



# The International Conference on Sustainable Development, Social Responsibility and Business Ethics

May 30-31, 2024  
Tunis, Tunisia

Hosted by  
**The Mediterranean School of Business (MSB)**



## Honorary Conference Chair

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Mahmoud Triki, *The Mediterranean School of Business, Tunisia*

## Conference Co-Chairs

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- Ramzi Benkraiem, *Audencia Business School, France*
- Anis Chelbi, *South Mediterranean University, Tunisia*
- Imed Chkir, *University of Ottawa, Canada*
- Marc-Arthur Diaye, *Université Paris 1 Panthéon-Sorbonne, France*
- Fida Karam, *Gulf University for Science and Technology, Kuwait*
- Hela Mzoughi, *University of Tunis El-Manar, Tunisia*
- Samir Saadi, *PSB, France; GUST, Kuwait; NYU, USA*

## Organizing Committee

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- Osama Al Falah, *Gulf University for Science and Technology, Kuwait*
- Lamia Chourou, *University of Ottawa, Canada*
- Khaled El Mawazini, *Gulf University for Science and Technology, Kuwait*
- Hend Ghazzai, *The Mediterranean School of Business, Tunisia*
- Yasmine Guefrachi, *The Mediterranean Institute of Technology, Tunisia*
- Khaled Guesmi, *Paris Business School, France*
- Sana Mami, *The Mediterranean School of Business, Tunisia*
- Hela Mzoughi, *University of Tunis El-Manar, Tunisia*
- Hatem Rjiba, *Paris School of Business, France*
- Syrine Sassi, *Paris School of Business, France*

## KEYNOTE SPEAKERS



### **Pr. Douglas Cumming**

Chair and DeSantis Distinguished Professor of  
Finance and Entrepreneurship  
College of Business  
Florida Atlantic University  
Boca Raton, FL, USA



### **Pr. Omrane Guedhami**

C. Russell Hill Professor and Professor  
of International Finance  
Darla Moore School of Business  
University of South Carolina  
Columbia, SC, USA

# Program Overview

## Thursday, May 30

<b>08:00 am – 09:00 am</b>	Conference Registration
<b>09:00 am – 09:30 am</b>	Welcome and Conference Opening
<b>09:30 am – 10:30 am</b>	Distinguished Keynote Speaker: <i>Pr. Douglas Cumming, Florida Atlantic University, USA</i>
<b>10:30 am – 11:00 am</b>	Coffee Break and Networking
<b>11:00 am – 12:30 pm</b>	Parallel Sessions A
<b>12:30 pm – 02:00 pm</b>	Lunch
<b>02:00 pm – 03:30 pm</b>	Parallel Sessions B
<b>03:30 pm – 04:00 pm</b>	Coffee Break and Networking
<b>04:00 pm – 05:00 pm</b>	Junior Faculty Workshop <i>Pr. Hisham Farag, University of Birmingham, UK</i>
<b>08:30 pm – 11:00 pm</b>	Gala Dinner (OLIVIA Restaurant, Gammarth)

## Friday, May 31

<b>08:00 am – 09:00 am</b>	Conference Registration
<b>09:00 am – 10:00 am</b>	Distinguished Keynote Speaker: <i>Pr. Omrane Guedhami, University of South Carolina, USA</i>
<b>10:00 am – 10:30 am</b>	Coffee Break and Networking
<b>10:30 am – 12:00 pm</b>	Parallel Sessions C
<b>12:00 pm – 01:30 pm</b>	Lunch
<b>01:30 pm – 03:00 pm</b>	Parallel Sessions D
<b>03:00 pm – 03:30 pm</b>	Coffee Break and Networking
<b>03:30 pm – 04:30 pm</b>	Round Table: Bridging The Gap Between Academia and Industry for A Sustainable Development
<b>04:30 pm – 05:30 pm</b>	Meet-the-Editors Workshop
<b>05:30 am – 06:00 Pm</b>	Traditional Cloths Show
<b>06:00 pm – 06:30 am</b>	Closing Remarks and Awards Ceremony

# Detailed Program

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## Thursday, May 30, 2024

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08:00 – 09:00 Conference Registration

09:00 – 09:30 Welcome and Conference Opening

**09:30 – 10:30 Keynote Speaker: Pr. Douglas Cumming, Florida Atlantic University**

10:30 – 11:00 Coffee Break

### Parallel Sessions A

11:00 – 12:30

Session A1: Climate Risk

DM001

**Chair:** Omrane Guedhami, University of South Carolina; Syrine Sassi, Paris School of Business

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***“Are Climate Risk Disclosures in Earnings Conference Calls Relevant to Analysts?”***

Walid Ben Amar (University of Ottawa, Canada), Wenxia Ge (University of Ottawa, Canada), Lei Lu (University of Manitoba, Canada), Zhen Qi (University of Manitoba, Canada)

***“Climate Risk Governance and Firm Value: Evidence from The Global Analysis”***

Muhammad Ali Nasir (Department of Economics, University of Leeds, U.K., Department of Land Economy, University of Cambridge, U.K.), Xi-hui (Haviour) Chen (Keele University), Sajid M Chaudhry (Aston University), Elnaz Bajoori (University of Bath)

***“The Effect of Climate Risk on Earnings Quality”***

Rim Ben Abdesslem (Higher Institute of Finance and Taxation of Sousse, University of Sousse & LARIMRAF, University of Manouba, Tunisia), Imed Chkir (Telfer School of Management, University of Ottawa, Canada)

***“Corporate Biodiversity Footprint and Equity Financing Costs”***

Sadok El Ghouli (University of Alberta, Canada), Omrane Guedhami (University of South Carolina Columbia, SC, USA), Samir Saadi (Paris School of Business)

11:00 – 12:30

Session A2: Machine Learning, Innovation and Firm Performance

DM002

**Chair:** Amira Bouziri, Mediterranean School of Business, Abdelaziz Fourati, Mediterranean School of Business

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***“Detecting Fraudulent Financial Statements Using Machine Learning Techniques: A Comparative Analysis”***

Wafa Trabelsi (Mediterranean School of Business, South Mediterranean University, Tunisia), Khaled Belkadhi (Mediterranean School of Business, South Mediterranean University, Tunisia), Nabil Chaabane (Mediterranean School of Business, South Mediterranean University, Tunisia), Cedric Lesage (Concordia University, Canada)

***“Predicting Companies Performance: A Supervised Machine Learning Approach”***

Oumayma Blel (Tunis Business School, University of Tunis, Tunisia), Eymen Errais (Tunis Business School, University of Tunis, Tunisia)

***“Catalyzing Progress: Investigating the Impact of SDGs on Innovation and Firm Performance Enhancement in The MENA Region”***

Hanen Sdiri (SEPAI-ISG Tunis, Tunisia), Ines Ammar (SEPAI-ISG Tunis, Tunisia)

11:00 – 12:30

Session A3: Fintech and Sustainability

DM003

**Chair:** Khaled Guesmi, Paris School of Business, Olfa Belhassine, Université de Manouba

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***“Fintech and Sustainable Development: A Comparative Analysis of Developing and Developed Countries”***

Lamia Bouaziz (Ecole supérieure de commerce de Tunis, Tunisia), Amal Jaber (Ecole supérieure de commerce de Tunis, Tunisia)

***“Tunisian Fintech Ecosystem: To What Extent Tunisian Fintech's Can Be an Engine for Shared Value Creation?”***

Eya Frioui (South Mediterranean University, Tunisia)

***“Is Gold-Backed Cryptocurrency an Effective Hedge against Clean Energy Market Risk? Evidence from Wavelet Coherence Analysis”***

Abir Melki (Mediterranean School of Business, Tunisia), Nourhaine Nefzi (Mediterranean School of Business, Tunisia)

11:00 – 12:30

Session A4: Determinants of Environmental Performance

DM004

**Chair:** Ramzi Benkraiem, Audencia Business School; Naima Lassoued, Ecole Supérieure de Commerce de Tunis

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***“The Influence of Local Moderators on The Diffusion of Sustainability Reporting in MNCS”***

Fourati Abdelaziz (South Mediterranean University, Tunisia), Amel Zenaïdi (Institut des Hautes Etudes commerciales de Carthage, Tunisia), Maher Jeriji (Institut des hautes Etudes commerciales de Carthage, Tunisia)

***“The Environmental Cost of Operating Flexibility”***

Sadok El Ghouli (University of Alberta, Canada), Omrane Guedhami (University of South Carolina Columbia, SC, USA), Samir Saadi (Paris School of Business, France), Syrine Sassi (Paris School of Business, France)

***“The Impact of Renewable Energy Consumption and Service Sector on CO2 Emissions: A Non-Parametric Approach”***

Imen Chaouali (ESCT, University of Manouba, Tunisia), Mehdi Ben Jebli (ESCT, University of Manouba, Tunisia), Tarek Ghazouani (ESCT, University of Manouba, Tunisia)

***“Uncertainty Effects on European Carbon Prices and Efficiency: A Time-Varying SVAR-SV Analysis”***

Wissal Zribi (Ecole Supérieure de Commerce de Tunis & LARIMRAF, Tunisia), Talel Boufatch (Ecole Supérieure de Commerce de Tunis, Tunisia)

11:00 – 12:30

Session A5: Growth and Firm Competitiveness

DM005

**Chair:** Marc-Arthur Diaye, Université Paris 1 Panthéon-Sorbonne; Hend Ghazzai, Mediterranean School of Business

***“Swings and roundabouts of stakeholder management and firm competitiveness: A dynamic network slacks-based inefficiency approach”***

Béchir Ben Lahouel (IPAG Business School Paris, France), Lotfi Taleb (IPAG Business School Paris, France)

***“Unravelling the Intricate Causal Relationship Between Values and Welfare: An Application of Multilevel Latent Growth Modelling”***

Imen Bouhestine (Mediterranean School of Business, Tunisia), Haykel Demnati (Higher Institute of Management, Tunisia), Mohamed Gabsi (Higher Institute of Management, Tunisia)

***“Preventive Maintenance and Extended Warranty Strategies for Leased Unreliable Equipment”***

Amel Ben Mabrouk (Mediterranean School of Business, Tunisia), Anis Chelbi (Mediterranean School of Business & National Higher Engineering School of Tunis, Tunisia), Mohamed Salah Aguir (National Higher Engineering School of Carthage, Tunisia)

***“Uncovering The Invisible: Measuring Firms' Quality Infrastructure Capabilities”***

Kais Jomaa (Mediterranean School of Business, Tunisia)

12:30 – 02:00

Lunch

## Parallel Sessions B

02:00 – 03:30

Session B1: Gender Diversity

DM01

**Chair:** Walid Ben Amar, University of Ottawa; Saber Sebai, University of Manouba; Tunisia; Salma Zaiane, University of Tunis El-Manar

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***“Climate Risk and Earnings Management: The Role of Female Board Presence and Leadership”***

Chiraz Ben Ali (Concordia University, Montreal, Canada), Khaled Guesmi (Paris School of Business, France), Panagiota Makrychoriti (University of London, United Kingdom)

***“Stronger Together: Promoting Export through Female-only SME Consortia.”***

Amira Bouziri (Mediterranean School of Business & MASE-ESSAI, Tunisia), Florian Munch (Technische Universitat Berlin, Germany), Fabian Scheifele (Technische Universitat Berlin, Germany)

***“The Language of Leadership: A Comparative Sentiment Analysis of Male and Female Executives' Letters in Annual Reports”***

Abdelaziz Fourati (South Mediterranean University, Tunisia), Fadwa Bouguerra (South Mediterranean University, Tunisia)

***“The Impact of Audit Quality on Tax Avoidance: Moderation Role of Female on The Audit Committee”***

Naila Amara (Institut des Hautes Etudes Commerciales, Tunisia), Houssein Bouzgarou (University of Sousse, Tunisia), Saad Bourouis (University of Sousse, Tunisia)

02:00 –03:30

Session B2: Behavioural Finance

DM002

**Chair:** Kamel Naoui, Ecole Superieure de Commerce de Tunis; Walid Ben Omrane, Brock University; Alain Soliman, Université Paris 1 Panthéon-Sorbonne - Ecole de Management de la Sorbonne, France

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***“Does Investor Sentiment Drive the Bitcoin Price?”***

Myriam Ben Osman (University of Manouba, Tunisia), Hela Mzoughi (FSEGT-UTM & MASE-ESSAI, Tunisia), Donia Aloui (Carthage Business School, UTC, Tunisia), Khaled Guesmi (Paris School of Business, France), Kamel Naoui (Ecole Superieure de Commerce de Tunis, Tunisia)

***“Herding and Informed Trading: Evidence from Chinese Equity Markets”***

Rabaa Karaa (University of Sousse, Tunisia), Bartosz Gebka (Newcastle University Business School, United Kingdom), Han Jin (University of Leeds, United Kingdom), Vasileios Kallinterakis (Durham University Business School, United Kingdom), Skander Slim (Dubai Business School, United Arab Emirates)

***“Unethical Behavioral Finance in Cryptocurrency Market”***

Salwa Salhi (University of Sfax, Faculty of Economics and Management, Tunisia), Sourour Ammar (University of Sfax, IHEC, Tunisia)

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***“What Explains Cryptocurrencies' Price Crash Risk? FEARS sentiment or Economic Uncertainty”***

Houda Ben Mabrouk (University of Sousse, Tunisia), Safa Bou Kadida (University of Sousse, Tunisia)

***“State Capitalism and Political Uncertainty in Banking: Empirical Evidence from Sovereign Wealth Funds”***

Jocelyn Grira (Athabasca University)

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02:00 – 03:30

Session B3: Firm Performance & Sustainability

DM003

**Chair:** Adel Boubaker, Faculté des Sciences Economiques et de Gestion de Tunis; Lilia Rekik, TELUQ, Canada; Hatem Rjiba, Paris School of Business

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***“The Impact of Environmental Performance on Financial Performance: Case of Large French Companies”***

Sana Ben Ghodbane (IHEC Carthage, Tunisia), Asma Mguedmini (IHEC Carthage, Tunisia)

***“Compliance and the Cross Section of Stock Returns”***

Amal Hili (ISG Sousse, Tunisia), Amel Farhat (Université de Sherbrooke, Canada)

***“Striking the Right Balance: CEO Centrality, Wage, and Corporate Performance”***

Marc-Arthur Diaye (Centre d'Economie de la Sorbonne, University Paris 1 Panthéon-Sorbonne, France)

***“Does Bidder's CSR performance drive M&As?”***

Senda Mrad (PRESTIGE Labo, IHEC Carthage, Tunisia), Taher Hamza (EM Normandie Business School, Matis Lab & PRESTIGE Lab, IHEC Carthage, Tunisia), Zeineb Barka (PRESTIGE Labo, IHEC Carthage, Tunisia), Mohamed Firas Thraya (IDRAC Business School, Lyon, France)

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02:00 – 03:30

Session B4: Environmental Awareness and Energy Transition

DM004

**Chair:** Mohamed Ayadi, Brock University; Mounira Hamed, University of Tunis EL Manar; Hela Mzoughi, Faculty of Management of Tunis, University of Tunis El Manar & MASE-ESSAI

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***“People Transition Is a Prerequisite for Energy Transition”***

Imen Bouyahya (Sakan Coaching Et Conseils, Tunisia)

***“The Impact of Energy Transition on The Return and Risk of The Energy, Transportation, And Agriculture Sectors in Developing Countries”***



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Alain Soliman (Université Paris 1 Panthéon-Sorbonne - Ecole de Management de la Sorbonne, France), Khaled Elmawazini, Khaled Guesmi (Paris School of Business, France), Ilyes Abid (ISC, France)

***“Environmental Vs Hedonic Quality: Effectiveness of Environmental Awareness Campaigns”***

Hend Ghazzai (South Mediterranean University, Mediterranean School of Business & MASE-ESSAI, Tunisia), Rim Lahmandi-Ayed (MASE-ESSAI, Tunisia)

***“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)

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02:00 – 03:30

Session B5: Social and Sustainable Development

DM005

**Chair:** Marc-Arthur Diaye, University Paris 1 Panthéon-Sorbonne; Sana Mami, Mediterranean School of Business, South Mediterranean University

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***“Competition and Poverty: A Theoretical Analysis and an Empirical Study”***

Wided Hemissi (South Mediterranean University, Mediterranean School of Business, Tunisia), Hend Ghazzai (South Mediterranean University, Mediterranean School of Business, Tunisia), Rim Lahmandi-Ayed (ESSAI, Tunisia, Sana Mami Kefi (South Mediterranean University, Mediterranean School of Business, Tunisia)

***“Crime Rate and Income Inequality Across Regions: A Panel Data Approach”***

Hichem Mediouni (Department of Quantitative methods, MSB, South Mediterranean University, Tunisia)

***“Microfinance and Poverty: What Targets for Financial Inclusion in Tunisia?”***

Abdoul Rachid Aboubacar Mahaman (University of Tunis El Manar, Tunisia); Wassim Ghazouani (Université de Carthage, Tunisia)

***“Is Circular Economy Source of Social Peace in The Mena Region?”***

Houda Haffoudhi (Institut Supérieur De Gestion de Gabes & MASE-ESSAI, Tunisia), Amani Kahloul (FSEGS & MASE-ESSAI, Tunisia)

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03:30 – 04:00

Coffee Break and Networking

04:00 – 05:00

**Junior Faculty Workshop**

**Pr. Hisham Farag, University of Birmingham, UK**

08:30 – 11:00

Gala Dinner (OLIVIA Restaurant, Gammarth)

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## Friday, May 31, 2024

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08:00 – 09:00 Conference Registration

**09:00 – 10:00** **Distinguished Keynote Speaker:**  
**Pr. Omrane Guedhami, University of South Carolina, USA**

10:00 – 10:30 Coffee Break and Networking

### Parallel Sessions C

**10:30 – 12:00** **Session C1: Sustainable Finance & Investment** **DM001**

**Chair:** Slim Ben Youssef, Ecole Supérieure de Commerce de Tunis; Samir Saadi, PSB/NYU/GUST; Khalid Guesmi, Paris School of Business

***“Green Finance for Sustainable Future: Empirical Evidence From OECD”***  
Wafa Kammoun (University of Carthage, Institute of Higher Commercial Studies of Carthage & LEFA, Tunisia)

***“On The Uncertainty and Resiliency of Sustainable Investment”***  
Fatma Alahouel (Faculté des Sciences Economiques et de Gestion de Tunis, Tunisia)

***“Time-Varying Connectedness Among Sustainable Financial Assets: A Hedge and Safe Haven Analysis”***  
Nourhaine Nefzi (Mediterranean School of Business, South Mediterranean University, Tunisia), Maroua Jerbi (Mediterranean School of Business, South Mediterranean University, Tunisia), Hela Ayadi (Mediterranean School of Business, South Mediterranean University, Tunisia)

***“A Deep Dive into the Speculation Dynamics in Lumber and Carbon Futures Markets”***  
Sonia Arsi (International Finance Group Tunisia (IFGT) & Faculty of Economics & Management of Tunis, University of Tunis El Manar, Tunisia)

**10:30 – 12:00** **Session C2: Energy and Financial Markets in Crisis period** **DM002**

**Chair:** Mohamed Ayadi, Brock University; Olfa Belhassine, Université de Manouba

***“Does CSR Matter During The COVID-19 Crisis? Evidence From European Firms”***  
Yosr Ouellani (FSEG Tunis & International Finance Groupe, Tunisia), Adel Boubaker (FSEG Tunis & International Finance Groupe, Tunisia), Salma Zaiane

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(Faculté des Sciences Economiques et de Gestion de Tunis & International Finance Groupe, Tunisia)

***“Market Efficiency and Dynamic Speculation in European Gas Hubs During Crisis Periods: A Comparative Analysis Between Covid-19 Pandemic and Russia-Ukraine Conflict”***

Mohamed Malek Belhoula (ESC-Business School of Tunis, Manouba University, Tunisia), Khaled Guesmi (Paris Schol of Business, France)

***“Time-Varying Connectedness and Portfolio Management Among Crude Oil, Gold, Wheat, and The U.S. Equity Markets Around COVID-19 And Russia-Ukraine Crises Periods”***

Bassem Ghorbali (Ecole supérieure de commerce de Tunis, Tunisia)

***“Climate Policy Uncertainty, Covid-19 And Mena Financial Markets”*** ([Online Presentation](#))

Ali Polat (Gulf University for Science and Technology, Kuwait), Erhan Mugaoglu (Gulf University for Science and Technology, Kuwait)

10:30 –12:00

Session C3: Uncertainty, Climate Risk and Sustainability

DM003

Chair: Muhammad Ali Nasir (Department of Economics, University of Leeds, U.K., Department of Land Economy, University of Cambridge, U.K.)

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***“Corporate Social Responsibility in Europe: Impact on Idiosyncratic Volatility”***

Alain Soliman (Université Paris 1 Panthéon-Sorbonne - Ecole de Management de la Sorbonne, France), Erwan Le Saout (Université Paris 1 Panthéon-Sorbonne - Ecole de Management de la Sorbonne, France)

***“Foreign Exchange Markets, Climate Risks and Contextual News: An Intraday Analysis”***

Walid Ben Omrane (Brock University, Canada), Mohamed Ayadi (Brock University, Canada), Pari Panah (Brock University, Canada)

***“Does Corporate Culture Matter to Greenhouse Gas Emissions?”***

Naceur Essaddam (Royal Military College of Canada, Canada), Fatma Mrad (Carthage Business School, Tunisia), Syrine Sassi (Paris School of Business, France)

***“The Impact of Corporate Social Responsibility and Carbon Emissions on Financial Risk and Performance of European Companies”***

Abir Meskini (Laboratory of Research in Innovative Management, Risk, Accounting and Finance), Olfa Belhassine (Université de Manouba, Tunisia)

10:30 –12:00

Session C4: Environmental Performance

DM004

**Chair:** Hisham Farag, University of Birmingham; Syrine Sassi, Paris School of Business

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***“The Impact of ESG Reporting Standards on Investment Decisions of Institutional Investors”***

Lilia Rekik (TÉLUQ, Canada), Asmâa Aloui Taib (Ecole Nationale de Commerce et de Gestion, Morocco)

***“Towards MNEs' Green Competitiveness and ESG Performance: Adoption of SDGs in MENA Region”***

Hicham Nachit, Miguel Torres, Joao Bento

***“Financial Development and ESG Practices: Is Governance A Substitute or Outcome?” (Online Presentation)***

Ali Polat (Gulf University for Science and Technology, Kuwait), Hasan Tekin (Gulf University for Science & Technology, Kuwait)

***“ESG Performance and Financial Distress Risk: Does the Overseas Experience of Executives Play a Role?” (Online Presentation)***

Mohieddin Salem Grada (Gulf University for Science & Technology, Kuwait), Abdulsalam Saad Alquhaif (University of Ha'il, Saudi Arabia)

10:30 – 12:00

Session C5: Value Chains and Emerging Markets

DM005

**Chair:** Amel Ben Mabrouk, MSB, South Mediterranean University, Tunisia; Alain Soliman, Université Paris 1 Panthéon-Sorbonne, France

***“Environmental Upgrading in the Tunisian Olive Oil Global Value Chains: Navigating Sustainability Shifts in a Transformative Food Industry”***

Firas Daoudi (University of Tunis & ESSECT, Tunisia), Mohamed Hamdoun (ESSECT & University of Tunis El Manar, Tunisia)

***“On the Sustainability and Resilience of Supply Chains in Kuwait: Current State and Future Prospects”***

Nasreddine Saadouli (Gulf University for Science and Technology, Kuwait)

***“Dynamic Performance of Emerging Markets Equity Mutual Funds”***

Mohamed Ayadi (Brock University, Canada), Walid Ben-Omrane (Brock University, Canada), Skander Lazrak (Brock University, Canada)

12:00 – 01:30

Lunch

Parallel Sessions D

01:30 – 03:00

Session D1: Environmental Policy

DM001

**Chair:** Houda Boubaker, Mediterranean School of Business; Walid Ben Omrane, Brock University; Sahbi Farhani, University of Sousse

***“Emission Dynamics: Investigating the Carbon Consequences of African Economic Expansion Within and Beyond the Continent”***

Houda Boubaker (Mediterranean School of Business & MASE-ESSAI, Tunisia), Insaf Guedidi (UNECA research fellow, Rwanda), Marwa Jerbi (South Mediterranean University, Tunisia)

***“Understanding CO2 Emissions Patterns, Drivers, and Policy Implications Across Sectors in the MENA Region”***

Faten Moussa (MSB- South Mediterranean University, Tunisia), Ezzeddine Delhoumi (Institut des hautes Etudes commerciales de Carthage, Tunisia)

***“What's the Role of Environmental Policies in Testing the EKC?”***

Sahbi Farhani (ISFFS, University of Sousse, Tunisia)

***“Analyzing the Nexus: Interconnected Dynamics of Energy Production, CO2 Emissions, and Economic Growth “A Case Study State of Qatar”***

Fatma Abdelkaoui (South Mediterranean University, Tunisia), Ali Sidaoui (Institut des hautes Etudes commerciales de Carthage, Tunisia)

01:30 – 03:00

Session D2: Government Policy, Taxation and Sustainability

DM002

**Chair:** Douglas Cumming, Florida Atlantic University; Dorra Elouze, Ecole Supérieure de Commerce de Tunis

***“Unveiling the Impact of Audit Committees' characteristics on ESG performance in the MENA Region” (Online Presentation)***

Ines Kateb (Umm Al-Qura University, Saudi Arabia) & Institut Supérieur de Comptabilité et d'Administration des Entreprises, Manouba, Tunisia), Mouna Youssef (IHEC Sousse, Tunisia), Waleed M Alahdal (Universiti Malaysia Terengganu, Malaysia)

***“Improving The Estimates of Fiscal Space”***

Marc-Arthur Diaye (Centre d'Economie de la Sorbonne, University Paris 1 Panthéon-Sorbonne, France)

***“Perceived Role of Corporate Social Responsibility, Ethical Judgment, and Behavioral Intention among Tunisian Tax Professionals”***

Nesrine Souissi (Institut des hautes Etudes commerciales de Carthage, Tunisia), Neila Boulila (Institut des hautes Etudes commerciales de Carthage, Tunisia)

***“When Trade Agreements Are Gender-Friendly: Impact on Women Empowerment using Firm Data” (Online Presentation)***

Fida Karam (Gulf University for Science and Technology, Kuwait), Chahir Zaki (Laboratoire d'Economie d'Orléans, France)

01:30 – 03:00

Session D3: Innovation and Sustainability Supply

DM003

**Chair:** Imed Chkir, University of Ottawa; Béchir Ben Lahouel, IPAG Business School Paris; Syrine Saasi, Paris School of Business.

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***“Moving from Teaching-Focused to Research-Centric Institutions: Role of Establishing Research Center in Navigating Obligations for Sustainability”***

Yasmine Guefrachi (Mediterranean Institute of Technology, South Mediterranean University, Tunisia), Rim Gharbi (Mediterranean Institute of Technology South Mediterranean University, Tunisia)

***“The Drivers of Adoption of Smart City Technologies. Insights from the Grand Tunis Metropolitan Area”***

Ines Ben Othman (South Mediterranean University, Tunisia), Marie Ben-Othman (INTERACT Research, UniLaSalle-France, Mont-Saint-Aignan, France)

***“On Banking Efficiency and Energy Consumption: Exploring Moderating Influence of Innovation - A Smart-PLS Perspective” (Online Presentation)***

Sulaiman Abdullah Saif Alnasser Mohammed (University of Ha'il, Saudi Arabia), Saleh Al-Saif (Economic Development Council, Saudi Arabia); Mohieddin Salem Grada (Gulf University of Science & Technology, Kuwait), Wail Alaswadi (Shaqra University, Saudi Arabia), Hasan Bamahros (University of Ha'il, Saudi Arabia)

01:30 – 03:00

Session D4: Culture and Sustainability

DM004

**Chair:** Marc-Arthur Diaye, *Université Paris 1 Panthéon-Sorbonne* ; Khaled Guesmi, Paris School of Business, France

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***“Impact Du Développement Financier Sur Le Développement Durable: Cas Des Pays De L'ocde À Revenu Élevé”***

Rami Kacem (LEGI Ecole Polytechnique, Tunisia), Ines Ben Salah (LEGI Ecole Polytechnique, Tunisia), Sana Essaber (LEGI Ecole Polytechnique Tunisia)

***“Place Branding Through Sustainable Culture: Role of Food Authenticity”***

Madiha Ferjani (South Mediterranean University, Tunisia), Omar Trimeche (South Mediterranean University, Tunisia), Mehdi Zahaf (South Mediterranean University, Tunisia), Kais Jomaa (South Mediterranean University, Tunisia), Salma Ines Daou (South Mediterranean University, Tunisia)

***“Legal Perspectives on The Sustainability of Sporting Events in The Arabian Gulf” (Online Presentation)***

Ahmad Aldarbas (Gulf University for Science and Technology, Kuwait)

***Social Entrepreneurship in Spiritual and Heritage Tourism: Towards Sustainable Cross-Cultural Impact: The Case of Taj Mahal” (Online Presentation)***

Sam Toglaw (Gulf University for Science & Technology, Kuwait)

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03:00 – 03:30 Coffee Break and Networking

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**Round Table:**  
**The Gap Between Academia and Industry for A Sustainable Development**

**Mehdi Zribi**  
CSR, Legal and External Affairs Manager, SOTUVER  
*“Recycling of Glass Bottles”*

**03:30 – 04:30**

**Sabri Ben Guirat**  
CEO, Mabrouka Group  
*“Sustainability in Agriculture”*

**Béchir Ben Lahouel**  
Associate Professor, IPAG Business School  
*“ESG Score Appraisal, Benchmarking & Aggregation with Data Envelopment Analysis”*

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04:30 – 05:30

**Meet-The-Editors Workshop**

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05:30 – 06:00

Traditional Cloths Show

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06:00 – 06:30

Closing Remarks and Awards Ceremony

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