

# Conference Committees

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- . Mohamed Ali OMRI, (University of Northern Border), KSA
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- . Hanen MOALLA, (University of Manouba), Tunisia
- . Imen KHANCHEL, (University of Manouba), Tunisia
- . Naima LASSOUED, (University of Manouba), Tunisia
- . Azza BEJAOU, (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
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- . 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
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- . Mahmoud ELMARZOUKY, (University of St Andrews), UK
- . Dorra HMAIED, (University of Carthage), Tunisia

# CRAFT'25 Program Overview

## Saturday 18, October, 2025

|             |                                                                                                                                                                                                                                                                                                                                 |
|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8:00-9:00   | Conference Registration                                                                                                                                                                                                                                                                                                         |
| 9:00-10:00  | Welcome, Conference Opening and Reception                                                                                                                                                                                                                                                                                       |
| 10:00-12:00 | Panel 1<br><i>An Integrated Framework for Carbon Pricing, Environmental Taxation, CSR Reporting and Sustainable Finance</i>                                                                                                                                                                                                     |
| 12:00-14:00 | Lunch                                                                                                                                                                                                                                                                                                                           |
| 14:00-15:30 | Parallel Sessions 1<br><br>P1.1. Audit Quality and Corporate Social Responsibility<br>P1.2. Carbon Emissions, ESG Performance and Market Dynamics<br>P1.3. Accounting and Auditing in the Age of Digital Transformation<br>P1.4. Banking and Firm Performance<br>P1.5. AI and Digitalization: Reshaping Business and Governance |
| 15:30-16:00 | Coffee Break                                                                                                                                                                                                                                                                                                                    |
| 16:00-17:30 | Parallel Sessions 2<br><br>P.2.1. Taxation and Environmental Challenges<br>P.2.2. AI, Green Finance and Corporate Social Responsibility<br>P.2.3. Investor Sentiment and ESG Impact<br>P.2.4. ESG Reporting and Audit Quality<br>P.2.5. CO2 Emissions, ESG and Financial Risks                                                  |

## Sunday 19, October, 2025

|             |                                                                                                                                                                                                                                                                          |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8:00-8:45   | Conference registration                                                                                                                                                                                                                                                  |
| 8:45-9:30   | Distinguished Keynote Speaker:<br><i>Pr. Samir Saadi, Paris Business School, France</i>                                                                                                                                                                                  |
| 9:30-10:30  | Panel 2<br><i>Artificial Intelligence Between Ethics, Sustainability, and Red-Flag Detection</i>                                                                                                                                                                         |
| 10:30-11:00 | Coffee Break                                                                                                                                                                                                                                                             |
| 11:00-12:30 | Parallel Sessions 3<br><br>P.3.1. Managing Taxes, Risk and Responsibility for Firm Success<br>P.3.2. Ethics, Audit, and Corporate Social Responsibility<br>P.3.3. Governance, Sustainability and Risk-Taking<br>P.3.4. ESG, Integrated Reporting, and Accounting Quality |
| 12:30-14:00 | Lunch                                                                                                                                                                                                                                                                    |
| 14:00-14:45 | Distinguished Keynote Speaker<br><i>Pr. Khaled Hussainey, Bangor University, UK</i>                                                                                                                                                                                      |
| 14:45-16:00 | Meet-the-Editors Workshop                                                                                                                                                                                                                                                |
| 16:00-16:30 | Closing Ceremony and Reception                                                                                                                                                                                                                                           |

# CRAFT’25 Detailed Program

Saturday, October 18, 2025

8:00-9:00      Conference Registration

Forum Room

9:00-10:00      Welcome, Conference Opening and Reception

10:00-12:00    Panel 1

An Integrated Framework for Carbon Pricing, Environmental Taxation, CSR Reporting and Sustainable Finance

- **Mr. Ahmed Chabchoub**, Chartered Accountant, OECT member, Assistant Professor at ESC Sfax  
**Sustainability and Carbon Neutrality: State of Play, Challenges, and Opportunities for Tunisian Companies.**
- **Mr. Mohamed Amine Gharbi**, Carbon Accounting Expert at Green Footprint Tunisia  
**Measuring to Act: The Carbon Footprint Assessment Approach in the Industrial Sector.**
- **Ms. Amira Zenati**, Public Services Advisor at the Directorate General of Tax Studies and Legislation  
**Environmental Taxes and the Challenges of Ecological and Energy Transition in Tunisia.**
- **Mr. Anis Wahabi**, Chartered Accountant, Member of OECT and IECnet  
**From Social Responsibility to ESG Reporting: The Experience of Tunisian Companies Facing International Requirements.**
- **Ms. Feriel Chabrak**, CEO of Tunisia and Emirates Bank (BTE)  
**Financing Decarbonization: The BTE Experience.**

12:00-14:00    Lunch Break

14:00 - 15:30    Parallel Sessions 1

|                                                         |                      |                                         |                                                                                                                                                                                  |
|---------------------------------------------------------|----------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P1.1. Audit Quality and Corporate Social Responsibility | Hannibal Social Room | Chairs:                                 | -The impact of auditor workload on audit quality evidence from the Tunisian context.                                                                                             |
|                                                         |                      | Pr. Neila Boulila                       |                                                                                                                                                                                  |
|                                                         |                      | (University of Carthage, Tunisia)       | Mouna Harabi (LEG, University of Sfax, Tunisia), Senda Wali (LEG, University of Sfax, Tunisia).                                                                                  |
|                                                         |                      | Pr. Sana Masmoudi                       | -Les déterminants de la Responsabilité Sociétale des Entreprises                                                                                                                 |
|                                                         |                      | (University of Sfax, Tunisia)           | Arroussia Jedidi (University of Carthage & FCF LR University of Tunis El-Manar, Tunisia), Manel Hadriche (University of Carthage & FCF LR University of Tunis El-Manar, Tunisia) |
|                                                         |                      | Pr. Nadia Sghaier                       | - Le Nouveau Rôle de L'auditeur Interne dans le secteur public : Un Conseiller Stratégique                                                                                       |
|                                                         |                      | (University of Tunis El-Manar, Tunisia) | Hanene Elghali (University of Sfax, Tunisia) Sana Masmoudi (University of Sfax, Tunisia)                                                                                         |
|                                                         |                      |                                         | -Determinants of Tax Evasion Perception in Tunisia: The Role of External Audit and Fiscal Culture                                                                                |
|                                                         |                      |                                         |                                                                                                                                                                                  |
|                                                         |                      |                                         | Amina Zgarni (IFGT, University of Tunis El-Manar & University of Gabès)                                                                                                          |

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| <b>P.1.2. Carbon Emissions, ESG Performance and Market Dynamics</b>       | <b>Carthage Room</b>    | <b>Chairs:</b><br><br><b>Pr. Azhaar Lajmi</b><br>(University of Tunis, Tunisia)<br><br><b>Pr. Adel Boubaker</b><br>(University of Tunis El-Manar, Tunisia)<br><br><b>Pr. Hatem Rjiba</b><br>(Paris Business School, France)  | <b>-How does the level of ESG consensus affect the relationship between ESG performance and firm market risk? Empirical evidence in an international context.</b><br><br>Islem Chkioua (GEF2A, University of Tunis, Tunisia), Azhaar Lajmi (GEF2A, University Tunis, Tunisia), Margène Rabah Gana (HEC Montréal, Canada).<br><br><b>-L'impact de la performance ESG sur la volatilité des indices boursiers : Evidence européenne</b><br><br>Jihen Ben Abdallah (FCF, University of Tunis El-Manar, Tunisia), Nadia Loukil (FCF, University of Tunis El-Manar, Tunisia & University of Carthage).<br><br><b>-GHG emissions and cost of debt: Evidence from green countries</b><br><br>Ones Amri (FCF, University of Tunis El-Manar, Tunisia), Hasna Chaibi (FCF, University Tunis El Manar, Tunisia).<br><br><b>-Corporate ownership structure and CO2 emissions disclosure</b><br><br>Nouha Abdelssamed (LARTIGE, University of Sfax, Tunisia) Anis Jarboui (LARTIGE, University of Sfax, Tunisia).                                                                                                                            |
| <b>P1.3. Accounting and Auditing in the Age of Digital Transformation</b> | <b>Salambo Room</b>     | <b>Chairs:</b><br><br><b>Pr. Hanen Moalla</b><br>(University of Manouba, Tunisia),<br><br><b>Pr. Raida Chakroun</b><br>(University of Carthage, Tunisia)<br><br><b>Pr. Sourour Hazami</b><br>(University of Sfax, Tunisia)   | <b>-Digitalization of Accounting Practices in Companies: Transformations and Impacts</b><br><br>Najwa Fogra (AMEF, University of Sfax, Tunisia), Anis Ben Amar (AMEF University of Sfax, Tunisia).<br><br><b>-L'impact de l'utilisation des nouvelles technologies sur la performance de l'audit.</b><br><br>Dorra Bougacha (FCF, University of Tunis El-Manar, Tunisia), Manel Hadriche (FCF University of Tunis El-Manar & University of Carthage, Tunisia)<br><br><b>-Etat des lieux de la transformation digitale sur les pratiques d'audit : Adoption de l'Intelligence Artificielle en Tunisie</b><br><br>Saoussen Ksibi (LIGUE, University of Manouba, Tunisia) Fatma Ben Slama (LIGUE, University of Manouba, Tunisia)<br><br><b>- From Cables to Control: Corporate Digital Responsibility in the Digitally Colonised Palestine</b><br><br>Mohammed Alshurafa (University of St Andrews, UK), Abdelrhman Yusuf (Heriot-Watt University), Roszaini Haniffa (University of St Andrews, UK).                                                                                                                              |
| <b>P1.4. Banking and Firm Performance</b>                                 | <b>Utique Room</b>      | <b>Chairs:</b><br><br><b>Pr. Meryem Bellouma</b><br>(University of Carthage, Tunisia),<br><br><b>Pr. Yosra Makni</b><br>(University of Sfax, Tunisia)<br><br><b>Pr. Asma Ben Salem</b><br>(University of Ezzitouna, Tunisia) | <b>-Impact du capital intellectuel sur la performance des banques.</b><br><br>Rihab Ben Slimane (FCF, University of Tunis El-Manar, Tunisia), Manel Hadriche (FCF University of Tunis El-Manar & University of Carthage, Tunisia), Fethi Belhadj (University of Carthage, Tunisia)<br><br><b>-Unlocking Value: The Impact of Integrated Reporting and Board Attributes on Financial Performance in Europe.</b><br><br>Chaima Trigui (GFC, University of Sfax, Tunisia), Yosra Makni (GFC, University of Sfax, Tunisia), Rim Khemiri (LARSH, Université Polytechnique Hauts de France)<br><br>- دراسة تأثير محاسبة التحوط ضد مخاطر سعر الصرف على الأداء المالي للمصارف<br><br>Ehab Hamza Mesmari (University Benghazi, Lybia & FCF, University of Tunis El-Manar, Tunisia), Wyème Ben Mrad Douagi (FCF University of Tunis El-Manar, Tunisia)<br><br><b>-أثر الائتمان المصرفي على النمو الاقتصادي في ليبيا دراسة قياسية للفترة(1990-2023)</b><br><br>Ameenah Netfah (University Benghazi, Lybia & FCF University of Tunis El-Manar, Tunisia) Nadia Loukil (FCF, University of Tunis El Manar, Tunisia & University of Carthage). |
| <b>P1.5. AI and Digitalization: Reshaping Business and Governance</b>     | <b>Small Forum Room</b> | <b>Chairs:</b><br><br><b>Pr. Mounira Ben Arab</b><br>(University of Tunis, Tunisia)<br><br><b>Pr Mouna Boujelbène</b><br>(University of Sfax, Tunisia)<br><br><b>Pr. Samir Saadi</b><br>(Paris Business School, Tunisia)     | <b>-Do Digital Firms Have Better Inventory Cost Outcomes? Evidence from the Saudi Commercial Sector</b><br><br>Yaqoub Alduraywish (Najran University, Kingdom of Saudi Arabia)<br><br><b>-Artificial Intelligence for Evaluating Corporate Social Responsibility: Challenges, Limits, and Future Directions</b><br><br>Manel Zouaoui (AMEF University Sfax, Tunisia), Anis Ben Amar (AMEF University Sfax, Tunisia)<br><br><b>- Modèles d'Affaires des Startups à l'ère de l'Intelligence Artificielle : une analyse bibliométrique et théorique</b><br><br>Nawel Yezza (FCF, University of Tunis El-Manar, Tunisia) Mounira Hamed (FCF, University of Tunis El-Manar, Tunisia).<br><br><b>-Impact de l'adoption des normes IPSAS sur les investissements directs étrangers : rôle modérateur de l'e-gouvernement</b><br><br>Achraf Hammami (FCF, University of Tunis El-Manar, Tunisia) Mounira Hamed (FCF, University of Tunis El-Manar, Tunisia)                                                                                                                                                                             |

15:30-16:00

Coffee Break

| 16:00-17:30 Parallel Sessions 2                             |               |                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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| P2.1. Taxation and Environmental Challenges                 | Hannibal Room | <div>Chairs:</div> <div>Pr. Senda Wali<br/>(University of Sfax, Tunisia)</div> <div>Pr. Dorra Talbi<br/>(University of Tunis, Tunisia)</div> <div>Pr. Saber Sebai<br/>(University of Manouba)</div>                                           | <div>-Impact of Environmental Taxation on the Ecological Transition: Strategy to Combat Climate Change in Sweden</div> <div>Rahma Jendoubi (FCF, University of Tunis El-Manar, Tunisia) Ines Menchaoui (FCF, University of Tunis El-Manar, Tunisia)</div> <div>-Environmental taxation and tax Attractiveness: A Cross-Country Panel Study</div> <div>Hamdi Graja (LEG, University of Sfax, Tunisia) Mouna Guedrib (FCF University of Tunis El-Manar &amp; University of Sfax, Tunisia) Senda Wali (University of Sfax, Tunisia)</div> <div>-Toward Fairer Taxation? Tax Transparency and Enforcement as Tools Against Tax Avoidance by EU Multinationals</div> <div>Melek Mlilti (GFC, University of Sfax, Tunisia) Souhir Neifar (GFC, University of Sfax, Tunisia)</div> <div>-Environmental performance and tax avoidance: Evidence from FTSE 100 companies</div> <div>Drahem Smari (LEG, University of Sfax, Tunisia) Wafa Masmoudi (LEG, University of Sfax, Tunisia)</div>                                                                                                                                                                                                                                                               |
| P2.2. AI, Green Finance and Corporate Social Responsibility | Carthage Room | <div>Chairs:</div> <div>Pr. Dorra Mezzez Hmaied<br/>(University of Carthage, Tunisia)</div> <div>Pr. Wyème Ben Mrad Douagi<br/>(University of Tunis El-Manar, Tunisia)</div> <div>Pr. Renatas Kizys<br/>(University of Southampton, UK)</div> | <div>- Artificial intelligence and inclusive finance: empirical evidence from performance evaluation</div> <div>Asma Ben Salem (FCF University of Tunis El-Manar &amp; University of Ezzitouna, Tunisia) Jamila Bhar (University of Sousse)</div> <div>-Market Shifts Under European Green Deal News: Green vs. Brown Stocks and Bonds</div> <div>Michael Donadelli (University of Brescia, Italy), Ivan Gufler (LUISS Guido Carli, Italy), Renatas Kizys (University of Southampton, UK)</div> <div>- Sustainability Governance and Financial Performance in Digital Firms: The Roles of Environmental Innovation and ESG Controversies</div> <div>Racha Haraketi (GEF2A, University of Tunis, Tunisia) Abdelwahed Omri (GEF2A, University of Tunis, Tunisia).</div> <div>-Comparative Forecasting of Green and Conventional Financial Instruments in China: Evidence from Prophet Modeling</div> <div>Mariam El Bayar (LEG, University of Sfax, Tunisia &amp; University of Viterbo La Tuscia, Italy) Mouna Boujelbène (LEG, University of Sfax, Tunisia) Giuseppe Galloppo (University of Viterbo, La Tuscia, Italy)</div>                                                                                                                   |
| P2.3. Investor Sentiment and ESG Impact                     | Salambo Room  | <div>Chairs:</div> <div>Pr. Hasna Chaibi<br/>(University of Tunis El-Manar, Tunisia)</div> <div>Pr. Housseem Bouzgarrou<br/>(University of Sousse, Tunisia)</div> <div>Pr. Mondher Kouki<br/>(University of Tunis El-Manar, Tunisia)</div>    | <div>-Vers une mesure du sentiment des investisseurs : Fondements théoriques et apports de machine Learning sur le marché Tunisien</div> <div>Chourouk Bellaherich (FCF University of Tunis El-Manar, Tunisia) Manel Hadriche (FCF University Tunis El-Manar &amp; University of Carthage, Tunisia) Fethi Belhaj (University of Carthage, Tunisia)</div> <div>- The Impact of ESG Performance on Analyst Forecast Quality in European Financial Institutions: The Moderating Role of Executive Members Gender Diversity</div> <div>Imen Fakhfakh (LEG, University of Sfax, Tunisia) Bochra Chikhaoui (University of Sfax, Tunisia) Mouna Boujelbène (LEG, University of Sfax, Tunisia)</div> <div>-CSR and Financial Performance: Do institutional quality, GDP and sector regulation matters? Evidence from French context</div> <div>Wahida Soltani (ISEFE, University Tunis El Manar, Tunisia) Ahmed Boussaidi (FCF, University of Tunis El-Manar&amp; University of Manouba, Tunisia) Boutheina Regaieg (ISEFE, University of Tunis El-Manar, Tunisia)</div> <div>- Ecological Behaviors and Socio-Psychological Determinants in Tunisia: Toward a Sustainable Approach</div> <div>Lamia Abdmouleh (LRM, University of Sfax, Tunisia)</div> |

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| P2.4. ESG Reporting and Audit Quality        | Utique Room      | Chairs:                                                   | - The effect of Corporate Social Responsibility disclosure on Audit report lag                                                                                                    |
|                                              |                  | Pr. Yosra Mnif (University of Sfax, Tunisia)              | Islem Ghorbel (LEG, University of Sfax, Tunisia) Senda Wali (LEG, University of Sfax, Tunisia).                                                                                   |
|                                              |                  | Pr. Manel Hadriche (University of Carthage)               | - The Impact of Compensation Committees on Auditor tenure: Evidence from FTSE 250 companies                                                                                       |
|                                              |                  | Pr. Anis Ben Amar (University of Sfax, Tunisia)           | Saida Belhouchet (LARTIGE, University Sfax, Tunisia)                                                                                                                              |
|                                              |                  |                                                           | -The effect of ESG reporting on the quality of accounting forecasts: the moderating role of accounting controversies                                                              |
|                                              |                  |                                                           | Emna Jedidi (LARTIGE, University of Sfax, Tunisia) Douha Ben Brahim (University of Sfax, Tunisia)                                                                                 |
|                                              |                  |                                                           | -Disentangling the Governance-Fraud Relationship in CSR: A COVID-19-Based Analysis from the UK                                                                                    |
|                                              |                  |                                                           | Nesrine Ghorbel (AMEF, University of Sfax, Tunisia) Anis Ben Amar (AMEF, University of Sfax, Tunisia)                                                                             |
| 7                                            |                  |                                                           |                                                                                                                                                                                   |
| P2.5. CO2 Emissions, ESG and Financial Risks | Small Forum Room | Chairs:                                                   | -Are large companies protected against the financial distress caused by CO2 emissions?                                                                                            |
|                                              |                  | Pr. Salma Damak Ayedi (University of Carthage, Tunisia)   | Salsabil Chaibi (FCF, University of Tunis El-Manar, Tunisia) Ines Gharbi (FCF, University of Tunis El-Manar, Tunisia) Mounira Hamed (FCF, University of Tunis El-Manar), Tunisia. |
|                                              |                  | Pr. Mounira Hamed (University of Tunis El-Manar, Tunisia) | - Exploring the Relationship Between Environmental Emissions and the Cost of Debt                                                                                                 |
|                                              |                  | Pr. Khaled Hussainey (Bangor University, UK)              | Rihab Bahloul (LEG, University of Sfax, Tunisia) Senda Wali (LEG, University of Sfax, Tunisia).                                                                                   |
|                                              |                  |                                                           | -أثر خصائص لجان المراجعة على الإفصاح عن المسؤولية الاجتماعية                                                                                                                      |
|                                              |                  |                                                           | Khaled Zidane Fadhli (University of Benghazi, Lybia) Maroua Adel Najem (Administrative Control Authority, Benghazi, Lybia ) Ismaeil Hoely (University of Benghazi, Lybia)         |

Sunday, October 19, 2025

8:00-8:45Conference Registration

Forum Room

8:45-9:30Distinguished Keynote Speaker

Pr. Samir Saadi, Paris Business School, France

Tax Authority Monitoring and Corporate Misconduct

9:30-10:30Panel 2

Artificial Intelligence Between Ethics, Sustainability, and Red-Flag Detection

- Ms. Meriem Ben Boubaker, Vice-President of the International CFO Alliance, Expert in ESG, CSR, and Sustainable Finance

Responsible AI: Between Technological Ambition, Ethical Imperative, and Sustainability

- Pr. Qianru Cheryl Qi: Associate Professor at Telfer School of Management, Canada

From Red Flags to Reasoning: Leveraging Large Language Models for Forensic Accounting Analysis.

10:30-11:00Coffee Break

| 11:00-12:30 Parallel Sessions 3                                 |               |                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| P.3.1. Managing Taxes, Risk and Responsibility for Firm Success | Hannibal Room | <p><b>Chairs:</b></p> <p><b>Pr. Boutheina Regaieg</b><br/>(University of Tunis El-Manar, Tunisia)</p> <p><b>Pr. Salah Ben Hamad</b><br/>(University of Tunis El-Manar, Tunisia)</p> <p><b>Pr. Faker Klibi</b><br/>(University of Tunis, Tunisia)</p> <p><b>Pr. Emna Boumedien</b><br/>(University of Manouba, Tunisia)</p> | <p><b>-Related Party's Tax Aggressiveness, Cash Holding, and Investment Efficiency: Evidence from the UK</b></p> <p>Ahmed Boussaidi (FCF, University of Tunis El-Manar&amp; University of Manouba, Tunisia)</p> <p><b>-La RSE modère-t-elle la relation entre l'appartenance à un secteur polluant et l'évasion fiscale ? Preuves tirées du STOXX 600.</b></p> <p>Abir Mlaiki (ISEFE, University of Tunis El-Manar, Tunisia) Boutheina Regaieg (ISEFE, University of Tunis El-Manar, Tunisia)</p> <p><b>-Audit Quality, Tax Avoidance and Financial Performance: Evidence from Sweden companies</b></p> <p>Sameh Aloui (University Tunis El Manar, Tunisia)</p> <p><b>-Le rôle le médiateur de l'évasion fiscale dans la relation entre les caractéristiques du conseil d'administration et la valeur de l'entreprise</b></p> <p>Sihem Hermi (ISEFE, University of Tunis El-Manar, Tunisia) Boutheina Regaieg (ISEFE, University of Tunis El-Manar, Tunisia)</p>                                                                            |
| P.3.2. Ethics, Audit, and Corporate Social Responsibility       | Carthage Room | <p><b>Chairs:</b></p> <p><b>Pr. Fatma Ben Salma</b><br/>(University of Manouba, Tunisia)</p> <p><b>Pr. Mohamed Ali Omri</b><br/>(University Tunis ElManar, Tunisia)</p> <p><b>Pr. Karim Mhadhebi</b><br/>(University of Tunis, Tunisia)</p> <p><b>Pr. Walid Chkili</b><br/>(University of Tunis ElManar, Tunisia)</p>      | <p><b>- How Ethical Climate Shapes Whistleblowing Behaviors in Tunisian audit firms: Exploring Internal and External Channels</b></p> <p>Rihab Bouhlel (LEG, University of Sfax, Tunisia) Senda Wali (LEG, University of Sfax, Tunisia)</p> <p><b>- Le conservatisme comptable et la responsabilité sociale des entreprises : Rôle du changement du dirigeant des pays émergents</b></p> <p>Meriem Boussourra (University of Carthage, Tunisia) Saida Damak (University of Carthage, Tunisia)</p> <p><b>-Does Corporate Social Responsibility Mitigate or Mask Classification Shifting?</b></p> <p>Mayssa Zalila (University of Sfax, Tunisia) Yosra Makni (GFC, University of Sfax, Tunisia) Anis Jarboui (LARTIGE, University of Sfax, Tunisia).</p>                                                                                                                                                                                                                                                                                      |
| P3.3. Governance, Sustainability and Risk-Taking                | Salambo Room  | <p><b>Chairs:</b></p> <p><b>Pr. Nadia Loukil</b><br/>(University of Carthage, Tunisia)</p> <p><b>Pr. Hatem Mansali</b><br/>(University of Tunis El-Manar, Tunisia)</p> <p><b>Pr. Jamel Azibi</b><br/>(University of Jendouba, Tunisia)</p>                                                                                 | <p><b>- Biodiversity Risk and Firm Risk Taking: A Cross-Sectional Study in the European Context</b></p> <p>Aziza Gharssali (FCF, University of Tunis El-Manar, Tunisia) Nadia Loukil (FCF, University of Tunis El-Manar, Tunisia).</p> <p><b>- The Impact of ESG Criteria on European Banks' Liquidity Risk: The Moderating Role of Green Innovation.</b></p> <p>Amal Ghribi (LEG, University of Sfax, Tunisia), Imen Fakhfakh (LEG, University of Sfax, Tunisia) Soulef Smaoui (LEG, University of Sfax, Tunisia)</p> <p><b>-Integrated reporting quality and the cost of debt</b></p> <p>Mouna Elayeb (GFC, University of Sfax) Yosra Makni (GFC, University of Sfax) Mohamed Drira (Saint Mary's University in Halifax, Nova Scotia, Canada), Aida Boudabbous (University of Sfax)</p> <p>دور الحوكمة في تعزيز الإفصاح عن أبعاد الاستدامة في المصارف التجارية -</p> <p>Mohaned Salem Saad (FCF, University Tunis El-Manar, Tunisia &amp; University Benghazi, Lybia), Wyème Ben Mrad Douagi (FCF University Tunis El-Manar, Tunisia)</p> |
| P3.4. ESG, Integrated Reporting, and Accounting Quality         | Utique Room   | <p><b>Chairs:</b></p> <p><b>Pr. Salma Zaiene</b><br/>(University of Tunis El-Manar, Tunisia)</p> <p><b>Pr. Sameh Kobbi Fakhfakh</b> (University of Sfax, Tunisia)</p> <p><b>Pr. Malek Saihi</b><br/>University of Carthage)</p>                                                                                            | <p><b>-Earnings quality and Integrated Reporting Quality: Empirical Evidence from South Africa</b></p> <p>Nawar Boujelbène (FCF, University of Tunis El-Manar, Tunisia) Manel Hadriche (FCF, University of Tunis El-Manar &amp; University of Carthage, Tunisia)</p> <p><b>-Corporate culture and earnings management: Insights from machine learning</b></p> <p>Sameh Masmoudi Belfitouri (University of Sfax, Tunisia) Imen Mahfoudh (GFC, University of Sfax, Tunisia) Sameh Kobbi-Fakhfakh (AMEF, University of Sfax, Tunisia)</p> <p><b>-CSR and cost of debt</b></p> <p>Salsabil Chihi (ISEFE, University of Tunis El-Manar, Tunisia) Boutheina Regaieg (ISEFE, University of Tunis El-Manar, Tunisia)</p>                                                                                                                                                                                                                                                                                                                            |

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| 12:30-14:00 | Lunch Break                                                                                                                                                                                                                                                      |
| Forum Room  |                                                                                                                                                                                                                                                                  |
| 14:00-14:45 | <p>Distinguished Keynote Speaker:</p> <p><i>Pr. Khaled Hussainey, Bangor University, UK</i></p> <p>Why Papers get rejected Before Review and How to Pass Through</p>                                                                                             |
| 14:45-16:00 | <p><i>Meet the Editors Workshop</i></p> <p>Pr. Khaled HUSSAINEY –Bangor University, UK</p> <p>Pr. Samir Saadi – Paris Business School, France</p> <p>Pr. Renatas Kizys – University of Southampton, UK</p> <p>Pr. Sabur Mollah – The University of Sheffield</p> |
| 16:00-16:30 | Closing and Reception Ceremony                                                                                                                                                                                                                                   |