



AFRICAN ACCOUNTING AND FINANCE ASSOCIATION

Virtual PhD and Emerging Scholars Colloquium

1st and 2nd September 2020

PROGRAMME

Day One: Tuesday 1 September 2020

Block 1		Meeting link (Password)	Virtual Meeting Host/Session Chair & Panellists
09:00 GMT	WELCOME AND INTRODUCTION: Official opening and welcome of guests Professor Teerooven Soobaroyen (Chair AAFC /President AAFA)		Yinka Moses, <i>Victoria University of Wellington, New Zealand.</i>
09:15 GMT	FIRST PLENARY SESSION “Pitching research to your supervisor, mentor or collaborator” Professor Robert Faff , University of Queensland, Australia		Yinka Moses <i>Victoria University of Wellington, New Zealand.</i>
10:00 GMT	BREAKOUT SESSIONS 1A: FINANCIAL ACCOUNTING/REPORTING 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 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.		Teerooven Soobaroyen, Chair/Host, <i>University of Essex, UK</i> Panellists: Khaled Hussainey, <i>Portsmouth University, UK</i> Henry Chalu, <i>University of Dar Es Salaam, Tanzania.</i>

Block 1	Meeting link (Password)	Virtual Meeting Host/Session Chair & Panellists
<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 <i>Dr. Tobias Olweny</i>, Jomo Kenyatta University of Agriculture and Technology, Kenya</p>		
<p>10:00 GMT</p> <p>BREAKOUT SESSIONS 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, Zaria, 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.</p> <p>AAFC2020-031: Effect of Firm-Level Investment on Financial Constraint of Listed Nigerian Non-Financial Firms. <i>Awoniyi Abiola Amos</i>, Jomo Kenyatta University of Agriculture and Technology, Kenya</p> <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>Musa Mangena, Chair/Host, <i>University of Nottingham, UK</i></p> <p>Panellists:</p> <p>Hakim Ben Othman, <i>University of Tuni, Tunis</i></p> <p>Sina Yekini, <i>University of Derby, UK</i></p>

Block 1	Meeting link (Password)	Virtual Meeting Host/Session Chair & Panellists
<p>10:00 GMT</p> <p>BREAKOUT SESSIONS 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, Chair/Host, <i>University of Essex, UK</i></p> <p>Panellists:</p> <p>Salisu Abubakar, <i>Ahmadu Bello University,</i> <i>Zaria, Nigeria</i></p> <p>Noor Hoque, <i>Massey University, Auckland,</i> <i>New Zealand.</i></p>
<p>10:00 GMT</p> <p>BREAKOUT SESSIONS 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 <i>T. Soobaroyen</i>, University of Essex <i>B. Seetanah</i>, University of Mauritius <i>R. Sannasse</i>, University of Mauritius</p>		<p>Lesley Stainbank, Chair/Host <i>University of KwaZulu-Natal,</i> <i>South Africa.</i></p> <p>Panellists:</p> <p>Alaa Zalata, <i>University of Southampton,</i> <i>UK.</i></p> <p>Binh Bui, <i>Macquarie University,</i> <i>Australia.</i></p>

Block 1	Meeting link (Password)	Virtual Meeting Host/Session Chair & Panellists
	<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. Tjondou</i>, Namibia University of Science and Technology, Namibia</p>	<p>Stephen Nkundabanyanga, <i>Makerere University, Uganda</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</i></p> <p>Panélistes:</p> <p>Said El Mezouari <i>Université Hassan 1er, Morocco</i></p> <p>Jean Michel Sahut, <i>IDRAC Business School, France.</i></p>
12:00 GMT	<p>Virtual lunch break and networking</p>	<p>Yinka Moses Laura Achiro</p>

Block 2		Meeting link (Password)	Virtual Meeting Host/Session Chair & Panellist
13:00 GMT	<p>SECOND PLENARY SESSION / 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 SESSIONS 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, Covenant University, Nigeria.</i></p> <p>AAFC2020-010: Capital structure, asset quality, earnings and ownership structure on operational efficiency of banks in Kenya <i>Jedidah Agnes Wanjagi, Jomo Kenyatta University of Agriculture and Technology</i> <i>Olanrewaju Isola Fatoki, KCA University</i> <i>Nasieku Tabitha, Jomo Kenyatta University of Agriculture and Technology</i></p> <p>AAFC2020-016: Self Financing and Financial Sustainability of Non-Governmental Organizations in Uganda. <i>Frederick Ouma Bwire, Uganda Management Institute (UMI)</i></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, Jomo Kenyatta University of Agriculture and Technology</i> <i>Olanrewaju Isola Fatoki, KCA University, Kenya</i></p> <p>AAFC2020-005: Financial performance of Electricity and Gas companies <i>Felicetta Iovino, University of Sannio, Benevento, Italy</i> <i>Evangelos Markopoulos, Queen Mary University of London.</i> <i>Nicholas Tsistsianis, Queen Mary University of London.</i></p>		<p>David Mathuva Chair/Host <i>Strathmore University, Nairobi, Kenya</i></p> <p>Panellists:</p> <p>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>

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<p>14:00 GMT</p> <p>BREAKOUT SESSIONS 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>
<p>14:00 GMT</p> <p>BREAKOUT SESSIONS 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>Emmanuel Adegbite, Chair/Host, <i>University of Nottingham, UK</i></p>

Block 2	Meeting link (Password)	Virtual Meeting Host/Session Chair & Panellist
<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>Panellists:</p> <p>Subhan Ullah, <i>University of Nottingham, UK</i></p> <p>Nermeen Shehata, <i>The American University in Cairo, Egypt</i></p>
<p>14:00 GMT</p> <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>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>Charles Cho Modérateur (Chair/Host) <i>York University, Canada.</i></p> <p>Panélistes:</p> <p>Mohamed Chelli, <i>University of Ottawa, Canada</i></p> <p>Tsotso KOUEVI <i>Université de Lomé, Togo</i></p>
<p>16:15 GMT</p> <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 sélectionnés. • AAFA Networking 		<p>Yinka Moses, <i>Victoria University of Wellington, New Zealand.</i></p>
<p>17:15 GMT</p> <p>End of Day 1 sessions</p>		

Day Two: Wednesday, 2 September 2020

Block 3	Meeting link (Password)	Virtual Meeting Host/Session Chair & Panellist
<p>09:00 GMT</p> <p>Welcome</p> <p>Special issue calls and presentation by Journal Editors:</p> <ul style="list-style-type: none"> • Stephen Nkundabanyanga - AAFA Journal. • Musa Mangena, <i>Corporate Governance: The International Journal of Business in Society</i> (<i>Theme: Corporate Governance and Sustainable Development Goals in Africa</i>). • Ven Tauringana & Olayinka Moses - <i>Advances in Environmental Accounting and Management</i>. (<i>Theme: Environmental Sustainability and Agenda 2030: Efforts, Progress & Prospects</i>). • Shahzad Uddin - <i>Journal of Accounting in Emerging Economies</i>. • Teerooven Soobaroyen & Philippe Lassou - <i>Accounting Forum</i> (<i>Theme: Issue on Non-financial Reporting Regulation</i>). • Kelum Jayasinghe, Pawan Adhikari, Stephen Nkundabanyanga & Teerooven Soobaroyen - <i>Journal of Public Budgeting, Accounting and Financial Management</i> (<i>Theme: Publicness, Accounting & Budgeting in Emerging Economies</i>) 		<p>Yinka Moses, <i>Victoria University of Wellington, New Zealand.</i></p>
<p>10:00 GMT</p> <p>BREAKOUT SESSIONS 3A: CORPORATE GOVERNANCE</p> <p>AAFC2020-027: Governance Cost, Board Quality and Financial Services Efficiency in Nigeria. <i>Ozordi Emmanuel Ebubechukwu</i>, Covenant University, Nigeria</p> <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>Dila Agrizzi, Chair/Host, <i>University of Essex, UK</i></p> <p>Panellists:</p> <p>Collins Ntim, <i>University of Southampton, UK</i></p>

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	<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>AAFC_ESC2020-016 - From understanding of CSR by Congolese to raising awareness on corporate accountability. <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>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 SESSIONS 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 SESSIONS 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 (IPSAs): An African Countries Perspective. <i>Louis Kalusa</i>, The University of Zambia <i>Taonaziso Chowa</i>, The University of Zambia <i>Henry Chalu</i>, University of Dar es Salaam Business School,</p>	<p>Dimu Ehalaiye Chair/Host <i>Massey University, New Zealand</i></p> <p>Panellists: Pawan Adhikari, <i>University of Essex, UK</i></p>

Block 3	Meeting link (Password)	Virtual Meeting Host/Session Chair & Panellist
	<p>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>Siasa Mzenzi, <i>University of Dar Es Salaam, Tanzania.</i></p> <p>Vickson Ncube, <i>PAFA, South Africa</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>, <i>Tanko A. Tankpe</i>, 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>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	<p>Yinka Moses Laura Achiro</p>

Block 4	Meeting link (Password)	Virtual Meeting Host/Session Chair & Panellist
<p>13:00 GMT</p> <p>BREAKOUT SESSIONS 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>AAFC2020-0: 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:</p> <p>Karim Sorour, <i>Northumbria University, UK</i></p> <p>Geoffrey Areneke, <i>Manchester Metropolitan University, UK</i></p>
<p>13:00 GMT</p> <p>BREAKOUT SESSIONS 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>Ainul Islam Chair/Host <i>Victoria University of Wellington, New Zealand.</i></p> <p>Panellists:</p> <p>Kemi Yekini, <i>University of London, UK</i></p> <p>Ven Tauringana <i>University of Southampton, UK</i></p> <p>Jane Ande <i>University of Jos, Nigeria</i></p>

Block 4	Meeting link (Password)	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>13:00 GMT BREAKOUT SESSIONS 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>
<p>13:00 GMT 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 1^{er}</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>Hadiza Moussa <i>CESAG Business School, Sénégal</i></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		Meeting link (Password)	Virtual Meeting Host/Session Chair & Panellist
15:00 GMT	<p>THIRD PLENARY SESSION</p> <p>“Using Qualitative Research to Effect Change”</p> <p>Prof. Theresa Hammond, <i>San Francisco State University, USA.</i></p>		<p>Yinka Moses, <i>Victoria University of Wellington, New Zealand</i></p>
16:00 GMT	<p>AGM - AAFA</p>		<p>Yinka Moses Laura Achiro</p>
17:00 GMT	Event Close		<p>Yinka Moses Laura Achiro</p>

Please register / Veuillez vous enregistrer via <https://forms.gle/1P8BoHFIDepaFsaD8>

You will receive the Zoom links a few days before the conference / Vous recevrez les liens Zoom quelques jours avant la conference