

GUST

Gulf University for
Science & Technology



AAEE

2024

Kuwait

Program outline

February 18th-20th, 2024

Accounting and Accountability in Emerging Economies (AAEE) Workshop

Program outline

Day 1: Sunday, February 18th

| TIME | ACTIVITY |
|----------------|---|
| 2:00 – 3:00 PM | Registration W6 Hall |
| 3:00 – 4:00 PM | Publishing Studies on Accounting in Emerging Economies: Reflections from a Quantitative Research Perspective Prof. Teeroven Soobaroyen Aston University Associate Editor, Journal of Accounting in Emerging Economies W6-200 |
| 4:00 – 4:35 PM | The Impact of Board of Directors and Audit Committee Characteristics on Corporate Innovation: Empirical Evidence of GCC Countries Dr. Ghassan H. Mardini Qatar University W6-200 |
| 4:35 – 5:10 PM | A Tale of Two Revolutions: ESG Performance and Dividend Policy in Egyptian Listed Companies During Unstable Times Drs. Nermeen Shehata; Moataz El-Helaly, Mohammed Hossain American University of Cairo W6-200 |

End of Day 1

Program outline

Day 2: Monday, February 19th

Location:

□ W6 Hall

■ W6-200

| TIME | ACTIVITY |
|---------------|--|
| 9:30 - 10:30 | <p>Researching and Publishing Qualitative Accounting Research from Arab and Islamic Contexts: Observations and Ways Forward</p> <p>Prof. Rania Kamla University of Heriot-Watt, Edinburgh Business School</p> |
| 10:30 - 10:45 | BREAK |
| 10:45 - 11:20 | <p>The Impact of COVID-19 Pandemic on the Accounting Profession</p> <p>Dr. Hani Alkayed University of Petra</p> |
| 11:20 - 11:55 | <p>Implementing IFRS For SMEs in Saudi Arabia: What Owners and Managers of Family Businesses Think About Financial Reporting and Governance</p> <p>Drs. Sara Bakr and Christopher Napier King Abdulaziz University & Royal Holloway University of London</p> |
| 11:55 - 12:30 | <p>Unlocking the Sustainable Workplace Equality Policy (SWEP): Evidence from an Emerging Country</p> <p>Drs. Mohammed Hossain, Yasean Tahat and Naser Abughazaleh Gulf University for Science and Technology</p> |
| 12:30 - 1:30 | LUNCH |
| 1:30 - 2:05 | <p>Ownership Structure and ESG in the GCC Listed Companies – The Moderating Effect of Corporate Governance</p> <p>Drs. Khalil Nimer, Sakthi Mahenthiran, Mohammad Hussain, Yasean Tahat and Naser Abu Ghazaleh Gulf University for Science and Technology</p> |
| 2:05 - 2:40 | <p>Narrative Reporting Tone, Earning Management Practices and Stock Liquidity: Evidence from an Emerging Economy</p> <p>Drs. Mai Alm El-Din and Ahmed Hassanein Canadian International College & Gulf University for Science and Technology</p> |
| 2:40 - 3:15 | <p>How FinTech Companies' Sustainability Practices Affect Their Market Performance</p> <p>Drs. Wasim Al-Shattarat, Ruba Hamed and Basiem Al-Shattarat Gulf University for Science & Technology</p> |
| 3:15 - 3:30 | BREAK |
| 3:30 - 4:05 | <p>Palestinian Listed Companies Characteristics and Financial Reporting Quality</p> <p>Dr. Hind Muhtaseb Birzeit University</p> |
| 4:05 - 4:40 | <p>The Effects of Audit Committee Characteristics on Financial Reporting Quality: Evidence from Saudi Arabia</p> <p>Drs. Hamad Alhumoudi and Rabab Farrash Saudi Electronic University</p> |
| 4:40 - 5:15 | <p>Accountability of International Oil Companies Towards Powerless Stakeholders in a Post-Conflicting Region: A Case of Kurdistan</p> <p>Drs. Ibrahim Khudir, Asheq Rahman, Muhammad Bilal Farooq and Mahmood Momin Auckland University of Technology</p> |
| 7:00 PM | DINNER |

Program outline

Day 3: Tuesday, February 20th

Location:
 W6 Hall
 W6-200

| TIME | ACTIVITY |
|---------------|--|
| 9:30 - 10:30 | Accounting Scholarship and the Majority World: A Case of Epistemic Injustice Prof. Shahzad Uddin , University of Essex Editor, Journal of Accounting in Emerging Economies |
| 10:30 - 10:45 | BREAK |
| 10:45 - 11:20 | Sustainability Reporting in Turkey: Is Legal Framework Appropriate to Improve Accountability? Dr. Damla Gul Tarhan Central Bank of the Republic of Turkey |
| 11:20 - 11:55 | The Impact of COVID-19 on Auditors' Going Concern (GC) Decisions: A Case Study from Kuwait Dr. Fahad Alhajraf University of Essex |
| 11:55 - 12:30 | Investigating IFRS for SMES' Individual and Firm-Level Adoption Factors from a Diffusion of Innovations Perspective: Evidence from Morocco Drs. Issam Benhayoun and Ibtissam Zejjari Moulay Ismail University |
| 12:30 - 1:30 | LUNCH |
| 1:30 - 2:05 | 25 Years of Scholarly Accounting Research on GCC Region: Looking Back for Future Research Roadmap Drs. Yasean Tahat, Ahmed Hassanein and Ahmed ElMelegy Gulf University for Science and Technology |
| 2:05 - 2:40 | Hexagonal Proposal for Preventing Financial Statement Fraud Based on Cause Analysis and Theories Investigation Drs. Ashwag Dignah University of Jeddah |
| 2:40 - 3:15 | The Impact of Joint Audits on Earnings Management: A Perspective From the Emerging Market of Kuwait Drs. Souod Alazemi, Mohammad Almarzouq, Hessa Alrifai and Ahmad AlQassar The Public Authority for Applied Education and Training & Kuwait University |
| 3:15-3:50 | Local-Global Sustainable Development Goals (SDGs) Disclosure in Local Government of Developing Country: Evidence from Kuwait Drs. Mohammad Alfaraj and Mohamed Osman The Public Authority for Applied Education and Training & University of Aberdeen |
| 7:00 PM | DINNER |
| | End of Day 3 |