

BAFA

BRITISH ACCOUNTING &
FINANCE ASSOCIATION

Delegate Pack

British
Accounting
&
Finance
Association

50th Annual Conference

14–16 April 2014

London School of Economics

Tuesday
15 April

<ul style="list-style-type: none"> Coercive Control, Enabling Control and Trust in an Interfirm Relationship by Hassan, M.K.Z.U., Minnaar, R. and Vosselman, E. Strategic Conceptualization in Management Accounting or SMA by Lo, L. 	
Corporate Finance 3 <ul style="list-style-type: none"> The Determinants of Dividend Policy in an Islamic Financial System: Evidence from the Kingdom of Saudi Arabia by Al-Najjar, B. and BinSaddig, R. Managerial Overconfidence, Dividend Policy and Corporate Governance: Evidence from UK Companies by Al-Ghazali, A., Fairchild, A. and Gueney, Y. Cash Dividend Policy and Firm Risk in the UK by Liu, J. and Atia, O. 	NAB 2.06
Accounting Theory <ul style="list-style-type: none"> A Practice Approach to Modelling Stakeholder Attributes and their Dynamic Behaviour by Andrikopoulos, P., Rodionova, Y. and Webber, N. Just a Matter of Prospect (Theory)? The Ecological Rationality of the Traditional Accounting Principles by Braun, E.G. The Moral Potential of Individualism, Instrumentalism and Secularisation in Accounting Research: A Comment by Lehman, G. 	NAB 2.08
Issues in Translation of IFRs <ul style="list-style-type: none"> Back Translation: An Examination of IFRS English by Baskerville, R.F., Rhys, H. and Xue, Q. Risk Disclosures: Practices and Determinants of Banking Institutions by Nahar, S. and Bairagi, R.K. Effect of Prior Beliefs on the Professional Judgement of Accountants by Perera, D., Chand, P. and Mala, R. 	NAB 2.13
Accounting and Finance in Emerging Economies 1 <ul style="list-style-type: none"> An Empirical Investigation into the Motives for the Adoption of International Accounting Standards (IASs) within Developing Countries: The Case of Libya by Elfirjani, E. and Faraj, S. The Determinants of Corporate Risk Disclosure in the Gulf Co-operative Council (GCC) Countries by Abdallah, A.A. and Hassan, M.K. Is There a Shift in the Accounting Values in Egypt Towards Optimism, Transparency and Professionalism? by Abou Samak, A. and Kamel, H. 	NAB 2.14
Financial Institutions 3 <ul style="list-style-type: none"> Gender Leadership and Performance in Non-Profit Financial Institutions by Ward, A.M. and Forker, J.J. A Development Bank's Choice of Private Equity Partner: A Behavioral Game-Theoretic Approach by Fairchild, R. and Crawford, I. Capital Constraints in the UK Life Insurance Industry by Jackson, R.H.G. and Tonks, I. 	NAB 2.16
1030 – 1100: Refreshments	
1100 – 1300: Parallel Sessions	
Finance 5 <ul style="list-style-type: none"> Stock Momentum and the Random Walk by Dong, X., Song, X. and Tippet, M. Risk Shifting Behaviour at the Turn of the Year by Chelley-Steeley, P.L., Lambertides, N. and Steeley, J.M. Market Anomalies and Macroeconomics Factors by Elgammal, M. and Zietun, R. Does Firm Growth Reduce Shareholder Wealth? by Saridakis, G. and Vivian, A. 	Sheikh Zayed

**An Empirical Investigation into the Motives for the
Adoption of International Accounting Standards (IASs)
Within Developing Countries: The Case of Libya**

Elfirjani, E. and Faraj, S.

This paper aims to examine the motives that led Libya to adopt the International Accounting Standards (IASs), in its corporate accounting regulation. The paper assesses the perception of respondents on the benefits gained by different Libyan institutions and organisations following the introduction of IASs. Many emerging economies have begun to adopt the IASs. These countries are spurred by various motivations; it is the aim of this paper to find out what motivated the Libyan authorities to adopt IASs. Semi-structured interviews were used as the main method of data collection. The findings revealed that foreign companies, international institution legislations, international accounting firms, the improvement of companies' financial reports, the level of accounting education and economic growth have driven Libya to move towards adopting IASs. Furthermore, there is no evidence that the national external auditors have had any significant influence on the adoption of IASs.

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