



**8<sup>th</sup> African Accounting and Finance Conference**  
**8<sup>ème</sup> Conférence Africaine de Comptabilité et Finance**

**CESAG Business School (*Centre Africain d'Etudes Supérieures en Gestion*)**  
**Dakar, Senegal**

**Main Conference: 5<sup>th</sup>-7<sup>th</sup> September 2018**  
**Emerging Scholars Colloquium: 4<sup>th</sup> September 2018**

**Theme: 'Governance and Sustainability in Africa: Challenges and Opportunities'**

**Final Call for Papers**

The African Accounting and Finance Association (AAFA) was established in 2011 and is the main Pan-African accounting and finance academic association which extends its reach beyond the Anglophone remit to embrace other African regions, such as the Francophone region; which is seen as one of its most distinctive features. Its annual Conference – The African Accounting and Finance Conference – brings together established scholars (from within the continent, the diaspora and beyond), early career researchers (including graduate students), policymakers, and practitioners to debate on contemporary issues in accounting and finance. The Conference will feature parallel sessions in English and French.

The CESAG Business School (*Centre Africain d'Etudes Supérieures en Gestion*) – a leading regional business school in West Africa – is very proud to be the first Francophone institution to host the 2018 edition of the African Accounting and Finance Conference.

**Research areas of interest to the Conference**

The conference welcomes submissions (full papers) in any area(s) of accounting and finance including, but not limited to:

Financial Accounting and Reporting  
Financial Management  
Taxation

Auditing and Internal Audit  
Management Accounting and Control  
Accounting Information Systems

Integrated Reporting  
Accounting History and Developments  
Accounting Education and Training  
Non-profit Accounting  
Social and Environmental Accounting  
Corporate Social Responsibility  
International Finance and Financial Markets  
Regulation of Accounting and Financial Services  
International Public Sector Accounting Standards

International Financial Reporting Standards  
Public sector accounting and finance  
Professional Ethics and Standards  
Sustainability Accounting and/or Reporting  
Corporate finance  
IFRS for Small and Medium Entities (SMEs)  
SME accounting and finance  
Corporate Governance

## Submission of manuscripts

Submissions in English should be sent electronically to [conference@aafassociation.com](mailto:conference@aafassociation.com) with subject line: 2018 AAFC English Track. Submissions in French should be sent electronically to [conference@aafassociation.com](mailto:conference@aafassociation.com) with subject line: 2018 AAFC Français. Only full papers, including an abstract of no more than 300 words, will be considered. Authors' names and details (affiliations and addresses, including that of co-authors), and email address of the corresponding author should appear on a separate cover page. By submitting a paper, you agree that, if the paper is accepted, you or one of your co-authors undertakes to present it during the conference. In addition, one author should not be listed as presenter for more than two submissions. The deadline for submission of manuscripts is **Monday 30 April 2018**.

Authors are encouraged to register upon acceptance of their paper, and in any case the corresponding author (or the presenter) must register no later than 30 June 2018 (deadline for early bird registration). For enquiries, please contact Philippe Lassou at [plassou@uoguelph.ca](mailto:plassou@uoguelph.ca) or Kémo Baldé at [kemo.balde@cesag.edu.sn](mailto:kemo.balde@cesag.edu.sn).

## Emerging Scholars Colloquium

The 2018 AAFA Annual Emerging Scholars Colloquium will take place on Tuesday 4<sup>th</sup> September 2018 at the CESAG Business School, Dakar (Senegal). The colloquium aims to bring together young researchers (Doctoral and MPhil Students) to present their work-in-progress and

### Guest Speaker: Professor Marcia Annisette



Professor Marcia Annisette is Associate Dean, Students at the Schulich School of Business, York University, Canada. Professor Annisette holds a PhD in accounting and a Masters of Accounting and Finance from the University of Manchester, and is a Fellow Certified Chartered Accountant of the UK. She also is a CPA CGA of Canada. Her major research interest is in the social organization of the accountancy profession. She has won best article of the year awards for her work on the development and international diffusion of professional accountancy (Annisette 1999, Annisette & O'Regan 2007), and the "Highly Commended" accolade for her work on the applying French pragmatic sociology to accounting research (Annisette & Richardson 2011), and for her work on Immigration and Accounting (Lehman, Annisette & Ageymang 2016). In addition, she has produced seminal works on the sociology of the accountancy profession (Annisette 2003, Annisette 2000) and on immigrant accountants (Annisette and Trivedi 2013). She is the co-editor-in-chief of *Critical Perspectives on Accounting* and sits on the editorial boards of 11 other accounting journals including top tiered journals *Accounting Organizations and Society*, *Contemporary Accounting Research* and *Accounting Auditing and Accountability Journal*; as well as a number of accounting history journals such as *Accounting History Review* and *Accounting History*. She has previously held academic appointments at universities in England, the USA, Spain, and her home country, Trinidad and Tobago.

receive feedback from established scholars in the field and to network with their peers and other delegates. Submissions to the Colloquium (in English or French) should be sent electronically to [conference@aafassociation.com](mailto:conference@aafassociation.com) with the subject line: **2018 AAFA ESC**. Submissions should include a full paper, including an abstract of no more than 500 words, and a cover paper with details of the author(s). The deadline for submission of manuscripts for this session is **Monday 30th April 2018**.

The Emerging Scholars Colloquium will feature a qualitative and quantitative research methodology workshop led by established scholars in the areas.

## **Critical Perspectives on Accounting (CPA) Special issue on African Accounting and Development**

To mark its 8<sup>th</sup> anniversary and the first edition of its annual conference in a Francophone setting, AAFA has partnered with *Critical Perspectives on Accounting* (CPA) for a special issue on African Accounting and Development. Submissions for the issue are welcome from theoretical, empirical and methodological perspectives that are informed by critical analysis. Submissions (in French or English) whose design are informed by, and rooted in, developmental challenges and opportunities inherent within distinctive African traditional and modern governance systems, beliefs, language, thoughts, ceremonies and traditions, labour processes, mode of production and manufacturing technologies, and knowledge are particularly encouraged.

Authors must indicate upon submission whether they want their papers to be considered for this Issue. We encourage all authors interested in the Special Issue to present their papers at the conference for comments and feedback (with a chance to revise their manuscript) before submitting them to the journal.

There will be a “*Critical Perspectives on Accounting Paper Development Track Session*” in which selected papers with potential for submission to the special issue will be presented. Please follow this link: <https://www.journals.elsevier.com/critical-perspectives-on-accounting/call-for-papers/special-issue-african-accounting-and-development> – for full details on the Special Issue, including mode of submission and author guidelines.

## **Gestion 2000 Special issue on the conference (in French only)**

AAFA and CESAG have also partnered with Gestion 2000 for a special issue on the Conference. Authors of selected papers from the conference proceedings will be invited to submit their papers to the Special Issue to undergo the journal’s normal review process.

## **Other supporting journals**

- *Journal of Accounting in Emerging Economies* (JAEE)
- *Cogent Business & Management* (Accounting, Corporate Governance & Business Ethics)
- *Economie et Gestion* (CAMES - Conseil Africain et Malgache pour l’Enseignement Supérieur)

- *Audit Comptabilité Contrôle: Recherches Appliquées* (Association Francophone de Comptabilite)

## Key dates

- Deadline for conference papers: **Monday 30 April 2018.**
- Notification of acceptance for conference papers and emerging scholar colloquium submissions: **Friday 25 May 2018.**
- Early bird registration: **Saturday 30 June 2018.**
- Final regular registration: **Tuesday 31 July 2018.**
- Emerging Scholar’s Colloquium: **4<sup>th</sup> September 2018**
- Conference: **5<sup>th</sup> to 7<sup>th</sup> September 2018.**
- Deadline for the submissions to the CPA special issue: **Monday 31 December 2018.**

## Best paper awards

CESAG Business School generously sponsors two best paper awards in accounting and finance.

## Registration

CESAG sponsors limited bursaries for the registration of Emerging Scholars (Doctoral and MPhil Students). The bursaries only cover the early bird rate. Please email separately Dr Kémo Baldé at [kemo.balde@cesag.edu.sn](mailto:kemo.balde@cesag.edu.sn) by Saturday 15 June 2018 to apply.

CESAG also sponsors limited bursaries to support the registration of African-based scholars, and the deadline to apply is Saturday 15 June 2018. These bursaries cover only half of the early bird rate. Please email separately Dr Kémo Baldé at [kemo.balde@cesag.edu.sn](mailto:kemo.balde@cesag.edu.sn) to apply.

The conference registration fee is as follows:

	<b>Early bird</b> (by 30 June 2018)	<b>Regular</b> (after 30 June 2018)
Academics and Professionals outside Africa	US\$400	US\$450
Academics and Professionals within Africa	US\$300	US\$350
Emerging Scholars (Doctoral and MPhil Students)	US\$200	US\$250

**NB:** *By registering you are entitled to conference materials, lunches, coffee breaks, a welcome cocktail and the conference gala dinner.*

Please click [here](#) to complete your registration for the conference and payment of the registration fee. Details for ‘Online Payment’ will also be out soon on the AAFA website ([www.aafassociation.com](http://www.aafassociation.com)) and the conference webpage: (<http://www.cesag.sn/index.php/evenements-institutionnels-2/181-8eme-conference-africaine-de-comptabilite-et-finance>).

## **Accommodation and other practical information**

**Accommodation:** Delegates should make their own accommodation arrangements with **Novotel Dakar** (<http://www.novotel.com/gb/hotel-0529-novotel-dakar/index.shtml>) where we have negotiated a special discount. The rate for double rooms and twin rooms (including breakfast) is **EURO 127**. To secure this rate, please contact the Reservation Office at [dakar.reservation@accor.com](mailto:dakar.reservation@accor.com) (or telephone 221 33 849 84 84) when booking – Bookings must be made by 5 July 2018 to get the discounted rates; bookings made after this date will be subject to availability and charged at standard rates.

There are also a number of cheaper hotels around the conference venue (**between EURO 45 and 127**). Further information regarding reservation with these hotels will soon be available on the conference webpage (<http://www.cesag.sn/index.php/evenements-institutionnels-2/181-8eme-conference-africaine-de-comptabilite-et-finance>).

**Visa information:** There is no visa requirements for citizens of most countries, except the following: Afghanistan, Albany, Antigua and Barbuda, Saudi Arabia, Azerbaijan, Bangladesh, Belize, Byelorussia, Burma, Bolivia, Bosnia and Herzegovina, Bhutan, Cambodia, Chile, Cyprus, Colombia, Cuba, Dominica, Ecuador, Eritrea, Georgia.

Nationals of these countries can apply for visa on arrival with a valid passport and proof of accommodation. Special arrangements will be made at the airport to facilitate the process. We encourage delegates from these countries to send their details (i.e. name, date of birth, passport number and expiry date) and travel dates to [kemo.balde@cesag.edu.sn](mailto:kemo.balde@cesag.edu.sn) 72 hours prior to their arrival to smoothen the visa process.

There will be free bus shuttles from the Blaise Diagne International Airport to Novotel Dakar and surrounding hotels on the 3<sup>rd</sup> and 4<sup>th</sup> September 2018, and from Novotel Dakar to the Airport on the 7<sup>th</sup> and 8<sup>th</sup> September 2018.

## **Organizing Committee**

Professor Ven Tauringana (Chair AAFC /President AAFA, University of Southampton, UK)  
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Dr Philippe Lassou (Co-Chair, University of Guelph, Canada)  
Professor Teerooven Soobaroyen (University of Essex, UK)  
Professor Jane. O. M. Ande (University of Jos, Nigeria)  
Professor. Alain Kenmogne Simo (CESAG, Senegal)  
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## CONFERENCE SECRETARIAT

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### Dakar City



Dakar is the capital of Senegal with a regional and rich historical importance. It is bordered by the Atlantic Ocean with warm weather (temperature hovering around 30-32°C in September) and a number of famous touristic sites and attractive warm beaches. It is very diverse culturally, and is a primary destination for international business and tourism in the Francophone African region. Dakar is a major

financial centre regionally and home to a number of international organisations – The regional central bank (BCEAO) is headquartered at the heart of the city as well as major international financial institutions such as Citibank, BNP Paribas, International Finance Corporation (of the World Bank Group), and Société Générale. A former capital and headquarters of the French West African colonial administration, Dakar is the home of the famous *Institut Fondamental d'Afrique Noire* (Fundamental Institute of Black Africa) founded in 1938 as a research centre to study the culture, history and languages of Black Africa under the French colonial administration. Its famous *Île de Gorée* (Gorée Island) known as the 'House of Slaves', which was used as a base for the slave trade between the 15<sup>th</sup> and 19<sup>th</sup> century, is situated just about two kilometres off the port of Dakar and is a popular tourist destination. The recent *Porte du Troisième millénaire* (the Third Millennium Gate) is a contemporary monument that symbolizes the opening of the continent to the rest of the world and the new (21<sup>st</sup>) millennium – which is an attractive tourist place. Please see the following link for further details: <http://www.visitcapitalcity.com/africa/dakar-senegal>