HELLENIC REPUBLIC
National and Kapodistrian University of Athens
MSC IN FINANCIAL TECHNOLOGY - FINTECH
DEPARTMENT OF BUSINESS ADMINISTRATION
DEPARTMENT OF ECONOMICS
FACULTY OF ECONOMICS & POLITICAL SCIENCES

HFAA
HELLENIC FINANCE AND ACCOUNTING ASSOCIATION

HELLENIC REPUBLIC
UNIVERSITY OF MACEDONIA
POSTGRADUATE PROGRAMMES
DEPARTMENT OF ACCOUNTING AND FINANCE
SCHOOL OF BUSINESS ADMINISTRATION

23rd Annual Conference



20-21 DECEMBER 2024
ATHENS - GREECE

Conference Program

Conference Program

Friday, 20 December, 2024

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

Saturday, 21 December, 2024

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

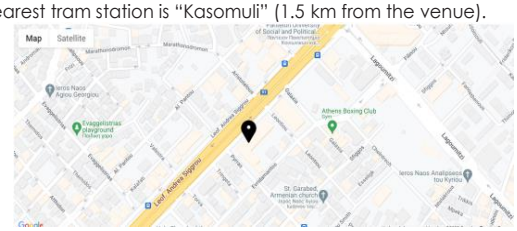
Conference Information

Conference Venue

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

Access to the Conference Venue

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



Virtual Conference Room Links

The links for the Virtual Conference Rooms are as follows:

Virtual Room Zoom Links	Links
Panel Session Virtual Room A Friday 20 December, 17.00-21.00 (YouTube link in parenthesis)	https://zoom.us/j/98223865296 (https://www.youtube.com/@HFAA2024/streams)
Panel Session Virtual Room B Saturday 21 December, 12.00-14.00 (YouTube link in parenthesis)	https://zoom.us/j/98943842785 (https://www.youtube.com/@HFAA2024/streams)
Virtual Conference Room 1	https://zoom.us/j/91200995548
Virtual Conference Room 2	https://zoom.us/j/94662751908
Virtual Conference Room 3	https://zoom.us/j/97051438096
Virtual Conference Room 4	https://zoom.us/j/98652174957
Virtual Conference Room 5	https://zoom.us/j/93808353846

Department of Business Administration, National and Kapodistrian University of Athens

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

Scientific Committee

Co - Chairs

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Aristeidis Samitas, National and Kapodistrian University of Athens

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Vassilios Filios, University of Patras
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Stergios Leventis, International Hellenic University
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Stylianos Mavridis, University of Macedonia
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Stratos Moschidis, University of Macedonia
Panagiotis Mourdoukoutas, Long Island University, Columbia University, USA
Vassilis Naum, University of Piraeus
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Ioannis C. Negkakis, University of Plymouth, UK
Michail Nerantzidis, University of Thessaly
Nikolaos Paltalidis, Durham University, UK
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Panagiotis Politsidis, Audencia Business School, France
Vasilis Polimenis, University of Limassol, Cyprus
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Georgia Siougle, Athens University of Economics and Business
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Theodoros Sougiannis, University of Illinois Champagne, USA
Charalambos Spathis, Aristotle University of Thessaloniki
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Angelos Synapis, University of Coventry, UK
Euthalia Tabouratzi, Hellenic Mediterranean University
Panagiotis Tachinakis, University of Macedonia
Panayiotis Theodossiou, Ball State University, USA
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Eudokia Tsifora, University of Thessaly
Christos Tzovas, Athens University of Economics and Business
Christina Vadasi, University of the Aegean

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

Organizing Committee

Co - Chairs

Nikolaos Eriotis, National and Kapodistrian University of Athens
Aristeidis Samitas, National and Kapodistrian University of Athens

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

Dear Guests and Participants - Dear Ladies and Gentlemen,

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

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

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

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

Sincerely Yours,

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

Dear Guests and Participants, Ladies and Gentlemen,

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

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

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

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

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

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

Aristeidis Samitas, Professor

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

Nikolaos Eriotis, Professor

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

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FRIDAY
20 DECEMBER 2024

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



16:30 - 17:00

Room: Cyclades and Panel Session Virtual Room A

Opening Remarks

Christos Staikouras, Minister of Infrastructure and Transportation

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

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

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

17:00 - 19:00

Room: Cyclades and Panel Session Virtual Room A

Session Chair:
Konstantina Dimitrouli, Journalist, ERT

Panel Session 1: "Greek Property Market: Quo Vadis?"

Dimitrios Gounopoulos, Professor, University of Bath, UK

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

Alexandros Kontonikas, Professor, Essex Business School, UK

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

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

Stratos Paradias, Lawyer, President of Hellenic Property Federation

19:00 – 19:15

Coffee Break

19:15 - 21:00

Room: Cyclades and Panel Session Virtual Room A

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

Panel Session 2: "Entrepreneurship and the Public Sector"

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

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

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

Alexandros Basilikos, Hellenic Chamber of Hotels, Greece

Georgios Georgiou, Ministry of National Economy and Finance, Greece

Alexandros Nikolopoulos, Investment Manager, HellasFin, Greece

HELLENIC REPUBLIC
National and Kapodistrian University of Athens

HELLENIC REPUBLIC
UNIVERSITY OF MACEDONIA

SATURDAY
21 DECEMBER 2024

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

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



Session 1: Financial Institutions and Services I

09:00 - 10:15

Room: Cyclades 1-2 and Virtual Conference Room 1

Session Chair:
Maria Psillaki, University of Piraeus, Greece

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

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

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

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

Session 2: Artificial Intelligence in Accounting and Finance II

09:00 - 10:15

Room: Cyclades 3 and Virtual Conference Room 2

Session Chair:
Efthalia Tabouratzi, Hellenic Mediterranean University, Greece

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

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

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

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

Session 3: Financial Institutions and Services II

09:00 - 10:15

Room: Metis 2 and Virtual Conference Room 3

Session Chair:
Aggelopoulos Eleftherios, University of Patras, Greece

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

The Disciplinary Effect of Supervisory Oversight: Is the EU-wide Stress Test Merely a Regulatory Formality?
Dimitrios Karakostas, University of Thessaly, Greece
Ioannis Tsakalos, University of Thessaly, Greece

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

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

Session 4: Management Accounting

09:00 - 10:15

Room: Metis 3 and Virtual Conference Room 4

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

Digitization in the Financial Function: Automation, Data Analytics and Organisational Performance
Chara Pappa, University of West Attica, Greece
Odysseas Pavlatos, University of Macedonian, Greece
Nikolaos Sykianakis, University West Attica, Greece

Measuring Greek Public Hospitals Operational and Financial Efficiency 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
Fotios Avgeros, University of Patras, Greece
Ioannis Lampropoulos, University of Patras, Greece

Assessing Management Accounting Practices During Crises: A Textual Analysis Approach
Anestis C. Ladas, University of Macedonia, Greece
Ioannis C. Negkakis, University of Plymouth, UK
Odysseas Pavlatos, University of Macedonia, Greece

The Contribution of Key Performance Indicators (KPIs) to the Audit Process of Public Sector Entities
George A. Georgiou, Ministry of National Economy and Finance, Greece
Panagiotis M. Spanos, Hellenic Open University, Greece

Session 5: ESG III

09:00 - 10:15

Room: Metis 4 and Virtual Conference Room 5

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

The Gender Divide in Executive Pay: Insights from Peer Effects and Wage Gaps
Ioannis Karakostas, University of Macedonia, Greece
Ioannis Papanastasiou, University of Macedonia, Greece
Konstantinos Pantelidis, University of Macedonia, Greece

Sustainable Development through the Relationship between Climate Risk and Green Corporate Bonds
Athanasios Tsagkanos, University of Patras, Greece
Ioannis Ch. Mitropoulos, University of Patras, Greece

Style Analysis of ESG ETFs: Does the 'E' Dominate the Returns?
Athanasios P. Fassas, University of Thessaly, Greece
Stephanos Papadamou, University of Thessaly, Greece

Environmental, Social and Governance Investments and Their Connectedness with Traditional Assets: An International Approach
Anastasia Griva, University of the Aegean, Greece
Ioannis Katsampoxakis, University of the Aegean, Greece

Session 6: Climate Change and Reporting I

10:30 - 11:45

Room: Cyclades 1-2 and Virtual Conference Room 1

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

Ex-ante Adherence with IFRS S2 Climate Change Related Disclosures and Firm Risk
Diogenis Baboukardos, Athens University of Economics and Business, Greece
Evangelos Seretis, University of Glasgow, UK
Richard Slack, Durham University, UK
Ioannis Tsalavoutas, University of Glasgow, UK
Fanis Tsoligkas, University of Bath, UK

Greenwashing Over Time: A Comparison of European and U.S. Firms
Antonios Persakis, University of Thessaly, Greece

The Effect of Climate Change Risk on the Asymmetric Cost Behavior
Vasilios-Christos Naoum, University of Piraeus, Greece
Evanthia Reppou, University of Piraeus, Greece
Dimitrios Konstantios, The American College of Greece, Greece
Neophytos Lambertides, Cyprus University of Technology, Cyprus
Dimitris Tsouknidis, Athens University of Economics and Business, Greece

Extreme Heat and Labor Cost Asymmetry: Evidence from China
Athanasios Andrikopoulos, University of Hull, UK
Konstantinos N. Baltas, University of Essex, UK
Zhongfei Chen, Jinan University, China
Mengling Zhou, Jinan University, China

Session 7: Asset Pricing

10:30 - 11:45

Room: Cyclades 3 and Virtual Conference Room 2

Session Chair:
Achilleas Zapranis, University of Macedonia, Greece

A Comprehensive Analysis of Transactions in the Greek Residential Property Market
Alexandros Kontonikas, University of Essex, UK
Emmanouil Pyrgiotakis, University of Essex, UK

Board's Tenure and the Pay Gap
Manthos D. Delis, Audencia Business School, France
Iftekhar Hasan, Fordham University, USA & Bank of Finland, Finland & University of Sydney, Australia
Maria Iosifidi, Montpellier Business School, France
Panagiotis N. Politsidis, Audencia Business School, France

Momentum Effects and Herding in Cryptocurrencies
Petros Messis, University of Macedonia, Greece
Antonis Alexandridis, University of Macedonia, Greece
Achilleas Zapranis, University of Macedonia, Greece

Derivatives Design and Modeling for Weather Related Risk Management
Antonios K. Alexandridis, University of Macedonia, Greece
Xiaochung Meng, University of Bath, UK
Radu Tunaru, University of Reading, UK

Session 8: ESG I

10:30 - 11:45

Room: Metis 2 and Virtual Conference Room 3

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

Board Gender Diversity and Public R&D Disclosure: Evidence from a Quasi-Natural Experiment
Panayiotis C. Andreou, Cyprus University of Technology, Cyprus
Neophytos Lambertides, Cyprus University of Technology, Cyprus
Anna E. Maruska, Cyprus University of Technology, Cyprus & European Investment Bank, Luxemburg

Green Flow: Analyzing the Impact of ESG Performance on Market Liquidity Across the World
George Loizides, University of Cyprus & University of Nicosia, Cyprus

From Words to Actions: CEO Activism and Sustainability Reporting
Androniki Triantafylli, Queen Mary University of London, 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

Session 9: Artificial Intelligence in Accounting and Finance I

10:30 - 11:45

Room: Metis 3 and Virtual Conference Room 4

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

The Local Effects of Artificial Intelligence Labor Investments: Evidence from the Municipal Bond Market
Lefteris Andreadis, Cyprus University of Technology, Cyprus & Bank of Greece, Greece
Manolis Chatzikonstantinou, Georgetown University Qatar, Qatar
Elena Kalotychou, Cyprus University of Technology, Cyprus
Christodoulos Louca, Cyprus University of Technology, Cyprus
Christos A. Makridis, Stanford University, UK & University of Nicosia, Cyprus

Sentiment Analysis of Risk-Related Words and Firm Risk
Kyriaki V. Kosmidou, Aristotle University of Thessaloniki, Greece
Dimitrios V. Kousenidis, Aristotle University of Thessaloniki, Greece
Anestis C. Ladas, University of Macedonia, Greece
Christos I. Negkakis, University of Macedonia, Greece
Ioannis C. Negkakis, University of Plymouth, UK

Optimizing Portfolios with AI and Traditional Approaches: A Comparative Study of ARIMA and LSTM Models
Stefanos Theofilis, University of the Aegean, Greece
Ilias Kampouris, Abu Dhabi University, UAE
Aristeidis Samitas, National and Kapodistrian University of Athens, Greece

Can Central Bankers' Talk Predict Bank Stock Returns? A Machine Learning Approach
Apostolos G. Katsafados, Athens University of Economics and Business, Greece
George N. Leledakis, Athens University of Economics and Business, Greece
Nikolaos P. Panagiotou, Athens University of Economics and Business, Greece
Emmanouil G. Pyrgiotakis, University of Essex, UK

Session 10: Corporate Finance

10:30 - 11:45

Room: Metis 4 and Virtual Conference Room 5

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

Precipitation, Firm Operating Performance, and Firm Risk-Taking Behaviour
Jawad Addoum, Cornell University, USA
Dimitrios Gounopoulos, University of Bath, UK
Hongru Li, University of Bath, UK

The Impact of Geopolitical Risk on Credit Risk
Christos Ioannidis, Aston University, UK
Nikos Paltalidis, Durham University, UK
Bingzhi Zhang, Durham University, UK

Defined-Contribution Plans and Retirement-Financing Behaviour in the United Kingdom
Ioannis Petrakis, Northumbria University, UK
Georgios Panos, Aristotle University of Thessaloniki, Greece

The Impact of Litigation Risk on Corporate Financial Policy
Virginia Sotiropoulou, University of Patras, Greece
Dimitris Tzelepis, Hellenic Open University, Greece

Keynote Speech:
The Problem of Business Evil

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

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

Panel Session:
Improving Research in Accounting and Finance

12:45 - 13:45

Room: Cyclades 1-2 and Panel Session Virtual Room B

Session Chair:
Dimitrios Gounopoulos
University of Bath, UK

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

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

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

Lunch
13:45 - 14:30

Cyclades Hall

Keynote Speech
"The Problem of Business Evil"

Panel Session
"Improving Research in Accounting and Finance"

Session 11: Financial Accounting

14:30 - 15:45

Room: Cyclades 1-2 and Virtual Conference Room 1

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

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

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

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

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

Session 12: Auditing I

14:30 - 15:45

Room: Cyclades 3 and Virtual Conference Room 2

Session Chair:
Stergios Leventis, International Hellenic University, Greece

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

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

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

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

Session 13: Performance Measurement

14:30 - 15:45

Room: Metis 2 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

Perceived Value Creation between Franchisor and Franchisee for the End Consumer
Vasileios Giannopoulos, University of the Peloponnese, Greece
Achilleas Lazarou, University of the Peloponnese, Greece
Ilias Makris, University of the Peloponnese, Greece

SEC's Comment Letters and The Statement of Cash Flows: Is Regulatory Supervision Beneficial?
Davide Arrighi, Università Cattolica del Sacro Cuore, Italy
Andreas Charitou, University of Cyprus, Cyprus

Conditional Dependence in M&As: Using the Glasso Machine Learning Tool
Georgios Patsiolas, University of Thessaly, Greece
Ioannis Tsakalos, University of Thessaly, Greece
Vasileios Gkonis, University of Thessaly, Greece

Session 14: Financial Markets

14:30 - 15:45

Room: Metis 3 and Virtual Conference Room 4

Session Chair:
Christos Floros, Hellenic Mediterranean University, Greece

Jumps in FX Markets
George N. Apostolakis, University of Crete, Greece
Christos Floros, Hellenic Mediterranean University, Greece
Konstantinos Gkillas, University of Patras, Greece

Does it Matter to be a Part of the Sustainability Index?
Chaman Shrestha, University of West of Scotland, UK
Panagiotis Andrikopoulos, Coventry University, UK
Narayan Prasad Aryal, Tribhuvan University, Nepal

The Economic Effects of the Ukraine-Russia War on European Countries
Despoina Argyropoulou, University of Patras, Greece
Athanasios Tsagkanos, University of Patras, Greece
Evangelos Koumanakos, Hellenic Open University, Greece

Exploring the Success Determinants of Initial DEX Offerings
Panagiotis Georgitseas, Panteion University, Greece
Theodoros Daglis, Technical University of Crete & National Technical University of Athens, Greece
Nikolaos Daskalakis, Panteion University, Greece

Analyzing the Durations of Bitcoin Futures: Insights from Multiplicative Error Models and Forecasting Performance
Konstantinos Pantelidis, University of Macedonia, Greece
Ioannis Papanastasiou, University of Macedonia, Greece

Session 15: Financial Reporting

14:30 - 15:45

Room: Metis 4 and Virtual Conference Room 5

Session Chair:
Antonios Persakis, University of Thessaly, Greece

Religiosity, Managerial Entrenchment, and Earnings Quality: A Cross-National Analysis
Christos I. Negkakis, University of Macedonia, Greece
Ioannis C. Negkakis, University of Plymouth, UK
Antonios Persakis, University of Thessaly, Greece

Does the Quality of Financial Reporting Affect the Duration of Post-Announcement M&A due Diligence? A Perspective on European Target Firms
Vasileios Baralis, Democritus University of Thrace, Greece
Ioannis Dokas, Democritus University of Thrace, Greece
Christos Leontidis, Democritus University of Thrace, Greece
Eleftherios Spyromitros, Democritus University of Thrace, Greece

The Analysis of ESG Disclosures and the Contribution of Advanced Analytical Techniques to ESG Evaluation
Christina Vadasi, University of the Aegean, Greece
Aggela Tsirgianelli, University of the Aegean, Greece

Adoption of the International Financial Reporting Standards for Small and Medium-Sized Entities: The Impact on Accounting Quality
George Peppas, Hellenic Open University, Greece
Augustinos Dimitras, Hellenic Open University, Greece

Session 16: Risk Management and Financial Distress

15:45 - 17:00

Room: Cyclades 1-2 and Virtual Conference Room 1

Session Chair:
Andreas Andrikopoulos, University of Piraeus, Greece

The Effect of Oil Prices on the US Shipping Stock Prices: The Mediating Role of Freight Rates and Economic Indicators
Andreas Andrikopoulos, University of Piraeus, Greece
Anna Merika, Deree – The American College of Greece, Greece
Nikolaos Stoupos, Deree – The American College of Greece, Greece

Empirical Analysis of Risk Management in Portfolio Composition: Value at Risk Methodology Applied to Bank Shares of Southern Europe
Andreas Desimonas, Hellenic Open University, Greece
Christos Tzovas, Athens University of Economics and Business, Greece

Corporate Failure Prediction: LASSO-DEA Versus Logistic Regression Performance Evaluation
Ioannis Dokas, Democritus University of Thrace, Greece
Sofia Katsimardou, Democritus University of Thrace, Greece
Eleftherios Spyromitros, Democritus University of Thrace, Greece

A First Approach in the Relation of Lepto-Variance and Lepto-Ratio to Sample Variance
Vasilis Polimenis, University of Limassol, Cyprus

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

Session 17: Special Issues in Finance

15:45 - 17:00

Room: Cyclades 3 and Virtual Conference Room 2

Session Chair:
Panayiotis C. Andreou, Cyprus University of Technology, Cyprus

Gender Differences in Financial Literacy Among High-School Students in Greece
Georgios A. Panos, Aristotle University of Thessaloniki, Greece
Nikolaos D. Philippas, University of Piraeus, Greece
Vasiliki A. Tzora, University of Piraeus, Greece

An Investigation into Accounting and Finance Students' Views on Artificial Intelligence, Neuroethics, and Cybersecurity
Efstratios Livanis, University of Macedonia, Greece
Stratos Moschidis, University of Macedonia
Achilleas Zapranis, University of Macedonia, Greece

Online Gambling in the UK. The Phenomenon of Unlicensed Gambling and the Connection to the Taxation of Gambling
Vasileios Giannopoulos, University of the Peloponnese, Greece
Leonidas Karakidis, University of the Peloponnese, Greece

Financial Statement Analysis based on Large Language Models
Anestis C. Ladas, University of Macedonia, Greece
Stratos Moschidis, University of Macedonia, Greece

US Markets and the Rest of the World
Evangelos Sfakianakis, National and Kapodistrian University of Athens, Greece

Session 18: Climate Change and Reporting II

15:45 - 17:00

Room: Metis 2 and Virtual Conference Room 3

Session Chair:
Apostolos Dasilas, University of Macedonia, Greece

The Effect of Carbon Emissions on the Asymmetric Cost Behaviour of Local Governments
Vasilios-Christos Naoum, University of Piraeus, Greece
Sotirios Karatzimas, Athens University of Economics and Business, Greece
Evanthia Reppou, University of Piraeus, Greece
Paschalis Seretis, University of Piraeus, Greece

Enhancing Sustainability Reporting: The Impact of Assurance Quality and Corporate Governance Factors
Andreas Koutoupis, University of Thessaly, Greece
Theodora Dimitriou, University of Thessaly, Greece

The Effect of ESG on Mergers and Acquisitions: Evidence from the US Banking Sector
Nikolaos Kiosses, University of Macedonia, Greece
Stergios Leventis, International Hellenic University, Greece
Ioannis Tampakoudis, University of Macedonia, Greece

From Crisis to Sustainability: The Role of NPLs and ESG Factors in Enhancing PIIGS Banking Efficiency
Emmanouil G. Chalampalakis, Democritus University of Thrace, Greece
Ioannis G. Dokas, Democritus University of Thrace, Greece
Eleftherios Spyromitros, Democritus University of Thrace, Greece

The Impact of ESG Ratings on the Cost of Capital: Evidence from the FTSE 350
Apostolos Dasilas, University of Macedonia, Greece

Session 19: ESG II

15:45 - 17:00

Room: Metis 3 and Virtual Conference Room 4

Session Chair:
Athanasios Mandilas, Democritus University of Thrace, Greece

The Impact of ESG on Earnings Quality and Earnings Management: The Moderating Role of Firm Size
Stylianos Efstratios Vatis, University of Thessaly, Greece
Michail Nerantzidis, University of Thessaly, Greece
Antonios Persakis, University of Thessaly, Greece
George Drogalas, University of Macedonia, Greece
Panayiotis Tzeremes, University of Thessaly, Greece

The Correlation of Corporate Social Responsibility with the Value of Companies – The Case of Germany
Antonios Vlamis, Athens University of Economics and Business, Greece
Christos Tzovas, Athens University of Economics and Business, Greece

Determinants of Greenhouse Gas Emissions Disclosures: A Study Between European Companies Listed on DAX40
Nikolaos A. Kalantzopoulos, Democritus University of Thrace, Greece
Elena Kagioglou, Democritus University of Thrace, Greece
Athanasios Mandilas, Democritus University of Thrace, Greece
Dimitrios Kourtidis, Democritus University of Thrace, Greece
Stavros Valsamidis, Democritus University of Thrace, Greece

The Effect of ESG on Financial Performance
Pandora Nika, Agricultural University of Athens, Greece
Kanellos Toudas, Agricultural University of Athens, Greece
Paraskevi Boufounou, National and Kapodistrian University of Athens, Greece
Damianos Sakas, Agricultural University of Athens, Greece

Session 20: Financial Accounting II

15:45 - 17:00

Room: Metis 4 and Virtual Conference Room 5

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

Accounting for Intellectual Capital and Intangible Assets in the Public Sector: A Systematic Literature Review
Michalis Bekiaris, University of the Aegean, Greece
Michail Nerantzidis, University of Thessaly, Greece
Antonia Markogiannopoulou, University of the Aegean, Greece
Thekla Paraponti, University of Thessaly, Greece

The Subjective Power of Intangibles in a Firm's Growth. Unlocking Hidden Assets
Vassiliki Balla, University of Patras, Greece
Panagiotis Ballas, University of West Attica & IAPR, Greece
Nicos Sykianakis, University of West Attica, Greece

Accounting Policies and Accounting Conservatism in Financial Accounting
Ioannis C. Negkakis, University of Plymouth, UK

Assessing the Role of Leading Audit Firms in Enhancing Non-Financial Information Quality: Addressing Inconsistencies in Audit Opinions
Evangelos Soras, University of the Aegean, Greece
Stella Zounta, University of the Aegean, Greece
Apostolos Christopoulos, University of the Aegean, Greece

Session 21: Taxation

17:00 - 18:15

Room: Cyclades 1-2 and Virtual Conference Room 1

Session Chair:
Evangelos Chytis, University of Ioannina, Greece

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

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

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

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

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

Session 22: Public Sector Accounting

17:00 - 18:15

Room: Cyclades 3 and Virtual Conference Room 2

Session Chair:
Vassileios Giannopoulos, University of Peloponnese, Greece

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

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

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

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

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

Session 23: Special Issues in Accounting

17:00 - 18:15

Room: Metis 2 and Virtual Conference Room 3

Session Chair:
Andreas Koutoupis, University of Thessaly, Greece

Factors Influencing the Development of Tax Awareness: An Empirical Study Conducted in Kavala
Elena Kagioglou, Democritus University of Thrace, Greece
Athanasios Mandilas, Democritus University of Thrace, Greece
Eleftheria Panagiotidou, Democritus University of Thrace, Greece
Konstantina Tsoktouridou, Democritus University of Thrace, Greece

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

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

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

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

Session 24: PhD Session

17:00 - 18:15

Room: Metis 3 and Virtual Conference Room 4

Session Chair:
Panagiotis Tziogkidis, University of Macedonia, Greece

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

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

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

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

Session 25: Auditing II

17:00 - 18:15

Room: Metis 4 and Virtual Conference Room 5

Session Chair:
Odysseas Pavlatos, University of Macedonia, Greece

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

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

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

Audit Delay and Auditor Gender: Evidence from Greece
Diitrios Mitskinis, University of West Macedonia, Greece
George Drogalas, University of Macedonia, Greece
Michail Nerantzidis, University of Thessaly, Greece
Nikolaos Antonakis, University of Macedonia, Greece

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