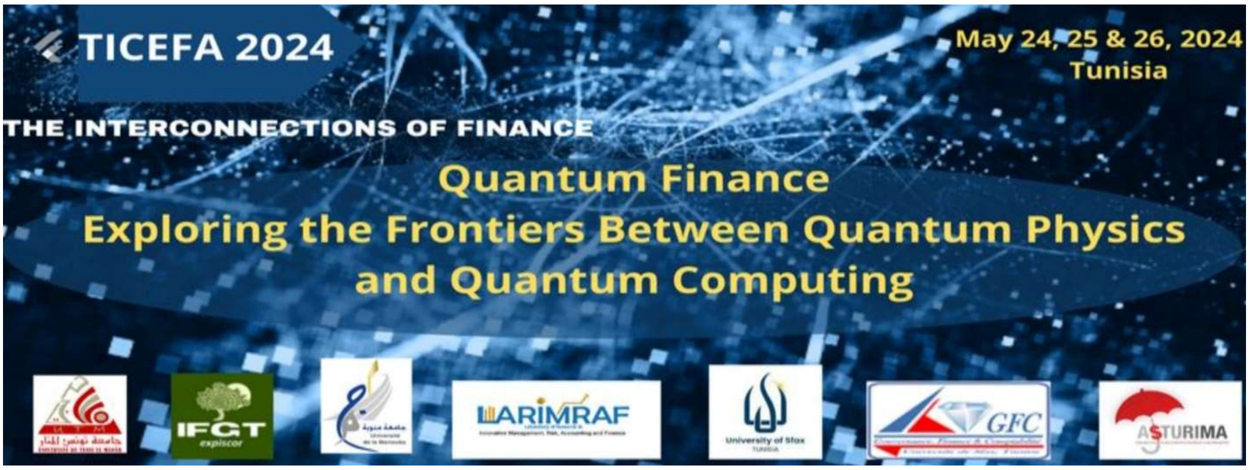
Conference Program TICEFA 2024



Day 1 – 24/05/2024

14H30 - 15H30	**Registration**	
15H30 - 17H30	**Training course 1 : Informatique décisionnelle : Création de tableaux de bord avec Power BI** Formateur : Nader Kolsi (ESCT)	**Room : Amir**
17H30 – 19H30	**Parallel sessions A**	**Rooms: Bey1, Bey2, Bey3, Vizir & Amir**

Parallel Session A1: Digitalization of financial services and artificial intelligence (Room:Vizir)

Session Chairs: Ezzeddine Abaoub (FSEG Nabeul), Mohamed Taher Rajhi (FSEG Tunis), Wissem Daada (FSEG Nabeul), Saber Sebai (ISCAE), Jihed Majdoub (ISGT)

1. Can the digital technologies and green finance promote the green economy and sustainable development: Empirical Investigation
   Afef Guachaoui (ESCT)
2. Digitalization of financial services and artificial intelligence: AI's role in predicting stock market volatility
   Ikram Arfaoui (ESCT) & Ezzeddine Abaoub (FSEG Nabeul)
3. The moderating role of board gender diversity in the relationship between board characteristics, ESG performance and financial performance
   Safa Benthabet (FSEG Tunis)
4. Digitalization and bank performance: the mediator effect of financial stability and moderator effect of non-performing loans
   Amir Saadaoui (University of Sfax), Issam Chouchene (University of Sfax) & Mohamed Naceur Souissi (ISAA, Sfax)
5. Credit Rating News and the dynamic of Risk Premiums: Is there a linkage? Evidence from the Eurozone Market
   Fathi Nakai (IHEC Sousse)

Parallel Session A2: Sustainable finance, responsible investment and climate change (Room: Amir)

Session Chairs: Samir Saadi (PSB), Mouna Boujelbène (FSEG Sfax), Khaled Guesmi (PSB), Dorra Ellouze (ESCT), Salma Zaiane (FSEG Tunis)

1. Does corporate culture matters to greenhouse gas emissions?
   Naceur Essaddam (Royal Military College of Canada), Fatma Mrad (Carthage Business School), Samir Saadi (Paris School of Business) & Syrine Sassi (Paris School of Business)
2. Does physical climate risk matter to earnings faithfulness and relevance? Evidence from European Companies
   Rim Ben Abdesslem (ESCT), Imed Chkir (Telfer School of Management) & Samir Saadi (Paris School of Business)
3. Relationship between corporate social responsibility and financial performance of European firms in times of crises: Evidence from COVID-19 and Russia-Ukraine crisis
   Yosr Ouellani (FSEG Tunis), Adel Boubaker (FSEG Tunis) & Salma Zaiane (FSEG Tunis)
4. The environmental cost of operating flexibility: international evidence
   Sadok El Ghoul (University of Alberta), Omrane Guedhami (University of South Carolina), Samir Saadi (Paris School of Business) & Syrine Sassi (Paris School of Business)
5. The moderator effect of uncertainty avoidance on the relationship between CSR and firm performance: Before and during the COVID-19 crisis
   Karima Lajnef (FSEG Sfax) & Siwar Ellouz (FSEG Sfax)

Parallel Session A3: Financial reporting, economic development and circular economy (Room: Bey1)

Session Chairs: Nadia Abaoub (ESC Tunis), Chokri Slim (ISCAE), Salem Kanoun (ESCT), Rafik Baccouche (FSEG Tunis), Achwek Barguellil (FSJEGJ), Safouane Ben Aissa (FSEGT)

1. Modélisation des liens causals entre politiques monétaires, taux de change et croissance économique
   Donia Rouihem (FSEG Sousse)
2. Do financial and macroeconomic factor make Banks Stock Prices riskier? Evidence from Banks Listed on Tunisia Stock Exchange
   Sahar Khalifa (IHEC Sousse)
3. Evaluation of the empirical study of the contagion between the monetary market and the stock market
   Islem Boutabba (ESCT)
4. The effect of central bank credibility on exchange rate volatility: A comprehensive bibliometric analysis from 1990 to 2022
   Wejden Ben Jannet (FSEG Tunis) & Achouak Barguellil (FSJEGJ)
5. State Capitalism and Political Uncertainty in Banking: Empirical Evidence from Sovereign Wealth Funds
   Narjess Boubakri (American University of Sharjah), Jocelyn Grira (Athabasca University of Alberta), Insaf Hattab (University of Paris-Saclay) & Chiraz Labidi (International Monetary Fund)
6. Les déterminants socio-économiques de l'inclusion financière des femmes : cas des pays méditerranéens
   Yasmine Bergachi (ESCT), Latifa Ziadi (ISCAE) & Sami Mensi (ESCT)

Parallel Session A4: Financial markets and Behavioral Finance (Room: Bey2)

Session Chairs: Boutheina Regaieg (FSJEGJ), Abdelfattah Bouri (FSEG Sfax), Hatem Mansali (FSEG Tunis), Hichem Saidi (ESCT), Jamel Azibi (FSJEGJ)

1. Financial literacy, overconfidence and stock market participation in the US
   Amira Khammessi (ESCT) & Olfa Belhassine (ESCT)
2. Determinants of performance in microfinance institutions
   Salma Louati (FSEG Sfax), Fatiha Brahmi & Mouna Boujelbène (FSEG Sfax)
3. Investor herding in The Tunisian Stock Market under different market conditions
   Ines Guesmi (FSEG Tunis)
4. Covid-19 pandemic and herding behavior in the Cryptocurrency market
   Fatma Masmoudi (FSEG Sfax) & Siwar Ellouz (ESC Sfax)
5. Herding and informed trading: evidence from Chinese equity markets
   Rabaa Karaa (IHEC Sousse), Gebka bartosz (Newcastle University Business School), Jin ha (University of Leeds), Kallinterakis Vasileios (Durham University Business School) & Skander Slim (Dubai Business School)
6. Systematic Risk and Football Club Returns: Evidence from Listed European Football Clubs
   Amine Nabli (ESCT) & Haykel Hamdi (ESCT)

Parallel Session A5: Recent crises and geopolitical effects on financial markets (Room: Bey3)

Session Chairs: Haykel Hamdi (ESC Tunis), Yosra Makni (FSEG Sfax), Mongi Arfaoui (FSEG Nabeul), Walid Chkili (FSEG Tunis), Raida Chakroun (IHEC)

1. Crisis's impact on stock liquidity: evidence from CAC40
   Rihab Boukhris (ESCT) & Khadija Mnasri (Lorraine University)
2. Does annual report tone affect financial distress and bank profitability? Evidence from Mena region banking sector
   Malek Belhoula (ESCT) & Dorsaf Ghraidi (ESCT)
3. Excessive co-movements between stock market, oil market, and geopolitical risk during the Russo-Ukrainian crises
   Sahar Chaabi (ESCT), Haykel Hamdi (ESCT) & Ikrame Ben Slimane (ESCT)
4. Exploring the effects of geopolitical tensions on cryptocurrencies during the Ukraine-Russia War.
   Riadh Ben Ammar (FSEG Tunis) & Adel Boubaker (FSEG Tunis)
5. Analyzing the efficacy of fundamental and technical strategies in the French Stock Market using a Hidden Markov Model during turbulent times
   Wael Dammak (University Lyon1) & Ali Trabelsi Karoui (FSEG Sfax)
6. Dynamics in the optimal composition of portfolios in German stock markets during the Russian-Ukrainian conflict
   Zied Jelassi (ESCT) & Essahbi Essaadi (ESCT)

Day 2: 25-05-2023

08H30 - 09H00	**Registration**
	Room : Khalifa
09H00 - 9H30	**Conference Opening and Welcome Speech**
09H30 - 11H00	**Plenary Session 1:**
09H30 - 10H00	▪ Shakir Ullah (Fayetteville State University): **Quantum Horizons: Unveiling the Future of Finance**
10H00 - 10H15	**Discussion**
10H15 - 10H45	▪ Maher Gaida, CEO (Lecturer and Senior Auditor) : **La révolution digitale : enjeux et défis pour l'humanité**
10H45 - 11H00	**Discussion**
	Modérateur : Saber Sebai (ISCAE)
11H00 - 11H15	**Coffee Break**
	Room: Khalifa
11H15 à 13H00	**Plenary Session 2:**
11H15 à 12H30	▪ Hichem Eleuch (University of Sharjah): **What is quantum in quantum finance?**
12H30 à 13H00	**Discussion**
	Modérateur : Salah Ben Hamad (FESGT)
13H00 à 14H30	**Lunch Break**
14H30 à 15H30	**Room: Khalifa** **Round Table 1: La digitalisation des services financiers** Nejia Garbi (CDC), Feriel Chabrak (BTE) & Maher Gaida **Modératrices :** Nadia Abaoub (ESCT) & Samia Zouaoui (FSEGT)
15H30 à 16H30	**Room: Khalifa** **Round Table 2: Publications scientifiques en Finance et Comptabilité** Samir Saadi (Paris School of Business), Khaled Guesmi (Paris Business School), Walid Ben Amar (Telfer School of Management) & Walid Mensi (Sultan Qaboos University) **Modérateur :** Imed Chkir (Telfer School of Management)

16H30 - 16H45	**Coffee Break**	
16H45 à 19H00	**Parallel Sessions B**	**Rooms: Bey1, Bey2, Bey3, Vizir & Amir**
	Training course 2 **Panel simultaneous equation model** Formateur : Hichem Saidi (ESCT)	**Room: Khalifa**

Parallel Session B1: Quantum Finance: blockchain and machine learning

(Room:Vizir)

Session Chairs: Hichem El Euch (University of Sharjah), Salah Ben Hamad (FSEG Tunis), Younes Boujelbène (FSEG Sfax), Slaheddine Hallara (ISGT), Saber Sebai (ISCAE)

1. A systematic literature review of machine learning methods in finance research
   Raja Akremi (ISACE) & Foued Ben Said (ESCT)
2. AI and Fintech Market Dynamics: Exploring hedging strategies and safe haven in era of crisis
   Nahla Boutouria (FSEG Sfax) & Wael Dammak (University of Lyon)
3. Les robo-conseillers intelligents : comment réussir autrement le conseil financier à l’ère de l’intelligence artificielle
   Moez Belaaj (ISAA Sfax) & Maher Abida (ISAA Sfax)
4. Tunisian readiness for Blockchain-based taxation system
   Souhir Neifar (FSEG Sfax), Khouloud Boukadi & Yosra Makni Fourati (FSEG Sfax)
5. Firm performance indicators, financial ratios, supervised machine learning, classification models
   Oumayma Blel (TBS)
6. Social responsibility, competitiveness, innovation, industrial structure, environmental sustainability
   Lamia Kalai (FSEG Tunis)

Parallel Session B2: Economic policy uncertainty and Stock price prediction
(Room:Vizir)

Session Chairs: Sami Aouedi (FSEG Tunis), Nadia Abaoub (ESCT), Sami Bacha (FSEG Sousse), Zied Saadaoui (EPT), Amel Zenaidi (IHEC)

1. The impact of Climate Policy Uncertainty (CPU) and the economic policy uncertainty (EPU) on bank's credit risk in the United States
   Mariem Turki (ESCT), Kamel Naoui (ESCT) & Imed Chkir (University of Ottawa)
2. Financial stability, ESG and climate risk : Evidence for OECD countries
   Ons Ben Romdhane (IHEC Carthage), Amel Znaidi (IHEC Carthage) & Rim Oueghlissi (FSJEG Jendouba)
3. ESG practices and stock return prediction using LSTM model: Evidence from US companies
   Yasmine Daya (IHEC Carhage), Maher Jeriji (IHEC Carthage) & Amel Zenaidi (IHEC Carthage)
4. Étude comparative des modèles de prévision
   Hana Marzouk (FSEG Tunis)
5. Threshold effects of uncertainty on public debt in Eurozone countries: A panel smooth transition regression approach
   Meriam Chebbi (ESCT), Zied Saadaoui (ESCT) & Talel Boufateh (ESCT)
6. Does firm's perception of economic policy uncertainty affect earnings management practices?
   Olfa Hajji (Lab. Economie, Management et Finance quantitative) & Sami Bacha (FSEG Sousse)

Parallel Session B3: Cryptocurrencies and financial markets (Room: Bey1)

Session Chairs: Walid Chkili (FSEG Tunis), Houssem Rachdi (IHEC), Mongi Gharsallaoui (ESCT), Khaled Guesmi (PSB), Hamadi Fakhfakh (FSEG Sfax)

1. Co-mouvement et diversification du portefeuille entre les marchés boursiers, le Bitcoin et les matières premières pendant la guerre Russo-Ukrainienne
   Imen Riahi (FSEG Tunis) & Walid Chkili (FSEG Tunis)
2. Co-movement between cryptocurrencies, commodities and financial markets: an analysis during covid-19 and Russia-Ukrainian war
   Aymen Chihi (FSEG Tunis) & Salma Zaiane (FSEG Tunis)
3. Unraveling the drivers of bitcoin price dynamics: an ARDL bounds testing approach
   Yasmine Thabti (ISG Tunis), Leila Hedhili & Syrine Ben Romdhane (ISG Tunis)
4. Equity Home Bias: Empirical evidence for American investors
   Dhouha Hadidane Chkioua (ESSECT) & Adel Boubaker (FSEG Tunis)
5. Cryptocurrencies: volatility, financial crisis and speculative bubble risks: A GARCH modelling approach
   Rifa Atrous (ESCT) & Ezzeddine Abaoub (FSEG Nabeul)
6. Impact of confirmation bias on EVaR forecasting: Insights from Cryptocurrency markets pre and during COVID-19
   Yousra Trichilli, Sahbi Gaadane & Mouna Boujelbène Abbes (FSEG Sfax)

Parallel Session B4: Fintech and cryptocurrencies (Room: Bey2)

Session Chairs: Samir Saadi (PBS), Mourad Mroua (FSEG Sfax), Tijani Amara (FSEG Sfax), Olfa Belhassine (ESCT), Malek Saihi (IHEC)

1. Fractal analysis for detecting bubbles and crashes in clean and dirty cryptocurrency markets
   Yomna Daoud (FSEG Sfax), Emna Mnif (ESC Sfax) & Asma Bouzouitina (FSEG Sfax)
2. Herding behavior in the market for Clean and Dirty Cryptocurrencies
   Akram Brahim (FSEG Tunis), Amira Feidi (FSEG Tunis) & Aymen Ben Moussa (FSEG Tunis)
3. Impact of FinTech on banking performance and credit risk: the case of US Banks
   Wiem Hamouda (ESCT) & Samir Srairi (ESCT)
4. Navigating the new financial landscape: The dynamics of cryptocurrencies and sustainable investments
   Emna Mnif (ESC Sfax) & Asma Graja (ESC Sfax)
5. The connectedness between cryptocurrencies, meme stocks, and meme token: An application of a TVP-VAR extended joint connectedness approach
   Ines Mhadheb (FSEG Tunis) & Adel Boubaker (FSEG Tunis)

Parallel Session B5: Financial markets connectedness, commodities and energy markets (Room: Bey3)

Session Chairs: Khemais Bougatef (ISIGK), Sonda Weli (FSEG Sfax), Dorra Talbi (ESSECT), Karim Ben Khedhiri (FSEG Nabeul), Wissem Daada (FSEG Nabeul)

1. Causality and connectedness between oil and geopolitical risk during the Palestine-Israel conflict: Fresh insights through wavelet quantile approaches
   Sami Mejri (FSEG Tunis)
2. Dynamic transmission between commodity markets and cryptocurrencies: A Focus on the COVID-19 outbreak and Russian invasion of Ukraine
   Fatma Hachicha (IHEC Sfax) & Maissa Souissi (IHEC Sfax)
3. Time-frequency volatility connectedness between clean energy and commodities markets during crisis
   Mourad Mroua (IHEC Sfax) & Wafa Abdelmalek (FSEG Sfax) & Molka Khemakhem (FSEG Sfax)
4. Extreme frequency connectedness between G7 stock markets, oil markets and clean energy markets
   Houssem Eddin Belghouthi & Adel Boubaker (FSEG Tunis)
5. Impact of extreme spillovers between Chinese and US green bonds, stocks markets and commodities: A quantile connectedness approach
   Taicir Mezghani, Fatma Ben Hamado, Mouna Boujelbène & Souha Boutouria
6. Which assets act as safe havens in the commodity market amidst the Russo-Ukrainian conflict?
   Montassar Riahi (ESCT) & Olfa Belhassine (ESCT)

Day 3: 26-05-2024

08H30 à 10H00	**Parallel Sessions C** (Part 1) **Rooms: Bey1, Bey2, Bey3, Vizir & Amir** **Training course 3** (Part 1) **Room: Khalifa** **From theory to Practice: Applied machine learning in Finance with Python** Formateur : Ali Ben Mrad (ISAAS)
10H00 – 10H30	**Coffee Break**
10H30 – 12H00	**Parallel Sessions C** (Part 2) **Rooms: Bey1, Bey2, Bey3, Vizir & Amir** **Training course 3** (Part 2) **Room: Khalifa** **From theory to Practice: Applied machine learning in Finance with Python** Formateur : Ali Ben Mrad (ISAAS)
12H00 à 13H00	**Conference Closing and Best paper award ceremony**

Parallel Session C1: Financial markets, commodities and Islamic finance (Room: Amir)

Session Chairs: Houssem Rachdi (IHEC), Mongi Arfaoui (FSEG Mahdia), Fathi Bekri (ISCAE), Malek Saihi (IHEC), Imed Chkir (Telfer School of Management), Hatem Mansali (FSEG Tunis)

1. Tail connectedness and portfolio hedging between Islamic sector stocks, green bonds, gold, oil, sukuk, and financial markets
   Walid Mensi (Sultan Qaboos University), Houssem Eddine Belghouthi (FSEG Tunis) & Abdullah Alghazali, (Sultan Qaboos University, Oman), Kang Sang-Hoon (Pusan National University, South Korea)
2. Are cryptocurrencies a safe haven? An event study of cryptocurrencies' volatility drivers
   Wafa Kammoun (IHEC Carthage)
3. Technical and allocative efficiency, and competition: Islamic vs. Conventional banks
   Mohamed Ghroubi (ISTH, Zitouna University) & Raouf Ben Khlifa (ISTH, Zitouna University)
4. The relationship between energy and non-energy commodity markets during the COVID-19 pandemic and the war in Ukraine
   Fatma Aloui (ISCAE) & Mouna Aloui (FSEG Sfax)
5. Time volatility connectedness and investment strategies among agricultural commodities: Evidence from TVAP-VAR extended joint connectedness
   Bassem Ghorbali (ESCT)
6. Time-varying connectedness and implication portfolio between Gold and G7 stock markets: Evidence from TVP-VAR extended joint connectedness
   Nouha Khiari (ESCT)
7. Quantile frequency connectedness between stock markets, strategic commodities and green assets: Evidence from BRICS stock markets.
   Mouna Guesmi (FSEG Tunis), Adel Boubaker (FSEG Tunis) & Houssem Eddine Belghouthi (FSEG Tunis)
8. Hedge and haven properties of green bonds and clean energy stocks during COVID-19 and Russian-Ukraine war: A comparison with gold
   Slah Bahloul (ISAA Sfax) & Fatma Mathlouthi (FSEG Sfax)
9. The performance and diversification of portfolios in relation to the contagion hypothesis of Islamic stock markets
   Hanen Abidi (FSEG Sfax)
10. Dynamic connectedness of global financial markets under COVID-19 Pandemic and Russo-Ukrainian war framework
    Mourad Mroua (IHEC Sfax)

Parallel Session C2: Sustainable finance, responsible investment and climate change (Room: Bey1)

Session Chairs: Khemais Bouguatef (ISIGK), Khaled Guesmi (PBS), Walid Ben Amar (Telfer School of Management), Olfa Belhassine (ESCT), Ahmed Atef Oussii (FSEG Tunis), Sami Bacha (FSEG Sousse)

1. Elevating investor awareness: The carbon premium effect
   Maher Ben Farhat (ESCT), Olfa Belhassine (ESCT) & Khaled Guesmi (PSB)
2. Herding or anti herding behavior among investors in ESG stocks: evidence from Malaysia
   Imen Nejah (ESCT), Khemais Bouguatef (ISIGK) & Marwa Hattab (ISIGK)
3. Static and dynamic index performance: The case of a constructed socially responsible Tunisian index
   Hager Kossentini (IHEC Carthage), Olfa Belhassine (ESCT) & Amel Zenaidi (IHEC Carthage)
5. Corporate biodiversity footprint and equity financing costs
   Sadok El Ghoul (University of Alberta), Omrane Duan Rui (Vienna University of Economics and Finance) & Samir Saadi (Paris School of Business)
6. On the uncertainty and resiliency of sustainable investment
   Fatma Alahouel (FSEG Tunis)
7. RSE, valeur de l'entreprise et expertise des membres du conseil d'administration : Une étude empirique dans le contexte européen
   Hela Harrathi (ISACE) & Emna Boumediene (ISACE)
8. Female directors' representation and firm carbon emissions performance: Does family control matter?
   Mouna Abdennader (IHEC Carthage), Ahmed Atef Oussii (FSEG Tunis) & Maher Jeriji (IHEC Carthage)
9. L'influence des attributs du conseil d'administration sur la divulgation des émissions de carbone : cas des pays du Golfe
   Fatma Siala (ESC Sfax) & Yasmin Ksibi (ESC Sfax)

Parallel Session C3: Corporate governance and corporate social responsibility (Room: Bey2)

Session Chairs: Boutheina Rgaieg (FSJEGJ), Saber Sebai (ISCAE), Salma Zaiane (FSEG Tunis), Dorra Talbi (ESSECT), Sana Ben Ghodhbane (IHEC), Slah Bahloul (ISAA, Sfax),

1. Bank governance, regulation, supervision, and operational risk disclosures in Islamic Banks
   Ahlem Wchywcha (FSEG Tunis) & Mondher Kouki (FSEG Tunis)
2. Développement financier, qualité des institutions et développement économique
   Mohamed Dridi & Mayssa Dhouibi
3. Impact of corporate social responsibility on firm performance: moderating role of corporate governance
   Fatma Farah (FSEG Tunis) & Adel Boubaker (FSEG Tunis)
4. L'impact de la diversité genre sur l'évasion fiscale : l'effet médiateur de la RSE
   Nihel Ziadi (FSEG Tunis)
5. Does climate risk drive corporate social responsibility? Evidence from Europe
   Rahma Louati (FSEG Tunis) & Salma Zaiane (FSEG Tunis)
6. Impact du COVID19 sur la performance financière des entreprises tunisiennes cotées
   Siwar Trabelsi (ISACE) & Wided Bouain (ISACE)
7. Crypto-Climate Dynamics: Unveiling the Link between Environmental Attention and Market Uncertainties through Time-Frequency Quantile Analysis
   Brahim Gaies (IPAG, France), Najeh Chabane (ESCT), Nadia Arfaoui (ESCT) & Jean-Michel Sahut (IDRAC, France)
8. CEO overconfidence, CEO dominance, CEO religious beliefs, stock return volatility.
   Wafa Mroua (FSEG Sfax) & Ghazi Zouari (FSEG Sfax)
9. Corporate social responsibility strategy (CSRS), Environmental performance (EP), Board gender diversity (BGD), South Africa, Preacher and Hayes model.
   Kawther Dhifi (FSEG Sfax) & Rim Hadiji Zouari (FSEG Sfax)

Parallel Session C4: Accounting, Auditing & Taxation

(Room: Bey3)

Session Chairs: Emna Boumediene (ISCAE), Habib Affes (FSEG Sfax), Yosra Mnif (ISAA Sfax), Hichem Khlif (FSEG Sfax), Anis Ben Amar (ESC Sfax), Dorsaf Ben Aissia (ISCAE)

1. The effect of IFRS 15 adoption on accrual-based earnings management: Evidence from firms listed on STOXX Europe 600
   Imen Mahfoudh (FSEG Sfax) & Sameh Kobbi-Fakhfakh (ESC Sfax)
2. Board Cultural Diversity and Earnings Management
   Chedia Hedfi (FSEG Tunis) & Ines Gharbi (FSEG Tunis)
3. The Impact of Accounting Information Systems (AIS) and Internal Control on Financial Reporting Quality
   Nouha Khoufi (FSEG Sfax)
4. The impact of ownership structure on profit smoothing through provisions for loan losses under Basel 2 guidelines: The case of MENA countries
   Oumaima Lassoued (FSEG Tunis) & Saber Sebai (ISCAE)
5. Determinants of audit report modifications evidence from Tunisia
   Kamel Touhami (FSEGN) & Amira Ben Hassoune (ISCAE)
6. Earnings management and Tax avoidance: Evidence from the Stoxx Europe 600
   Syrine Sefi (FSEG Sfax) & Anis Ben Amar, (ESC Sfax)
7. L'impact de la Responsabilité Sociale des Entreprises sur la Gestion des Résultats : Cas des Entreprises Françaises cotées
   Mariem Gaies (ISCAE) & Chokri Slim (ISACE)
8. The effect of CEO publicity on tax avoidance: Evidence from Canada
   Sameh Kobbi-Fakhfakh (ESC Sfax) & Molka Trigui (ESCS)
9. Performance sociétale et évasion fiscale : Une étude d'impact dans les entreprises américaines
   Manel Djebbi (ISACE) & Emna Boumediene (ISACE)

Parallel Session C5: Management, Strategy and Development (Room:Vizir)

Session Chairs: Samir Srairi (ESCT), Salah Ben Hamad (FSEGT), Jamel Azibi (FSJEGJ), Mouna Boujelbène (FSEG Sfax), Hamadi Fakhfakh (FSEG Sfax)

1. L'effet des programmes d'orientation à l'entrepreneuriat sur les intentions entrepreneuriales des étudiants dans l'enseignement supérieur
   Mourad Souissi (FSEG Sfax) & Younes Boujelbene (FSEG Sfax)
2. التنمية في مفهوم الاقتصاد الدائري :مراجعة منهجية في سياق إطار شامل
   Mohamed Mehdi Lakhdher BenNaceur (Université de Tlemcen, Algérie)
3. Development according to the principles of "liberal philosophy" in Iraq for the period 2004-2020
   Zaineb Abed (FSEG Tunis)
4. The role of profits management practices on financial performance in institutions: An analytical study on the Iraqi Stock Exchange for the period 2013-2022
   Mohammed Ghufran Shallal, Hussein Jwesim, & Abdelmoneem Ltaif (FSEG Sfax) **(en ligne)**
5. The moderating effect of financial inclusion on the curvilinear nexus of liquidity and Islamic bank stability: Evidence from GCC countries
   Wafa khemiri (ESCT) & Ahmed chefai (ESCT)
6. NLP and **r**egularized **m**ultinomial **l**ogistic **r**egression for **e**nhanced ESG **e**xtraction and US Stock Market Risk Prediction: From **d**isclosure to action
   Farah Nasri (ISGT) & Sami Ben Sassi (ISGT)
7. تأثير التخطيط الاستراتيجي في تَعزيز الفَاعليّةِ التَّنظيميّةِ في العراق
   Enas Yad Allah Ahmad (FSEG Tunis) **(en ligne)**
8. تأثيرحوكمة على إدارة التدقيق الداخلي في البنوك التجارية الليبية :دراسة تحليلية
   Ali Kraiem (ISCAE) & Emna Boumediane (ISCAE)

Conference Chair

Prof. Kamel Naoui (LARIMRAF Director, ESCT Director)

Scientific Committee

Abdelfettah Bouri
FSEG Sfax
Abdelkader Boudriga
IHEC Carthage
Abdelmajid Ibnrissoul
ENCG Casablanca
Abderrazek ElKhaldi
FSEG Sousse
Achouak Barguellil
FSJEG Jendouba
Adel Boubaker
FSEG Tunis
Amel Zenaidi
IHEC Carthage
Anissa Ben Hassine
ESSEC Tunis
Anis Ben Amar
ESC Sfax
Ahmed Atef Oussii
FSEG Tunis
Boutheina Regaieg
FSJEG Jendouba
Chaker Aloui
FSEG Tunis
Chokri Slim
ISCAE Manouba
Dorra Ellouze
ESC Tunis
Dorra Hmaied
IHEC Carthage
Emna Boumedien
ISCAE Manouba
Ezzeddine Abaoub
FSEG Nabeul
Faten Zoghlami
ISCAE Manouba
Fethi Jouini
FSEG Sousse
Ghassen El Montassar
ESC Tunis
Habib Affes
FSEG Sfax
Hamida Scandrani
ISCAE Manouba
Hédi Noubigh
ESC Tunis
Hichem Khlif
FSEG Sfax
Houssem Rachdi
IHEC Carthage
Imed Chkir
Telfer Ottawa
Ismail Kebbaj
ENCG Casablanca
Jamel Azibi
FSJEG Jendouba
Jamel Boukhatem
FSEG Tunis
Jamel Eddine Henchiri
ISG Gabes
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