



**UNIVERSITY OF DAR ES SALAAM  
AND  
INSTITUTE OF FINANCE MANAGEMENT**



**5<sup>th</sup>**

**INTERNATIONAL CONFERENCE ON  
ACCOUNTING AND FINANCE IN  
EMERGING ECONOMIES (ICAFEE) 2023**



**Theme: “Sustainable and Inclusive  
Development: An Accounting and Finance  
Perspective”**

**Dates: 12th & 13th October, 2023**

**Host: University of Dar es Salaam and  
Institute of Finance Management**

**CONFERENCE PROGRAMME**

**Official Launch of the 5th International Conference on Accounting and Finance in Emerging Economies (ICAFEE) 2023 Venue: Ramada Hotel, Mbezi Beach**

**08:00 – 09:00**    **Arrival and Registration**  
All Delegates & Organizing Committee

**Session I: Opening of the Conference**  
**MC [Dr. Yustin Bangi/Prof. O. Mbura]**

**09:00 – 09:10**    **Welcoming Remarks**  
Conference Chairperson – Prof. H. Chalu

**09:10 – 09:15**    **Inviting VC – UDSM**  
Dean, UDBS – Dr. Latifa Mbelwa

**09:15 – 09:25**    **Welcoming Guest of Honour**  
VC – UDSM – Prof. William Anangisye

**09:25 – 09:50**    **Opening of the Conference**  
Guest of Honour – Hon. Dr. Natu El-maamry Mwamba

**09:50 – 10:00**    **Vote of Thanks**  
Rector, IFM – Prof. Josephat Lotto

**10:00 – 10:45**    **GROUP PHOTO & HEALTH BREAK**  
All Delegates

**Session II: Keynote Speeches**  
**Chairperson 1: Prof. S. Mzenzi**

**10:45 – 11:10**    Key note speech 1  
**Dr. Neema Kiure Mssusa**

**11:10 – 11:35**    Key note speech 2  
**Dr. Baghayo Saqware**

**11:35 – 12:00**    Key note speech 3  
**Prof. Sylvia Temu**

## Session III: Sustainability Accounting

### Chairperson 2: Prof. L. Melyoki

Time	S/N	Title	Authors
12:00 – 12:25	1.	Factors affecting Company's Compliance with Integrated Reporting (IR): A Case of Oil & Gas and Mining Companies Listed in Johannesburg Stock Exchange	Evelyn M Richard, (UDSM) Lilian Julius Kishimbo, (IFM) Eben Kinabo, (DSM)
12:25 – 12:50	2.	The Effect of Corporate Governance on Sustainability Disclosures of Oil and Gas Companies in Africa	Ally Adam Mshana (UDSM), Siasa Mzenzi (UDSM)
12:50 – 13:15	3.	The Moderating Role of Board Characteristics on the Relationship Between Corporate Sustainability and Financial Performance: Evidence from Global Oil and Gas Companies	Mustafa H Mbiku (UDSM)
13:15 – 14:15	<b>LUNCH BREAK</b>		

## Session IV: Society Finance

### Chairperson 3: Prof. T. Mkasiwa

14:15 – 14:35	4	The role of Finance in the rejuvenation of an organic cocoa plantation in Indonesia	Henk Krijnen (NavIncerta)
14:35 – 15:00	5	Financing Social Events in Tanzania: Motives and Consequences	Evelyn M Richard (UDSM), Dev Anand Jani (UDSM)
15:00 – 15:25	6	Who is financially worried and why? Evidence from Adults in Sub-Saharan Africa	Godsaviour Christopher (UDSM)
15:25 – 15:45	7	The Influence of FinTech Experience on Digital Financial Inclusion in Tanzania: MVAS Perceived Usefulness as a Mediator Among MFI Customers	Helena Thomas Haule (UDSM) Sarikiael Borish Nnko

Time	S/N	Title	Authors
15:45 – 16:10	<b>HEALTH BREAK</b>		
<b>Session V: Sustainable Corporate Governance</b> <b>Chairperson 4: Dr. Ngole</b>			
16:10 – 16:35	8	Firm's Specific Characteristics and Sustainability Reporting in Tanzania	Said Suluo (UDSM) Emmanuel Christopher, (UDSM) Shukuruni Panga
16:35 – 17:00	9	Accounting and Accountability paradox: Evidence from funds for COVID 19 pandemics in Tanzania	Siasa I. Mzenzi (UDSM)
17:00 – 17:25	10.	The Influence of Governance on Quality of Corporate Environmental Disclosure in Major Oil and Gas Companies.	Erick Mulogo (ARU) Henry Chalu (UDSM)

∞ End of Day One ∞

## Session I: Accountability Chairperson 5: Prof. Neema Mori

Time	S/N	Title	Authors
08:45 – 09:10	11	Corporate Social Responsibility Practices of large indigenous firms in Kenya and Tanzania	Lilian Juluius Kishimbo (IFM)
09:10 – 09:35	12	The Budgeting Processes and Financial Accountability in Religious Organizations: Evidence from Catholic and Lutheran Churches in Tanzania	Plasidi M Bayno (UDSM) Sylvia Temu (UDSM) Helena Thomas (UDSM)
09:35 – 10:00	13	The Moderating Role of Board Characteristics on the Relationship Between Corporate Sustainability and Financial Performance: Evidence from Global Oil and Gas Companies	Minza Salum Malimi (UDSM) Julian Kimario (UDSM)
10:00 – 10:25	14	Performance Audit in Public Sector Entities in Tanzania: for whose interest?	Siasa I. Mzenzi (UDSM)
10:25 – 10:50	<b>HEALTH BREAK</b>		

## Session II: Governance Issues Chairperson 6: Dr. Shufaa Albeity

10:50 – 11:10	15	Assessment of Efficiency and Corporate Governance Structures of Tanzania's State-Owned Enterprises	Vincent L Mughwai (UDSM)
11:10 – 11:30	16	Effectiveness of Audit Committee in two public colleges in Tanzania: Institutional and managerial hegemony theories perspectives	Abeid F. Gaspar (UDSM) Siasa I. Mzenzi (UDSM)
11:30 – 11:50	17	Trust, Leadership, Resources, Cost reduction and Strategic Alliance Effectiveness: The case of Oil and Gas Industry in Tanzania	Latifa Mbelwa (UDSM)

Time	S/N	Title	Authors
<b>Session II: Public Sector Accounting Issues</b> <b>Chairperson 7: Dr. Latifa Mbelwa</b>			
12:00 – 12:20	18	Taxation of SMEs in Tanzania: A Critical Analysis of Tax Revenue Administration Challenges	Mariam I Nchimbi (UDSM) Deogratius N Mahangila (DSM)
12:20 – 12:40	19	Regulatory and Individual Factors Influencing EFDs Utilization in Tanzania's Oil and Gas Sector	Helena Thomas Haule (UDSM)
12:40 – 13:00	20	Testing the Convergence Between Fraud Triangle Theory and Assets Misappropriation Incidents: Evidence from Public Sector in Tanzania.	Shadrack Ombeni (DSM) Cosmas Masanja (UDSM)
13:00 – 14:00	<b>LUNCH BREAK</b>		
<b>Session III: Sustainable Corporate Finance and Risk Management</b> <b>Chairperson 8: Dr. E. Richard</b>			
14:00 – 14:20	21	Return Seasonality and Calendar Anomaly based on Net-Asset-Value of a Diversified Collective Investment Scheme	Ellinami J Minja (UDSM)
14:20 – 14:40	22	Determinants of Online Forex Trade Performance	Godsaviour Christopher Aman Mdewa (UDSM) Mesia Ilomo (UDSM)
14:40 – 15:00	23	Perceived Costs and Usefulness of MVAS as Determinants of Digital Financial Inclusion: A Study of MFI Customers in Tanzania.	Sarikiael Borish Nnko (DSM) Helena Thomas Haule (UDSM)

Time	S/N	Title	Authors
15:00– 15:20	24	Behavioral Biases and Life Insurance Demand Decisions: Evidence from Uganda.	Ndawula Yusuf (Katerega University) Neema Mori (UDSM) Isaac Nabeta Nkote (Makerere University)
15:20 – 15:40	25	Environmental Innovations and Sustainability practices of manufacturing firms in Uganda	Alinda, K Kaawaase, T Tumwine, S Nalukenge, I A. Sserwanga (Makerere University)
15:40 – 16:00	<b>HEALTH BREAK</b>		
<b>Session IV: Industrial Perspectives</b> <b>Chairperson 9: Dr. A. Zawadi</b>			
16:00 – 16:20	26	Regulatory Perspectives on Sustainability	Prof. Mussa Assad, Former CAG
16:20 – 16:40	27	Industrial Practices and Professionalism	Tanzania Private Sector Foundation
16:40 – 16:55	28	Way Forward	Conference Vice-Chairperson – Dr. Ngole
16:55 – 17:05	29	Inviting Guest of Honour	Conference Chairperson: Prof. H. Chalu
17:05 – 17:20	30	Closing the Conference	Rector, IFM – Prof. Josephat Lotto
17:20 – 17:30	31	Vote of Thanks	Conference Vice-Chairperson: Dr. E. Richard
17:30 – 20:00	<b>NETWORKING EVENT</b>		

**Conference Chairperson  
Prof. Henry Chalu,  
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