

Journal of Accounting & Organizational Change (JAOC)

Symposium 2023

8 and 9 November 2023

Department of Accounting

Prince Sultan University, Riyadh, Saudi Arabia

PROGRAM

(RIYADH TIME)

| Day 1: 8 November | |
|---------------------|---|
| Time | Title |
| 9:00 AM– 9:15 AM | Welcoming: Prof. Dr. Zahirul Hoque , Editor-in-Chief, JAOC |
| 9:15 AM – 9:30 AM | Opening address: Dr. Saad Saleh Al Rwaita , Vice President for Administrative & Financial Affairs, PSU Dr. Saad Al-Mosa – Dean, College of Business Administration, PSU Prof. Dr. Mohammad Nurunnabi , Chair, Department of Accounting, PSU |
| 9:30 AM – 9:45 AM | Session briefings/housekeeping: Prof. Dr. Francisco Bastida |
| 9:45 AM – 10:00 AM | Break |
| 10:00 AM – 11:00 AM | Keynote speech 1: Prof. Dr. Manzurul Alam , Murdoch University, Australia (moderator Prof. Zahirul Hoque) |
| 11:00 AM – 12:30 PM | Concurrent Sessions A and B |
| 12:30 PM – 1:00 PM | Break |
| 1:00 PM – 2:30 PM | Concurrent Sessions A and B |
| 2:30 PM – 3:30 PM | Keynote speech 2: Lord Prof. Prem Sikka . Member of UK House of Lords and Emeritus Professor University of Essex and University of Sheffield, United Kingdom (moderator Prof. Owolabi Bakre) |
| 3:30 PM – 6:00 PM | Concurrent Sessions A and B |
| End of Day 1 | |
| Day 2: 9 November | |
| Time | Title |
| 9:00 AM – 10:00 AM | Keynote Speech 3: Prof. Dr. Thomas Ahrens , United Arab Emirates University (moderator Prof. Francisco Bastida) |
| 10:00 AM – 10:15 AM | Break |
| 10:15 AM – 12:15 AM | Concurrent Sessions A and B |
| 12:15 PM – 12:45 PM | Break |
| 12:45 PM – 1:45 PM | Panel Discussion: SDGs and Climate Change – Prof. Dr. Mohammad Nurunnabi |
| 1:45 PM – 2:00 PM | Symposium concluding remarks: Prof. Dr. Zahirul Hoque |
| End of Day 2 | |

Google Meet Links:

Keynote speech and concurrent sessions A: <https://meet.google.com/vbc-dbbh-spb>

Keynote speech and concurrent sessions B: <https://meet.google.com/cxa-eeoj-gvz>

Day 1: 8 November: Concurrent Sessions

11:00 AM – 12:30 PM Concurrent Sessions:

Moderator: Assoc Prof Dr Ahmed Diab

| Session | Paper id | Author | Paper title | Country |
|---|----------|---------------------------|---|----------------------|
| A1 | 1 | Samy Hosny Mohamed Tamera | Public expenditure return as a proposed accounting concept for the disclosure of social performance of governmental sector | Egypt |
| A2 | 2 | Aliyu Usman Shehu | Does Risk Management Committee matter in Market performance of Listed Manufacturing Firms? Evidence from a developing country | Nigeria |
| A3 | | TBA | | |
| Concurrently: Moderator Dr Samar Elsayad | | | | |
| B1 | 41 | Ahmed Saad Abdelwahed | Is the External Financial Auditor Fighting Alone in Big Data Analytics Audits? Qualitative Evidence from a Developing Country | Egypt |
| B2 | 40 | Ahmed Saad Abdelwahed | Mapping the Academic Literature of Audit Quality Against the IAASB Framework: A Keyword-Frequency Analysis | Egypt |
| B3 | 30 | Moataz Elmassri | Data Analytics Skills and Employability among Accounting Graduates: Perceptions of Accounting Professionals in the UAE | United Arab Emirates |

1:00 PM – 2:30 PM Concurrent Sessions:

Moderator: Assoc Prof Basiem K. Alshattarat

| Session | Paper id | Author | Paper title | Country |
|--|----------|---------------------|---|-------------|
| A1 | 26 | Rabindra Kumar Jena | Factors Influencing Blockchain Adoption in Accounting & Auditing in the Face of Industry 4.0: A Multi-Criteria Decision Making Approach | India |
| A2 | 101 | Umesh Sharma | The role of big data analytics in shaping the work of accounting function and accounting professionals | New Zealand |
| A3 | 4 | Rehana Kouser | The Impact of Sustainability Governance Indicators on Sustainable Development Goals | Pakistan |
| Concurrently: Moderator Assoc Prof Ann Sardesai | | | | |
| B1 | 39 | Adelaide Martins | Business intelligence system adoption in an engineering and construction company | Portugal |
| B2 | 34 | Kevin L. Papiorek | Control System Ambidexterity, Coordination Controls and Organizational Ambidexterity | Germany |
| B3 | 23 | Mohamed M. M. Ahmed | The Heterogeneity of Family Firms in management accounting system design: The role of leadership and entrepreneurial orientation | Egypt |

3:30 PM – 6:00 PM Concurrent Sessions:Moderators: **Dr Waleed Alsuhaibani (A1-A3)** and **Dr Zeyad Alshenaifi (A4-A5)**

| Session | Paper id | Author | Paper title | Country |
|---------|----------|-----------------------------------|--|---------|
| A1 | 28 | Lucía Mellado | Emotions Accompanying Auditors' Stereotypes: A Dynamic Analysis | Spain |
| A2 | 31 | Gary Spraakman | Extending Robson's Inscriptions to Management Accounting | Canada |
| A3 | 10 | Selma Oliveira | How can accounting help solve problems of environmental degradation, inequality and poverty? A systematic review of the literature | Brasil |
| A4 | 102 | Arwa Almejlh and Mohamed Almofleh | The Underrepresentation of Emerging Economies in the Environmental Accounting Literature: Evidence from a Systematic Literature Review | KSA |
| A5 | 50 | Cihan Alphon | The implementation of performance measurement in competitive business environment | Cyprus |

Day 2: 9 November: Concurrent Sessions**10:15 AM – 12:15 PM Concurrent Sessions:****Moderator: Dr Kamilah Kamaludin**

| Session | Paper id | Author | Paper title | Country |
|---|----------|-------------------|--|----------|
| A1 | 37 | Redhwan Aldhamari | Are country-level political uncertainty and power distance important to the CSR-audit report lag nexus? Evidence from the GCC region | Malaysia |
| A2 | 44 | Abdullah Ajlouni | Corporate Governance and Employee Productivity in the Jordanian Public Shareholding Firms Listed in Amman Stock Exchange | Spain |
| A3 | 51 | Daniela Cortés | Managing Corporate Sustainability Performance in the European Construction Industry | Austria |
| A4 | 48 | Tobias Polzer | A new way for measuring the impact of employee satisfaction on organisational performance | Austria |
| Concurrently: Moderator Dr Sheela Sundarasan | | | | |
| B1 | 35 | Mouhcine Tallaki | Trust and management control systems in PPPs | Italy |
| B2 | 5 | Dr Rehana Kouser | Impact of Financial Inclusion on Financial Efficiency and Financial Sustainability: A Global Perspective | Pakistan |
| B3 | 11 | Selma Oliveira | Digital technology and integrated reporting | Brasil |
| B4 | 36 | Amrani Nouha | Strategic Approaches to Navigating the Covid-19 Crisis: A Case Study of Public Service Management in a Moroccan municipality | Morocco |

1:45 PM – 3.45 PM Concurrent Sessions *Unconfirmed*

| Session | Paper id | Author | Paper title | Country |
|---------|----------|---|--|-----------|
| | 15 | Jamshed Iqbal | Does managerial pay disparity influence BHC default risk? | Finland |
| | 25 | Prof. Dr. Leonardo Flach | Blockchain volatility: a study with a Generalized Autoregressive Conditional Heteroskedasticity Model | Brazil |
| | 43 | Anuja Akalanka Lokeshwara | From Vision to Action! The Role of Sri Lanka's Banking Sector Towards SDGs: A Multiple Case Study from the Lens of Institutional Change | Sri Lanka |
| | 49 | Terhi Chakhovich | Accountability for sustainability: Does a focus on technology consumption help or hinder it? | Finland |
| | 20 | Idris Adamu Adamu | Sustainability Performance And Board Diversity In The Nigerian Banking Industry | Nigeria |
| | 12 | Idris Adamu Adamu | Disentangling the influence of female directors in the banking industry | Nigeria |
| | 45 | Norakma Abd Majid | Corporate Risk-Taking, Financial Constraints, and Cash Holdings: Evidence from Saudi Arabia | Malaysia |
| | 22 | Tsamara Ikhsani Syaamila and Miranti Kartika Dewi | The Translation of Sustainability Ideas and The Role of Sustainability Balanced Scorecard in the Circular Economy: A Case Study of Indonesian Agribusiness Company | Indonesia |
| | 38 | Jan Alfred Kinnert | Application of Systematic Instruments within Literature Reviews on Accounting Research | Germany |