HFAA

ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ
ΠΑΝΕΠΙΣΤΗΜΙΟ ΜΑΚΕΔΟΝΙΑΣ

THE AMERICAN COLLEGE OF GREECE
Pierce Deree Alba
1875

Center of Excellence in Logistics, Shipping & Transportation

SATURDAY
17 DECEMBER 2022

Deree, The American College of Greece
Regular Sessions: Rooms DC 607, DC 608, DC 609, DC 701, DC 703 και DC 706 and Virtual Conference Rooms 1-6

Panel Session: 7th Level Auditorium and Virtual Conference Room 1



Session 1: Taxation I

09:00 - 10:15

Room: DC 701 and Virtual Conference Room 1

Session Chair:
George Kokosalakis, Deree – The American College of Greece, Greece

The Impacts of World Policy Uncertainties on Tax Avoidance and Tax Evasion of Developed and Developing Countries: The Moderating Roles of Tax Morale and Religiosity
Antonios Persakis, University of Thessaly, Greece
Christos Pavlou, Mininstry of Finance, Greece
Christos I. Negkakis, University of Macedonia, Greece

Literature Review on AFIT Research: The Case of Bank Taxation
Lucas G. Papazissimou, University of Patras, Greece
Antonios Georgopoulos, University of Patras, Greece

Statutory Tax Rates vs Effective Tax Rates: A Source of Uncertainty for Companies and Investors
Nicholas Belesis, University of Piraeus, Greece
Nansy Karali, University of Piraeus, Greece
Christina Heliotis, Georgetown University Law Center, USA

Tax Certificate as a Measure of Tax Audit: Evidence from Greece
Efthalia Tabouratzi, Hellenic Mediterranean University, Greece
Aristeidis Lyrintzakis, Hellenic Mediterranean University, Greece

Session 2: Banking

09:00 - 10:15

Room: DC 703 and Virtual Conference Room 2

Session Chair:
Andreas G. Koutoupis, University of Thessaly, Greece

The Behaviour of Prices and Trades: The Impact of Trades on Interbank Market Rates
Anastasios Demertzidis, University of Kassel, Germany
Vahidin Jeleskovic, Humboldt University Berlin, Germany

NPLs Management, Profitability and Banking Efficiency: Evidence from PIIGS Countries
Emmanouil G. Chalampalakis, Democritus University of Thrace, Greece
Ioannis G. Dokas, Democritus University of Thrace, Greece
Eleftherios Spyromitros, Democritus University of Thrace, Greece

The Critical Role of Banking Sector in Mitigating Climate Change: An Empirical Analysis for the EU Countries
John Hlias Plikas, National and Kapodistrian University of Athens, Greece
Dimitrios Kenourgios, National and Kapodistrian University of Athens, Greece

Internal Controls and Cyber Security: A Look at Greek Banks during COVID-19 Period
Andreas G. Koutoupis, University of Thessaly, Greece
Apostolos T. Pourgias, University of Thessaly, Greece
Christos G. Kampouris, University of Piraeus, Greece
Fragiskos Gonidakis, Panteion University of Social and Political Science, Greece

Session 3: Corporate Finance

09:00 - 10:15

Room: DC 706 and Virtual Conference Room 3

Session Chair: ***Seraina C. Anagnostopoulou, University of Piraeus, Greece***

The Function of CSR Activity and Cost Stickiness
Ioannis P. Katsoulas, University of Piraeus, Greece
Seraina C. Anagnostopoulou, University of Piraeus, Greece

Does Debt Capital Always Lever Equity Returns?
Christos Sigalas, Deree - The American College of Greece, Greece

Debates and Evidence on Credit Risk in Microfinance Industry: A Review
Theofano Vasilikou, University of the Aegean, Greece
Andreas Andrikopoulos, University of Piraeus, Greece

The Impact of Accounting-Based Covenants in Multiple Criteria Debt Contract Decision Making: A Systematic Literature Review
Nikolaos A. Kalantzopoulos, International Hellenic University, Greece
Athanasios A. Mandilas, International Hellenic University, Greece
Dimitrios Kourtidis, International Hellenic University, Greece
Eleftheria Panagiotidou, International Hellenic University, Greece

Session 4: ***Financial Econometrics***

09:00 - 10:15

Room: DC 607 and Virtual Conference Room 4

Session Chair: ***Alexandros Kontonikas, University of Essex, UK***

Real Options under Ambiguity with Rare Events
Benoit Chevalier-Roignant, Emlyon Business School, France
Lenos Trigeorgis, University of Cyprus, Cyprus
Andrianos E. Tsekrekos, Athens University of Economics and Business, Greece
Athanassios N. Yannacopoulos, Athens University of Economics and Business, Greece

Unconventional Monetary Policy and the Search for Yield
Sotirios Kokas, University of Essex, UK
Alexandros Kontonikas, University of Essex, UK

Business Activity and Business Confidence: A New Volatility Transmission Relationship
Athanasios Tsagkanos, University of Patras, Greece
Dimitrios Koumanakos, Hellenic Open University, Greece
Michalis Pavlakis, University of Patras, Greece

Χρήση Μεθόδων Μηχανικής Μάθησης για την Αξιολόγηση του Βαθμού Ευαισθητοποίησης στους Κινδύνους Κυβερνοχώρου
Στράτος Μοσχίδης, Ελληνική Στατιστική Αρχή, Ελλάδα και Πανεπιστήμιο Μακεδονίας, Ελλάδα
Ευστράτιος Λιβάνης, Πανεπιστήμιο Μακεδονίας, Ελλάδα
Αθανάσιος Κ. Θανόπουλος, Ελληνική Στατιστική Αρχή, Ελλάδα

Session 5: ESG II

09:00 - 10:15

Room: DC 608 and Virtual Conference Room 5

Session Chair:
Evangelos Chytis, University of Ioannina, Greece

Environmental Responsibility and Credit Ratings: Evidence from European Bond Issues
Panagiotis E. Dimitropoulos, University of Peloponnese and Hellenic Open University, Greece

On the Integration of Environmental, Social and Corporate Controversies of Companies (ESGs) Into Reported Information. Trends and Perspectives
Evangelos Chytis, University of Ioannina, Greece
Maria Mitroulia, University of Ioannina, Greece

The Link Between ESG, Corporate Governance and Stock Performance of European Financial Institutions
Konstantinos Bakalopoulos, University of Athens, Greece

The Financial and Informational Value of Climate-Related and Environmental Risk Disclosures: The Case of the EU-Wide 2022 Climate Risk Stress Test
Dimitrios Karakostas, University of Thessaly, Greece
Ioannis Tsakalos, University of Thessaly, Greece

Session 6: Forecasting

09:00 - 10:15

Room: DC 609 and Virtual Conference Room 6

Session Chair:
Georgios A. Papanastasopoulos, University of Piraeus, Greece

Can we Forecast Better in Periods of Low Uncertainty? The Role of Technical Indicators
María Ferrer Fernández, University of Liverpool Management School, UK
Ólan Henry, University of Liverpool Management School, UK
Sam Pybis, University of Liverpool Management School, UK
Michalis Stamatogiannis, University of Liverpool Management School, UK

Further Exploration of Profitability Directional Changes Prediction Using Machine Learning: Evidence from European Countries
Nikolaos Belesis, University of Piraeus, Greece
Georgios A. Papanastasopoulos, University of Piraeus, Greece
Antonios M. Vasilatos, University of Piraeus, Greece

Recurrent Neural Network for Prediction of Maritime Stock Prices
Kelly Gerakoudi-Ventouri, Deree - The American College of Greece, Greece

Deep Learning in Banking Sector Customer Churn Prediction
Tsakalos Ioannis, University of Thessaly, Greece
Gkonis Vasileios, University of Thessaly, Greece

Session 7: IPOs and M&As

10:30 - 11:45

Room: DC 701 and Virtual Conference Room 1

Session Chair:
Dimitrios Gounopoulos, University of Bath, UK

Does Geopolitical Risk Explain IPO First-Day Returns?
Dimitrios Gounopoulos, University of Bath, UK
Abhinav Goyal, Cork University Business School, Ireland
Meziane Lasfer, University of London, UK

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
Panagiotis Koutroumpis, University of Sussex
Xingjie Wei, Leeds University, UK

Synergistic Motives and Acquisition Premiums: The Role of Corporate Governance
Evridiki Panayi, Leeds University, UK
Konstantinos Bozos, Leeds University, UK
Alexandros Sikalidis, International Hellenic University, University of Macedonia and Hellenic Accounting and Auditing Standards Oversight Board, Greece
Gianluca Veronesi, University of Bristol, UK

ESG-Oriented Firms and Mergers and Acquisitions Choices in the UK
Georgios Patsiolas, Hellenic Open University, Greece
Ioannis Tsakalos, University of Thessaly, Greece

Session 8: Carbon Emissions' Reporting

10:30 - 11:45

Room: DC 703 and Virtual Conference Room 2

Session Chair:
Neophytos Lambertides, Cyprus University of Technology, Cyprus

Environmental Reporting Impression Management and Stock Crash Risk
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

Market Valuation Implications of Scope 2 Carbon Emissions: Measurement Effects of Dual Reporting
Diogenis Baboukardos, Audencia Business School, France
Frank Schiemann, Otto-Friedrich-Universität Bamberg, Germany
Chaoyuan She, Essex Business School, UK

Carbon Emissions and Abnormal Production
Anestis Ladas, University of Macedonia, Greece
Neophytos Lampertides, Technological University of Cyprus, Cyprus
Dimitrios Tsouknidis, Athens University of Economics and Business, Greece

Investments' Irreversibility and Cost Stickiness: Evidence from the EU-ETS
Neophytos Lambertides, Cyprus University of Technology, Cyprus
Vasilios Christos Naoum, University of Piraeus, Greece
Dimitris Tsouknidis, Athens University of Economics and Business, Greece

Session 9: Asset Pricing II

10:30 - 11:45

Room: DC 706 and Virtual Conference Room 3

Session Chair:
Andreas Charitou, 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

Cyber-attacks and Municipal Financing
Lefteris Andreadis, Bank of Greece and 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

Predictability in the Cross Section of Bank Stock Returns Using the Content of Annual Reports
Nikolaos P. Panagiotou, Athens University of Economics and Business, Greece
George N. Leledakis, Athens University of Economics and Business, Greece
Athanasios Episcopos, Athens University of Economics and Business, Greece
Emmanouil G. Pyrgiotakis, University of Essex, UK

Out-Of-Sample Performance of Moving Averages: Evidence from Stocks Traded on S&P 500
Petros Messis, University of Macedonia, Greece
Antonios K. Alexandridis, University of Macedonia, Greece
Achilleas Zapranis, University of Macedonia, Greece

Session 10: Financial Accounting I

10:30 - 11:45

Room: DC 607 and Virtual Conference Room 4

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

Family Ownership and the Accrual Anomaly
Adam Aoun, University of Applied Sciences and Arts Western Switzerland, Switzerland
Leonidas C. Doukakis, Athens University of Economics and Business, Greece
Georgios A. Papanastasopoulos, University of Piraeus, Greece

IAS 8 and the Informativeness of Accounting Policy Changes
Olga Pavlopoulou, Athens University of Economics and Business, Greece
Georgia Siougle, Athens University of Economics and Business, Greece

Deferred Taxation and Auditor Report
Eleni Vrentzou, University of Thessaly and Ministry of Finance, Greece

The Impact of the XBRL Mandate on Readability of U.S. Annual Financial Reports
Virginia Sotiropoulou, University of Patras, Greece
Dimitris Tzelepis, University of Patras, Greece

Session 11: ***Financial Analysis***

10:30 - 11:45

Room: DC 608 and Virtual Conference Room 5

Solvency II Mandatory Implementation and Analysts' Information Properties
Evangelos Seretis, University of Glasgow, UK
Mark Aleksanyan, University of Glasgow, UK
Ioannis Tsalavoutas, University of Glasgow, UK

Management Guidance and Analyst Forecast Efficiency in Family Firms
Leonidas C. Doukakis, Athens University of Economics and Business, Greece
Olga Pavlopoulou, Athens University of Economics and Business, Greece
Afroditi Papadaki, Athens University of Economics and Business, Greece

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

Investing versus Signaling Corporate Social Responsibility Activities and their Association with Earnings Smoothing
Nikolaos Karampinis, Athens University of Economics and Business, Greece
Giannis Lessis, 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

R&D Tax Incentives and R&D Investment Efficiency: International Evidence
Seraina C. Anagnostopoulou, University of Piraeus, Greece
Ioannis Tsalavoutas, University of Glasgow, UK
Fanis Tsoligkas, University of Bath, UK

Session 12: Financial Education and Literacy

10:30 - 11:45

Room: DC 609 and Virtual Conference Room 6

Education and Credit: A Matthew Effect
Manthos D. Delis, Audencia Business School, France
Yota D. Deli, University College Dublin, Ireland
José-Luis Peydró, Imperial College London, UK and Universitat Pompeu Fabra, Spain
Adele Whelan, Economic and Social Research Institute and Trinity College Dublin, Ireland

Growing up with Finance: Special Economic Zoning and Household Finance in China
Dongni Duan, University of Glasgow, UK
Georgios A. Panos, University of Glasgow, UK

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

The Financial Capability of the Youth in Greece
Vasiliki A. Tzora, University of Piraeus, Greece
Nikolaos D. Philippas, University of Piraeus, Greece
Georgios A. Panos, University of Glasgow, UK

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SATURDAY
17 DEC 2022

Panel Session:
Improving Research in Accounting and Finance
12:00 - 13:30
Room: 7th Level Auditorium and Virtual Conference Room 1

Session Chair:
Panayiotis Theodossiou
Ball State University, USA

Manthos Delis
Montpellier Business School, France

Dimitrios Gounopoulos
University of Bath, UK

Chris Florackis
University of Liverpool, UK

Lifetime Award of Excellence
13:30 - 14:00

Room: 7th Level Auditorium and Virtual Conference Room 1

Theodore Sougiannis, Professor of Accountancy and Associate Head and KPMG Distinguished Professor of Accountancy, University of Illinois at Urbana Champaign, USA

Lunch
14:00 - 15:00

Campus Restaurant

Panel Session

Improving Research in Accounting and Finance

and

Lifetime Award of Excellence

Session 13: Asset Pricing I

15:00 - 16:15

Room: DC 701 and Virtual Conference Room 1

Session Chair:
Panayiotis Theodossiou, Ball State University, USA

Option Pricing with Skewness and Kurtosis Based on the Skewed General Gaussian Distribution
Panayiotis Theodossiou, Ball State University, USA
Lenos Trigeorgis, University of Cyprus, USA

Impact of Coal, Gas and CO2 Emission Allowances on the Empirical Distribution of Electricity Prices
Filippos Ioannidis, Aristotle University of Thessaloniki, Greece
Kyriaki Kosmidou, Aristotle University of Thessaloniki, Greece
Panayiotis Theodossiou, Ball State University, USA

Extreme Correlation in Alternative Investments
Konstantinos Gkillas, Hellenic Mediterranean University, Greece
Christos Floros, Hellenic Mediterranean University, Greece

Beta Changes and Arbitrage Risk
Petros Messis, University of Macedonia, Greece
Antonios K. Alexandridis, University of Macedonia, Greece
Achilleas Zapranis, University of Macedonia, Greece

Session 14: Financial Accounting II

15:00 - 16:15

Room: DC 703 and Virtual Conference Room 2

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

Earnings Management and Board Composition: The Case of Greece
Michalis Bekiaris, University of the Aegean, Greece
Christina Vadasi, University of the Aegean, Greece
Konstantinos Polyzos, University of the Aegean, Greece

Asymmetric Cost Behavior and Financial Distress
Dimitrios Ntounis, Athens University of Economics and Business, Greece
Orestes Vlismas, Athens University of Economics and Business, Greece

Η Επίδραση της Πρόσθετης Αποκάλυψης: Η Περίπτωση Εταιρειών Εισηγμένων στο ΧΑΑ
Gerasismos Raftopoulos, University of Piraeus, Greece
Vasileios Zisis, University of Piraeus, Greece

Profit Shifting and Tax Avoidance: Evidence from US MNEs
Dimitris Giakoulas, IME GSEVEE and University of Thessaly, Greece
Nikos Daskalakis, Panteion University, Greece
Konstantina Louloudi, IME GSEVEE, Greece

Session 15: ESG I

15:00 - 16:15

Room: DC 706 and Virtual Conference Room 3

Session Chair:
Chris Florackis, University of Liverpool, UK

How Credit Rating Downgrades Influence ESG Policies?
Periklis Boumparis, Newcastle University, UK
Chris Florackis, University of Liverpool, UK
Sushil Sainani, University of Liverpool, UK

ESG Performance and Bank Efficiency
Panagiotis Tziogkidis, University of Macedonia, Greece

How Do Classified Boards Affect Corporate ESG Performance?
Nor Nabilah Binti Nazimuddin, University of Strathclyde, UK
Georgios Loukopoulos, University of Strathclyde, UK
Lars Helge Hass, University of Strathclyde, UK

Executive Pay and Sustainability Reporting Quality – Evidence From the UK
Androniki Triantafylli, Queen Mary University of London, UK
Parvathy Vijayakumar, Queen Mary University of London, UK

Session 16: Financial Reporting I

15:00 - 16:15

Room: DC 607 and Virtual Conference Room 4

Session Chair:
Elena Kalotychou, Cyprus University of Technology, Cyprus

A Critique of the Agency Theory Viewpoint of Stock Price Crash Risk
Panayiotis C. Andreou, Cyprus University of Technology, Cyprus, Durham University, UK
Neophytos Lambertides, Cyprus University of Technology, Cyprus
Marina Magidou, Cyprus University of Technology, Cyprus, University of Central Lancashire, Cyprus

Going Concern Opinions and Information Asymmetry
Steven Crawford, University of Houston, USA
Pietro Perotti, University of Bath, UK
Richard Price, University of Oklahoma, USA
Emily Theodosiou, University of Bath, UK
Fanis Tsoligkas, University of Bath, UK

R&D Activities Narrative Disclosure: A New Measure
Panayiotis C. Andreou, Cyprus University of Technology, Cyprus and Durham University Business School, UK
Neophytos Lambertides, Cyprus University of Technology, Cyprus
Anna E. Maruska, Cyprus University of Technology, Cyprus

Original versus Parroted Media Tonal Language: Does the Market Perceive a Difference?
Nikolaos Tsileponis, University of Bristol, UK
Konstantinos Stathopoulos, University of Manchester, UK
Martin Walker, University of Manchester, UK

Session 17: Financial Markets

15:00 - 16:15

Room: DC 608 and Virtual Conference Room 5

Session Chair:
Andreas Andrikopoulos, University of the Aegean, Greece

Peer-To-Peer Lending, Natural Disasters and Consumer Welfare
Hamid Nejadghorban, University of Essex and University College London, UK
Konstantinos Baltas, University of Essex, UK
Marcus J. Chambers, University of Essex, UK

The Historical Lepto-Variance of the US Stock Returns
Vassilis Polimenis, Aristotle University of Thessaloniki, Greece

Shareholder Activism and Network Brokers
Konstantinos Kostaris, University of the Aegean, Greece
Andreas Andrikopoulos, University of the Aegean, Greece

The Effect of Covid-19 Pandemic on Investors' Herding Behavior in International Stock Markets
Panagiotis G. Artikis, University of Piraeus, Greece
Polyxeni G. Tsitsiri, University of Piraeus, Greece

Session 18: Shipping

15:00 - 16:15

Room: DC 609 and Virtual Conference Room 6

Session Chair:
Anna Merika, Deree – The American College of Greece, Greece

Financial Reporting Opacity, Offshore Financial Centers and Information Asymmetry Evidence from the Shipping Industry
Dimitrios V. Gounopoulos, University of Bath, UK
Anestis C. Ladas, University of Macedonia, Greece
Ioannis C. Negkakis, University of Plymouth, UK

Evidence of Chinese Dominance During the Covid Pandemic Shock on Global Freights
George Kokosalakis, Deree – The American College of Greece, Greece
Anna Merika, Deree – The American College of Greece, Greece
Henry Penikas, Deree – The American College of Greece, Greece

Exploring the Quality of ESG Reporting of Maritime Listed Companies in Response to the Announcement of Regulation on Decarbonization
Xakousti Afroditi Merika, University of Bristol, UK

On The Effect of Accounting Standards on Reporting Delay; Evidence from the Shipping Industry
Anastasia Papageorgiou, University of Piraeus, Greece
Vasileios Zisis, University of Piraeus, Greece

Session 19: PhD Session

16:15 - 17:30

Room: DC 701 και Virtual Conference Room 1

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

Ομότιμος Δανεισμός (Peer-to-Peer Lending) και η Πρόβλεψη της Πιθανότητας Αθέτησης των Δανείων
Δέσποινα Βεργίδου, Πανεπιστήμιο Μακεδονίας, Ελλάδα

Reporting in the Social Security Funds' Setting: Incorporating Intergenerational Equity and Sustainability Elements
Sandra Cohen, Athens University of Economics and Business, Greece
Maria Soukera, Athens University of Economics and Business, Greece

Goodwill Taxation in Greece: An Empirical Analysis
Eleftherios Pechlivanidis, University of Macedonia, Greece
Dimitrios Gkinoglou, University of Macedonia, Greece
Konstantinos Varvaropoulos, International Hellenic University, Greece
Emmanouil Gkinoglou, University of Western Macedonia, Greece

Using Accruals Models to Detect Earnings Management: Evidence from Athens Stock Exchange Market
Andreas Maniatis, University of Macedonia, Greece
Angeliki Samara, University of Macedonia, Greece

Φοροδιαφυγή (Αιτίες, Προϋποθέσεις Περιορισμού της, Μέτρα Αντιμετώπισή της) και Συσχέτιση με το Φορολογικό Βάρος στην Ελλάδα
Ευσταθία Κουτρουμπή, Πάντειο Πανεπιστήμιο, Ελλάδα
Ιωάννης Φίλος, Πάντειο Πανεπιστήμιο, Ελλάδα

Session 20: Public Sector Accounting

16:15 - 17:30

Room: DC 703 και Virtual Conference Room 2

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

Investigating the Greek General Government Accounting Reform: the Challenging Task of Staff Training
Michalis Bekiaris, University of the Aegean, Greece
Foteini Spanou, University of the Aegean, Greece
Thekla Paraponti, University of the Aegean, Greece

Prospects of Digital Transformation at Greek Public Sector
Panagiotis Kyriakogkonas, Neapolis University, Cyprus
Alexandros Garefalakis, Neapolis University, Cyprus
Fragiskos K. Gonidakis, University of West Attica, Greece
Nikolaos Zampoulakis

Users in Public Administrators' Shoes: An Experiment on Popular Financial Report Development
Sandra Cohen, Athens University of Economics and Business, Athens
Sotirios Karatzimas, Athens University of Economics and Business, Athens

Exploring the Role of IPSAS in the Performance of Economic Indicators
Michalis Bekiaris, University of the Aegean, Greece
Thekla Paraponti, University of the Aegean, Greece

Session 21: Special Issues in Accounting and Finance

16:15 - 17:30

Room: DC 706 and Virtual Conference Room 3

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

Evaluating the Effect of New Accounting Standards Adoption on Earnings Management in Greece
Kanellos Toudas, Agricultural University of Athens, Greece
Paraskevi Boufounou, National and Kapodistrian University of Athens, Greece
Maria-Georgia Parenaki, National and Kapodistrian University of Athens, Greece

Η Εξέλιξη των Τιμών των Ακινήτων σε Σύγκριση με την Εξέλιξη των Τιμών Εναλλακτικών Επενδύσεων, στην Ελλάδα κατά τα Έτη 2004 - 2020
Βασίλειος Γκολφινόπουλος, Ελληνικό Ανοικτό Πανεπιστήμιο, Ελλάδα
Πέτρος Λοής, Πανεπιστήμιο Λευκωσίας, Κύπρος
Σπύρος Ρεπούσης, Πανεπιστήμιο Λευκωσίας, Κύπρος

Επιτροπή Ελέγχου και Επαναδιατυπώσεις: Ανασκόπηση Βιβλιογραφίας
Δημήτριος Μιτσκίνης, Πανεπιστήμιο Μακεδονίας, Ελλάδα
Γεώργιος Δρογαλάς, Πανεπιστήμιο Μακεδονίας, Ελλάδα
Μιχαήλ Νεραντζίδης, Πανεπιστήμιο Θεσσαλίας, Ελλάδα
Αλκιβιάδης Καραγιώργος, Διεθνές Πανεπιστήμιο Ελλάδας, Ελλάδα

Auditor Change and Financial Performance
Panagiotis Tachinakis, University of Macedonia, Greece
Dimitrios Tsalikis, University of Macedonia, Greece

Session 22: Performance Measurement

16:15 - 17:30

Room: DC 607 and Virtual Conference Room 4

Session Chair:
Odysseas Pavlatos, University of Macedonia, Greece

Επίδραση της Κρίσης του Covid-19 στις Χρηματοοικονομικές Επιδόσεις των Ξενοδοχειακών Μονάδων Μεγάλων Αστικών Κέντρων
Στέλλα Ζούντα, Πανεπιστήμιο Αιγαίου, Ελλάδα
Άγγελος - Σταύρος Σταυρόπουλος, Πανεπιστήμιο Αιγαίου, Ελλάδα
Μιχαήλ Σκορδούλης, Πανεπιστήμιο Δυτικής Αττικής, Ελλάδα
Ανδρέας – Ερρίκος Δελέγκος, Πανεπιστήμιο Δυτικής Αττικής, Ελλάδα

Υγειονομικά Πρωτόκολλα Αντιμετώπισης του Covid-19 και οι Επιπτώσεις τους στην Κερδοφορία των Ξενοδοχείων
Ελένη Μαυραγάνη, Πανεπιστήμιο Μακεδονίας, Ελλάδα
Διονύσιος Αγαλιώτης, Ελληνικό Ανοικτό Πανεπιστήμιο, Ελλάδα

Performance Measurement in the Public Sector: A Systematic Literature Review
Hara Pappa, University of West Attica, Greece
Odysseas Pavlatos, University of Macedonia, Greece
Nikolaos Sykianakis, University of West Attica, Greece

Efficiency Measurement in Greek Public Hospitals in Light of the Covid-19 Pandemic by Using Monhtly Panel Data
Vasileios Floros, University of Patras, Greece
Aggelopoulos Eleftherios, University of Patras, Greece
Georgios Kolias, University of Ioannina, Greece
Ioannis Lampropoulos, University of Patras, Greece

Session 23: Taxation II

16:15 - 17:30

Room: DC 608 και Virtual Conference Room 5

Session Chair:
Evangelos Koumanakos, Hellenic Open University, Greece

Effects of Profit Shifting and BEPS Regulations On Real Investments and Tax Competition Among European MNEs
Fotios Hakas, Grand Thorton Greece and University of Patras, Greece
Eleftherios Aggelopoulos, University of Patras, Greece
Antonios Georgopoulos, University of Patras, Greece

The Effects of Cost Asymmetry on Tax Avoidance
Orestes Vlismas, Athens University of Economics and Business, Greece
Constantinos Chalevas, Athens University of Economics and Business, Greece
Dimitrios Ntounis, Athens University of Economics and Business, Greece

Seasonality and Firm-Level Effects
Kristjana Jace, Hellenic Open University, Greece
Evangelos Koumanakos, Hellenic Open University, Greece
George Peppas, Hellenic Open University, Greece

Η Ερμηνεία των Διατάξεων της Φορολογικής Νομοθεσίας
Στυλιανός Δ. Μαυρίδης, Πανεπιστήμιο Μακεδονίας, Ελλάδα

Session 24: Special Issues in Accounting I

16:15 - 17:30

Room: DC 609 και Virtual Conference Room 6

Session Chair:
Anastasios Tsamis, Panteion University, Greece

Περιβαλλοντική Λογιστική, Αειφορία και η Οικολογική Επιχειρηματικότητα: Μια Μελέτη του Ελληνικού Κλάδου Ενέργειας
Αλκιβιάδης Καραγιώργος, Διεθνές Πανεπιστήμιο της Ελλάδος, Ελλάδα
Παναγιώτης Παντελίδης, Διεθνές Πανεπιστήμιο της Ελλάδος, Ελλάδα
Δημήτριος Κατσίφας, Πανεπιστήμιο Μακεδονίας, Ελλάδα
Ιωάννης Κωτούλας, Πανεπιστήμιο Μακεδονίας, Ελλάδα

Η Εξ' Αποστάσεως Εκπαίδευση (Ηλεκτρονική Μάθηση) και η Προοπτική της Μικτής Μάθησης
Χαρά Κοτταρά, Πανεπιστήμιο Δυτικής Αττικής, Ελλάδα
Γεωργία Αναγνωστοπούλου, Πανεπιστήμιο Δυτικής Αττικής, Ελλάδα
Χριστίνα Τσιουμάρη, Πανεπιστήμιο Δυτικής Αττικής, Ελλάδα

Η Μικτή Μάθηση στην Τριτοβάθμια Λογιστική Εκπαίδευση και η Διάσταση του Φύλου
Χαρά Κοτταρά, Πανεπιστήμιο Δυτικής Αττικής, Ελλάδα
Δήμητρα Καβαλιεράκη-Φωκά, Πανεπιστήμιο Δυτικής Αττικής, Ελλάδα

Accounting Education in Modern Technology Environment
Vasilia Liota, University of Thessaly, Greece
Michail Nerantzidis, University of Thessaly, Greece

Session 25: Special Issues in Accounting II

17:30 - 18:45

Room: DC 701 and Virtual Conference Room 1

Session Chair:
Michalis Psalidopoulos, National and Kapodistrian University of Greece and The American College of Greece, Greece

Οι Απαρχές της Λογιστικής στην Ελλάδα
Αδαμάντιος Συρμαλόγλου, Πανεπιστημίου Πελοποννήσου, Ελλάδα
Μιχάλης Ψαλιδόπουλος, Εθνικό και Καποδιστριακό Πανεπιστήμιο Αθηνών και Αμερικανικό Κολλέγιο Ελλάδος, Ελλάδα

The Impact of Solidarity and Sociability Relationships on the Implementation of International Public Sector Accounting Standards in Greek Public Hospitals
Konstantia Dalla, University of Nicosia, Cyprus
Petros Lois, University of Nicosia, Cyprus
Georgios Makrygiannakis, National and Kapodistrian University of Athens, Greece

Accounting History: A Review
Stylianos Efstratios Vatis, University of Thessaly, Greece
Michail Nerantzidis, University of Thessaly, Greece

Time-Driven Activity-Based Costing in Education: A University Implementation Model
Ioannis Karagiannis, University of Macedonia, Greece
Dimitrios Vazakidis, University of Macedonia, Greece

Session 26: Auditing

17:30 - 18:45

Room: DC 703 and Virtual Conference Room 2

Session Chair:
Ioannis Filos, Panteion University, Greece

The Relationship Between Restatements and Key Audit Matters in the Context of Business Combinations
Charalampos Brilakis, Athens University of Economics and Business, Greece
Efthimios Demirakos, Athens University of Economics and Business, Greece

Ο Φορολογικός Έλεγχος των Ενδοομιλικών Συναλλαγών: Διαχρονική Εξέλιξη και Συγκριτική Ανάλυση του Θεσμικού Πλαισίου της Ελλάδας
Σταύρος Σαπουντζάκης, Πάντειο Πανεπιστήμιο, Ελλάδα
Ιωάννης Φίλος, Πάντειο Πανεπιστήμιο, Ελλάδα
Αγγελική Σαμαρά, Πανεπιστήμιο Μακεδονίας, Ελλάδα
Παναγιώτης Γιαννόπουλος, Πάντειο Πανεπιστήμιο, Ελλάδα

Cash Flows, Employees and Inventories on Audit Fees: Evidence from Germany
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

The Effectiveness of the Internal Control System of Listed Companies on the Athens Stock Exchange
Antonios Lymperopoulos, University of Peloponnese, Greece
Vasileios Giannopoulos, University of Peloponnese, Greece

Session 27: Financial Economics

17:30 - 18:45

Room: DC 706 and Virtual Conference Room 3

Session Chair:
Emmanouil Trachanas, University of Macedonia, Greece

Economic Growth, Financial Development and the Role of Fiscal Policy during Normal and Stress Times: Evidence for 26 EU Countries
Dimitrios Asteriou, Oxford Brookes University, UK
Konstantinos Spanos, Oxford Brookes University, UK
Emmanouil Trachanas, University of Macedonia, Greece

Stock Price Volatility and Volatility Transmission in the Stock Markets of Kazakhstan and Russia: An Empirical Investigation
Angeliki Simi, University of Macedonia, Greece
Harry Papapanagos, University of Macedonia, Greece
Dimitrios Kyrkilis, University of Macedonia, Greece
Athanasios Koulakiotis, University of Macedonia, Greece

Financial Integration in the EU: Empirical Findings from the CEE Non-Euro Bond Markets
Nikolaos Stoupos, Deree - The American College of Greece, Athens
Apostolos Kiohos, University of Macedonia, Greece