

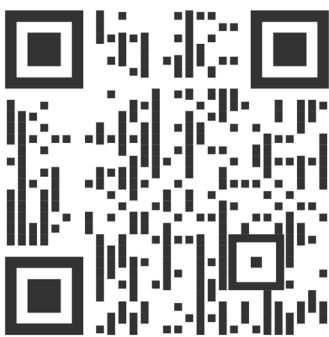


جمعية المحاسبين والمراجعين الكويتية
KUWAIT ACCOUNTANTS & AUDITORS ASSOCIATION



الهيئة العامة للتعليم التطبيقي والتدريب
The Public Authority For Applied Education & Training

- Day 1 – April 21, 2025**
- Venue: The Regency Hotel**
- Address: Al Ta'awon Street, Salmiya**



موقع المؤتمر
Conference site

<u>Time</u>	<u>Event</u>
08:00 – 9:00	Registration and Welcome
09:00 – 09:30	Opening Ceremony (Prime Minister, Minister of Commerce, Key Dignitaries)
09:30 – 10:25	Topic: Sustainability Disclosure and Assurance Mr. Jean Bouquot, President of IFAC Ms. Mona EL Chami, Representative of the World Bank
10:25 – 10:45	Coffee Break
10:45 – 11:40	Topic: Corporate Governance between Thoery and Practice Prof. Shahzad Uddin, University of Essex Prof. Musa Mangena, University of Nottingham
Multidisciplinary Research Session 1	
11:40 –12:00	When Public Budgeting and Reforms Meet Settler Colonial Power: A Case of Palestine Dr. Dalia Alazzeh & Prof. Shahzad Uddin
12:00 – 12:20	The Impact of the Dynamic Power Between the CEO and CFO on Accounting Reporting Complexity Dr. Khaled Abdulsalam , Dr. Ahmed Shuaib & Loulwa Altrad
12:20 – 12:40	Bridging the Skills Gap: How Barriers and Skill Priorities Shape Arab Accounting Graduates' Employability Dr. Sami Al-Shahrani, Dr. Masoud Alhaider, Dr. Ahmed Moussa & Dr. Mohammed Albader
12:40 – 13:00	Leveraging AI for ESG Disclosures: A Deep Dive into UAE's Islamic and Conventional Banking Sectors Dr. Fatma Bennaceur, Dr. Ali Bendob & Dr. Anwar Othman
13:00 – 13:30	Lunch Break



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Corporate Governance Research Session 2	
13:30 – 13:50	<div>Do Differences Make a Difference? Board Chair–CEO Nationality Diversity and R&D Investment</div> <div>Dr. Alaa Alhaj Ismail & Dr. Salem Alhababsah</div>
13:50 – 14:10	<div>CEO Accounting Expertise, Audit Committee Independence and Audit Pricing</div> <div>Dr. Khaled Salmen Aljaaidi</div>
14:10 – 14:30	<div>Energy Policy and Green Growth: Evaluating the Impact of Taxation and Innovation – Bootstrap Fourier Quantile Casualty Insights from the United States</div> <div>Dr. Zakaria Boulanouar, Dr. Sami Ullah & Dr. Muhammad Saeed Meo</div>
14:30 – 14:50	<div>The Gender Quota Dilemma: Board Diversity, Family Control and Governance Effectiveness in Emerging Markets</div> <div>Dr. Zubair Ahmad & Hadia Batool</div>
14:50 – 15:10	<div>The Impact of Mental Accounting on Tax Evasion: Perception of Solo Entrepreneur</div> <div>Dr. Nadia Elouaer</div>
15:10 – 15:30	<div>The Mediating Role of the Chief Sustainability Officer on the Relationship Between Sustainability Committees and Corporate Sustainability Performance</div> <div>Dr. Rakia Riguen & Dr. Maali Kachouri</div>

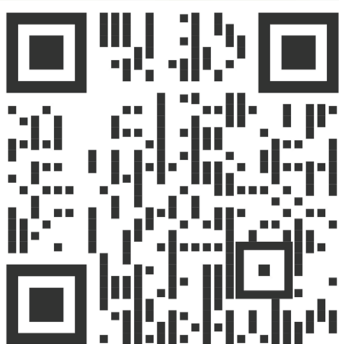


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الهيئة العامة للتعليم التطبيقي والتدريب
The Public Authority For Applied Education & Training

- 📅 Day 2 – April 22 , 2025
- 📍 Venue: The Public Authority for Applied Education and Training
- 📍 Address: College of Health Sciences , Shuwaikh Educational Area
Mohammed Bin Al Qassem Street, Road 601, Al-Ghazali Street



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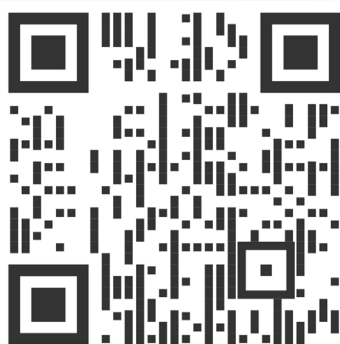
Time	Event
09:00 – 9:45	Topic: ESG in Accounting and Finance Literature Prof. Sabri Boubaker & Prof. Khaled Hussainey
Artificial Intelligence Research Session 3	
09:45 – 10:05	Beyond Readiness: What Drives AI Adoption by Auditors in Emerging Countries? A GSCM-SEM Analysis in Morocco Dr. Issam Benhayoun, Dr. Ibtissam Zejjari & Dr. Mahmoud Elmarzouky
10:05 – 10:25	Artificial Intelligence Use in Circular Economy: The Whence and Whither Dr. Ibtissam Zejjari & Prof. Khaled Hussainey
10:25 – 10:45	The Impact of Digital Responsibility Disclosure on the Financial Decisions of Omani Companies Dr. Omar Ikbal Tawfik
10:45 – 11:05	Revolutionizing ESG Reporting with Fintech Innovations: A Systematic Review, Practical Insights, and Future Research Agenda Dr. Ibtissam El-Ghaylany, Dr. Slimane Ed-Dafali, Prof. Khaled Hussainey & Dr. Zahra Adardour
11:05 – 11:25	Coffee Break
11:25 – 12:25	Meet the Editors Prof Shahzad Uddin, the Editor of JAEE Prof Musa Mangena, the Associate Editor of JAAR Prof Mohammad Almarzouq, the Editor-in-Chief of AJAS Prof. Khaled Hussainey, the Co-Editor of the JFRA and Editor of JoEM Prof. Sabri Boubaker, the Editor-in-Chief of the JIFMA
12:25 – 13:00	Lunch Break



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Time	Event
Financial and ESG Reporting Research Session 4	
13:00 – 13:20	<div>Bridging Sustainability and Carbon Emissions: The Chief Sustainability Officer’s Moderating Role</div> <div>Dr. Maali Kachouri & Dr. Rakia Riguen</div>
13:20 – 13:40	<div>Factors Influencing ESG Adoption in the Banking Industry: An Empirical Study in the Vietnamese Context</div> <div>Dr. Wissem Ajili Ben Youssef & Dr. Najla Bouebdallah</div>
13:40 – 14:00	<div>The Association between Accounting Reporting Complexity and Corporate Credit Ratings: Evidence from Extended XBRL Tags</div> <div>Dr. Khaled Abdulsalam & Dr. Mohammad Alkhamees</div>
14:00 – 14:20	<div>Metaverse in ESG practices – A Game Changer or a Buzzword? A Methodological Framework and Research Agenda from a Systematic Review</div> <div>Prof. Khaled Hussainey, Dr. Slimane Ed-Dafali, Dr. Zahra Adardour Dr. Atar Derj & Dr. Samuel Fosso Wamba</div>
14:20 – 14:40	<div>Do Audited CSR and Sustainability Reports Moderate Market Reactions to Modified Audit Opinions? Evidence from UK Firms</div> <div>Dr. Mawih Kareem Al Ani & Dr. Meltem Altin</div>
14:40 – 14:50	<div>Government Accounting, Crisis, Reforms, and Accountability: An Institutional Perspective, Evidence from Kuwait</div> <div>Bader Almutairi</div>
15:00 – 15:30	Closing Remarks & Conference Summary