

Joint Conference of the BAFA Corporate Finance and Asset Pricing SIG and the Northern Area Group

InterContinental Hotel Dubai Festival City - Ground floor

Conference Programme V3.1

Day 1 - Wednesday 13<sup>th</sup> December 2023

Time	<i>Room- Al Ras 3 Hall</i>
8:30 to 9:00	<i>Conference Registration</i>
9:00 to 9:15	<i>Conference Opening</i>
9:15 to 10:15	<i>Keynote Speaker</i> <i>Professor Morten Bennesen</i> <i>Co-Editor of the Journal of Corporate Finance</i>
10:15 to 10:30	<i>Coffee Break</i>

	<b>Room 1 (Al Waha)</b>	<b>Room 2 (Al Khayma)</b>	<b>Room 3 (Al Majlis)</b>
<b>10:30 to 12:00</b>	<p style="text-align: center;"><b>Session 1A; Sustainability</b> Session Chair: <b>Zakaria Boulanouar</b></p> <p>ESG and Firm Performance: Moderating Role of R&amp;D and Advertising <b>Sardar Ahmad</b></p> <p>Climate Policy Uncertainty and Corporate Dividend Policy <b>Walid BenAmar</b></p> <p>Corporate social responsibility and tax avoidance in the emerging market economy <b>Nesrine Souissi</b></p>	<p style="text-align: center;"><b>Session 1B; Risk Management</b> Session Chair: <b>James Bowden</b></p> <p>Intelligent Earth Observation for Fire Risk Analysis and Carbon Credit Buffer Recalibration <b>James Bowden</b></p> <p>Optimal Level of ESG for Mitigating Default Risk: Unveiling the Non-Monotonic Relationship between ESG and Default Risk <b>Tarsisius Renald Suganda</b></p> <p>Overview of ChatGPT-based Audit Application Ideas Patterns and Risks <b>Liduan Lin</b></p>	<p style="text-align: center;"><b>Session 1C; Fintech</b> Session Chair: <b>Ahmed Elsayed</b></p> <p>Covid-19 Pandemic Related Market Volatility Economic Policy Uncertainty and Bitcoin Market &amp; The Impact of Productive Capacity on Carbon Emissions: Evidence from 36 Countries <b>Giray Gozgor</b></p> <p>Analyzing the interconnectivity between Islamic banks and FinTech and identifying their determinants through evidence gathered from Gulf Cooperative Council (GCC) markets <b>Burcu Kapar</b></p> <p>Can green (energy-efficient) cryptocurrencies provide any diversification benefits to investors? Portfolio diversification in the wake of climate risks <b>Fahad Ali</b></p>
<b>12:00 to 1:00</b>	<b>Lunch</b>		

<p><b>1:00 to 2:30</b></p>	<p><b>Session 2A; Sustainability</b>  <b>Session Chair: Faozi A. Almaqtari</b></p> <p>Is ESG a sustainable investment generating return in the longer-term: A market-based analysis  <b>Vithanage Krishanthi Ganga Vithana</b></p> <p>Sustainability of Factors Investing  <b>Zhenya liu</b></p> <p>Investment Challenges in Green Bond Market: Perceived Realities as Evidenced in the UAE  <b>Ganga Bhavani</b></p>	<p><b>Session 2B; Corporate Finance</b>  <b>Session Chair: Arman Eshraghi</b></p> <p>What Drives Capital Structure Decisions: Managerial Traits or Market Timing?  <b>Abdulaziz Alwathnani</b></p> <p>Unveiling the systemic risk puzzle: Measures and determinants of the systemic risk importance of U.S  <b>Aktham Maghyreh</b></p> <p>Systemic Risk and Bank Profitability: Unveiling the Intricate Relationship in the Banking Sector  <b>Nikita Sharma</b></p>	<p><b>Session 2C; Fintech</b>  <b>Session Chair: Abdunnasser Hatemi</b></p> <p>A Python Module for Determining the Dimension of Optimal Portfolios Using Two Alternative Methods  <b>Abdunnasser Hatemi</b></p> <p>Blessing or Curse? FinTech Adoption and Greenhouse Gas Emission Intensity  <b>Wanfu Li</b></p> <p>FinTech Inclusion and Bank Stability – Evidence from MENA Countries  <b>Kholoud</b></p>
<p><b>2:30 to 2:45</b></p>	<p><b><i>Coffee break</i></b></p>		

<p>2:45 to 4:15</p>	<p style="text-align: center;"><b>Meet the editors session:</b></p> <p style="text-align: center;"><b>Professor Brian Lucey</b> Editor in Chief <i>International Review of Financial Analysis, International Review of Economics and Finance</i></p> <p style="text-align: center;"><b>Professor Arman Eshraghi</b> Editor in Chief <i>International Review of Economics and Finance, Senior Editor of Finance Research Letters and the Global Finance Journal</i></p> <p style="text-align: center;"><b>Professor Samuel Vigne</b> Editor in Chief <i>Finance Research Letters</i></p> <p style="text-align: center;"><b>Professor. Jia Liu</b> Co-Editor of the <i>International Journal of Finance &amp; Economics; Associate Editor of British Journal of Management, British Accounting Review and International Review of Financial Analysis</i></p> <p style="text-align: center;"><b>Professor Sabri Boubaker</b> Editor in Chief of the <i>Journal of International Financial Management and Accounting</i></p>		
<p>4:15 to 5:45</p>	<p style="text-align: center;"><b>Session 3A; Financial Modelling</b> Session Chair: Qi Zhang</p> <p style="text-align: center;">Portfolio Construction with News Sentiment using Large Language Model Qi Zhang</p>	<p style="text-align: center;"><b>Session 3B; Sustainability Reporting</b> Session Chair: Muhammad Bilal Farooq</p> <p style="text-align: center;">Firm-Level Climate Change Exposure and Sustainability Reporting Moez Essid and Tarik Bazgour.</p>	<p style="text-align: center;"><b>Session 3C; Corporate Finance</b> Session Chair: Sabri Boubaker</p> <p style="text-align: center;">Carbon emissions and firm value: Does firms' commitment to sustainable development goals matter? Teddy Ossei Kwakye</p>

	<p>Business Cycle Variation in Investor and Manger Sentiment indices <b>Haitham Al-Zoubi</b></p> <p>On the pricing and hedging in a high volatility CEV-Heston model <b>Youssef El-KHatib</b></p>	<p>Creating Social and Environmental Value through Integrated Thinking and Reporting <b>Inas Mahmoud Osman Mohamed Hassan</b></p> <p>Multi-level Analysis of Water Accounting in Water stress countries <b>Khwaja Naveed</b></p>	<p>The impact of CSR expenditure on dividend policy and firm value: Examining the role of ownership as the intervening variable <b>Neha Gosain</b></p> <p>Results based management systems and governmentalisation of the state in the context of emerging economies <b>Robert Ochoki Nyamori</b></p>
--	---	--	---

**Note: All papers get 30 mins. The presentation is 20 mins, followed by 10 mins for Q&A.**

**Joint Conference of the BAFA Corporate Finance and Asset Pricing SIG and the Northern Area Group  
Conference Programme**

**Day 2 - Thursday 14<sup>th</sup> December 2023**

Time	Room 1 (Al Waha)	Room 2 (Al Khayma)	Room 3 (Al Majlis)	Room 4 (Al Rimal)
8:30 to 10:00	<p><b>Session 4A; Energy and Commodity Markets</b> Session Chair: Mahmud Qadan</p> <p>Level Slope Curvature of the Sovereign Yield Curve and Commodity Prices <b>Mahmud Qadan</b></p> <p>Impact of Supply Chain Pressure on Traditional Energy and Metal Markets <b>Ahmed Elsayed</b></p> <p>Threshold Effects of Energy Prices on MENA's Renewable Energy Development <b>Zakaria Boulanouar</b></p>	<p><b>Session 4B; Corporate Finance</b> Session Chair: Zakiya Abdul Samad</p> <p>Foreign Divestment and the Insolvency Risk: Evidence from Nordic Firms <b>Jamshed Iqbal</b></p> <p>Trend analysis of creators backers and campaigns on reward crowdfunding <b>Zeinab Elrashidy</b></p> <p>An Alternative Asymmetric GARCH Model: Testing Estimation and an Application to Falling and Rising <b>Abdulnasser Hatemi-J</b></p>	<p><b>Session 4C; Banking</b> Session Chair: Robert Ochoki Nyamori</p> <p>Forecasting International Financial Stress: The Role of Climate Risks <b>Rangan Gupta</b></p> <p>Monetary Policy financial technology and financial stability: Contextual evidence from emerging and developing countries <b>James Atambilla Abugre</b></p> <p>Relevance of climate risk framework to the banks stability. Empirical study of the banks in the MENA region. <b>Riham Hassan</b></p>	<p><b>Session 4D; Fintech</b> Session Chair: Dan Su</p> <p>The Macroeconomics of TechFin <b>Dan Su</b></p> <p>Cryptocurrency Volatility: A Review, Synthesis, and Research Agenda <b>Mohamed Shaker Ahmed</b></p> <p>The environmental flipside of digital technologies <b>Khwaja Naveed</b></p>

<p><b>10:00 to 10:30</b></p>	<p><b>Coffee Break</b></p>			
<p><b>10:30 to 12:00</b></p>	<p style="text-align: center;"><b>Session 5A; Sustainability Management</b> <b>Session Chair: Muhammad Shafiullah</b></p> <p>ESG Controversies Geopolitical Risk and Firm Stability: Moderating Effect of Board Characteristics <b>Zeina Samy Hamed Ibrahim Mohamed</b></p> <p>Environmental Social and Governance (ESG) Performance of Firms in the Era of Conflicts <b>Elnaz</b></p> <p>Interconnectedness between green cryptocurrency and metals markets: evidence from TVP-VAR model <b>Imran Yousaf</b></p>	<p style="text-align: center;"><b>Session 5B; Sustainability Reporting</b> <b>Session Chair: Mayada Youssef</b></p> <p>Exploring the Role of IIRC Training Programs in Promoting Integrated Reporting <b>Muhammad Bilal Farooq</b></p> <p>Can accounting practices signal the credibility of sustainability disclosures? An introspection of accounting conservatism <b>Shiljas</b></p> <p>Does Competition Affect Corporate Waste Management? <b>Louy Badarin</b></p>	<p style="text-align: center;"><b>Session 5C; Fintech</b> <b>Session Chair: Sajid Chaudhry</b></p> <p>Sustainable Fintech Investments in the UAE: Unveiling Investor Preferences and Decision-Making Patterns <b>Zakiya Abdul Samad</b></p> <p>Fintech financing and earnings management around the world <b>Charilaos Mertzanis</b></p> <p>Commonality in systemic risk across cryptocurrencies <b>Molla Ramizur Rahman</b></p>	<p style="text-align: center;"><b>Session 9D; Accounting Implications</b> <b>Session Chair: Faozi A. Almaqtari</b></p> <p>Proposed Entrance for Measuring Corporate Governance Technicals and Its Impact on Saudi Taxes <b>Ahmad Abdulkareem Mohammad AlHarkan</b></p> <p>Accounting Comparability and Labor-Related Misconduct <b>Mariam Khalifa</b></p> <p>Does managerial ability affect debt providers' assessments of R&amp;D investment? <b>Khadija Almaghrabi</b></p>
<p><b>12:00 to 1:00</b></p>	<p><b>Lunch</b></p>			

<p><b>1:00 to 2:00</b></p>	<p><b>Keynote Speaker</b></p> <p><b>Professor Emanuele Borgonovo</b></p> <p><b>Co-editor-in-Chief of the European Journal of Operational Research</b></p>			
<p><b>2:00 to 3:30</b></p>	<p><b>Session 6A; Sustainability</b> <b>Session Chair: Khwaja Naveed</b></p> <p>Beyond Profits: The Role of Concentrated Founder Ownership on ESG Disclosure in the Era of Sustainable Business <b>Shashank Bansal</b></p> <p>Sustainability Impact Assessment through a Triple Bottom Line lens: a Systematic Literature Review <b>Gitanjali Kaur Mehta</b></p> <p>CEO Narcissism and the Quality of ESG Reporting - An Empirical Investigation of the Influence of Executives on Strategic Decisions in Large German Companies <b>Jennifer Zeppenfeld</b></p>	<p><b>Session 6B; Corporate Finance</b> <b>Session Chair: Mudassar Hasan</b></p> <p>The Impact of Monetary Policy on Bank Profitability in a Dual Banking Country <b>Mansor Ibrahim</b></p> <p>The impact of religiosity and religious tolerance on the Muslim-owned-small business performance: Evidence from Indonesia <b>Masagus Ridhwan</b></p> <p>Ownership Structure and Integrated Reporting Quality: Empirical Evidence from An Emerging Market <b>Abdallah A.S. Fayad</b></p>	<p><b>Session 6C; Corporate Finance</b> <b>Session Chair: Heba Abou-El-Sood</b></p> <p>Gender Mandate and Tokenism Concerns: The Role of Women Director Capital on Investor Perception <b>Praveena</b></p> <p>Climate policy uncertainty and dividend payout <b>Sabrine ayed</b></p> <p>Environmental Stress and Corporate Investment: Does Financial Development Give the Way to Grow? <b>Mosab I. Tabash</b></p>	<p><b>Session 8C; Sustainability – Financial Implications</b> <b>Session Chair: Mohammad Rahaman</b></p> <p>Creditors at the Gate: Effects of Selective Environmental Disclosure on the Cost of Debt <b>Mohammad Rahaman</b></p> <p>Do Firms with Major Customers Use More or Less Relative Performance Evaluation in CEO Compensation? <b>Othman Alolah</b></p> <p>Towards a Sustainable Future: Investigating Gender Disparities in Green Innovations and Their Impacts <b>Heba Abou-El-Sood</b></p>



<p><b>3:30 to 4:00</b></p>	<p><b><i>Coffee Break</i></b></p>			
<p><b>4:00 to 5:30</b></p>	<p><b>Session 7A; Sustainability</b>  <b>Session Chair: Nourhene Ben Youssef</b></p> <p>What does it mean to be responsible for Canadian Cannabis firms?  <b>Nourhene Ben Youssef</b></p> <p>The relationship between share repurchases and corporate sustainability in South Africa  <b>Gretha Steenkamp</b></p> <p>Nexus between Technology Climate Policies and the Environment. How can sustainability be achieved?  <b>Dr Mudassar Hasan</b></p>	<p><b>Session 7B; Accounting</b>  <b>Session Chair: Tariq Elrazaz</b></p> <p>Big Data Analytics and Reshaping of Accounting Profession for Public Interest: Challenges Ahead  <b>Humayun Murshed</b></p> <p>Navigating the Ethical Landscape of AI Adoption in the Saudi Auditing Sector: A Contracts with Western Perspectives  <b>Ja Ryong Kim</b></p> <p>Digitalisation and Control: The Transformation of the Budgetary System of a Public Sector Organisation in Bangladesh  <b>Paromita Rakhi</b></p>	<p><b>Session 7C; Fintech</b>  <b>Session Chair: Omid Sabbaghi</b></p> <p>DIGITAL TECHNOLOGIES AND FINANCIAL PLANNING: RECENT EVIDENCE  <b>Omid Sabbaghi</b></p> <p>FinTechs BigTechs and diminishing bank franchise values: stakeholder perspectives on a disruptive emerging financial ecosystem  <b>Yiannis Anagnostopoulos</b></p> <p>Climate Change and Riskiness of Fintech and Non-Fintech Firms  <b>Sajid Mukhtar Chaudhry</b></p>	<p><b>Session 5D; TBC</b>  <b>Session Chair: Abderazak Bakhouche</b></p> <p>Fintech's Role in Advancing Sustainability: Evidence from the GCC Region  <b>Abderazak Bakhouche</b></p> <p>Unveiling the Veil: Exploring Fintech Disclosure Determinants in Banks' Annual Reports - A View from the UAE  <b>Rihab Grassa</b></p> <p>ESG Integration in Sovereign Credit Ratings: Unveiling Heterogeneity and Temporal Dynamics  <b>Sumaira Chamadia</b></p>
<p><b>6:30 to 8:30</b></p>	<p><b><i>Gala Dinner</i></b></p>			

**Joint Conference of the BAFA Corporate Finance and Asset Pricing SIG and the Northern Area Group**  
**Conference Programme**  
**Day 3 - Friday 15<sup>th</sup> December 2023**

Time	<b>Room 2 (Al Waha)</b>	<b>Room 3 (Al Khayma)</b>
<b>8:30 to 10:00</b>	<p style="text-align: center;"><b>Session 8A; Corporate Finance</b>  <b>Session Chair: Divya Manchanda Manchanda</b></p> <p style="text-align: center;">The impact of firm-level weather exposure on trade credit  <b>Divya Manchanda Manchanda</b></p> <p style="text-align: center;">Climate policy uncertainty and corporate default risk  <b>Hatem Nasser Alsaieri</b></p> <p style="text-align: center;">Green Bond Premium Diagnosis: An Interplay of Repayment Obligation Structure  <b>Vikram Singh</b></p>	<p style="text-align: center;"><b>Session 8B; Corporate Governance</b>  <b>Session Chair: Faozi A. Almaqtari</b></p> <p style="text-align: center;">Co-opted boards and financial reporting readability  <b>Muhammad Shafiullah</b></p> <p style="text-align: center;">Decoding the Enigma: Unraveling Behavioral Factors Shaping Muslim Investors' Adoption of Bitcoin as  <b>Zakaria Boulanouar</b></p>
<b>10:00 to 10:30</b>	<b>Coffee Break</b>	
<b>10:30 to</b>	<p style="text-align: center;"><b>Session 9A; Banking</b>  <b>Session Chair: Tusharika Mahna</b></p>	<p style="text-align: center;"><b>Session 9B; Sustainability – Technology Integration</b>  <b>Session Chair: Faozi Abduljalil Gazem Almaqtari</b></p>

<p><b>12:00</b></p>	<p>Inclusive Sustainable Growth and Systemic Risk: Evidence from the Banking Sector  <b>Tusharika Mahna</b></p> <p>A Fund Transfer Pricing Model for Emerging Market Banking System: An Approach Towards Sustainable Accounting  <b>Sabyasachi Mohapatra</b></p> <p>The coinsurance effect of diversification and earnings management  <b>Feras M. Salama; Hajar Al Mouttaqui</b></p>	<p>The moderating role of IT governance on the relationship between FinTech and Sustainability performance  <b>Faozi Abduljalil Gazem Almaqtari</b></p> <p>Legal Personality of Artificial Intelligence. Professional Accounts of Capabilities and Challenges  <b>Piotr Staszkiwicz</b></p> <p>Environmental Perception Strategic Change and Financial Assistance  <b>Cailing Li</b></p>
---------------------	---	--

**Note: All papers get 30 mins. The presentation is 20 mins, followed by 10 mins for Q&A.**