



EAMMIS 2021 Keynote speaker

European, Asian, Middle Eastern, North African
Conference on Management & Information Systems

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Khaled Hussainey, Ph.D.

Khaled Hussainey is a Professor of Accounting and Financial Management at University of Portsmouth. He has a growing research reputation in financial reporting. He works on topics related to the impact of disclosure, corporate governance on firm value; dividend policy; capital structure. Alongside this work, he has looked at the adoption of eXtensible Business Reporting Language and its impact internationally. He has a significant number of research papers published in top-ranked international journals. He is a co-Editor-in-Chief of Journal of Financial Reporting and Accounting and a senior Editor (Finance and Accounting) of International Journal of Emerging Markets.

Keynote speech: The Determinants of eXtensible Business Reporting Language (XBRL) Adoption.

We examine the determinants of eXtensible Business Reporting Language (XBRL) adoption for a sample of 71 countries. We find that countries, with strong investor protection, greater burden of government regulation, higher levels of economic development, higher degrees of external economic openness, more highly educated populations and with high levels of technology absorption, are more likely to adopt XBRL. Countries, which have an Anglo-Saxon culture, however, are less likely to adopt XBRL than other countries. The macroeconomic stability and the mandatory adoption of IFRS have no significant influence on XBRL adoption.

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