



Thursday 9 <sup>th</sup> June					
9.00-9.30	Conference Registration and Refreshments (Foyer, Iontas Building)				
9.30-9.50	Welcome Address by Professor Peter McNamara Head of Maynooth University School of Business (Iontas Theatre)				
10.00-11.00	Professor Mark Clatworthy (Iontas Theatre) Are intangibles making accounting irrelevant?				
11.00-11.30	Break for Refreshments (Foyer, Iontas Building)				
Session 1	School of Education Building				
11.30-1.00	Room: SE128	Room: SE129	Room: SE130		
11.50-1.00	Chair: Fionnuala Doris (MU)	Chair: Michael Hayden (MU)	Chair: Gail Sheppard (MU)		
11.30-12.00	Disclosure of auditor risk assessments in expanded audit reports Karen-Ann Dwyer (DCU), Niamh Brennan (UCD) & Collette Kirwan (SETU)	An exploratory study on how lessors in the Irish aircraft leasing sector engage with CSR <b>Patrick Mulcahy (DCU)</b>	The European Semester; a driver of national pension policy? Evidence from the Netherlands and Ireland Emer Mulligan (NUIG), Jessica van den Heuvel-Warren (Tilburg University) & Bridget McNally (MU)		
12.00-12.30	The Big Four versus competition regulator: A strategic framing perspective Neil Dunne (TCD), Niamh Brennan (UCD) & Collette Kirwan (SETU)	The use of social value/impact reporting to re-balance legitimacy within Irish credit unions Peter Cleary (UCC), Martin Quinn (QUB) & Martijn van der Steen (University of Groningen)	Women's planning for retirement income in Ireland Tara Fennelly, John Maher & Rosemarie Kelly (SETU)		
12.30-13.00	Methodological insights: Interview quotations in accounting research Niamh Brennan (UCD)	What can a social practice perspective tell us about financial literacy? John Nolan (NUIG) & Teresa Hogan (DCU)	The premium pricing effect of incentive schemes in the Irish thoroughbred yearling market David Humphreys (UCC) & David O'Donovan (NUIG)		
13.00-14.00	Lunch in the Phoenix Restaurant				





14.00 -15.00	Meet the Editors - panel discussion				
14.00 -15.00	Iontas Theatre				
15.00-15.30	Break for Refreshments (Foyer, Iontas Building)				
Session 2 15.30-17.00	School of Education Building				
	SE128	SE129	SE130		
	Chair: Gail Sheppard (MU)	Chair: Danny Chow (MU)	Chair: Kate Cullen (MU)		
	Performance measurement systems and function	Estimating financial risks caused by random repair	Integrating business carbon accounting with target-		
15.30-16.00	managers: Implications for organisational learning	costs using Weibull distributions			
	and performance	Luca Bernardi (University of Padua),	aligned national emissions reduction pathways Paul Price, Aideen O'Dochartaigh & Down Mathematics (DCU)		
	Michael Farrell (UCC) &	Peter Deeney (UCC) &			
	Breda Sweeney (NUIG)	Dorcas Mikindani (UCC)	Barry McMullin (DCU)		
		How do Banks cope when borrowers do not pay?	Planning for the business cycle in healthcare budgeting: A multivariate time series approach Ruth Gibbs, Michelle Carr, Mark Mulcahy, & Don Walshe (UCC)		
	Engagement measurement system decoupling	Procrastination in Islamic Finance			
16.00-16.30	Ruth Vance Lee (MTU) &	Walied Ahmed (Aon Malta),			
	Rosemarie Kelly (SETU)	Joseph Coughlan (MU) &			
		James Hanly (TUD)			
	An explanation of management control changes in	Conceptual conformity of deferred tax accruals: An	The implications of the implementation of the EU		
		international study	Taxonomy from the perspective of Small to Medium		
16.30-17.00	the Big 4 accounting firms during a pandemic – a	Domenico Campa (University of Monaco),			
	change pathway lens	Ray Donnelly (UCC) &	Sized Enterprises		
	Michelle Carr & Stefan Jooss (UCC)	Sean Power (Toulouse Business School)	Seán O'Reilly (TUD), Ciarán Mac an Bhaird (DCU), Louise Gorman (TUD) & Ziqi Liu (TUD)		
19.00					
19.00	Glenroyal Hotel Drinks reception at 19.00 followed by dinner at 20.00				





9.15 -10.00		IAFA Annual General Meeting		
		lontas Theatre		
Session 3 10.00-11.30	School of Education Building			
	SE128	SE129	SE130	
	Chair: Aodhdín Casey (MU)	Chair: Michael Hayden (MU)	Chair: Fionnuala Doris (MU)	
10.00-10.30	The placement journey: An empirical	The tentativeness of institutional investors to	"Not tax people": Tax expert perspectives on media	
	investigation of accounting students'	invest in low carbon assets- evidence from	coverage of tax issues	
	experiences	Germany, Ireland and the UK	Sheila Killian,	
	Sylvia Dempsey (MTU),	Norah Storey,	Philip O'Regan,	
	Margaret Healy (UCC) &	Sheila O'Donohoe &	Ruth Lynch &	
	Carol Linehan (UCC)	Tom Egan (SETU)	Veronica O'Regan (UL)	
	The student perspective on innovative	Temperature trend and value of cash holdings	A tale of two journeys: PPP development in the UK	
10.30-11.00	teaching and learning practices	Yu Zhang (UCD) &	and Ireland	
	Clare Kearney & Rosemarie Kelly (SETU)	Dimitrios Gounopoulos (University of Bath)	Gail Sheppard (MU) &	
			Matthias Beck (UCC)	
	Investigating the impact of introducing scaffolding techniques to support learning double entry and ledger accounting Sarah Culhane & Julie Cavanagh (MTU)	Examining risk exposure to Green Bonds in the EU utilities sector: A textual analysis approach Paraic McGee, Tom Egan & Sheila O'Donohoe (SETU)	The use of accounting information in collective bargaining: A review of social partnership	
11.00-11.30			Bibek Bhatta (QUB),	
			Peter Cleary (UCC),	
			Brid Murphy (DCU),	
			Martin Quinn (QUB) &	
			Stewart Smyth (University of Sheffield)	





Session 4 12.00-1.30	School of Education Building			
	SE128	SE129	SE130	
	Chair: Danny Chow (MU)	Chair: Aodhdín Casey (MU)	Chair: Kate Cullen (MU)	
12.00-12.30	The invention of double entry bookkeeping Alan Sangster (University of Aberdeen)	Co-operative organisational design: What COVID- 19 revealed about governance, accountability and sustainability Anne Marie Ward (UUJ) & Anita Mangan (University of Bristol)	Director-Shareholder rhetoric and argument at General Meetings: A colonial case Niamh Brennan (UCD), Victoria Edgar (University of Agder) & Sean Power (UCD)	
12.30-13.00	Exploring accounting and AI using topic modelling Orla Feeney, Theo Flynn, Brid Murphy & Pierangelo Rosati (DCU)	Like-minded governance: Detrimental to sustainability goals? Douglas Adu, Colette Grey & Antoinette Flynn (UL)	The challenge of Board reporting and Board papers in Irish Non-profits Anne Burke (ATU)	
13.00-13.30	Integrating business analytic methods with U.S. SEC financial statement datasets: Harvesting a valuable resource for accounting researchers and practitioners Garvan Whelan (TUD), Shiva Sadula (TUD), Joe Molumby (TUD), Vincent O'Connell (UCC) & John Burns (UCC)	Compliance and the threat to firms' accountability: Unintended consequences of sustainability reporting standards Jamie O'Neill (UCD) & Annie Snelson-Powell (University of Bath)	The influence of cognitive communication factors on the preparation of financial narrative Board reports Donnchadh Ó Madagáin (NCI), Collette Kirwan (SETU) & Chris O'Riordan (SETU)	
13.30		Grab and Go Lunch - Foyer, Iontas Building	·	