

### 32nd Annual IAFA Conference 2019

Thursday, 16th May

All conference papers can be downloaded at this url: <http://iafa.ie/dcu> : Password: **dcu2019**

Time	Event / Session					Location
08.30 - 9.25	<b>Conference Registration</b>					Ground floor, DCU Business School
09.30 - 09.35	Welcome by Prof. Anne Sinnott, Executive Dean, DCU Business School					QG15, DCU Business School
09.35 - 09.40	Update on <i>Irish Accounting Finance and Governance Review</i> - Prof Breda Sweeney & Dr Ray Donnelly					QG15, DCU Business School
09.40 - 09.55	Funding for Research from Chartered Accountants Ireland Educational Trust (CAIET) - Susan Rossney, CAIET Research Programme Manager					QG15, DCU Business School
10.00-11.00	Plenary session: Prof. Ian Thomson, Birmingham Business School, University of Birmingham " <i>Accounting and Finance in times of Climate Crisis</i> "					QG15, DCU Business School
11.00-11.30	<b>Break and refreshments</b>					Third floor, DCU Business School
<b>Session 1</b>	<b>Q301</b>	<b>Q302</b>	<b>Q303</b>	<b>Q304</b>	<b>Q305</b>	
<b>11.30-13.00</b>	Chair: Dr. Peter Cleary	Chair: Prof. Joan Ballantine	Chair: Prof. Joe Coughlan	Chair: Prof Barbara Flood	Chair: Dr. Patricia Martyn	
11.30-12.00	<b>Accounting information systems and family businesses - a family effect or not?</b> <i>Martin Quinn (QUB), Peter Cleary(UCC), Pall Rikhardsson &amp; Catherine Batt(Reykjavik University)</i>	<b>The use of non-GAAP performance metrics for CEO pay</b> <i>Orla Lenihan (UL) &amp; Niamh Brennan (UCD)</i>	<b>Getting in and staying in: Reflections on a longitudinal case study</b> <i>Rebecca Maughan (UCD)</i>	<b>Understanding student engagement in professional accounting education</b> <i>Caroline McGroary, Barbara Flood &amp; Yseult Freeney (DCU)</i>	<b>Researching the Sustainability of Public Private Partnership in Ireland: A Methodology</b> <i>Gail Sheppard (TUD), Matthias Beck &amp; Margaret Healy (UCC)</i>	
12.00-12.30	<b>The implications of comprehensive performance measurement system design for managing the effects of TMT conflict</b>  <i>Bedford, D.S. (University of Technology, Sydney), Bisbe, J. (ESADE Business School, Universitat Ramon Lull, Barcelona) &amp; Breda Sweeney (NUIG)</i>	<b>Serious serial non-compliers: an assessment of corporate governance non-compliance explanations</b>  <i>Philip Shrivs (Northumbria University) &amp; Niamh Brennan (UCD)</i>	<b>Boardrooms: beyond the black-box to blackboxing</b>  <i>Katie Scallan, Richard Burke, Ray Griffin &amp; Collette Kirwan (WIT)</i>	<b>The Impact on Student Engagement of Changing to an Active Learning Approach: a Case Study from an Introductory Accounting Module on an Undergraduate Degree Programme</b> <i>Daniel King (TUD)</i>	<b>The most dangerous field is the field next door - understanding the influencing factors on the strategic decision-making process of farmers</b>  <i>Michael Hayden (MU), Ruth Mattimoe (DCU) &amp; Lisa Jack (University of Portsmouth)</i>	
12.30-13.00	<b>The Role of Performance Measurement Systems in Product Portfolio Ambidexterity</b>  <i>Clare O'Dwyer (NUIG)</i>	<b>Directors' responsibilities, accountability and business judgment, the Piersie Contracting case</b>  <i>Niamh Brennan (UCD)</i>	Late withdrawal	<b>Assessment Co-Creation: An Analysis of the Effectiveness of Student Authored MCQs on the Achievement of Learning Outcomes</b> <i>Elaine Doyle, Patrick Buckley &amp; Joanne Whelan (UL)</i>		
<b>13.00-14.15</b>	<b>Lunch</b>					<b>1838 Restaurant - DCU Campus</b>

Session 2 14.15-15.45	Q301 Chair: Ms. Ruth Vance- Lee	Q302 Chair: Dr. Ray Donnelly	Q303 Chair: Dr. Elaine Doyle	Q304 Chair: Dr. Corina Sheerin	
14.15-14.45	<p><b>The impact of Management Accounting usage on the performance of Irish SMEs</b></p> <p><i>Peter Cleary(UCC), Martin Quinn (QUB), Pall Rikhardsson &amp; Catherine Batt (Reykjavik University)</i></p>	<p><b>Evidence of Dividends Taxation on the Dublin Stock Exchange</b></p> <p><i>Thomas McCluskey &amp; Pauline Willis (DCU)</i></p>	<p><b>"Grounded Accountability" from the Front-line: insights from life-and-death, High-consequence healthcare settings</b></p> <p><i>Maureen Flynn(HSE) &amp; Niamh Brennan (UCD)</i></p>	<p><b>Exploring the process, challenges and potential of sector level sustainability accounting and reporting</b></p> <p><i>Rebecca Maughan &amp; Aideen O'Dochartaigh (UCD)</i></p>	
14.45-15.15	<p><b>Mobilising Lofty Aspirations into Tangible Outcomes: Middle Managers' Role as a Pivotal Link between Beliefs Systems and Diagnostic Control Systems within the Levers of Control Framework</b></p> <p><i>Patricia Martyn, Breda Sweeney (NUIG) &amp; Anne Lillis (University of Melbourne)</i></p>	<p><b>Evaluating VaR: An examination of the influence of FRTB on market risk model optimisation</b></p> <p><i>Orla McCullagh(UL), Mark Cummins (DCU), Sheila Killian (UL)</i></p>	<p><b>The role of actors in public service delivery and management control reforms in an Irish public service organisation</b></p> <p><i>Julie Bertz (DCU), John Burns (University of Exeter) &amp; Martin Quinn (QUB)</i></p>	<p><b>Developing social accounting using social return on investment (SROI): using SROI reports on services for older people</b></p> <p><i>Francis McGeough (TUD)</i></p>	
15.15-15.45	<p><b>Financial Literacy – A Quantitative Problem with a Qualitative Solution</b></p> <p><i>John Nolan &amp; Teresa Hogan (DCU)</i></p>	<p><b>The US &amp; Eurozone Equity Market Response to Conventional Monetary Policy Announcements'</b></p> <p><i>Philip Keenan &amp; Ruchira Sharma (DCU)</i></p>	<p><b>Management accounting at international development NGOs</b></p> <p><i>Brendan Clerkin (DCU)&amp; Martin Quinn (QUB)</i></p>	<p><b>Institutional Logics and destructive information: how the Big Four manage their performances</b></p> <p><i>Neil Dunne (TCD)</i></p>	
15.45 - 16.00	<b>Break and refreshments</b>				<i>Third floor, DCU Business School</i>
16.05 - 16.55	<b>Professional Roundtable Discussion "Careers in Data Analytics: Implications for Accounting Educators "</b>				<i>QG15, DCU Business School</i>
17.00 - 17.45	<b>IAFA Annual General Meeting</b>				<i>QG15, DCU Business School</i>
19.00 - 24.00	<b>Drinks Reception, followed by dinner at 8.00 pm</b>				<i>The Fireplace (19.00) and The Blue Room (20.00) at The Croke Park Hotel</i>

Friday, 17th May

Session 3 09.30 - 11.00	Q301 Chair: Dr. Julie Bertz	Q302 Chair: Dr. Rebecca Maughan	Q303 Chair: Dr. Sheila O' Donohoe	Q304 Chair: Dr. Gail Sheppard
09.30 - 10.00	<b>The Management Accountant and Big Data</b> <i>Helen Grady (IT Sligo), Orla Feeney &amp; Barbara Flood (DCU)</i>	<b>Governance and tax experts: the role of financial secrecy and economic freedom</b> <i>Dionysios Karavidas, Philip O'Regan, Sheila Killian, Martin Laheen &amp; Ruth Lynch (UL)</i>	<b>Bootstrapping and Working Capital Management – A Synthesis</b> <i>Margaret Fitzsimons (IOB) &amp; Teresa Hogan (DCU)</i>	<b>Factors impacting on stereotypes of accounting and accountants</b> <i>Begoña Navallas Labat (Universidad Autónoma de Madrid), John Currie &amp; Breda Sweeney (NUIG)</i>
10.00 - 10.30	<b>Artificial Intelligence and Accounting: A Literature Survey Using Topic Modelling</b> <i>Orla Feeney, Theo Lynn, Brid Murphy &amp; Pierangelo Rosati (DCU)</i>	<b>Corruption at Rolls-Royce: can it happen again?</b> <i>Dominic Peltier-Rivest (Concordia University Montreal)</i>	<b>Assessing Financial Mechanism for Innovation Support in the Republic of Uzbekistan: Comparative analyses of two industries</b> <i>Ravshan Khaydarov (TUD), Joseph Coughlan (MU) &amp; Claire McBride (TUD)</i>	<b>Career Aspirations and Expectations of the Investment Management Profession: A Gendered Perspective</b> <i>Corina Sheerin, Margaret Darcy &amp; Deirdre Bane (NCI)</i>
10.30 - 11.00	<b>Analysis of Annual Reports for Big Data Applications: Preliminary Findings</b> <i>Garvan Whelan, Shiva Krishna Sadula, John Burns, Joe Molunby (TUD) &amp; Vincent O'Connell (UCC)</i>	<b>The Role of Corruption and Secrecy in Tax Avoidance by Multinational Firms</b> <i>Nouf Binhadab, Thomas McCluskey &amp; Rob Gillanders (DCU)</i>	<b>The Role of Microfinance to Empower Women: Global Sustainable Perspectives in the case of Vietnam</b> <i>Long Bui-Thanh, Lucia Morales (TUD) &amp; Bernadette Andreosso-O' Callaghan (UL)</i>	<b>Technical Competence, Knowledge and Innovation within a Portfolio of Capitals: How Tax Workers Value their own Proficiency.</b> <i>Martin Laheen, Ruth Lynch, Sheila Killian &amp; Philip O' Regan (UL)</i>

**11.00-11.30** *Break and refreshments, Open Area, 3rd Floor, DCU Business School*

Session 4 11.30 - 13.00	Q301 Chair: Dr. Rosemarie Kelly	Q302 Chair: Dr. Tom McCluskey	Q303 Chair: Dr. Sheila O' Donohoe	Q304 Chair: Dr. Orla Feeney
11.30 - 12.00	<b>Qualitative Research: to use NVIVO or not?</b> <i>Michael Hayden (MU), Ruth Mattimoe &amp; Brid Murphy (DCU)</i>	<b>A Review of Real Options Analysis Methods for R&amp;D in Renewable Energy Research</b> <i>Peter Deeney &amp; Mark Cummins (DCU)</i>	<b>A Comparative Analysis of Environmental Risk Management of Canadian and U.S. Companies in Polluting Industries</b> <i>Michael Maingot, Tony Quon and Daniel Zeghal (University of Ottawa)</i>	<b>Dynamic Cities and Polarisation: Brexit and a Tale of Two Cities</b> <i>Clare O'Mahony &amp; Lucia Morales (TUD)</i>
12.00 - 12.30	<b>Working with 'the others': Reflections on an action research study of approaches to cross-cultural learning</b> <i>Margaret Healy(UCC), Kim Key (Augurn University), Emer Mulligan (NUIG) &amp; Maeve McCutcheon (UCC)</i>	<b>Sovereign bond return prediction with realized higher moments</b> <i>Harald Kinateder (University of Passau) &amp; Vassilios Papavassiliou (UCD)</i>	<b>Changes in deferred taxes balances and future tax payments in Germany and the United Kingdom.</b> <i>Domenico Campa (International University of Monaco), Ray Donnelly (UCC) &amp; Sean Power (UCD)</i>	<b>The Power of Twitter: BREXIT Insights</b> <i>James Usher, Karl Downes, Intesar Madi &amp; Lucia Morales (TUD)</i>
12.30 - 13.00	<b>Accounting concepts, broader aspects and cultural influences</b> <i>Cláudia Teixeira(ISCAP/IPP), Delfina Games (University of Minho), Alan Sangster (University of Sussex) &amp; Maria Major (Nova School of Business &amp; Economics)</i>	<b>The Views of Managers on the Dividend Payment Decisions of Saudi Listed Companies</b> <i>Layla Abaalkhail (Princess Nourah Bint Abdulrahman University), Thomas McCluskey (DCU) &amp; David Power (University of Dundee)</i>	<b>The Impact of Brexit Debates on Irish Exports: A Causality Analysis</b> <i>Klavs Ciprikis, Rawayda Abdou, Samyukta Venkataramanan, Lucia Morales &amp; Damien Cassells (TUD)</i>	

**13.00** *Brown Bag Lunch, Open Area, 3rd Floor, DCU Business School*