



University
of Economics
in Katowice

BAFA

BRITISH ACCOUNTING &
FINANCE ASSOCIATION

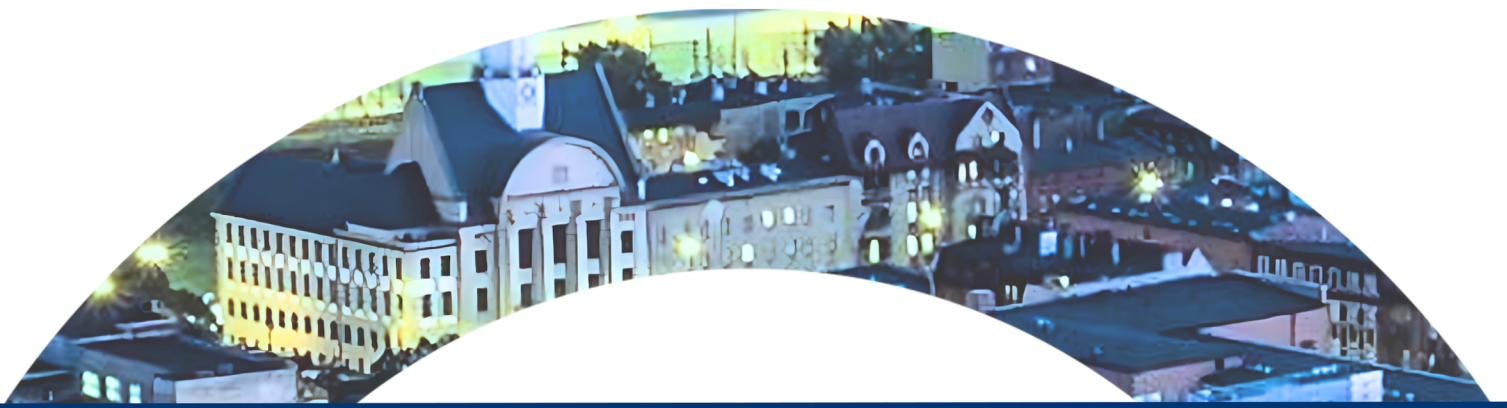
The British Accounting and Finance Association
Accounting and Finance in Emerging Economies (AFEE)
Special Interest Group

25th Workshop on Accounting and Finance in Emerging Economies

hosted by

The Faculty of Spatial Economy and Regions in Transition
& the Centre for Economics of Climate Change
University of Economics in Katowice, Poland

1-2 July 2024



Europejskie
Miasto Nauki
Katowice 2024



Centre for Economics
of Climate Change

25

25th Workshop on Accounting and Finance in Emerging Economies



Professor Kelum Jayasinghe
Chair of BAFA-AFEE
University of Sheffield

The organising committee of the Accounting and Finance in Emerging Economies Special Interest Group (AFEE SIG) is pleased to announce its annual workshop to be held at the University of Economics in Katowice, Poland on 1-2 July 2024. The workshop aims to bring together academics working on accounting and finance issues concerning emerging economies.

The workshop aims to raise the level of interest in the specific problems of accounting and finance in emerging economies; and increase awareness of real issues, so that accounting and finance in these countries will not just be seen as a matter of copying what is done in the industrialised countries. It provides an authoritative overview of the research and progress in this field.



Programme - General Framework

Day 1 - MONDAY, 1 July 2024

9:45-10:00	REGISTRATION (CNTI building - 5th floor, entrance to Aula CNTI)
10:00-10:15	WELCOME & OPENING ADDRESS (Room: CNTI Aula) Professor Kelum Jayasinghe, Chair of BAFA-AFEE (<i>University of Sheffield</i>) Professor Monika Wieczorek-Kosmala, CECC Coordinator Professor Adam Drobniak, Dean of Faculty of Spatial Economy and Regions in Transition (<i>University of Economics in Katowice</i>)
10:15-11:00	KEYNOTE SPEECH (Room: CNTI Aula) THE IMPACT OF GOVERNANCE ON AGRICULTURAL LAND USE AND CLIMATE RISK MITIGATION Professor N. S. Cooray (<i>International University of Japan</i>) Chair: Professor Kelum Jayasinghe, Chair of BAFA-AFEE (<i>University of Sheffield</i>)
11:00-11:30	Coffee & tea break with refreshments (Room: Aula CNTI hall)
11.30 - 13.45	DOCTORAL SESSIONS Session I - Room 5/16 CNTI Session II - Room 5/14 CNTI
13.45 - 14.30	LUNCH BREAK (Room: Aula CNTI hall)
14.30 - 15.00	Task force for education on climate change I REACCT Erasmus+ project Professor Monika Wieczorek-Kosmala (<i>University of Economics in Katowice</i>)
15:00 - 17:00	MAIN SESSIONS Session I - Room 5/16 CNTI Session II - Room 5/14 CNTI
17:30	GALA EVENT CNTI / ground floor - Room 2/19 (Regional style reception with socialising and networking activities)

Programme - General Framework

Day 2 - TUESDAY, 2 July 2024

10.00-10.45	KEYNOTE SPEECH (Room: Aula CNTI) PROBLEMS OF URBANISATION AND URBAN SPAWL IN CENTRAL EUROPE Professor Tamás Hardi (<i>Hungarian Research Network Centre for Economic and Regional Studies Institute of Regional Studies, West-Hungarian Research Department</i>) Chair: Professor Monika Wieczorek-Kosmala (<i>University of Economics in Katowice</i>)
10.45-11.15	ANNUAL GENERAL MEETING I BAFA-AFEE SPECIAL INTEREST GROUP (Room: Aula CNTI) Professor Kelum Jayasinghe, Chair of BAFA-AFEE (<i>University of Sheffield</i>)
11.15-11.45	Coffee & tea break with refreshments (Room: Aula CNTI hall)
11.45-13.15	MAIN SESSIONS Session III - room 5/16 CNTI Session IV - room 5/14 CNTI
13.15-14.00	LUNCH (Room: Aula CNTI hall)
14.00-14.30	PUBLISHING RESEARCH IN ACCOUNTING IN EMERGING ECONOMIES: CHALLENGES AND OPPORTUNITIES (Room Aula CNTI) Professor Shahzad Uddin (<i>Editor in Chief - Journal of Accounting in Emerging Economies</i>)
14.30-14.45	CLOSING REMARKS (Room: Aula CNTI) Announcements: Best Paper Presentations Kelum Jayasinghe – Chair BAFA-AFEE (<i>University of Sheffield</i>)
14.15-15.00	Coffee & tea break with refreshments (Room: Aula CNTI hall)

DOCTORAL SESSION I

Monday, 1 July 2024 | Room 5/16 CNTI

Chair: Professor Shahzad Uddin (*University of Essex*)

- | | |
|-------------|--|
| 11.30-11.50 | Agency and institutional capacity building for the implementation of accrual-basis IPSAS at the local governmental level in Sri Lanka: institutional work and institutional entrepreneurship perspective
<i>Chirath Jeewantha & Pawan Adhikari (University of Essex) & Kelum Jayasinghe (University of Sheffield)</i> |
| 11.50-12.10 | Researching diversity in corporate governance: Saudi Vision 2030
<i>Norah Salem AL Mousa, Sumohon Matilal & Sarada Krishnan (University of Sussex)</i> |
| 12.10-12.30 | Institutionalisation new public management and accountability practices in Indonesian public higher education
<i>Nanda Trio Santoso, Chandana Alawattage, Paul Ahn & Lynn Bradley (University of Glasgow)</i> |
| 12.30-12.50 | Big Data and translation on management accounting systems: a reform of primary (public) healthcare services in Thailand
<i>Sirisak Siripibarn, Bedanand Upadhaya & Chaminda Wijethilake (University of Essex)</i> |
| 12.50-13.10 | A preliminary systematic review on cost management systems for biodiversity to enhance animal visibility in an emerging economy
<i>Eranda Abeysinghe (Wrexham University)</i> |
| 13.10-13.30 | Exploring cyberspace: mapping the terrain of cyber-attack research
<i>Le Ngoc Thuy Trang (Tomas Bata University) & Ngan Ha Doan (Ton Duc Thang University)</i> |
| 13.30-13.50 | Breaking untold barriers: investigating pharmaceutical SMEs' contemporary challenges in Europe
<i>Arif Ibne Asad, Ali Sufyan & Boris Popesko (Tomas Bata University in Zlín)</i> |

DOCTORAL SESSION II

Monday, 1 July 2024 | Room 5/14 CNTI

Chair: Professor Collins Ntim (*University of Southampton*)

11.30-11.50	Prospect theory and the mutual fund performance-flow relationship: the case of Malaysia <i>Dena Salama, Costas Gavriilidis & Patrick Herbst (University of Stirling)</i>
11.50-12.10	<i>The impact of liquidity risk on the performance of Vietnamese commercial banks during the period 2018-2022</i> Doan Ngan Ha (Ton Duc Thang University), Thao Phuong Do (Tomas Bata University in Zlín) & Bui Thi Ngoc Han (Technical University of Ostrava)
12.10-12.30	Investigating public servants' budgetary slack fraud behaviour in developing economies with fraud pentagon analysis: an empirical evidence <i>Udoh Salem & Boris Popesko (Tomas Bata University in Zlín)</i>
12.30-12.50	Board gender diversity and environmental and social performance: the role of female directors' power. <i>Esther Fiattor (Bangor University)</i>
12.50-13.10	Nexus between environmental R&D, carbon emissions, and financial stability and innovation <i>Yener Altunbaş, Atiqur Khan & Bismark Tutu (Bangor University)</i>
13.10-13.30	Will the second-generation participate in the management of family businesses enhance ESG performance? - evidence from China <i>Dekun Liu (Northumbria University) & Nichole Li (The State University of New Jersey)</i>
13.30-13.50	Performance audits: investigating their impact and value in society <i>David Sawyer, Robin Jarvis, Kevin McMeeking (Brunel University London)</i>

MAIN SESSION I

Monday, 1 July 2024 | Room 5/16 CNTI

Co-Chairs: Professor Karim Sorour (*Northumbria University Newcastle*)

Dr. Bedanand Upadhaya (*University of Essex*)

15:00-15:30	Corporate social health accounting and reporting, and tax avoidance <i>Gifty Adjei-Mensah, Collins G. Ntim & Qingjing (Maggie) Zhang (University of Southampton)</i>
15:30-16:00	Corporate externalities transactions and reporting model <i>Piotr Staszkievicz (SGH Warsaw School of Economics) & Paulo Roberto Barbosa Lustosa (University of Brasília)</i>
16:00-16:30	Does regulatory arbitrage respond to limiting IFRS to the regulated market? <i>Anna Białek-Jaworska (University of Warsaw and Ministry of Finance, Poland) & Paulina Szymanek (University of Warsaw)</i>
16:30-17:00	Communication in the contest for market liquidity: the case of Poland <i>Karol Marek Klimczak (Lodz University of Technology, Poland)</i>



MAIN SESSION II

Monday, 1 July 2024 | Room 5/14 CNTI

Co-Chairs: Professor Ranadeva Jayasekera (*University of Cambridge*)
Professor Boris Popesko (*Tomas Bata University in Zlín*)

15:00-15:30 Alleviating related party transactions through corporate social responsibility

*Ammar Ali Gull (Léonard de Vinci Pôle Universitaire, Research Center)
Alaa Mansour Zalata (University of Southampton); Muhammad Usman (Xijing University)*

15:30-16:00 Financing of the energy transition from European Union funds and programs on regional basis: insights from Poland

Monika Wieczorek-Kosmala, Edyta Szafranek-Stefaniuk, Agnieszka Dembicka-Niemiec, Małgorzata Kolek (University of Economics in Katowice, Poland)

16:00-16:30 Metropolis (GZM) in the era of technological revolution: Mapping the conditions and directions of development of the gaming sector.

Kacper Zagąła, Paulina Badura, Rafał Rydzewski (University of Economics in Katowice, Poland)

16:30-17:00 Financial inclusion, economic growth and income inequality: subnational analysis in India

Nikhil Saprea (University of Bristol), Abhijit Sharmab (University of Huddersfield) & Roger Adkins (University of Bradford)



MAIN SESSION III

Tuesday, 2 July 2024 | Room 5/16 CNTI

**Co-Chairs: Professor Alaa Zalata (University of Southampton)
Professor Nazim Hussain (University of Groningen)**

11.45-12.15 Accountants' types: exploring attitudes towards psychosocial factors impacting financial reporting decision-making through qualitative research

Dominika Korzeniowska, Nelli Artienwicz, Elżbieta Jaworska, Ewa Wanda Maruszewska (The University of Lodz, Poland)

12.15-12.45 How does gender diversity play a role in the sustainability reporting of firms? insights from selected indigenous oil marketing companies in Ghana.

Mawuena Akosua Cudjoe & Teddy Ossei Kwakye (University of Ghana); Michael Yaw Selorm Cudjoe (Zenith Bank Ghana Limited) Ibrahim Anyass Ahmed (University of Education Winneba)

12.45-13.15 A neo-patrimonial account of bank corporate governance: a path dependency perspective

Nishani Ekanayake (University of Lincoln, UK) Karim Sorour (Northumbria University, UK) Teerooven Soobaroyen (Aston University, UK)

MAIN SESSION IV

Tuesday, 2 July 2024 | Room 5/14 CNTI

Co-Chairs: Professor Teerooven Soobaroyen (*Aston University*)

Prof. Reggy Hooghiemstra (*University of Groningen*)

11.45-12.15 Unveiling intangible assets: impact of mandatory disclosure on investor expectations and economic valuation

Olga Grzybek (University of Economics in Katowice, Poland)

12.15-12.45 Towards understanding the link between culture and corporate ESG performance: a perspective from gambling culture

Sijia Dai (Trinity College Dublin), Ranadeva Jayasekera (University of Cambridge) & Zhixuan Wang (Xiamen National Accounting Institute)

12.45-13.15 Does organizational justice mediate the relationship between authentic leadership and internal whistleblowing? Evidence from Indonesia

Firma Sulistiyowati (Sanata Dharma University, Indonesia), Bedanand Upadhaya & Chaminda Wijethilake (Essex Business School) & Kelum Jayasinghe (University of Sheffield)



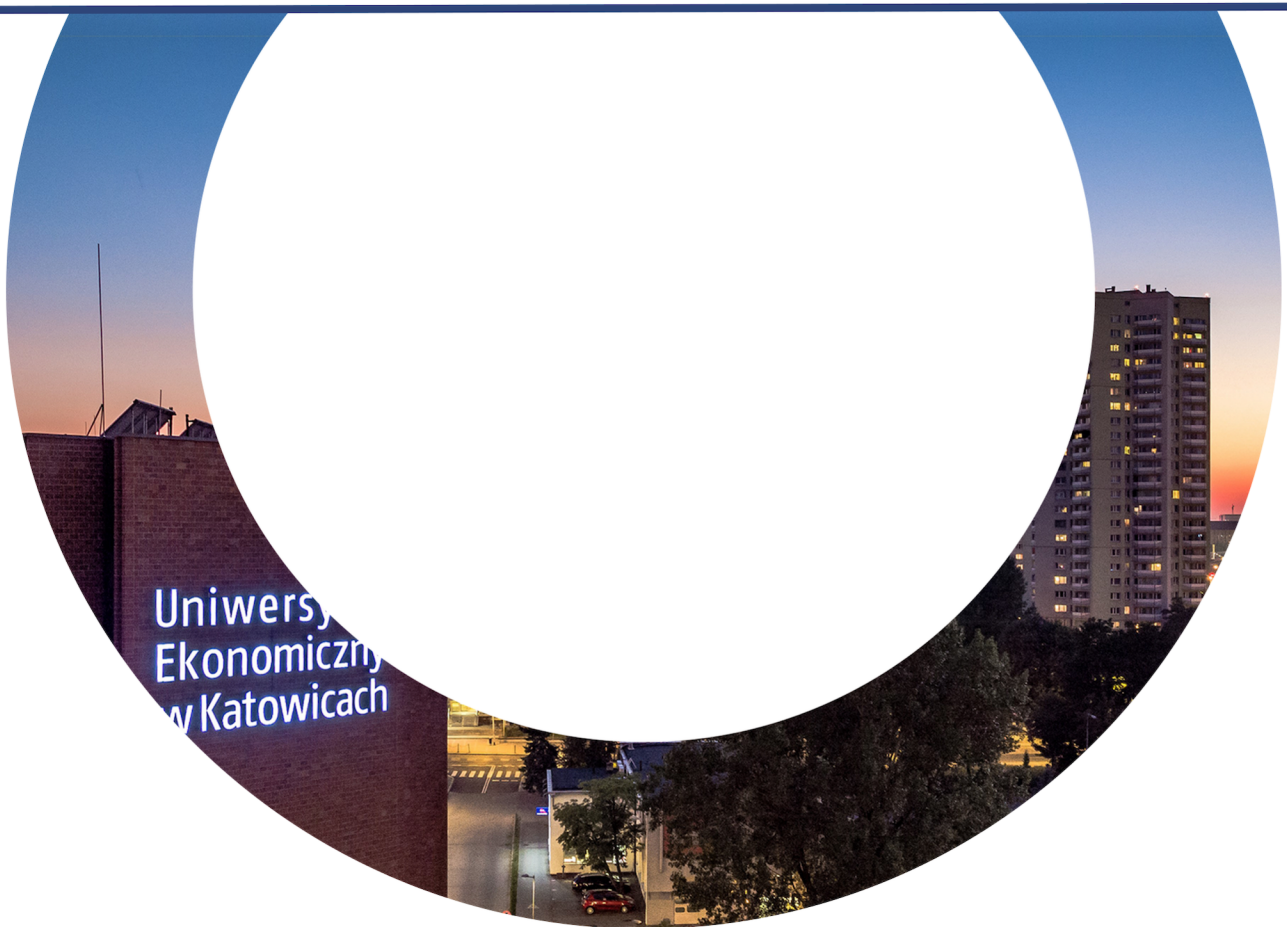
GUIDELINES FOR PRESENTERS

- Paper presenters are expected to follow the following guidelines to ensure a smooth process and to maximize the level of feedback they receive.
- Doctoral Sessions: Doctoral presenters are allocated a maximum of 15 minutes for the presentation, and 5 minutes for questions and answers.
- Afternoon Sessions: Presenters are allocated a maximum of 20 minutes for the presentation, and 10 minutes for questions and answers.
- Please conclude within the allocated time per presenting author.
- All presenters are expected to join the session at least 10 minutes before their session starts.





°CECC



University
of Economics
in Katowice

