

ICABL 2022

University of Dubai, Dubai, U.A.E.

26-27 November 2022

# Program

# Opening ceremony

The ICABL conference will be organized on the 26th and 27th Nov 2022. The details of the opening ceremony, presentation schedule, closing ceremony and sessions are as follows:

**Note:** The timings are Dubai time (GMT + 4)

|  |  |  |
| --- | --- | --- |
| **Day 1: Saturday, 26th November**  **Venue: Conference Hall** | | |
| **8:30-9:30 AM** | **Registration and Networking Coffee** | |
| **9:30-10:00 AM** | **Welcome**  **Opening session** | **Moderator:** Dr. Mohammad Ghazi Rababa  Dr. Rahim Hussain, Conference Chair, University of Dubai,  (5-10 minutes)  Dr. Eesa Bastaki, President of University of Dubai, UAE  (10-20 minutes) |
| **10:00- 10:40 AM** | **1st Key Note Speech** | Mr. Bashar Kilani  Managing Director, Accenture.  **Title:** Meet me in the Metaverse! The Platform for the Digital Economy  <https://ud.ac.ae/ud-conference/icabl/> |
| **10:40- 11:00 AM** | **Q & A** | |

# Presentation schedule

**Parallel Session A**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **11:15 AM - 12:15 PM** | | | | | | | |
| **Session A1** | | | | | | | |
| **Chair and Discussant2: Dr. Parizad Phiroze Dungore** | | | | | | | |
| **Room**: Case Room 1 | | | | | | | |
|  | | | | | | | |
| **Time** | **Paper #** | | **Presenter** | | **Discussant 1** | **Topic** | |
| 11:15-11:35 | 3 | | Abdullah Alshebli \* | | Tarek Chebbi | The Best Way to Regulate Financial Markets | |
| 11:35-11:55 | 41 | | Rosy Chauhan | | Abdullah Alshebli | Impact of liquidity creation on bank performance: evidence from an emerging market | |
| 11:55-12:15 | 24 | | Tarek Chebbi | | Rosy Chauhan | The effect of the Covid-19 related monetary policies on the Brent oil market. Does the exchange rate channel matter? | |
| **12:30 PM - 01:30 PM** | | | | | | | |
| **Session A2** | | | | | | | |
| **Chair and Discussant2: Prof.**  **Andreas Karathanasopoulos** | | | | | | | |
| **Room:**  Case Room 1 | | | | | | | |
| **Time** | **Paper #** | | **Presenter** | **Discussant 1** | | | **Topic** |
| 12:30- 12:50 | 67 | | Kiran Mehta | Skander Slim | | | Religious belief, environmentalism, or herd behavior - what governs the socially responsible investing behavior of individuals? |
| 12:50-13:10 | 72 | | Upasana Gupta | Kiran Mehta | | | Drivers of financial technology adoption intention: A multi- group analysis in small scale business settings |
| 13:10-13:30 | 73 | | Skander Slim | Upasana Gupta | | | Forecasting realized volatility of Bitcoin: The informative role of price duration |
| **13:30- 14:30** | **LUNCH**  **Venue: Conference Hall** | | | | | | |
| **14:30 PM - 15:30 PM** | | | | | | | |
| **Session A3** | | | | | | | |
| **Chair and Discussant 2: Dr. Skander Slim**  **Room:**  Case Room 1 | | | | | | | |
|  | | | | | | | |
| **Time** | **Paper #** | | **Presenter** | **Discussant 1** | | | **Topic** |
| 14:30-14:50 | 64 | | Petr Hajek | Shumaila Zeb | | | Predicting Crude Oil Price Using News Sentiment |
| 14:50-15:10 | 19 | | Shumaila Zeb | Andreas Karathanasopoulos | | | The impact of Fintech and Financial inclusion on Income Inequality |
| 15:10-15:30 | 74 | | Andreas Karathanasopoulos | Petr Hajek | | | Forecasting Bitcoin with Deep learning Techniques. |
| **COFFEE BREAK (15:30-15:45)** | | | | | | | |
| **15:45 PM - 16:45 PM** | | | | | | | |
| **Session A4** | | | | | | | |
| **Chair and Discussant2: George Kambouris**  **Room:**  Case Room 1 | | | | | | | |
|  | | | | | | | |
| **Time** | | **Paper #** | **Presenter** | **Discussant 1** | | **Topic** | |
| 15:45-16:05 | | 28 | Godfred Matthew Yaw Owusu | Theodora Aba Abekah Koomson | | The State of Ethical Decision-making Research in Accounting: A Retrospective Assessment from 1987 to 2022 | |
| 16:05-16:25 | | 44 | Charles Ofori-Owusu | Godfred Matthew Yaw Owusu | | Analysis of the Structure and Evolution of Sustainability Accounting Research: A-41-year review | |
| 16:25-16:45 | | 47 | Theodora Aba Abekah Koomson | Charles Ofori-Owusu | | Mandatory audit rotation: market perception, effect on audit quality and audit fees | |

**Parallel Session B**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **11:15 AM - 12:15 PM** | | | | | | | | |
| **Session B1** | | | | | | | | |
| **Chair and Discussant2: Dr. Ibrahim Tabche**  **Room**: Case Room 2 | | | | | | | | |
|  | | | | | | | | |
| **Time** | | **Paper #** | **Presenter** | | **Discussant 1** | | **Topic** | |
| 11:15-11:35 | | 20 | Hina Yaqub Bhatti | | Huda Al Hadhrami | | How Consumer Attitude and Perceived Behavioral Control affect food consumption management behavior: The roles of Personality Trait - Conscientiousness and Intention to reduce food wastage | |
| 11:35-11:55 | | 60 | V.C. Reddy | | Hina Yaqub Bhatti | | The impact of leadership style and HRM on careers: holistic sustainability perspective | |
| 11:55-12:15 | | 71 | Huda Al Hadhrami | | V.C. Reddy | | A new view on the impact of Perceived Organizational Support on Employee Engagement within the UAE context | |
| **12:30 PM- 01:30 PM** | | | | | | | | |
| **Session B2** | | | | | | | | |
| **Chair and Discussant 2: Dr. Genanew Bekele**  **Room**: Case Room 2 | | | | | | | | |
|  | | | | | | | | |
| **Time** | | **Paper #** | **Presenter** | | **Discussant 1** | | | **Topic** |
| 12:30-12:50 | | 79 | Muhammad Faisal | | Sabeena TTP | | | Impact of Infotainment on Purchase Intention, Word of Mouth and Irritations; Moderated by Quality of Advertisement & Mediated by Customer Experience |
| 12:50-13:10 | | 63 | Sabeena TTP | | Fatima Alhosani | | | Sustainability: A mirage or mission of higher education institutions in the UAE |
| 13:10-13:30 | | 78 | Fatima Alhosani | | Muhammad Faisal | | | Determinants of corporate social responsibility in UAE: firm-level evidence in Abu Dhabi |
| **13:30- 14:30** | | **LUNCH**  **Venue: Conference Hall** | | | | | | |
| **14:30 PM - 15:30 PM** | | | | | | | | |
| **Session B3** | | | | | | | | |
| **Chair and Discussant 2: Mohamed Hussein Kamel Azab Behery**  **Room**: Case Room 2 | | | | | | | | |
| **Time** | **Paper #** | | **Presenter :** | **Discussant 1:** | | **Topic** | | |
| 14:30-14:50 | 65 | | Juan Dempere | Kamarul Zaman Ahmad | | The Impact of Women’s empowerment on the Likelihood of Financial Crimes: A Global Perspective | | |
| 14:50-15:10 | 70 | | Kamarul Zaman Ahmad | Wafa Abdulrahman | | Empowerment in Malaysia, and the moderating effect of training | | |
| 15:10-15:30 | 61 | | Wafa Abdulrahman | Juan Dempere | | “Without Prejudice” Rule Under The UAE Arbitration Law | | |
| **COFFEE BREAK (15:30-15:45)** | | | | | | | | |
| **15:45 PM - 16:45 PM** | | | | | | | | |
| **Session B4** | | | | | | | | |
| **Chair and Discussant 2: Dr. Islam Faisal Abdul Rahman Bourini**  **Room**: Case Room 2 | | | | | | | | |
| **Time** | **Paper #** | | **Presenter :** | **Discussant 1:** | | **Topic** | | |
| 15:45-16:05 | 32 | | Aikaterini Manthiou | Ali Aljassim | | Concerts in the Metaverse: Conceptualization and interpretation with text analytics | | |
| 16:05-16:55 | 53 | | Ali Aljassim | Abdulmunem Alshehhi | | Forecast of Future Energy Demand in the UAE with the Analysis of Solar Energy Contributions Amidst the COVID-19 Pandemic | | |
| 16:25-16:45 | 51 | | Abdulmunem Alshehhi | Aikaterini Manthiou | | Agility & Innovation inspired employees to create the best decision-making | | |

# Presentation schedule

**Parallel Session C**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **11:15 AM - 12:15 PM** | | | | | | | |
| **Session C1** | | | | | | | |
| **Chair and Discussant2: Prof. Kamarul Zaman** | | | | | | | |
| **Room**: DBS 106 | | | | | | | |
|  | | | | | | | |
| **Time** | **Paper #** | | **Presenter** | | **Discussant 1** | **Topic** | |
| 11:15-11:35 | 25 | | Zafarullah Khan | | Albert Wijeweera | Understanding the Seasonality in Crude Oil Returns for WTI and Brent | |
| 11:35-11:55 | 62 | | Albert Wijeweera | | Yuriy Timofeyev | An Empirical Analysis of Sectoral Export Demand Elasticities and Trade Policies: The Case of India | |
| 11:55-12:15 | 39 | | Yuriy Timofeyev | | Zafarullah Khan | Strategic Responses to Internal Economic Crimes in the Russian Insurance Industry | |
| **12:30PM - 01:30 PM** | | | | | | | |
| **Session C2** | | | | | | | |
| **Chair and Discussant2: Dr. Marina Arnaut** | | | | | | | |
| **Room:**  DBS 106 | | | | | | | |
| **Time** | **Paper #** | | **Presenter** | **Discussant 1** | | | **Topic** |
| 12:30- 12:50 | 66 | | Shumaila Chandni | Vladimir Klepikov | | | Relationship length & customer orientation: missing links in service-profit chain |
| 12:50-13:10 | 1 | | Vladimir Klepikov | Aarthi S.V | | | Distribution of Refining Resources in the Context of Refinery Infrastructure Development in Russian Regions |
| 13:10-13:30 | 58 | | Aarthi S.V | Shumaila Chandni | | | The Effect of COVID-19 on Small and Medium Enterprises in the United Arab Emirates |
| **13:30- 14:30** | **LUNCH**  **Venue: Conference Hall** | | | | | | |
| **14:30 PM - 15:30 PM** | | | | | | | |
| **Session C3** | | | | | | | |
| **Chair and Discussant 2:**  **Dr. Geoffrey G. Gachino**  **Room:**  DBS 106 | | | | | | | |
|  | | | | | | | |
| **Time** | **Paper #** | | **Presenter** | **Discussant 1** | | | **Topic** |
| 14:30-14:50 | 68 | | Rahul Verma | Hussaini Yaro | | | International Transmission of the U.S. Energy Market Sentiments on ESG Index Returns: Evidence from GCC Countries |
| 14:50-15:10 | 75 | | Josephine Baaba Agyekum Donkor | Rahul Verma | | | A Bibliometric Review of Social Entrepreneurial Intention Research |
| 15:10-15:30 | 5 | | Hussaini Yaro | Josephine Baaba Agyekum Donkor | | | Relationship marketing as a tool for customer retention |
| **COFFEE BREAK (15:30-15:45)** | | | | | | | |
| **15:45 PM - 16:25 PM** | | | | | | | |
| **Session C4** | | | | | | | |
| **Chair and Discussant2: Dr. Arij Lahmar**  **Room:**  DBS 106 | | | | | | | |
|  | | | | | | | |
| **Time** | | **Paper #** | **Presenter** | **Discussant 1** | | **Topic** | |
| 15:45-16:05 | | 43 | Leonie Zappel | Achim Rogmann | | The European regulation for harmonized rules on artificial intelligence and its obligations for providers and users of AI systems from third countries | |
| 16:05-16:25 | | 49 | Achim Rogmann | Leonie Zappel | | E-Commerce As Challenge For Customs Law And Management | |

**Program Day 2**

|  |  |  |
| --- | --- | --- |
| **Day 2: Sunday, 27th November** | | |
| **09:30-10:00 AM** | **Networking Coffee** | |
| **10:00- 10:40 AM** | **Welcome** | **Moderator:** Dr. Washika Haak-Saheem (Dean, Dubai Business School) |
| **2nd Key Note Speech** | Prof. Dr. Dima Jamali  Dean, College of Business Administration, University of Sharjah  **Topic:** “Trends in Higher Education: Sustainability in Focus”  <https://ud.ac.ae/ud-conference/icabl/> |
| **10:40 - 11:00 AM** | **Q & A** | |

**Session D**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **11:15 AM - 12:15 PM** | | | | | | |
| **Session D1** | | | | | | |
| **Chair and Discussant 2: Dr. Arun Prasad**  **Room: Case Room 1** | | | | | | |
| **Time** | **Paper #** | **Presenter** | **Discussant 1** | | **Topic** | |
| 11:15-11:35 | 11 | Ali El Samra | Hessa Almuhairy | | The impact of social media initiatives of financial performance of the firm: a knowledge-based perspective | |
| 11:35-11:55 | 35 | Kirill Sarachuk | Ali El Samra | | The introduction of 3G mobile internet and its effect on start-up formation: A case of Palestine | |
| 11:55-12:15 | 76 | Hessa Almuhairy | Kirill Sarachuk | | The Impact of Agile HRM Practices on Business Model Innovation & Competitive Advantage | |
| **12:30 PM-01:30 PM** | | | | | | |
| **Session D2** | | | | | | |
| **Chair and Discussant 2: Dr. Mohamed Osman** | | | | | | |
| **Room: Case Room 1** | | | | | | |
|  | | | | | | |
| **Time** | **Paper #** | **Presenter** | | **Discussant 1** | | **Topic** |
| 12 :30-12 :50 | 54 | Renuka Sharma | | Marina Arnaut | | Adoption of augmented reality (AR) technology by HEIs in India to attain the goal of quality education of SDG 4 |
| 12:50-13:10 | 2 | Ja'Afar Ibrahim Dass \* | | Renuka Sharma | | Nigeria and the unending search for true federalism: an interrogation of perspectives. |
| 13:10-13:30 | 77 | Marina Arnaut | | Ja'Afar Ibrahim Dass | | The Impact of AI and Machine Learning on Organizational Management |
| **LUNCH 13:30-14:30**  **CONFERENCE HALL** | | | | | | |

**Parallel Session E**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **11:15 AM - 12:15 PM** | | | | |
| **Session E1** | | | | |
| **Chair and Discussant 2: Dr. Nasiruddeen Muhammad** | | | | |
| **Room: Case Room 2** | | | | |
|  | | | | |
| **Time** | **Paper #** | **Presenter** | **Discussant 1** | **Topic** | |
| 11:15-11:35 | 55 | Fady Tawakol | Lipsa Dash | Legal regime of crowdfunding platform via Blockchain technology in UAE | |
| 11:35-11:55 | 50 | Lipsa Dash | Samuel O. Owusu Atuahene | Tussle of Intellectual Property Rights and Privacy laws with reference to Artificial Intelligence in the Healthcare Sector | |
| 11:55-12:15 | 46 | Samuel O. Owusu Atuahene | Fady Tawakol | Relationship between environmental tax and carbon emissions: a bibliometric review of the last three decades: 1994–2022 | |
| **12:30 PM - 01:30 PM** | | | | |
| **Session E2** | | | | |
| **Chair and Discussant 2: Dr. Mohammad Rababah** | | | | |
| **Room: Case Room 2** | | | | |
| **Time** | **Paper #** | **Presenter** | **Discussant 1:** | **Topic** | |
| 12:30-12:50 | 45 | Miriam Arthur | Osman Halidu | Whistleblowing Intentions of Accountants: An Application of The Fraud Pentagon Theory | |
| 12:50-13:10 | 59 | Osman Halidu | Rita Amoah Bekoe | Is Environmental Tax a grease or sand in the wheels of Climate Change Vulnerability? | |
| 13:10-13:30 | 36 | Rita Amoah Bekoe | Miriam Arthur | A Scientometric Analysis of the Structure and Trends in Corporate Fraud Research: A 47-Year Bibliometric Review | |
| **LUNCH 13:30-14:30 (CONFERENCE HALL)**  **MUSIC PERFORMANCE BY UNIVERISTY OF DUBAI MUSIC SOCIETY**  **(DR. KAMARUL ZAMAN)** | | | | | |

# Closing ceremony

|  |  |
| --- | --- |
| **Day 2: Sunday, 27th November** | |
| **14:30-15:00** | **Moderator**:   1. Best paper award for the conference papers 2. Closing ceremony (Dr. Rahim Hussain) |

# SOCIAL EVENT: DESERT SAFARI AND DINNER

|  |  |
| --- | --- |
| **Day 2: Sunday, 27th November** | |
| **15:30 – 21:00** | The social event will include Desert Safari included in the conference registration fee. It involves pickup/ drop off from UD campus and dinner at desert camp. More details will be provided during the conference. |