



IRISH ACCOUNTING  
& FINANCE ASSOCIATION



CHARTERED  
ACCOUNTANTS  
IRELAND  
EDUCATIONAL TRUST



OLLSCOIL NA GAILLIMHE  
UNIVERSITY OF GALWAY

## Doctoral Colloquium: University of Galway Wednesday 7<sup>th</sup> June 2023

- 8.30 – 9.15 Registration: Foyer, Áras Moyola
- 9.15 - 9.30 Welcome and Introductions, Professor Joan Ballantine: MY127
- 9.30 - 11.00 Keynote Speaker: Professor Lee Parker, Research Professor of Accounting, Glasgow University: MY127  
*Title: 'Managing the Research Writing Process'*
- 11.00 - 11.25 Tea/Coffee: Foyer, Áras Moyola
- 11.30 - 1.00 **Parallel Session 1** (See page two for room numbers)
- 1.00 - 1.55 Lunch: Friars Restaurant
- 2.00 - 3.00 Keynote Speaker: Dr Andrea Mennicken, Associate Professor of Accounting, Co-Director of CARR, Department of Accounting, London School of Economics: MY127  
*Title: 'The Power of Numbers'*
- 3.00 – 3.25 Tea/Coffee: Foyer, Áras Moyola
- 3.30 – 5.00 **Parallel Session 2** (See page three for room numbers)
- 5.00 - 5.15 IAFA/EAA Awards: Feedback from 2022 Winners: MY127
- 5.15 & 7.30 Close & Dinner: McSwiggan's, 3 Eyre St, Woodquay Market, (H91 X0KX)

## Parallel Session 1:

11.30 am to 1.00 pm (30 minutes for each PhD Candidate, including questions)

<i>Room</i>	<i>Room</i>	<i>Room</i>	<i>Room</i>	<i>Room</i>
<b>MY123, Áras Moyola</b>	<b>MY124, Áras Moyola</b>	<b>MY125, Áras Moyola</b>	<b>MY126, Áras Moyola</b>	<b>MY127, Áras Moyola</b>
<b>Theme Various</b>	<b>Theme Small Medium Practices/Family Firms</b>	<b>Theme Management Control Systems</b>	<b>Theme Finance/Banking</b>	<b>Theme: Various</b>
<b>Facilitators:</b> Collette Kirwan Emer Mulligan Lee Parker	<b>Facilitators:</b> Francis Conaty Karen-Ann Dwyer Brendan McCarthy Stewart Smyth	<b>Facilitators:</b> Emer Curtis Neil Dunne Mike Farrell Andrea Mennicken	<b>Facilitators:</b> Joe Coughlan Sheila O'Donohoe Ranadeva Jayasekera	<b>Facilitators:</b> Joan Ballantine Michael Hayden Margaret Healy Greg Stoner
<b>Katie Scallan</b> An Ethnography of Board Meetings	<b>Aodhdin Casey</b> Business Models in Small and Medium Accountancy Practices – the effect of regulation, technology and other issues on these firms: Qualitative Research Methodology	<b>Sander Tiggelaar</b> Management control in auditing firms and its implications for managing coexisting objectives	<b>Ziqi Liu</b> Green bonds and firm performance	<b>Cathy McLean</b> How the organisational design of an entity impacts the opportunity for insider fraud
<b>Christine Nangle</b> A Mixed Method Research Study to Determine the level of Growth of Professional Scepticism and Judgement in Junior Auditors	<b>Theresa Mulcahy</b> An Exploratory Study: The Introduction of an External Non-Family Accountant into the Family Firm and the Impact on Institutional Logics	<b>Natasha Caulfield</b> The Role of Management Control Practices in managing tensions in Healthcare Organisations	<b>Janina Matern</b> Top manager succession in municipal banks	<b>Sarah Culhane</b> Exploring students' capacity to determine and explain solutions to double entry transactions
<b>Caroline Spillane</b> Corporate Governance, Non-Executive Directors, Professionals and Accountability	<b>Clodagh Hegarty</b> Service innovation in Small Medium Accounting Practices (SMPs)	<b>Clifford Mongwe</b> How do manufacturing firms harness the power of big data analytics to improve their management control systems? A case study of the Irish agri-food industry	<b>Anand Kumar</b> Does extreme weather induce corporate borrowings? Evidence from excess rain deviations in India	

## Parallel Session 2:

**3.30 pm to 5.00 pm (30 minutes for each PhD Candidate, including questions)**

<i>Room</i>	<i>Room</i>	<i>Room</i>	<i>Room</i>	<i>Room</i>
<b>MY123, Áras Moyola</b>	<b>MY124, Áras Moyola</b>	<b>MY125, Áras Moyola</b>	<b>MY126, Áras Moyola</b>	<b>MY127, Áras Moyola</b>
<b>Theme Sustainable Finance</b>	<b>Theme Accounting Profession</b>	<b>Theme Management Accounting</b>	<b>Theme Social/Environmental Accounting</b>	<b>Theme Corporate Governance</b>
<b>Facilitators:</b> Emer Mulligan Francis Conaty Joe Coughlan Sheila O'Donohoe	<b>Facilitators:</b> Joan Ballantine Margaret Healy Brendan McCarthy Andrea Mennicken	<b>Facilitators:</b> Danny Chow Emer Curtis Karen-Ann Dwyer Mike Farrell	<b>Facilitators:</b> Neil Dunne Lee Parker Greg Stoner Stewart Smyth	<b>Facilitators:</b> Michael Hayden Collette Kirwan Ranadeva Jayaseker Seán O'Reilly
<b>Dorcas Allan Mikindani</b> End of Life Decisions for Wind Farms: An Opportunity for Climate Action and for Energy Communities	<b>Michelle Gleeson</b> The influence of self- efficacy on the career development of female accountants	<b>Mary Barrett</b> The Emergence and Evolution of Management Accounting Systems in SMEs	<b>Elaine Smith</b> Farmer Perspectives on the Financial Challenges Resulting from Environmental /Sustainability Policy Changes	<b>Richard Nana Boateng</b> Board foreign experience and firm performance in a weak institutional context
<b>Paraic McGee</b> Identifying Latent Risk Factors Underlying the European Green Bond Market	<b>Niamh Lynch</b> Employee Experiences of the Big Four Accounting Firms: Insights from Glassdoor Narratives	<b>Sharon Cotter</b> Digital technology and decision facilitating role of management accounting information	<b>Jack Campbell</b> Social media and the lay social audit	<b>Ibrahim Ouassini</b> Corporate Governance
<b>Keelan McMahon</b> ESG Ratings Reverse- Engineering	<b>Isabella Nordlund</b> Constructing an Identity Narrative – CFOs in Public Sector	<b>Fanny Almersson</b> Accounting for Gender Change: The Case of a Swedish Football Club	<b>Rody O'Brien</b> Exploring the role of the banking industry in the evolving EU (European Union) sustainability agenda'	<b>Michael Metzger</b> Is equity crowdfunding (still) a last resort?

## **IAFA Doctorial Colloquium 2023**

### **Facilitators**

Professor Joan Ballantine, Ulster University  
Dr Danny Chow, Maynooth University  
Dr Francis Conaty, University of Galway  
Dr Emer Curtis, University of Galway  
Professor Joe Coughlan, Maynooth University  
Dr Neil Dunne, Trinity College Dublin  
Dr Karen-Ann Dwyer, Dublin City University  
Dr Mike Farrell, University College Cork  
Dr Michael Hayden, Maynooth University  
Dr Margaret Healy, University College Cork  
Dr Ranadeva Jayasekera, Trinity College, Dublin  
Dr Collette Kirwan, South East Technological University  
Dr Brendan McCarthy, University of Limerick  
Dr Andrea Mennicken, London School of Economics  
Professor Emer Mulligan, University of Galway  
Professor Sheila O'Donohoe, South East Technological University  
Dr Seán O'Reilly, University College Dublin  
Professor Lee Parker, Glasgow University  
Professor Stewart Smyth, University of Sheffield  
Professor Greg Stoner, University of Glasgow

### **Attendees Only:**

Sarah Imam	Dublin City University
Alan McMahon	Dublin City University
Sabeen Raima Imtiaz	University of Galway
Anh Vu	Queen's University Belfast
Cian Coughlan	University of Galway

## Guest Speakers

**Professor Lee D Parker,**  
**Glasgow University**



Lee Parker is Research Professor of Accounting at Glasgow University, Scotland. His more than 250 accounting and management publications have over 21,000 citations. Lee is joint founding editor of *Accounting Auditing & Accountability Journal* and serves on over 20 journal editorial boards. He is past President of the Academy of Accounting Historians (USA), the American Accounting Association Public Interest section and past Vice-President International of the American Accounting Association. He is member of the Australian Accounting Hall of Fame and the Australian Centre for Social and Environmental Accounting Research Hall of Fame. His qualitative, interdisciplinary research includes strategic management, corporate governance, accounting and management history, social and environmental accountability, public and non-profit sector planning and control, university commercialisation, the office, and qualitative research methodology.

**Professor Andrea Mennicken, Associate  
Professor of Accounting, Co-Director of  
Centre for Analysis of Risk and  
Regulation (CARR), London School of  
Economics**



Andrea Mennicken is Associate Professor of Accounting at the London School of Economics and Political Science, and Co-Director of the Centre for Analysis of Risk and Regulation. Her research interests include social studies of quantification, accounting and valuation, governance and regulation, processes of marketization, standardization, and public sector reforms. Her work has been published in *Accounting, Organizations and Society*, *Actes de la Recherche en Sciences Sociales*, *Foucault Studies*, *Organization Studies*, *Sociologie du Travail*, amongst others. Lately, she completed an ESRC funded international research project exploring the changing relationships between quantification, administrative capacity and democracy in healthcare, correctional services and higher education. Recent publications include “What’s New with Numbers: Sociological Approaches to the Study of Quantification” co-authored with Wendy Espeland, *Annual Review of Sociology* 2019, and *The New Politics of Numbers: Utopia, Evidence and Democracy*, co-edited with Robert Salais, 2022, Palgrave Macmillan.