



# African Accounting and Finance Association Conference

30<sup>th</sup> August - 2<sup>nd</sup> Sept, 2016 | Strathmore University, Nairobi Kenya

## PROGRAMME



The Weston Hotel, Nairobi Kenya  
and Strathmore University  
30<sup>th</sup> August to 2<sup>nd</sup> September 2016

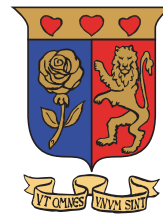


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# DAY 1 TUESDAY 30 AUGUST 2016

## Day Manager - Dr. Josephat Mboya and Dr. David Mathuva

07:30 - 07:45	Bus departs from Weston Hotel to Strathmore University, Ole Sangale Road, Madaraka
	<b>EMERGING SCHOLAR COLLOQUIUM STRATHMORE UNIVERSITY BUSINESS SCHOOL SBS, AUDITORIUM</b>
	<b>OPENING SESSION 09:15 - 11:15</b>
09:15 - 09:20	Welcome by Dr. David Wang'ombe, Dean, Strathmore University Business School
09:20 - 09:25	Opening remarks by Professor Jane Ande, AAFA President
09:30 - 10:00	Insights on the PhD process: Professor Holger Daske, University of Mannheim (Germany): Using online resources to improve your research skills
10:00 - 10:30	Insights on the PhD process: Professor Trevor Hopper, University of Sussex (UK): Addressing challenges during the PhD.
10:30 - 10:45	Questions and Answers
<b>10:45 - 11:00</b>	<b>REFRESHMENTS</b>
	<b>EMERGING SCHOLAR PRESENTATIONS</b>
11:00 - 11:30	AAFA2016 - 29 Integrated Reporting: Development of Corporate Reporting and Stakeholder Perception in Kenya <i>Geoffrey Injeni (Strathmore University, Kenya)</i>
11:30 - 12:00	AAFA2016 - 39: The Effect Of The Adoption And Implementation Of International Public Sector Accounting Standards (IPSAS) On The Accountability Of Municipalities: A Study Of Bulawayo City Council <i>Bukhosibenkosi Hlabano Moyo (Bulawayo Adventist High School, Zimbabwe)</i>
12:00 - 12:30	AAFA2016 - 105: Adoption of automated market surveillance system and stock market efficiency: Evidence in Nairobi securities exchange, Kenya <i>Charity Njoka (Kenyatta University, Kenya)</i>
12:30 - 13:00	AAFA2016-70: Effect of Fraud Determinants On The Performance Of Deposit Money Banks In Nigeria <i>Kayode Fasua (Nigerian College of Accountancy, Nigeria)</i>
<b>13:00 - 14:00</b>	<b>LUNCH</b>
14:00 - 14:30	AAFA2016 - 79: Extractive Industries Transparency Initiative Impact On Mitigating Natural Resources Revenue Opacity <i>Olayinka Moses (Victoria University of Wellington, New Zealand)</i>
14:30 - 15:00	AAFA2016 - 77: Banking Sector Resilience And Stability In East Africa: Micro And Macro Prudential Analysis <i>Erastus Mbithi (Strathmore University, Kenya)</i>
15:00 - 15:30	AAFA2016 - 94: Carbon Markets: Have they worked for Africa? <i>Bernard Baimwera (Strathmore University, Kenya)</i>
15:30 - 16:00	AAFA2016 - 110: Assessment of the Heuristics and Gender Differences that Influence the Investment Decision Process of Married Couples in Kenya <i>Juliana Muteti (Strathmore University, Kenya)</i>
16:00 - 16:30	AAFA2016 - 74: An Assessment of Bank Concentration and its Influence on Interest Rate Adjustment in the East African Community. <i>Moses Nyangu (Strathmore University, Kenya)</i>
<b>16:45</b>	<b>BUS DEPARTS FROM STRATHMORE UNIVERSITY, MADARAKA, TO WESTON HOTEL</b>
16:00 - 19:00	Conference Registration, The Weston Hotel, Nairobi

# DAY 2 WEDNESDAY 31 AUGUST 2016

Day Manager: Dr. Josephat Mboya / Dr. David Mathuva

CONFERENCE VENUE: THE WESTON HOTEL, MAIN HALL

08:00 - 17:00	Registration at Weston Hotel	Registration Desk
<b>OPENING CEREMONY AND KEYNOTE ADDRESS 09:15 - 11:00</b>		<b>LENANA HALL</b>
09:20 - 09:30	Welcome address by Professor Jane Ande, AAFA President.	
09:30 - 09:40	Address by Dean of Strathmore University Business School, Dr. David Wang'ombe.	
09:40 - 09:50	Address by Mr. Simon Sherry, Chartered Institute of Management Accountants (CIMA), UK.	
09:50 - 10:00	Address and formal opening by The Vice-Chancellor of Strathmore University, Professor John Odhiambo.	
10:00 - 11:00	Keynote Speech: Professor Holger Daske, Professor of Accounting & Capital Markets, University of Mannheim, Germany. <i>"Reflections on the IFRS experiment and uncharted territories of accounting harmonization: Lessons learned and future research opportunities"</i>	
11:00 - 11:10	Conference official group photograph	
<b>11:10 - 11:30</b>	<b>REFRESHMENTS</b>	
11:30-12:30	<b>Panel Discussion:</b> Accountants and Accountability in the Public Sector: The Challenge in Africa Opening remarks by Chair, Ms Alta Prinsloo, Executive Director, Strategy, and Chief Operating Officer for the International Federation of Accountants ( represented by Mr. Vincent Tophoff, IFAC)  <b>Panel members:</b> <ul style="list-style-type: none"> <li>• Mr. Edward Ouko, Auditor General, Kenya.</li> <li>• Mr. John Ndunyu, Public Sector partner, KPMG, Kenya.</li> <li>• Mr. Anthony Nzom, Association of National Accountants of Nigeria (ANAN).</li> <li>• Professor Trevor Hopper, University of Sussex, UK.</li> </ul>	
12:30 - 13:00	<b>Panel discussion:</b> Questions and Answers	
<b>13:00 - 14:00</b>	<b>LUNCH</b>	

## PARALLEL SESSIONS I: 14:00 - 16:00

### LENANA 1

#### FINANCIAL ACCOUNTING, REPORTING & DISCLOSURE

Chair: Professor Ven Tauringana (University of Southampton, UK)

#### PROFESSIONAL ACCOUNTANCY DEVELOPMENT SESSION

AAFA2016 - 05: Who Pays and Who Free Rides? Developing Countries Adoption of International Financial Reporting Standards.

*Solomon Zori (Rotterdam School of Management, Erasmus University, Netherlands)*

AAFA2016 - 59: Corporate Governance Structures and Corporate Internet Reporting in Africa: The Case of Kenya and Tanzania.

*Nelson Waweru (York University, Canada), Musa Mangena (Nottingham Trent University, UK) and George K. Riro (Kimathi University College of Technology, Kenya)*

AAFA2016 - 67: Accountability and Transparency of Ghanaian Local Authorities: Internet Financial Reporting Perspective.

*Redeemer Kraah and Richard Amankwa Fosu (University of Professional Studies, Accra, Ghana)*

### LENANA 2

#### BANKING & FINANCIAL SERVICES

Chair: Professor Jane Ande (University of Jos, Nigeria)

AAFA2016 - 04: Do Micro Finance Banks serve as Preventive and Curative Drug For Poverty Alleviation in Gombe Local Government Area, Gombe State, Nigeria?

*Kabiru Shuaibu and Abubakar Yusuf (Gombe State University, Nigeria)*

AAFA2016 - 11: Analysis of Bank Performance in the Post Liberalization and Privatization Era (Case of Zambia).

*Hillary Chanda, Justice Bwalya, Beenzu Siachinji and Bupe Mwanza (The Copperbelt University, Zambia)*

AAFA2016 - 13: Investigating the Real Triggers of Loan Default in Nigeria.

*Clement Adewole, Job Mang, Akintunde Ayeeni, Christopher Otubor and Innocent Kairo (University of Jos, Nigeria)*

AAFA2016 - 36: Mobile Financial Services as a Tool for Financial Literacy in Developing Economies: Evidence From Kenya's Mobile Money Service (M-Pesa).

*Teresa Schuetzeichel (Technische Universität München, Germany)*

### BOGOL BALLROOM - PANJ

#### AUDITING AND THE PROFESSION

Chair: Dr Ibrahim Bedi (University of Ghana, Ghana)

#### PROFESSIONAL ACCOUNTANCY DEVELOPMENT SESSION

AAFA2016 - 10: Mandatory Audit Rotation In Zambia: Is it Necessary?

*Nathan Mbandama and Gilberta Mulenga (The Copperbelt University, Zambia)*

AAFA2016 - 33: An Investigation into The Problems of Forensic Audits in the Nigerian Public Sector.

*Sunday Okaro and Gloria Okafor (Nnamdi Azikiwe University, Nigeria) and Grace Ofoegbu (University of Nigeria, Nigeria)*

AAFA2016 - 91: Treasury Single Account (TSA) Implementation and Fraudulent Practices in Public Sector In Nigeria.

*Michael Eyide (Nnamdi Azikiwe University, Nigeria) and Dominic Erah (University of Benin, Nigeria)*

AAFA2016 - 86: Exploring Upward Mobility of Women in Accounting Firms in Ghana: Does a Glass Ceiling Exist?

*Samuel N.Y. Simpson and Christabel A. L. Larkai (University of Ghana, Ghana)*

### BOGOL BALLROOM - INYA

#### ECONOMICS & FINANCE

Chair: Professor Steve Letza (University of Bournemouth, UK)

AAFA2016 - 75: How Do Opacity, Competition and Business Models Affect Bank Risk-Taking? Evidence From Analysts' Forecasts.

*Samuel Fosu (University of Birmingham, UK), Collins Ntim (University of Huddersfield, UK) and William Coffie (University of Ghana, Ghana)*

AAFA2016 - 69: Bank Credit and Nigeria's Economic Growth: An Impulse-Response Analysis.

*Gblam Eze (Niger Delta University, Nigeria)*

AAFA2016 - 82: Investor Sentiment and Growth Expectation on Banks' Stock Performance In Nigeria.

*Tajudeen Ayoola (Obafemi Awolowo University, Nigeria), Adewale Oyerinde (Tai Solarin University of Education, Ijebu Ode, Nigeria) and Adeyinkallori (Babcock University, Nigeria)*

AAFA2016 - 51: Alternative Legal Institutions, Xinfang, and Finance.

*Wenxuan Hou (University of Edinburgh)*

16:00-16:30

REFRESHMENTS

## PARALLEL SESSION II: 16:30 - 18:30

### LENANA 1

#### FINANCIAL ACCOUNTING, REPORTING & DISCLOSURE

Chair: Professor Holger Daske (University of Mannheim, Germany)

#### PROFESSIONAL ACCOUNTANCY DEVELOPMENT SESSION

AAFA2016 - 24: The Effect of Internal Audit Quality and Audit Fees on Accounting Information Quality

*Augustine Donkor, Sally Mingle Yorke and Kwadjo Appiagyei (University of Ghana, Ghana)*

AAFA2016 - 65: The Effect of Mandatory Adoption of IFRS on Value Relevance of Accounting Information: Evidence From the Nigerian Deposit Money Banks.

*Godwin Ebirien (Ken Saro Wiwa, Polytechnic, Nigeria)*

AAFA2016 - 27: Corporate Governance Mechanism and Quality of Financial Disclosure: Nigerian Perspective.

*Olayinka Erin, Iyiola Ogundele (Covenant University, Nigeria) and Olaoye Ogundele (Babcock University, Nigeria)*

### LENANA 2

#### CORPORATE SOCIAL RESPONSIBILITY & SOCIAL ACCOUNTABILITY

Chair: Professor Lesley Stainbank (University of Kwazulu-Natal, South Africa)

AAFA2016 - 01: From The Big Five To The Big Four? Exploring Extinction Accounting For The Rhinoceros.

*Jill Atkins (Henley Business School, UK), Warren Maroun (University of the Witwatersrand, South Africa), Barry Atkins (University of South Wales, UK) and Elisabetta Barone (Brunel University, UK)*

AAFA2016 - 35: An Examination of Environmental Accounting and Sustainability Reporting Practices of Four Gold Mining Companies in Ghana.

*George Tackie (University of Cape Coast, Ghana), Cletus Agyenim-Boateng (University Ghana, Ghana) and Clement Lamboi-Arthur (University of Cape Coast, Ghana)*

AAFA2016 - 44: Environmental Management and Financial Performance: Evidence From Ghanaian Manufacturing SMEs.

*Gabriel Ahinful (University of Bournemouth, UK) and Ven Tauringana (University of Southampton, UK)*

AAFA2016 - 56: Responsibility and Accountability: Sacred Rituals and the Case of an Ebola Virus Outbreak in Nigeria.

*Chinyere Uche and Stuart Cooper (University of Bristol, UK)*

### BOGOL BALLROOM - PANJ PUBLIC & THIRD SECTOR ACCOUNTING

Chair: Dr. Clement Adewole (University of Jos, Nigeria)

AAFA2016 - 19: Social Networks, Corruption and Institutions of Accounting, Auditing and Accountability.

*Joseph Phiri (The Copperbelt University, Zambia)*

AAFA2016 - 60: Changes in Accountability Practices in a Micro Finance Institution: An Institutional Entrepreneurship Perspective.

*Widin Sha'ven (University of Southampton, UK), Mathew Tsamenyi (China Europe International Business School, Ghana) and Nick Rowbottom (University of Birmingham, UK)*

AAFA2016 - 61: Regulatory Influences on Compliance to Mandatory Disclosure Requirements: The Case of Savings and Credit Cooperatives in Kenya.

*David Mathuva (Strathmore University, Kenya)*

AAFA2016 - 23: Accrual-Based vs. Real Earnings Management: The Role of Corporate Governance.

*Kwadjo Appiagyei, Sally Yorke and Augustine Donkor (University of Ghana, Ghana)*

### BOGOL BALLROOM - SOMOK

#### DEVELOPMENT WORKSHOP: WRITING RESEARCH FUNDING PROPOSALS

Chair: Mr. Vincent Tophoff (IFAC)

Co-Chairs: Professor Ekoja Benjamin Ekoja (University of Jos, Nigeria) & Professor Stephen Nkundabanyanga (Makerere University, Uganda)

Professor Jane Ande (University of Jos, Nigeria): **Fund Raising: What you need to know, Do's and Don'ts.**

Professor Ven Tauringana (University of Southampton, UK): **Practical Aspects of Research Grant Writing**

*The financial support of Makerere University Business School, Uganda is gratefully acknowledged*

19:30 - 21:00

WELCOME RECEPTION (LENANA HALL)

# DAY 3 THURSDAY 1 SEPTEMBER 2016

Day Manager: Dr. Josephat Mboya / Dr. David Mathuva

CONFERENCE VENUE: THE WESTON HOTEL

08:00 - 17:00

Registration at Weston Hotel

Registration Desk

## PARALLEL SESSIONS III: 08:30 - 10:30

### LENANA 1

#### ECONOMICS & FINANCIAL MARKETS

Chair: Professor Musa Mangena (Nottingham Trent University, UK)

AAFA2016 - 85: The FDI-Trade Nexus: An African Perspective.

*Charles Adjasi (University of Stellenbosch, South Africa)*

AAFA2016 - 31: Price Delay and Trading Trends in Ten African Stock Markets.

*Chris Musyoki (Sate Limited)*

AAFA2016 - 62: Determinants of Performance of Securities Exchanges in East Africa.

*Godfrey Akileng, Eric Nzibonera and Abbot Anthony Ogwang (Makerere University, Uganda)*

### LENANA 2

#### FINANCIAL ACCOUNTING & IFRS

Chair: Professor Marco Trombetta (IE Business School, Spain)

#### PROFESSIONAL ACCOUNTANCY DEVELOPMENT SESSION

AAFA2016 - 15: The Reporting Needs of Small and Medium-Sized Enterprises (including Micro-Enterprises).

*Lesley Stainbank (University of Kwazulu-Natal, South Africa)*

AAFA2016 - 83: A Case Study on the Effect of Reporting Incentives on IFRS Compliance by Unlisted Companies in South Africa.

*Thando Loliwe (University of Limpopo, South Africa), Nelson Waweru (York University, Canada), Enrico Uliana (University of Cape Town, South Africa)*

### BOGOL BALLROOM - PANJ

#### CORPORATE GOVERNANCE

Chair: Professor Collins Ntim (University of Huddersfield, UK)

AAFA2016 - 88: Evaluation of the Effect of Qualification of Board of Directors on the Performance of Banks in Nigeria: An Empirical Analysis.

*Emmanuel Oki-Umoru (University of Jos, Nigeria)*

AAFA2016 - 103: Free Cash-Flow, Managerial Ownership and Agency Cost: Evidence from Nigerian Listed Conglomerate Firms.

*Jibril Yero and Murtala Lawal (Ahmadu Bello University, Nigeria)*

### BOGOL BALLROOM - INYA

#### BANKING & FINANCIAL SERVICES

Chair: Dr. Philippe Lassou (University of Guelph, Canada)

AAFA2016-46: The Influence of Financial Innovation on the Performance of Islamic Banks in Kenya.

*Barbara Namiinda (Kenya Methodist University, Kenya)*

AAFA2016-76: Firm-Level Determinants of Number of Bankers by Listed Nigerian Firms

*Etumudon Asien (Federal University Otuoke, Nigeria)*

AAFA2016-57: Consequences of Treasury Single Account Policy on Nigerian Commercial Banks Shareholders' Wealth.

*Olayinka Moses (Victoria University of Wellington, New Zealand), Dimu Ehalaiye (Massey University, New Zealand), Kayode Olusola Fasua (Nigerian College of Accountancy, Nigeria) and Sebastian Seddi Maimako (University of Jos, Nigeria)*

### BOGOL BALLROOM - SOMOK

#### CIMA SESSION: MANAGEMENT ACCOUNTING & CONTROL

Chair: Mr. Simon Sherry (Chartered Institute of Management Accountants, UK)

#### PROFESSIONAL ACCOUNTANCY DEVELOPMENT SESSION

**Guest Talk - Professor Trevor Hopper (University of Sussex, UK) Management Accounting Research in Africa**

AAFA2016-41: Strategic Management Accounting: Role of League Tables in Integration of Theoretical Frameworks and Research Agenda.

*Patrick Ojera (Masinde Muliro University of Science and Technology, Kenya)*

## PARALLEL SESSIONS III: 08:30 - 10:30

### LENANA 1

#### ECONOMICS & FINANCIAL MARKETS

Chair: Professor Musa Mangena (Nottingham Trent University, UK)

AAFA2016 - 72: Does the Announcement of Treasury Single Account (TSA) Adoption Influence Abnormal Return on Share Prices of Listed Deposit Money Banks in Nigeria?

*Salisu Abubakar (Ahmadu Bello University, Zaria, Nigeria), Lawal Ibrahim (Federal University Gusau, Nigeria) and Nurudeen Jimoh (Ahmadu Bello University, Zaria, Nigeria)*

### LENANA 2

#### FINANCIAL ACCOUNTING & IFRS

Chair: Professor Marco Trombetta (IE Business School, Spain)

#### PROFESSIONAL ACCOUNTANCY DEVELOPMENT SESSION

AAFA2016 - 54: Financial Statements Comparability between NGAAP and IFRSs of Listed non-financial Firms in Nigeria.

*Lukman Ojedele Lawal (Gombe State University, Nigeria), Tajudeen Lawal (Kwara State University, Nigeria), Habib Abdulkarim (Gombe State University, Nigeria) and Maroof Maroof Ola Mohammed (Federal Polytechnic, Bali, Taraba State, Nigeria)*

AAFA2016-53: Effect of Firm Characteristics on Compliance with International Financial Reporting Standards: Evidence from Nigerian Listed Financial Services Companies.

*Loraver Tsegba and Joy Semberfan (Federal University of Agriculture, Nigeria)*

### BOGOL BALLROOM- PANJ

#### CORPORATE GOVERNANCE

Chair: Professor Collins Ntim (University of Huddersfield, UK)

### BOGOL BALLROOM- INYA

#### BANKING & FINANCIAL SERVICES

Chair: Dr. Philippe Lassou (University of Guelph, Canada)

AAFA2016-64: Analysis of the Adoption and Usage of POS Terminals by Hotels in Jos Metropolis, North-Central Nigeria

*Clement Adewole, Akintunde Ayeni and TsembeBako (University of Jos, Nigeria)*

### BOGOL BALLROOM- SOMOK

#### CIMA SESSION: MANAGEMENT ACCOUNTING & CONTROL

Chair: Mr. Simon Sherry (Chartered Institute of Management Accountants, UK)

#### PROFESSIONAL ACCOUNTANCY DEVELOPMENT SESSION

AAFA2016-107: An Exploratory Study of Management Control and Accountability Practices in CSR Foundations: The Case of an African Emerging Economy.

*Raja Vinesh Sannasee, Neeveditah Pariag-Maraye (University of Mauritius, Mauritius) and Teerooven Soobaroyen (University of Essex, UK)*

AAFA2016-26: Zero-Based Budgeting: Pathway to Sustainable Budget Implementation in Nigeria.

*Francis Udeh (Nnamdi Azikiwe University, Nigeria), Adeyemi Sopekan (Nigerian Engineering Design Development Institute, Nigeria) and Azubuike Oraka (Nnamdi Azikiwe University, Nigeria)*

10:30 - 11:00

REFRESHMENTS



## PARALLEL SESSIONS IV: 11:00 - 13:00

### LENANA 1

#### ETHICS & ACCOUNTING EDUCATION

Chair: Dr. Yohana Jugu (University of Jos, Nigeria)

AAFA2016-08: Value, Relevance and Ethical Sensitivity Of Students in Ken Saro Wiwa Polytechnic, Nigeria.

*Ferry Gberegbe, Gabriel Idornigie and Lilian Nkanbia-Davies (Ken SaroWiwa Polytechnic, Nigeria)*

AAFA2016-37: Gender Variations in the Ethical Perceptions of Business Students - Evidence from Nigeria.

*Samuel Akanno, Hasiya Ahmed Gangwaso, Ferdinand Che and Abubakar Radda, (American University of Nigeria, Nigeria)*

AAFA2016-14: The Usefulness of Facebook and Twitter in a First Year Accounting Course.

*Lesley Stainbank and Kerry-Lee Gurr (University of Kwazulu-Natal, South Africa)*

### LENANA 2

#### AUDITING & ASSURANCE

Chair: Professor Stephen Nkundabanyanga (Makerere University, Uganda)

#### PROFESSIONAL ACCOUNTANCY DEVELOPMENT SESSION

AAFA2016-25: The Effects of Internal Audit Function on Tax Avoidance and Earnings Quality

*Sally Mingle Yorke, Kwadjo Appiagyei, Augustine Donkor and Mohammed Amidu (University of Ghana, Ghana)*

AAFA2016-89: Transfer Pricing In The Oil And Gas Industry In Ghana: Interventions By Internal Auditors Against Anti-Avoidance Tax Practices

*Ibrahim Bedi (University of Ghana, Ghana)*

AFA2016-28: Enterprise Risk Management And Firm Performance: Evidence From The Financial Sector In Nigeria.

*Olayinka Erin, Olumakinwa Opeoluwa (Covenant University, Nigeria) and Olaoye Ogundele (Babcock University, Nigeria)*

### BOGOL BALLROOM-PANJ

#### ENTREPRENEURSHIP

Chair: Professor Mathew Tsamenyi (China Europe International Business School, Ghana)

AAFA2016-43: Financial NGOs as a Means to Inancial inclusion and Successful Entrepreneurship: An exploratory study.

*Marco Trombetta (IE University Business School, Spain), Maria Luque and Pablo Casadio (Financieros sin Fronteras, Spain)*

AAFA2016-58: Credit Terms as a Mediator of Information Symmetry and Credit Accessibility by Small Enterprises in Uganda.

*Laura Orobia (Makerere University, Uganda), Nelson Kataza (Bank of Uganda, Uganda), Nixon Kamukama (Mbarara University of Science and Technology, Uganda) and Johnson Ssekakubo (Makerere University, Uganda)*

### BOGOL BALLROOM- INYA

#### TAXATION & FINANCE

Chair: Professor Ekoja Benjamin Ekoja (University of Jos, Nigeria)

#### PROFESSIONAL ACCOUNTANCY DEVELOPMENT SESSION

AAFA2016-108: Effect of Tax Fairness on Tax Compliance Behaviour of Corporate Taxpayers in Kenya

*Farida Abdul (Kenyatta University, Kenya) and David Wang'ombe (Strathmore University, Kenya)*

AAFA2016-49: Adoption of the Electronic Fiscal Devices (EFDs) by the Business Community in Tanzania.

*Siasa Mzenzi, Mariam Nchimbi, Deogratius Mahangila, Simon Edward and Said Suluo (University of Dar es Salaam, Tanzania)*

AAFA2016-71: The Implementation of Value Added Tax (VAT) in Ethiopia:

*Adisu Fanta Bate (Madawalabu University, Ethiopia)*

### BOGOL BALLROOM- SOMOK

#### SESSION FRANCOPHONE\*

President: Mr. Heri Rakotovololona (Rennes School of Business, France)

\* French speaking session.

AAFA2016-115: Comment résoudre les insuffisances de professionnels dans le secteur des services financiers et comptables aux entreprises en AfriqueSubsaharienne: conditions à unecroissance durable et enjeux pour l'éducation.

*Heri Rakotovololona (Rennes School of Business, France)*

AAFA2016-113: Multinationales et Respect des Droits Humains

*Alain KenmogneSimo (Centre Africaind'Etudes Supérieuresen Gestion, Senegal)*

AAFA2016-114: Développement Participatifet Incrémentaldansles Réformesde Comptabilitédes Municipalités: Facteurs de Facilitation de Succèsdansle Contexte Africain?

*Philippe Lassou (University of Guelph, Canada), Trevor Hopper (University of Sussex, UK), Teerooven Soobaroyen(University of Essex, UK) andAndrew Wynne*

## PARALLEL SESSIONS IV: 11:00 - 13:00

### LENANA 1

#### ETHICS & ACCOUNTING EDUCATION

Chair: Dr. Yohana Jugu  
(University of Jos, Nigeria)

### LENANA 2

#### AUDITING & ASSURANCE

Chair: Professor Stephen  
Nkundabanyanga (Makerere  
University, Uganda)

#### PROFESSIONAL ACCOUNTANCY DEVELOPMENT SESSION

AAFA2016-20: Effect of Forensic Accounting Techniques on Fraud Detection in Nigerian Banks.  
*Bassey Bassey, Ohimai Ahonkhai and Godwin Edom (University of Calabar)*

### BOGOL BALLROOM-PANJ ENTREPRENEURSHIP

Chair: Professor Mathew Tsamenyi (China Europe International Business School, Ghana)

AAFA2016-66: SMEs Access To Finance: What Do We Really Know?

*Mary Nanyondo-Byaruhanga (Makerere University, Uganda), Ven Taurigana (University of Southampton, UK) and Andrew Mullineux (University of Bournemouth, UK)*

AAFA2016-90: Inhibitors to Listing on Alternative Markets in Developing Countries: A Qualitative Investigation into the Ghanaian Experience.  
*Francis Aboagye-Otchere and Ekye Dwomor Aikins (University of Ghana, Ghana)*

### BOGOL BALLROOM- INYA

#### TAXATION & FINANCE

Chair: Professor Ekoja Benjamin Ekoja (University of Jos, Nigeria)

#### PROFESSIONAL ACCOUNTANCY DEVELOPMENT SESSION

AAFA2016-106: Influence of Access to Long-Term Funds on Growth of the Mortgage Market.  
*Jared Ariemba (South Eastern Kenya University, Kenya) and Josephat Mboya (Strathmore University, Kenya)*

### BOGOL BALLROOM- SOMOK

#### SESSION FRANCOPHONE\*

President: Mr. Heri Rakotovololona (Rennes School of Business, France)

\* French speaking session.

AAFA2016-111: Les Déterminants du Choix de la méthode de Comptabilisation des Dépenses de Prospection et d'exploration Pétrolière  
*Axella Moussanza Mboga (Université de Mons, Belgique)*

AAFA2016-112: Le Contrôle Légal des Comptes dans l'espace OHADA.  
*Alain Kenmogne Simo (Centre Africain d'Etudes Supérieures en Gestion, Senegal)*

13:00 - 14:00

LUNCH

## PARALLEL SESSIONS V: 14:00 - 16:00

PARALLEL SESSIONS V: 14:00 - 16:00			
<p><b>LENANA 1</b></p> <p><b>CORPORATE SOCIAL RESPONSIBILITY &amp; SOCIAL REPORTING</b> Chair: Dr. David Wang'ombe (Strathmore University, UK)</p> <p>AAFA2016-109: A Study of Community Responsibility Activities by Ghanaian Rural Community Banks. <i>Karim Sorour (University of Northumbria, UK), Mark Boadu (University of Education, Ghana) and Teerooven Soobaroyen (University of Essex, UK)</i></p> <p>AAFA2016-63: The Effect of Human Capital on the Market Valuation of Banks in Nigeria. <i>Gospel Chukwu (KenSaroWiwaPolytechnic, Nigeria) and Benjamin Osioma (NnamdiAzikiwe University, Nigeria)</i></p> <p>AAFA2016-22: CSR: Role Of Corporations Under The New Indian Companies Act. <i>Rajeev Sharma and Rajeev Saxena (University of Rajasthan, India)</i></p> <p>AAFA2016-73: To What Extent is Corporate Social Responsibility influenced by Firm Characteristics? Evidence from Listed Conglomerates in Nigeria <i>Salisu Abubakar and Abdulazeez Abubakar (Ahmadu Bello University, Nigeria)</i></p>	<p><b>LENANA 2</b></p> <p><b>BANKING &amp; FINANCIAL SERVICES</b> Chair: Dr. Clement Adewole (University of Jos, Nigeria)</p> <p>AAFA2016-93: Interest Rate, Conditional Heteroscedasticity and the Rate of Volatility Decay: An International Evidence. <i>William Coffie (University of Ghana, Ghana), Samuel Fosu (University of Birmingham, UK) and Ibrahim Bedi (University of Ghana, Ghana)</i></p> <p>AAFA2016-81: Management Quality and Financial Distress: Empirical Evidence from the Nigerian Banking Sector. <i>Tajudeen Ayoola (Obafemi Awolowo University, Nigeria)</i></p> <p>AAFA2016-87: Evaluation of the Effects of Chief Executive Officers (CEO) Tenure and Bank Performance In Nigeria. <i>Emmanuel Oki-Umoru (University of Jos, Nigeria)</i></p> <p>AAFA2016-34: Customers' Perceptions towards Investment in Post Office Schemes: An Indian Substantiation. <i>Vinod Kumar Bhatnagar (Prestige Institute of Management, India), Prakash Sharma and Rajeev Sharma (University of Rajasthan, Jaipur, India)</i></p>	<p><b>BOGOL BALLROOM - PANJ</b></p> <p><b>CORPORATE GOVERNANCE</b> Chair: Dr. James McFie (Strathmore University, Kenya)</p> <p>AAFA2016-02: Effects of Corporate Governance on Corporate Profitability: Evidence from Nigerian Banks. <i>AminuBrimah, Jimoh Oladipo (University of Ilorin, Nigeria) and Lukman Oladejo (Federal University, Dutsin-Ma, Nigeria)</i></p> <p>AAFA2016-07: Moving From Corporate 'Governance' to Corporate 'Governing': The Case of Nigeria. <i>Steve Letza (University of Bournemouth, UK)</i></p> <p>AAFA2016-45: The Relationship between Audit Committee and Audit Quality among the Companies Listed on the Nigerian Stock Exchange. <i>Ajibola Desu (Olabisi Onabanjo University, Nigeria) and Ayokunle Odusina (Abraham Adesanya Polytechnic, Nigeria)</i></p> <p>AAFA2016-55: Impact of Corporate Governance on the Performance of Deposit Money Banks (DMBs) in Nigeria <i>Lukman Lawal (Gombe State University, Nigeria), Tajudeen Lawal (Kwara State University, Nigeria), Dogara Ibrahim Abdulmalik and Aminu Babangida (Nuhu Bamalli Polytechnic, Nigeria)</i></p>	<p><b>BOGOL BALLROOM - SOMOK</b></p> <p><b>PAPER DEVELOPMENT WORKSHOP</b> Chairs: Professor Mathew Tsamenyi (China Europe International Business School, Ghana)</p> <p>Professor Collins Ntim (University of Huddersfield, UK):</p> <p><i>Seeking publication in peer-refereed academic journals and how to address comments by reviewers.</i></p>
<b>16:00 - 16:15</b>	<b>REFRESHMENTS</b>	<b>LENANA HALL</b>	
<b>16:15 - 17:30</b>	<b>ANNUAL GENERAL MEETING OF THE AFRICAN ACCOUNTING AND FINANCE ASSOCIATION</b>	<b>LENANA HALL</b>	
<b>19:00 - 23:00</b>	<b>GALA DINNER &amp; CLOSING CEREMONY</b>	<b>WESTON HOTEL, LELAI RESTAURANT</b>	

## DAY 4 FRIDAY 2 SEPTEMBER 2016

Day Manager: Dr. Helen Otieno

07:00AM - 5:00PM	LONG EXCURSION - The Crescent Island - Naivasha (2 hours road trip from Nairobi) <b>Extra Cost - USD \$ 50 (inclusive of lunch)</b>
08:30AM - 3:00PM	SHORT EXCURSION - Nairobi National park, Karen Blixen / Kazuri factory (45 Minutes to venue) <b>Extra Cost USD \$ 50 (inclusive of lunch)</b>

# African Accounting and Finance Association Conference

30<sup>th</sup> August - 2<sup>nd</sup> Sept, 2016 | Strathmore University, Nairobi Kenya

