



ΕΛΛΗΝΙΚΗ  
ΔΗΜΟΚΡΑΤΙΑ

ΠΑΝΕΠΙΣΤΗΜΙΟ  
ΜΑΚΕΔΟΝΙΑΣ

ΠΡΟΓΡΑΜΜΑΤΑ ΜΕΤΑΠΤΥΧΙΑΚΩΝ ΣΠΟΥΔΩΝ  
ΤΜΗΜΑ ΛΟΓΙΣΤΙΚΗΣ ΚΑΙ ΧΡΗΜΑΤΟΟΙΚΟΝΟΜΙΚΗΣ  
ΣΧΟΛΗ ΕΠΙΣΤΗΜΩΝ ΔΙΟΙΚΗΣΗΣ ΕΠΙΧΕΙΡΗΣΕΩΝ

HFAA

HELLENIC FINANCE AND  
ACCOUNTING ASSOCIATION

**22<sup>nd</sup>**

**Annual  
Conference**

**15-16**

**December  
2023**

**Athens  
Greece**

**Grand Hyatt Athens**

**Conference  
Program**

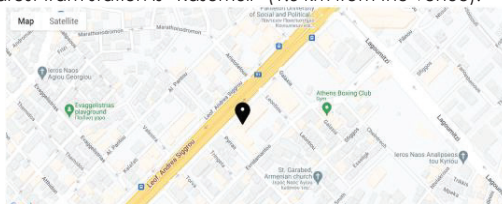
## Conference Information

### 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, 15th of December, will take place at the Cyclades Hall of the hotel. The panel and regular sessions scheduled for Saturday, 16th of December, will take place, at Cyclades 1, Cyclades 3, Metis 2 and Metis 3 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, Greece, 11745, 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
<b>Panel Session Virtual Room A</b> Friday 15 December, 17.00-21.00 (YouTube link in parenthesis)	<a href="https://zoom.us/j/99766266335">https://zoom.us/j/99766266335</a> ( <a href="https://youtube.com/live/tK4Nae2zaUQ">https://youtube.com/live/tK4Nae2zaUQ</a> )
<b>Panel Session Virtual Room B</b> Saturday 16 December, 12.00-14.00 (YouTube link in parenthesis)	<a href="https://zoom.us/j/92284459642">https://zoom.us/j/92284459642</a> ( <a href="https://youtube.com/live/ET2qV0f85qE">https://youtube.com/live/ET2qV0f85qE</a> )
<b>Virtual Conference Room 1</b>	<a href="https://zoom.us/j/98332422878">https://zoom.us/j/98332422878</a>
<b>Virtual Conference Room 2</b>	<a href="https://zoom.us/j/93201538732">https://zoom.us/j/93201538732</a>
<b>Virtual Conference Room 3</b>	<a href="https://zoom.us/j/92828732147">https://zoom.us/j/92828732147</a>
<b>Virtual Conference Room 4</b>	<a href="https://zoom.us/j/93314031856">https://zoom.us/j/93314031856</a>

### Department of Accounting and Finance, University of Macedonia

The Department of Accounting and Finance is part of the School of Business Administration of the University of Macedonia and it was founded in 1990 in Thessaloniki. The Department offers a Greek-speaking BSc Hons in Accounting and Finance, certified by the Hellenic Authority for Higher Education, ACCA and CIMA, while it is expected that an English-speaking program will be launched within 2024.

The Department also offers three Postgraduate Programs, namely the MSc in Applied Accounting and Auditing, the MSc in Accounting, Taxation and Financial Management and the MSc in Accounting and Finance. All postgraduate courses have achieved prestigious accreditations from professional institutes, including, The Institute of Certified Public Accountants of Greece, ACCA, IIC, ICAEW, CIMA, among others. Moreover, the Department collaborates through its postgraduate programs with public institutions and independent authorities. The Department has laboratories for research and training, staffed by experienced professionals and academic staff, while it maintains access to databases specializing in accounting and financial data and information.

The Faculty of the Department publishes in highly-ranked journals, while students have achieved significant distinctions and prestigious awards in international academic competitions (CFA Institute Research Challenge, Duff and Phelps YOUNiversity Deal Challenge, etc.). The Department has awarded honorary doctorates to A. Rashad Abdel-Khalik, Professor of Accountancy and V.K. Zimmerman Professor of International Accounting, Gies College of Business, University of Illinois Urbana-Champaign, as well as, Anastasios Malliaris, Walter F. Mullady, Sr. Professor, Department Chair of Economics, Quinlan School of Business, Loyola University of Chicago.

## Conference Program

### Friday, 15 December, 2023

17.30 – 17.45	Opening Remarks	Cyclades and Panel Session Virtual Room A
17.45 – 19.15	Panel Session 1: <b>"Decoding Financial Reality"</b>	Cyclades and Panel Session Virtual Room A
19.30 – 21.00	Panel Session 2: <b>"Outlook of the Greek Financial Sector towards 2030"</b>	Cyclades and Panel Session Virtual Room A

### Saturday, 16 December, 2023

09.00 - 10.15	RS 1. Financial Analysis	Cyclades 1 and Virtual Conf. Room 1
	RS 2. ESG II	Cyclades 3 and Virtual Conf. Room 2
	RS 3. Taxation	Metis 2 and Virtual Conf. Room 3
	RS 4. Financial and Accounting Education	Metis 3 and Virtual Conf. Room 4
10.30 - 11.45	RS 5. Financial Accounting I	Cyclades 1 and Virtual Conf. Room 1
	RS 6. Banking	Cyclades 3 and Virtual Conf. Room 2
	RS 7. Corporate Finance I	Metis 2 and Virtual Conf. Room 3
	RS 8. Corporate Performance	Metis 3 and Virtual Conf. Room 4
12.00 - 13.30	Panel Session: <b>"Improving Research in Accounting and Finance"</b>	Cyclades 1 and Panel Session Virtual Room B
13.30 - 14.30	Lunch	Cyclades Hall
14.30 - 15.45	RS 9. Financial Risk and Risk Management	Cyclades 1 and Virtual Conf. Room 1
	RS 10. Financial Accounting II	Cyclades 3 and Virtual Conf. Room 2
	RS 11. Financial Econometrics	Metis 2 and Virtual Conf. Room 3
	RS 12. Financial Markets	Metis 3 and Virtual Conf. Room 4
15.45 - 17.00	RS 13. Management and Cost Accounting	Cyclades 1 and Virtual Conf. Room 1
	RS 14. ESG I	Cyclades 3 and Virtual Conf. Room 2
	RS 15. Auditing	Metis 2 and Virtual Conf. Room 3
	RS 16. Financial Modeling	Metis 3 and Virtual Conf. Room 4
17.00 - 18.15	RS 17. PhD Session	Cyclades 1 and Virtual Conf. Room 1
	RS 18. Financial Reporting I	Cyclades 3 and Virtual Conf. Room 2
	RS 19. Financial Reporting II	Metis 2 and Virtual Conf. Room 3
	RS 20. Economic Modeling	Metis 3 and Virtual Conf. Room 4
18.15 - 19.30	RS 21. Corporate Finance II	Cyclades 1 and Virtual Conf. Room 1
	RS 22. Special Issues in Accounting and Finance I	Cyclades 3 and Virtual Conf. Room 2
	RS 23. Special Issues in Accounting and Finance II	Metis 2 and Virtual Conf. Room 3
	RS 24. Special Issues in Accounting and Finance III	Metis 3 and Virtual Conf. Room 4

## Scientific Committee

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**Christos I. Negkakis**, University of Macedonia

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**Vassilis Naum**, University of Piraeus  
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**Theodoros Siriopoulos**, National and Kapodistrian University of Athens  
**Theodoros Sougiannis**, University of Illinois Champagne, USA  
**Charalambos Spathis**, Aristotle University of Thessaloniki  
**Christos Staikouras**, Athens University of Economics and Business

**Sotirios Staikouras**, City University, UK  
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**Angelos Synapis**, University of Coventry, UK  
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**Orestes Vlismas**, Athens University of Economics and Business  
**Achilleas Zapanis**, University of Macedonia

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**Apóstolos Patakas**, University of Macedonia



Dear Guests and Participants, Ladies and Gentlemen,

It is with great pleasure that we welcome you to the 22<sup>nd</sup> Annual Conference of the Hellenic Finance and Accounting Association, organized by the Postgraduate Programs of the Department of Accounting and Finance of the School of Business Administration of the University of Macedonia.

The scientific community and the society have been closely following the issues arising from recent developments in the global economy. Policymakers are once again required to operate within a crisis environment, while the economic and financial effects of the pandemic are still looming. The developments in the economy certainly affect businesses, posing new challenges for accounting and finance academics and professionals, which need to be addressed. The scheduled conference presentations aim to deal with these important issues by incorporating state-of-the-art knowledge, approaches and methods to the discipline.

To further explore the current challenges in Accounting and Finance, the conference hosts two keynote speeches on Friday, 15<sup>th</sup> of December, entitled "Decoding Financial Reality" and "Outlook of the Greek Financial Sector towards 2030". In addition to the interesting presentations scheduled for Saturday, 16<sup>th</sup> of December, it is with great pleasure and honor to announce that this year, Prof Thierry Foucault (HEC, Paris, Associate Editor at the Journal of Finance, Co-Managing Editor at the Journal of Financial and Quantitative Analysis) and Prof Beatriz Garcia Osma (University Carlos III Madrid, Editor in Chief at the European Accounting Review) will deliver a panel on "Improving Research in Accounting and Finance".

Last but not least, in an effort to support the research development of young scientists, I would like to cordially invite experienced colleagues to share their insights and offer their expertise at the dedicated PhD session.

I would like to express my gratitude to all participants for the interesting presentations that promote the exchange of research ideas, to the renowned guest speakers who share their knowledge and expertise, and to the members and friends of the Association who never fail to support the activities of HFAA with their presence and active membership every year. Finally, 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.

Yours sincerely,

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  
School of Business Administration  
University of Macedonia





# FRIDAY 15 DECEMBER 2023

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



**17:30 - 17:45**

**Room: Cyclades and Panel**  
**Session Virtual Room A**

**Opening Remarks**

**Christos Staikouras**, Professor, Minister of Infrastructure & Transport, Hellenic Republic

**Christos I. Negkakakis**, Professor, President of the Hellenic Finance and Accounting Association (HFAA), Board of Directors University of Macedonia

**17:45 - 19:15**

**Room: Cyclades and Panel**  
**Session Virtual Room A**

**Session Chair:**  
**Dimitrios Kousenidis**, *Aristotle University of Thessaloniki, Greece*

**Session 1: "Decoding Financial Reality"**

**Misinformation/Fake News and Financial Information: The Critical Role of Accurate Information in Financial Decision-Making**

**Dimitrios Galamatis**, Ph.D, Secretary General for Communication and Information, Hellenic Republic

**Can Greece Overcome its Economic Challenges?**

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

**19:15 – 19:30**

**Coffee Break**

**19:30 - 21:00**

**Room: Cyclades and Panel**  
**Session Virtual Room A**

**Session Chair:**  
**Kyriaki Kosmidou**, *Aristotle University of Thessaloniki, Greece*

**Session 2: "Outlook of the Greek Financial Sector Towards 2030"**

**Christos Dallis**, Head of Treasury & Investment Operations, National Bank of Greece

**Manthos Delis**, Professor of Financial Economics, Audencia Business School, France

**Stylianios G. Gogos**, Research Economist, Economic Analysis & Research Unit, Eurobank

**Faidon Kalfaoglou**, Bank of Greece

**Panagiotis Kladis**, Member of CFA Society Greece, Director Equity Research

**Theodoros Krintas**, Founder and CEO Koubaras Ltd



# SATURDAY 16 DECEMBER 2023

**Grand Hyatt Athens**

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

**Panel Session: Cyclades 1 and Panel Session Virtual Room B**



**Session 1: Financial Analysis**

**09:00 - 10:15**

**Room: Cyclades 1 and Virtual Conference Room 1**

**Session Chair:**  
**Orestes Vlismas,**  
**Athens University of Economics and Business, Greece**

**The Market Informativeness of Analyst Forecasts in Family Firms**

Olga-Chara Pavlopoulou, Athens University of Economics and Business, Greece

Leonidas C. Doukakis, Athens University of Economics and Business, Greece  
Afroditi Papadaki, Athens University of Economics and Business, Greece

**How Do Financial Analysts Value Firms with a Going-Concern Audit Opinion?**

Grigoria Chlomou, Edinburgh Napier University, UK  
Efthimios Demirakos, Athens University of Economics and Business, Greece

**An Analysis of Greek Audit Companies' Financial Position for the Period 2012-2021**

Nikolaos D. Belesis, University of Piraeus, Greece

**Exploring the Effects of Unreported Intangible Assets on Analysts' Choice of Valuation Methodology**

Grigoria Chlomou, Edinburgh Napier University, UK  
Efthimios Demirakos, Athens University of Economics and Business, Greece  
Dimitrios Ntounis, Athens University of Economics and Business, Greece  
Orestes Vlismas, Athens University of Economics and Business, Greece

**Session 2: ESG II**

**09:00 - 10:15**

**Room: Cyclades 3 and Virtual Conference Room 2**

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

**Corporate Sustainability and Qualified Audit Opinion: The Role of Audit Committee Independence**

Panagiotis Dimitropoulos, University of Peloponnese and Hellenic Open University, Greece

**ESG Actions in Greece**

Foteini I. Pagkalou, Panteion University of Social and Political Sciences, Greece

John L. Filos, Panteion University of Social and Political Sciences, Greece  
Christos L. Galanos, Panteion University of Social and Political Sciences, Greece

**Πράσινα και Λαχανί Ομόλογα**

Παναγιώτης Β. Παπαδέας, Πανεπιστήμιο Δυτικής Αττικής, Ελλάδα

**Renewable Energy for a Sustainable Future. Netzero Cities Program: A Blessing or a Curse? A Framework and Accounting Approach**

Dimitrios Koutsouroupas, University of Peloponnese, Greece  
Vasileios Giannopoulos, University of Peloponnese, Greece

**Global Governance Through Passive Investment and ESG Performance: Evidence from Index Funds Positions in European Financial Institutions**

Konstantinos Bakalopoulos, National and Kapodistrian University of Athens, Greece

George Dotsis, National and Kapodistrian University of Athens, Greece  
Panayiotis Alexakis, National and Kapodistrian University of Athens, Greece

**Session 3: Taxation**

09:00 - 10:15

**Room: Metis 2 and  
Virtual Conference  
Room 3****Session Chair:**  
*Leonidas Doukakis,  
Athens University of  
Economics and  
Business, Greece***Tax Avoidance and Corporate Family Ownership**

Constantinos G. Chalevas, Athens University of Economics and Business, Greece

Leonidas C. Doukakis, Athens University of Economics and Business, Greece

Nikolaos I. Karampinis, Athens University of Economics and Business, Greece

Olga-Chara Pavlopoulou, Athens University of Economics and Business, Greece

**Tax Audit and Indirect Audit Techniques. Frequency of Application of Indirect Audit Techniques in Practice and Comparison with Techniques Used in the Annual Audit of Financial Statements**

Efthalia Tabouratzi, Hellenic Mediterranean University, Greece

Eleftherios Charamis, Hellenic Mediterranean University, Greece

**How Does the Taxation of Gambling Affect the Fiscal Revenues? Evidence From the Literature of the Last 30 Years**

Leonidas Karakidis, University of the Peloponnese, Greece

Vasileios Giannopoulos, University of the Peloponnese, Greece

**A Thorough Literature Review on the Determinants of Tax-Avoidance and Tax-Evasion**

Aikaterini Baktalia, University of Patras, Greece

Eleftherios Aggelopoulos, University of Patras, Greece

Antonios Georgopoulos, University of Patras, Greece

**Session 4: Financial  
and Accounting  
Education**

09:00 - 10:15

**Room: Metis 3 and  
Virtual Conference  
Room 4****Session Chair:**  
*Georgios Panos,  
Aristotle University of  
Thessaloniki, Greece***The Role of Accounting in Educating Public Administrators: Evidence from European MPA/MPM Programs**

Sotirios Karatzimas, Athens University of Economics and Business, Greece

Jens Heiling, Ernst &amp; Young GmbH, Germany

Sandro Brunelli, University of Rome Tor Vergata, Italy

Camilla Falivena, SDA Bocconi School of Management, Italy

Berit Adam, Berlin School of Economics and Law, Germany

**Financial Knowledge and Financial Resilience in Greece**

Ioannis Petrakis, University of Aberdeen, UK

Georgios A. Panos, Aristotle University of Thessaloniki, Greece

**Financial Resilience of the Youth in the Attica Region**

Nikolaos Philippas, University of Piraeus, Greece

Vasiliki A. Tzora, University of the Aegean, Greece

**Gender Balance in the Academic Accounting Profession**

Stergios Leventis, International Hellenic University, Greece

Stavroula Kourdoumpalou, University of Macedonia, Greece

**Session 5: Financial Accounting I**

**10:30 - 11:45**

**Room: Cyclades 1 and Virtual Conference Room 1**

**Session Chair:**  
**Andreas Charitou,**  
**University of Cyprus,**  
**Cyprus**

**Does Selling Restricted Shares Prior to the Lock-up Expiration Lead to Poorer Future IPO Performance?**

Andreas Charitou, University of Cyprus, Cyprus  
Irene Karamanou, University of Cyprus, Cyprus  
Neophytos Lambertides, Technical University of Cyprus, Cyprus  
Georgios Loizides, University of Cyprus, Cyprus

**Measuring R&D Through 10-K Narrative Disclosures**

Panayiotis C. Andreou, Cyprus University of Technology, Cyprus & Durham University, UK  
Neophytos Lambertides, Cyprus University of Technology, Cyprus  
Anna E. Maruska, Cyprus University of Technology, Cyprus

**Does it Matter How Much Managers Talk? R&D Narrative Disclosures and the Cross-section of Stock Returns**

Panayiotis C. Andreou, Cyprus University of Technology, Cyprus & Durham University, UK  
Neophytos Lambertides, Cyprus University of Technology, Cyprus  
Anna E. Maruska, Cyprus University of Technology, Cyprus  
Lenos Trigeorgis, University of Cyprus, Cyprus

**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

**Session 6: Banking**

**10:30 - 11:45**

**Room: Cyclades 3 and Virtual Conference Room 2**

**Session Chair:**  
**Manthos Delis,**  
**Audencia Business School, France**

**Bank Reserves and the Search for Yield: The Interplay between Monetary and Regulatory Policies**

Manthos D. Delis, Audencia Business School, France  
Sotirios Kokas, University of Essex, UK  
Alexandros Kontonikas, University of Essex, UK

**Are Big Banks Too-Big-to-Fail? An Investigation Into the Size Premium, Scale Economies and ESG Risk for European Banks**

Maryam Hasannasab, University of Auckland, New Zealand  
Dimitris Margaritis, University of Auckland, New Zealand  
Maria Psillaki, University of Piraeus, Greece

**Regulatory Profiling and Bank Operations**

Panagiotis Tziogkidis, University of Macedonia, Greece  
Dionisis Philippas, ESSCA School of Management, France

**Corporate Taxes and Economic Inequality: A Credit Channel**

Manthos D. Delis, Audencia Business School, France  
Emilios Galariotis, Audencia Business School, France  
Maria Iosifidi, Montpellier Business School, France  
Steven Ongena, University of Zurich, Swiss Finance Institute, KU Leuven, NTNU Business School and CEPR

**Session 7: Corporate Finance I**

10:30 - 11:45

**Room: Metis 2 and  
Virtual Conference Room  
3****Session Chair:**  
*Elena Kalotychou,  
Cyprus University of  
Technology, Cyprus***Cyberattacks, Media Coverage and Municipal Finance**

Lefteris Andreadis, Cyprus University of Technology, Cyprus  
 Elena Kalotychou, Cyprus University of Technology, Cyprus  
 Christodoulos Louca, Cyprus University of Technology, Cyprus  
 Christian Lundblad, UNC Kenan-Flagler Business School, USA  
 Christos Makridis, ASU and Stanford University, USA

**Firm-Level Political Risk and Stock Price Crash Risk**

Gonul Colak, University of Sussex, UK & Hanken School of Economics, Finland  
 Panagiotis Loukopoulos, University of Strathclyde, UK  
 Georgios Loukopoulos, University of Sussex, UK

**Do Classified Boards Affect the Choice of Debt Source?**

Gonul Colak, University of Sussex, UK & Hanken School of Economics, Finland  
 Panagiotis Loukopoulos, University of Strathclyde, UK  
 Georgios Loukopoulos, University of Sussex, UK

**The Information Content of Aggregate BtM Ratios for the Macroeconomy**

Kyriaki 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

**Session 8: Corporate Performance**

10:30 - 11:45

**Room: Metis 3 and  
Virtual Conference  
Room 4****Session Chair:**  
*Dimitrios Gounopoulos  
University of Bath, UK***Does Wildfire Smoke Choke Local Business?**

Jawad M. Addoum, Cornell University, USA  
 Dimitrios Gounopoulos, University of Bath, UK  
 Matthew T. Gustafson, Pennsylvania State University, USA  
 Ryan Lewis, University of Colorado, USA  
 Tam Nguyen, University of Bath, UK

**Revisiting Ship-Recycling in a Changing Shipping Industry**

Andreas Merikas, GMS HELLAS, Greece  
 Xakousti-Afroditi Merika, National and Kapodistrian University of Athens, Greece  
 Theodore Syriopoulos, National and Kapodistrian University of Athens, Greece

**CEO Political Ideology and the Pandemic: The Difficult Choice Between Downsizing and Lower Dividends**

Ali Bayat, University of Aberdeen, UK  
 Marc Goergen, IE University, Spain, and European Corporate Governance Institute, Belgium  
 Panagiotis Koutroumpis, University of Sussex, UK  
 Xingjie Wei, University of Leeds, UK

**Is there an Impact of Sustainability Practices on Company Value? The Case of China**

Robel Bapari, University of Portsmouth, UK  
 Konstantinos Vergos, University of Portsmouth, UK



**Panel Session:**  
**Improving Research in  
Accounting and Finance**  
**12:00 - 13:30**  
**Room: Cyclades 1 and  
Panel Session Virtual  
Room B**

**Session Chair:**  
***Dimitrios Gounopoulos***  
***University of Bath, UK***

**Professor Thierry Foucault**

HEC, Paris, Associate Editor in the Journal of Finance and Co-  
Managing Editor in the Journal of Financial and Quantitative  
Analysis

**Professor Beatriz Garcia Osma**

University Carlos III, Madrid and Editor in Chief of the European  
Accounting Review

**Lunch**  
**13:30 - 14:30**

**Cyclades Hall**

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

**Session 9: Financial Risk and Risk Management**

14:30 - 15:45

**Room: Cyclades 1 and Virtual Conference Room 1****Session Chair:**  
*Dimosthenis Hevas, Athens University of Economics and Business, Greece***Credit Risk Prediction Based on a Pareto-Optimized Light GBM Model**

Ioannis Tsakalos, University of Thessaly, Greece

Vasileios Gkonis, University of Thessaly, Greece

**Market Reactions to the European Union's Crypto-Asset Regulation**

Konstantinos Baltas, University of Essex, UK

Franco Fiordelisi, University of Essex, UK

Sarah Al Mershed, University of Essex, UK

**Equity Financing During Economic Downturns: Evidence from the Covid-19 Pandemic**

Styliani Panetsidou, Coventry University, UK

Angelos Synapis, Coventry University, UK

**Corporate Failure Prediction. A New Approach Based on the Combination of Logistic LASSO and Data Envelopment Analysis**

Ioannis Dokas, Democritus University of Thrace, Greece

Sofia Katsimardou, Democritus University of Thrace, Greece

Eleftherios Spyromitros, Democritus University of Thrace, Greece

**Green Corporate Bonds and Bitcoin**

Fani Panagiotopoulou, University of Patras, Greece

Despoina Argyropoulou, University of Patras, Greece

Athanasios Tsagkanos, University of Patras, Greece

Adamantia Kaouri, University of Patras, Greece

**Session 10: Financial Accounting II**

14:30 - 15:45

**Room: Cyclades 3 and Virtual Conference Room 2****Session Chair:**  
*Neophytos Lambertides, Cyprus University of Technology, Cyprus***The Impact of Democratic Governance on Bank Tax Avoidance During Periods of Political Uncertainty: A Comparative Study of Common Law and Civil Law Jurisdictions in OECD Member States**

Antonios Persakis, University of Thessaly, Greece

Christos Pavlou, Ministry of Finance, Greece

Christos I. Negkakis, University of Macedonia, Greece

**The Effect of Non-Financial Information on Earnings' Quality and Corporate Decisions**

Andreas G. Koutoupis, University of Thessaly, Greece

Leonidas G. Davidopoulos, University of Thessaly, Greece

Fragiskos K. Gonidakis, University of West Attica, Greece

**The Impact of Obfuscation of Accounting Information on Corporate Cash Holdings**

Virginia Sotiropoulou, University of Patras, Greece

Dimitris Tzelepis, University of Patras &amp; Hellenic Open University, Greece

Evangelos Koumanakos, Hellenic Open University, Greece

**Working Capital Management, Operating Performance, and Asymmetric Cost Behavior**

Dimitrios Ntounis, Athens University of Economics and Business, Greece

Orestes Vlismas, Athens University of Economics and Business, Greece

**Session 11: Financial Econometrics**

**14:30 - 15:45**

**Room: Metis 2 and Virtual Conference Room 3**

**Session Chair:**

**Panayiotis Theodossiou, Ball State University, USA**

**Cognitive Biases and Their Impact on the Supply Chain Inventory Decisions: Theory and Example**

G. Geoffrey Booth, Michigan State University & The Citadel, USA  
Panayiotis Theodossiou, Ball State University, USA

**Spillovers into the German Electricity Market from the Gas, Coal, and CO<sup>2</sup> Emissions Markets**

Filippos Ioannidis, Aristotle University of Thessaloniki, Greece  
Kyriaki Kosmidou, Aristotle University of Thessaloniki, Greece  
Panayiotis Theodossiou, Ball State University, USA

**Volatility of Precious Metals: The Case of Platinum and Palladium**

Ioannis Karakostas, University of Macedonia, Greece  
Ioannis Papanastasiou, University of Macedonia, Greece  
Simeon Papadopoulos, University of Macedonia, Greece  
Dimitrios Giantsios, University of Macedonia, Greece

**Forecasting Exchange Rates: An Iterated Combination Constrained Predictor Approach**

Antonios K. Alexandridis, University of Macedonia, Greece  
Ekaterini Panopoulou, University of Essex, UK  
Ioannis Souropanis, University of Loughborough, UK

**Session 12: Financial Markets**

**14:30 - 15:45**

**Room: Metis 3 and Virtual Conference Room 4**

**Session Chair:**

**Christos Floros, Hellenic Mediterranean University, Greece**

**Country Tax Measures in Response to the Covid-19 Pandemic and the Foreign Exchange Market: International Evidence**

Dimitrios I. Vortelinos, Hellenic Mediterranean University, Greece  
Christos Floros, Hellenic Mediterranean University, Greece

**Capital Access via the Toronto Stock Exchange. The Issuers Experience and Perspective**

Nick Demos, Larnaca College, Cyprus

**Investigating Greenwashing in the US Equity ETF Market**

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

**The Effects of Stock Return Synchronicity, Analyst Forecast Accuracy, and Market Sentiment on Earnings Quality and Stock Market Returns Under Economic Uncertainty: Empirical Evidence from EU Countries**

Antonios Persakis, University of Thessaly, Greece  
Andreas Koutoupis, University of Thessaly, Greece

**A Trading Strategy Based on 'Qualitative' Beta Changes**

Petros Messis, University of Macedonia, Greece  
Antonios K. Alexandridis, University of Macedonia, Greece  
Achilleas Zapanis, University of Macedonia, Greece

**Session 13: Management and Cost Accounting**

15:45 - 17:00

**Room: Cyclades 1 and Virtual Conference Room 1****Session Chair:**  
*Odysseas Pavlatos,*  
*University of Macedonia,*  
*Greece***Management Accountants with a Growth Mindset and Changes in the Design of Costing Systems: The Role of Organizational Culture**Odysseas Pavlatos, University of Macedonia, Greece  
Marilou Ioakimidis, National and Kapodistrian University of Athens, Greece**The Function of CSR Activity and Cost Stickiness**Ioannis Katsoulas, University of Piraeus, Greece  
Seraina Anagnostopoulou, University of Piraeus, Greece**Cost Behavior under Cash and Accrual Accounting: A Study on Cost Asymmetry at the Local Government Level**Vasilios-Christos Naoum, University of Piraeus, Greece  
Sotirios Karatzimas, Athens University of Economics and Business, Greece  
Paschalis Seretis, University of Piraeus, Greece**A Literature Review of the Association Between Industries' Characteristics and the Implementation of Activity Based Costing: The Case of Greece**Anastasios Chatzis, International Hellenic University, Greece  
Georgios L. Thanasis, University of Patras, Greece  
Agathi Koulidou, University of Patras, Greece**Assessing the Productive Efficiency of a Sample of Greek Public Hospitals before, during and after the COVID-19 Pandemic**Vasileios Floros, University of Patras, Greece  
Eleftherios Aggelopoulos, University of Patras, Greece  
Georgios Kolias, University of Ioannina, Greece  
Fotios Avgeros, University of Patras, Greece**Session 14: ESG I**

15:45 - 17:00

**Room: Cyclades 3 and Virtual Conference Room 2****Session Chair:**  
*Andreas Andrikopoulos,*  
*University of Piraeus,*  
*Greece***Addressing Climate Change: The Targeted Transparency Role of Reporting Regulation on Firms' Carbon Performance**Diogenis Baboukardos, Athens University of Economics and Business, Greece  
Anastasia Kopita, Cyprus University of Technology, Cyprus  
Charlotte Jensen, Dansk Landbrugs Grovvarerelskab A.M.B.A., Denmark**Measuring ESG Risk Premia with Contingent Claims**Ioannis Michopoulos, Stout Risius Ross, USA  
Alexandros Bougias, Stout Risius Ross, USA  
Athanasios Episcopos, Athens University of Economics and Business, Greece  
Efstratios Livanis, University of Macedonia, Greece**How Does World Economic Policy Uncertainty Influence the Carbon Dioxide Emission Reporting and Performance? Study of Global Fortune 500 firms**Antonios Persakis, University of Thessaly, Greece  
Athanasios Fassas, University of Thessaly, Greece  
Andreas Koutoupis, University of Thessaly, Greece**ESG in Shipping: A Literature Review**

Andreas Andrikopoulos, University of Piraeus, Greece

**Session 15: Auditing**

**15:45 - 17:00**

**Room: Metis 2 and Virtual  
Conference Room 3**

**Session Chair:**  
**Kanellos Toudas,**  
**Agricultural University of**  
**Athens, Greece**

**Financial Characteristics on Audit Pricing: Evidence from Greece**

Agelos Zoitsas, Aristotle University of Thessaloniki, Greece  
Maria Tsipouridou, Aristotle University of Thessaloniki, Greece  
Konstantinos Katrakilidis, Aristotle University of Thessaloniki, Greece  
Charalambos Spathis, Aristotle University of Thessaloniki, Greece

**Exploring the Effects of Unreported Intangible Assets on Key Audit Matters Disclosure**

Constantinos Chalevas, Athens University of Economics and Business, Greece  
Dimitrios Ntounis, Athens University of Economics and Business, Greece  
Orestes Vlismas, Athens University of Economics and Business, Greece

**Internal Audit as a Management improving Tool in Hospitals. The effectiveness of Internal Audit services in Greek Public Hospitals**

Nikolaos Eriotis, National and Kapodistrian University of Athens, Greece  
Styliani Ilioudi, National and Kapodistrian University of Athens, Greece  
Theodoros Kounadeas, National and Kapodistrian University of Athens, Greece  
Ioannis Ploumpis, National and Kapodistrian University of Athens, Greece

**Supervisory Scrutiny and Market Discipline: Insights from the EU-wide 2023 Stress Test**

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

**The Relationship Between Audit Quality and Auditor Reputation. A Case from Listed Companies in North America 2015-2020**

Karampet-Karolos Avakian, Agricultural University of Athens, Greece  
Kanellos Toudas, Agricultural University of Athens, Greece  
Paraskevi Boufounou, National and Kapodistrian University of Athens, Greece

**Session 16: Financial  
Modeling**

**15:45 - 17:00**

**Room: Metis 3 and Virtual  
Conference Room 4**

**Session Chair:**  
**Georgios**  
**Papanastasopoulos,**  
**University of Piraeus,**  
**Greece**

**Liquidity Creation and Convergence in the EU-27 Commercial Banking Sector**

Dimitrios Giantsios, University of Macedonia, Greece  
Simeon Papadopoulos, University of Macedonia, Greece

**Benchmarking Machine Learning Algorithms to Classify R&D Capitalizers and Expensers Under IAS 38**

Georgios A. Papanastasopoulos, University of Piraeus, Greece  
John N. Sorros, University of Piraeus, Greece  
Antonios M. Vasilatos, University of Piraeus, Greece

**A Multidimensional Exploration of Stablecoins: Fractal Analysis and Econometric Modeling in the Era of CBDCs' Emergence**

Theodoros Daglis, Agricultural University of Athens, Greece  
Panagiotis Georgitseas, Panteion University, Greece  
Nikolaos Daskalakis, Panteion University, Greece  
Maria-Anna Katsikogianni, Greece

**The Historical Lepto-Variance of the US Stock Returns**

Vasilis Polimenis, Aristotle University of Thessaloniki, Greece

**Session 17: PhD Session**

**17:00 - 18:15**

**Room: Cyclades 1 and  
Virtual Conference Room 1**

**Session Chair:**

**Anestis Ladas, University of  
Macedonia, Greece**

**Impact of ESG Score on Firm Profitability in the US Energy Sector**

Raneem Ghuneim, Deree College, Greece

**Impact of Intangibility on Managerial Behavior: Evidence on Earnings  
Manipulation**

Radim Prochazka, Masaryk University, Czech Republic

**Carbon Offset Tokens: Effect on Decentralized Finance Market Capitalization**

Ioannis Karakostas, University of Macedonia, Greece

Konstantinos Pantelidis, University of Macedonia, Greece

**Session 18: Financial  
Reporting I**

**17:00 - 18:15**

**Room: Cyclades 3 and  
Virtual Conference Room 2**

**Session Chair:**

**George Leledakis, Athens  
University of Economics and  
Business, Greece**

**The Impact of iXBRL Adoption on Stock Price Crash Risk**

Georgios Loukopoulos, University of Sussex, UK

Panagiotis Loukopoulos, University of Strathclyde, UK

Yu-Lin Hsu, University of Strathclyde, UK

**Using 10-K Filing Sentiment in Mergers & Acquisitions: Evidence from the  
Financial Sector in the U.S.**

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

Athanasios Episcopos, Athens University of Economics and Business, Greece

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

Emmanouil G. Pyrgiotakis, University of Essex, UK

**The Impact of Earnings Management on Merger and Acquisition Completion  
Failure: Evidence from European Listed Target Firms**

Ioannis Dokas, Democritus University of Thrace, Greece

Nikolaos Eriotis, National and Kapodistrian University of Athens, Greece

Christos Leontidis, Democritus University of Thrace, Greece

Eleftherios Spyromitros, Democritus University of Thrace, Greece

**Exploring the Predictive Ability of Asymmetric Cost Behavior on AAERs**

Dimitrios Ntounis, Athens University of Economics and Business, Greece

Orestes Vlismas, Athens University of Economics and Business, Greece

**Session 19: Financial Reporting II**

**17:00 - 18:15**

**Room: Metis 2 and Virtual Conference Room 3**

**Session Chair:**  
**Athanasios Mandilas,**  
**International Hellenic University, Greece**

**Firms' Reporting on Environmental, Social and Governance Activities: A Bibliometric Analysis**

Maria Mitroulia, University of Ioannina, Greece  
Evangelos Chytis, University of Ioannina, Greece  
Nikolaos Eriotis, National and Kapodistrian University of Athens, Greece  
Michail Nerantzidis, University of Thessaly, Greece

**Green Accounting and Financial Disclosures in the Era of Corporate Sustainability: A Systematic Literature Review**

Nikolaos Kalantzopoulos, International Hellenic University, Greece  
Athanasios Mandilas, International Hellenic University, Greece  
Dimitrios Kourtidis, International Hellenic University, Greece

**Exploring the Predictive Ability of Cost Asymmetry on Bankruptcy**

Dimitrios Ntounis, Athens University of Economics and Business, Greece  
Orestes Vlismas, Athens University of Economics and Business, Greece

**The Impact of the Company Law Reform (L.4548/2018) on ESG Issues Reporting. Correlating Compliance Survey Findings in the Sectors of Paper Processing and Agricultural Supplies, in Greece**

Evangelos Soras, University of the Aegean, Greece  
Apostolos Christopoulos, University of the Aegean, Greece

**Session 20: Economic Modeling**

**17:00 - 18:15**

**Room: Metis 3 and Virtual Conference Room 4**

**Session Chair:**  
**Panagiotis Tziogkidis,**  
**University of Macedonia, Greece**

**Early-Stage Firms Export Activity and Growth Expectations: New Data from 56 Countries**

Maria Kalogera, University of Patras, Greece  
Antonios Georgopoulos, University of Patras, Greece

**The Role of Tax Policy in the Social Policy of the E.U. Member States**

Eleni Vrentzou, University of Thessaly & Hellenic Open University, Greece  
Paschalis Rozos, National Center for Public Administration and Local Government, Greece

**Deciphering Investor Behavior: Herding Analysis of the Greek Stock Market During the Emergence of a Pandemic**

Panagiotis G. Artikis, University of Piraeus, Greece  
Polyxeni G. Tsitsiri, University of Piraeus, Greece

**Income Inequality, Government Party Orientation and Economic Policy**

Constantinos Alexiou, Cranfield University, UK  
Emmanouil Trachanas, University of Macedonia, Greece

**Foreign Direct Investment and the Tourism Industry: A Systematic Review and Exploratory Analysis**

Aristidis Bitzenis, University of Macedonia, Greece  
Nikos Koutsoupas, University of Macedonia, Greece



**Session 21: Corporate Finance II**

18:15 - 19:30

**Room: Cyclades 1 and Virtual Conference Room 1****Session Chair:**  
**Anna Merika, Deree College, Greece****Do Revisions in the UK Corporate Governance Code Effect Firm Value and Earnings Management Practices?**

Anna Constantatos, Deree College, Greece

Anna Merika, Deree College, Greece

Xakousti-Afroditi Merika, National Kapodistrian University of Athens, Greece

**Boardroom Dynamics and Sustainability Reporting Quality**

Androniki Triantafylli, Queen Mary University of London, UK

Parvathy Vijayakumar, Queen Mary University of London, UK

**The Impact of Corporate Governance on the Association between Acquisition Premiums and Alternative Synergies**

Evridiki Panayi, University of Leeds, UK

Konstantinos Bozos, University of Leeds, UK

Alexandros Sikalidis, University of Macedonia and Hellenic Accounting and Auditing Standards Oversight Board, Greece

Gianluca Veronesi, University of Bristol, UK

**Η Εταιρική Κοινωνική Ευθύνη στις Ελληνικές Επιχειρήσεις: σύνδεση με την Εταιρική Διακυβέρνηση, το μέγεθος και την απόδοση της επιχείρησης**

Μιχαήλ Μπεκιάρης, Πανεπιστήμιο Αιγαίου, Ελλάδα

Χριστίνα Βαδάση, Πανεπιστήμιο Αιγαίου, Ελλάδα

Αγγελική Τσιργιανέλλη, Πανεπιστήμιο Αιγαίου, Ελλάδα

**Session 22: Special Issues in Accounting and Finance I**

18:15 - 19:30

**Room: Cyclades 3 and Virtual Conference Room 2****Session Chair:**  
**Stella Zounta, University of the Aegean, Greece****Εταιρική Κοινωνική Ευθύνη των Τραπεζών και πως Επιδρά στη Συμπεριφορά του Καταναλωτή**

Ελένη Μαυραγάνη, Πανεπιστήμιο Μακεδονίας, Ελλάδα

Λουκία Μαρία Σπασοπούλου, Πανεπιστήμιο Μακεδονίας, Ελλάδα

**Machine Learning Techniques in Bankruptcy Prediction: A Systematic Literature Review**

Apostolos Dasilas, University of Macedonia, Greece

Anna Rigani, University of Macedonia, Greece

**Ο Ρόλος της Μικτής Μάθησης στη Βιώσιμη Ανάπτυξη**

Χαρά Κοτταρά, Πανεπιστήμιο Δυτικής Αττικής, Ελλάδα

Σοφία Ασωνίτου, Πανεπιστήμιο Δυτικής Αττικής, Ελλάδα

Φραγκίσκος Κ. Γονιδάκης, Πάντειο Πανεπιστήμιο, Ελλάδα

Δήμητρα Καβαλιεράκη-Φωκά, Πανεπιστήμιο Δυτικής Αττικής, Ελλάδα

**Η Επίδραση της Ικανοποίησης των Πελατών στις Χρηματοοικονομικές Επιδόσεις των Ξενοδοχείων 5 Αστέρων στην Αθήνα**

Άγγελος - Σταύρος Σταυρόπουλος, Πανεπιστήμιο Αιγαίου, Ελλάδα

Στέλλα Ζουντά, Πανεπιστήμιο Αιγαίου, Ελλάδα

Ειρήνη Τουμπακάρη, Mediterranean College, Ελλάδα

Μιχαήλ Σκορδούλης, Πανεπιστήμιο Δυτικής Αττικής, Ελλάδα

**Η Συμβολή των MyData στο Φορολογικό Έλεγχο**

Μαρία Μαρκοπούλου, ΑΑΔΕ, Ελλάδα

Γεώργιος Χατζήνας, Εθνική Σχολή Δημόσιας Διοίκησης, Ελλάδα

**Session 23: Special Issues in Accounting and Finance II**

**18:15 - 19:30**

**Room: Metis 2 and Virtual Conference Room 3**

**Session Chair:**  
**George Georgakopoulos,**  
*Agricultural University of Athens, Greece*

**Διερεύνηση των Απόψεων Φοιτητών της Σχολής Επιστημών Διοίκησης Επιχειρήσεων Αναφορικά με Ηθικά Ζητήματα της Τεχνητής Νοημοσύνης**

Ευστράτιος Λιβάνης, Πανεπιστήμιο Μακεδονίας, Ελλάδα  
Στράτος Μοσχίδης, Πανεπιστήμιο Μακεδονίας, Ελλάδα  
Αχιλλέας Ζαπράνης, Πανεπιστήμιο Μακεδονίας, Ελλάδα

**Η Εφαρμογή των Διεθνών Λογιστικών Προτύπων Δημοσίου Τομέα στην Ελλάδα**

Ζήσης Ουζούνης, Διεθνές Πανεπιστήμιο της Ελλάδος, Ελλάδα  
Κωνσταντίνα Τσοκτουρίδου, Διεθνές Πανεπιστήμιο της Ελλάδος, Ελλάδα  
Ιωάννα Μαλκογιάννη, Διεθνές Πανεπιστήμιο της Ελλάδος, Ελλάδα  
Ελευθερία Παναγιωτίδου, Διεθνές Πανεπιστήμιο της Ελλάδος, Ελλάδα  
Βικτώρια Γκοδλέφσκυ, Διεθνές Πανεπιστήμιο της Ελλάδος, Ελλάδα

**Subsidized Employment's Effect in Rural Counties**

Alkiviadis Karagiorgos, International Hellenic University, Greece  
Nicholas Belesis, University of Piraeus, Greece  
Panagiotis Pantelidis, International University of Greece, Greece  
Sofias Btouri, University of Macedonia, Greece  
Dimitra Karagiorgou, University of Macedonia, Greece

**The Impact of the COVID-19 Pandemic on Audit Quality. A Case Study of the Effects on Audit Quality in Scandinavian Countries and United Kingdom**

Pandora Nika, Agricultural University of Athens, Greece  
Kanellos Toudas, Agricultural University of Athens, Greece  
George Georgakopoulos, Agricultural University of Athens, Greece

**Session 24: Special Issues in Accounting and Finance III**

**18:15 - 19:30**

**Room: Metis 3 and Virtual Conference Room 4**

**Session Chair:**  
**Michalis Bekiaris, University of the Aegean, Greece**

**An Institutional Theory Perspective on the Development of Public Sector Auditing Standards in Greece**

Thekla Paraponti, University of the Aegean, Greece  
Michalis Bekiaris, University of the Aegean, Greece

**Η Αποτελεσματικότητα του Εσωτερικού Ελέγχου στο Δημόσιο Τομέα. Έρευνα σε Υπηρεσίες του Δημοσίου**

Δημήτριος Μισκίνης, Πανεπιστήμιο Μακεδονίας, Ελλάδα  
Γεώργιος Δρογαλάς, Πανεπιστήμιο Μακεδονίας, Ελλάδα  
Μιχαήλ Νεραντζίδης, Πανεπιστήμιο Θεσσαλίας, Ελλάδα  
Ιωάννα Μαυροκεφαλίδου, Πανεπιστήμιο Μακεδονίας, Ελλάδα

**Budgeting and Performance Management in the Healthcare Sector**

Panagiotis Tachinakis, University of Macedonia, Greece

**Usefulness of Information on Leases: An Analysis of the Shipping Sector**

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

**Οι Πρόσφατες Νομολογικές Εξελίξεις στο Θεσμό του Δημοσίου Διατάκτη**

Στυλιανός Δ. Μαυρίδης, Πανεπιστήμιο Μακεδονίας, Ελλάδα

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