



African Accounting and Finance Association Conference

2-4 September 2015, Mauritius

PROGRAMME

The Westin Turtle Resort & Spa
Turtle Bay, Balaclava
Mauritius
&
University of Mauritius

1-4 September 2015

OUR SPONSORS

The Association of Chartered Certified Accountants (ACCA) is our lead sponsor for the 2015 AAFA Conference



The Chartered Institute of Management Accountants (CIMA) supports the AAFA Conferences



We gratefully acknowledge the support of CIMA's General Charitable Trust

Mauritius Research Council



OUR SPONSORS

International Association for Accounting Education and Research



Emerald Publishing



Mauritius Telecom



Air Mauritius



Association of National Accountants of Nigeria



DAY 1 TUESDAY 1 SEPTEMBER 2015 Day Manager - Mr Keshav Seetah	
07:30	Bus departs from Le Meridien Hotel
07:45	Bus departs from The Westin Turtle Bay Resort to University of Mauritius, Reduit
EMERGING SCHOLAR COLLOQUIUM Faculty of Law and Management, University of Mauritius Lecture Theatre 1, New Academic Complex	
OPENING SESSION 09:30-11:15	
09:30-09:35	Welcome by Associate Professor R.V. Sannasse, Dean, Faculty of Law and Management
09:35-09:40	Opening remarks by Professor Mathew Tsamenyi, AAFA President
09:40-09:50	Speech by Dr Arjoon Suddhoo, Executive Director, Mauritius Research Council
09:50-10:20	Associate Professor Elmar Venter, University of Pretoria: Insights on the PhD process: A student and supervisor perspective
10:20-10:50	Professor Mike Jones, University of Bristol: Publish or Perish? Some Personal Reflections
10:50-11:00	Questions and Answers
11:00-11:15	REFRESHMENTS

EMERGING SCHOLAR PRESENTATIONS

11:15 -11:50	Identifying a successful accounting student: Profiling of post graduate Accounting students in the Eastern Cape by <i>Lana Joy Hanner-Weldon, University of Fort Hare, South Africa</i>
11:50 -12:25	Comparative study of internal CG mechanisms and firm financial performance in Africa: The equilibrium variable model versus the compliance index model, by <i>Geofry Areneke, Open University, United Kingdom</i>
12:25-13:00	Exploring the relative importance of effectiveness factors in Anti-Corruption agencies, by <i>Mr Veqar Mohammed Ashraf Khan, Open University of Mauritius.</i>
13:00-14:00	LUNCH
14:00-14:35	Value relevance of accounting information by <i>Tasneem Mustun, Charles Telfair Institute, Mauritius</i>
14:35-15:10	A comparative study of human resource accounting practice in Nigeria and India, by <i>Mary Ada Ogenyi, University of Jos, Nigeria.</i>
15:10-15:45	Marketing practices among small and medium enterprises and firm performance, by <i>Ms Rouma Bucktowar, University of Technology Mauritius.</i>

15:45-16:20	An assessment of accounting quality in Mauritius, a small island economy, <i>by Keshav Seetah, University of Mauritius.</i>
16:30	Bus departs from University of Mauritius, Reduit to The Westin Turtle Bay Resort and Le Meridien
16:00-19:00	Conference Registration, The Westin Turtle Bay Resort

DAY 2 WEDNESDAY 2 SEPTEMBER 2015

Day Manager: Mr Matthew Lamport

CONFERENCE VENUE: The Westin Turtle Bay Resort, Balaclava

08:00-17:00	Registration at The Westin Turtle Bay Resort	Registration Desk
08:00	Shuttle leaves Le Meridien for The Westin	Main entrance
OPENING CEREMONY AND KEYNOTE ADDRESS 09:30-11:00		BANYAN
09:30-09:40	Welcome address by Professor Mathew Tsamenyi, AAFA President	
09:40-09:50	Address by The Vice-Chancellor of the University of Mauritius, Professor Romeela Mohee.	
09:50-10:00	Address and formal opening by The Chancellor of the University of Mauritius, Dr Jean Claude Autrey.	
10:00-11:00	Keynote Speech: Professor Haresh Sapra, Professor of Accounting, The University of Chicago Booth School of Business, USA. <i>A "Real Effects" Perspective to Accounting Research: Insights and Implications.</i>	
11:00-11:10	Conference official group photograph	By the Retreat

11:10-11:30	REFRESHMENTS	The Retreat
11:30-12:30	IFRS Foundation - IAAER Plenary Workshop by Mr Yousouf Hansye, Associate Professor Elmar Venter and Professor Donna Street	BANYAN
12:30-13:00	Panel discussion on IFRS Implementation	
13:00-14:00	LUNCH	SEASONAL TASTE RESTAURANT
PARALLEL SESSIONS I: 14:00-16:00		
<u>BANYAN 1</u> ACCOUNTING, REPORTING & DISCLOSURE Chair: Jane O.M. Ande (University of Jos, Nigeria)	AAFA2015-08P: Voluntary Disclosure of Accounting Ratios in the Annual Reports of South African Listed Companies by <i>Daniel Carl Van der Merwe, Stellenbosch University, South Africa.</i>	
	AAFA2015-26P: Does Information Ruin Prospects? Exploring Stakeholder Perspectives on the Value of Providing Performance and Accounting Information in Public Services by <i>Joseph Phiri, The Copperbelt University, Zambia.</i>	
	AAFA2015-89P: An analysis of the financial reporting compliance of South African public agricultural companies by <i>Ingrid Baigrie & Danie Coetsee, University of Johannesburg, South Africa.</i>	
	AAFA2015-39P: A critical analysis of the financial reporting practices of Islamic financial institutions (IFI) by <i>Riaz Dhali, University of KwaZulu-Natal, South Africa.</i>	
<u>BANYAN 2</u> BANKING & FINANCIAL SERVICES	AAFA2015-35: A Regional Approach to Regulating African Cross-Border Banks by <i>Iwa Salami, University of East London, UK.</i>	
	AAFA2015-41: Should the Mauritian Laws on the Financial Services Sector be Amended to Further Protect Banking and Financial Services Consumers? by <i>Marie Valerie Uppiah, University of Mauritius,</i>	

Chair: Ekoja Benjamin Ekoja (University of Jos, Nigeria)	<i>Mauritius.</i>	
	AAFA2015-93P: Participation and Spending Attitudes in the Mauritian Lotto Market by Vishal Chandr Jaunky, Luleå University of Technology, Sweden, Bhooshan Ramchurn, London School of Business & Finance, UK & Mehvin Beeharry, Mauritius Revenue Authority.	
AQUARIUM AUDITING Chair: Stephen K Nkundabanyanga (Makerere University, Uganda)	AAFA2015-34: Italian Statutory Auditors: The Hegemonic Survival of a Unique Accounting Governance Institution by Michael J. Jones, Bristol University, UK.	
	AAFA2015-07P: Analysis of Audit Regimes and Audit Market Share Concentration in Nigeria by Etumudon Ndidi Asien, Federal University Otuoke, Nigeria.	
	AAFA2015-36P: Auditing Challenges in the Indian Local Governments, by Sunita Tidke, Prahladrai Dalmia Lions College of Commerce and Economics, India.	
	AAFA2015-16P: UTR-CTOE: A New Paradigm Explaining CAATS Adoption by Mootooganagen Ramen, Bhavish Jugurnath & Prachitee Ramhit, University of Mauritius, Mauritius.	
FILAO ECONOMICS & FINANCE Chair: Musa Mangena (Nottingham Trent University, UK)	AAFA2015-21P: A Dynamic Investigation between FDI and Financial Development: Evidence from Mauritius by Sheereen Fauzel, University of Mauritius, Mauritius	
	AAFA2015-01P: Impact of Exchange Rate Volatility on Tourism Trade by Virendra Polodoo, & Raja Vinesh Sannasse, University of Mauritius, Mauritius.	
	AAFA2015-18P: Understanding the contribution of Human Capital for the competitiveness of Mauritius by Mr Randhir Roopchund, Université des Mascareignes, Mauritius.	
16:00-16:30	REFRESHMENTS	The Retreat

PARALLEL SESSION II: 16:30-18:30

<p><u>BANYAN 1</u></p> <p>ACCOUNTING QUALITY Chair: Haresh Sapra (University of Chicago Booth School of Business, USA)</p>	<p>AAFA2015-42: IFRS Convergence and Revisions: Capital Market Evidence of Accounting Quality from East Africa by <i>Erick Outa, Strathmore University, Kenya.</i></p> <p>AAFA2015-133: A Review of Accounting Quality in Emerging Economies by <i>Keshav Seetah, University of Mauritius, Mauritius & Teerooven Soobaroyen, University of Southampton, UK.</i></p> <p>AAFA2015-79P: Firm Specific Attributes and the Value Relevance of Accounting Information by <i>Gospel J Chukwu, Rivers State Polytechnic, Nigeria & Emma I. Okoye, Nnamdi Azikiwe University, Nigeria.</i></p>
<p><u>BANYAN 2</u></p> <p>CORPORATE SOCIAL RESPONSIBILITY & SOCIAL REPORTING Chair: Mr Michael Gora (ACCA)</p>	<p>AAFA2015-44: Disclosures on employee health and safety: Event controllability and the assignment of causal responsibility by <i>Chinyere Uche, University of Bristol, UK, Louis Osemeke & Den Patten, Illinois State University, USA.</i></p> <p>AAFA2015-17P: An Exploratory Study of the Evolution and Development of Corporate Social Responsibility Practices in India by <i>Vani Ramesh, Reva University, India.</i></p> <p>AAFA2015-05: Inclusion in a Socially Responsible Investment Index and Investor Relations Quality - Evidence from the Johannesburg Stock Exchange by <i>Leana Esterhuysen, University of South Africa, South Africa.</i></p> <p>AAFA2015-104P: The Legal Value of Corporate Codes of Conduct: The Emergence of National and Transnational Law in Private Codes by <i>R P Gunpath & Sameerchand Pudaruth, University of Mauritius, P Protosaltis, Solicitor (Greece), A. Jha, University of New Delhi, India</i></p>
<p><u>AQUARIUM</u></p> <p>CORPORATE</p>	<p>AAFA2015-58P: Does Compliance Matter in Surveillance of Nigerian Banks? A Critical Examination of the Central Bank of Nigeria Code of Corporate Governance by <i>Sadiq Rabi Abdullahi, Bayero University, Nigeria & Mas'ud Usman Ibrahim, Coventry University, UK.</i></p>

<p>GOVERNANCE Chair: Collins G. Ntim (University of Huddersfield, UK)</p>	<p>AAFA2015-70: Exploratory Research on the Role of Corporate Board of Directors from an Emerging African Market Perspective by <i>Geofry Nfortaw Agbor Areneke, Devendra Kodwani & Howard Viney, Open University, UK.</i></p>
	<p>AAFA2015-31P: A Methodology for Assessing the Quality of Corporate Governance in Nigerian Banks by <i>Clement Adewole, Job Niri Mang, Akintunde Ayeni, Christopher Otubor & Innocent Kairo, University of Jos, Nigeria.</i></p>
	<p>AAFA2015-78: The Impact of Political Connectedness on Corporate Governance Disclosure by <i>Fatima Yusuf & Devendra Kodwani, Open University, UK, Jane Freknall-Hugues, University of Hull, UK & Howard Viney, Open University UK.</i></p>
<p><u>FILAO</u> PUBLIC & THIRD SECTOR FINANCE & MANAGEMENT Chair: Lesley Stainbank, (University of KwaZulu-Natal, South Africa)</p>	<p>AAFA2015-25P: Challenges of E-procurement in the Public Health Sector in Mauritius by <i>Aleesha Boolaky & Vikram Ghurburrun, University of Technology Mauritius.</i></p>
	<p>AAFA2015-60: Adoption and Implementation of EPICOR Accounting Systems in the Tanzanian Local Government Authorities: A New Institutional Sociology (NIS) Perspective by <i>Siasa Issa Mzenzi, University of Dar es Salaam, Tanzania.</i></p>
	<p>AAFA2015-63P: National Health Insurance: The most appropriate method of financing it by <i>Terry Tu, & Madga Turner, University of the Witwatersrand, South Africa.</i></p>
	<p>AAFA2015-108P: Strategic Response to Imposed Accountability Structures in a Non-Governmental Organisation (NGO) by <i>Kwasi Awuah-Werekoh, Ghana Institute of Management and Public Administration (GIMPA) & Mathew Tsamenyi, China Europe International Business School (CEIBS)</i></p>

18:45	Shuttle leaves The Westin for Le Meridien	
19:30	Shuttle leaves Le Meridien for The Westin	
19:30 - 21:00	ACCA WELCOME COCKTAIL	BY THE MAIN SWIMMING POOL
21:30	Shuttle leaves The Westin for Le Meridien	
23:00	Shuttle leaves The Westin for Le Meridien	

DAY 3 THURSDAY 3 SEPTEMBER 2015
 Day Manager: Mrs Neeveditha Pariag-Maraye
PARALLEL SESSION III - 08:30-10:30

08:00-17:00	Registration at The Westin Turtle Bay Resort	Registration Desk
08:00	Shuttle leaves Le Meridien for The Westin	Main entrance
<u>BANYAN 1</u> FINANCE & FINANCIAL MARKETS Chair: Dr Philippe Lassou (University of Southampton, UK)	AAFA2015-06P: Stock Return Predictability in South Africa: An Alternative Approach <i>by Ailie Charteris & Barry Strydom, University of KwaZulu-Natal, South Africa.</i>	
	AAFA2015-30P: Stock Market Development: An Assessment of its Determinants in Mauritius <i>by Jeevita Matadeen & Boopendra Seetanaah, University of Mauritius</i>	
	AAFA2015-12P: An Empirical Analysis of the Determinants of the Performance of the Global Private Equity Funds Markets <i>by Murugessen Candasamy, KPMG Mauritius & Bhavish Jugumath, University of Mauritius, Mauritius</i>	
	AAFA2015-45P: Fiscal and Monetary Policy Dynamism in the Sub-Saharan Africa Frontier Markets <i>by Sarah S. Boateng, Ghana Institute of Management and Public Administration (GIMPA) & Emmanuel N. Abbey, University of Ghana, Ghana.</i>	
<u>BANYAN 2</u> FINANCIAL ACCOUNTING & IFRS Chair: Donna Street (University of Dayton, USA)	AAFA2015-81: The Influence of the International Financial Reporting Standards (IFRS) on Audit Reporting Lag <i>by Ibrahim Bedi, University of Ghana, Ghana</i>	
	AAFA2015-29: The influence of the accounting profession on standard-setting in South Africa with reference to the adoption of IFRS for SMEs <i>by Lesley Stainbank, University of KwaZulu-Natal, South Africa.</i>	

	AAFA2015-117: Cash Flow Statement: View from Estonian Accountants by <i>Lehte Alver & Jaan Alver, Tallinn University of Technology, Estonia.</i>
	AAFA2015-136: Unfair “Fair Value” in an Opaque Credit Default Swap Market: How Marking-to-Market Pushed the International Credit Crunch by <i>Alex Dontoh & Joshua Ronen, New York University, USA, Fayez Elayan, Brock University, USA & Tavy Ronen Rutgers University, USA</i>
<u>AQUARIUM</u>	AAFA2015-09: Corporate Governance Reforms and Firm Performance: Kenya Listed Companies by <i>Erick Outa, Strathmore University, Kenya & Nelson Waweru, York University, Canada.</i>
CORPORATE GOVERNANCE Chair: Mike Jones (University of Bristol, UK)	AAFA2015-74P: Exploring the perception of Corporate Governance Actors on Corporate Governance Implementation Process, Regulatory Compliance and Firm Performance in Emerging Markets by <i>Geofry Areneke, Fatima Yusuf, Danson Kimani, Devendra Kodwani & Howard Viney, Open University, UK.</i>
	AAFA2015-77: Mediator Effects of External Auditing in the Relation between Corporate Governance and Earnings Management by <i>S.J. Matadeen, University of Mauritius, Mauritius & C. Appasamy.</i>
	AAFA2015-95: Ownership Structure, Corporate Governance and Voluntary Sustainability Assurance in the SADC Countries by <i>Musa Mangena, Nottingham Trent University, Eddie Chamisa & Hamutyinei Harvey Pamburai, University of Cape Town, South Africa.</i>
<u>FILAO</u>	AAFA2015-90: Information Asymmetry, Leverage and Firm Value by <i>Samuel Fosu & Wasim Ahmad University of Birmingham, UK, Albert Danso, American University in London, UK & William Coffie, University of Ghana, Ghana</i>
CORPORATE FINANCE Chair: Kesseven Padachi (University of Technology Mauritius)	AAFA2015-130P: Can Availability of Internally Generated Funds Correlate with Investments in Tangible Fixed Assets? by <i>Etumudon Ndidu Asien, Federal University Otuoke, Nigeria.</i>

	AAFA2015-64P: The Need for Accounting Training Packages for Small-Scale Firms in Rural Mauritius by <i>Nirmal Kumar Betchoo, Université des Mascareignes, Mauritius</i>	
<u>EBENE</u> ECONOMICS & TAXATION Chair: Surendranath Jory (University of Sussex, UK)	AAFA2015-71P: Determinants of Exchange Rate: A Meta-Analysis Approach by <i>Zameelah R. Khan Jaffur, Noor Ul Haq Sookia & Boopendra Seetannah, University of Mauritius, Mauritius</i>	
	AAFA2015-113P: Revitalizing Family Economy through Family Budget: A Lee Way to Sustainable Economic Development in Nigeria by <i>Callistus Ikechukwu Agboh, Federal College of Education, Nigeria</i>	
	AAFA2015-96P: Perception of Fairness and Personal Income Tax Compliance in Rivers State Polytechnic, Bori by <i>Ferry Barineka Gberegbe, Lilian Nkanbia-Davies & Gabriel A. Idornigie, Rivers State Polytechnic, Nigeria</i>	
	AAFA2015-105P: Impact of Exchange rate and Exchange rate Volatility on Foreign Direct Investment (FDI) inflow for Mauritius: A Dynamic Time Series approach by <i>Paul Georges Warren Moraghen, Boopendra Seetannah, & Noor-Ul Haq Sookia, University of Mauritius, Mauritius.</i>	
10:30-11:00	REFRESHMENT BREAK	The Retreat

PARALLEL SESSION IV - 11:00-13:00

<p><u>BANYAN 1</u></p> <p>ETHICS Chair: Elmar Venter (University of Pretoria, South Africa)</p>	<p>AAFA2015-24: Corporate Governance and Corruption around the World: The Moderating Effect of Culture by <i>Collins G. Ntim, & Wan Yang, University of Huddersfield, UK</i></p>
	<p>AAFA2015-13P: Organizational Whistleblowing Policies as an Alternative to Legislative Protection: An Investigation in Mauritius by <i>Vidisha Gunesh-Ramlugun & Rukhsaar Bibi Fatimah Saib, University of Mauritius, Mauritius.</i></p>
	<p>AAFA2015-28P: India's Parallel Economy and Tax Reforms: A Curative Measure by <i>Samanta, Sasmita, KIIT University, India & Jayanta K. Parida, Utkal University, India.</i></p>
	<p>AAFA2015-124: A Measurement of Intellectual Capital Using the VAIC Model by <i>Reena Bhattu-Babajee, University of Mauritius, Mauritius</i></p>
<p><u>BANYAN 2</u></p> <p>AUDITING & ASSURANCE Session Chair: Ibrahim Bedi (University of Ghana, Ghana)</p>	<p>AAFA2015-116: The Effect of Joint Audit on Audit Quality - The Perceptions of Accountants, Auditors and Accounting Academics by <i>Sunday C Okaro & Gloria O. Okafor, Nnamdi Azikiwe University, Nigeria & Grace N Ofoegbu, University of Nigeria, Nigeria</i></p>
	<p>AAFA2015-135: Modelling auditor independence factors in Uganda: The perception of auditors, users and preparers of financial reports by <i>Stephen K Nkundabanyanga & Twaha K. Kaawaase, Makerere University, Uganda</i></p>
	<p>AAFA2015-87: Audit Reforms in the OHADA Treaty States by <i>Charles Elad, University of Westminster, UK & Martha Tumnde, University of Buea, Cameroon</i></p>
<p><u>AQUARIUM</u> ENTREPRENEURSHIP</p>	<p>AAFA2015-97: Access to Finance, Institutional Support and SME Development: Is there a Gender Disparity? The Case of Mauritius by <i>Boopendra Seetanah, Viraiyan Teeroovengadum and Keshav Seetah, University of Mauritius, Mauritius</i></p>

<p>Chair: Watson Ladzani (University of South Africa, South Africa)</p>	<p>AAFA2015-56P: Impediments in Raising Finance: The Case of Mauritian SMEs by <i>K. Padachi, University of Technology Mauritius & D. Cheemontoo.</i></p>
	<p>AAFA2015-134: Access to Finance and its Determinants among Ugandan SMEs: The Effects of Different Measurement Approaches by <i>Mary Nanyondo, Ven Taurigana & Andy Mullineux, Bournemouth University, UK</i></p>
	<p>AAFA2015-106P: SMEs Financing Practices: The Case of a Small Island Developing Economy by <i>I. Ramkissoon, City College, Mauritius & K. Padachi, University of Technology, Mauritius</i></p>
<p><u>FILAO</u> <u>FINANCE & RISK</u></p> <p>Chair: Mr Matthew Lamport (University of Mauritius, Mauritius)</p>	<p>AAFA2015-102P: How can the law provide more effective regulatory safeguards in the financial field? by <i>Krishnee Adnarain-Appadoo, University of Mauritius, Mauritius.</i></p>
	<p>AAFA2015-14: Evidence on the Relationship between Religiosity and Acquiring Takaful and Conventional Insurance by <i>Aysha Al-Salih, Princess Nora Bint Abdulrahman University (PNU) & Christopher J. Napier, University of London, UK</i></p>
	<p>AAFA2015-15: Securitisation and Credit Risk: Empirical Evidence from Mauritius by <i>Bhavish Jugurnath & Keshika Mungur, University of Mauritius, Mauritius</i></p>
	<p>AAFA2015-73: Conditional Heteroscedasticity in Mauritius and Zambia Stock Market Returns with Varying Distribution Densities by <i>William Coffie, University of Ghana, Ghana, Osita Chukwulobelu, State Government for Economic Planning & Budget, Anambra State, Nigeria, Samuel Fosu, University of Birmingham Business School, UK & Albert Danso, Leeds Metropolitan University, UK.</i></p>
<p><u>EBENE</u> <u>ACCOUNTING & BUSINESS</u></p>	<p>AAFA2015-57: Enhancing Students' Employability Prospects: The Use of Role Play as a Teaching and Learning Strategy in Corporate Governance by <i>Elewechi Okike, Academy for Excellence in Education (AFEXED), UK.</i></p>

<p>EDUCATION Chair: Elewechi Okike (Academy for Excellence in Education, UK)</p>	AAFA2015-120: Developing and Validating a Measurement Scale for Quality of Accounting Education by <i>Viraiyan Teeroovengadum, Keshav Seetah, & Mathew John Lamport, University of Mauritius, Mauritius</i>	
	AAFA2015-114P: Teaching Accounting Ethics in Nigeria: A Mirage or Reality? by <i>Peace Onuwabagbe Okougbo, Covenant University, Nigeria & Elewechi Ngozi Okike, Academy for Excellence in Education (AFEXED), UK</i>	
13:00-14:00	LUNCH	SEASONAL TASTE RESTAURANT

PARALLEL SESSION V – 14:00-16:00

BANYAN 1

CORPORATE SOCIAL RESPONSIBILITY & SOCIAL REPORTING

Chair: Ven Taurigana
(University of Bournemouth, UK)

AAFA2015-118P: An Examination of Human Resource Accounting Practice (HRAP) in Nigeria and India by *Jane O. M. Ande & Mary Ada Ogenyi, University Of Jos, Nigeria*

AAFA2015-123: Strategic Relevance of CSR Dimensions by *Neeveditah Pariag-Maraye, University of Mauritius, Mauritius.*

AAFA2015-43: Environmental Disclosure by Listed Manufacturing Companies in Nigeria by *Lucky Onmonya and Ekoja Benjamin Ekoja, University of Jos, Nigeria.*

AAFA2015-76: The Influence of Corporate Environmental Responsibility on Stock Performance of Companies Listed on the Stock Exchange of Mauritius by *France Marie & S.J Matadeen, University of Mauritius, Mauritius*

BANYAN 2

FINANCIAL ACCOUNTING

Chair: Alex Dontoh (New York University, USA)

AAFA2015-103P: EVA and future accounting earnings in South Africa by *Sean Weldon, University of Fort Hare, South Africa.*

AAFA2015-127: Linguistic Approach to Determine (Net) working Capital by *Jaan Alver & Lehte Alver, Tallinn University of Technology, Estonia.*

AAFA2015-110: When Does Shareholders' Wealth Start To Accrue In Net Present Value Analysis? by *Abdelhafid Benamroui, University of Westminster, Devkumar Roshan Boojihawon, University of Birmingham, Surendranath Rakesh Jory, University of Sussex & Nnamdi O. Madichie, Canadian University of Dubai.*

<p><u>AQUARIUM</u></p> <p>ACCOUNTING PROFESSION & REGULATION</p> <p>Chair: Iwa Salami (University of East London, UK)</p>	<p>AAFA2015-65: Gender and the Practice of Accounting Profession: A Perception Study of Plateau State, Nigeria by <i>Ulan Victoria Jatau, Emmanuel Edache Michael & Olayinka Moses, University of Jos, Nigeria</i></p>
	<p>AAFA2015-53: Analysis of Economic Transformation Intervention in South Africa - The CA Charter by <i>Raphael Ngcobo & Watson Ladzani, University of South Africa, South Africa</i></p>
	<p>AAFA2015-111: Fraud and the Interaction between Political, Legal and Financial Reporting Regimes, by <i>Pran Boolaky, Griffith University, Australia, Kishore Singh, Griffith University, Australia and Kamil Omoteso, Coventry University, UK.</i></p>
	<p>AAFA2015-75: Ethical Development for the Accounting Profession by <i>S.J. Matadeen, University of Mauritius, Mauritius & A. Teelokee</i></p>
<p><u>FILAO</u></p> <p>MANAGEMENT CONTROL & GOVERNANCE</p> <p>Chair: Chinyere Uche (University of Bristol, UK)</p>	<p>AAFA2015-49: The Design and Use of Management Control System in a Chinese Multinational Corporation: An Institutional Explanation of Cultural Influence by <i>Xinxiang Li & Teerooven Soobaroyen, University of Southampton, UK.</i></p>
	<p>AAFA2015-23P: IT Governance Maturity, Contingency Factors and Organisation Performance for Mauritian Organisations by <i>Assarf Subadar- Agathee, Open University of Mauritius, Mauritius</i></p>
	<p>AAFA2015-119: Assessing the Application of Environmental Management Accounting in Investment Appraisal by <i>Nigerian Firms</i> by <i>Gloria O Okafor, Sunday Okaro & Emma Okoye, Nnamdi Azikiwe University, Nigeria.</i></p>
	<p>AAFA2015-32: Modelling Success in Commercialisation: Using a sample of African Microfinance Institutions by <i>Josephat Kiweu Mboya, Strathmore University, Kenya.</i></p>

<p><u>EBENE</u></p> <p>SESSION FRANCOPHONE* President: Heri Rakotovololona (ESC Rennes School of Business, France)</p> <p>* French speaking session.</p>	<p>L'environnement, la Profession et les Pratiques Comptables dans les Pays d'Afrique Francophone <i>par Heri Rakotovololona, ESC Rennes School of Business, France</i></p> <hr/> <p>AAFA2015-22: Les institutions de contrôle en Afrique francophone: L'indépendance relative de l'Inspection Général d'État par rapport à la Cour des Comptes <i>par Philippe Lassou, Université de Southampton, UK & Andy Wynne, Université de Leicester, UK</i></p>	
16:00-16:15	REFRESHMENTS	The Retreat
16:15-17:30	Annual General Meeting of the African Accounting and Finance Association	BANYAN 1
18:00 19:15	Shuttle leaves The Westin for Le Meridien Shuttle leaves Le Meridien for The Westin	
19:30-23:00	Gala Dinner & Closing Ceremony (BANYAN)	
23:15 00:15	Shuttle leaves The Westin for Le Meridien Shuttle leaves Le Meridien for The Westin	

DAY 4 FRIDAY 4 SEPTEMBER 2015

Day Manager: Dr Boopen Seetanah

ISLAND TOUR

BUS LEAVES LE MERIDIEN AT 08:00

BUS LEAVES THE WESTIN AT 08:15

RETURN TO HOTELS AT ABOUT 17:00