



AFRICAN ACCOUNTING AND FINANCE ASSOCIATION (ASSOCIATION AFRICAINE DE COMPTABILITÉ ET DE FINANCE)

Virtual PhD and Emerging Scholars Colloquium (Colloque Virtuel des Doctorants et des Chercheurs Émergents)

1st and 2nd September 2020 / Du 1^{er} au 2 Septembre 2020

PROGRAMME

Day One: Tuesday, 1 September 2020 / Premier Jour: Mardi, 1er Septembre 2020

Block 1		Virtual Meeting Host/Session Chair & Panellists
09:00 GMT	<p style="text-align: center;">WELCOME AND FIRST PLENARY SESSION / BIENVENUE ET PREMIERE SESSION PLENIERE</p> <p style="text-align: center;">Official opening and welcome of guests Professor Teerooven Soobaroyen (Chair AAFC /President AAFA)</p> <p style="text-align: center;">“Pitching research to your supervisor, mentor or collaborator” <u>Professor Robert Faff</u>, University of Queensland, Australia</p>	<p>Yinka Moses, <i>Victoria University of Wellington, New Zealand.</i></p>
10:00 GMT	<p style="text-align: center;">BREAKOUT SESSION 1A: FINANCIAL ACCOUNTING/REPORTING</p> <p>AAFC2020-003: Fundamental Anomalies and Firms Financial Distress; Evidence from Nairobi Securities Exchange, Kenya. <i>Roche Charles</i>, Jomo Kenyatta University of Agriculture and Technology <i>Dr. Olweny Tobias</i>, Jomo Kenyatta University of Agriculture and Technology <i>Dr. Nasieku Tabitha</i>, Jomo Kenyatta University of Agriculture and Technology</p>	<p>Teerooven Soobaroyen, Chair/Host, <i>University of Essex, UK</i></p> <p>Panellists:</p> <p>Khaled Hussainey, <i>Portsmouth University, UK</i></p> <p>Innocent Okwuosa <i>Caleb University, Nigeria</i></p>

Block 1	Virtual Meeting Host/Session Chair & Panellists
<p>AAFC2020-006: Cash flow risk and conditional equity risk premia in African frontier markets <i>Ferdinand Othieno</i>, University of Cape Town, South Africa <i>Nicholas Biekpe</i>, University of Cape Town, Ghana.</p> <p>AAFC2020-013: Corporate Transparency, Cash Holding and Tax Avoidance among Firms listed at the Nairobi Securities Exchange, Kenya <i>Paul Muturi Kabete</i>, Moi University, Kenya.</p> <p>AAFC2020-014: Effect of Firm’s Financial Reporting Incentives on IFRS Compliance: Evidence from a Developing Country <i>Martin Kabwe</i>, University of Zambia</p> <p>AAFC2020-023: Financial Wellbeing and Psychosocial Interactions: A Conceptual Paper. <i>Yarti Deonaran</i>, Curtin University, Mauritius <i>Kesseven D Padachi</i>, University of Technology Mauritius</p>	<p>Henry Chalu, <i>University of Dar Es Salaam, Tanzania.</i></p>
<p>10:00 GMT</p> <p>BREAKOUT SESSION 1B: FINANCIAL ACCOUNTING/REPORTING</p> <p>AAFC2020-018: Users’ perspectives on the usefulness of annual reports: The case of Mauritius <i>Gowry Yuveshna</i>, University of Mauritius</p> <p>AAFC2020-019: Assessment of Financial Reporting Timeliness of listed Medium Scale Enterprises in Nigeria. <i>Maarufah Abdulmalik Mohammed</i>, Ahmadu Bello University, Nigeria</p> <p>AAFC2020-025: Cash Flow Volatility, Leverage Deviation, Corporate Investments and Value of Non-Financial Firms Listed at the Nairobi Securities Exchange. <i>Tabitha Wanjiku Njuguna</i>, University of Nairobi, Kenya.</p>	<p>Musa Mangena, Chair/Host, <i>University of Nottingham, UK</i></p> <p>Panellists:</p> <p>Hakim Ben Othman, <i>American University of Malta</i></p> <p>Sina Yekini, <i>University of Derby, UK</i></p>

Block 1		Virtual Meeting Host/Session Chair & Panellists
	<p>AAFC2020-039: Earnings Quality and Share Prices of Quoted Non-Financial Firms at Nairobi Securities Exchange. <i>Maina Stephen Ndirangu</i>, Jomo Kenyatta University of Agriculture and Technology, Kenya.</p>	<p>Obert Sifile <i>Chinhoyi University of Technology.</i></p>
10:00 GMT	<p>BREAKOUT SESSION 1C: EARLY CAREER PAPERS PRESENTATION</p> <p>AAFC_ESC2020-001: Eco-efficiency and firm value: Evidence from Nigeria. <i>Joel Adeniyi Okewale</i>, Olabisi Onabanjo University, Nigeria <i>Kenny Adedapo Soyemi</i>, Olabisi Onabanjo University, Nigeria <i>Joshua Damilare Olaniyan</i>, Olabisi Onabanjo University, Nigeria.</p> <p>AAFC_ESC2020-002: Learning experience in developing economies: Do all components matter in the financial wellbeing of retirees in Nigeria? <i>Soepding Benard Alkali</i>, University of Jos-Nigeria <i>John C. Munene</i>, Makerere University Business School, Uganda <i>Orobia Laura</i>, Makerere University Business School, Uganda <i>Ernest Abaho</i>, Makerere University Business School, Uganda</p> <p>AAFC_ESC2020-003: Influence of Selected Company Characteristics on Voluntary Disclosure of Intangible Assets in Listed Companies. <i>Sylvia Nnenna Eneh</i>, North-West University, South Africa <i>Imaobong Judith Nnam</i>, University of Nigeria</p>	<p>Danson Kimani, <i>Chair/Host,</i> <i>University of Essex, UK</i></p> <p>Panellists:</p> <p>Salisu Abubakar, <i>Ahmadu Bello University,</i> <i>Zaria, Nigeria</i></p> <p>Binh Bui, <i>Macquarie University,</i> <i>Australia</i></p> <p>Tobias Olweny, <i>Jomo Kenyatta University of</i> <i>Agriculture and Technology,</i> <i>Kenya</i></p>
10:00 GMT	<p>BREAKOUT SESSION 1D: EARLY CAREER PAPERS PRESENTATION</p> <p>AAFC_ESC2020-004: EBITDA and equity book values as explanatory variables for share price variations: Evidence from panel datasets. <i>Ronald Nhleko</i>, North-West University, South Africa <i>Daniel P. Schutte</i>, North-West University, South Africa <i>Hendrik S. Steyn</i>, North-West University, South Africa</p> <p>AAFC_ESC2020-006: Association Between Audit Quality and Accounting Quality in Mauritius. <i>K. Seetah</i>, University of Mauritius</p>	<p>Lesley Stainbank Chair/Host <i>University of KwaZulu-Natal, South Africa.</i></p>

Block 1		Virtual Meeting Host/Session Chair & Panellists
	<p><i>T. Soobaroyen</i>, University of Essex <i>B. Seetannah</i>, University of Mauritius <i>R. Sannasse</i>, University of Mauritius</p> <p>AAFC_ESC2020-007: Jettisoning Leprosy to Cure Ringworm: Tax Revenue Efforts Paradox in Sub-Sahara Africa. <i>J.O Akande</i>, Namibia University of Science and Technology, Namibia / University of KwaZulu-Natal, South Africa <i>E. Mashiri</i>, Midlands State University, Zimbabwe <i>K. Tjond</i>, Namibia University of Science and Technology, Namibia</p>	<p>Panellists: Alaa Zalata, <i>University of Southampton, UK.</i></p> <p>Stephen Nkundabanyanga, <i>Makerere University, Uganda</i></p> <p>Noor Hoque, <i>Massey University, Auckland, New Zealand.</i></p>
10:00 GMT	<p>SESSION 1E (FRANCOPHONE) : PROJETS DE RECHERCHE</p> <p>AAFC_FR_2020-005 : Déterminants et instruments de la gestion des résultats comptables dans les entreprises au Togo (Projet de recherche) <i>Kodzo Senyo Adjeyi</i>, Université de Lomé</p> <p>AAFC-FR2020-007 : Evaluation de la qualité de l'audit légal et création de valeur dans les entreprises publiques béninoises <i>Victor Soumon Lawin</i>, Université Cheikh Anta Diop</p> <p>AAFC-FR2020-008 : Gouvernance maritime et performance portuaire en Afrique de l'Ouest <i>Tchaa Padasse</i>, Université de Lomé, Togo</p> <p>AAFC-FR-2020-012 : Mécanismes de financement et pérennité des institutions de microfinance au Benin <i>Issere Hyacinthe Agossa</i>, Université Cheikh Anta Diop</p>	<p>Paul Andre Moderateur/Host, <i>Université de Lausanne, Switzerland.</i></p> <p>Panélistes: Said El Mezouari <i>Universite Hassan 1er, Morocco</i></p> <p>Jean Michel Sahut, <i>IDRAC Business School, France.</i></p> <p>Ezzeddine Abaoub <i>Universite de Carthage, Tunisia</i></p>
12:00 GMT	Virtual lunch break and networking / Pause-dejeuner virtuelle et réseautage	Yinka Moses Laura Achiro

Block 2		Virtual Meeting Host/Session Chair & Panellist
13:00 GMT	<p>SECOND PLENARY SESSION / DEUXIEME SESSION PLENIERE (FRANCOPHONE)</p> <p>“Recherche comptable empirique: Tendances et défis”</p> <p>Professor Paul André, Université de Lausanne, Suisse.</p>	<p>Philippe Lassou Moderateur/Host, <i>University of Guelph, Canada</i></p>
14:00 GMT	<p>BREAKOUT SESSION 2A: BANKING AND FINANCE/FINANCIAL REPORTING</p> <p>AAFC2020-001: Nexus of financial inclusion, poverty reduction and financial stability in Sub-Saharan Africa. <i>Achugamonu Bede Uzoma</i>, Covenant University, Nigeria.</p> <p>AAFC2020-010: Capital structure, asset quality, earnings and ownership structure on operational efficiency of banks in Kenya <i>Jedidah Agnes Wanjagi</i>, Jomo Kenyatta University of Agriculture and Technology <i>Olanrewaju Isola Fatoki</i>, KCA University <i>Nasieku Tabitha</i>, Jomo Kenyatta University of Agriculture and Technology</p> <p>AAFC2020-016: Self Financing and Financial Sustainability of Non-Governmental Organizations in Uganda. <i>Frederick Ouma Bwire</i>, Uganda Management Institute (UMI)</p> <p>AAFC2020-020: Country Specific Determinants of Corporate Capital Structure Decisions in Cross Listed Firms in the East African Securities and Exchange Markets. <i>Nelson Kiragu Kande</i>, Jomo Kenyatta University of Agriculture and Technology <i>Olanrewaju Isola Fatoki</i>, KCA University, Kenya</p> <p>AAFC2020-005: Financial performance of Electricity and Gas companies <i>Felicetta Iovino</i>, University of Sannio, Benevento, Italy <i>Evangelos Markopoulos</i>, Queen Mary University of London. <i>Nicholas Tsistsianis</i>, Queen Mary University of London.</p>	<p>David Mathuva Chair/Host <i>Strathmore University, Nairobi, Kenya</i></p> <p>Panellists: Kesseven Padachi, <i>University of Technology, Mauritius</i></p> <p>Irene Nalukenge <i>Makerere University, Uganda</i></p> <p>Michael Machokoto, <i>University of Northampton, UK</i></p>

Block 2		Virtual Meeting Host/Session Chair & Panellist
14:00 GMT	<p>BREAKOUT SESSION 2B: BANKING AND FINANCE/FINANCIAL REPORTING</p> <p>AAFC2020-032: Measuring Trade Misinvoicing in Ghana's Commodity Markets <i>Angela Azumah Alu</i>, University of Ghana</p> <p>AAFC2020-033: Bank Capitalization, Funding Liquidity and Bank Lending Behaviour in Ghana: Does Institutional Quality Matter? <i>Fiakofi Innocent</i>, University of Professional Studies, Accra. <i>Doku James</i>, University of Professional Studies, Accra.</p> <p>AAFC2020-040: The role of strategic partnership financing schemes on agriculture productivity: Implications for policy. <i>Rangarirai Mbizi</i>, Chinhoyi University of Technology <i>Tendai Joseph Mabvure</i>, Chinhoyi University of Technology <i>Obert Sifile</i>, Chinhoyi University of Technology <i>Shepherd Murebwa</i>, Chinhoyi University of Technology</p> <p>AAFC2020-041: Effect of Long-Term Debt Structure on the Financial Growth of Non-Financial Firms Listed at the Nairobi Securities Exchange. <i>David Haritone Shikumo</i>, Jomo Kenyatta University of Agriculture and Technology <i>Oluoch Oluoch</i>, Jomo Kenyatta University of Agriculture and Technology <i>Joshua Matanda Wepukhulu</i>, Jomo Kenyatta University of Agriculture and Technology</p> <p>AAFC2020-044: Liquidity and Deposit Insurance: The Case of Deposit-taking Microfinance Institutions in Low-Income Sub-Saharan Africa. <i>Zibusiso Moyo</i>, University of KwaZulu-Natal <i>Phocenah Nyatanga</i>, University of KwaZulu-Natal <i>Sophia Mukorera</i>, University of KwaZulu-Natal</p>	<p>Hisham Farag, Chair/Host, <i>University of Birmingham, UK</i></p> <p>Panellists:</p> <p>Thankom Arun, <i>University of Essex, UK</i></p> <p>Agyenim Boateng, <i>De Montfort University, UK</i></p> <p>Surendranath Rakesh Jory, <i>University of Southampton, UK</i></p>

Block 2	Virtual Meeting Host/Session Chair & Panellist	
14:00 GMT	<p>BREAKOUT SESSION 2C: ENVIRONMENTAL AND SUSTAINABILITY REPORTING</p> <p>AAFC2020-030: The Moderating Role of Accounting Conservatism on Corporate Social Environmental Performance and Market Value: A Study of Listed Firms in Nigeria. <i>Simon Osiregbemhe Ilogho</i>, Covenant University, Nigeria.</p> <p>AAFC2020-036: ESG Performance, Investments of Natural Resource Firms and Country-level Governance. <i>Emmanuel Edache Michael</i>, Victoria University of Wellington, New Zealand</p> <p>AAFC2020-038: Firms Attributes and Corporate Social Responsibility of Listed Oil and Gas Companies in Nigeria: The Moderating Effects of Political Connection. <i>Shamsuddeen Mamuda Ali</i>, Bayero University, Kano, Nigeria</p> <p>AAFC2020-046: Environmental Accounting Disclosure and Financial Performance of Oil Companies in Nigeria. <i>Tabitha Nasieku</i>, Jomo Kenyatta University of Agriculture and Technology <i>Samuel Kariuki</i>, Jomo Kenyatta University of Agriculture and Technology <i>Eunice Mojirike Olubunmi</i>, Jomo Kenyatta University of Agriculture and Technology.</p>	<p>Emmanuel Adegbite, Chair/Host, <i>University of Nottingham, UK</i></p> <p>Panellists:</p> <p>Subhan Ullah, <i>University of Nottingham, UK</i></p> <p>Uwalomwa Uwuigbe, <i>Covenant University, Nigeria</i></p> <p>George Tackie, <i>University of Cape Coast, Ghana</i></p>
14:00 GMT	<p>SESSION 2D (FRANCOPHONE) : CONTROLE DE GESTION</p> <p>AAFC-FR2020-002 : Optimisation du contrôle de gestion sociale en associant la digitalisation au pilotage de l'activité RH <i>Zineb Laoufir</i>, ENCG Casablanca <i>Mbarka El Ghazali</i>, ENCG Casablanca</p> <p>AAFC-FR2020-011 : Introduction d'une demarche budgetaire dans un hopital public en Afrique de l'est : Le Cas de Djibouti <i>Warsama Eleyeh</i>, Université de Djibouti</p>	<p>Charles Cho Modérateur (Chair/Host) <i>York University, Canada.</i></p> <p>Panélites:</p> <p>Mohamed Chelli, <i>University of Ottawa, Canada</i></p>

Block 2	Virtual Meeting Host/Session Chair & Panellist	
	<p>AAFC_FR_2020-003: L’audit legal des PME au Maroc: Quelle(s) legitimite(s)? Proposition d’un design de la recherche <i>Hicham Immel</i>, Groupe ISCAE, Maroc.</p> <p>AAFC_ESC2020-016: De la compréhension de la RSE par la population congolaise à leur sensibilisation sur la redevabilité des entreprises. <i>Adolphe Ilashi Unshengwo</i>, University of Kinshasa, DRC <i>Jody Ngongo Ngoyi</i>, University of Kinshasa, DRC <i>Henry Limbaka Bofolo</i>, University of Kinshasa, DRC</p>	<p>Tsotso KOUEVI <i>Université de Lomé, Togo</i></p> <p>Nezha Baghar <i>Universite Hassan 1er, Morocco</i></p>
16:15 GMT	<p>2020-2021 AFRICA CALL FOR ACCOUNTING & FINANCE RESEARCH INITIATIVE (ACAFRI) / Appel pour la Recherche en Comptabilité en Afrique de 2020-2021 (ACAFRI).</p> <ul style="list-style-type: none"> • PAFA (Pan African Federation of Accountants) & AAFA - Announcement of project awardees / Fédération Panafricaine des Comptables (PAFA) & AAFA – Annonces des projets <i>sélectionnés</i>. • AAFA Networking / AAFA Réseautage 	<p>Yinka Moses, <i>Victoria University of Wellington, New Zealand.</i></p>
17:15 GMT	End of Day 1 sessions / Fin du premier jour	

Day Two: Wednesday, 2 September 2020 / Deuxième jour: Mercredi, 2 Septembre 2020

Block 3		Virtual Meeting Host/Session Chair & Panellist
09:00 GMT	<p>PLENARY SESSION - SPECIAL ISSUE CALLS AND PRESENTATIONS BY JOURNAL EDITORS</p> <p>Stephen Nkundabanyanga - AAFA Journal.</p> <p>Musa Mangena <i>Corporate Governance: The International Journal of Business in Society.</i> Corporate Governance and Sustainable Development Goals in Africa</p> <p>Ven Tauringana & Olayinka Moses <i>Advances in Environmental Accounting and Management.</i> Environmental Sustainability and Agenda 2030: Efforts, Progress & Prospects</p> <p>Shahzad Uddin Journal of Accounting in Emerging Economies</p> <p>Diogenis Baboukardos, Silvia Gaia, Philippe Lassou & Teerooven Soobaroyen - <i>Accounting Forum</i> Issue on Non-financial Reporting Regulation</p> <p>Kelum Jayasinghe, Pawan Adhikari, Stephen Nkundabanyanga & Teerooven Soobaroyen <i>Journal of Public Budgeting, Accounting and Financial Management</i> Publicness, Accounting & Budgeting in Emerging Economies</p>	<p>Yinka Moses, <i>Victoria University of Wellington, New Zealand.</i></p>
10:00 GMT	<p>BREAKOUT SESSION 3A: CORPORATE GOVERNANCE</p> <p>AAFC2020-027: Governance Cost, Board Quality and Financial Services Efficiency in Nigeria. <i>Ozordi Emmanuel Ebubechukwu, Covenant University, Nigeria</i></p>	<p>Dila Agrizzi, Chair/Host, <i>University of Essex, UK</i></p>

Block 3		Virtual Meeting Host/Session Chair & Panellist
	<p>AAFC2020-028: An Empirical Investigation on the relationship between Board Independence and Corporate Performance. <i>Mrinmay Dutta</i>, Balurghat College, W.B., India <i>Pradip Kr. Samanta</i>, University of Kalyani, W.B., India.</p> <p>AAFC2020-029: Corporate Governance and the Firm Value Proposition: Evidence from Nigeria. <i>Iwora G. Agara</i>, University of Kwazulu Natal, South Africa</p>	<p>Panellists: Collins Ntim, <i>University of Southampton, UK</i></p> <p>Jyoti Devi Mahadeo <i>University of Tasmania, Australia</i></p> <p>Mariaan Roos <i>University of Stellenbosch, South Africa</i></p>
10:00 GMT	<p>BREAKOUT SESSION 3B: MANAGEMENT ACCOUNTING</p> <p>AAFC2020-026: Strategic Performance Measurement Systems and Organisational Outcomes of Listed Companies in Nigeria. <i>Folashade Owolabi</i>, Covenant University, Nigeria</p> <p>AAFC2020-011: A Quantitative Study of Good Governance and Audit Performance in Nigerian Public Sector. <i>Romoke Margaret Adewumi</i>, Bowen University, Nigeria <i>Dauda Gbolagade Adebisi</i>, Bowen University, Nigeria</p>	<p>Mathew Tsamenyi Chair/Host <i>CEIBS, Ghana</i></p> <p>Panellists: Trevor Hopper, <i>Universities of Sussex & Essex, UK</i></p> <p>Kelum Jayasinghe, <i>University of Essex, UK</i></p>
10:00 GMT	<p>BREAKOUT SESSION 3C: PUBLIC SECTOR ACCOUNTING</p> <p>AAFC2020-017: A Study of Accrual Accounting in Local Government Authorities: Evidence from Mauritius. <i>Zakiyyah Kheerdali</i>, University of Mauritius</p> <p>AAFC2020-034: Literature Review on International Public Sector Accounting Standards (IPSASs): An African Countries Perspective. <i>Louis Kalusa</i>, The University of Zambia</p>	<p>Dimu Ehalaiye Chair/Host <i>Massey University, New Zealand</i></p> <p>Panellists: Vickson Ncube, <i>PAFA, South Africa</i></p>

Block 3		Virtual Meeting Host/Session Chair & Panellist
	<p><i>Taonaziso Chowa</i>, The University of Zambia <i>Henry Chalu</i>, University of Dar es Salaam Business School, AAFC2020-037: An Assessment of the Effect of Government Integrated Financial Management Information System (GIFMIS) on the Internal Control System of the Nigerian Public Sector. <i>Ado Hamisu</i>, Bauchi State University, Nigeria</p> <p>AAFC2020-045: Public Accounting and Public Governance. <i>Donia Ben Amor</i>, Lille University, France / IHEC Carthage – Carthage University, Tunisia</p>	<p>Pawan Adhikari, <i>University of Essex, UK</i></p> <p>Siasa Mzenzi, <i>University of Dar Es Salaam, Tanzania.</i></p> <p>Samuel N.Y Simpson, <i>University of Ghana</i></p>
10:00 GMT	<p>SESSION 3D (FRANCOPHONE): AUDIT, SIM & FINANCE</p> <p>AAFC-FR2020-001 : Le comportement des acteurs lors des missions d'audit légal au Cameroun. <i>Wamba Berthelo Kueda</i>, Université de Bamenda-Cameroun <i>Jules Roger Feudjo</i>, Université de Dschang-Cameroun</p> <p>AAFC-FR2020-015 : System d'information comptable des Tres Petites Entreprises (TPE) dans un contexte de mutation du système fiscal au Togo <i>Mibothe Kpatoumbi</i>, Tanko A. Tankpe, Université de Kara <i>Messah Y. Kounetsron</i>, Université de Lomé</p> <p>AAFC-FR2020-016 : Une explication de la relation entre profitabilité et structure de financement des entreprises : regard vers les coûts d'ajustement <i>Ake Serge Pascal Kouassi</i>, Université Félix Houphouët Boigny de Cocody, Cote d'Ivoire</p> <p>AAFC-FR2020-018 : Contribution du Reporting a la Strategie Financière des Etablissements Publics au Maroc” <i>Ghizlane Saadi</i>, Université Hassan 1er, Settat, Maroc. <i>Nezha Baghar</i>, Université Hassan 1er, Settat, Maroc.</p>	<p>Philippe Lassou Modérateur <i>Université de Guelph, Canada</i></p> <p>Panélistes:</p> <p>Vidisha Ramlugun <i>Université de Maurice, Ile Maurice</i></p> <p>Nadia Abaoub <i>Université de la Manouba, Tunisie</i></p>
12:00 GMT	virtual lunch break and networking / pause-dejeuner et réseautage	Yinka Moses Laura Achiro

Block 4		Virtual Meeting Host/Session Chair & Panellist
13:00 GMT	<p>BREAKOUT SESSION 4A: CORPORATE GOVERNANCE</p> <p>AAFC2020-009: Corporate Governance Attributes, Firm Characteristics, and Financial Reporting Quality: Evidence from a Developing Country. <i>Martin Kabwe</i>, University of Zambia</p> <p>AAFC2020-015: Corporate Disclosure, Corporate Governance Mechanisms and Earnings Management: Evidence from an Emerging Economy. <i>Robert O. Etengu</i>, Lira University, Lira, Uganda <i>Tobias O. Olweny</i>, Jomo Kenyatta University of Agriculture and Technology <i>Josephat O. Oluoch</i>, Jomo Kenyatta University of Agriculture and Technology</p> <p>AAFC2020-022: Female Outside Directors and Firm Performance: A Study of Nigerian and South African Listed Firms. <i>Temiloluwa Akinsola</i>, Bowen University, Nigeria <i>Michael Adelowotan</i>, University of Johannesburg, South Africa <i>Daniel Coetsee</i>, University of Johannesburg, South Africa</p> <p>AAFC2020-047: The impact of health governance on financial and non-financial performance: Evidence from the National Health Service in England <i>Laura Achiro</i>, University of Southampton, United Kingdom.</p>	<p>Shahzad Uddin Chair/Host <i>University of Essex, UK</i></p> <p>Panellists: Karim Sorour, <i>Northumbria University, UK</i></p> <p>Geoffrey Areneke, <i>Manchester Metropolitan University, UK</i></p> <p>Olubukunola R. Uwuigbe <i>Covenant University, Nigeria</i></p> <p>Elisha Shavah, <i>SURDS Engineering Ltd, Nigeria</i></p> <p>Irene Nalukenge, <i>Makerere University, Uganda</i></p>
13:00 GMT	<p>BREAKOUT SESSION 4B: AUDITING</p> <p>AAFC2020-012: Audit Quality and Control Environment Factors of the South-Western Public Sector in Nigeria. <i>Romoke Margaret Adewumi</i>, Bowen University, Nigeria</p> <p>AAFC2020-021: Audit committee members' perceptions on real activity manipulation among Nigerian listed companies. <i>Gabriel Samuel</i>, University of KwaZulu-Natal, Durban, South Africa <i>Lesley Stainbank</i>, University of KwaZulu-Natal, Durban, South Africa. <i>Farai Kwenda</i>, University of KwaZulu-Natal, Durban, South Africa.</p> <p>AAFC2020-024: Determinants of Auditors Independence: The Moderating Role of Discretionary Accruals among Audit Firms in North Rift Region in Kenya. <i>Langat Keneth</i>, Moi University, Kenya.</p>	<p>Ven Tauringana Chair <i>University of Southampton, UK</i></p> <p>Yinka Moses Host <i>Victoria University of Wellington, New Zealand.</i></p> <p>Panellists: Kemi Yekini, <i>University of London, UK</i></p>

Block 4		Virtual Meeting Host/Session Chair & Panellist
	<p>AAFC2020-042: Effect of Audit Quality and Board Characteristics on Corporate Tax Avoidance in Listed Financial Firms in Nigeria. <i>Usman Mamuda Musa, Usmanu Danfodiyo University Sokoto, Nigeria</i></p>	<p>Jane Ande <i>University of Jos, Nigeria</i></p>
13:00 GMT	<p>BREAKOUT SESSION 4C: TAXATION</p> <p>AAFC2020-004: Perceptions of postgraduate students at a selection of South African Universities of the reasons for tax non-compliance. <i>Daylan Daniel Staude, University of Fort Hare South Africa</i></p> <p>AAFC2020-035: Corporate Tax Aggressiveness and Value of Listed Manufacturing Companies in Nigeria: The Moderating Effect of Audit Quality. <i>Daniya Adeiza Abdulazeez, Federal University of Technology, Minna, Nigeria</i></p> <p>AAFC2020-043: The Importance of Tax as a means of Revenue Generation in Nigeria. <i>Rukayya Tijjani Ibrahim, Federal University Dutse, Nigeria.</i></p>	<p>Musa Mangena Chair/Host <i>University of Nottingham, UK</i></p> <p>Panellists:</p> <p>Kabiru Dandago Isa, <i>Bayero University Kano, Nigeria</i></p> <p>Kevin Holland, <i>Cardiff University, UK</i></p>
13:00 GMT	<p>SESSION 4D (FRANCOPHONE): RESUMES</p> <p>AAFC-FR2020-004 : Conseil d'Administration, control familial et qualité l'information financière : Le cas des entreprises marocaines <i>Fatima Lakssoumi, Université Sidi Mohamed Ben Abdellah</i></p> <p>AAFC-FR2020-009 : L'impact d'audit externe sur l'efficience des établissements de secteur de la santé dans le cadre du nouveau management public <i>Nessrine Oughari, Université Hassiba Benbouali de Chlef</i></p> <p>AAFC-FR2020-011 : Les effets de l'adoption des normes IAS/IFRS sur la gestion du résultat comptable : contexte marocain <i>Nabila Dahbi, Université Hassan Premier</i> <i>Nezha Baghar, Université Hassan Premier</i></p> <p>AAFC-FR-2020-012 : Qualité de l'information comptable, Mécanisme de gouvernance et efficacité des politiques d'investissement des sociétés cotées sur les marchés boursiers africain : Etude comparative entre la BRVM et la BVMT <i>Assereou Clovis Macaire Houewou, Université Cheikh Anta Diop</i></p>	<p>Salma Damak-Ayadi, Chair <i>Carthage University, Tunisia</i></p> <p>Teerooven Soobaroyen Modérateur/Host <i>University of Essex, UK</i></p> <p>Panélistes:</p> <p>Zakaria Benghazala <i>Universite Hassan 1er, Morocco</i></p> <p>Serge Agbodjo <i>Université Toulouse 3 Paul Sabatier, France</i></p>

Block 4		Virtual Meeting Host/Session Chair & Panellist
15:00 GMT	THIRD PLENARY SESSION / TROISIEME SESSION PLÉNIÈRE “Using Qualitative Research to Effect Change” Prof. Theresa Hammond , <i>San Francisco State University, USA.</i>	Yinka Moses , <i>Victoria University of Wellington, New Zealand</i>
16:00 GMT	Annual General Meeting / Assemblée Générale Annuelle - AAFA	Yinka Moses Laura Achiro
17:00 GMT	Colloquium Closing remarks / Cloture du Colloquium.	Yinka Moses Laura Achiro

Live contact during the event:

For technical and connection related issues please contact the underlisted via WhatsApp or mobile call / Pour les questions techniques et problèmes de connexion, veuillez contacter les personnes mentionnées ci-dessous via WhatsApp ou par téléphone portable:

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