



ATHENS UNIVERSITY
OF ECONOMICS
AND BUSINESS

ATHENS UNIVERSITY OF ECONOMICS AND
BUSINESS, SCHOOL OF BUSINESS, DEPARTMENT OF
ACCOUNTING AND FINANCE



HELLENIC FINANCE AND
ACCOUNTING ASSOCIATION



POSTGRADUATE PROGRAMMES
DEPARTMENT OF ACCOUNTING AND FINANCE
FACULTY OF BUSINESS ADMINISTRATION

24th Annual Conference

19-20

DECEMBER 2025
ATHENS - GREECE

Conference Program

Conference Program

Friday, 19 December, 2025

17.30 – 18.00	Opening Remarks	Amphitheater and Panel Session Virtual Room A
18.00 – 20.00	Panel Session: “The Impact of Artificial Intelligence on Accounting and Finance”	Amphitheater and Panel Session Virtual Room A

Saturday, 20 December, 2025

09.00 - 10.15	RS 1. Artificial Intelligence in Accounting and Finance I	Room 101 and Virtual Conf. Room 1
	RS 2. Artificial Intelligence in Accounting and Finance II	Room 102 and Virtual Conf. Room 2
	RS 3. ESG III	Room 103 and Virtual Conf. Room 3
	RS 4. Artificial Intelligence in Accounting and Finance III	Room 105 and Virtual Conf. Room 4
	RS 5. ESG II	Room 106 and Virtual Conf. Room 5
	RS 6. Financial Markets II	Room 107 and Virtual Conf. Room 6
	RS 7. Financial Accounting I	Room 108 and Virtual Conf. Room 7
10.30 - 11.45	RS 8. Taxation I	Room 101 and Virtual Conf. Room 1
	RS 9. Corporate Finance I	Room 102 and Virtual Conf. Room 2
	RS 10. Financial Institutions and Services	Room 103 and Virtual Conf. Room 3
	RS 11. Risk Management and Financial Distress	Room 105 and Virtual Conf. Room 4
	RS 12. Financial Markets I	Room 106 and Virtual Conf. Room 5
	RS 13. Climate Change and Reporting	Room 107 and Virtual Conf. Room 6
	RS 14. Auditing I	Room 108 and Virtual Conf. Room 7
12.00 - 12.45	Keynote Speech: “Private Equity”	Amphitheater and Panel Session Virtual Room B
12.45 - 13.45	Panel Session: “Improving Research in Accounting and Finance”	Amphitheater and Panel Session Virtual Room B
13.45 - 14.30	Lunch	
14.30 - 15.45	RS 15. Asset Pricing	Room 101 and Virtual Conf. Room 1
	RS 16. Taxation III	Room 102 and Virtual Conf. Room 2
	RS 17. Special Issues in Accounting and Finance I	Room 103 and Virtual Conf. Room 3
	RS 18. Special Issues in Accounting and Finance II	Room 105 and Virtual Conf. Room 4
	RS 19. Public Sector Accounting	Room 106 and Virtual Conf. Room 5
	RS 20. ESG I	Room 107 and Virtual Conf. Room 6
	RS 21. Corporate Finance II	Room 108 and Virtual Conf. Room 7
15.45 - 17.00	RS 22. Auditing II	Room 101 and Virtual Conf. Room 1
	RS 23. Taxation II	Room 102 and Virtual Conf. Room 2
	RS 24. PhD Session I	Room 103 and Virtual Conf. Room 3
	RS 25. PhD Session II	Room 105 and Virtual Conf. Room 4
	RS 26. PhD Session III	Room 106 and Virtual Conf. Room 5
	RS 27. Financial Accounting II	Room 107 and Virtual Conf. Room 6

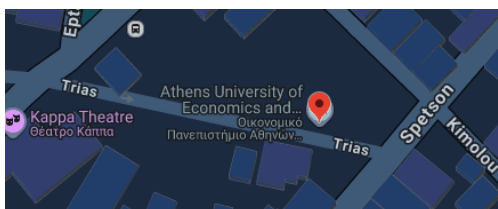
Conference Information

Conference Venue

The venue of the conference is the Postgraduate Programs Building of the Athens University of Economics and Business (Trias 2, 113 62, Athens). All conference sessions will be hybrid, that is both in person and through ZOOM. The panel sessions scheduled for Friday, 19th and Saturday 20th of December, will take place at the Amphitheater (Level -1). The regular sessions scheduled for Saturday, 20th of December, will take place in Rooms 101-103 and Rooms 105-108 in the first floor, as outlined in the conference program.

Access to the Conference Venue

The Postgraduate Programs Building of the Athens University of Economics and Business is located at Trias Str. 2, 113 62, Athens, Greece, in the historical and cultural center of Athens. It can be easily accessed via public transportation, with the nearest metro station being "Victoria" located just one block away, serving the Metro Line 1 (Green Line).



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 19 December, 17.30-20.00	https://zoom.us/j/92357172745
Panel Session Virtual Room B Saturday 20 December, 12.00-14.00	https://zoom.us/j/98603869777
Virtual Conference Room 1	https://zoom.us/j/93239936270
Virtual Conference Room 2	https://zoom.us/j/95683044243
Virtual Conference Room 3	https://zoom.us/j/96555037516
Virtual Conference Room 4	https://zoom.us/j/92632320768
Virtual Conference Room 5	https://zoom.us/j/91655107192
Virtual Conference Room 6	https://zoom.us/j/92590813930
Virtual Conference Room 7	https://zoom.us/j/99725198746

Department of Accounting and Finance, Athens University of Economics and Business

The Department of Accounting and Finance of the Athens University of Economics and Business was established in the academic year 1999-2000 with co-financing from the Hellenic Ministry of Education and the European Union. The chief goals of the Department are to promote knowledge and research in the disciplines of Accounting and Finance. The Department, offers high level studies in a scientific field in high demand and has created a modern and well-structured curriculum, which follows the standards of the respective programs of the best Universities in Europe and America. This program is adapted to the Greek reality and aims to meet the professional needs of the accounting and financial sector of the country. In particular, the program provides thorough training of students in matters related to financial operation, as well as the organization and operation of the accounting and auditing services of companies in both the private and public sector. The Postgraduate Programs offered by the Department of Accounting and Finance or in collaboration with other Departments are the following: Accounting and Finance, International Shipping, Finance and Management, Business Administration with International Orientation, Financial Management, Business Administration - Athens MBA and Quantitative Actuarial & Financial Risk Management.

Scientific Committee

Chair

Dimosthenis Hevas, Athens University of Economics and Business

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Antonios Alexandridis, University of Macedonia
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Christos Floros, Hellenic Mediterranean University
Georgios Georgakopoulos, Agricultural University of Athens
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Dimitris Konstantios, ALBA Graduate Business School
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Panagiotis Loukopoulos, University of Strathclyde, UK
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Athanasios Mandilas, Democritus University of Thrace
Dimitris Margaritis, University of Auckland, New Zealand
Eleni Mavragani, University of Macedonia
Stylianos Mavridis, University of Macedonia
Anna Merika, Deree - The American College of Greece
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Michail Nerantzidis, University of Thessaly

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Panagiotis Politsidis, Audencia Business School, France
Vasilis Polimenis, University of Limassol, Cyprus
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Fanis Tsoligkas, University of Bath, UK

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Achilleas Zapranis, University of Macedonia
Vasileios Zisis, University of Piraeus
Stella Zounta, University of the Aegean

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Chair

Georgia Siougle, Athens University of Economics and Business

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Anestis Ladas, University of Macedonia
Panagiotis Chronopoulos, Athens University of Economics and Business
Panagiotis Tziogkidis, University of Macedonia
Odysseas Pavlatos, University of Macedonia
Ioannis Negkakis, Hellenic Mediterranean University
Anastasios Moutsounas, University of Macedonia
Apostolos Patakas, University of Macedonia

Dear Colleagues and Participants,

It is with great pleasure that we welcome you to the 24th Annual Conference of the Hellenic Finance and Accounting Association, taking place in Athens between the 19th and 20th of December, 2025. The conference is organized by the Postgraduate Programs offered by the Department of Accounting and Finance, School of Business Administration, University of Macedonia, in collaboration with the Department of Accounting and Finance, School of Business Administration, Athens University of Economics and Business.

The field of accounting and finance is changing fast, driven largely by technological innovation. Artificial Intelligence is reshaping how businesses operate, how financial markets function, and how regulators respond to new risks. AI is gaining ground rapidly in most aspects of everyday life. It has redefined the profession of the accountant, the auditor, and the financial analyst, while it points towards new directions for researchers. This year's conference offers a timely opportunity to exchange ideas, present new research, and discuss both the opportunities and challenges that come with this shift.

To further explore the current challenges in Accounting and Finance, the conference hosts a Panel Session on Friday, 19th of December, entitled "The Impact of Artificial Intelligence on Accounting and Finance". In addition to the interesting presentations scheduled for Saturday, 20th of December, it is with great pleasure and honor to announce that the program of the Conference will include a Keynote Speech by Professor Constantine Yannelis, University of Cambridge, as well as an Editors' Panel entitled "Improving Research in Accounting and Finance". Last but not least, 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 sessions.

We want to express our gratitude to all 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. Finally, we 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 and Organizing Committees, to welcome you to the 24th 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 and the Department of Accounting and Finance, School of Business Administration, Athens University of Economics and Business.

It is without doubt that the HFAA Annual Conference is the leading event in Accounting and Finance in Greece, bringing together academics, professionals, PhD candidates and students from all around the world. We are delighted with the number of excellent submissions received, reflecting the quality of conference.

The global environment presents significant and evolving challenges. Geopolitical tensions, economic uncertainty, environmental concerns, and rapid technological change are among the current pressing issues, many of which to be addressed during the conference. The panel sessions and keynote speech feature renowned professionals and academics who will share their perspectives on the current state and future direction of accounting and finance.

We are grateful to everyone who contributed to making this conference possible, including the HFAA, the University of Macedonia, the Athens University of Economics and Business, and the members of the Scientific and Organizing Committees.

On behalf of the Scientific Committee, we thank you for your participation and wish you a productive and engaging experience.

Sincerely Yours,

Dimosthenis Hevas, Professor

Chair of the Scientific Committee of the
24th Annual Conference of the Hellenic
Finance and Accounting Association

**FRIDAY
19**

24TH ANNUAL CONFERENCE - ATHENS, GREECE
HELLENIC FINANCE AND ACCOUNTING ASSOCIATION (HFAA)

HFAA



FRIDAY 19 DECEMBER 2025

*Location: Athens University of Economics and Business
Postgraduate Studies Building
Trias 2, Athens, 113 62*

Panel Session: Amphitheater (Floor -1) and Panel Session Virtual Room A



17:30 - 18:00

Room: Amphitheater and Panel
Session Virtual Room A**Opening Remarks**

Nikolaos Papaioannou, Professor, Deputy Minister of Education, Religious Affairs and Sports

Vasilios Vasdekis, Professor, Rector, Athens University of Economics and Business

Stylianos D. Katranidis, Professor, Rector, University of Macedonia

Georgia Siougla, Professor, Vice Rector for Research & Lifelong Learning, Athens University of Economics and Business, Chair of the Organizing Committee of the 24th Annual Conference of the Hellenic Finance and Accounting Association

George Chalamandaris, Associate Professor, Chair of the Department of Accounting and Finance, Athens University of Economics and Business

Dimosthenis Hevas, Professor, Chair of the Scientific Committee of the 24th Annual Conference of the Hellenic Finance and Accounting Association, Athens University of Economics and Business

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

18:00 - 20:00

Room: Amphitheater and Panel
Session Virtual Room A

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

Panel Session: "The Impact of Artificial Intelligence on Accounting and Finance"

George Pitsilis, Governor, Independent Authority for Public Revenue, Greece

Dimosthenis Anagnostopoulos, Secretary General for Information Systems and Digital Governance, Greece

Vassilis Christopoulos, Partner, Deloitte

Ioannis Michos, Founder, President, and Chief Executive Officer of the EPSILONNET Group of Companies

Athanasios Dagoumas, Associate Professor in Energy and Resource Economics, University of Piraeus and Chief Research and Data Engineer, DeepRunner AI

**SATURDAY
20**

24TH ANNUAL CONFERENCE - ATHENS, GREECE
HELLENIC FINANCE AND ACCOUNTING ASSOCIATION (HFAA)

HFAA



SATURDAY 20 DECEMBER 2025

***Location: Athens University of Economics and Business
Postgraduate Studies Building***

Trias 2, Athens, 113 62

***Regular Sessions: Rooms 101 – 103, and 105 – 108, First Floor and Virtual
Conference Rooms 1-7***

***Keynote Speech and Panel Session: Amphitheater (Floor -1) and Panel
Session Virtual Room B***



Session 1: Artificial Intelligence in Accounting and Finance I

09:00 - 10:15

Room: Room 101 and Virtual Conference Room 1**Session Chair:**
*Christos Floros, Hellenic Mediterranean University, Greece***Machine Learning Models for Loan Default Prediction in Peer-to-Peer Lending**George N. Leledakis, Athens University of Economics and Business, Greece
Andreas P. Tsapnidis, Athens University of Economics and Business, Greece**Threshold-Based Mean Reversion with Bayesian Optimization: Evidence from Cryptocurrency and Equity Markets**Paris Vlachos, National and Kapodistrian University of Athens, Greece
Panos Xanthis, National and Kapodistrian University of Athens, Greece**Return Predictability via Dividend-Book-Price Ratios: Discursive Evidence by Typically Statistical and Prevalent Machine Learning Methods**Catherine Georgiou, University of Thessaly, Greece
Vasileios Gkonis, University of Thessaly, Greece
Athanasios P. Fassas, University of Thessaly, Greece
Ioannis Tsakalos, University of Thessaly, Greece**Modeling BBC News Topics and Sentiment to Explain Financial Market Dynamics**Konstantinos Gkillas, University of Patras, Greece & Prague University of Economics and Business, Czech Republic
Maria Tantoula, Hellenic Mediterranean University, Greece
Christos Floros, Hellenic Mediterranean University, Greece**Session 2: Artificial Intelligence in Accounting and Finance II**

09:00 - 10:15

Room: Room 102 and Virtual Conference Room 2**Session Chair:**
*Odysseas Pavlatos, University of Macedonia, Greece***Blockchain Applications in Supply Chain Systems: A Systematic Literature Review**Michail-Laskaris Arampatzis, University of Macedonia, Greece
Achilleas Zapranis, University of Macedonia, Greece
Athanasios Gouramanis, University of Macedonia, Greece**From Apps to Accruals: How FinTech Reduces Earnings Manipulation Worldwide**Charilaos Mertzanis, Abu Dhabi University, UAE
Athanasios Pavlopoulos, University of Thessaly, Greece
Apostolos Vetsikas, University of Thessaly, Greece**LLM-driven Automation in Accounts Payable: A Dual-Augmentation RAG Pipeline for High-Accuracy Invoice Line Matching**Michail Dadopoulos, Centre of Research & Technology Hellas, Greece
Stratos Moschidis, University of Macedonia, Greece**Digitalization of the Finance Function: Empirical Evidence from Greece**Chara Pappa, University of West Attica, Greece
Odysseas Pavlatos, University of Macedonia, Greece
Nikolaos Sykianakis, University West Attica, Greece

Session 3: ESG III

09:00 - 10:15

**Room: Room 103
and Virtual
Conference Room 3**

Session Chair:
Efthalia Tabouratzi,
Hellenic
Mediterranean
University, Greece

Investigation of the Implementation of Green Entrepreneurship and Sustainable Development Policies in Hotel Enterprises: The Case of Crete

Konstantinos Vasilakakis, Hellenic Mediterranean University, Greece
Efthalia Tabouratzi, Hellenic Mediterranean University, Greece
Eleftherios Charamis, Hellenic Mediterranean University, Greece

Operational Synergies, Acquirer ESG and Post-Acquisition Performance in Asia-Pacific

Georgios Patsiolas, University of Thessaly, Greece
Ioannis Tsakalos, University of Thessaly, Greece

Opportunities and Challenges in Aligning Digital Innovation with SDGs

Alexandros Garefalakis, Hellenic Mediterranean University, Greece & Neapolis University Pafos, Cyprus
Erasmia Angelaki, Hellenic Mediterranean University, Greece
Ioannis Samaras, International Hellenic University, Greece
Ioannis Rompogiannakis, Hellenic Mediterranean University, Greece
Ioannis Passas, Hellenic Mediterranean University, Greece

Βιβλιομετρική Ανάλυση για τη Διερεύνηση της Αλληλεπίδρασης Μεταξύ ESG Κριτηρίων και Εταιρικής Φοροαποφυγής

Στυλιανή Χονδρού, Δημοκρίτειο Πανεπιστήμιο Θράκης, Ελλάδα
Αθανάσιος Μανδύλας, Δημοκρίτειο Πανεπιστήμιο Θράκης, Ελλάδα
Δημήτριος Κουρτίδης, , Δημοκρίτειο Πανεπιστήμιο Θράκης, Ελλάδα
Ελευθερία Παναγιωτίδου, Δημοκρίτειο Πανεπιστήμιο Θράκης, Ελλάδα

**Session 4: Artificial
Intelligence in
Accounting and
Finance III**

09:00 - 10:15

**Room: Room 105
and Virtual
Conference Room 4**

Session Chair:
Efstratios Livanis,
University of
Macedonia, Greece

Ethical Frontiers of Financial Technology: Integrating Bioethical Principles into Financial Technology

Efstratios Livanis, University of Macedonia, Greece

Textual Sentiment in Finance: A Survey of the Literature

Virginia Sotiropoulou, Hellenic Open University, Greece
Vasileios Sogiakas, Hellenic Open University, Greece

Artificial Intelligence in Sustainable Business and Finance: A Bibliometric and Content Analysis Approach

Maria Mitroulia, University of Ioannina, Greece
Evangelos Chytis, University of Ioannina, Greece
Stergios Tasios, University of Ioannina, Greece

Η Επίδραση του Ψηφιακού Μετασχηματισμού στη Φορολογική Συμμόρφωση: Μελέτη του Αντίκτυπου των Ηλεκτρονικών Συναλλαγών στα Έσοδα ΦΠΑ στην Ελληνική Οικονομία

Ιωάννης Στεργίου, Διεθνές Πανεπιστήμιο της Ελλάδος, Ελλάδα
Αλκιβιάδης Καραγιώργος, Διεθνές Πανεπιστήμιο της Ελλάδος, Ελλάδα
Γαρυφαλος Φραγκίδης, Διεθνές Πανεπιστήμιο της Ελλάδος, Ελλάδα

Session 5: ESG II**09:00 - 10:15****Room: Room 106 and
Virtual Conference
Room 5****Session Chair:**
Apostolos Dasilas,
University of
Macedonia, Greece**Does Gender Diversity Pay? Evidence from the S&P 500**

Apostolos Dasilas, University of Macedonia, Greece

**Board of Directors' Characteristics and Corporate Environmental Innovation:
Evidence from Earning Conference Calls**Antonios K. Alexandridis, University of Macedonia, Greece
Marian Garcia, Aston University, UK**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**Gender Diversity in Corporate Leadership and Financial Performance: A
Sectoral Study Before and After the COVID-19 Pandemic**Ioannis Katsampoxakis, University of the Aegean, Greece
Stella Kitsiou, University of Athens, Greece**Session 6: Financial
Markets II****09:00 - 10:15****Room: Room 107 and
Virtual Conference Room
6****Session Chair:**
Athanasios P. Fassas,
University of Thessaly,
Greece**Investing in the Greek Stock Market Using State-Dependent Beta Indices:
Evidence from 1998–2025**Miltiadis Voutryas, University of Macedonia, Greece
Achilleas Zaprani, University of Macedonia, Greece
Petros Messis, University of Macedonia, Greece
Antonis Alexandridis, University of Macedonia, Greece**Evaluating the Effectiveness of Dollar-Cost Averaging versus Buy and Hold in
Sectoral and Total Market ETFs**Konstantinos Sotirchos, University of the Aegean, Greece
Evangelos Vasileiou, Hellenic Mediterranean University, Greece**What Drives Cryptocurrency Returns: A Returns-Based Style Analysis**Athanasios P. Fassas, University of Thessaly, Greece
Stephanos Th. Papadamou, Aristotle University of Thessaloniki, Greece**Herding of Insider Traders: The Case of Opportunistic Insiders**

Konstantinos Kostaris, IAPR, Greece

**Session 7: Financial
Accounting I**

09:00 - 10:15

**Room: Room 108 and
Virtual Conference Room
7**

Session Chair:
Andreas Charitou,
University of Cyprus,
Cyprus

The Informational Role of Cash Flow Disclosures: Determinants and Market Implications of SEC Oversight

Davide Arrighi, Università Cattolica del Sacro Cuore, Italy
Andreas Charitou, University of Cyprus, Cyprus

Using Deep Machine Learning to Gauge Comparability of Information in Earnings Conference Calls

Anestis C. Ladas, University of Macedonia, Greece
Anastasios G. Moutsionas, University of Macedonia, Greece
Christos I. Negkakis, University of Macedonia, Greece
Ioannis C. Negkakis, Hellenic Mediterranean University, Greece
Panagiotis D. Tachinakis, University of Macedonia, Greece

Stress Test in Banks: A Bibliometric Review

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

Measuring Timeliness of Information in Earnings Conference Calls

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, Hellenic Mediterranean University, Greece

Session 8: Taxation I

10:30 - 11:45

**Room: Room 101 and
Virtual Conference
Room 1**

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

The Pricing of Profit Shifting

Fotis Delis, European Commission Joint Research Centre,
Manthos D. Delis, Audencia Business School, France
Sotirios Kokas, Essex Business School, UK
Luc Laeven, European Central Bank, Tilburg University, and CEPR
Steven Ongena, University of Zurich, Swiss Finance Institute, KU Leuven, NTNU Business School, and CEPR

Tax Evasion: The Role of Tricksters in Folklore

Chrysovalantis Gaganis, University of Crete, Greece
Fotios Pasiouras, MBS School of Business, France
Menelaos Tasiou, University of Surrey, UK
Eleftherios Vlamakis, University of Crete, Greece

The Effects of VAT Rate Reductions in Greece

Eleni Vrentzou, University of Thessaly & Hellenic Open University, Greece
Paschalis Rozos, National and Kapodistrian University, Greece

The Two Faces of Regional Corruption: Experience, Perception, and Corporate Tax Avoidance

Efstathios Magerakis, University of Patras, Greece
Dimitris Tzelepis, University of Patras, Greece

Session 9: Corporate Finance I

10:30 - 11:45

Room: Room 102 and
Virtual Conference
Room 2Session Chair:
*Neophytos Lambertides,
Cyprus University of
Technology, Cyprus***Tariff Risk Disclosure and Stock Market Reactions to Trade Policy Shocks**Christoforos Andreou, Cyprus University of Technology, Cyprus
Panayiotis Andreou, Cyprus University of Technology, Cyprus
Neophytos Lambertides, Cyprus University of Technology, Cyprus
Costas Tziouvas, Cyprus University of Technology, Cyprus**Spillover Effects of the Opioid Epidemic on Labor and Innovation**Christodoulos Louca, Cyprus University of Technology, Cyprus
Roni Michaely, University of Hong Kong and ECGL, Hong Kong
Dimitris Petmezas, Durham University, UK**Political Lobbying and Firms' Decoupling**Dimitrios Gounopoulos, University of Bath, UK
Dimitris Konstantios, The American College of Greece, Greece
Nikos Paltalidis, Ecole de Management Leonard de Vinci Business School, France
Vangelis Souitaris, City University, UK
Geoff Wood, Western University, Canada**Dirty Hands, Clean Slates? Public Corruption and the Fate of Bankrupt Firms**Andreas Charitou, University of Cyprus, Cyprus
Nikolaos-Antonis Kalyvas, University of Kent, UK
Dimitrios Ntounis, University of Southampton, UK**Session 10: Financial Institutions and Services**

10:30 - 11:45

Room: Room 103 and
Virtual Conference Room
3Session Chair:
*Panayiotis Andreou,
Cyprus University of
Technology, Cyprus***The Dichotomy of Concentration and Pricing Power in Banking**Sonny Biswas, University of Reading, UK
Kostas Koufopoulos, University of Sussex, UK**Syndicated Loans Shadow Banks and Geopolitical Risk**Kostas Koufopoulos, University of Sussex, UK
Panagiotis Koutroumpis, University of Reading, UK
Anestis Ladas, University of Macedonia, Greece
Nikos Paltalidis, Ecole de Management Léonard De Vinci, France
Lenos Trigiorgis, Durham University, UK**Digital Run Exposure and Deposit Stability: Evidence from the 2023 U.S. Banking Stress**

Konstantinos Moutsianas, American College of Thessaloniki, Greece

Private Credit and Shadow Banking: Regulatory Gaps and Systemic Risk in Post-Reform Banking LandscapesEmmanouil G. Chalampalakakis, Democritus University of Thrace, Greece
Ioannis G. Dokas, Democritus University of Thrace, Greece
Christos I. Leontidis, Democritus University of Thrace, Greece
Eleftherios Spyromitros, Democritus University of Thrace, Greece

**Session 11: Risk
Management and Financial
Distress**

10:30 - 11:45

**Room: Room 105 and
Virtual Conference Room 4**

Session Chair:
**Panayiotis Theodossiou, Ball
State University, USA**

A Skewed Extension of the Black-Scholes Model

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

**Volatility Transmission in Global Crises: Evidence from the Cryptocurrency
Market**

Konstantinos Baltas, University of Essex, UK
Franco Fiordelisi, University of Essex, UK
Sarah Al Mershed, University of Essex, UK

The Options Market Reaction to Accounting Comparability

Seraina C. Anagnostopoulou, University of Piraeus, Greece
Andrianos E. Tsekrekos, Athens University of Economics and Business, Greece

The Double-Edged Sword of Financial Access: Evidence from the EU VAT Gap

Zacharias Bragoudakis, Bank of Greece, Greece
Emmanouil Taxiarchis Gazilas, University of Piraeus, Greece

**Session 12: Financial
Markets I**

10:30 - 11:45

**Room: Room 106 and
Virtual Conference Room 5**

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

**Is the Whole Greater than the Sum of its Parts? Underpricing and Long-Run
IPO Performance**

Andreas Charitou, University of Cyprus, Cyprus
Irene Karamanou, University of Cyprus, Cyprus
Gerald J. Lobo, University of Houston, USA
George Loizides, University of Cyprus, Cyprus

**Specialist Shareholder Activists and their Impact on Campaign Win and
Target Firm Value**

Valeriya Vitkova, City University of London, UK
Dimitris Kyriazis, University of Piraeus, Greece
Panagiotis Asimakopoulos, University of Piraeus, Greece
Sudi Sudarsanam, City University of London, UK

**Rethinking the Freight Rate–Ship Recycling Link: Steel Demand, Exchange
Rates, and Ship Demolition Prices in South Asia**

Xakousti Afroditi Merika, National and Kapodistrian University of Athens, Greece
Theodoros Syriopoulos, National and Kapodistrian University of Athens, Greece

**Investigating the Relation of Earnings Quality and Issuance Frequency on
Bonds Ratings**

Ioannis Dokas, Democritus University of Thrace, Greece
Christos Leontidis, Democritus University of Thrace, Greece
Spyros Papathanasiou, National and Kapodistrian University of Athens, Greece
Eleftherios Spyromitros, Democritus University of Thrace

Session 13: Climate Change and Reporting

10:30 - 11:45

Room: Room 107 and
Virtual Conference Room 6**Session Chair:****Dimitrios Gounopoulos,**
*University of Bath, UK***Innovation and Market Entry: Effects of China's Emissions Trading Scheme**Athanasios Andrikopoulos, University of Sussex, UK
Fanglin Chen, Peking University, China
Dimitrios Gounopoulos, University of Bath, UK
Xin Zhang, Guangdong University, China**Climate Change Risk and 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**Corporate Carbon Footprint Disclosure under IFRS S2: Transparency, Compliance, and Environmental Performance**Nikolaos Kalantzopoulos, Democritus University of Thrace, Greece
Athanasios Mandilas, Democritus University of Thrace, Greece
Dimitrios Kourtidis, Democritus University of Thrace, Greece**Emissions, Freight rates and Regulations**Haiying Jia, Norwegian School of Economics, Norway
Anna Merika, American College of Greece, Greece
Christos Sigalas, American College of Greece, Greece**Session 14: Auditing I**

10:30 - 11:45

Room: Room 108 Virtual
Conference Room 7**Session Chair:****Apostolos Ballas, Athens**
University of Economics and
*Business, Greece***The Impact of Boards' Gender Diversity on Audit Pricing: The Case of Greek Local Governments**Sandra Cohen, Athens University of Economics and Business, Greece
Stergios Leventis, International Hellenic University, Greece
Ioanna Malkogianni, International Hellenic University, Greece**The Effect of Business Strategy on Key Audit Matters**Konstantinos Toutouzias, Athens University of Economics and Business, Greece
Apostolos Ballas, Athens University of Economics and Business, Greece**Evaluating the Internal Control Systems based on Financial and Audit**Nicholas D. Belesis, University of Piraeus, Greece
Christos G. Kampouris, University of Piraeus, Greece
Dimitrios Varouxis, University of Piraeus, Greece**How Do Financial Analysts Value Firms with a Going-Concern Audit Opinion?**Apostolos Ballas, Athens University of Economics and Business, Greece
Grigoria Chlomou, Edinburgh Napier University, UK
Efthimios Demirakos, Athens University of Economics and Business, Greece

Keynote Speech:
"Private Equity"

Professor Constantine Yannelis

Janeway Professor of Financial Economics, University of Cambridge,
UK

12:00 - 12:45

**Room: Amphitheater and
Panel Session Virtual Room B**

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

Professor Constantine Yannelis

Janeway Professor of Financial Economics, University of Cambridge,
UK

12:45 - 13:45

**Room: Amphitheater and
Panel Session Virtual Room B**

Professor Gaizka Ormazabal

Associate Dean for Research and PhD program, IESE Business School,
University of Navara, Spain,
Editor of the Review of Accounting Studies and ad-hoc Editor of the
Contemporary Accounting Research

Session Chair:
Dimitrios Gounopoulos
University of Bath, UK

Professor Andreas Charitou

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

Lunch
13:45 - 14:30

Keynote Speech
"Private Equity"

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

Session 15: Asset Pricing

14:30 - 15:45

Room: Room 101 and
Virtual Conference Room 1**Session Chair:***Achilleas Zapranis,
University of Macedonia,
Greece***Alpha Based Portfolios and the Efficacy of Unit Root Tests**Petros Messis, University of Macedonia, Greece
Antonis Alexandridis, University of Macedonia, Greece
Achilleas Zapranis, University of Macedonia, Greece**Quantile Dependencies Across US Sectoral Stock Market Returns and Geopolitical Risk Categories**Ioannis Chatziantoniou, Hellenic Mediterranean University, Greece
David Gabauer, Lincoln University, New Zealand
Alexis Stenfors, University of Doha for Science and Technology, Qatar &
University of Portsmouth, UK**Real Options Premia Implied from Transactions in the Greek Residential Property Market: New Evidence**Andrianos E. Tsekrekos, Athens University of Economics and Business, Greece
Maria I. Chondrokouki, Athens University of Economics and Business, Greece**CEO Overconfidence as a New Channel of Mispricing: Revisiting the Asset Growth Anomaly**Andreas Charitou, University of Cyprus, Cyprus
Lydia Diamantopoulou, University of Piraeus, Greece**Session 16: Taxation II**

14:30 - 15:45

Room: Room 102 and
Virtual Conference Room 2**Session Chair:***Georgia Siougla, Athens
University of Economics and
Business, Greece***Business Operations Beyond Europe and their Tax Implications**

Constantinos Chalevas, Athens University of Economics and Business, Greece

The Impact of Taxation on Unlicensed Online Gambling Participation: Evidence from Balkan EU CountriesVasileios Giannopoulos, University of the Peloponnese, Greece
Leonidas Karakidis, University of the Peloponnese, Greece
Vassilis Babalos, University of the Peloponnese, Greece
Odyssefs Spiliopoulos, University of the Peloponnese, Greece**Corporate Tax Avoidance in the Greek Service Sector: Firm-Level Determinants and Behavioral Insights**Vasileios Giannopoulos, University of the Peloponnese, Greece
Maria Vlachakou, University of the Peloponnese, Greece
Spyridon Kariofyllas, University of the Peloponnese, Greece
Ilias Makris, University of the Peloponnese, Greece

**Session 17: Special Issues
in Accounting and Finance I**

14:30 - 15:45

**Room: Room 103 and
Virtual Conference Room 3**

Session Chair:
Andreas Andrikopoulos,
University of Piraeus,
Greece

**Accounting in the Digital Era: Competence, Adoption, and Transformation in
Developing Economies**

Spyridon Kariofyllas, University of the Peloponnese, Greece
Vasileios Giannopoulos, University of the Peloponnese, Greece

**Mapping Behavioral and Technological Forces in Digital Accounting: The
Role of Trust and Cognitive Bias**

Ioannis Ch. Lampropoulos, University of Patras, Greece
Eleftherios Aggelopoulos, University of Patras, Greece
Elen Paraskevi Paraschi, University of Patras, Greece
Nikolaos Georgopoulos, European University Cyprus, Cyprus

Information Asymmetry in the Accounting Literature

Emily Theodosiou, University of Bath, UK

**Ethical Evaluation in Financial Systems: A Critical Social Contract Approach
and the Case of Greece**

Andreas Andrikopoulos, University of Piraeus, Greece

**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

**Session 18: Special Issues
in Accounting and Finance
II**

14:30 - 15:45

**Room: Room 105 and
Virtual Conference Room 4**

Session Chair:
Andreas Koutoupis,
University of Thessaly,
Greece

**Venture Capital Financing: A Systematic Review of Evaluation Criteria and
Methods**

Chrysavgi Mitsi, Hellenic Open University, Greece
George Peppas, Hellenic Open University, Greece
Antonios Sarantidis, Hellenic Open University, Greece
Augustinos Dimitras, Hellenic Open University, Greece
Christina Diakaki, Hellenic Open University, Greece

IPSAS Adoption and Government Borrowing Costs

Thekla Paraponti, University of the Aegean, Greece
Michalis Bekiaris, University of the Aegean, Greece
Andreas Andrikopoulos, University of Piraeus, Greece
Michail Nerantzidis, University of Thessaly, Greece
Andreas Koutoupis, University of Thessaly, Greece

**Η Σχέση του Κύκλου Μετατροπής Μετρητών με την Κερδοφορία στις
Επιχειρήσεις Παροχής Υπηρεσιών**

Άγγελος - Σταύρος Σταυρόπουλος, Πανεπιστήμιο Αιγαίου, Ελλάδα
Στέλλα Ζούντα, Πανεπιστήμιο Αιγαίου, Ελλάδα
Απόστολος Χριστόπουλος, Πανεπιστήμιο Αιγαίου, Ελλάδα
Πέτρος Καλαντώνης, Πανεπιστήμιο Δυτικής Αττικής, Ελλάδα

Financial Literacy in Tourism: A Systematic Literature Review

Vasiliki A. Tzora, University of Piraeus, Greece

Session 19: Public Sector Accounting

14:30 - 15:45

Room: Room 106 and
Virtual Conference Room 5**Session Chair:****Sandra Cohen, Athens
University of Economics and
Business, Greece****Return on Investment in Privatized Water Utilities: A Global Analysis with Insights from the Balkans**

Petros Lois, University of Nicosia, Cyprus

Spyros Repousis, University of Nicosia, Cyprus

Εφαρμογή της Αρχής της Χρηστής Δημοσιονομικής Διαχείρισης στον Προσυμβατικό Έλεγχο Δημοσίων Συμβάσεων Υψηλής Αξίας

Στυλιανός Μαυρίδης, Πανεπιστήμιο Μακεδονία, Ελλάδα

Ιωάννα Συκούδη, Αριστοτέλειο Πανεπιστήμιο Θεσσαλονίκης Ελλάδα

The Greek Central Government Accounting Reform: An Examination of Readiness and Resistance to Change

Spyridoula Valasiadou, National School of Public Administration and Local Governance & Athens University of Economics and Business, Greece

Karatzimas Sotirios, Athens University of Economics and Business, Greece

Funding the Future City: Strategic Investment, Governance Capacity, and Social Acceptance in Greece's 2030 Climate Agenda

Dimitrios Koutsouroupas, University of the Peloponnese, Greece

Vasileios Giannopoulos, University of the Peloponnese, Greece

Session 20: ESG I

14:30 - 15:45

Room: Room 107 and
Virtual Conference Room 6**Session Chair:****Athanasios Tsagkanos,
University of Patras, Greece****The Effect of Country ESG Performance on Public Debt: Evidence from Europe**

Filippos Ioannidis, Aristotle University of Thessaloniki, Greece

Theodoros Kostakidis, Aristotle University of Thessaloniki, Greece

Kyriaki V. Kosmidou, Aristotle University of Thessaloniki, Greece

Athanasios Kazanas, Aristotle University of Thessaloniki, Greece

The Impact of Corporate Governance on Sustainability Reporting in the Financial and Non-Financial Sectors Around the World

Venancio Tauringana, University of Southampton, UK

Victoria Patsika, University of Macedonia, Greece

Mohammad Altaa'ny, Hashemite University, Jordan

Ethereum and Green Corporate Bonds

Despoina Argyropoulou, University of Patras, Greece

Athanasios Tsagkanos, University of Patras, Greece

Evangelos Koumanakos, Hellenic Open University, Greece

Green Bond Returns, Volatility and ESG Cryptos

Athanasios Tsagkanos, University of Patras, Greece

Ioannis Ch. Mitropoulos, University of Patras, Greece

**Session 21: Corporate
Finance II**

14:30 - 15:45

**Room: Room 108 and
Virtual Conference Room 7**

Session Chair:
Antonios Georgopoulos,
University of Patras, Greece

Organization Capital and Cash Holdings: Evidence from Greek Listed Firms

Ioannis Chasiotis, Agricultural University of Athens, Greece
Pandora Nika, Agricultural University of Athens, Greece
Stylianos Toudas, National Technical University of Athens, Greece
Paraskevi Boufounou, National & Kapodistrian University of Athens, Greece
Georgios Georgakopoulos, Agricultural University of Athens, Greece

Νεοφυείς Επιχειρήσεις και Εξωστρέφεια: Από την Καινοτομία στην Ανάπτυξη

Μαρία Καλογερά, Πανεπιστήμιο Πατρών, Ελλάδα
Αντώνιος Γεωργόπουλος, Πανεπιστήμιο Πατρών, Ελλάδα

Mergers & Acquisitions in Fintech and RegTech: Analyzing Trends from 2008 to 2025

Panagiotis Seitaniadis, University of Patras, Greece
Eleftherios Aggelopoulos, University of Patras, Greece

The Impact of Board Diversity and Independence on Corporate Performance

Andreas Koutoupis, University of Thessaly, Greece
Theano Skourti, University of Thessaly, Greece
Dimitris Papadopoulos, BasisPap, Greece

Session 22: Auditing II

15:45 - 17:00

**Room: Room 101 and
Virtual Conference Room 1**

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

The Strategic Importance of Continuous Training for Auditors as a Path to Promote Professional Development and Performance

George Georgiou, Ministry of Economy and Finance, Greece
Spyridoula Valasiadou, National School of Public Administration and Local Governance, Greece

Εσωτερικός Έλεγχος: Το δίλημμα μεταξύ Εσωτερικής (In-house) και Εξωτερικής Ανάθεσης (Outsourcing)

Ιωάννης Φίλος, Πάντειο Πανεπιστήμιο Κοινωνικών και Πολιτικών Επιστημών, Ελλάδα
Μαρίνα Γκούμα, Πάντειο Πανεπιστήμιο Κοινωνικών και Πολιτικών Επιστημών, Ελλάδα

Η Εφαρμογή του Πλαισίου COSO σε Οργανισμούς Κοινωνικής Ασφάλισης στην Ελλάδα

Rebeka Panagiotopoulou, University of West Attica, Greece
Dimitrios Charamis, University of West Attica, Greece
Evangelos Roumeliotis, University of West Attica, Greece

Four Different Approaches for the Impact of Statutory Audit on Corporate Non-Quantitative Reporting

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

Session 23: Taxation II

15:45 - 17:00

**Room: Room 102 and
Virtual Conference Room 2****Session Chair:****Antonios Persakis, University
of Thessaly, Greece****Tax Audit and Tax Evasion in Greece. Empirical Data**Alexandros Martis, University of Macedonia, Greece
Menelaos Papapostolou, University of Macedonia, Greece
Georgios Drogalas, University of Macedonia, Greece
Odysseas Moschidis, University of Macedonia, Greece
Michael Koupkas, University of Macedonia, Greece**The Nexus between Customs Controls and Revenue Collection: An Empirical
Analysis**Sofia Asonitou, University of West Attica, Greece
Chara Kottara, University of West Attica, Greece
Fragiskos K. Gonidakis, University of West Attica, Greece
Dimitra Kavalieraki – Foka, University of West Attica, Greece
Stavroula Vergouli, Greece**Investigating Tax Evasion: Insights from Greece and the International
Context**Chara Kottara, University of West Attica, Greece
Dimitrios Charamis, University of West Attica, Greece
Fragiskos K. Gonidakis, University of West Attica, Greece**CEO and Tax Avoidance: A Systematic Literature Review and Research
Agenda**Maria Valodimou, IAPR, Greece
George Kolias, University of Ioannina, Greece
Antonios Persakis, University of Thessaly, Greece
Christos Pavlou, IAPR, Greece**Session 24: PhD Session I**

15:45 - 17:00

**Room: Room 103 and
Virtual Conference Room 3****Session Chair:****Panagiotis Tziogkidis,
University of Macedonia,
Greece****Gamification of Accounting Studies**Michail Kenanidis, University of Macedonia, Greece
Anestis C. Ladas, University of Macedonia, Greece
Grigorios Mavridis, University of Macedonia, Greece
Nikolaos Mpampaliaris, Aristotle University of Thessaloniki, Greece**Have Cryptocurrency Investors Changed their Behaviour?**Konstantinos Pantelidis, University of Macedonia, Greece
Panagiotis Tziogkidis, University of Macedonia, Greece
Effichia Ioakeimidou, University of Macedonia, Greece**Ο Φορολογικός Έλεγχος των Ενδοομιλικών Συναλλαγών**

Ιωάννης Αγγελάκης, ΑΑΔΕ και Ελληνικό Μεσογειακό Πανεπιστήμιο, Ελλάδα

**Υποστήριξη Διοίκησης, Δεξιότητες Εσωτερικών Ελεγκτών και
Αποτελεσματικότητα του Εσωτερικού Ελέγχου στις Δημόσιες Μονάδες
Υγείας: Εμπειρική Μελέτη Απόψεων Εργαζομένων στην Ελλάδα**Νικόλαος Αντωνάκης, Πανεπιστήμιο Μακεδονίας, Ελλάδα
Δημήτριος Μιτσκίνης, Πανεπιστήμιο Δυτικής Μακεδονίας, Ελλάδα
Γεώργιος Δρογαλάς, Πανεπιστήμιο Μακεδονίας, Ελλάδα

Session 25: PhD Session II

15:45 - 17:00

**Room: Room 105 and
Virtual Conference Room 4**

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

Deferred Tax Credits, Bank Capital Quality, and Fiscal Risk: Evidence from the Greek Banking System and the Case of Attica Bank

Lucas G. Papazissimou, University of Patras, Greece
Antonios Georgopoulos, University of Patras, Greece
Athanasios Tsagkanos, University of Patras, Greece
Vasilios Sogiakas, Hellenic Open University, Greece
Eleftherios Aggelopoulos, University of Patras, Greece

ESG and Consumers: An Empirical Study of Knowledge, Attitudes, and Behaviors

Michalis Bekiaris, University of the Aegean, Greece
Christina Vadasi, University of the Aegean, Greece
Aggela Tsirgianelli, University of the Aegean, Greece

The Effect of the Adoption of IFRS 7 on Airline Financial Statements

Evangelia Sideri, Athens University of Economics and Business, Greece

Operational And Financial Efficiency Dynamics in Greek Public Hospitals Before, During and After the Covid-19 Pandemic

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

Session 26: PhD Session III

15:45 - 17:00

**Room: Room 106 and
Virtual Conference Room 5**

Session Chair:
*Vasileios Giannopoulos,
University of the
Peloponnese, Greece*

Artificial Intelligence and Machine Learning Methods in Detecting Tax Evasion and Tax Avoidance: A Systematic Literature Review

Dimitrios Papadimitriou, University of the Peloponnese, Greece
Vasileios Giannopoulos, University of the Peloponnese, Greece
Panagiotis Dimitropoulos, University of the Peloponnese, Greece
Vasilis Nikolaidis, University of the Peloponnese, Greece
Stavros Stavroyiannis, University of the Peloponnese, Greece

ESG Performance and Green Bond Yields: New Evidence on the Moderating Effect of External Sustainability Assurance

Theodora Dimitriou, University of Thessaly, Greece
Andreas Koutoupis, University of Thessaly, Greece

Η Οικονομική Επίδραση των Λογιστικών Κανόνων: Η Περίπτωση της Αναβαλλόμενης Φορολογίας στον Ελληνικό Τραπεζικό Κλάδο

Νικήφωρος Γιακουμέλος, Πανεπιστήμιο Πατρών, Ελλάδα
Ελευθέριος Αγγελόπουλος, Πανεπιστήμιο Πατρών, Ελλάδα

Herd Behavior Across Global Stock Exchanges: A Meta-Analysis

Ourania Dedousi, University of Thessaly, Greece
Athanasios P. Fassas, University of Thessaly, Greece
Nikolaos Kyriazis, University of Thessaly, Greece

**Session 27: Financial
Accounting II****15:45 - 17:00****Room: Room 107 and
Virtual Conference Room 6****Session Chair:**
Michail Nerantzidis,
University of Thessaly,
Greece**Organization Capital and Financing Decisions: Intangible Assets and Financial Flexibility**

Ioannis Chasiotis, Agricultural University of Athens, Greece
Panagiotis Loukopoulou, University of Strathclyde, UK
Alexandros Sikalidis, University of Macedonia & Hellenic Accounting and Auditing Standards Oversight Board, Greece
Kanellos Toudas, Agricultural University of Athens, Greece

Accounting Information and Non-Financial Information on Firms' Profitability: The Case of Greece and Cyprus

Georgios C. Kalogrias, University of Piraeus, Greece
Georgios A. Papanastasopoulos, University of Piraeus, Greece

IFRS 16 Implementation and Firm Risk: Evidence from European Listed Firms

Stylianios Efstratios Vatis, University of Thessaly, Greece
Michail Nerantzidis, University of Thessaly, Greece
George Drogalas, University of Macedonia, Greece

Connectivity between Financial Statements and Sustainability Disclosures – Integrated Reporting / IR

Panagiotis Papadeas, University of West Attica, Greece

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