

The logo for the Irish Accounting & Finance Association (IAFA), featuring the letters 'iAFA' in a stylized white font on a dark blue background.

IRISH ACCOUNTING
& FINANCE ASSOCIATION



36th Irish Accounting & Finance Association Conference

Ulster University, 13 & 14 June 2024

Conference Programme

Welcome to UU Belfast!



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We gratefully acknowledge financial support provided by the Belfast and Northern Ireland Conference Subvention Scheme. We also thank Belfast City Council for their kind generosity for the use of City Hall – the venue for the conference dinner.

Thursday 13 June

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|--------------------------|--|---|--|---|---|
| 09.00-09.40 | Registration [BC Ground Floor] & Refreshments [BC Floor 3 Atrium] | | | | |
| 09.40-10.00 | Welcome [BC-LG-304 - Lecture Theatre 2] with Graeme Browne, Visit Belfast and Professor Liam Maguire, Pro Vice Chancellor (Research), Ulster University | | | | |
| 10.00-11.00 | Keynote address [BC-LG-304 - Lecture Theatre 2]: Emeritus Professor Christine Helliar, University of South Australia “Sustainability, technology and control” | | | | |
| 11.00-11.30 | Break for refreshments [BC Floor 3 Atrium] | | | | |
| Session 1 11.30-13.00 | ***** <i>All rooms for this session are on BC Floor 3</i> ***** | | | | |
| | Room: BC-03-123 Chair: Margaret Healy | Room: BC-03-203 Chair: Anne Tynan | Room: BC-03-104A Chair: Seán O’Reilly | Room: BC-03-122 Chair: Áine Doran | Room: BC-03-104 Chair: Laura McElwee |
| 11.30-12.00 | Stories of resistance: The role of online forums in response to algorithmic management Emma McDaid (UCD) | Speaking up in the Big 4: Facilitators and inhibitors of employee voice in unethical situations in tax Brendan McCarthy, Elaine Doyle (UL), Joan Ballantine (UU) & Michelle O’Sullivan (UL) | Stock market reaction to NED appointments: Do skills, experience and knowledge matter? Syamarlah Rasaratnam (UU) | Director and shareholder interactions at general meetings: Compromising accountability in the service of colonialism Niamh M. Brennan (UCD), Victoria C. Edgar (University of Agder) & Sean Bradley Power (Montpellier Business School) | The impact of U.S. critical audit matter disclosure on firms’ credit ratings Mohamed Elsayed & Enayet Karim (QUB) |
| 12.00-12.30 | The role of social value/impact reporting in managing social sustainability Peter Cleary (UCC), Martin Quinn (QUB) & Martijn van der Steen (University of Groningen) | The corporate tax compliance landscape for Irish companies Patrick Mulcahy, Amy Walsh & Michael O’Shaughnessy (PwC) | Measuring sire pricing effects in the market for thoroughbred yearlings using a unique damsire modelling approach David Humphreys (UCC) & David O’Donovan (University of Galway) | ‘A grand opportunity for your children’: the role and experience of articled clerks in the development of the Irish accounting profession, 1888-1918 Philip O’Regan (UL) | Does the strength of auditing and reporting standards decline with IFRS/ISA experience? Evidence from expert opinion Vincent Tawiah (DCU) |
| 12.30-13.00 | “KPMG: 2 + 2 = The End” – A study of Irish insolvency practice Jamie O’Neill & Stewart Smyth (UCC) | The political dimension of the rule of law and taxpayers’ rights: A <i>Bourdieuian</i> view Rodrigo Ormeño-Pérez (UL) & Lynne Oats (University of Exeter) | Differences in risk tolerance of college age students Sinéad Gallagher (Juniata College) | The role of accounting in water conservation management by a city corporation in the late 1880s Julie Bertz (DCU), Martin Quinn (QUB) & Orla Feeney (DCU) | A comparison of key audit matter and audit-committee risk disclosures Karen-Ann Dwyer, Bríd Murphy & Damien Dupré (DCU) |
| 13.00-14.00 | Lunch [BC Floor 3 Atrium] | | | | |

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| 14.00-15.00 | Panel session: “Reflections on careers in academia: networking” with distinguished guests [BC-LG-304 - Lecture Theatre 2] | | | | |
| 15.00-15.05 | <i>Accounting, Finance & Governance Review</i> launch of special issue on accounting history [BC-LG-304 - Lecture Theatre 2] | | | | |
| 15.05-15:15 | Launch of IAFA and IAASA collaborations [BC-LG-304 - Lecture Theatre 2] | | | | |
| 15.15-15.45 | Break for refreshments [BC Floor 3 Atrium] | | | | |
| Session 2 15.45-17.15 | ***** All rooms for this session are on BC Floor 3 ***** | | | | |
| | Room: BC-03-104A Chair: Louise Gorman | Room: BC-03-203 Chair: Jamie O’Neill | Room: BC-03-123 Chair: Lane Mathews | Room: BC-03-122 Chair: Daniel Broby | Room: BC-03-104 Chair: Mike Farrell |
| 15.45-16.15 | Does language influence the impact of foreign stock markets on mental health? Evidence from the UK Ruben Ruf (TCD) | Fractured accountability: An examination of accountability frameworks in Northern Ireland Helen Foster (UU) | Whither social audit? Jack Campbell & Aideen O’Dochartaigh (DCU) | Returnees on corporate boards in Sub-Saharan Africa: Creators or destroyers of firm value? Richard Nana Boateng, Vincent Tawiah & Pamela Sharkey Scott (DCU) | Mobilising private capital for development finance: An exploration of blended finance Orla McCullagh (UL) |
| 16.15-16.45 | Oil futures prices do not follow a random walk: An emerging analysis Kevin F. Forbes (Energy and Environmental Data Science) | Recognising disablism and ableism - how accounting systems might be evolved to recover a lost humanity Francis Conaty & Geraldine Robbins (University of Galway) | Sustainability from a stewardship perspective John Heneghan & Martin Cunneen (UL) | Common trading pressure and firm risk: International evidence Thomas Conlon, John Cotter (UCD) & Kushagra Jain (UCD/University of Strathclyde) | Assessing success: The role of public venture capital Seán O’Reilly (UCD) & Ciarán Mac an Bhaird (DCU) |
| 16.45-17.15 | Examining underpricing in the European green bond market Paraic McGee, Tom Egan & Sheila O Donohoe (SETU) | | The human touch in a digital age: Understanding how ‘Others’ shape students situated learning across landscapes of practice Margaret Healy, Carol Linehan (UCC) & Sylvia Dempsey (MTU) | Strategic investors and capital allocation efficiency: Evidence from China’s mixed ownership reform Yu Lu, Rui Liu, Zipeng Chen, Xiya Gao & Boxuan Deng (Beijing Technology & Business University) | Investigating the adoption of cost management practices in higher education institutions Eimear Radley (Irish Universities Association / SETU) |
| 19.00 | Conference Dinner in Belfast City Hall (Donegall Square N, Belfast, BT1 5GS) Drinks reception at 7:00pm, followed by dinner at 7:30pm | | | | |

Friday 14 June

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|--------------------|---|--|---|---|--|
| 9:00-10:00 | Industry-academia session [BC-LG-304 - Lecture Theatre 2] with Professor Ann Tarca, International Accounting Standards Board “The IASB work program and contemporary issues facing accounting practitioners and academics” | | | | |
| 10:00-10:30 | IAFA AGM [BC-LG-304 - Lecture Theatre 2] | | | | |
| Session 3 | ***** <i>All rooms for this session are on BC Floor 3</i> ***** | | | | |
| 10.30-12.00 | Room: BC-03-203 Chair: Donnchadh Ó Madagáin | Room: BC-03-104 Chair: Louise O’Sullivan | Room: BC-03-123 Chair: Niamh Dunne | Room: BC-03-122 Chair: Orla McCullagh | Room: BC-03-104A Chair: Anne Marie Ward |
| 10.30-11.00 | On the transposition of FAIR data principles to financial services: an adapted FAAIR guideline Emer Owens, Barry Sheehan, Martin Mullins, Martin Cunneen & Ben O’Connell (UL) | Investor sentiment as the sixth factor: What is the problem? Junyu Song (TU Dublin), Damien Cassells (MU), Jenny Berrill (TCD) & James Hanly (TU Dublin) | A critical review of AI in accounting education: Threat and opportunity Joan Ballantine (UU), Gordon Boyce (Independent Academic) & Greg Stoner (University of Glasgow) | Financial performance and the capital structure of high-tech SMEs: A European perspective Conor Neville (UCC) & Brian M. Lucey (TCD) | Rational bubble or mythical mania? 1790s English & Welsh joint-stock canal companies Edwin B. Koenck (UU) |
| 11.00-11.30 | Sustainable finance as solutions to addressing biodiversity loss- Insights from a 2023 all-island research initiative Sheila O Donohoe (SETU) & Lisa Sheenan (QUB) | Investor sentiment and mental health Qirui Luo, Jenny Berrill (TCD) & Damien Cassells (MU) | Voices of graduating students: A liminal perspective on student experience Marta Bernal Valencia, Jakov Jandric (University of Edinburgh) & Danielle McConville (QUB) | Exposure to corruption and stock returns for U.S. multinational firms: Evidence from Africa John Fan Zhang (Macau University of Science and Technology) | Strategic ambiguity: The relationship between the British South Africa Company and the British Government (1889 to 1925) Niamh M. Brennan (UCD) & Sean Bradley Power (Montpellier Business School) |
| 11.30-12.00 | Abominable greenhouse gas bookkeeping casts serious doubts on climate intentions of oil and gas companies Sergio Garcia-Vega, Andreas G. F. Hoepner (UCD), Joeri Rogelj (Imperial College London) & Frank Schiemann (University of Bamberg) | Narrating the Bitcoin bubble: Behavioural insights via structural topic modelling Laura McElwee (UU) | | Intertemporal dividend models: Empirical analysis using interim accounting data David McAree (UU) | |
| 12.00-12.30 | Break for refreshments [BC Floor 3 Atrium] | | | | |

| *****All rooms for this session are on BC Floor 3 ***** | | | |
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| Session 4 12.30-14.00 | Room: BC-03-104 Chair: Luqman Saeed | Room: BC-03-123 Chair: Laura McElwee | Room: BC-03-203 Chair: Helen Foster |
| 12.30-13.00 | The effect of electricity markets on the end-of-life decisions for Irish wind farms; A real option analysis Dorcas Mikindani, Peter Deeney, John O'Brien & Paul Leahy (UCC) | The influential factors of CSR reporting in China: A systematic literature review and future research agenda Xinwu He (QUB), Zhuo Si (Loughborough University) & Xiao Yu (Huzhou Green Finance Institute) | An analytical framework of corporate social responsibility communication strategies for stakeholder engagement and value creation Judith Wylie & Anne Marie Ward (UU) |
| 13.00-13.30 | Institutional investment and corporate risk management Xu Han, Elaine Laing (TCD) & Yanzhi Wang (National Taiwan University) | Navigating the accountability evolution: from principles to directives in Europe Laura Mazzola (QUB) & Rusconi Gianfranco (University of Bergamo) | Conflict management as a success driver in the fuzzy front end of new product development Mike Farrell (UCC), Breda Sweeney, Clare R. O'Dwyer & Kathryn Cormican (University of Galway) |
| 13.30-14.00 | Planning permission is optional: Wind farm preparatory work, a real options approach Peter Deeney, Dorcas Mikindani, John O'Brien & Paul G. Leahy (UCC) | ESG ratings, whose interests are being served? A critical examination and proposal for reform Keelan McMahon, Orla McCullagh, Sheila Killian & Philip O'Regan (UL) | Framework for measuring the ability to discharge accountability for CSR Judith Wylie & Anne Marie Ward (UU) |
| 14.00 | Grab-and-go lunch [BC Floor 3 Atrium] | | |

Other available rooms:

- Working space – BC-03-206A
- Storage – please ask at the conference reception desk
- Prayer – please ask at the conference reception desk



Conference details

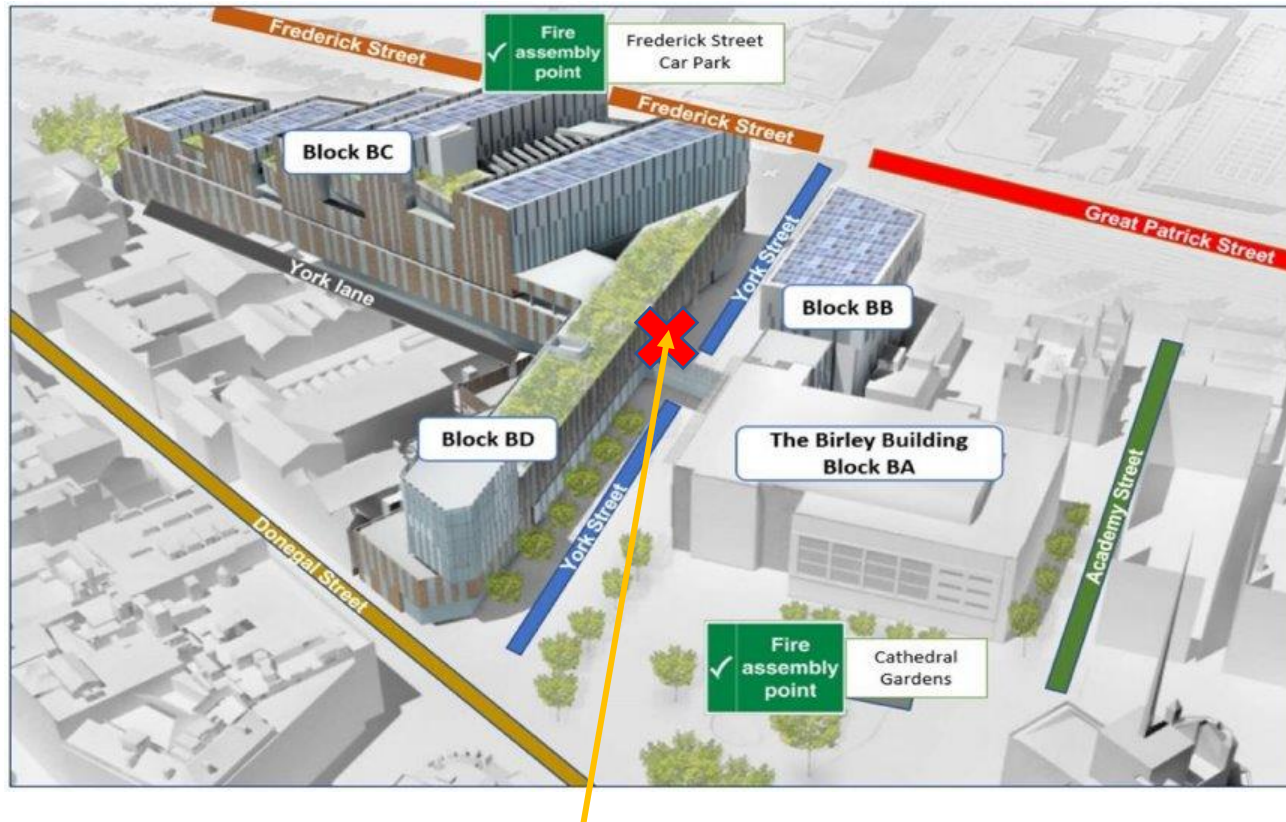
Main email: iafa2024@ulster.ac.uk

Conference chair (Stuart Henderson): s.henderson1@ulster.ac.uk ; +44 (0) 28 9036 8826

Conference location: Ulster University, 2-24 York Street, Belfast, BT15 1AP [[Google Maps](#)]

Dinner location: City Hall, Donegall Square N, Belfast, BT1 5GS [[Google Maps](#)]

Delegate information: <https://iafa.ie/wp-content/uploads/2024/03/IAFA-2024-Conference-Information.pdf>



Main entrance to the BC Building (below the large ULSTER UNIVERSITY letters)