



**REPORTING, TAX AVOIDANCE, AND
GREEN FINANCE IN THE DIGITAL ERA**

2023



**CONTEMPORARY RESEARCH IN
ACCOUNTING FINANCE & TAXATION**

**28 - 30 OCTOBER 2023
HOTEL SAPHIR PALACE & SPA , HAMMAMET, TUNISIA
<https://craft-2023.sciencesconf.org>**

2023



CONTEMPORARY RESEARCH IN
ACCOUNTING FINANCE & TAXATION

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

October, 28

12h00 - 14h00 Conference registration

14h00-15h00 Opening ceremony

15h00-17h00 Plenary Panel 1: International Taxation in the digital economy

17h00-17h30 Coffee Break

17h30-19h00 Parallel Sessions 1

1. CSR, Tax avoidance and Tax risk
2. CSR, Corporate governance and performance
3. Financial and non Financial Reporting
4. Behavior finance and Investor's strategies

October, 29

8h30 - 10h00 Plenary Panel 2 : Reporting, digital technologies and economic sustainability

10h00-10h30 Coffee Break

10h30-12h30 Plenary Panel 3 : CSR in Tunisian Context

12h30-14h00 Lunch Break

14h00-16h00 Parallel Sessions 2

1. Tax avoidance
2. CSR, integrating reporting and firm value
3. Market reactions, Green Finance and Digital Finance
4. Earnings quality, Audit quality, IFRS

16h00-16h30 Coffee break

16h30 - 18h30 Parallel Sessions 3

1. Tax Avoidance
2. Fintech and Green Finance
3. Corporate Governance practices

October, 30

8h00- 9h30 Research Workshop:
Bibliometrix as a useful tool for scientific research in the digital era : Part I

9h30-10h00 Coffee Break

10h00-11h30 Research Workshop:
Bibliometrix as a useful tool for scientific research in the digital era : Part II

11h30-13h00 Parallel Sessions 4

1. CSR, firm value and cost of capital
2. Tax Avoidance
3. CSR, integrating reporting and performance
4. Market reactions and Investors' behavior

13h00-14h00 Lunch Break

14h00-15h30 Parallel Sessions 5
1. CSR and earning quality
2. Green Finance
3. Tax avoidance

15h30-16h30 Closing Ceremony



International Conference organized by ATEC2F

Partners



Sponsors



October, 28

14h00-15h00

Carthage Room

Opening Ceremony

-The President of the association ATEC2F and CRAFT'23 General chair

-The President of the Research Laboratory FCF

-The Minister of Higher Education and Scientific Research of Tunisia

-The President of the University of Tunis ELManar

-The President of the University of Sousse

-The Dean of the Faculty of Economics and Management of Tunis

-The Dean of the Higher Institute of Finance and Taxation of Sousse (ISFFS)

15h00-17h00

Carthage Room

Plenary Panel 1: International taxation in the digital economy

17h00-17h30

Coffee Break

17h30-19h00

Parallel Sessions 1

HAOUARIA ROOM

P1.1 CSR, Tax avoidance and Tax risk

NABEUL ROOM

P1.2 CSR, Corporate governance and performance

CARTHAGE ROOM

P1.3 Financial and non Financial Reporting

PROMENADE ROOM

P1.4 Behavior finance and Investor's strategies

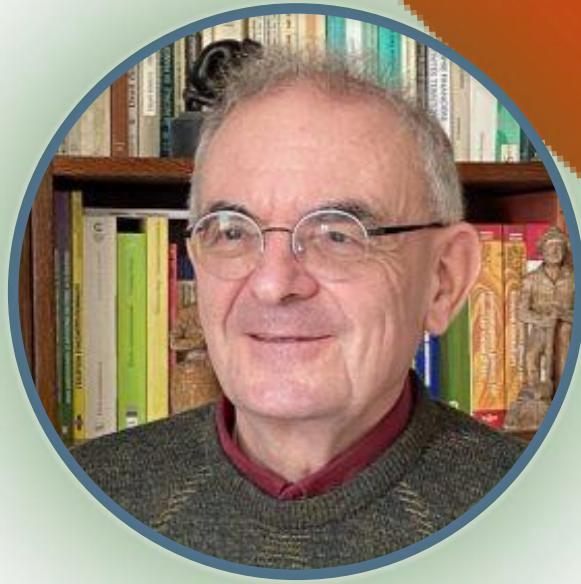
PLENARY PANEL 1

INTERNATIONAL TAXATION IN THE DIGITAL ECONOMY



**Mrs. Manel
BONDI**

Chief of Digital Market
Growth Department at
the Digital Cooperation
Organization



**Pr. Thierry
LAMBERT**

Public Law professor,
University of Aix
Marseille, France



**Mr. Yahia
CHEMLALI**

General Director for Tax
Studies and
Legislation in Ministry of
Finance



**Mr. Mohamed
DERBEL**

Chartered-Accountant
International Liaison
Partner- BDO Tunisia

15h00-17h00

CARTHAGE ROOM

28
October 2023



CONTEMPORARY RESEARCH IN
ACCOUNTING FINANCE & TAXATION

P1.1 CSR, Tax avoidance and Tax risk

HAOUARIA ROOM

Session Chairs: Pr. Neila Boulila (Univ Carthage, Tunisia), Pr. Manel Hadriche (Univ Carthage, Tunisia), Pr. Saoussen Boujelben (Univ Sfax, Tunisia)

1. **Senda Wali.** (LEG, Univ Sfax, Tunisia) & **Islem Ghorbel** (LEG, Univ Sfax, Tunisia) : « CSR disclosure and Tax risk: Evidence from South African firms».

2. **Anissa Dakhli** (Univ Sousse, Tunisia) : « Tax avoidance in Tunisian listed banks: Do CEO attributes matter?»

3. **Khaled Amri** (FCF, Univ Tunis ElManar, Tunisia) **Fatma Wyeme Ben Mrad Douagi** (FCF, Univ Tunis ElManar, Tunisia) & **Mouna Guedrib** (FCF, Univ Tunis ElManar & Univ of Sfax, Tunisia): « L'impact de la qualité de gouvernance d'entreprise sur l'agressivité fiscale : Cas des entreprises tunisiennes».

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P1.2 CSR, Corporate governance and performance

NABEUL ROOM

Session Chairs: Pr. Chaibi (Univ Tunis ElManar, Tunisia), Pr. Rim Boussaada (Univ Tunis, Tunisia), Pr. Karim Mhadhebi (Univ Tunis, Tunisia)

1. **Ahmed Atef Oussii** (IFGT, Univ Tunis ElManar, Tunisia) & **Maher Jeriji** (LEFA, Univ Carthage, Tunisia): «Do CSR committee characteristics impact environmental performance? Insights from France ».

2. **Khouloud Farza** (GEF2A, Univ Tunis, Tunisia) & **Abdelwahed Omri** (GEF2A, Univ Tunis, Tunisia) : «Board components effect on Financial Performance in -Germany and France: The mediating effect of Responsible Innovation».

3. **Fatma Ben Moussa** (IFGT, Univ Tunis ElManar & Univ Tunis, Tunisia) & **Salma Zaiane** (IFGT, Univ Tunis ElManar, Tunisia) : « Corporate Social Responsibility and Firm Financial Performance: Comparison Analyses Across Industries and CSR Categories».

P1.3 Financial and non Financial Reporting

CARTHAGE ROOM

Session Chairs: Pr. Emna Boumediene (Univ Manouba, Tunisia), Pr. Jamel Azibi (Univ Jendouba, Tunisia), Pr. Anis Ben Amar (Univ Sfax, Tunisia)

1. **Nesrine Ghorbel** (AMEF, Univ Sfax, Tunisia) & **Anis Ben Amar** (AMEF Univ Sfax, Tunisia): « CSR and Accounting fraud: Canada case study».

2. **Abir Hichri** (Univ Sfax, Tunisia) : « L'effet de la responsabilité sociétale sur le niveau du conservatisme comptable dans les entreprises appartenant l'indice « ESG » ».

3. **Emna Bouricha** (Univ Tunis ElManar, Tunisia) & **Mondher Kouki** (Dar Al Uloom university, Saudi Arabia): «Do board characteristics affect good Risk disclosure in French context? Evidence from a sample of SBF 120 »

P1.4 Behavior finance and Investor's strategies

PROMENADE ROOM

Session Chairs: Pr Wyeme Ben Mrad Douagi (Univ Tunis ElManar, Tunisia), Pr. Samir Saadi (Paris School of Business & New York University), Pr. Housseem Bouzgarrou (Univ Sousse, Tunisia)

1. **Ons Zaouga** (FCF, Univ Tunis ElManar, Tunisia) & **Nadia Loukil** (FCF Univ Tunis ElManar & Univ of Carthage, Tunisia): « Behavioral Finance and Stylised facts in the context of COVID-19 crisis»

2. **Ilyes Yamani** (FCF, Univ Tunis El Manar, Tunisia) **Mounira Hamed Sidhom** (FCF, Univ Tunis El Manar, Tunisia) : «Problématique de l'identification de la nature de la cryptomonnaie et des stratégies des investisseurs face à son intégration « étude de cas du Bitcoin »

3. **Jihen Ben Abdallah** (FCF, Univ Tunis ElMana, Tunisia) & **Nadia Loukil** (FCF Univ Tunis ElManar & Univ Carthage, Tunisia): « L'influence de la performance ESG sur l'attention des investisseurs: evidence européenne STOXX Europe 600».

October, 29

8h30-10h00

Plenary Panel 2: Reporting, digital technologies and economic sustainability

10h00-10h30

Coffee Break

10h30-12h30

Plenary Panel 3: CSR in the Tunisian Context⁶

12h30-14H00

Lunch Break

14h00-16h00

Parallel Sessions 2

HAOUARIA ROOM

P2.1 Tax avoidance

NABEUL ROOM

P2.2 CSR, integrating reporting and firm value

PROMENADE ROOM

P2.3 Market reactions, Green Finance and Digital Finance

CARTHAGE ROOM

P2.4 Earnings quality, Audit quality, IFRS

16h00-16h30

Coffee Break

16h30-18h30

Parallel Sessions 3

HAOUARIA ROOM

P3.1 Tax avoidance

PROMENADE ROOM

P3.2. Fintech and Green Finance

CARTHAGE ROOM

P3.3. Corporate Governance practices

PLENARY PANEL 2

REPORTING, DIGITAL TECHNOLOGIES AND ECONOMIC SUSTAINABILITY



Pr. Khaled HUSSAINEY

Portsmouth University,
UK



Pr. Pascal NGUYEN

University of Montpellier,
France



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CONTEMPORARY RESEARCH IN
ACCOUNTING FINANCE & TAXATION

08h30-10h00

October 2023

CARTHAGE ROOM

PLENARY PANEL 3

CSR IN TUNISIAN CONTEXT



M. Sahbi ARFAOUI

Chargé de projets –
Responsable E&S/ Pôle
Métiers, CDC



M. Lotfi KHEZAMI

Directeur
communication, la
Bourse de Tunis



**M. Hedi
CHEBILI**

Directeur général de
l'environnement et de la
qualité de la vie au
ministère de
l'environnement



CONTEMPORARY RESEARCH IN
ACCOUNTING FINANCE & TAXATION

29

October 2023

10h30-12h30

CARTHAGE ROOM

P2.1 Tax Avoidance

Session Chairs: Pr. Anis Ben Amar (Univ Sfax, Tunisia), Pr Dorra Talbi (Univ Tunis, Tunisia), Pr. Raida Chakroun (Univ Carthage, Tunisia)

HAOUARIA ROOM

1. **Chaima Anane** (FCF, Univ Tunis ELManar, Tunisia) & **Ines Menchaoui** (Univ Tunis ELManar, Tunisia): « La gestion fiscale agressive dans les entreprises familiales : Une étude menée dans le contexte tunisien ».
2. **Itidel Ben Saad** (LARIMRAF, Univ Manouba, Tunisia) & **Hela Garrouch** (GEF2A, Univ Tunis, Tunisia): «Corporate Tax Avoidance and Investment Inefficiency? Does family ownership matter? ».
3. **Mouna Guedrib** (FCF, Univ Tunis ELManar & Univ de Sfax, Tunisia) & **Zeineb Hamdi** (Univ Sfax, Tunisia): «Tax avoidance, Tax risk and The cost of debt: evidence in The French context».
4. **Sabrina Hamrouni** (FCF, Univ Tunis ELManar, Tunisia) & **Ines Menchaoui** (FCF, Univ Tunis ELManar, Tunisia): «L'impact du contrôle fiscal sur la gestion fiscale agressive des entreprises tunisiennes cotées à la BVMT ».

P2.2 CSR, integrating reporting, Firm value

Session Chairs: Pr. Salma Damak Ayadi (Univ of Carthage, Tunisia) , Pr. Jamel Azibi (Univ Jendouba, Tunisia), Pr. Ahmed Atef Oussi (Univ of Tunis ELManar, Tunisia)

NABEUL ROOM

1. **Senda Wali** (LEG, Univ Sfax, Tunisia) & **Rihab Bahloul** (Univ of Sfax, Tunisia) : « The strength of auditing and reporting standards and information quality, the moderating effect of information technologies innovation.
2. **Inès Gharbi** (FCF, Univ Tunis ELManar, Tunisia), **Douraid Hariz** (FCF, Univ Tunis ELManar, Tunisia) & **Mounira Hamed-Sidhom** (FCF, Univ Tunis ELManar, Tunisia): « Corporate social irresponsibility and firm value: The moderating effect of gender diversity».
3. **Rahma Torchani** (LIGUE, Univ Manouba & Univ of Carthage, Tunisia), **Damak Ayadi Salma**(LIGUE Univ Manouba & Univ Carthage, Tunisia) & **Issal Haj Salem** (LIGUE Univ Manouba & Univ Carthage, Tunisia): « Does mandatory IFRS adoption improve risk disclosure quality? Evidence from the European Insurance Industry».
4. **Inès Gharbi** (FCF, Univ Tunis ELManar, Tunisia), **Saida Dridi** (FCF, Univ Tunis ELManar, Tunisia) & **Mounira Hamed-Sidhom** (FCF, Univ Tunis ELManar, Tunisia): « Earning management and Integrated report: the moderating effect of CSR».

P2.3. Market reactions, Green Finance and Digital finance

Session Chairs: Pr. Wyeme Ben Mrad Douagi (Univ Tunis ELManar, Tunisia), Pr. Dorra Hmaied Mezzez (Univ Carthage, Tunisia), Pr. Salma Zaiane (Univ Tunis El Manar, Tunisia) Pr. Ghazi Zouari (Univ Sfax, Tunisia)

PROMENADE ROOM

- 1., **Tunisia Hana Marzouk** (EUT, FCF Univ Tunis ELManar, Tunisia): «LSTM ET ARIMA : Quelle est la méthode la plus robuste ? »
2. **Wissal Zribi** (LARIMRAF, Univ Manouba, Tunisia), **Talel Boufateh** (Univ Manouba, Tunisia) & **Khaled Guesmi** (Paris School of Business, France): «Climate Uncertainty Effects on Bitcoin Ecological Footprint through Cryptocurrency Environmental Attention».
3. **Sourour Ben Saad** (Univ Sousse, Tunisia), **Mohamed Laouiti** (Univ Monastir, Tunisia) & **Aymen Ajina** (Univ Sousse, Tunisia) : « Corporate Social Responsibility and Credit Rating: Evidence from French Companies».
4. **Chourouk Ibn Ellaherich** (FCF, Univ Tunis ELManar, Tunisia) & **Fethi Belhaj** (Univ Carthage , Tunisia) : « What drives the volume–volatility relationship in the Tunisian Stock Market»

P2.4 Earnings Quality, Audit quality, IFRS

Session Chairs: Pr. Mouna ben Rejeb (Univ Manouba, Tunisia), Pr. Hanen Moalla (University Manouba, Tunisia), Pr. Faker Klibi (Univ Tunis, Tunisia)

CARTHAGE ROOM

1. **Najoua Talbi** (La REMFIQ, Univ Sousse, Tunisia): « Accounting conservatism and audit quality: The moderating role of gender diversity on the boards of listed banks »
2. **Ikhlas Amous** (AMEF, Univ Sfax, Tunisia) & **Anis Ben Amar** (AMEF, Univ Sfax, Tunisia) : « Institutional ownership, risk disclosure quality and the moderating impact of the audit quality: Evidence from Tunisia».
3. **Ines Kammoun** (Univ Sfax, Tunisia) : «The impact of Environmental, Social and Governance performance on audit fees: Evidence from European Union countries »
4. **Dorra Bougacha** (FCF, Univ Tunis ELManar, Tunisia) & **Manel Hadriche** (FCF, Univ Tunis ELManar, Univ Carthage, Tunisia) : « Les déterminants de l'acceptation et l'utilisation des technologies par les auditeurs: Le modèle d'acceptation de la technologie TAM3 ».

16h00-16h30

Coffee Break

16h30-18h30

Parallel Sessions 3

P3.1 Tax Avoidance

HAOUARIA ROOM

Session Chairs: Pr. Manel Hadriche (Univ Carthage, Tunisia), Pr. Anis Ben Amar (Univ Sfax, Tunisia), Pr. Sana Masmoudi (Univ Sfax, Tunisia)

1. **Fatma Bougacha** (GFC, Univ Sfax, Tunisia) & **Mouna Guedrib** (FCF, Univ Tunis ELManar & Univ Sfax, Tunisia): «Impact of Tax Risk on Firm Risk : Evidence from French firms».
2. **Salma Chakroun** (LARTIGE, Univ Sfax, Tunisia) & **Anis Ben Amar** (AMEF, Univ Sfax, Tunisia) : « The effect of corporate tax avoidance on earnings management in French listed firms».
3. **Marius Zeni** (FCF, Univ Tunis ELManar, Tunisia) & **Mounira Hamed-Sidhom** (Univ Tunis El Manar, Tunisia): «Déterminants de l'agressivité des prix de transfert : Cas des entreprises tunisiennes cotées»
4. **Fatma Driss** (GFC, Univ Sfax, Tunisia) & **Sameh Kobbi Fakhfakh** (AMEF, Univ Sfax, Tunisia): « Audit quality and geographic disclosure aggregation: the moderating effect of tax havens use».

P3.2 Fintech and green Finance

PROMENADE ROOM

Session chairs: Pr. Hasna Chaibi (Univ Tunis ELManar, Tunisia), Pr. Adel Boubaker (Univ Tunis ELManar, Tunisia), Pr. Dorra Talbi (Univ Tunis, Tunisia), Pr. Housseem Bouzgarrou (Univ Sousse, Tunisia)

1. **Imen Bouchmel** (GEF2A, Univ Tunis, Tunisia) & **Abdelwahed Omri** (GEF2A, Univ Tunis, Tunisia): «Environmental monetary losses, green investment and financial constraints: a moderated mediation analysis»
2. **Maroua Ghribi** (FCF, Univ Tunis ELManar, Tunisia): «L'impact de la blockchain sur la croissance de la finance verte
3. **Zaineb Hlioui** (GEF2A, Univ Tunis, Tunisia) & **Abdelwahed Omri** (GEF2A, Univ Tunis, Tunisia) : «The Influence of Taxation Perception on the Relationship between Labour Force Management and Innovation in SMEs».
4. **Nouha Abdessamed** (LARTIGE, Univ Sfax, Tunisia) & **Anis Jarboui** (LARTIGE, Univ Sfax, Tunisia): «Gender diversity and CO2 emissions disclosure: Canada case study»

P3.3. Corporate governance practices

Session Chairs : Pr. Rim Boussaada (Univ Tunis, Tunisia) Pr. Rim Zouari-Hadiji (Univ Sfax, Tunisia)
Pr. Nadia Loukil (Univ Carthage, Tunisia)

CARTHAGE ROOM

1. **Asma Hkimi** (PRESTIGE, Univ Carthage, Tunisia): «The actual practices of governance, risk taking and deposit investment return »
2. **Samar Riahi** (FCF, Univ Tunis ElManar, Tunisia) & **Nadia Loukil** (Univ Tunis ElManar & Univ Carthage, Tunisia): « Impact de la connexion politique sur l'investissement : cas des entreprises tunisiennes cotées».
3. **Najoua Talbi** (REMFIQ, Univ Sousse, Tunisia): « Diversification, Ownership Structure and Solidity of Banking Firms ».
4. **Nihel Ziadi** (IFGT, Univ Tunis ElManar, Tunisia) & **Faten Zoghlami** (LIGUE, Univ Manouba, Tunisia) : «Gender diversity and risk-taking: case of France ».

October, 30

8h00-9h30 Research Workshop

Bibliometrix as a useful tool for scientific research in the digital era : Part I

Dr Foued Ben Said

9h30-10h00 Coffee Break

10h00-11h30 Bibliometrix as a useful tool for scientific research in the digital era : Part II

11h30-13h00

Parallel Sessions 4

NABEUL ROOM	P4.1. CSR firm value and cost of capital
HAOUARIA ROOM	P4.2 Tax Avoidance
CARTHAGE ROOM	P4.3. CSR integrating reporting, performance
PROMENADE ROOM	P4.4 Market reactions and Investors' Behavior

13h00-14h00 Lunch Break

14h00-15h30

Parallel Sessions 5

NABEUL ROOM	P5.1 CSR and earning quality
PROMENADE ROOM	P5.2 Green Finance
HAOUARIA ROOM	P5.3. Tax avoidance

15h30-16h30

Carthage ROOM Closing Ceremony

11h30-13h00

Parallel Sessions 4

P4.1. CSR, firm value and cost of capital

Session Chairs: Pr. Manel Hadriche (Univ Carthage, Tunisia), Yosra Makni Fourati (Univ Sfax, Tunisia), Senda Wali (Univ Sfax, Tunisia)

NABEUL ROOM

1. **Hanen Ben Fatma** (LARTIGE, Univ of Sfax, Tunisia) & **Jamel Chouaibi** (LARTIGE, Univ of Sfax, Tunisia): «The moderating role of financial performance in CSR and firm value relationship: Evidence from European ESG companies»
2. **Sihem Neffati** (Univ Carthage, Tunisia) & **Nawel Fendri** (LiGUE, Univ Manouba & Univ of Sfax, Tunisia) : «How does CSR performance affect the cost of equity through analysts' forecasts dispersion in South Africa? »
3. **Nawar Boujelbene** (FCF, Univ Tunis ElManar & Univ Sfax, Tunisia), **Manel Hadriche** (FCF, Univ Tunis ElManar & Univ Carthage, Tunisia) & **Yosra Makni Fourati** (Univ Sfax, Tunisia) : «The economic consequences of Integrated Reporting Quality: Evidence from South African context».

P4.2. Tax avoidance

Session Chairs: Pr. Khaled Husseiney (Portsmouth University, UK), Pr. Azhaar Lajmi (Univ Tunis, Tunisia) Pr. Saoussen Boujelben (Univ Sfax, Tunisia)

HAOUARIA ROOM

1. **Nermine Medhioub** (AMEF, Univ Sfax, Tunisia) & **Souessen Boujelben** (AMEF, Univ Sfax, Tunisia): «Tax avoidance and firm value: new evidence from a pioneering in integrated reporting»
2. **Rakia Riguen** (LARTIGE, Univ Sfax, Tunisia) & **Maali Kachouri** (Univ of Sousse, Tunisia) «Corporate social responsibility, tax avoidance and women in top management team: USA firms (Greenwashing) versus UK firms (Ethical behavior)».
3. **Sana Ben Cheikh** (FCF, Univ Tunis ElManar & Univ Tunis, Tunisia) & **Hasna Mili** (FCF, Univ Tunis ElManar, Tunisia) **Hamed Sidhom Mounira** (FCF, Univ Tunis ElManar, Tunisia) : « Impact de la connexion politique sur l'évasion fiscale: cas des entreprises Tunisiennes ».
4. **Jihen Ayadi Sellami** (GFC, Univ Sfax, Tunisia): « The impact of the board of directors' characteristics on tax aggressiveness in USA companies ».

P4.3. CSR, integrating reporting, performance

Session Chairs: Pr. Raida Chakroun (Univ Carthage, Tunisia), Mounira Hamed (Univ Tunis El Manar, Tunisia), Pr. Anis Benamar (Univ Sfax, Tunisia)

CARTHAGE ROOM

1. **Kawthar Dhifi** (LEG, Univ Sfax, Tunisia), **Rim Hadiji Zouari** (LEG, Univ Sfax, Tunisia), «Caractéristiques du conseil d'administration et performance des entreprises européennes :Rôle médiateur du reporting intégré»
2. **Karima Lajnef** (AMEF, Univ Sfax, Tunisia) & **Siwar Ellouze** (AMEF, Univ Sfax, Tunisia) : «The potential effects of CSR on firm performance: A comparative study between civil law and common law systems»
3. **Roua Ardhaoui** (AMEF, Univ Sfax, Tunisia), **Anis Ben Amar** (AMEF, Univ Sfax, Tunisia) & **Ines Fakhfekh** (LARTIGE, Univ Sfax, Tunisia): «Corporate environmental disclosure, earnings management and the moderating effect of female board representation: Empirical evidence for STOXX Europe 600 firms»

P4.4. Market reactions and Investors' Behavior

Session Chairs: Pr. Ghazi Zouari (Univ Sfax, Tunisia) Pr. Dorra Talbi (Univ Tunis, Tunisia), Housseem Bouzgarrou (Univ Sousse, Tunisia)

1. **Zahra Meskini** (FCF, Univ Tunis ElManar, Tunisia) **Hasna Chaibi** ((FCF, Univ Tunis ElManar, Tunisia): « On the study of contagion in the context of the Arab spring: A dynamic conditional correlation–multivariate GARCH approach»

2. **Sahar Belkhadem** (FCF UR, Univ Tunis ElManar, Tunisia) **Hasna Chaibi** (FCF UR, Univ Tunis ElManar, Tunisia) Stock market returns and the weather effect: new evidence from MENA»

3. **Fatma Hachicha** (LED, Univ Sfax, Tunisia) «How does digital finance affect green finance integration via Hidden Markov Model»

PROMENADE ROOM

13h00-14h00

14h00-15h30

Parallel Sessions 5

Lunch Break

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P5.1. CSR and earning quality

Session chairs: Pr. Mounira Hamed Sidhom (Univ Tunis ElManar, Tunisia) Pr. Yosra Makni Fourati (Univ Sfax, Tunisia) Pr. Sana Masmoudi (Univ Sfax, Tunisia)

1. **Achref Marzouki** (AMEF, Univ Sfax, Tunisia) & **Anis Ben Amar** (Univ Sfax, Tunisia) : « La surconfiance du dirigeant et la gestion des résultats: L'effet modérateur de l'éthique des affaires».

2. **Afef Bouali** (FCF, Univ Tunis ELManar, Tunisia), **Ines Gharbi** (FCF, Univ Tunis ELManar, Tunisia), **Mounira Hamed Sidhom** (FCF, Univ Tunis ELManar, Tunisia: «The impact of corporate controversies on cost of debt and the moderating role of ESG practices in US firm»

3. **Koubaa Chaima** (AMEF, Univ Sfax, Tunisia) & **Ben Amar Anis** (AMEF, Univ Sfax, Tunisia): «The influence of CEO profile on CSR: Evidence from stoxx 600 Europe »

4. **Ahmad Alqatan** (Arab Open University, Kuwait), **Yosra Makni Fourati** (Univ Sfax, Tunisia) & **Mayssa Zalila** (Univ Sfax, Tunisie) : « IFRS Adoption, culture and Earnings Quality: Cross-country study».

P5.2. Green Finance

Session Chairs: Pr. Pascal Nguyen (Univ Montpellier, France), Pr. Wyème Ben Mrad Douagi (Univ Tunis ELManar, Tunisia), Pr. Samir Saadi (Paris School of Business & New York University)

1. **Sadok Alghoul** (Univ Alberta, Canada), **Omrane Guedhami** (Univ South Carolina, USA), **Samir Saadi** (Paris School of Business & New York University) & **Syrine Sassi** (Paris School of Business) «Does Inflexibility Matter to Company's Carbon Footprint? »

2. **Marwa Troudi** (Esprit School of Business, Tunisia) & **Wyème Ben Mrad Douagi** (FCF, Univ Tunis ELManar, Tunisia): « Understanding the Causal Links between Financial Inclusion, Foreign Direct Investment, Green Finance in emerging markets»

3. **Racha Haraketi** (GEF2A, Univ Tunis, Tunisia)& **Abdelwahed Omri** (GEF2A, Univ Tunis, Tunisia) : «Investigating Environmental Prioritization: Role of Financial Resources and Female Entrepreneurship in the Mediterranean».

NABEUL ROOM

PROMENADE ROOM

P5.3 Tax Avoidance

HAOUARIA ROOM

Session Chairs: Pr. Manel Hadriche (Univ Carthage, Tunisia), Pr. Karim Mhadhebi (Univ Tunis, Tunisia)
Pr. Senda Wali (Univ Sfax, Tunisia)

1. **Safa Chemingui** (GEF2A, Univ Tunis, Tunisia): «Audit committee and taxation : French Context».
2. **Ines Hammami** (FCF, Univ Tunis ElManar, Tunisia), **Mounira Hamed Sidhom** (FCF, Univ Tunis ElManar, Tunisia), **Ayadi Soumaya** (FCF, Univ Tunis ElManar & Univ Carthage, Tunisia) : « IFRS adoption and Tax avoidance: a study in the MENA region».
3. **Azza Khemir** (Univ Carthage, Tunisia), **Taher Hamza** (Univ Carthage, Tunisia) & **Raida Chakroun** (Univ Carthage, Tunisia): « Représentation des femmes aux conseils d'administration et l'évitement fiscal : quel rôle joue la RSE».

15h30-16h30

Closing Ceremony