



SECOND CALL FOR PAPERS

11th AFRICAN ACCOUNTING AND FINANCE CONFERENCE



Triumph Plaza Hotel, Cairo, Egypt

Main Conference: 6th-8th September 2022

Emerging Scholars Colloquium: 5th September 2022 (at Nahda University)



The African Accounting and Finance Association (AAFA), established in 2011, is Africa's leading accounting and finance association. One of the distinguishing features of AAFA is to embrace all African regions (including Anglophone and Francophone contexts) and for the first time will provide an opportunity for contributors in the Arabic language to participate and engage with scholars from across the continent and diaspora.

Key dates

- Deadline for conference papers: **Friday, 29th April 2022**
- Notification of acceptance for conference and emerging scholar colloquium submissions: **Tuesday 31st May 2022**
- Early bird registration: **Thursday, 30th June 2022**
- Final date for registration: **Monday, 1st August 2022**
- Emerging Scholar's Colloquium: **Monday, 5th September 2022**
- Main Conference: **6th-8th September 2022**

Research areas of interest to the Conference

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

- Financial Accounting and Reporting
- Auditing and Internal Audit
- Financial Management
- Management Accounting and Control
- Taxation
- Accounting Information Systems
- Integrated Reporting
- International Financial Reporting Standards
- Accounting History and Developments
- Public Sector Accounting and Finance
- Accounting Education and Training
- Professional Ethics and Standards
- Sustainability Accounting and/or Reporting
- Islamic accounting, banking and finance
- Social and Environmental Accounting
- Corporate Finance
- Corporate Social Responsibility
- IFRS for Small and Medium Entities (SMEs)
- International Finance and Financial Markets
- SME Accounting and Finance
- Regulation of Accounting and Financial Services
- Accountability and Governance
- International Public Sector Accounting Standards
- Accounting and Finance in Oil and Gas
- Non-profit Accounting

Submission of Manuscripts

Main conference

English Papers should be submitted through the online submission portal: <https://easychair.org/conferences?conf=aafa2022>. Please click on this portal link to log in or create an account and follow the submission instructions. On your abstract, please indicate whether you are submitting for the main conference or doctoral colloquium. If you experience difficulties with your submission, please contact the administrator at info@aafaassociation.com.

Submissions in French should be sent electronically to conference@aafaassociation.com with subject line: **2022 AAFC Français**. Submissions in Arabic should be sent electronically to conference@aafaassociation.com with subject line: **2022 AAFC Arabic**. 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 **Friday, 29 April 2022**. For enquiries, please contact the Secretariat at info@aafaassociation.com.

Emerging Scholars Colloquium

The 2022 AAFA Annual Emerging Scholars Colloquium will take place on **Monday, 5 September 2022 at the Faculty of Business Administration, Nahda University**. The colloquium aims to bring together emerging researchers (doctoral and MPhil Students) to present their work-in-progress and receive feedback from established scholars in the field and to network with their peers and other delegates. English Papers should be submitted through the online submission portal: <https://easychair.org/conferences?conf=aafa2022>. Please click on this portal link to log in or create an account and follow the submission instructions. On your abstract, please indicate whether you are submitting for the main conference or doctoral colloquium. If you experience difficulties with your submission, please contact the administrator at info@aafaassociation.com.

Submissions to the Colloquium (in French or Arabic) should be sent electronically to conference@aafaassociation.com with the subject line: **2022 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 **Friday 29 April 2022**.

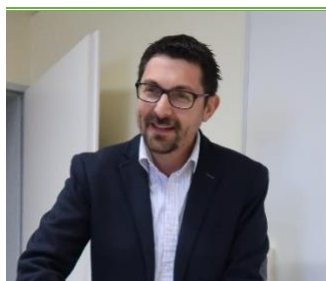
Guest Speakers



Frédérique Déjean is a professor of management at the University of Paris Dauphine and a researcher at DRM (Dauphine Recherches en Management - UMR CNRS 7088). She holds a PhD from the University of Paris Dauphine and is a graduate of ENS Paris Saclay. Frédérique is co-director of the Master's degree in Sustainable Development and Organization, of the Certificate in "Extra-Financial Indicators" in the Continuing Education Department and of the Master's degree in Management in the Southern Countries. She is also co-director of the Sobriety & Sustainability transversal axis of the DRM laboratory. She is a member of the scientific committee and the steering committee of the Ecological Accounting Chair (AgroParisTech, Paris Dauphine and University of Reims). Between 2015 and 2017, she chaired the academic association RIODD (International Research Network on Organization and Sustainable Development) and was co-editor of the *Revue de l'Organisation Responsable* (2017-2020). Since January 2021, she is co-editor in chief of the journal *Comptabilité Contrôle Audit - Accounting Auditing Control*. She is a member of the editorial boards of *Finance Contrôle Stratégie*, *Entreprise et Société*, *Revue de l'Organisation Responsable*. Her research focuses on CSR, SRI and ESG reporting. She has published in *Journal of Business Ethics*, *Human Relations*, *Journal of Retailing and Consumer Services*, *Journal of Small Business Management*, *Accounting in Europe*, *Management International*, *L'Economie Politique*, *Comptabilité-Contrôle-Audit*, *Finance-Contrôle-Stratégie* and *Revue Française de Gestion*.



Aziza Laguecir is currently Professor in Management Accounting at EDHEC Business School (France). She holds a PhD in Management Control from ESSEC Business School and Strasbourg University. She has experience in international leading Business Schools. Her research interests include management accounting and control systems and practices (MAS and MCS). More specifically, she developed two main axes of research. The first one focuses on the public sector (social housing and healthcare), where she explores the construction of profitability and cost systems and the role of MAS in situations of institutional complexities marked by pressures on both financial and social accountabilities. The second axis deals with surveillance and control systems in contemporary digitized organizations, with a particular interest in fraud, accounting scandals, shadow aspects of accounting, and ethical aspects of MCS (notably in investment banking). Aziza has published papers in prestigious academic journals such as *Journal of Business Ethics*, *JPBAFM*, *Management Accounting Research*, *Accounting, Auditing and Accountability Journal*, *Critical Perspectives on Accounting*, *the British Journal of Management*, and *the Organization Studies*, *International Studies of Management and Organization*, *Accounting Horizons*, *Journal of Management Development*, and was an invited author of chapters in books. She currently serves as an Associate Editor of the *Journal of Public Budgeting, Accounting & Financial Management*, and *Accounting Audit and Control*.



Dr Ioannis Tsalavoutas, University of Glasgow is a professor of accounting and founder of the Adam Smith Observatory of Corporate Reporting Practices at the University of Glasgow. His main area of expertise is financial accounting and reporting: in particular, investigating companies' reporting practices under IFRS across different jurisdictions, along with any economic consequences that may arise from divergence in practice. His research has been published in international journals such as *Accounting and Business Research*, *Journal of Accounting and Public Policy*, *Journal of Business Finance & Accounting*, *The British Accounting Review*, and *Journal of Economic Behavior and Organization*. Ioannis is Section Editor for Accounting and Finance in *European Management Journal*, one of the three Editors in *Journal of International Financial Management & Accounting*, one of the authors of the book *International Corporate Reporting: Global and Diverse* [5th ed.] and co-Editor of *The Routledge Companion to Accounting in Emerging Economies*. Ioannis' work experience includes positions as an accounting assistant (in Greece) and as a financial accounting and reporting analyst at Company Reporting Ltd in Edinburgh.



Sabri Boubaker is a Professor of Finance at EM Normandie Business School (Paris, France). He is the Editor-in-Chief of the *Journal of International Financial Management*. He serves on editorial boards of many accounting and finance academic journals such as *British Journal of Management*, *Journal of International Financial Markets, Institutions & Money* (Subject Editor), *Emerging Markets Review* (Subject Editor), *Economic Modelling* (Subject Editor), *Finance Research Letters* (Associate editor), *International Journal of Emerging Markets* (Associate Editor), *Global Finance Journal*, *Quarterly Review of Economics and Finance*, *Research in International Business and Finance* (Associate Editor), and *Business Ethics, the Environment and Responsibility* (Associate Editor). Sabri Boubaker is the co-founder and co-chair of the annual *Paris Financial Management Conference* (2013–). He has recently published many academic papers (+100 papers) in international refereed journals, including *Journal of Corporate Finance*, *Journal of Banking and Finance*, *Journal of International Money and Finance*, *Financial Management*, *Journal of Business Ethics*, *Journal of Economic Dynamics and Control*, *Auditing: A Journal of Theory & Practice*, *British Journal of Management*, *Journal of Financial Research*, *International Review of Financial Analysis*, *European Financial Management Journal*, and *Journal of International Financial Markets, Institutions, and Money*. He has also edited many special issues in top-tier journals and twelve books on corporate finance and corporate governance (*Emerald Group Publishing*, *Springer Verlag*, *World Scientific Publishing*, *Palgrave Macmillan*, *Elsevier*, *Edward Elgar*).



Andrew Jackson is a Scientia Associate Professor in the School of Accounting, Auditing and Taxation at UNSW Sydney. Andrew teaches postgraduate financial accounting and financial statement analysis. Prior to his appointment at UNSW, Andrew taught at Victoria University of Wellington in New Zealand. Andrew primarily researches in financial accounting and financial statement analysis. His research focuses on earnings co-movements and decomposing earnings into market, industry and firm idiosyncratic components. This research has the potential to improve the understanding of the sources of earnings and the degree to which firm's earnings are related to industry peers. Through his research, Andrew aims to lead to improvements in decision making by

users of financial statements, such as improving the ability to forecast future earnings and value assets. He is also interested in how accounting information is used by capital market participants, including issues on earnings co-movements, corporate disclosure, stock return volatility, the timeliness of earnings and asset pricing models. His paper, 'Pierpont and the Capital Market' was awarded a joint share of the Abacus 2009 Manuscript Award.

Andrew is the Editor-in-Chief of the *Australian Journal of Management*. He is also President (Australia) of the Accounting and Finance Association of Australia and New Zealand (AFAANZ). He was also a member of the Group of 8 Taskforce for the "COVID-19 Roadmap to Recovery: A Report for the Nation".

Best prize awards

Grâce à nos généreux sponsors, les meilleurs prix, récompenses et accès aux ressources seront attribués à un certain nombre de délégués et d'étudiants. Il s'agit notamment des prix suivants



Deux prix pour les meilleures communications du colloque des chercheurs émergents (présentations de doctorat en anglais et en français) offerts par l'Institut des sciences de la vie. Accounting and Finance Association of Australia and New Zealand



Offrir à un maximum de vingt-cinq (25) doctorants pendant deux (2) ans une adhésion gratuite à l'EAA, donnant un accès gratuit aux revues de l'EAA et à l'ensemble du site web de l'EAA-ARC et aux ressources connexes.



The best female AAFA Researcher offered by The British Accounting Review.



Journal of Chinese Economic and Business Studies (JCEBS) Best Paper Awards 2022



African Accounting and Finance Journal (AAFJ) Best Paper Prizes 2022

Supporting Journals

AAFA 2022 is supported by a number of high-profile journals including *Journal of Accounting in Emerging Economies (JAEE)*, *The Journal of Chinese Economic and Business Studies (JCEBS)*, *Cogent Business & Management (Accounting, Corporate Governance & Business Ethics)*, *Journal of Public Budgeting, Accounting and Financial Management*, and *Audit Comptabilité Contrôle: Recherches Appliquées (Association Francophone de Comptabilité)*. Furthermore, AAFA has its own peer-refereed journal - *African Accounting and Finance Journal (AAFJ)*.

Registration and Fee

The conference registration fee is as follows:

Conference Participants	Early bird (before 30 June 2022)	Regular (after 30 June 2022 up to 3rd August 2022)
Academics and Professionals outside Africa	US\$ 400	US\$ 450
Academics and Professionals within Africa	US\$ 300	US\$ 350
Emerging Scholars (Research Students)	US\$ 200	US\$ 250

A special bulk discounted rate can be negotiated with universities and institutions that register for 10 or more paid delegates.

Accommodation and other practical information

The following special rates have been negotiated with the Triumph Plaza Hotel.

Description	Price
SGL Occupancy for Egyptians on BB basis	EGP 900
SGL Occupancy for Foreigners on BB basis	USD 85
DBL Occupancy for Egyptians on BB basis	EGP 1000
DBL Occupancy for Foreigners on BB basis: USD	USD 95

Delegates that would like to make a reservation at the hotel should use the following email address: reservation1@triumphhotel.com (cc: mostafa.mohamed@triumphhotel.com) to qualify for the discounted rates.

More information on other hotels around the conference venue to suit different budgets will be communicated in due course.

For more information on visa requirements visit: <https://www.visa-egypt.com/visa-requirements>

International Scientific Committee members

The following members will serve on the International Scientific Committee:

Prof Musa Mangena, University of Nottingham, UK (Chair, ISC)
Prof Stephen Nkundabanyanga, Makerere University, Uganda
Prof Ven Tauringana, University of Southampton, UK
Prof Philippe Lassou, University of Guelph, Canada
Dr Olayinka Moses, Wellington School of Business and Government, New Zealand
Dr David Mathuva, Strathmore University, Kenya
Prof Lesley Stainbank, University of KwaZulu-Natal, South Africa
Prof Shahzad Uddin, University of Essex, UK
Prof Jane. O. M. Ande, University of Jos, Nigeria
Dr Kemo Balde, CESAG Business School, Senegal

Dr Allasane Ouattara, CESAG Business School, Senegal
Professor Collins Ntim, University of Southampton, UK
Dr Jyoti Devi Mahadeo, University of Auckland, Australia.
Prof Trevor Hopper, Universities of Sussex, UK Essex, UK & Wellington, NZ
Professor Mathew Tsamenyi, China Europe International Business School, Ghana
Mr Heri Rakotovololona, ESC Rennes, France
Dr Alaa Zalata, University of Southampton, UK
Dr Serge Agbodjo, Université Toulouse 3 Paul Sabatier, France
Dr Nermeen Shehata, The American University in Cairo, Egypt
Pr. Alain Kenmogne Simo, Université de Yaoundé II, Cameroon
Prof Noor Houqe, Massey University, Auckland, New Zealand
Prof Binh Bui, Macquarie University, Australia
Prof Charles Cho, Schulich School of Business, York University, Canada
Prof Kabiru Dandago, Bayero University Kano, Nigeria
Prof Nadia Abaoub, ESC Tunis, University of Manouba, Tunisia
Prof Boopen Seetanah, University of Mauritius, Mauritius
Dr Dimu Ehalaiye, Massey University, New Zealand
Dr Dila Agrizzi, University of Essex, UK
Prof Wenxuan Hou, University of Edinburgh, UK
Dr Evelyn Richard, University of Dar Es Salaam Business School, Tanzania
Dr Henry Chalu, University of Dar Es Salaam Business School, Tanzania
Dr Salisu Abubakar, Ahmadu Bello University, Zaria, Nigeria
Dr Surendranath Rakesh Jory, University of Southampton, UK
Dr Jean-Michel Sahut, IDRAC Business School, France
Dr Siasa Mzenzi, University of Dar Es Salaam Business School, Tanzania
Dr Kayode Fasua, Nigerian College of Accountancy, Nigeria
Prof Hisham Farag, University of Birmingham, UK
Prof Hakim Ben Othman, American University of Malta, Malta
Prof Khaled Hussainey, University of Portsmouth, UK
Dr Tobias Olweny, Jomo Kenyatta University of Agriculture and Technology (JKUAT), Kenya
Dr Philip de Jager, University of Cape Town, South Africa
Dr Ainul Islam, Wellington School of Business and Government, New Zealand
Prof Salma Damak-Ayadi, IHEC Carthage, Carthage University, Tunisia
Dr Kesseven Padachi, University of Technology, Mauritius
Professor Karim Sorour, Northumbria University, UK
Dr Ernest Gyapong, Zayed University, Abu Dhabi, UAE
Dr Samson Nyahas, University of Jos, Nigeria
Dr Konan Seny Kan, Otago Business School, New Zealand
Professor Kemi Yekini, SOAS University of London
Associate Professor Innocent Okwuosa, Caleb University, Nigeria
Professor Agyenim Boateng, De Monfort University, UK
Dr Jing Li, University of Bradford, UK
Dr Subhan Ullah, University of Nottingham, UK
Professor Thankom Arun, University of Essex, UK
Professor Kelum Jayasinghe, University of Essex, UK
Professor Teeven Soobaroyen, University of Essex, UK
Prof. Mostafa Kamal Hassan, Qatar University
Prof. Habib Mahama, Qatar University
Dr. Aburawi Gabgub, Libyan Academy for Postgraduate Studies
Dr.Ghassan Mardini, Qatar University
Dr.Hazem Ismael, Qatar University
Dr.Bassam Abu-Abbas, Qatar University
Dr.Mustafa Abdulkarim, Qatar University
Dr.Hany Kamel, Qatar University
Prof Amr Kotb, Zayed University, UAE
Prof Bruce Hearn, The University of Bradford
Prof Tamer Elshandidy, Ajman University, UAE
Dr. Henry Agyei-Boapeah, University of Nottingham

Dr. Mohamed Mekhaimer, St. John Fisher College, USA
Dr. Ahmed Elamer, Brunel University
Dr. Mohamed Elmagrhi, Swansea University
Dr. Amr Nazieh Ezat, Mansoura University, Egypt
Dr. Marwa Hassan, Mansaoura Univaersity, Egypt
Dr. Hasna'a Hamed, Mansaoura Univaersity, Egypt
Dr. Mohamed Hessian, Ein Shams University, Egypt
Dr. Ahmed Abdelaziz Hassanein, Gulf University for Science & Technology, Kuwait
Dr. Hany Elzahar, Arab Open University & Damietta University, Egypt
Dr. Nmohamed Rashwan, The British University of Egypt
Dr Marwa Anis, The British University of Egypt
Dr. Noha Abdelrahman, The British University of Egypt
Prof. Samir Aboelfetouh, Mansoura University
Dr Rexford Attah-Boakye, University of Nottingham, UK
Dr Xihui Chen, Teeside University, UK
Dr Tam Nguyen, University of Nottingham, UK
Dr Florian Meier, Aberdeen University, Qatar
Dr Hafez Abdo, University of Nottingham, UK
