AC) overlapping members will affect the core function of AC on overseeing the financial reporting quality by increasing the level of forward-looking disclosure. Manual content analysis has been used to analyse the forward-looking information disclosed in the chairman's reports. The sample of the study consists of banking institutions listed on Muscat Securities Market (MSM) in Oman. Chairman's reports were collected from MSM's website and Bloomberg was utilized to gather the accounting financial variables. Regression analysis is conducted to study the impact of AC overlapping members on the level of forward-looking disclosures. The result shows that AC overlapping membership is positively but insignificantly affect forward-looking disclosures. The academic implications are related with the need for a consideration of the personal attributes of AC directors to understand their role in the boardroom or on subcommittees. The Omani corporate governance (CG) code should provide recommendations regarding overlapping membership on AC by setting guidelines on the type and proportion of overlap. Moreover, it will improve the effectiveness of the committees as well as the disclosure quality. This paper extends prior research on AC and voluntary disclosure by showing the impact of a new variable, which is AC overlapping members on the level of disclosure of value relevant information.



## **IFRS Adoption and Earning Management: The Role of Board of Directors: Evidence from China**

Khaldoon Albitar (University of Portsmouth)

Wei Huang (Zhongnan University of Economics and Law)

Ahmad Alqatan (University of Portsmouth)

### **Abstract**

This study investigates the effect of IFRS adopting on earning management by considering the role of board size and board independence for a sample of Chinese listed companies during the period 2003-2013 over a four-year period before and a five-year period after the adoption of IFRS. This study tests whether the level of earnings management is significantly lower after the adoption of IFRS, and whether the role of board size and board independence on constraining the earnings managements is higher after IFRS adoption. The empirical results show that earning management increased after the adoption of IFRS. However, there is no relationship between board size and earnings management before and after the adoption of IFRS but Board independence has significantly decreased the earning management after the adoption of IFRS in China. The current study contributes to the literature in two ways. First, as most of the existing studies on the effect of IFRS and board directors on earnings management have been conducted on data from the U.S and European countries, to the best to our knowledge, this study fills a gap in the existing literature by studying both factors over the same period in an emerging market. Second, the findings of our study have important implications for policymakers, auditors, multinational firms, and users of financial reports. As the rapid growth of China's economy gains global recognition, the Chinese stock market is capturing the attention of international investor.

## **Students' Perception on Sustainability: Comparison of Business and Economics vs Engineering Students**

Sylvia Veronica Siregar (Universitas Indonesia)

Bayu Tenoyo (Universitas Bhayangkara Jakarta Raya)

### **Abstract**

The aim of this study is to examine the students perception on sustainability (both related to knowledge and attitude). We also examine the effect of discipline, gender, and sustainability-related course on that knowledge and attitude. We find that the average level of perceived knowledge is quite low, which is 1,95 out of 5,00. As for actual level of knowledge, only 39% of respondents able to identify correct sustainability terminology. We also find that different business and economics students have higher level of knowledge (and attitude) than engineering students. Students already enrolled in sustainability-related course(s) also have higher level of perceived knowledge and modest effect on sustainability attitude. We do not find significant evidence of gender on knowledge, however, gender do have significant effect on sustainability attitude, where female students have more positive attitude than male students.

## **THE INFORMATIONAL CONSEQUENCES OF IFRS 8: DOES THE NEW SEGMENT REPORTING STANDARD IMPROVE THE FIRMS' INFORMATION ENVIRONMENT?**

Lionel Touchais (Paris Nanterre University)

Gaëlle Lenormand (University of Rennes 1)

### **Abstract**

This article analyses the effect of IFRS 8 on the informational content of segment data over a nine-year period with two sub periods: 2006 to 2009 for IAS 14 and 2010 to 2014 for IFRS 8. It aims to assess the quality change of the financial analysts and the shareholders' information environment due to the new segment reporting standard to verify the IASB's expectations (2006b) and its post-implementation review's conclusions (2013). Based on a sample of French companies and using two complementary methodologies (forecasts accuracy and cost of equity capital), we get mix results. First, we observe that the analysts' forecast errors decrease with segment disaggregation when applying IFRS 8. It may therefore become more difficult to withhold information, leading to an improvement in the information content of segment data. This result can be explained by a higher precision of private information and therefore a decrease of consensus. The segment disaggregation may have been an incentive for analysts to invest more in improving the precision of their private information. These results only support the outcome of IASB about the higher ability to predict future earnings for firms with less-aggregated segmentation when applying the new standard. However, this conclusion is not corroborated for the implied cost of equity capital. We do not get any reduction under IFRS 8.

## **Managerial Misreporting Behaviour: The Effect of Ethical Commitment Reminder and Reciprocity**

Muhammad Irdam Ferdiansah (universitas Hasanuddin/University of Western Australia)

### **Abstract**

The objective of the study is to investigate the effect of ethical commitment reminder and reciprocity on manager's misreporting behaviour. Despite the pervasive use of ethics training by companies, research in management accounting have not consider the effect of such training on the manager's misreporting behaviour. Furthermore, the dysfunctional behaviour outcomes of managers' reciprocity action have not been explored. The ethics training can act as ethical commitment reminder which can trigger the activation of manager's social norms (i.e. preferences for honesty). The results showed that in the absence of ethical commitment reminder, managers were more likely to engage in misreporting behaviour than when ethical commitment reminder was present. Even though we did not find support for the effect of reciprocity on manager's misreporting behaviour, we found that ethical commitment reminder interact with reciprocity affecting manager's misreporting behaviour. The result of the study showed that under reciprocity condition managers were more likely to misreport but only when the ethical commitment reminder was absent.

## **The prediction of future cash flows based on operating cash flows, earnings and accruals in the French context**

Helmi Hamammi (Rennes School of Business)

Benjamin Noury (SeaBird Conseil)

Ousama A. Anam (Qatar University)

### **Abstract**

This study investigates the abilities of the cash-based and accrual-based accounting data for the prediction of future cash flows from operations in the French context. The sample consists of 61 non-financial French listed companies for annual data over 18 years, from 1999 to 2016. The data are examined in three different ways corresponding to three different durations. A global regression over the entire period is first addressed, and two other regressions are carried out from 1999 to 2007, and from 2008 to 2016, allowing us to assess whether the economic crisis had a significant impact on the prediction models. The study found that whatever the period, the model based on the operating cash flows combined with disaggregate accruals has a stronger explanatory power in predicting future operating cash flows, compared to both earnings and operating cash flows combined with aggregate accruals models. The aggregation of earnings falsifies the contribution of each accrual item, and as a result, the decomposition of earnings into cash flows and disaggregate accrual enables an explanation of future operating cash flows much more accurately. Keywords: Cash flows, Earnings, Accruals, France, Economic crisis

# **Track 6: Islamic Accounting and Islamic Finance**

**Analysis on financing influence of Mudharabah, Musyarakah, Murabahah and Ijarah towards profitability (study on sharia cooperative incorporated in Inkopsyah)**

Oyong ol lisa (Gajayana University)

**Abstract**

Abstract: Mudharabah, musyarakah, murabahah and ijarah financing channeled by sharia cooperatives to customers affect the development of sharia cooperatives. The greater the financing disbursed, the higher the profits obtained by Islamic cooperatives so that it can help in returning capital and earning a profit. Profitability is one of the analytical tools used to assess management performance in generating profits or profits from operating a business. High profitability can show good financial performance. Conversely, if the profitability achieved is low, it indicates a lack of maximum management performance in generating profits. This study is to analyze the effect of mudharabah financing on profitability, analyze the effect of musyarakah financing on profitability, analyze the effect of murabahah financing on profitability, and analyze the effect of ijarah financing on profitability. The sample in the study was 44 banks in the period between 2016 and 2017. The analysis technique used multiple regression analysis, F test and t-test. The results of the analysis show that mudharabah financing affects profitability. Musyarakah financing affects profitability. Murabahah financing affects profitability. Ijarah financing affects profitability. Therefore, it is expected that sharia cooperatives can maintain the performance achieved in addition to the development of mudharabah financing products, more diverse and innovative musyarakah, murabahah and ijarah financing.

Keywords: Mudharabah, musyarakah, murabahah, ijarah, profitability

**Environmental Management Accounting, Islamic Social Reporting, and Corporate Governance Mechanism on Sharia-Approved Companies in Indonesia**

Sekar Mayangsari (Universitas Trisakti)

**Abstract**

Issues of Islamic Social Reporting among Sharia-approved companies in Indonesia are still rare. Sharia-approved companies must comply with the sharia principles that have been approved by the Sharia Fatwa Council and the Financial Services Authority. The aim of this study is to obtain empirical evidence conformity of corporate environmental management accounting practices with the concept of Islamic Social Reporting. This study will also find evidence the effect of company's monitoring function to implementing Islamic Social Reporting. The practice of corporate environmental management accounting is an interesting and important study because environmental issues are a complex issue. For Sharia-approved companies, the commitment to comply with sharia principles in environmental activities provides assurance to its specific investor that the business activities run according to sharia principles. The commitment to prevent sharia-based business activities is stronger when the company's monitoring function also strengthens the company's objectives in protecting the environment. This study contributes to the development of Islamic Social Reporting studies and environmental management accounting practices as well as Islamic governance for sharia compliant companies. Sharia criteria adopted in this study relate to environmental issues, where companies apply environmental management accounting practices to be compatible with Islamic social responsibility. The monitoring function within the company provides assurance that the company is committed to environmental management practices in accordance with the concept of sharia.



## **Compensation and Busy Directors: A Value Relevance Study in a Dual-Banking System**

Marwa Elnahass (Newcastle University)

Rainy Trinh (Newcastle University)

Aly Salama (Newcastle University)

### **Abstract**

This study investigates how director compensation and busyness (i.e. holding multiple directorships) affect bank market value in an international context. We use a sample of 386 bank-year observations over the period of 2010-2015. We find that for the full sample, director compensation has a significant positive impact on stock market valuations. However, we do not observe a significant effect of director busyness on the firm value. By conditioning our analyses on two different bank types, we find that the positive effect of board of directors' compensation on market valuations holds for conventional banks with no significant influence on their Islamic counterparts. We, additionally, examine the value relevance of Shari'ah supervisory boards' compensation and busyness in the listed Islamic banks and results show that they are positively and negatively valued, respectively. Our results are important to investors and bank regulators in showing the signalling effect of board compensation and its multiple directorships to bank value and stability.

## **Scale Validation of the Multidimensional Variables of Shari'ah Product Development and its Determinants**

Aisha M Hamman (Ahmadu Bello University, Zaria, Nigeria)

### **Abstract**

Although the benefits of the roles of Advisory Committee of experts' (ACE) in product development of Islamic financial institutions have been recognized for decades, limited empirical research exist in the area. A major reason for this lapse is the nonexistence of a scale that is well-structured to measure these benefits. The study offers a new multidimensional scale of Shari'ah product development and its determinants. In order to aid the development and validation of the new scale, several tests and studies were carried out. The scale measures Shari'ah product development with four (4) dimensions. Product contract, Product structure, product risk exposure and product commercial value. The scale also measures six constructs on ACEs roles. They include Shari'ah review, Shari'ah endorsement, Fatawa, Internal Shari'ah ex-post review, Written Shari'ah opinion and advert validation. In addition, the study evaluated the scale's construct validity, reliability through measuring internal consistency of the items and Common Method Variance Test. Furthermore, factor analysis is employed to identify some factors that can be used to represent relationships among sets of interrelated variables.

## **DOES GROWTH MATTERS FOR ISLAMIC BANKS – FEAR, RISK AND TRUST FACTORS**

Umair A Riaz (Aston University)

Bruce Burton (University of Dundee)

Anne Fearfull (University of Dundee)

### **Abstract**

This paper explores how socio-cultural and issues related to trust shape the perceptions towards the growth of Islamic banking practices and the industry's potential in expanding in the context of UK's banking sector. Much of the ethos and practice of Shariah seems to have been lost in capitalist greed and the Islamic institutions may have lost its trust and credibility amongst British consumers. The new form of banking which emerged decades ago to promote religious and ethical based products has grown substantially and had captured a large amount of customer base. However, lack of innovation, transparent disclosures and social dimensions may have been alienating British consumers from consuming Islamic banking products and services. We argue that multi-layered contextual factors such as ethical positioning of products, fear and trust should be recognised as affecting factors in accentuating the growth. Our work here examines how critical accounting framework could highlight new discourses and the ways on which of new thinking may well be developed. Our analysis shows that social role of accounting can have an influence on income, power and wealth distribution within the society which can bring emancipation. Our approach looks into how engagement with critical accounting unmasks the hidden interests of Islamic banks thereby calling the stakeholders to participate in an actual transformation of the system that could serve society through better banking practices.

**Financial disclosure of Islamic banks, its compliance with AAOIFI financial standards and its determinants.**

Oumayma BECHIH (higher institute of accounting and business administration (ISCAE))

**Abstract**

**Abstract:** This paper analyses the level of compliance of financial disclosure with AAOIFI standards and its determinants. Based on a sample of 40 Islamic banks in the MENA region over the 2010- 2016 period. This paper presents the effect of bank and governance characteristics on the extent of disclosure and compliance with AAOIFI financial standards. The results show that the average level of compliance is 75%. The presence of women on the board, the reputation of the shari'ah board and the cross membership of shari'ah board members are key determinants of compliance and disclosure. The joint audit is positively associated with financial disclosure level.

**Keywords:** AAOIFI, compliance, disclosure, Islamic banks.

## **Waqf and Sustainable Humanitarian Financing**

Miranti Kartika Dewi (Faculty of Economics and Business, Universitas Indonesia)

Ilham Reza Ferdian (Lariba Consulting)

### **Abstract**

Waqf as an endowment instrument in Islam has been historically acknowledged as one of the greatest Muslim charitable tradition to provide sources in financing sustainable humanitarian initiatives. However, researchers have given little consideration to examine such potency. This study documents various case studies on how Islamic humanitarian NGOs across the globe optimize waqf funds to support their activities in providing sustainable humanitarian programs. It begins with information pertinent to the relevance of waqf to the potential scale of waqf, in addition to the ways waqf is managed to improve the lives of beneficiaries. The study also outlines some relevant issues to promote waqf to realize its full potential and provides guidelines for further research. Most of the information presented in the paper were obtained from desk-based research based on documentary analysis of public sources.

# **Track 7: Financial Markets and Economic Growth**

## **The linkage between stock and inter-bank bond markets in China: A Dynamic Conditional Correlation (DCC) analysis**

Ahmed Hassanein (Gulf University for Science and Technology )

Hanaa Elgohari (Mansoura University)

### **Abstract**

This study applies the dynamic conditional correlation (DCC) model to examine the correlation between stock and inter-bank bond markets in China over the period from 2002 to 2016. The study finds no conditional correlation between China's stock and bond markets over the sample period. However, after dividing the sample period into four different time scales, we find a significant correlation for the following periods: bond market fluctuations (2002-2005), recovery and persistence (2010-2013), and stock market shock (2014-2016). However, there is an insignificant correlation during the Global Financial Crisis (2006-2009). Further, we apply a BEKK model as a confirmatory analysis and find the presence of spillover effects between the stock and bond markets in both directions during the following periods: bond market fluctuations, recovery and persistence, and stock market shock. These results suggest that the correlation between the stock and bond markets in China is time dependent.

## **Political Uncertainty and the Choice of Debt Sources**

Hamdi Bennisr (Qatar University)

### **Abstract**

This paper studies the effect of political uncertainty on the choice of debt sources. We find a positive relationship between political uncertainty stemming from elections and the proportion of bank loans over total debts, especially when elections are closely contested. Furthermore, this relationship is stronger in opaque firms and less financially constrained firms as well as firms from countries with weaker shareholder rights, labor protection and creditor rights, and tighter constraints on the government.



**Online peer to peer lending: A recent review**

Shabeen Taj Afsar Basha (Qatar University)

Mohammed M Elgammal (Qatar University)

Bana Abuzayed (Qatar University)

**Abstract**

Online peer to peer lending (P2P) is an emergent phenomenon in the context of digital finance. It provides alternative access to finance due to its competitive advantages in comparison to the traditionally lending channels. This study reviews P2P literature over the period 2008-2018 to provide a status-quo on the P2P phenomena and enumerate gaps to guide future research. We find that the current literature mainly focuses on the determinants of funding success and loan attributes such as loan amounts, interest rates and maturity of funding with studies examining the platforms in different regions. This study helps practitioners in understanding the dynamics affecting the P2P consumers and lenders. It also recommends avenues for future research as of examining the determinants and performance of P2P platforms in emerging and developing markets; regulatory differences; the impact of behavioral aspects such as cultural uniqueness, language, information technology literacy, innovation quotient on the P2P funding attributes and the relationship between P2P lending with the traditional financial channels.

## Exports, Imports, and Economic Growth in Qatar: Evidence from Causality and Cointegration Analysis

Alanoud A Al-maadid (Qatar University)

### Abstract

Economic development is the rise in the average of living in a nation's population with continued growth from a simple, low-income economy to a current, high-income economy (Myint and Krueger, 2009; McConnell & Brue, 1993). The case of Qatar is emphasized because from 1970 to 2009 Qatar is one of the fastest growing economies in the world. economic development increased exponentially which is shown when Qatar's GDP increased steeply by 80% from 2004-2008, resulting in a country with the highest GDP per capita worldwide (United Nations Development Programme, 2010).. A lot of researchers and policymakers are interested in studying this phenomena to repeat this economic development worldwide. . The choice of Qatar is also appropriate in that it allows the evaluation of the relative increase in the country's exports and imports with respect to trade policy liberalisation. Such an analysis will allow other developing countries to implement policies to ensure their growth and development in the long term. contribution of this paper is that the results suggest that GDP, exports and imports do Granger-cause each other; therefore, in a developing country case such as Qatar, an increase in imports and exports could contribute to financial development growth. Developmental plans to create economic growth can also be framed in accordance with the growth prospects of the case study of Qatar included in this research. The study provides assistance to economic policy makers in developing countries in their attempt to establish an integrated framework between the financial and economic variables to ensure a higher level of growth. This study thus has a positive impact on the trade factors and economic growth of developing countries This paper is divided into four parts, introduction and literature review, methodology, data and results. Follow is this part of this section aiming to review literature about exports, imports and economic development.. The

## **Market Order Book for West Texas Intermediate futures - to Deduct Market Manipulation from High Frequency Data**

Dr. Abdllah Alshami (AFG-University of Aberdeen)

### **Abstract**

High-frequency trading (HFT) requires a detailed analysis of the quote structure of the continuous limit order book in order to correctly derive viable arbitrage strategies. Traders can manipulate order books by submitting and retracting 'spoof' orders at various levels of the order book by introducing quote volume at or above (below) the best ask (bid). However, the limit order book data for heavily traded financial instruments presents an almost unique problem to the econometrician interested in constructing high frequency measures of liquidity impact over and above the inside spread. A single month of data for an individual maturity of an actively traded futures contract, in my example light crude, can easily exceed 10 billion bytes of data, even when stored using the single precision floating point format. In this paper I conduct a large scale analysis of the West Texas Intermediate (WTI) futures contract across the 120 simultaneously traded maturities for five levels of the order book from 2008 to 2016 at the continuous limit. Using this very large data set I estimate a new form of realized vector autoregression and derive the impulse response functions useful in building a HFT strategy. I show that for WTI futures a speed of execution of the order of 100s of milliseconds is needed to fully exploit a false quoting strategy designed to systematically unbalance the order flow. Furthermore, I demonstrate that viable strategies can be built by spoofing up to three levels above the inside spread.

# **Track 9: Management accounting and Finance in Emerging Economies**

## **Bottom-up Rather than Top-down: Evidence from Middle Eastern and North African Educational Institutions**

Osama Mah'd (Qatar University)

### **Abstract**

This research sheds light on the bottom-up budget approach and its relation to the performance of executives in educational institutions. The main aim is to discover whether there is a significant difference between a bottom-up and a top-down approach to budgeting in the performance of the managers. Questionnaires were distributed to 453 university executives in 21 educational institutions in MENA. The results show that there is a significant difference in the managerial performance between a bottom-up and top-down approach. The study's findings indicate that the bottom-up approach to budgeting shows higher performance indicators than does a top-down approach to budgeting. A Kruskal-Wallis test was conducted to test the difference between the three groups (bottom-up, top-down and consultative approaches). Further analysis was conducted to test the difference between the two groups using a Mann-Whitney test. The current study contributes to the research as it increases awareness of budgeting approaches that are used in higher education institutions, and the effect of these differences on executives' performance.

**governance at source through management accounting benchmarking: a way forward for the public sector**

Ibrahim kamal bin Abdul Rahman (Universiti Kuala Lumpur)

**Abstract**

Benchmarking of management accounting involves the search for best practices within the industry and is considered critically important for organisational survival as it enables businesses to use the best management tools and techniques to achieve superior value creation and business performance. There has been allegations that MA has somewhat lost its relevance as it was not providing adequate support to managers who are faced with various challenges within rigorous competitive global economy. In view of this the National Award for Management Accounting was pioneered in Malaysia which aimed towards 'regaining management accounting prominence' where the award focus was on MA excellence, MA best practices and MA best practise solution. In essence, MA can be considered as "governance at source", where Management Accountants provide relevant financial and non-financial information to the management team and to facilitate them to make the best decision for their respective organisation. Moving forward, a special MA award for the public sector should be considered. where new elements such as leadership, MAI, resource management, community and customer focus, stakeholder partnership management, performance management and service delivery outcome are embedded in the new suggested framework.

## **The Extend of Intellectual capital disclosure: the case of Qatar Stock Exchange**

Roula salman Wadi (Qatar University)

Laili Wadi (Qatar University)

### **Abstract**

This study developed a multi-dimensional content analysis instrument for the cross sectional and longitudinal analysis of intellectual capital disclosures in the annual reports of the Qatari market at the five years (2012 – 2016). Motivated by empirical shortages in intellectual capital disclosure studies over a lengthy longitudinal period and in content analysis instruments capable of determining the qualitative and quantitative characteristics of intellectual capital disclosures, this paper study disclosure of Intellectual capital into three main categories and twenty-six sub-categories. Recording took place at the level of the extent, and data was captured using a volumetric measure and using three interrogations for qualitative characteristics. Representing the most detailed and complex analysis of IC in Qatar companies so far. The complexity of the content analysis instrument, unique to this study, enabled a number of original findings that Intellectual capital disclosure, as measured by the frequency of items, increased over the period of the study as 2016 annual reports disclose more IC than the previous four years. All companies at the five Years disclosed External Structure in the highest and human Capital in the lowest . Through the five year, most companies' did not disclose IC information in the annual reports or disclose it in a qualitative form.

## **China's Anti-Corruption Campaign, Political Connections, and the adjustment speed of capital structure in Private firms**

Xu Mingxia (Antai College of Economics and Management, Shanghai Jiaotong University)

Yiming Hu (Shanghai Jiao Tong University)

### **Abstract**

More and more studies have studied the impact of Xi's anti-corruption campaign since 18th CPC National Congress on enterprises' investment and financing, however the dynamic adjustment of corporate capital structure is still a new perspective. This paper cuts through the political connections of enterprises and uses the exogenous and unexpected policy shocks of Xi's anti-corruption campaign to test whether the loss and failure of political connections affects the dynamic adjustment of capital structure. Whether estimated by a two-stage or a one-stage capital structure partial adjustment models, the results show that before Xi's anti-corruption campaign, politically-connected enterprises adjust the capital structure faster than the non-politically connected enterprises, however, the speed of capital structure adjustment relatively slow down since Xi's anti-corruption campaign compared to the enterprises without political connections, and this relative slowdown is mainly due to the fact that non-politically connected enterprises have increased their speed of capital structure adjustment Since Xi's anti-corruption campaign relative to that before the campaign. We expect that due to the loss and failure of political connections caused by Xi's anti-corruption campaign, makes the informal institutions such as political connections gradually get invalidating, thus highlighting the role of market-oriented formal institutions in the allocation of credit resources, thus improving the funds availability for non-politically connected enterprises relative to that for politically connected enterprises. Further study found that that new debt financing and new equity financing of politically connected enterprises have their debt financing and equity financing relatively decline compared to the enterprises without political connections since Xi's anti-corruption campaign, and such finds are more pronounced in the under-indebted group.



## ECONOMIC FACTORS AND ENVIRONMENT QUALITIES IN CITIES/ REGENCIES OF EAST JAVA PROVINCE

Grahita Chandrarin (University of Merdeka Malang)

Elfiatur Roikhah (Malang Municipality)

Prihat Assih (University of Merdeka Malang)

Yasmin Farani (Univeristy of Merdeka Malang)

### **Abstract**

Economic growth is the main prerequisite for economic development of a country, because economic growth enables an increase in the quality of people's life through distribution of welfare and income (Abdouli and Hamami; 2015). One of the drivers of economic growth is investment (Edwards 1998 and Baldwin 2003), including foreign investment (FDI). Transfer of technology and knowledge can have a positive impact on FDI on economic growth (Yu et al. 2011) as well as negative impacts (Vissak and Roolaht; 2005). The Stern Study (2004) stated that the decline in environmental quality increases in the early stages of economic development and at a later stage, economic growth will lead to the restoration of environmental quality. This research was conducted to assess the impact of investment, both local and foreign on environmental quality and the role of the government in overcoming a decline in environmental quality through capital expenditure. The data used is secondary data from 33 cities / districts in the East Java Province, Indonesia during the 2014-2018 period. Data analysis using Linear Regression. The results of this research indicate that there are simultaneous effects of investment variables, local revenue, capital expenditure and economic growth on environmental quality. In East Java Province, the investment impact is not significant on environmental quality and economic growth. Environmental quality is more influenced by regional income and government capital expenditure. Keywords: Investment, Local Revenue, Capital Expenditure, Economic Growth, Environmental Quality Index

## **DO ROTATION OF PUBLIC ACCOUNTING FIRMS IS NEEDED TO IMPROVE THE QUALITY OF FINANCIAL STATEMENTS?**

Fitriany FTR Fitriany (Universitas Indonesia)

Viska Anggraita

(Universitas Indonesia)

Dwi martani (Universitas Indonesia) Nur Aulia Rahmah (Universitas Indonesia)

### **Abstract**

Regulation regarding mandatory audit firm rotation aims to increase audit quality and then can improve the financial statements quality also. Since 2002, Indonesia has been one of few countries that implementing mandatory audit firm rotation and audit partners rotation. However, in 2015, mandatory audit firm rotation abolished and audit partner tenure extended from 3 years to 5 years. This study aims to examine the impact of abolishing mandatory audit firm rotation on audit quality and financial statement quality also. Regression using 1,075 firms years from 2013 to 2017, found that the longer the tenure (audit period of an audit firm), the audit quality will improve, but after the 7,6 year, an audit firm must be rotated because the audit quality has begun decreased. So, rotation of audit firm is still needed, the regulation that abolished mandatory audit firm rotation should be reviewed again. Keywords : mandatory audit firm rotation, audit quality, financial statement quality, audit tenure

# **Track 10: Other Accounting and Finance Issues**

## **Effective Tax Rate and Managerial Ownership: Empirical Evidence of Jordanian Listed Firms**

Amneh Al-Kurdi (Aqaba University of Technology)

Ghassan H. Mardini (Qatar University)

### **Abstract**

The objective of this research is to explore the impact of managerial ownership on the extent of Effective Tax Rate (ETR). The sample includes all Jordanian first market listed companies in Amman Stock Exchange. The main finding of the paper is that the managerial ownership has a positive and significant impact on tax avoidance strategy; namely ETR. This is lead to conclude that the higher internal (managerial ownership), the higher the ETR usage.

## **Investigating the Quality of Basel 3, Pillar 3 Risk Disclosures Practices of Listed Banks in the Gulf Counties**

Fethi Saidi (Qatar University)

### **Abstract**

The purpose of this study is to investigate and evaluate risk disclosures practices under the 2015 revised version of Basel III, Pillar 3 risk disclosure regulation in 25 large banks operating in the Gulf Countries Council (GCC) zone for the year 2016. The primary objective is to assess whether they are providing acceptable disclosure levels concerning the market risks to which they are exposed. It is expected that GCC banks, even though they have to comply with the same risk disclosure regulation, will demonstrate specific disparities in their risk reporting. The present study is based on a content analysis approach to allow the measurement of risk disclosures. Six risk disclosure categories are identified as the major sections regarding this particular type of reporting. Furthermore, the content analysis is also investigating Basel III, Pillar 3 qualitative and quantitative disclosures. Hence, the analysis deals with risk management objectives and policies, operational risk, liquidity risk, capital structure and adequacy, credit risk and market risk. From a regulatory perspective, the study refers to the most relevant international accounting standards, namely, Basel III Agreement Pillar 3 (2015 revised version), and IFRS 7.

## DO BUSINESS GROUPS RAISE POST MERGER PERFORMANCE?

Fumiko Takeda (University of Tokyo)

### Abstract

This study examines whether merger performance is different between group companies and independent companies. Using data on mergers between Japanese listed companies for 1985–2014, we investigate the role of business groups on post-merger performance including company stock price, number of employees, and R&D. We find that the stock prices of acquirers react more negatively to announcements for within-group mergers than for mergers between independent firms. We also show that the acquirers of within-group mergers tend to increase number of employees and average annual salary but decrease R&D ratio after mergers. Such reduction of R&D ratio is not observed for acquirers of other types of mergers. In addition, the targets of within-group mergers tend to have higher leverage than other targets. Our results indicate that within-group mergers do not seem to aim at enhancing economic performance of acquirers but rather at rescuing troubled targets and are, thus, perceived unfavorably by market participants.

**AN ECONOMIC CONSEQUENCE OF ASYMMETRIC COST BEHAVIOR: DOES COST REDUCTION DURING SALES DECREASES HAVE AN IMPACT ON LOWERING COSTS IN THE FUTURE?**

Kenji Yasukata (Kindai University)

**Abstract**

Does cost reduction during sales decreases have an impact on lowering costs in the future? This question is essential if cost stickiness is a consequence of managerial deliberate decisions on retaining resources during sales decreases. However, even if this is the case, and costs become sticky as a result, the validity of this decision on retaining resources during sales decreases has not been verified in prior research. The main purpose of this study is to verify the validity of this managerial decision by examining how costs behave after the period of costs stickiness observed. Analyzing Japanese companies' data, I find that costs for the current period become more sticky for firms forecasting an increase in sales than a decreasing sales in the subsequent period, suggesting that managerial expectations of future sales affect cost behavior. I then find that a lower rate of cost reduction in the period of sales decreases leads to a lower rate of increase in costs in the subsequent period of sales rebound, suggesting that the degree of cost reduction in the current period of sales decreases contribute to lowering costs. These findings imply that cost stickiness is a consequence of managerial behavior aiming at enhancing long-term economic performance by avoiding excessive resource adjustment costs.

**PRACTICAL CHARACTERISTICS OF CAPITAL BUDGET EVALUATION METHODS IN JAPAN BASED ON COMPARISON WITH THE UNITED STATES: WHY DO JAPANESE COMPANIES PREFER THE PAYBACK PERIOD METHOD?**

Tomoyuki Onishi (Waseda University)

**Abstract**

This research began with the question of why Japanese companies prefer to use the PB method. When investigating the conditions of other capital budget evaluation methods aside from PB, such as ARR, NPV, and IRR, comparison with joint usage of PB and DCF is a natural way to explain them. Classification of prior research showed that the preference for PB can be explained from a variety of perspectives. This study investigated these perspectives and used “organizational members” and “the main bank system and stockholder stabilization” to explain Japanese companies’ preference for PB. Both these factors are distinctive features of Japanese companies, which have been pointed out frequently in prior research. With “different information created for different purposes” as a hypothesis, the first factor was categorized as internal reporting purposes (decision making) and the second factor as external reporting purposes (explanation responsibility). Japanese companies truly do prefer PB for both internal and external reasons. In addition, the accounting practice characteristic of preferring single standards was identified through comparison of Japanese companies with American ones. Focusing on this characteristic, the idea of the Japanese corporate organizational culture’s emphasis on consensus being the basis for this single standard preference was presented. In addition, PB was shown to be advantageous as a communication tool for achieving consensus related to the organizational member factor, and this also explained the incentive for avoiding combined usage of PB and DCF. The analysis also explained the use of PB as prompted by ways of thinking about risk that have been affected by the main bank system and stockholder stabilization factors of the financing environment.



## **Product market competition and labor investment efficiency**

Sabri Boubaker (Université Paris Est)

Viet Anh Dang (University of Manchester)

Syrine Sassi (South Champagne Business School)

### **Abstract**

This study examines the link between firms' product market competition and labor investment efficiency. We find that competitive pressure distorts the efficiency of labor investments by creating an underinvestment problem. Our finding stands up to a battery of robustness checks and remains unchanged after accounting for endogeneity concerns. Our additional analysis shows that the relation between competition and labor investment efficiency is stronger for firms facing higher competitive threats, greater financial constraints, and higher labor adjustment costs. Overall, these results suggest that, since competition increases bankruptcy risk, it leads managers to underinvest in labor to avoid incurring labor-related costs.

**Explaining the transformational aspects of accounting and its systems: An empirical investigation of the intermediate scope, role, and contributions of inter-organizational transactional engines.**

Ahmed Dr Mohammad (Qatar University)

**Abstract**

Accounting information systems have long been playing a critical role in business success. Traditionally, this role has studied as transactional engine within the organizational context to achieve cost reduction and profit maximization. The movement towards inter-organizational integration has most recently extended into a repositioning of the every purpose of accounting processes. Intensive use of inter-organizational technologies has resulted in coverage of an eclectic range of development issues. Interestingly, the movements have developed an eclectic approach to the agreement. A new paradigm use inter-organizational platform to integrate AIS with other business information systems to leverage its business model. However, the lack of theorization compounded by lacks of the practical identification of how AIS used as process integrator to achieve business success. This paper adopts inter-organizational model for assessing complementary shifts of AIS. In particular, this paper encompasses a preliminary structural model that support the theoretical proposition of Stelzer et. al. 2006. The proposed model addresses business infrastructure, processes, roles, and strategies as key drivers of inter-organizational or hybrid AIS. The overall result is highly contributed in filling the gap about the inter-organizational propositions of accounting and its systems. With the new role and shift of focus proposed in this paper, it is expected that measuring such transformational aspects will provide a useful guide for conceptualization, formation, and value creation within the inter-organizational setting. Future oriented research may consider deeply the technical implications of inter-organizational theory of AIS to provide more support for the new role.      Keywords: AIS, Eclectic Approach, Cognitive Theory, Inter-organizational Setting, changing role and scope.

## STUDENTS' ADOPTION OF ACCOUNTING INFORMATION SYSTEMS

Emad Abu-Shanab (Qatar University)

Ines Ben Salah (Qatar University)

### Abstract

This study utilized an extended model of the Unified Theory of Acceptance and Use of Technology (UTAUT2) to explore the factors influencing the future adoption of accounting information systems (AIS) by Qatari students. A research model including performance expectancy, effort expectancy, perceived facilitating conditions, enjoyment, and locus of control as major predictors of future adoption. The model also assumed a significant moderation of the voluntary status of using the system on the relationship between enjoyment and future adoption. A sample of 115 students was used to probe their perceptions regarding the use of such systems in their future careers. Students were enrolled in an accounting information systems course in the college of business in Qatar University. Results indicated that only performance expectancy and enjoyment were significant predictors of AIS. The other factors failed to be significant predictors. The coefficient of determination of the regression test  $R^2$  explained 44.8% of the variance in future adoption. The moderation effect of voluntariness failed to influence the relationship between enjoyment and future adoption. This study was limited by its small sample size, where larger sample would have provided better insights and allowed for further tests. Conclusions and future recommendations are reported at the end of paper.

## **Preference for External Audit and Culture-Gene Co-evolution Theory**

Shahriar Saadullah (Qatar University)

Boubacar Diallo (Qatar University)

Akrem Temimi (Qatar University)

### **Abstract**

**Purpose** – Past literature suggests that culture influences various constructs related to internal and external audits. In this study, we introduce a new dimension of genetic makeup to explain a peripheral construct of auditing, namely the preference of being audited. **Methodology/approach** – Using a sample of 3,382 firms across 34 countries from Eastern Europe and the Middle East, we test the relationship between the prevalence of a particular type of gene called mu-opioid ( $\mu$ -opioid) receptor gene (also identified as OPRM1) and the preference of being audited by an external auditor. Our proxy for the influence of the gene is the presence of the G allele (a particular variation of OPRM1). The probability of a firm being audited serves as a proxy for the preference of being audited. **Findings** – We find that the presence of the G allele is negatively and significantly related to the probability of a firm being audited at the 1% significance threshold. We also test the mediating effect of culture through the individualism-collectivism dichotomy (Hofstede, 1980) and find that collectivism fully mediates the relationship between the presence of G allele and the preference of being audited. **Research implications** – The present study adds to three streams of accounting literature. The first stream of literature relates to the influence of culture on various aspects of auditing. The second stream of literature investigates the effect of the dichotomy of individualism—collectivism on various accounting constructs. The third stream of literature investigates varying aspects of the behavior of accountants as explained through personality traits (nature of individuals). The past studies investigate the aforementioned aspects with the exception of the effect of genetic makeup. This study shows the combined effect of gene (nature of individuals) and culture, namely the effect of individualism—collectivism dichotomy on the preference of external audit.

## **DISCRETIONARY GOODWILL ACCOUNTING: DOES THE INSTITUTIONAL INVESTORS MATTER?**

ATM E Karim (University of Portsmouth)

Khaled Professor Hussainey (University of Portsmouth)

### **Abstract**

The discretionary goodwill accounting is a long debated issue in accounting and finance literature. Issuing new standard (IFRS 3- Business Combination and SFAS 141 (R)) jointly by International Accounting Standard Board (IASB) and Financial Accounting Standard Board (FASB) was an attempt to end the debate in this domain. However, rather resolving the issue; IFRS-3 and SFAS 141 (R) provided new dimension in arguments among the academics and practitioners. Existing goodwill literatures were mainly focused on its' subsequent treatment (Impairment- IAS 36) in relation to other business environmental and macro-economic factors. However, this study was conducted emphasizing the focus on the evaluation of initial goodwill recognition and measurement. More specifically, this study examine; whether institutional investors have any impact on goodwill recognition during the purchase price allocation (PPA) in 'Merger and Acquisition' (M&A) transactions. This study found that, no of institutional investor does not have any influence on the M&A purchase price allocation toward goodwill; rather the percentage of holding matter and the relationship is negative. Moreover, the study identified that both active and passive institutional have significant impact on the recognition of goodwill identification. In addition to that; there was also statistically significant relationship between the acquire weight on the investor portfolio return and the M&A purchase price allocation and the coefficient of the relation is negative. Keyword: Goodwill, M&A, IFRS3, Institutional Investor, Corporate Governance.

**International diversification and the cash flow sensitivity of cash: What happens during economic downturns?**

Ramzi Benkraiem (Audencia Business School)

**Abstract**

The purpose of this paper is to examine the effect of international diversification on the cash flow sensitivity of cash for French-listed companies during economic downturns, i.e. before and during the last global financial crisis. This study uses fixed-effect regressions estimated with heteroskedasticity-consistent standard errors to investigate the effect of international diversification on the propensity of firms to save cash out of their cash flows. The findings show that internationally diversified firms are less inclined to save cash out of their cash flows than their undiversified counterparts. However, during economic downturns, the relationship shifts and shows that international diversification is positively associated with the cash flow sensitivity of cash. The negative relationship between international diversification and the cash flow sensitivity of cash suggests that risk-reducing effects coupled with easy access to external finance prevail over the high agency costs and information asymmetry associated with international companies. However, during economic slumps, this relationship becomes positive, highlighting a significant influence of the financial crisis on internationally diversified firms relative to their stand-alone counterparts. Thus, this study should provide useful insights for academics as well as practitioners.

## **Deep learning to predict corporate growth: exploring applicability to accounting research**

Sumitaka Ushio (Chuo University)

Nobuhisa Yamamoto (Sharp Corporation)

### **Abstract**

This paper examines the use of deep learning to predict corporate growth. Among 353 companies categorized as Retail Trade in TOPIX Sector Indices in Japan, this paper predicts their growth (grow or not grow of sales) in the next year by utilizing 309 items in their balance sheets and profit and loss statements of a single fiscal year. As a result, this study successfully predicts with 74.79% accuracy overall and 86.36% recall for growing companies. This paper further discusses what deep learning brings to accounting research which exceeds in discovering complex relationships among given data without being limited by human abilities.

## **AUDIT RESOURCE ALLOCATIONS IN AUDIT FIRMS – A MULTIPLE CASE-STUDY APPROACH**

Mouna Hamza (IHEC Carthage)

### **Abstract**

The auditing literature justifies resource allocations from two perspectives: the quest for access to resources and expertise and the need to minimize costs. Staffing assignment within audit firms is considered a key determinant of audit process; however, little is known about resource allocations beyond economic rationales. Considering the organizational approach and the network approach, this paper explores how human resources within an audit firm are allocated to the different engagements. Through a multiple-case study, the analysis draws on 5 audit firms presenting different features. A total of 46 interviews were conducted with auditors from the selected firms. This leads to the consideration of how non-economic factors (organization structure and social network) influence human resource decisions. The results show that the firm' structure contribute to the team formation within large firms, but ties relevance seems to be attenuated. Concerning mid-sized firms, they rather rely on their human capital. We also discuss the existence of two types of resource staffing: A rational process type and a social psychological type. Each style entails strengths and weaknesses. The former implies following strict rules and guidelines, whereas the latter relies on trust and communication between team members. Our results also show that combining both models is rather hard to implement. Keywords: Resource allocations, Audit firms, Multiple-case study, Organizational approach, Network approach.



**A study of the determinants of environmental disclosure quality: Evidence from French listed companies.**

fatma Baalouch (Institut of Higher Business Studies of Carthage )

Khaled Professor Hussainey (University of Portsmouth)

Salma Damak (Institut of Higher Business Studies

**Abstract**

The purpose of this paper is to examine the impact of various factors on the quality of environmental disclosure. Combining multi-theories in a unique framework, it focuses on factors related to the strategy and vision of the firm (Environmental audit, presence of an environmental committee), diversity of and within boards (independence of the board, gender diversity) and factors related to the environment (environmental performance, degree of pollution of the company). This study involves an attempt to develop a self-constructed index to measure environmental disclosure quality using qualitative attributes as provided by IASB and GRI frameworks and following (Chauvey et al., 2014). A number of econometric techniques are used including panel data specifications using a sample of French listed companies in SBF120 for the period 2009-2014. The study found that the quality of disclosure remains relatively low. In addition, the findings indicate that a company's strategy and vision (environmental audit), diversity in boards (gender diversity) and environmental performance play significant roles in explaining variations in the quality of environmental disclosure. This paper sheds light on whether various factors could affect the credibility of disclosed information using a multi-theory framework. Standards setters and policymakers are recommended to think about implementing a generally accepted framework of non-financial reporting to answer the demand for more transparency and accountability. This paper fills the gap in the literature by highlighting the unexplored area of literature related to the quality of non-financial reporting drawing upon the regulatory framework of financial reporting. Keywords: Environmental disclosure quality; strategy and vision of the firm, diversity in/of the boards, Degree of pollution of the company, France

## **Does context matter? An examination of Employment in Higher Education**

Othman M Althawadi (Qatar University)

Shatha Obeidat (Qatar University)

### **Abstract**

Teaching assistants (TAs) are significant contributors to the educational mission of colleges and universities in the higher education sector. Yet, there is a lack of research on the human resource practices that are adopted for TAs employment in different contexts. The current study explores how TAs are employed in different contexts. Then, it presents a case study of TAs employment in the Arab Gulf region. Drawing upon a survey on TAs currently employed about their perception toward HR practices at the university which sought insights into recruitment and selection, training and development, involvement and working conditions, and overall TA`s perception. A total of 78 TA`s participated in the study from different colleges. The results indicate that TA`s overall perception towards a variety of HR practices are satisfactory. Implications were drawn on the basis of study results for both research and for the development of the institutional policies regarding TA`s employment.

## ESTIMATION OF GOODWILL IMPAIRMENT LOSSES: A CASE OF JAPANESE FIRMS

Tetsuhiro Kishita (Ryukoku University)\*; Naoki Hayashi (Ryukoku University)

### Abstract

This paper attempts to clarify the mechanism in which goodwill impairment occurs and comprehend risks of goodwill impairment at the time of acquisition deal completed from the outside. This paper provides a theoretical explanation to analyze risks of occurrence of goodwill impairment by the difference between the average EBITDA multiple of the industry to which the purchased company belongs and the multiple of the company. Based on this analytical model, three hypothetical propositions are proposed on the relationship between acquisition deal factors and risks of occurrence of goodwill impairment: (i) The risk of goodwill impairment is larger when a purchasing company pay more money for goodwill than net assets of the company purchased in an acquisition deal; (ii) The risk of goodwill impairment is larger when a company purchases another company with a lower profitability or fluctuating earning structure; and (iii) A purchased company with a small EBITDA multiple may have a high risk of goodwill impairment if that multiple is relatively large compared to the average of the industry to which the company belongs; and a purchased company with a large EBITDA multiple may not have a high risk of goodwill impairment if that multiple is not so large compared to the average of the industry to which the company belongs. Some cases are produced to enhance the robustness of explanatory power of these hypothetical propositions.

## THE EFFECT OF PERCEIVED SERVICE QUALITY ON GUEST LOYALTY IN IRAQ HOTEL INDUSTRY

HUSAM JASIM MOHAMMED (Imam Ja'afar Al-Sadiq University)

Hajem Daham (Al Muthanna University)

Shaian Kiumarsi (Universiti Sains Malaysia )

### **Abstract**

This study investigated the effects of perceived service quality (human aspects, technical aspects and tangible aspects) on satisfaction and guest loyalty in the hotel industry. A total of 130 guests in the hotel were selected purposively in Iraq. Data from self-administered questionnaires were analyzed through the VB-SEM statistical technique using Smart-PLS software towards testing the hypotheses. Results indicated that perceived service quality influence satisfaction and guest loyalty of guest in the hotel. Evidence from the study reveals that human aspects, technical aspects and tangible aspects have a direct positive effect on satisfaction and guest loyalty in the hotel industry. Hence, the study highlights that perceived service quality (human aspects, technical aspects and tangible aspects) are vital and practical strategic tools that could be positioned to accelerate guest loyalty in the hotel industry. Furthermore, satisfaction mediates the relationship between human aspects, technical aspects, tangible aspects and guest loyalty.

## **Influence of Organizational Culture on Use of Management Accounting System in Japanese Companies**

Keita Tanahashi (Aoyama Gakuin University)

### **Abstract**

Various empirical studies have been conducted assuming that organizational culture influences use of management accounting systems (MAS), whereas numerous other studies have been conducted to demonstrate that management accounting change (MAC) influences its organizational culture. This study aims at empirically clarifying the influence of organizational culture on use of MAS in Japanese companies based on the data obtained from a questionnaire survey conducted in 2016. The survey involved the Japanese manufacturing companies listed in the Tokyo Stock Exchange and the obtained data was sent directly to the executive officers and/or general managers of three departments; finance/accounting, business planning, and sales promotion. The number of net responses obtained was 307 from 251 companies. The data were analyzed using descriptive statistics, factor analysis, and multiple regression analysis. It was observed that the use of MAS is influenced by its organizational culture characteristics.

## CRYPTOCURRENCIES: A THEORETICAL CONTRIBUTION FROM FINANCE AND INVESTMENT PERSPECTIVE

AbdulQuddoos AbdulBasith (Qatar University)

Mohammed M Elgammal (Qatar University)

Bana Abuzayed (Qatar University)

### Abstract

Through innovation and advancement of internet through the turn of the century, we have seen the rise of e-commerce, online payment and a surge in fintech including the 5G network. With constant market push, a new type of innovation-based asset class based on shared digital ledger technology has emerged –cryptocurrency. It is being closely studied and followed by both the academicians and different disciplinary experts including investment specialists who are trying to identify and learn the potential nature of cryptocurrencies to become a game-changer in world currency system and formulate a more quick and transparent mechanism of dealing with money. Although there are multiple studies that have examined and measured the different influence, relations and opportunities that the cryptocurrencies have with different assets, economics and investments, a financial basis of understanding these from a theoretical perspective is lacking. It is important to look into this subject from a theory background as cryptocurrencies are being used as fiat money alternative, diversification investment options and possible use of technology in banking and governance that are directly related to finance and the certain key theories in the discipline. Hence it would be better to understand to what extent the literature has adapted and explained the DLT based cryptocurrencies in financial terms and the potential it has from a literature expansion perspective. It has been found that most papers published in this subject are related to investment, diversification, herding effect and possible efficiency that it can bring to the business field. However, more research has to be conducted in the long-term analysis as the asset class is fairly new and sufficient data may not be available. Moreover, with the potential that DLT/ cryptocurrency shows, the studies can also be interdisciplinary with other business, legal and information technology disciplines that incorporate the use of the same.

**EFFECTIVE EDUCATIONAL MATERIALS IN FORENSIC ACCOUNTING: APPLIED THE CASE OF JAPANESE FIRM  
EFFECTIVE EDUCATIONAL MATERIALS IN FORENSIC ACCOUNTING: APPLIED THE CASE OF JAPANESE FIRM**

Masako Saito (Kansai University)

Sekar Mayangsari (Trisakti University)

**Abstract**

This paper studies how to develop good materials and tools in forensic accounting education through the Japanese case. As one of the biggest financial statement frauds, Olympus Corporation case has shocked the world. Additional financial scandals, such as Enron and WorldCom, have further eroded investors' confidence. According to the 2018 ACFE report, financial statement fraud is the most costly form of occupational fraud, causing a median loss of \$0.8 million among the total of 2,690 fraud cases studied worldwide. Regardless of industry or country, every firm and organization face on the possibility of fraud. The one of good solutions we contribute to strengthen to confront fraud is the development of forensic accounting education. Forensic accounting education is the one of effective ways to anti-fraud control. It can help professionals learn from fraud cases, and academics teach students how to detect and control fraud. In this paper, we prepared the case assignment based on the Olympus Corporation case as the proposed educational material and examined the effect of respondents. We found the interesting results as follows; (1) there is the difference of decision-making between case situations to manipulate financial numbers. (2) practitioners tend to more sympathize with a company and a fraudster who manipulate the financial number than students. In the other hand, (3) students tend to feel more pressured to the authority or higher position in a company.

## **Audit Market Concentration, Audit Fee, And Audit Quality Case Study In Indonesia when Mandatory Audit Firm Rotation Abolished**

Fitriany FTR Fitriany (Universitas Indonesia)

Muthia Prima Nirmala (Universitas Indonesia)

### **Abstract**

This study aims to obtain empirical evidence related to the direct and indirect relationship between audit market concentration and audit quality mediated by audit costs and see whether regulations related to rotations issued are PP No. 20 of 2015 affects the relationship. The sample used in this study is a non-financial industrial company listed on the Indonesia Stock Exchange in 2013-2017. This study found that market concentration does not directly affect the quality of the audit, both before and after the application of PP no 20. The market concentration has a significant positive effect on audit fees after the application of PP No. 20. In the period before PP 20 was implemented, audit fees did not affect audit quality, but after the elimination of Accounting Firm rotation obligations, audit fees increased audit quality. After the implementation of PP 20, market concentration of audit services affects audit quality through audit fees. Keywords: audit fee; audit market concentration; audit quality; Indonesian Government Regulation Number 20/2015, PP No. 20 /2015



## The Impact of ISA 600 on Market Share and Audit Quality in Indonesia

Fitriany FTR Fitriany (Universitas Indonesia)

Viska Anggraita (Universitas Indonesia)

Aria Farahmita (Universitas Indonesia)

Vitria Indriani (Universitas Indonesia)

### Abstract

International Standard on Auditing (ISA) 600 states that Group Auditor has full responsibility of all consolidated financial statements, including subsidiaries' financial statements audited by Component Auditor. This study aims to examine the impact of the implementation of ISA 600 on market share and audit quality in Indonesia using a mixed-method. The primary data were collected from questionnaires and FGD, resulted in 244 respondents. Secondary data were obtained from 1,062 firm years of the parent company (2011-2016). Regression results found that the implementation of SA600 had a negative impact on audit quality. Additional testing conducted by segregating the data into audited by Big 4 and audited by Non-Big 4 also shows a similar result. However, the impact is greater when the auditor is a Non-Big Four. In addition, this study also found that the implementation of SA600 caused the market share of small audit firm decrease. ISA 600 is implemented in Indonesia in 2013, many subsidiaries switched their auditors to the group auditor. Since the group auditor is usually a Big 4 and a Second-Tier accounting firm, much small accounting firm's clients switch to Big 4 and Second-Tier, causing small accounting firms to lose a lot of clients. Questionnaires and FGD show consistent results. According to ISA 600, subsidiaries can be audited by auditors other than parent auditor (group auditor). However, the Group Auditor must supervise and inspect the Component Auditor's audit program and working papers. In reality, it seems that the Group Auditor does not want to bear the risk of supervising another auditor's work, therefore requiring the subsidiary to be audited by Group Auditor's accounting firm. The implication of this study is that regulators are expected to implement regulations to protect small accounting firms from the negative impact of ISA 600. Keywords: ISA 600, audit quality, audit market share, group auditor, component auditor JEL code: G21, G29

# **Track 11: PhD Colloquium**

## **Examining the effects of agency costs on cost behaviour in integrated municipal enterprises**

Shohei Nagasawa (Tokyo Metropolitan University)\*

### **Abstract**

The growing research literature on asymmetric cost behavior introduces three factors (i.e., resource adjustment costs, managers' expectations for future activity, and managerial incentives) that affect managerial decisions as the fundamental driver of costs. Although the asymmetric cost behavior phenomenon was revealed in integrated municipal enterprises, factors affecting adjustment costs were only identified, while the relation between cost drivers and their costs has not yet been fully clarified. Therefore, it is beneficial to investigate other factors that affect asymmetric cost behavior in integrated municipal enterprises. Consequently, the objective of this study is to investigate the effects of both free-riding and empire-building on asymmetric cost behavior in integrated municipal enterprises. The analysis results indicated that the administrators' opportunistic spending originated from free-riding behavior regarding common pool problem, which led their costs to be stickier in general. Additionally, analysis results of empire-building spending generally denoted loss of the capability for flexible cost adjustment. However, as time passed after integration, both the free-riding and empire-building incentives for the municipal enterprise administrators decreased, rather than acting to strengthen anti-sticky costs. The author suggests that the only turning point is when municipal enterprises (MEs) are integrated; thus, it is advisable to strengthen corporate governance and monitor these two incentives so that MEs' administrators spend additional cost on management.

## **The gap in the use of management accounting methods in enterprises in Poland**

Marta Kawczyńska (Faculty of Management, University of Lodz)\*

### **Abstract**

This paper presents the concept of a doctoral dissertation. The main goal of the doctoral dissertation is to identify and analyze the gap in application of management accounting methods, understood as the difference between the current and desired by the users degree of application of management accounting methods in enterprises in Poland. Contingency theory constitutes a theoretical basis for the research which will be carried out for the purposes of the doctoral thesis. To achieve research goals and verify hypotheses, the following research methods use is planned: literature studies, survey. Conclusions from the study will have both theoretical and practical significance. By determining the desired degree of application of the management accounting methods, the study will identify those methods that are very important for the management of the organization and which are not implemented in organizations or are used only to a small extent. In addition, the results of the study will also allow to identify those methods that are used in Polish enterprises very often, but, according to opinions of managers and controllers, are not so important in the organization management process and should be used much less frequently. The conclusions from the study will allow to fill the research gap and provide information on the differences between the current and desired degree of application of individual methods of management accounting in organizations.

## **Balanced scorecard: A multi-disciplinary systematic review**

Tahniyath Fatima (Qatar University)\*

### **Abstract**

Profit – means to an end or an end itself? The answer to this question forms the foundation of many performance measurement tools that promise to measure what the organization wants to measure. Balanced scorecard (BSC), a strategic management tool, poses to deliver not just the above function but beyond; to elucidate, communicate and implement strategy. Organizations and researchers have hinged onto the concept of BSC and heavily invested time and effort towards its implementation and examination respectively. To understand the ongoing trends in the BSC literature, the role of BSC in assessing CSR-performance and its prevalence in the tourism industry, a systematic review is conducted that tries to examine how BSC has been studied so far with respect to other popular business disciplines. This review categorizes the extant BSC empirical literature into its design and implementation, antecedents and consequences and how BSC has been empirically founded upon as a framework and paired with other concepts. Through reviewing 75 empirical research studies on BSC, this review highlighted the research focus that has been placed so far on the above topics and provides a research agenda that allows to further expand on the existing BSC literature by conducting causal and macro-level research studies, examining the effectiveness of BSC and the relationship amongst its perspectives along with building up on emerging research topics like sustainable tourism and new public management through using BSC.

## **Audit Committee Overlapping, Disclosure Quality and Financial Performance in Oman**

Hidaya Al Lawati (University of Portsmouth)\*

### **Abstract**

The aim of the thesis is to examine the determinants and consequences of overlapping audit committee (AC) membership in Omani financial companies. The thesis sets four objectives to achieve its aim. The first of these is to examine the determinants of AC overlapping membership. The second objective is to introduce a new measure for disclosure quality in the Omani context. In the third objective, the researcher explores the impact on disclosure quality of having an AC with overlapping membership. The fourth objective studies the joint impact of disclosure quality and overlapping AC membership on firm performance using a regression model.

## **Determinants of Credit Risk in Islamic and Conventional Microfinance Institutions**

Toka S Mohamed (Qatar University)\*

### **Abstract**

This study examines the determinants of credit risk in a panel of 994 microfinance institutions (MFIs) located in 33 countries, including country-level and macroeconomic variables, governance variables and MFI characteristics. OLS, RE, FE and GMM estimations are conducted to investigate the whether these determinants vary across Islamic and conventional MFIs. While the level of credit risk across Islamic and conventional MFIs may or may not significantly differ, depending on the model used, the determinants of credit risk across the two types of MFIs do vary.

**The discretion of goodwill accounting under International Financial Reporting Standard (IFRS): an evaluation of UK business entities.**

ATM E Karim (University of Portsmouth)\*

**Abstract**

The discretionary goodwill accounting is a long debated issue in accounting and finance literature. Issuing new standard (IFRS 3- Business Combination and SFAS 141 (R)) jointly by International Accounting Standard Board (IASB) and Financial Accounting Standard Board (FASB) was an attempt to end the debate in this domain. However, rather resolving the issue; IFRS-3 and SFAS 141 (R) provided new dimension in arguments among the academics and practitioners. Existing goodwill literatures were mainly focused on its' subsequent treatment (Impairment- IAS 36) in relation to other business environmental and macro-economic factors. However, this study will be conducted emphasizing the focus on the evaluation of initial goodwill recognition and measurement. More specifically, this study will examine; whether institutional investors have any impact on goodwill recognition during the purchase price allocation (PPA) in 'Merger and Acquisition' (M&A) transactions. Along with the institutional investor, PPA towards goodwill will be critically evaluate to understand the importance of CEO ability and board characteristics for initial goodwill recognition. In addition to that; this study will examine the relationship between agency conflict and PPA towards goodwill from cognitive evaluation perspectives.

Key word: Goodwill, IFRS 3, CEO Characteristics, Institutional Investor, Corporate governance.



## **The association between Board diversity, earnings management and firm performance in Kuwait**

Ahmad Alqatan (University of Portsmouth)\*

### **Abstract**

The study aims to examine the consequences of board diversity. The objectives are to measure the impact of gender, age, national diversity on earnings management (EM), besides firm performance (FP). This research study raises the following questions: Does board diversity affect earnings management and firm performance? Has the 2013 Kuwait Corporate Governance Code impacted on board diversity on earnings management, besides firm performance? This thesis uses data from 103 non-financial Kuwaiti listed companies in the period from 2010 to 2017. The earnings management measured by using the model modified by Jones (1995) and Kothari et al. (2005). Firm performance measured by ROA, ROE, Tobin's Q and total shareholder return. The study reveals that age diversity has a positive significant association with Modified Jones, besides Kothari, and significant negative with modified Jones, besides Kothari model. Also, there is a positive significant relationship between gender diversity with both ROA, and ROE. Also, there is a negative significant relationship between age diversity with both ROA and ROE. Also, there is a positive significant relationship between gender diversity and Tobin's Q, and negative significant relationship with national diversity and TQ. Finally, there is no effect relationship between gender, age & national diversity with total shareholder return. Keywords: Earnings management, firm performance, board diversity, Kuwait. JEL classification: G30, L25, J16, M41

## **Capital Structure of Islamic Bank**

Indria Ernaningsih (Qatar University)\*

### **Abstract**

This study seek to investigate to that extent the link between decisions on IB capital structure is influenced by bank financial ratios, macroeconomic factors and regulatory policies. Evidence shows that liquidity and size have a negative relationship with the IB capital structure in terms of leverage or equity. Inflation is one of the considerations of the IB related to the anticipation of the interest rate in order to maintain its performance. Furthermore, IBs that dominated government shareholders show a better capital structure compared to private-owned IBs, because the government tends to maintain capital ratios and maintain the bank's reputation by holding earning and reducing dividend payments. Likewise, IBs that apply the IFSB standard have proven to be better in their capital structure than those who adopted the Basel Standard. This study is expected to contribute positively to the literature by presenting evidence of the practice of IB capitalization from countries that are considered the key player of the global Islamic Finance industry as well as a significant policy implication. Regulators can take into account these results to establish policies that promote soundness and sustainability of IBs industry.

## **Capital Structure of SMEs in Qatar and the MENA region**

Shabeen Taj Afsar Basha (Qatar University)\*

### **Abstract**

The growing discussion on the size factor in corporate finance in the past two decades may have influenced studies examining differences in firm size effect on leverage behavior. Global initiatives and theories that postulated the importance of Small and Medium Enterprises (SMEs) to the balanced growth of an economy may have contributed to the inquiry on the determinants and aspects of SME funding and capital structure is distinct from that of larger firms. Empirical studies on the capital structure of SMEs is mostly limited to the developed economies with majority of the studies examining the determinants of SME leverage in developed economies. Research in this area is concentrated in the developed world and some developing economies but has largely excluded the Middle East and North African (MENA) region. With my research I aim to fill the gap by considering MENA context with a specific focus on Qatar. In addition, financial literacy, cultural and religious aspects and other characteristics of the probable overlapped roles of chief officers and owners will be explored as probable explanatory factors of capital structure of Small and Medium Enterprises.

## **Proposition of an enhanced model on institutionalization of management accounting practices**

Padmasiri J.K. (World Food Programme)\*

### **Abstract**

The new institutional sociology (NIS) theory that is popularly and increasingly being used for conducting researches in accounting discipline by scholars spells out that three institutional isomorphic macro environmental pressures positively influence for the institutionalization of rules, norms and practices etc. in organizations. Yet, puzzlement is that, despite invaluable benefits provided by management accounting (MA), empirical evidence proves that there is a gap between the theory and the practice of MA in public institutions (PIs) in developing country context, resulting a host of negative consequences at organizational, national and international levels. Thus, based on literature findings, this theoretical paper postulates that the presumed relationship between three isomorphic pressures and institutionalization of management accounting practices (MAPs) is moderated by four conformity methods which are proved to be dependent on the economic advancement of the country concerned. Accordingly, the very purpose of this paper is to showcase an enhanced model by extending the NIS theory as a means of addressing unexplained as noted above by this theory. While this study is providing a useful framework for further studies as; testing the model empirically at different sites, levels and scales that would lead to seeing new vistas both, in theoretical and empirical domains, it will help expanding the existing body of knowledge of the NIS theory by providing an expanded perspective regarding the application of institutional isomorphism mechanism with moderating effects exerted by four conformity methods. Moreover, findings of this endeavour showing the level of the adoption of MAPs in PIs will be of paramount importance to diverse of key stakeholders in developing country context.

Key words: management accounting, public institutions, institutional theory, isomorphism, conformity methods

## Essays on audit production services - Evidence from Tunisia

mouna hamza (IHEC Carthage)\*

### Abstract

Literature today acknowledges that “auditing is an economically motivated professional service designed to reduce information risk, that relies on the knowledge and skills of experts used in a systematic process that considers the idiosyncratic needs of a client where the outcome is unobservable and subject to market constraints and regulatory forces” (Knechel, 2015, p. 716). Surprisingly little, however, is known on audit production “because the data that are needed – primarily internal audit plans, budgets and effort levels – are rarely made available to academic researchers” (Knechel, 2015, p. 712). Most of audit research treat the audit as a black box and are focused on audit quality. Yet, given the important role played by auditing, more research on audit production is clearly necessary. My thesis aims to open the “black box” of audit production. That is: it aims to study the factors that the effort an audit firm devotes to audit engagements and explain how audit teams are formed. It examines audit production at an audit firm level, at the level of audit teams and the auditee-level. The prior issue derives from auditing being an economic activity, that is: from audit firms striving for profits and thus undergoing economic pressures for reducing costs. Using labor cost as input and hours spent on evidence-gathering activities that determine the level of assurance as output, I will try to develop a model of audit production. The second issue relates to audit firms being made up of humans and not machines – and thus, the role of interpersonal relations within the audit production process. In a third essay, I will focus on the assignment of audit hours to the different ranks using simultaneous equations.

**AN EXAMINATION OF THE STRATEGIC DECISION IMPLEMENTATION PROCESS The relationship between context, process, and outcomes**

Nada Al-Kuabisi (Qatar University)\*

**Abstract**

Strategic decision implementation is an important subject matter for both researchers and managers, yet a relatively under-researched area in strategic management literature despite the fact that a significant proportion of decision failures is traced to this stage. Researchers are still looking for an answer to the challenging question, which is “What are the key determinants of success during the strategic decision implementation?” Therefore, the purpose of this study is to cover this gap in the literature by conducting extensive literature research to develop a comprehensive model of strategic decision implementation processes, context and outcomes in the public sector. The study also aims to explore the challenges of strategic decision implementation. The two objectives together can contribute to pinpoint factors that might play a crucial role in increasing the rate of success in strategic decision implementation. This study will contribute to the existing literature by developing an integrated model of strategic decision implementation and providing empirical evidence of the contextual conditions of successful implementation. The suggested model consists of multi-perspectives that identify decision formulation, decision specific, environmental and firm characteristics as effects on the decision implementation processes and outcomes. In addition, the deviation of this research from western settings and top managers’ responses to eastern contexts and middle managers’ inputs might draw new insights to the prior research.

Keywords: strategic decision, implementation process, decision success, organizational performance

## **The Determinants and consequences of environmental disclosure quantity and quality: Evidence from France**

Fatma Baalouch (Institut of Higher Business Studies of Carthage )\*

### **Abstract**

The increase of the natural disasters caused by business activities, the increasing awareness about the protection of the natural environment, the emergence of the social responsibility of the firm, the users 'requirement of incremental information beyond financial information ... gives rise to the emergence of the environmental disclosure which is considered as a tool to describe the firm's environmental concerns. Consequently, the last few decades have caused debate, concern and an increased interest in Accounting research about environmental disclosure. The aim of the thesis is to examine the determinants and consequences of the environmental disclosure quantity and quality for the French listed companies in SBF 120. We focus on their impact on the cost of equity capital, Market value of the firm measured by Ohlson Model (1995) and share selection by institutional investors SRI and conventional investment funds. The objectives of this research as follows: (i) provide a measure of environmental disclosure quality (ii) to identify the factors that influence the quantity and quality of environmental disclosure (iii) to examine the consequences of environmental disclosure by addressing its impact on the cost of equity capital, the market valuation of the firm and the Ownership holding of institutional investors. The study uses a sample of French listed companies in the SBF120 index and covers the period between 2009 and 2014. We retained 568, 630, 654 and 627 firm-year observations for our four regression models. This study used content analysis approach based on the annual to measure the quantity and quality of environmental disclosure. This research complements and extends the work of Chauvey et al (2014). It involves an attempt to measure environmental disclosure quality based on the qualitative attributes of information quality as provided by IASB, FASB and GRI frameworks.

## **Impact of accounting standards in IFRS and AAOIFI on disclosure compliance and its determinants**

Oumayma BECHIHI (higher institute of accounting and business administration (ISCAE))\*

### **Abstract**

Summary of the thesis topic Objectives : Our doctoral dissertation aims to focus on different points that revolve around Islamic banks, disclosure and compliance with the standards they adopt. So we seek to emphasize the extent to which Islamic banks worldwide comply with IFRS and AAOIFI accounting standards and their determinants...we will then study the impact of the application of IFRS and AAOIFI standards within Islamic banks on the degree of disclosure compliance and its determinants. Methodology approach : Our research will be mainly composed of three chapters. The hypothesis in each chapter will be empirically tested on the international context. The data that we intend to study will cover Islamic banks worldwide. The sample size of banks will be determined according to the availability of the necessary data. Theoretical contribution Our research contributes to the existing studies on determinants of compliance and disclosure with the requirements of IFRS and AAOIFI. To our knowledge, this line has never been addressed. Although documentation on disclosure compliance is becoming more and more frequent, studies on the international context do not yet exist Practical contribution Our research would then be useful to investors, financial analysts and various users of Islamic banks' financial statements and annual reports interested in the disclosure and different characteristics of the bank and its governance, to regulators (IFRS, AAOIFI or others) and to different parts of the bank (directors, auditors...) who need to attach particular importance to compliance and its factors.



## **Capital structure and earnings management**

AbdulQuddoos AbdulBasith (Qatar University)\*

### **Abstract**

The basic approach of the proposal is to study the business inter-disciplinary fields of economics, finance and accounting that will be divided into two sections. The first section will cover competition and how at the micro/macro level it influences the financial structure of the firm. The second section covers competition and how earnings management differs at different stages of the sectors. It is important to understand these aspects at both the micro and macro level as it has the potential to explain the different power dynamics and market pressure that possibly can affect the investment diversification possibilities when relevant analysis is run. Moreover, the concept has been ignored in the GCC/MENA markets that are trying to attract international investment in order to diversify their economies from oil reliant to non-oil revenue to overcome the dependency and enhance the economic resources. In addition, studying the topics from a three-dimension approach can provide the necessary basis for decision-making to the policy makers and other stakeholders that can analyze the possible lapses, strengths and weaknesses of different sectors and make decision in a more informed and appropriate manner. This paper is an advancement in terms of better models for earnings management identification, methodologies that are more robust and data that can be compared across GCC, its Islamic counterparts and also the resource rich nations that have similar economic background but different legal, political and regulatory power. This paper shall be a significant contribution to the business research paradigm that has been seldom studied and shall act as a basis to create a unique database on micro level competition for a period of 18 years ending 2018 including important events such as financial crisis, Arab-spring, oil crisis and the GCC political crisis that have been not been covered in earlier studies of similar nature.

## **Managerial Misreporting Behavior: The Impact of Group-Based Compensation Scheme and Manager Dual Role**

Muhammad Irdam Ferdiansah (universitas Hasanuddin/University of Western Australia)\*

### **Abstract**

The objective of this study is to examine the effect of group-based compensation scheme and manager dual role on manager's misreporting behavior. We expect that under group-based compensation scheme, managers would engage in misreporting behavior by justifying their action as doing the greater good for other people (i.e., other employees). Furthermore, even though dual role is a common theme in corporate governance literature, surprisingly management accounting literature have not consider the effect of dual role on manager's misreporting behavior. We expect that manager dual role can act as a control mechanism against manager's misreporting behavior since it can impose accountability pressure to manager who has dual role. Potential contributions of the study are outlined.

## **The Enactment of Whistleblowing Policy**

Bilal Elsalem (Sheffield University)\*

### **Abstract**

Whistleblowing is defined as the process of revealing doubtful practices both within and outside the organisation. Whistleblowing is usually seen as a process rather than a single event. This process is seen as useful in detecting fraud in which it contains heterogeneous actors; humans as well as nonhumans. Lee and Xiao (2018) expanded Gao & Brink (2017)'s work who have discussed five determinants of whistleblowing identified by Near & Miceli (1985) – characteristics of the whistle-blower, characteristics of report recipient, characteristics of the wrongdoer, characteristics of the wrongdoing, and characteristics of the organisation – and identified various variables under each determinant. The prior studies use of the intentions as proxy for action to whistleblowing. Therefore, these whistleblowing intentions are regarded to be the dependent variables in which they are associated to so many determinates and variables that may explain the relationships with whistleblowing intentions. Governments around the world, in response to several financial fraud scandals, have developed acts, fraudulent reporting laws, and policies to encourage reporting of cases where they occur, therefore organisations are becoming self-governing in scrutinising counter issues through whistleblowing. Despite the great efforts of these regulatory acts in enhancing internal control, which should result in effective corporate governance, their role is still implying a controversial issue. When whistleblowing policy emerges, the next step is to determine its enactment. At the time of implementing the whistleblowing policy, its capacity to act depends on the network of relationships where it exists. Moreover, the ability of whistleblowing policy to act will also rely on how it is interpreted and reacted to by the whistleblowing actors (whistle-blower, report recipient, wrongdoer, wrongdoing, whistleblowing report, investigator, and the organisation). Hence, it can be stated that the whistleblowing policy on its own is ineffective and has to work with these actors for generating effects. Herein, the notion of relational materiality can be implemented where whistleblowing policy is going to change some network dynamics within the organisation, but it is also going to be changed by the operations of this network. The aim of this study is to understand the ways that lead towards the emergence of whistleblowing policy. The study also emphasises how the policy is instantiated and generates effects in an organisation.

## **Toward an integrative model of Strategic Decision-Making Process in Public Sector: Research Proposal**

Khalid Al-Hashimi (University of Bradford)\*

### **Abstract**

Each organization has two main tasks: Deciding and Doing. Both equally affect the entire administrative organization (Simon 2013). This study focuses on investigating the strategic deciding part (contextual and decision characteristics variables) as well as the strategic doing part (the outcome). Mintzberg, et al. (1976: 133) defined Strategic as 'important, in terms of the actions taken, the resources committed, or the precedents set'. Making decisions has become one of the most important activities in organizations (Nutt et al. 2010). It is important to notice that within an organization the strategic decisions are not always totally different from the non-strategic ones; they 'are towards one end of a continuum, at the other end of which are the trivial everyday questions' (Hickson et al. 1986:27). However, a decision which is stated as "strategic" in one organization, may be considered less strategic or even non-strategic in another (Hickson et al. 1986). For instance, introducing a new car as a new product in an automobile industry may be considered a strategic decision; on the other hand, introducing a new children's toy as a new product in a factory which produces hundreds of new toys each year may not be considered a strategic decision (Elbanna 2006).

## **The Influence of ICT, Globalization, and Socioeconomic Developments on Quality of Governance of ASEAN Countries**

Darusalama ; Normah Omarb ; Jamaliah Saidc ; Kazi Sohagd ; Marijn Janssene

### **Abstract**

Quality of governance (QoG) is one of the important determinants for successful economic, globalization and social development agenda of a country. Poor QoG is one of the prime reasons for the high-income disparity, crime, chaos, lack of national integrity, poor economic performance and low standard of living. In contrary, good governance facilitates income equality, social cohesion, macroeconomic performance and an eventually higher standard of living. The level of QoG is heterogeneous in ASEAN countries; thus some ASEAN member countries enjoy higher economic growth coupled with good governance, while other countries experience the opposite. The presence of high disparity in terms of per capita income, infrastructure and QoG in ASEAN countries hinder initiative in achieving the goal of ASEAN integration. The prevalence of poverty, poor governance and corruption appear to be high in most ASEAN countries except Singapore, Brunei Darussalam, and to extend Malaysia. Many proponents argue that through proper ICT, globalization, socioeconomic development, the openness of information and media freedom can significantly improve the QoG, hence reduce corruption by enhancing transparency and accountability. Thus, the present study examines the diffusion roles of information and communication technology (ICT), globalization and socioeconomic condition on QoG. Corruption is one of the most important components of QoG. Since the prevalence of corruption is relatively high in ASEAN countries, this study conducts three robustness check by focusing on (i) overall QoG, (ii) QoG including anti-corruption activities and (iii) QoG excluding anti-corruption activities. In doing so, this study will be able to establish if the three variables of ICT, globalization and socioeconomic development do indeed influence the overall QoG and specifically on efforts to control corruption. Utilizing the panel time series data over 33 years of 1984-2017, this study analyses the data by using statistics such as pooled mean group (PMG), mean group (MG) and dynamic fixed effect (DFE) approach under the Auto-regressive Distributed Lag Model (ARDL) framework. The practical contribution is aimed at helping the ASEAN region to enhance the quality of governance and to mitigate corruption. The scientific contribution will originate from examining the stimulus of three independent variables including ICT, globalization, and socioeconomic factor on the quality of governance.

Keyword: Quality of Governance, ICT, Globalization, Socioeconomic, ASEAN

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