

CONFERENCE PROGRAMME

DAY 1 – THURSDAY 12TH JUNE 2025

TIME	EVENT	LOCATION
09.00-09.40	Registration/Coffee	EQ Foyer
09.40-10.00	Welcome <i>The conference will be opened by</i> <i>Louise O Sullivan, IAFA Council, TU Dublin</i> <i>Dr. Eoin Langan, Dean, Faculty of Business, TU Dublin</i> <i>Christine Nangle Head of Discipline Accounting,</i> <i>TU Dublin</i>	EQ002
10.00-11.00	Keynote Speaker Professor Greg Stoner, University of Glasgow	EQ002
11.00-11.30	Networking and Coffee	EQ Foyer

Panel Session 1 – Thursday 11:30–13:00

	PAPER TITLE	AUTHORS
Historical & Critical Perspectives in Accounting – EQ112 Session Chair: Donnchadh Ó Madagáin		
11:30-12:00	Resource Extraction and Depletion in The Global South by The Global North	Niamh M. Brennan (UCD), Sean Bradley Power (Montpellier), Adrián Zicari (ESSEC)
12:00-12:30	Exploring the Connection between Accounting and Genocide in Colonial Settings	Allan Dwyer, Simon Magennis (Mount Royal University, Canada)



Panel Session 1 – Thursday 11:30–13:00

	PAPER TITLE	AUTHORS
12:30-13:00	Henry Mangan, City Accountant: From City Hall to Treaty Negotiations in Downing Street	Desmond Gibney (NCI)
Sustainability Reporting & ESG Disclosures – EQ111 Session Chair: Niamh Dunne		
11:30-12:00	Effectiveness of Two-sided Sustainability Disclosures in Mitigating Legitimacy Threats: An Experimental Study of Stakeholders' Legitimacy Perceptions	Jamie O'Neill (UCC), Özlem Arikan (U. Sheffield)
12:00-12:30	Scope 3 Greenhouse Gas Disclosure: Evidence from Oil and Gas Producers	Maretno A. Harjoto (Pepperdine University), Andreas G.F. Hoepner, Fabiola I. Schneider (UCD)
12:30-13:00	The Quality of Voluntary Carbon Disclosure and Corporate Annual GHG Emission Reduction: Does Quality Equal GHG Emission Mitigation?	Lukas Horner (TU Ilmeanu)
Workplace Practices, Organisational Behaviour & Control – EQ110 Session Chair: Michael Hayden		
11:30-12:00	Institutional Logics in Accounting Firms: Beyond the Big Four	Neil Dunne, Louise Gorman (TCD)
12:00-12:30	Scaling of the Clan - Evolution of Management Control Practices in a High Growth Scale-Up	Breda Sweeney (U. Galway), Marjo Väisänen (U. of Oulu, Finland)
12:30-13:00	A Cultural Explanation of the Dividend Payout of Multinational Firms	John Fan Zhang (Macau University)

Panel Session 1 – Thursday 11:30–13:00

	PAPER TITLE	AUTHORS
Taxation, Policy & Accountability – EQ119 Session Chair: Hilary Qualter		
11:30-12:00	A Collaborative Approach to Tax Administration: Still a Game of Cat & Mouse?	Lucy Bowe (TU Dublin), Emer Mulligan, Emer Curtis (U. Galway)
12:00-12:30	Contribute or Challenge: A Cross-Disciplinary Examination of the Employee Voice Decision in Big 4 Tax Practice	Brendan McCarthy (UL), Elaine Doyle (UL), Joan Ballantine (UU), Michelle O'Sullivan (UL)
12:30-13:00	The Challenge of Inclusive Digital Tax System Engagement: Bridging the Gaps Through Tax Clinics	Emer Mulligan (U. Galway), Annette Morgan (Curtin University), Margaret O'Neill (U. Galway)
Finance, Investment & Capital Markets – EQ117 Session Chair: Cormac McMahon		
11:30-12:00	Myth or Reality? Skepticism Toward ESG Investment: An Empirical Study on Companies in the Brazilian Market	Vanessa Gonçalves de Oliveira, Ludwig Berdejo (Maynooth University), Diego de Faveri (FGVBrazil)
12:00-12:30	The Role of Accelerators in the Success of Cleantech Firms	Ziqi Liu (UCD), Seán O'Reilly (UCD), Jim Hanly (TU Dublin)
12:30-13:00	Do Capital Markets Anticipate Financial Restatements?	Christian Tischer (TU Ilmeanu)
13.00 - Lunch will be served in the main canteen		
14.00-14.15	Meet the Editors <i>Professor Sheila O'Donohoe,</i> <i>SETU</i>	EQ002
14.15-14.30	Launch of IAFA and Chartered Accountants Ireland Education Trust Collaboration	EQ002



14.30-15.15	Panel Session <i>Accounting in the Age of AI: Ethics, Education, and Evolution</i> <i>Louise O'Sullivan Moderator, TU Dublin</i> <i>Professor Greg Stoner, University of Glasgow</i> <i>Christine Nangle, TU Dublin</i> <i>Caroline Curtis, Microsoft</i> <i>Colin Melody, Deloitte</i>	EQ002
14.30-16.00	Chartered Accountants Ireland - VR Learning Experience (Pre-booking required - see virtual pack for details on how to book)	EQ109
15.30-16.00	Break for Refreshments	EQ Foyer

Session 2 – Thursday 16:00–17:30

	PAPER TITLE	AUTHORS
Accounting Education & Pedagogy – EQ112 Session Chair: Claire Keogh		
16:00-16:30	Professional Scepticism Development in Early Career Auditors: A Longitudinal Study	Christine Nangle, (TU Dublin) Bríd Murphy (DCU), Anne Looney (DCU)
16:30-17:00	Digital Competencies for Accounting and Finance Graduates: What are Employers' Expectations?	Alison Mulhare (TU Dublin)
17:00-17.30	Adjusting to University Learning: The First-Year Experience	Margaret Healy (UCC), Barbara Flood (DCU)
Professional Competencies & Systemic Change – EQ111 Session Chair: Lucy Bowe		
16:00-16:30	An Investigation of the Performance of Credit Unions in Ireland in Response To COVID-19: Does Regulation Matter?	Anne Marie Ward (UU), Anita Mangan (University of Bristol)
16:30-17:00	Navigating the Cost of Sustainability: Practices and Financing Needs in SMEs	Reza Chowdhury, Simon Raby & Tashfeen Hussain Mount Royal University (Canada)



Session 2 – Thursday 16:00–17:30

	PAPER TITLE	AUTHORS
17:00-17.30	Sustainability Assurance and Advisory: Separate Or Synergistic? The Implications for Professional Competencies Amid Regulatory Uncertainty	Sandra Brosnan (MTU), Peter Cleary (UCC), Louise Gorman (TCD), Claire O’Sullivan-Rochford (MTU)

Corporate Governance & Firm Behaviour – EQ110
Session Chair: Seán O'Reilly

16:00-16:30	An Exploratory Study: The Influence of a Professional Non-Family Accountant within a Family Firm and the Impact on Institutional Logics	Theresa Mulcahy (NCI)
16:30-17:00	Bridging the Gap Between Moral Reasoning and Moral Development: A Lonerganian Approach to Making an Ethical Professional Judgment	John Heneghan (UL)
17:00-17.30	Shared Goals, Diverging Practices - Is the Institutional Investment Industry Stifling Low Carbon Ambitions in Europe?	Norah Storey, Tom Egan, Sheila O Donohoe (SETU)

Climate Change & Carbon Accounting – EQ119
Session Chair: Louise Gorman

16:00-16:30	The Role of National Carbon Budgets in Accounting for Climate Change	Aideen O'Dochartaigh (DCU), Rebecca Maughan (UCD), Anna Pringle (DCU)
16:30-17:00	Counter Accounts in Accountability Relationships: A Multimodal Critical Discourse Analysis of Rio Tinto’s Destruction of the Juukan Gorge	Merridee Bujaki, Anamika Jayendran, (Carleton University), Bruce McConomy (Wilfrid Laurier University), Leanne Morrison, (University Tasmania)



Session 2 – Thursday 16:00–17:30

	PAPER TITLE	AUTHORS
17:00-17.30	Predictive Analytics: Stochastic Master Budgets Using Microsoft Excel	Hemantha S. B. Herath (Goodman School of Business)

AI and Digitalisation – EQ117
Session Chair: Jamie O’Neill

16:00-16:30	The Potential of Generative Artificial Intelligence in Entrepreneurial Ventures	Michael Metzger (UCD), Seán O’Reilly (UCD), Ciarán Mac an Bhaird (DCU)
16:30-17:00	Employee Experience of Big Four Institutional Logics: Evidence From Glassdoor Narratives	Niamh Lynch (TCD), Neil Dunne (TCD)
17:00-17.30	Who or What You Know: Navigating Digitalization in Finance Functions	Josep Bisbe (ESADA Barcelona), Mike Farrell (UCC), Breda Sweeney (U. Galway)

19.30

Conference Dinner

Gresham Hotel
(D01 C3W7)

DAY 2 – FRIDAY 13TH JUNE 2025

	EVENT	LOCATION
09.00-10.00	CIMA Gaming and Networking Session	EQ002d
10.00-10.30	IAFA AGM	EQ111



Session 3 – Friday 10:30–12:00

	PAPER TITLE	AUTHORS
Stakeholders, Policy & Accountability – EQ112 Session Chair: Brendan McCarthy		
10:30-11:00	Institutional Investors Perceptions of Low Carbon Assets Through the Lens of Institutional Logics	Norah Storey, Tom Egan, Sheila O Donohoe (SETU)
11:00-11:30	Institutional Investor Activism and Portfolio Spillover Impact on Investment Efficiency: The Role of Domain Proximity	Rehman U. Miana (U. Galway), Frank Conaty (U. Galway)
11:30-12:00	The Role of Accounting in Challenging Disinformation – The Case of Migrant Funding and its Dissemination	Philip O'Regan (UL)
Sustainability & Local Impact Reporting – EQ111 Session Chair: Michael Hayden		
10:30-11:00	Sustainability and Crisis Management in Agrifood Supply Chains: An Actor-Network Approach	Juan Manuel Ramón-Jerónimo ; Manuel García-Nieto; Raquel Flórez-López
11:00-11:30	Feasibility Assessment of Solar Panels for Dairy Farms in Ireland	Muhammad Paend Bakht, Anne Kinsella (Teagasc), Michael T. Hayden (Maynooth University)
11:30-12:00	Value Variance during the Final Years of a Wind Farm	Peter Deeney (UCC), Paul G. Leahy (UCC)

Session 3 – Friday 10:30–12:00

	PAPER TITLE	AUTHORS
Social Accountability – EQ110 Session Chair: Vincent Tawiah		
10:30-11:00	Visualising Social Accountability with Pictures in Annual Reports	Jana Neuland & Michael Grüning (Ilmenau University of Technology)
11:00-11:30	Enhancing Corporations' Environmental Footprint Through Gender Diversity	Lane Matthews (QUB)
11:30-12:00	Can AI Enhance Collaboration and Innovation on the Sustainable Development Goals (SDGs) to Improve Local Communities? The Case of 'ELEVATE AI: Sustainability Sprint'	Judith Wylie (UU)
Nonprofit & Public Sector – EQ119 Session Chair: Anne Tynan		
10:30-11:00	The Cost of Disclosure: Assessing the Impact of Charities SORP Adoption on Accounting Fees in Irish Nonprofits	Karen-Ann Dwyer (DCU), Erica E. Harris (Florida International University), Bríd Murphy (DCU)
11:00-11:30	Understanding the Delegation of Standard-Setting in a Public Sector Context: The Case of Public Sector Accounting Board's Entity Level Reporting Project (2009-2014) in Canada	Danny Chow (Maynooth University)
11:30-12:00	Understanding the Cost of Care for Preeclampsia from a Health System and Patient Perspective	Kate Cullen (Maynooth University) Geraldine Doyle (UCD)

12.00-12.30 Break for refreshments



Session 4 – Friday 12:30–14:00

	PAPER TITLE	AUTHORS
Corporate Governance, Fairness, and Managerial Behavior - EQ112 Session Chair: Mary Barrett		
12:30-13:00	CEO Overconfidence and Collusion	Marek Giebel (Copenhagen), Catarina Marvão (TU Dublin), Anja Rösner (DICE, Düsseldorf), Giancarlo Spagnolo (U. Rome Tor Vergata)
13:00-13:30	Employing Fairness Metrics along the Insurance Value Chain	Emer Owens, Barry Sheehan, Martin Mullins, Martin Cunneen, Sarah Fitzgerald (UL)
Students' Learning & Development – EQ111 Session Chair: Joe Molumby		
12:30-13:00	From Pen and Paper to Excel: Student Perceptions of Computer-Based Learning and Assessment in Accounting Education	Orlaith Kelly , Luke Fannon, Brendan McLarney (TUS)
13:00-13:30	An Investigation into the Relationship Between Online Formative Assessments and Exam Performance in a Face-To-Face Learning Environment	Daniel King (TU Dublin)
Sustainability in Practice - EQ119 Session Chair: Claire Keogh		
12:30-13:00	Reporting the Value Farming Brings to the Local Community	Michael Gill (TCD)
13:00-13:30	A Conceptualisation of Graduate Accounting Transversal and Disciplinary Competencies for Sustainability	Linda McWeeney, Fiona Malone & Cormac McMahon (TU Dublin)



Session 4 – Friday 12:30–14:00

	PAPER TITLE	AUTHORS
From Classroom to Compliance: New Models for Learning and Reporting – EQ110 Session Chair: Pasqueline Tierney		
12:30–13:00	The Benefits of an Institutionally Supported Formal Peer-Led Cooperative Learning Programme – The Case of an Undergraduate Accounting Class	Antoinette Flynn, James Murphy, Criostoir Hasty and John Heneghan (UL)
13:00–13:30	Findings from an Action Learning Project Developing the European Tourism Indicator System that will meet IFRS S1 Disclosure Requirements for Irish Island-based SMEs	Garvan Whelan (TU Dublin), Colm Barcoe (ATU)
Technology, Governance & Sustainability – EQ117 Session Chair: Melissa Boyle		
12:30–13:00	Optimised Trinomial Lattices for Pricing American and Barrier Options	Qianru Shanga, Brian Byrne (TU Dublin)
13:00–13:30	Integration of Management Tools based on Blockchain and Artificial Intelligence in the Governance of Asymmetric Fresh Produce Networks	Juan Manuel Ramón Jerónimo (U. Pablo of Olavide of Seville), Lisa Jack, (U. Portsmouth) Raquel Flórez López (U. Pablo of Olavide of Seville)

13:30 GRAB AND GO LUNCH

EQ Foyer



Quick Details



EAST QUAD MAP

Need help finding your way?

TU Dublin Grangegorman, Dublin 7, D07 H6K8. East Quad

For further details, visit: <https://www.tudublin.ie/explore/events/>

 Location layout: <https://link.mazemap.com/CPfMT5L0>

Dinner Address: Gresham Hotel, D01 C3W7