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

Hammamet, Tunisia, October 29 & 30, 2023

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

Organizers
KEYNOTE SPEAKERS

Khaled HUSSAINEY
Professor at the Portsmouth Business School, United Kingdom

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

PASCAL NGUYEN
Professor at the University of Montpellier, France
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 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
ORGANISING COMMITTEE:
Mounira HAMED (University of Tunis ElManar), Tunisia
Nadia LOUKIL, (University of Carthage), Tunisia
Wyème BEN MRAD DOUAGI, (University of Tunis ElManar), Tunisia
Houssem BOUZGARROU, (University of Sousse), Tunisia
Zouhaira KHELIL, (University of Gabès), Tunisia
Ines MENCHAOU (University of Tunis ElManar), Tunisia
Mouna GUEDRIB (University of SFAX), Tunisia
Ines GHARBI (University of Tunis ElManar), Tunisia
Marwa GHRIBI (University of Tunis ElManar), Tunisia
Chedia HEDFI (University of Tunis ElManar), Tunisia
Sana BEN CHEIKH (University of Tunis), Tunisia
Nesrine KLAI (University of Tunis), Tunisia
Fatma ALAHOUUEL (University of Tunis ElManar), Tunisia
Besma CHOUCHENE (University of Sousse), Tunisia
Dorra TALBI (University of Tunis), Tunisia
Soumaya AYADI (FSEGN, University of Carthage), Tunisia
Anissa DAHKLI (University of Sousse), Tunisia
Olfa CHAOUACHI (University of Carthage), Tunisia
Khaled FADHILI (University of Benghazl), Libya
Aref YAHYAOU (University of Tunis ElManar), Tunisia

SCIENTIFIC COMMITTEE:
Wyème BEN MRAD DOUAGI, University of Tunis El-Manar, Tunisia
Mounira HAMED, University of Tunis El-Manar, Tunisia
Nadia LOUKIL, University of Carthage, Tunisia
Houssem BOUZGARROU, University of Sousse, Tunisia
Ouidad YOUSFI, University of Montpellier, France.
Khaled HUSSAINEY, Business School of Portsmouth, UK.
Pascal NGUYEN, University of Montpellier, France.
Thierry LAMBERT, University of Aix-Marseille, France
Thi Hong Ván HOANG, Montpellier Business School, France
Meryem BELLOUMA, University of Carthage, Tunisia
Manel HADRICHE, University of Carthage, Tunisia
Hasna CHAIBI, University of Tunis El-Manar, Tunisia
Dorra TALBI, University of Tunis, Tunisia
Moez BENNOURI, Montpellier Business School, France
Emmanuelle DUBOCAGE, University Paris Est Créteil, France
Nadira NOUIRA, University of Sousse, Tunisia
Mongi LASSOUD, University of Sousse, Tunisia
Ayman AJINA, University of Sousse, Tunisia
Fethi JOUNI, University of Sousse, Tunisia
Sami BACHA, University of Sousse, Tunisia
Salma DAMAK AYADI, University of Carthage, Tunisia
Margene GANA, University of Carthage, Tunisia
Neila BOULILA, University of Carthage, Tunisia
Malek SAIHI, University of Carthage, Tunisia
Raida CHAKROUN, University of Carthage, Tunisia
Abdelwahed OMRI, University of Tunis, Tunisia
Karim MHEDHBI, University of Tunis, Tunisia
Azhaar LAJMI, University of Tunis, Tunisia
Adel BOUBAKER, University of Tunis El-Manar, Tunisia
Ahmed Atef OUSSII, University of Tunis El-Manar, Tunisia
Salma ZAIANE, University of Tunis El-Manar, Tunisia
Emna BOUMEDIEN, University of Manouba, Tunisia
Saber SEBAI, University of Manouba, Tunisia
Olfa NAFTI, University of Manouba, Tunisia
Mouna BEN REJEB, University of Manouba, Tunisia
Hanen MOALLA, University of Manouba, Tunisia
Imen KHANCHEL, University of Manouba, Tunisia
Azza BEJAOUI, University of Manouba, Tunisia
Ghazi ZOUARI, University of Sfax, Tunisia
Anis BEN AMAR, University of Sfax, Tunisia
Yosra MNIF, University of Sfax, Tunisia
Senda WALI, University of Sfax, Tunisia
Hichem KHLIF, University of Sfax, Tunisia
Yosra MAKNI FOURATI, University of Sfax, Tunisia
Saoussen BOUJELBEN, University of Sfax, Tunisia
Sana MASMOUDI, University of Sfax, Tunisia
Jamel CHOUBAI, University of Sfax, Tunisia
Habib AFFES, University of Sfax, Tunisia
Mondher FAKHFAKH, University of Sfax, Tunisia
Jamel Eddine HENCHIRI, University of Gabes, Tunisia
Nidhal MGADMI, University of Monastir, Tunisia
Mohamed Ali ZARAI, University of Al-baha, KSA
Mohamed Ali OMRI, University of Northern Border, KSA
Rami SALEM University of Central Lancashire, UK
Mahmoud ELMARZOUKY Aston University, UK
Khaldoon ALBITAR Portsmouth University, UK
Ali GERGED De Montfort University, UK
Ahmed ELAMER Brunel University, UK

If you have any questions, please email ass.atec2f@gmail.com