

35th IAFA Conference Schedule

8th & 9th June 2023



Thursday 8th June

9.00-9.30						Conference Registration and Refreshments – Foyer, Áras Moyola					
9.30-10.00						Welcome Address - Professor Geraint Howells, Executive Dean, College of Business, Public Policy and Law – MY243, Áras Moyola					
10.00-11.00						Keynote Address - Professor Lukas Goretzki – MY243, Áras Moyola <i>“Exploring the intricacies of management accountants' identity work”</i>					
11.00-11.30						Break for Refreshments – Foyer, Áras Moyola					
Session 1						Áras Moyola					
11.30-13.00		Room: MY123 Chair: Emer Mulligan		Room: MY124 Chair: Breda Sweeney		Room: MY125 Chair: Seán O'Reilly		Room: MY126 Chair: Frank Conaty		Room: MY336 Chair: Donnchadh Ó Madagáin	
11.30-12.00		Tax Professional Identity: The Impact of Participation in a Tax Clinic Margaret O'Neill (University of Galway), Margaret Healy (UCC) & Emer Mulligan (University of Galway)		When, why and how do middle managers combine formal and informal control practices? Patricia Martyn & Breda Sweeney (University of Galway)		The use of social value/impact reporting in managing legitimacy conflict Peter Cleary (UCC), Martin Quinn (QUB) & Martijn van der Steen (University of Groningen)		Auction house pricing effects in the market for thoroughbred yearlings. David Humphreys (UCC) & David O'Donovan (University of Galway)		Gender diversity on audit and compensation committees: The impact on company financial risk and risk management Bruce McConomy (Wilfrid Laurier University), Philip McIlkenny (University of Ottawa) & Anne-Marie Ward (UU)	
12.00-12.30		Voice and the Tax Practitioner: The Rhetoric and the Reality of Employee Voice in Big 4 Accounting Firms Brendan McCarthy (UL), Elaine Doyle (UL), Joan Ballantine (UU) & Michelle O'Sullivan (UL)		Decision-Making Power, Conflict, and the Consequences for Business Function Ambidexterity Michael Farrell (UCC) & Breda Sweeney (University of Galway)		Voluntary Adoption of Recommended Reporting Practices: Evidence from the Irish Non-profit Sector Karen-Ann Dwyer (DCU), Erica E. Harris (Florida International University) & Brid Murphy (DCU)		The impact of financial reporting standards on risk taking in banks Vincent Tawiah (DCU) & Kyiu Anthony (Durham University)		Do Boards Effectively Link Firm Objectives to CEO Bonus Performance Measures? Orla Lenihan (University of Galway) & Niamh M. Brennan (UCD)	
12.30-13.00		Shifting the dial on aggressive tax behaviour: a study of experts Sheila Killian, Philip O'Regan & Ruth Lynch (UL)		Negotiating the Boundaries between Audit and Data Analytics Andrea Crean & Emer Curtis (University of Galway)		Sectoral sustainability reporting in the Agrifood Industry: Truth or Bullshit? Rebecca Maughan (UCD) & Aideen O'Dochartaigh (DCU)		Intangible Assets and Leverage – Some Evidence from the Middle East Maqsood Qureshi (Robert Gordon University, Aberdeen)		Females' fitness for financial services boards - Toward a clean break through the glass ceiling. Louise Gorman (TCD)	

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13.00-14.00	<i>Lunch - Friars Restaurant, Áras Cairnes</i>				
14.00-15.00	Meet the Editors (see page 5 for further information) – MY243, Áras Moyola				
15.00-15.30	<i>Break for Refreshments – Foyer, Áras Moyola</i>				
Session 2	Áras Moyola				
15.30-17.00	Room: MY123 Chair: Orla Lenihan	Room: MY124 Chair: David O'Donovan	Room: MY125 Chair: Hilary Qualter	Room: MY126 Chair: Breda Sweeney	Room: MY336 Chair: Orla McCullagh
15.30-16.00	The role of communication in providing accountability through Integrated Reporting and Integrated Thinking on Sustainable Development Goals Disclosures: A public sector case study Judith Wylie & Anne Marie Ward (UU)	Gift or Bribe? The Role of Gift Policies in the Prevention of Corruption Dominic Peltier-Rivest (Concordia University, Canada)	Tax Haven and Housing Crisis – a Social Account of Neoliberal Ireland Brian O'Boyle (St Angela's College, Sligo) & Stewart Smyth (Sheffield University Management School)	Considering the role for internal advocacy in evolving a non-profit performance management and accountability model - supporting the voice and inclusion of people with intellectual disabilities. Francis Conaty & Geraldine Robbins (University of Galway)	Key barriers to institutional investment in low carbon assets: A traditional finance perspective Norah Storey, Sheila O'Donohoe & Tom Egan (SETU)
16.00-16.30	Commentary on the European Sustainability Reporting Standards Exposure Drafts: They said what? Rebecca Maughan & Seán O'Reilly (UCD)	Fraud and Punishment: Evidence from the Irish Courts John Doran, Pdraig Dillon, Laura Dundon, Sean Nash & Kate Shannon (UCC)	The Good, the Bad and the Future of Autonomy as an effective tax administration reform in developing countries: Evidence from Nigeria Edidiong Bassey & Emer Mulligan (University of Galway)	Big data analytics in Management Control Systems: What the literature says Clifford Mongwe, Joseph Coughlan & Bridget McNally (MU)	Financial Risks from the Electricity Market for Renewable Generation in Ireland Peter Deeney, Paul G. Leahy, Dorcas Mikindani & John O'Brien (UCC)
16.30-17.00	The perceived trustworthiness of Irish charities, and the impact of good corporate governance adherence in the non-profit sector. Ruth Lynch (UL)	Adding Value to Interviews: A study of the use of Q Methodology Helen Foster (UU)	A Design for a Privacy Preserving System for Collecting and Analyzing Information about VAT Transactions and Payments John McCallig (UCD)	Enabling Performance Measurement Systems for Function Manager Learning Michael Farrell (UCC) & Breda Sweeney (University of Galway)	A Linear Algebra Method to Aid Niche Literature Reviews: The Case of the Green Bond Literature Paraic McGee, Tom Egan & Sheila O Donohoe (SETU)
19.00	<i>The Galmont Hotel (H91 CYN3)</i> <i>Drinks reception at 7.00pm, followed by dinner at 8.00pm</i>				

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Friday 9th June					
9.00 – 9.45	IAFA AGM – MY127, Áras Moyola				
10.00 – 10.15	Address - Professor Ciarán Ó hÓgartaigh, President of University of Galway – MY127, Áras Moyola				
Session 3	Áras Moyola				
10.30-12.00	Room: MY123 Chair: Donnchadh Ó Madagáin	Room: MY124 Chair: Collette Kirwan	Room: MY125 Chair: Patricia Martyn	Room: MY126 Chair: Orla McCullagh	Room: MY336 Chair: Sylvia Dempsey
10.30-11.00	Earnings Calls - A Systematic Review John Garvey, Liam Hynes & Fergal O'Brien (UL)	Accounting for Union Dues: The 1968 Memphis Sanitation workers' strike Stewart Smyth (Sheffield University Management School)	Relationships between management control practices. A study in the Big 4 audit firms Ríona Lyons (ATU Sligo) & Breda Sweeney (University of Galway)	News Media and the Role of Sentiment in the Bitcoin Market Laura McElwee (UU)	A review of the Cross Modular Project in MTU's Bachelor of Business (Accounting) Degree Carmel Buttimer (MTU)
11.00-11.30	Analyzing the Association Between Anti-Money Laundering Guidelines and Earnings Manipulation Techniques Wasim K. Al-Shattarat (Gulf University for Science and Technology, Kuwait), Basiem K. Al-Shattarat (Prince Sultan University, Saudi Arabia) & Ruba Hamed (Alfaisal University, Saudi Arabia)	The Contingent Place of Accounting Technologies in the Colonization of 18th-Century Anglosphere Allan Dwyer & Simon Magennis (Mount Royal University, Canada)	Objective decoupling and value internalisation; a case study of management control dynamics in a Big 4 auditing firm Sander Tiggelaar, Paula van Veen-Dirks, Sakshi Girdhar (University of Groningen) & Breda Sweeney (University of Galway)	Managerial Ownership and Agency Costs in UK Private Firms Steve O'Callaghan (UCC)	Traditional or Innovative Teaching Practices: Which Works Best for Us? Listening to the Student Voice Clare Kearney & Rosemarie Kelly (SETU)
11.30-12.00	Earnings Management and Board Member Tenure, Affiliations, and Re-Election Term Duration: Evidence from the UK Hazem Ismail (Qatar University), Ahmed Ahmed (University of Dundee), Mohammad Alhadab (Al Al-Bayt University) & Yasean Tahat (Gulf University for Science and Technology)	Instituting Inclusion: The Post Office Savings Bank in 19th Century Britain Stuart Henderson (UU) & Linda Perriton (University of Stirling)	Recognising disablism and ableism - how accounting systems might be evolved to recover a lost humanity. Francis Conaty & Geraldine Robbins (University of Galway)	Understanding financial risk from operating faults in wind turbines: A riskmetric approach Dorcas Mikindani, Peter Deeney, Paul G. Leahy & John O'Brien (UCC)	The Role of Colleges and Universities in Bridging the Financial Literacy Gap Sinéad Gallagher (Juniata College, Pennsylvania)
12.00-12.30	Break for Refreshments – Foyer, Áras Moyola				

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Session 4	Áras Moyola				
12.30-14.00	Room: MY123 Chair: Stuart Henderson	Room: MY124 Chair: Sharon Cotter	Room: MY125 Chair: Geraldine Robbins	Room: MY126 Chair: Natasha Caulfield	Room: MY336 Chair: Emer Curtis
12.30-13.00	Corporate Governance and Workforce Engagement: A Leadership Perspective John Heneghan & Nuala Ryan (UL)	Power Dynamics in 15 Years of Public Oversight of Auditors Jørgen Valther Hansen (Copenhagen Business School), Thomas Riise Johansen (Copenhagen Business School) & Sakshi Girdhar (University of Groningen)	Pensions in the farming sector - lessons to be learned from Europe Hana Hlochova, Bridget McNally, Michael Hayden (MU) & Anne Kinsella (Teagasc)	Negotiating perceived employability in the context of accounting Sylvia Dempsey (MTU), Margaret Healy (UCC) & Carol Linehan (UCC)	Déjà Vu? A Structured Literature Review on the Adoption of a New Definition of Accounting Michael Farrell (UCC) & Collette Kirwan (SETU)
13.00-13.30	Process of Role Taking: Sacred Compliance and Religious Assurance in Islamic Banks Yusuf Karbhari (Cardiff University), Ahmad Fahmi Sheikh Hassan (University Putra Malaysia) & Abdelhafid Benamraoui (University of Westminster)	Auditors' Going Concern Decisions: Insights from Practice Dominic Detzen (Vrije Universiteit Amsterdam), Marshall Geiger (University of Richmond), Anna Gold (Vrije Universiteit Amsterdam) & Philip Wallage (Vrije Universiteit Amsterdam and Universiteit van Amsterdam)	Financial Literacy in Ireland: An examination of financial literacy in the context of growing capital market participation Orla McCullagh, Robert Ford & Ceallach Hennessy (UL)	Exploration of professional and firm socialisation of trainee accountants in Ireland through remote onboarding Vanessa Egan (ATU Galway), Sheila Killian, Philip O'Regan & Ruth Lynch (UL)	Changing the rule, hiding the problem: performativity at the heart of public policy Edwige Nortier (Université Paris Dauphine – PSL) & Pauline Boisselier (Université Côte d'Azur)
13.30-14.00		Negotiating immaterial audit fees Maria C. Scanlon (ATU Sligo) & Niamh M. Brennan (UCD)	'We all should be saving': a study on young women's retirement planning in Ireland Tara Fennelly, John Maher & Rosemarie Kelly (SETU)	Which competences and capabilities do firms demand from candidates when hiring top managers? Klaus Derfuss & Janina Matern (University of Hagen, Germany)	
14.00	Grab and Go Lunch – Foyer, Áras Moyola				

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Meet the Editors Session

Thursday 8th June, 2-3pm, MY243 Áras Moyola

Panel Discussion

Making a decision on a manuscript and how to navigate revision/rejection

Professor Lee Parker, Research Professor of Accounting, University of Glasgow
Joint founding editor of Accounting Auditing & Accountability Journal (AAAJ)

The challenges of converting a conference paper into a journal paper

Professor Breda Sweeney, Professor of Accounting, University of Galway
Joint editor of Accounting, Finance, and Governance Review (AFGR)

Paper development and the role of mobilizing method theories

Professor Lukas Goretzki, Professor of Management Accounting & Control, Stockholm School of Economics
Editor of Qualitative Research in Accounting & Management (QRAM)

Accounting, Finance, and Governance Review – Special Issue Launch

Special Issue on “*Systematic literature reviews in Accounting, Finance and Governance*”

Special Issue Guest Editors

- Professor Martin Quinn, Queen’s University Belfast
- Professor Martin Hiebl, University of Siegen and Johannes Kepler University Linz
- Dr Michael Farrell, University College Cork