



HELLENIC REPUBLIC
National and Kapodistrian
University of Athens

MSC IN FINANCIAL TECHNOLOGY - FINTECH
DEPARTMENT OF BUSINESS ADMINISTRATION
DEPARTMENT OF ECONOMICS
FACULTY OF ECONOMICS & POLITICAL SCIENCES



HELLENIC FINANCE AND
ACCOUNTING ASSOCIATION



HELLENIC
REPUBLIC
UNIVERSITY
OF MACEDONIA

POSTGRADUATE PROGRAMMES
DEPARTMENT OF ACCOUNTING AND FINANCE
SCHOOL OF BUSINESS ADMINISTRATION

23rd Annual Conference

20-21

DECEMBER 2024
ATHENS - GREECE



Conference Program

Conference Program

Friday, 20 December, 2024

16.30 – 17.00	Opening Remarks	Cyclades and Panel Session Virtual Room A
17.00 – 19.00	Panel Session 1: "Greek Property Market: Quo Vadis?"	Cyclades and Panel Session Virtual Room A
19.15 – 21.00	Panel Session 2: "Entrepreneurship and the Public Sector"	Cyclades and Panel Session Virtual Room A

Saturday, 21 December, 2024

09.00 - 10.15	RS 1. Financial Institutions and Services I	Cyclades 1-2 and Virtual Conf. Room 1
	RS 2. Artificial Intelligence in Accounting and Finance II	Cyclades 3 and Virtual Conf. Room 2
10.30 - 11.45	RS 3. Financial Institutions and Services II	Metis 2 and Virtual Conf. Room 3
	RS 4. Management Accounting	Metis 3 and Virtual Conf. Room 4
	RS 5. ESG III	Metis 4 and Virtual Conf. Room 5
	RS 6. Climate Change and Reporting I	Cyclades 1-2 and Virtual Conf. Room 1
	RS 7. Asset Pricing	Cyclades 3 and Virtual Conf. Room 2
12.00 - 12.45	RS 8. ESG I	Metis 2 and Virtual Conf. Room 3
	RS 9. Artificial Intelligence in Accounting and Finance I	Metis 3 and Virtual Conf. Room 4
	RS 10. Corporate Finance	Metis 4 and Virtual Conf. Room 5
12.00 - 12.45	Keynote Speech: "The Problem of Business Evil"	Cyclades 1-2 and Panel Session Virtual Room B
12.45 - 13.45	Panel Session: "Improving Research in Accounting and Finance"	Cyclades 1-2 and Panel Session Virtual Room B
13.45 - 14.30	Lunch	Cyclades Hall
14.30 - 15.45	RS 11. Financial Accounting I	Cyclades 1-2 and Virtual Conf. Room 1
	RS 12. Auditing I	Cyclades 3 and Virtual Conf. Room 2
	RS 13. Performance Measurement	Metis 2 and Virtual Conf. Room 3
	RS 14. Financial Markets	Metis 3 and Virtual Conf. Room 4
	RS 15. Financial Reporting	Metis 4 and Virtual Conf. Room 5
15.45 - 17.00	RS 16. Risk Management and Financial Distress	Cyclades 1-2 and Virtual Conf. Room 1
	RS 17. Special Issues in Finance	Cyclades 3 and Virtual Conf. Room 2
	RS 18. Climate Change and Reporting II	Metis 2 and Virtual Conf. Room 3
	RS 19. ESG II	Metis 3 and Virtual Conf. Room 4
17.00 - 18.15	RS 20. Financial Accounting II	Metis 4 and Virtual Conf. Room 5
	RS 21. Taxation	Cyclades 1-2 and Virtual Conf. Room 1
	RS 22. Public Sector Accounting	Cyclades 3 and Virtual Conf. Room 2
	RS 23. Special Issues in Accounting	Metis 2 and Virtual Conf. Room 3
	RS 24. PhD Session	Metis 3 and Virtual Conf. Room 4
	RS 25. Auditing II	Metis 4 and Virtual Conf. Room 5

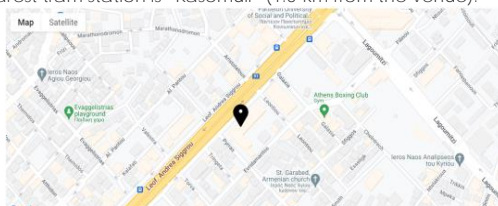
Conference Information

Conference Venue

The venue of the conference is the Grand Hyatt Athens Hotel. All conference sessions will be hybrid, that is both in person and through ZOOM. The panel sessions scheduled for Friday, 20th of December, will take place at the Cyclades Hall of the hotel. The panel and regular sessions scheduled for Saturday, 21st of December, will take place, at Cyclades 1-2, Cyclades 3, Metis 2, Metis 3 and Metis 4 halls of the hotel, as outlined in the conference program.

Access to the Conference Venue

Grand Hyatt Athens is located at 115, Syngrou Avenue, Athens, 11745, Greece, in close proximity to the historical and cultural center of Athens. It can be easily accessed via public transportation, with the nearest metro station being "Syngrou/Fix" (1.2 km from the venue), while the nearest tram station is "Kasomuli" (1.5 km from the venue).



Virtual Conference Room Links

The links for the Virtual Conference Rooms are as follows:

Virtual Room Zoom Links	Links
Panel Session Virtual Room A Friday 20 December, 17.00-21.00 (YouTube link in parenthesis)	https://zoom.us/j/98223865296 (https://youtube.com/live/R1MQhCgR5fo?feature=share)
Panel Session Virtual Room B Saturday 21 December, 12.00-14.00 (YouTube link in parenthesis)	https://zoom.us/j/98943842785 (https://youtube.com/live/XQcG5cYOqAE?feature=share)
Virtual Conference Room 1	https://zoom.us/j/91200995548
Virtual Conference Room 2	https://zoom.us/j/94662751908
Virtual Conference Room 3	https://zoom.us/j/97051438096
Virtual Conference Room 4	https://zoom.us/j/98652174957
Virtual Conference Room 5	https://zoom.us/j/93808353846

Department of Business Administration, National and Kapodistrian University of Athens

The Department of Business Administration aspires to be a dynamic member of the National Kapodistrian University of Athens in terms of education, research, and engagement with business and society, offering its students the most diverse education. The Department's vision is to achieve academic excellence while maintaining close ties with the business community in order to build a prosperous future. The Department's mission is to continuously transfer knowledge through excellence in teaching and research, thereby creating opportunities and prospects for students, the teaching staff, and their stakeholders. As an active educational entity, the Department provides and generates knowledge, shaping leaders who transform and improve businesses and organizations. In this way, it promotes and ensures a better future for future generations, encompassing quality of life, economic systems, and the environment. The Department has launched the MSc in Financial Technology (FinTech). New emerging technologies, inextricably linked to finance, are reshaping the financial market landscape. The specific postgraduate programme, with its innovative content and its targeted specialization, aims to fill a gap in the use and organizational and operational consequences of new technologies in the context of finance, while also providing a strong professional orientation. The MSc in Financial Technology is intended to provide structured and targeted education to both current and future financial professionals, taking into account the most modern tools on the market today. Students gain a solid foundation in financial principles as well as a thorough understanding of the potential of new technologies through a combination of theory and practice. The course curriculum adapts to the rapid and constant changes that occur in today's increasingly complex financial systems.

Scientific Committee

- Co - Chairs Nikolaos Eriotis, National and Kapodistrian University of Athens
 Aristeidis Samitas, National and Kapodistrian University of Athens
- Members Antonios Alexandridis, University of Macedonia
 Seraina Anagnostopoulou, University of Piraeus
 Panayiotis Andreou, Cyprus University of Technology, Cyprus
 Andreas Andrikopoulos, University of Piraeus
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 Konstantinos Bozos, University of Leeds, UK
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 Evangelos Chytis, University of Ioannina
 Sandra Cohen, Athens University of Economics and Business
 Apostolos Dasilas, University of Macedonia
 Nikolaos Daskalakis, Panteion University
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 Efthimios Demirakos, Athens University of Economics and Business
 Augustinos Dimitras, Hellenic Open University
 Ioannis Dokas, Democritus University of Thrace
 Georgios Dotsis, National and Kapodistrian University of Athens
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 Georgios Drogalas, University of Macedonia
 Claire Economidou, University of Piraeus
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 Vassilios Filios, University of Patras
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 Christos Floros, Hellenic Mediterranean University
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 Georgios Georgakopoulos, Agricultural University of Athens
 Antonios Georgopoulos, University of Patras
 Vasilios Giannopoulos, University of Peloponnese
 Dimitrios Gikas, Athens University of Economics and Business
 Dimitrios Gounopoulos, University of Bath, UK

Gikas Hardouvelis, University of Piraeus
Ioannis Hatziantoniou, Hellenic Mediterranean University
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Georgios Leledakis, Athens University of Economics and Business
Stergios Leventis, International Hellenic University
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Efstratios Livanis, University of Macedonia
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Stylianos Mavridis, University of Macedonia
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Andreas Merikas, University of Piraeus
Harris Mertzanis, Abu Dhabi University, UAE
Petros Messis, University of Macedonia
Stratos Moschidis, University of Macedonia
Panagiotis Mourdoukoutas, Long Island University, Columbia University, USA
Vassilis Naum, University of Piraeus
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Ioannis C. Negkakis, University of Plymouth, UK
Michail Nerantzidis, University of Thessaly
Nikolaos Paltalidis, Durham University, UK
George Panos, Aristotle University of Thessaloniki
Aphrodite Papadaki, Athens University of Economics and Business

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Vasilios Pappas, University of Surrey, UK
Fotios Pasiouras, Montpellier Business School, France
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Nikolaos Philippas, University of Piraeus
Panagiotis Politsidis, Audencia Business School, France
Vasilis Polimenis, University of Limassol, Cyprus
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Georgia Siougle, Athens University of Economics and Business
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Christina Vadasi, University of the Aegean

Nikos Vafeas, University of Cyprus, Cyprus
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Konstantinos Vergos, University of Portsmouth, UK
Orestes Vlismas, Athens University of Economics and Business
Panos Xidonas, National and Kapodistrian University of Athens
Achilleas Zapanis, University of Macedonia
Vasileios Zisis, University of Piraeus
Stella Zounta, University of the Aegean

Organizing Committee

Co - Chairs Nikolaos Eriotis, National and Kapodistrian University of Athens
Aristeidis Samitas, National and Kapodistrian University of Athens

Members Panagiotis Tachinakis, University of Macedonia
Anestis Ladas, University of Macedonia
Dimitrios Thomakos, National and Kapodistrian University of Athens
Panagiotis Tziogkidis, University of Macedonia
Eleni Mavragani, University of Macedonia
Ioannis Negkakis, University of Plymouth, UK
Anastasios Moutsionas, University of Macedonia
Apostolos Patakas, University of Macedonia

Dear Guests and Participants - Dear Ladies and Gentlemen,

It is with great pleasure that we welcome you to the 23rd Annual Conference of the Hellenic Finance and Accounting Association, taking place in Athens between the 20th and 21st of December, 2024. The conference is organized by the Postgraduate Programmes offered by the Department of Accounting and Finance, School of Business Administration, University of Macedonia, in collaboration with the Master's Programme in Financial Technology – Fintech, offered by the Department of Business Administration and the Department of Economics, School of Economic and Political Sciences, National and Kapodistrian University of Athens.

The global economy faces significant challenges fueled by recent developments. Policymakers have an open crisis agenda with a growing list of socioeconomic and financial uncertainties. These challenges create opportunities for professionals practicing accounting and finance as well as academics to come up with innovative solutions, using evidence-based and data-driven analysis. They have highlighted the impetus of promoting the constructive collaboration between Small and Medium Enterprises (SMEs) and the public sector. The conference seeks to offer a platform for scientific dialogue on these significant issues using advanced knowledge, innovative approaches and cutting-edge methods.

To further explore the current challenges in Accounting and Finance, the conference hosts two Panel Sessions on Friday, 20th of December, entitled "Greek Property Market: Quo Vadis?" and "Entrepreneurship and the Public Sector". In addition to the interesting presentations scheduled for Saturday, 21st of December, it is with great pleasure and honor to announce that the program of the Conference will include a Keynote Speech by Professor John Thanassoulis, The University of Warwick entitled "The Problem of Business Evil", as well as, an Editors' Panel entitled "Improving Research on Accounting and Finance". Finally, in keeping with our Association's longstanding track of supporting the development of junior researchers, I would like to invite experienced colleagues to contribute their knowledge and insights in the dedicated PhD session.

I want to express my gratitude to all of the attendees for their intriguing talks, the distinguished guest speakers, and the committed HFAA members whose ongoing assistance and active involvement ensure the success of the association's events each year. Last but not least, I would like to thank the Organizing and Scientific Committees for their valuable assistance in organizing this year's Conference, as well as the Sponsors of the Conference who play a key role in its success.

Sincerely Yours,

Christos I. Negkakis, Professor
President of the HFAA
Member of the Board of Directors of the University of Macedonia
Director of Postgraduate Programs of the Department of Accounting and Finance
Director of the English-speaking BSc in Accounting and Finance
School of Business Administration
University of Macedonia

Dear Guests and Participants, Ladies and Gentlemen,

It is our honor and pleasure, on behalf of the Scientific Committee, to welcome you to the 23rd Annual Conference of the Hellenic Finance and Accounting Association (HFAA). This year's conference is co-organized by the Postgraduate Programs of the Department of Accounting and Finance, School of Business Administration, University of Macedonia, the Master's Program in Financial Technology – Fintech, Department of Business Administration and the Department of Economics, School of Economic and Political Sciences, National and Kapodistrian University of Athens.

The HFAA Annual Conference has been long established as a key event in the fields of Finance and Accounting, providing an exceptional platform for academics, professionals, PhD candidates and students to connect and collaborate. It facilitates the exchange of ideas, the enhancement of knowledge, the discussion of research initiatives, the exploration of emerging issues and the pursuit of solutions to economic challenges.

We are delighted by the significant number of research papers and their exceptional scientific quality, addressing contemporary topics in Accounting and Finance. We believe that this year's conference will uphold its tradition of excellence, marked by impeccable organization and high scientific standards, made possible by the contributions of distinguished participants from Greece and abroad.

We extend our heartfelt thanks to everyone who contributed to the successful organization of this Conference, including the HFAA, the University of Macedonia, the National and Kapodistrian University of Athens and the Scientific and Organizing Committees.

On behalf of the Scientific and the Organizing Committees, we thank you for your participation in the 23rd Annual Conference of the Hellenic Finance and Accounting Association (HFAA) and we wish you a fruitful and active engagement in the proceedings of the 23rd HFAA Conference.

Sincerely Yours,
The Co-Chairs of the Scientific and Organizing Committees,

Aristeidis Samitas, Professor

Vice Rector of Finance and
Development
Director of MSc FinTech
Department of Business Administration
National and Kapodistrian University of
Athens

Nikolaos Eriotis, Professor

Dean of the School of Economic and
Political Sciences
Director of the Education and Accounting
Applications Laboratory
Department of Business Administration
National and Kapodistrian University of
Athens

FRIDAY
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23RD ANNUAL CONFERENCE - ATHENS, GREECE
HELLENIC FINANCE AND ACCOUNTING ASSOCIATION (HFAA)

HFAA



HELLENIC REPUBLIC
National and Kapodistrian
University of Athens



HELLENIC
REPUBLIC

UNIVERSITY
OF MACEDONIA

FRIDAY 20 DECEMBER 2024

*Grand Hyatt Athens, Cyclades Hall
and Panel Session Virtual Room A*



16:30 - 17:00

Opening Remarks

Room: Cyclades and Panel
Session Virtual Room A

Christos Staikouras, Minister of Infrastructure and Transportation

Aristeidis Samitas, Professor, Vice Rector of Finance and Development, Director of MSc FinTech, Department of Business Administration, National and Kapodistrian University of Athens

Nikolaos Eriotis, Professor, Dean of the School of Economic and Political Sciences, Director of the Education and Accounting Applications Laboratory, Department of Business Administration, National and Kapodistrian University of Athens

Christos I. Negkakis, Professor, President of the HFAA, Member of the Board of Directors of the University of Macedonia, Director of Postgraduate Programs of the Department of Accounting and Finance, Director of the English-speaking BSc in Accounting and Finance, School of Business Administration, University of Macedonia

17:00 - 19:00

*Panel Session 1: "Greek Property Market: Quo Vadis?"*Room: Cyclades and Panel
Session Virtual Room A

Dimitrios Gounopoulos, Professor, University of Bath, UK

Dr. George Christopoulos, Secretary General for Economic Policy and Strategy, Greece

Session Chair:
Konstantina Dimitrouli,
Journalist, ERT

Alexandros Kontonikas, Professor, Essex Business School, UK

Dr. Ilias Lekkos, Group Chief Economist, Piraeus Bank, Greece

Evangelia Papapetrou, Professor, University of Athens and Bank of Greece

Stratos Paradias, Lawyer, President of Hellenic Property Federation

19:00 - 19:15

Coffee Break

19:15 - 21:00

*Panel Session 2: "Entrepreneurship and the Public Sector"*Room: Cyclades and Panel
Session Virtual Room A

Kostantinos Kostopoulos, Vice President, Hellenic Court of Audit, Greece

Session Chair:
Aristeidis Samitas, National and
Kapodistrian University of
Athens, Greece

Gikas A. Hardouvelis, Chairman of the Board of Directors - National Bank of Greece, Chairman of the Hellenic Bank Association, Emeritus Professor of Finance and Economics - Department of Banking and Financial Management, University of Piraeus, Greece

Ioannis Chatzitheodosiou, President of the Athens Chamber of Tradesmen, Greece

Alexandros Basilikos, Hellenic Chamber of Hotels, Greece

Georgios Georgiou, Ministry of National Economy and Finance, Greece

Alexandros Nikolopoulos, Investment Manager, HellasFin, Greece

SATURDAY
21

23RD ANNUAL CONFERENCE - ATHENS, GREECE
HELLENIC FINANCE AND ACCOUNTING ASSOCIATION (HFAA)

HFAA



HELLENIC REPUBLIC
National and Kapodistrian
University of Athens



HELLENIC
REPUBLIC
UNIVERSITY
OF MACEDONIA

SATURDAY

21 DECEMBER 2024

Grand Hyatt Athens

*Regular Sessions: Cyclades 1-2, Cyclades 3, Metis 2, Metis 3, Metis 4 and
Virtual Conference Rooms 1-5*

*Keynote Speech and Panel Session: Cyclades 1-2 and Panel Session
Virtual Room B*



Session 1: Financial
Institutions and
Services I

09:00 - 10:15

Room: Cyclades 1-2
and Virtual
Conference Room 1

Session Chair:
Maria Psillaki,
University of Piraeus,
Greece

The Fine Line between ESG Commitment and Bank Performance
Dionisis Philippas, ESSCA School of Management, France
Panagiotis Tziogkidis, University of Macedonia, Greece
Manos Sfakianakis, European Commission, Belgium

Bank Supervision and Non-Performing Loan Cleansing
Soner Baskaya, University of Glasgow, UK
Jose E. Gutierrez, Banco de Espana, Spain
Jose-Maria Serena, Banco de Espana, Spain
Serafeim Tsoukas, University of Glasgow, UK

Fintech Expansion and Institutional Environment
Konstantinos Vergos, University of Portsmouth, UK
Agnieszka Huterska, Nicolaus Copernicus University in Toruń, Poland
Rehan Iftikhar, Dublin City University, Ireland

EU Bank Mergers and Acquisitions (M&A) as a Solution to the Single
Supervisory Mechanism
Ioannis Thanos, University of Piraeus, Greece
Maria Psillaki, University of Piraeus, Greece
Panagiotis Tziogkidis, University of Macedonia, Greece
Dimitris Margaritis, University of Auckland, New Zealand

Session 2: Artificial
Intelligence in
Accounting and
Finance II

09:00 - 10:15

Room: Cyclades 3
and Virtual
Conference Room 2

Session Chair:
Efthalia Tabouratzi,
Hellenic
Mediterranean
University, Greece

An AI – Based Measure of Comparability of Financial Statements
Anestis C. Ladas, University of Macedonia, Greece
Anastasios Moutsionas, University of Macedonia, Greece
Christos I. Negkakis, University of Macedonia, Greece
Panagiotis Tachinakis, University of Macedonia, Greece

Predicting the Occurrence and Duration of Financial Crises with Ensemble
Learning
Eleftherios Kouloumpri, Aristotle University of Thessaloniki, Greece
Konstantinos Moutsianas, American College of Thessaloniki, Greece
Ioannis Vlahavas, Aristotle University of Thessaloniki, Greece

Neuroethical Issues in Neurofinance
Efstratios Livanis, University of Macedonia, Greece
Alexandra Tsaroucha, Democritus University of Thrace, Greece

The Contribution of AI to Business Audit Processes
Efthalia Tabouratzi, Hellenic Mediterranean University, Greece
Eleftherios Charamis, Hellenic Mediterranean University & IAPR, Greece
Kontou Arxontia, Hellenic Mediterranean University, Greece

Session 3: Financial
Institutions and
Services II

Regulatory Technology in the Greek Banking Sector
Panagiotis Seitanidis, University of Patras, Greece
Eleftherios Aggelopoulos, University of Patras, Greece

09:00 - 10:15

The Disciplinary Effect of Supervisory Oversight: Is the EU-wide Stress Test
Merely a Regulatory Formality?

Room: Metis 2 and
Virtual Conference
Room 3

Dimitrios Karakostas, University of Thessaly, Greece
Ioannis Tsakalos, University of Thessaly, Greece

Session Chair:
Aggelopoulos
Eleftherios, University
of Patras, Greece

The Quality of Earnings in the European Banking Sector in Troubled Periods
Vassilis Smaraidos, University of Patras, Greece
Konstantina Pendaraki, University of Patras, Greece

Earnings Variability and Banks Performance during 2014 - 2018
George Gkolfis, University of Patras, Greece
Konstantina Pentaraki, University of Patras, Greece

Session 4:
Management
Accounting

Digitization in the Financial Function: Automation, Data Analytics and
Organisational Performance

09:00 - 10:15

Chara Pappa, University of West Attica, Greece
Odysseas Pavlatos, University of Macedonia, Greece
Nikolaos Sykianakis, University West Attica, Greece

Room: Metis 3 and
Virtual Conference
Room 4

Measuring Greek Public Hospitals Operational and Financial Efficiency Before,
During and After the COVID-19 Pandemic

Session Chair:
George A. Georgiou,
Ministry of National
Economy and
Finance, Greece

Vasileios Floros, University of Patras, Greece
Eleftherios Aggelopoulos, University of Patras, Greece
Antonios Georgopoulos, University of Patras, Greece
Fotios Avgeros, University of Patras, Greece
Ioannis Lampropoulos, University of Patras, Greece

Assessing Management Accounting Practices During Crises: A Textual
Analysis Approach

Anestis C. Ladas, University of Macedonia, Greece
Ioannis C. Negkakis, University of Plymouth, UK
Odysseas Pavlatos, University of Macedonia, Greece

The Contribution of Key Performance Indicators (KPIs) to the Audit Process of
Public Sector Entities

George A. Georgiou, Ministry of National Economy and Finance, Greece
Panagiotis M. Spanos, Hellenic Open University, Greece

Session 5: ESG III

09:00 - 10:15

Room: Metis 4 and
Virtual Conference
Room 5

Session Chair:
*Athanasios P. Fassas,
University of Thessaly,
Greece*

The Gender Divide in Executive Pay: Insights from Peer Effects and Wage Gaps

Ioannis Karakostas, University of Macedonia, Greece
Ioannis Papanastasiou, University of Macedonia, Greece
Konstantinos Pantelidis, University of Macedonia, Greece

Sustainable Development through the Relationship between Climate Risk and Green Corporate Bonds

Athanasios Tsagkanos, University of Patras, Greece
Ioannis Ch. Mitropoulos, University of Patras, Greece

Style Analysis of ESG ETFs: Does the 'E' Dominate the Returns?

Athanasios P. Fassas, University of Thessaly, Greece
Stephanos Papadamou, University of Thessaly, Greece

Environmental, Social and Governance Investments and Their Connectedness with Traditional Assets: An International Approach

Anastasia Griva, University of the Aegean, Greece
Ioannis Katsampoxakis, University of the Aegean, Greece

Session 6: Climate
Change and Reporting I

10:30 - 11:45

Room: Cyclades 1-2 and
Virtual Conference Room
1

Session Chair:
*Dimosthenis Hevas,
Athens University of
Economics and Business,
Greece*

Ex-ante Adherence with IFRS S2 Climate Change Related Disclosures and Firm Risk

Diogenis Baboukardos, Athens University of Economics and Business, Greece
Evangelos Seretis, University of Glasgow, UK
Richard Slack, Durham University, UK
Ioannis Tsalavoutas, University of Glasgow, UK
Fanis Tsoligkas, University of Bath, UK

Greenwashing Over Time: A Comparison of European and U.S. Firms

Antonios Persakis, University of Thessaly, Greece

The Effect of Climate Change Risk on the Asymmetric Cost Behavior

Vasilios-Christos Naoum, University of Piraeus, Greece
Evanthia Reppou, University of Piraeus, Greece
Dimitrios Konstantios, The American College of Greece, Greece
Neophytos Lambertides, Cyprus University of Technology, Cyprus
Dimitris Tsouknidis, Athens University of Economics and Business, Greece

Extreme Heat and Labor Cost Asymmetry: Evidence from China

Athanasios Andrikopoulos, University of Hull, UK
Konstantinos N. Baltas, University of Essex, UK
Zhongfei Chen, Jinan University, China
Mengling Zhou, Jinan University, China

<p>Session 7: Asset Pricing</p> <p>10:30 - 11:45</p> <p>Room: Cyclades 3 and Virtual Conference Room 2</p> <p>Session Chair: <i>Achilleas Zapranis, University of Macedonia, Greece</i></p>	<p>A Comprehensive Analysis of Transactions in the Greek Residential Property Market Alexandros Kontonikas, University of Essex, UK Emmanouil Pyrgiotakis, University of Essex, UK</p> <p>Board's Tenure and the Pay Gap Manthos D. Delis, Audencia Business School, France Iftekhhar Hasan, Fordham University, USA & Bank of Finland, Finland & University of Sydney, Australia Maria Iosifidi, Montpellier Business School, France Panagiotis N. Politsidis, Audencia Business School, France</p> <p>Momentum Effects and Herding in Cryptocurrencies Petros Messis, University of Macedonia, Greece Antonis Alexandridis, University of Macedonia, Greece Achilleas Zapranis, University of Macedonia, Greece</p> <p>Derivatives Design and Modeling for Weather Related Risk Management Antonios K. Alexandridis, University of Macedonia, Greece Xiaochung Meng, University of Bath, UK Radu Tunaru, University of Reading, UK</p>
<p>Session 8: ESG I</p> <p>10:30 - 11:45</p> <p>Room: Metis 2 and Virtual Conference Room 3</p> <p>Session Chair: <i>Neophytos Lambertides, Cyprus University of Technology, Cyprus</i></p>	<p>Board Gender Diversity and Public R&D Disclosure: Evidence from a Quasi-Natural Experiment Panayiotis C. Andreou, Cyprus University of Technology, Cyprus Neophytos Lambertides, Cyprus University of Technology, Cyprus Anna E. Maruska, Cyprus University of Technology, Cyprus & European Investment Bank, Luxemburg</p> <p>Green Flow: Analyzing the Impact of ESG Performance on Market Liquidity Across the World George Loizides, University of Cyprus & University of Nicosia, Cyprus</p> <p>From Words to Actions: CEO Activism and Sustainability Reporting Androniki Triantafylli, Queen Mary University of London, UK</p> <p>Investors' Response to Corporate Gender Inclusivity: International Evidence Angelos Synapis, Coventry University, UK Styliani Panetsidou, Coventry University, UK Hisham Farag, University of Birmingham, UK Santosh Koirala, University of Birmingham, UK</p>

Session 9: Artificial
Intelligence in
Accounting and
Finance I

10:30 - 11:45

Room: Metis 3 and
Virtual Conference
Room 4

Session Chair:
*Aristeidis Samitas,
National and
Kapodistrian University
of Athens, Greece*

The Local Effects of Artificial Intelligence Labor Investments: Evidence from the Municipal Bond Market
Lefteris Andreadis, Cyprus University of Technology, Cyprus & Bank of Greece, Greece

Manolis Chatzikonstantinou, Georgetown University Qatar, Qatar

Elena Kalotychou, Cyprus University of Technology, Cyprus

Christodoulos Louca, Cyprus University of Technology, Cyprus

Christos A. Makridis, Stanford University, UK & University of Nicosia, Cyprus

Sentiment Analysis of Risk-Related Words and Firm Risk

Kyriaki V. Kosmidou, Aristotle University of Thessaloniki, Greece

Dimitrios V. Kousenidis, Aristotle University of Thessaloniki, Greece

Anestis C. Ladas, University of Macedonia, Greece

Christos I. Negkakis, University of Macedonia, Greece

Ioannis C. Negkakis, University of Plymouth, UK

Optimizing Portfolios with AI and Traditional Approaches: A Comparative Study of ARIMA and LSTM Models

Stefanos Theofilis, University of the Aegean, Greece

Ilias Kampouris, Abu Dhabi University, UAE

Aristeidis Samitas, National and Kapodistrian University of Athens, Greece

Can Central Bankers' Talk Predict Bank Stock Returns? A Machine Learning Approach

Apostolos G. Katsafados, Athens University of Economics and Business, Greece

George N. Leledakis, Athens University of Economics and Business, Greece

Nikolaos P. Panagiotou, Athens University of Economics and Business, Greece

Emmanouil G. Pyrgiotakis, University of Essex, UK

Session 10: Corporate
Finance

10:30 - 11:45

Room: Metis 4 and
Virtual Conference Room
5

Session Chair:
*Georgios Panos, Aristotle
University of Thessaloniki,
Greece*

Precipitation, Firm Operating Performance, and Firm Risk-Taking Behaviour

Jawad Addoum, Cornell University, USA

Dimitrios Gounopoulos, University of Bath, UK

Hongru Li, University of Bath, UK

The Impact of Geopolitical Risk on Credit Risk

Christos Ioannidis, Aston University, UK

Nikos Paltalidis, Durham University, UK

Bingzhi Zhang, Durham University, UK

Defined-Contribution Plans and Retirement-Financing Behaviour in the United Kingdom

Ioannis Petrakis, Northumbria University, UK

Georgios Panos, Aristotle University of Thessaloniki, Greece

The Impact of Litigation Risk on Corporate Financial Policy

Virginia Sotiropoulou, University of Patras, Greece

Dimitris Tzelepis, Hellenic Open University, Greece

Keynote Speech:
The Problem of Business Evil

Professor John Thanassoulis
Warwick Business School, The University of Warwick, UK

12:00 - 12:45
Room: Cyclades 1-2 and
Panel Session Virtual Room B

Panel Session:
*Improving Research in
Accounting and Finance*

Professor Jason Zezhong Xiao
University of Macau, China, Joint Editor of The British Accounting
Review, Associate Editor of Abacus

12:45 - 13:45
Room: Cyclades 1-2 and
Panel Session Virtual Room B

Professor Stergios Leventis
International Hellenic University, Chairman of the University Center of
International Programmes of Studies, Dean of the School of Design,
Editor-in-chief of the Journal of International Accounting, Auditing
and Taxation (JIAAT) and Associate Editor of the British Accounting
Review (BAR)

Session Chair:
Dimitrios Gounopoulos
University of Bath, UK

Professor Andreas Charitou
University of Cyprus, Editor in Chief of the International Journal of
Accounting & Associate Editor of Abacus

Lunch
13:45 - 14:30

Cyclades Hall

Keynote Speech
"The Problem of Business Evil"

Panel Session
*"Improving Research in Accounting and
Finance"*

Session 11: Financial Accounting

14:30 - 15:45

Room: Cyclades 1-2 and Virtual Conference Room 1

Conservative Financial Reporting and Dividend Smoothing
Seraina Anagnostopoulou, University of Piraeus, Greece
Ioannis Chasiotis, The American College of Greece, Greece
Georgios Loukopoulos, University of Sussex, UK

IRS Attention and Accounting Conservatism
George Loukopoulos, University of Sussex, UK
Panagiotis Loukopoulos, University of Strathclyde, UK
Alexandros Sikalidis, University of Macedonia, Greece

Session Chair:
Sandra Cohen, Athens University of Economics and Business, Greece

Principle-Based Accounting Standards and Earnings Management in Private Hotel Firms: The Impact on Government Subsidies
Panagiotis E. Dimitropoulos, University of Peloponnese, Greece

Accounting: A Truth-Theoretic Analysis
Andreas Andrikopoulos, University of Piraeus, Greece
Vasilios-Christos Naoum, University of Piraeus, Greece

Session 12: Auditing I

14:30 - 15:45

Room: Cyclades 3 and Virtual Conference Room 2

Cutting the Long Story Short: Activist Short Sellers and the Detection of Financial Misconduct
Demetrios Zacharakis, Athens University of Economics and Business, Greece
Apostolos Ballas, Athens University of Economics and Business, Greece

An Empirical Research of Audit Fees: Evidence from Greece
Agelos Zoitsas, Aristotle University of Thessaloniki, Greece
Maria Tsipouridou, Aristotle University of Thessaloniki, Greece
Konstantinos Katraklidis, Aristotle University of Thessaloniki, Greece
Charalambos Spathis, Aristotle University of Thessaloniki, Greece

Session Chair:
Stergios Leventis, International Hellenic University, Greece

The Impact of Tax Audit Fees on Corporate Tax Aggressiveness: Insights from the Delegation of Tax Audits to Private Audit Firms in Greece
Kalliopi Chatzi, International Hellenic University, Greece
Emmanouil Dedoulis, Athens University of Economics and Business, Greece
Stergios Leventis, International Hellenic University, Greece

The Key Determinants of Audit Fees Level: An Analysis of Russel 3000 Companies for the Period 2001 - 2023
Nicholas D. Belesis, University of Piraeus, Piraeus, Greece
Christos G. Kampouris, University of Piraeus, Greece
Antonios M. Vasilatos, University of Piraeus, Greece
Christos A. Tsitsakis, National & Kapodistrian University of Athens, Greece
Theo Delyannis, Moore Greece, Greece

<p>Session 13: Performance Measurement</p> <p>14:30 - 15:45</p> <p>Room: Metis 2 and Virtual Conference Room 3</p> <p>Session Chair: <i>Andreas Charitou, University of Cyprus, Cyprus</i></p>	<p>CEO Overconfidence, Asset Growth and the Cross-Section of Stock Returns Andreas Charitou, University of Cyprus, Cyprus Lydia Diamantopoulou, University of Piraeus, Greece Georgios A. Papanastasopoulos, University of Piraeus, Greece</p> <p>Perceived Value Creation between Franchisor and Franchisee for the End Consumer Vasileios Giannopoulos, University of the Peloponnese, Greece Achilleas Lazarou, University of the Peloponnese, Greece Ilias Makris, University of the Peloponnese, Greece</p> <p>SEC's Comment Letters and The Statement of Cash Flows: Is Regulatory Supervision Beneficial? Davide Arrighi, Università Cattolica del Sacro Cuore, Italy Andreas Charitou, University of Cyprus, Cyprus</p> <p>Conditional Dependence in M&As: Using the Glasso Machine Learning Tool Georgios Patsiolas, University of Thessaly, Greece Ioannis Tsakalos, University of Thessaly, Greece Vasileios Gkonis, University of Thessaly, Greece</p>
<p>Session 14: Financial Markets</p> <p>14:30 - 15:45</p> <p>Room: Metis 3 and Virtual Conference Room 4</p> <p>Session Chair: <i>Christos Floros, Hellenic Mediterranean University, Greece</i></p>	<p>Jumps in FX Markets George N. Apostolakis, University of Crete, Greece Christos Floros, Hellenic Mediterranean University, Greece Konstantinos Gkillas, University of Patras, Greece</p> <p>Does it Matter to be a Part of the Sustainability Index? Chaman Shrestha, University of West of Scotland, UK Panagiotis Andrikopoulos, Coventry University, UK Narayan Prasad Aryal, Tribhuvan University, Nepal</p> <p>The Economic Effects of the Ukraine-Russia War on European Countries Despoina Argyropoulou, University of Patras, Greece Athanasios Tsagkanos, University of Patras, Greece Evangelos Koumanakos, Hellenic Open University, Greece</p> <p>Exploring the Success Determinants of Initial DEX Offerings Panagiotis Georgitseas, Panteion University, Greece Theodoros Daglis, Technical University of Crete & National Technical University of Athens, Greece Nikolaos Daskalakis, Panteion University, Greece</p> <p>Analyzing the Durations of Bitcoin Futures: Insights from Multiplicative Error Models and Forecasting Performance Konstantinos Pantelidis, University of Macedonia, Greece Ioannis Papanastasiou, University of Macedonia, Greece</p>

Session 15: Financial Reporting

14:30 - 15:45

Room: Metis 4 and Virtual Conference Room 5

Session Chair:
Antonios Persakis, University of Thessaly, Greece

Religiosity, Managerial Entrenchment, and Earnings Quality: A Cross-National Analysis

Christos I. Negkakis, University of Macedonia, Greece
Ioannis C. Negkakis, University of Plymouth, UK
Antonios Persakis, University of Thessaly, Greece

Does the Quality of Financial Reporting Affect the Duration of Post-Announcement M&A due Diligence? A Perspective on European Target Firms

Vasileios Baralis, Democritus University of Thrace, Greece
Ioannis Dokas, Democritus University of Thrace, Greece
Christos Leontidis, Democritus University of Thrace, Greece
Eleftherios Spyromitros, Democritus University of Thrace, Greece

The Analysis of ESG Disclosures and the Contribution of Advanced Analytical Techniques to ESG Evaluation

Christina Vadasi, University of the Aegean, Greece
Aggela Tsigianelli, University of the Aegean, Greece

Adoption of the International Financial Reporting Standards for Small and Medium-Sized Entities: The Impact on Accounting Quality

George Peppas, Hellenic Open University, Greece
Augustinos Dimitras, Hellenic Open University, Greece

Session 16: Risk Management and Financial Distress

15:45 - 17:00

Room: Cyclades 1-2 and Virtual Conference Room 1

Session Chair:
Andreas Andrikopoulos, University of Piraeus, Greece

The Effect of Oil Prices on the US Shipping Stock Prices: The Mediating Role of Freight Rates and Economic Indicators

Andreas Andrikopoulos, University of Piraeus, Greece
Anna Merika, Deree – The American College of Greece, Greece
Nikolaos Stoupos, Deree – The American College of Greece, Greece

Empirical Analysis of Risk Management in Portfolio Composition: Value at **Risk Methodology Applied to Bank Shares of Southern Europe**

Andreas Desimonas, Hellenic Open University, Greece
Christos Tzovas, Athens University of Economics and Business, Greece

Corporate Failure Prediction: LASSO-DEA Versus Logistic Regression Performance Evaluation

Ioannis Dokas, Democritus University of Thrace, Greece
Sofia Katsimardou, Democritus University of Thrace, Greece
Eleftherios Spyromitros, Democritus University of Thrace, Greece

A First Approach in the Relation of Lepto-Variance and Lepto-Ratio to Sample Variance

Vasilis Polimenis, University of Limassol, Cyprus

Option Pricing with Skewness and Kurtosis Based on the Skewed General Gaussian Distribution

Panayiotis Theodossiou, Ball State University, USA
Lenos Trigeorgis, Durham University, UK

<p>Session 17: Special Issues in Finance</p> <p>15:45 - 17:00</p> <p>Room: Cyclades 3 and Virtual Conference Room 2</p> <p>Session Chair: <i>Panayiotis C. Andreou, Cyprus University of Technology, Cyprus</i></p>	<p>Gender Differences in Financial Literacy Among High-School Students in Greece Georgios A. Panos, Aristotle University of Thessaloniki, Greece Nikolaos D. Philippas, University of Piraeus, Greece Vasiliki A. Tzora, University of Piraeus, Greece</p> <p>An Investigation into Accounting and Finance Students' Views on Artificial Intelligence, Neuroethics, and Cybersecurity Efstratios Livanis, University of Macedonia, Greece Stratos Moschidis, University of Macedonia Achilleas Zapranis, University of Macedonia, Greece</p> <p>Online Gambling in the UK. The Phenomenon of Unlicensed Gambling and the Connection to the Taxation of Gambling Vasileios Giannopoulos, University of the Peloponnese, Greece Leonidas Karakidis, University of the Peloponnese, Greece</p> <p>Financial Statement Analysis based on Large Language Models Anestis C. Ladas, University of Macedonia, Greece Stratos Moschidis, University of Macedonia, Greece</p> <p>US Markets and the Rest of the World Evangelos Sfakianakis, National and Kapodistrian University of Athens, Greece</p>
<p>Session 18: Climate Change and Reporting II</p> <p>15:45 - 17:00</p> <p>Room: Metis 2 and Virtual Conference Room 3</p> <p>Session Chair: <i>Apostolos Dasilas, University of Macedonia, Greece</i></p>	<p>The Effect of Carbon Emissions on the Asymmetric Cost Behaviour of Local Governments Vasilios-Christos Naoum, University of Piraeus, Greece Sotirios Karatzimas, Athens University of Economics and Business, Greece Evanthia Reppou, University of Piraeus, Greece Paschalis Seretis, University of Piraeus, Greece</p> <p>Enhancing Sustainability Reporting: The Impact of Assurance Quality and Corporate Governance Factors Andreas Koutoupis, University of Thessaly, Greece Theodora Dimitriou, University of Thessaly, Greece</p> <p>The Effect of ESG on Mergers and Acquisitions: Evidence from the US Banking Sector Nikolaos Kiosses, University of Macedonia, Greece Stergios Leventis, International Hellenic University, Greece Ioannis Tampakoudis, University of Macedonia, Greece</p> <p>From Crisis to Sustainability: The Role of NPLs and ESG Factors in Enhancing PIIGS Banking Efficiency Emmanouil G. Chalampalakis, Democritus University of Thrace, Greece Ioannis G. Dokas, Democritus University of Thrace, Greece Eleftherios Spyromitros, Democritus University of Thrace, Greece</p> <p>The Impact of ESG Ratings on the Cost of Capital: Evidence from the FTSE 350 Apostolos Dasilas, University of Macedonia, Greece</p>

<p>Session 19: ESG II</p> <p>15:45 - 17:00</p> <p>Room: Metis 3 and Virtual Conference Room 4</p>	<p>The Impact of ESG on Earnings Quality and Earnings Management: The Moderating Role of Firm Size Stylianos Efstratios Vatis, University of Thessaly, Greece Michail Nerantzidis, University of Thessaly, Greece Antonios Persakis, University of Thessaly, Greece George Drogalas, University of Macedonia, Greece Panayiotis Tzeremes, University of Thessaly, Greece</p>
<p>Session Chair: <i>Athanasios Mandilas, Democritus University of Thrace, Greece</i></p>	<p>The Correlation of Corporate Social Responsibility with the Value of Companies – The Case of Germany Antonios Vlamis, Athens University of Economics and Business, Greece Christos Tzovas, Athens University of Economics and Business, Greece</p> <p>Determinants of Greenhouse Gas Emissions Disclosures: A Study Between European Companies Listed on DAX40 Nikolaos A. Kalantzopoulos, Democritus University of Thrace, Greece Elena Kagioglou, Democritus University of Thrace, Greece Athanasios Mandilas, Democritus University of Thrace, Greece Dimitrios Kourtidis, Democritus University of Thrace, Greece Stavros Valsamidis, Democritus University of Thrace, Greece</p>
<p>Session 20: Financial Accounting II</p> <p>15:45 - 17:00</p> <p>Room: Metis 4 and Virtual Conference Room 5</p>	<p>The Effect of ESG on Financial Performance Pandora Nika, Agricultural University of Athens, Greece Kanellos Toudas, Agricultural University of Athens, Greece Paraskevi Boufounou, National and Kapodistrian University of Athens, Greece Damianos Sakas, Agricultural University of Athens, Greece</p> <p>Accounting for Intellectual Capital and Intangible Assets in the Public Sector: A Systematic Literature Review Michalis Bekiaris, University of the Aegean, Greece Michail Nerantzidis, University of Thessaly, Greece Antonia Markogiannopoulou, University of the Aegean, Greece Thekla Paraponti, University of Thessaly, Greece</p> <p>The Subjective Power of Intangibles in a Firm's Growth. Unlocking Hidden Assets Vassiliki Balla, University of Patras, Greece Panagiotis Ballas, University of West Attica & IAPR, Greece Nicos Sykianakis, University of West Attica, Greece</p> <p>Accounting Policies and Accounting Conservatism in Financial Accounting Ioannis C. Negkakis, University of Plymouth, UK</p> <p>Assessing the Role of Leading Audit Firms in Enhancing Non-Financial Information Quality: Addressing Inconsistencies in Audit Opinions Evangelos Soras, University of the Aegean, Greece Stella Zouna, University of the Aegean, Greece Apostolos Christopoulos, University of the Aegean, Greece</p>
<p>Session Chair: <i>Michalis Bekiaris, University of the Aegean, Greece</i></p>	

Session 21: Taxation

17:00 - 18:15

Room: Cyclades 1-2 and
Virtual Conference Room 1

Session Chair:
*Evangelos Chytis, University
of Ioannina, Greece*

Exploring the Impact of International Agreements on Corporate Tax Behavior
Constantinos Chalevas, Athens University of Economics and Business, Greece
Maria Panagiotopoulou, Athens University of Economics and Business, Greece

Business Ethics in Tax Avoidance and Tax Evasion: A Bibliometric Analysis
Christos Pavlou, University of Thessaly, Greece
Antonios Persakis, University of Thessaly, Greece

The Effect of Tax Related Institutional Factors on the Timeliness of Financial
Reporting: Evidence from Greece
Evangelos Chytis, University of Ioannina, Greece
Ilias Rogkakos, University of Piraeus, Greece
Vasileios Zisis, University of Piraeus, Greece

Identifying the Critical Parameters of Tax Reform
Efstathia Koutroumpi, Panteion University, Greece

Tax Evasion Scanning in Greece, Suggests Neither Amercement nor Tax Bleed
Michail Diakomihalis, International Hellenic University & Hellenic Open
University, Greece

Session 22: Public Sector
Accounting

17:00 - 18:15

Room: Cyclades 3 and
Virtual Conference Room 2

Session Chair:
*Vassileios Giannopoulos,
University of Peloponnese,
Greece*

The Principle of the Protection of Competition and of Sound Financial
Management in the Pre-contractual Control of Public Contracts
Stelios Mavridis, University of Macedonia, Greece

Internal Audit and its Contribution to Public Administration in Greece
Fragkiskos Gonidakis, University of West Attica, Greece

General Government Accounting Framework and ESG Reporting: The Case of
the Super Fund
Panagiotis Papadeas, Former President of HAASOB, Greece

Netzerocities 2030: A Race to Zero: Cutting-Edge International Accounting
Standards and Kalamata's Climate Contract for a Carbon-Free Future
Dimitrios Koutsouroupas, University of Peloponnese, Greece
Vassileios Giannopoulos, University of Peloponnese, Greece

Do Top Audit Firms Contribute More than Other Audit Firms to Improving ESG
Information Quality?
Evangelos Soras, University of the Aegean, Greece
Evanthia Zervoudi, University of the Aegean, Greece
Apostolos Christopoulos, University of the Aegean, Greece

Session 23: Special Issues in Accounting Factors Influencing the Development of Tax Awareness: An Empirical Study Conducted in Kavala

17:00 - 18:15

Room: Metis 2 and Virtual Conference Room 3

Elena Kagioglou, Democritus University of Thrace, Greece
Athanasios Mandilas, Democritus University of Thrace, Greece
Eleftheria Panagiotidou, Democritus University of Thrace, Greece
Konstantina Tsoktouridou, Democritus University of Thrace, Greece

The Role of VAT in the Construction Sector in Greece
Eleni Vrentzou, University of Thessaly & Hellenic Open University, Greece
Paschalis Rozos, National and Kapodistrian University, Greece

Session Chair:
Andreas Koutoupis,
University of Thessaly,
Greece

The Interplay Between Corporate Tax and Environmental, Social, and Governance Strategies: A Meta-Analytical Study
Maria Mitroulia, University of Ioannina, Greece
Evangelos Chytis, University of Ioannina, Greece
Thomas Kitsantas, University of Ioannina, Greece
Dimitris Mitroulias, University of Patras, Greece

Capitalising Tourism Prospects: Sustainability and Growth in Hospitality
Panagiotis Tachinakis, University of Macedonia, Greece
Anestis Ladas, University of Macedonia, Greece
Panagiotis Tziogkidis, University of Macedonia, Greece
Eleni Mavragani, University of Macedonia, Greece

Impairment Testing and Earnings Management in Shipping Firms
Ioannis C. Negkakis, University of Plymouth, UK

Session 24: PhD Session

17:00 - 18:15

Room: Metis 3 and Virtual Conference Room 4

Risk Management in Public Organizations Integrating External and Internal Environmental Factors: A Framework that Transcends Financial Risk. The Example of IAPR
Timoleon Papadopoulos, IAPR, Greece
Lydia Diamantopoulou, University of Piraeus, Greece

Managerial Digitalisation and Covid Pandemic: Attitudes and Behaviours of Hotel units in Macedonia, Thrace & Epirus
Konstantinos Varvaropoulos, International Hellenic University, Greece
Evrikleia Chatzipetrou, International Hellenic University, Greece

Session Chair:
Panagiotis Tziogkidis,
University of Macedonia,
Greece

Investigating the Degree of Influence of Corporate Culture and Strategic Planning on Loyalty and Effectiveness of Internal Auditors in the Exercise of their Professional Duties
Panagiota Mitropoulou, University of Thessaly, Greece

The Evaluation of Intra Group Transactions under the Prism of Tax Control
Ioannis Angelakis, IAPR and Hellenic Mediterranean University, Greece

Session 25: Auditing II

17:00 - 18:15

Room: Metis 4 and Virtual
Conference Room 5

Session Chair:
Odysseas Pavlatos,
University of Macedonia,
Greece

Revenue Mobilization Efficiency and External Audit
Athanasios Pavlopoulos, University of Thessaly, Greece
Charilaos Mertzanis, Abu Dhabi University, UAE

The Role of Major Institutional Ownership in Audit Quality. Do Institutional
Investors Influence Audit Quality Levels? UK Evidence
Georgios C. Simitsis, International Hellenic University, Greece
Maria I. Kyriakou, International Hellenic University, Greece

Going Concern Audit Opinion: The Case of Athens Exchange
Yannis Yannoulis, Hellenic Mediterranean University, Greece
Dimitrios Vortelinos, Hellenic Mediterranean University, Greece
Ioannis Passas, University of Western Macedonia, Greece
Alexandros Garefalakis, Hellenic Mediterranean University, Greece

Audit Delay and Auditor Gender: Evidence from Greece
Dimitrios Mitskinis, University of West Macedonia, Greece
George Drogalas, University of Macedonia, Greece
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