

2023



## Reporting, Tax Avoidance, and Green finance in the Digital Era

Hammamet, Tunisia, October 29 & 30, 2023

<https://craft-2023.sciencesconf.org/>

### Organizers



## KEYNOTE SPEAKERS



Professor at the Portsmouth Business School,  
United Kingdom

**Khaled HUSSAINEY**



Professor at The Aix- Marseille University,  
France  
President of the International Institute of  
Taxation Sciences ( 2ISF)

**Thierry LAMBERT**



Professor at the University of Montpellier,  
France

**PASCAL NGUYEN**

## OVERVIEW

Contemporary Research in Accounting, Finance, and Taxation (**CRAFT**) is an international Research Conference for academics, professionals and market makers.

The conference is organized by **The Tunisian Association of Studies on Accounting, Finance and Taxation** and its partners the research unit "Finance Accounting and Taxation" **FCF**, the Faculty of Economic Sciences and Management (**FSEGT**, Tunis EL-Manar University), the Higher Institute of Finance and Taxation of Sousse (**ISFFS**, Sousse University), and the "**Social & Sustainable Finance**" chair at Montpellier Business School (France) in Hammamet, Tunisia on October 29 and 30 , 2023.

The topic of the second edition of the conference, "**CRAFT 2023**," is "**Reporting, Tax Avoidance, and Green Finance in the Digital Era.**"

The objectives of the conference are to promote high-quality research and provide a great opportunity for all participants to share their knowledge and discuss current developments in the fields of reporting, tax avoidance, and green finance in the digital Era. The ongoing digital transformation of the economy will shape the future of reporting, finance, and Taxation.

Digital technologies offer opportunities for new ways of measuring, recording, verifying, analyzing, and reporting organizational activity in corporate reports. Regulators have introduced digital corporate reporting mandates worldwide. They require firms to submit digital corporate financial reports. By enabling users to access large-scale corporate reporting data sets freely, digital reporting can also disrupt the market for corporate information.

Digitalization is also having an impact on taxation. The growth in electronic commerce, driven by the COVID-19 pandemic, significantly contributes to the tax base through the use of cashless payments, digital tax declaration form electronic cash registers, or issue of e-invoices.

The subsequent digitalization of finance creates an effective ecosystem of technologies through the development of big data, artificial intelligence, mobile platforms, and blockchains. It is likely to drive a more sustainable finance concerned about humans and their environment, namely Green finance. Despite the fact that the definition of Green finance is yet controversial, its instruments and products (green bonds, green credit guarantees,) are gaining increasing worldwide attention, particularly with the raise of carbon-free economy. Nevertheless, green finance is characterized by high trade costs and a limited coverage.

**We welcome the submission of research papers on the following and other relevant topics:**

### **Reporting and digital technology**

- The effect of digital technology on corporate reporting processes and disclosure practices.
- The relationship between digital technology and non-financial reporting/sustainability reporting.
- The effect of the nature of reporting data and information (both financial and non-financial") on how and to what extent various digital technologies can effectively support corporate reporting.
- The effect of technology on standard-setting and accounting standards: causes and consequences.
- The influence of digital reporting on future disclosure standards.
- The impact of existing audit standards on the use of digital technologies in corporate reporting processes.

### **Tax avoidance and digitalization**

- The factors behind tax avoidance (the degree of tax pressure, the legitimacy of political institutions and/or tax authorities, etc.)
- The role of tax havens in tax competition between states as well as in the types of tax resistance that emerge and develop within states.
- The reactions of public authorities and different social or political forces to tax avoidance and tax havens.
- The evolution of the social profiles of tax avoiders, the history and role of tax fraud specialists (tax consultancy firms, banks, business lawyers, free zones, etc.)
- The effect of digitalization on tax avoidance.

### **Green finance and digital finance**

- Green finance versus conventional finance
- The association between financial technologies and green finance
- Green digital financing and challenges
- Regulatory framework of Green digital financing
- Green digital derivatives
- Green digital finance and risk management

## **PAPER SUBMISSION PROCEDURE**

The manuscript may be submitted to plenary or parallel sessions. The manuscript should be submitted as a Word document. Two documents should be prepared. The first is the cover letter that includes the following informations :

- The title of the paper;
- All contributing authors' names, affiliation(s) and e-mail address(es);
- The name, address, phone, and e-mail address of the corresponding Author;
- The abstract;
- The keywords.

The second is the manuscript text file and should be between 3000 and 9500 words (including references and appendices). It should contain the following information:

- The title of the paper;
- The abstract;
- The keywords.
- The main text of the paper

The manuscript should be in Times New Roman font size 12. The line spacing should be 1.5 spaces, with space after paragraph.

Headings should be concise, with a clear indication of the distinction between the hierarchy of headings.

## **IMPORTANT DATES**

**Deadline for paper submission : April 30 ,2023**

**Notification of decisions : May 30 ,2023**

**Early registration deadline: July 31 ,2023**

**Late registration deadline: September 30 ,2023**

Submissions, in English, French or Arabic, should be made via the conference Website <https://craft-2023.sciencesconf.org/>

***For more information please visit <https://www.facebook.com/confCRAFT23>***

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***If you have any questions, please email [ass.atec2f@gmail.com](mailto:ass.atec2f@gmail.com)***