



Athens Institute for Education and Research
14th Annual International Conference on Accounting & Finance, 4–7 July 2016, Athens, Greece
 Organized by the [Accounting and Finance Research Unit](#) of ATINER
 sponsored by the [Athens Journal of Business and Economics](#)



Conference Venue: [Titania Hotel](#), 52 Panepistimiou Street, 10678 Athens, Greece

Monday 4 July 2016

(all sessions include 10 minutes break)

08:00-08:30 Registration and Refreshments

08:30-09:00 Welcome & Opening Address (ROOM B--Mezzanine Floor)

- Gregory T. Papanikos, President, ATINER.
- George Poulos, Vice-President of Research, ATINER & Emeritus Professor, University of South Africa, South Africa.

09:00-10:30 Session I (ROOM B- Mezzanine Floor): Financial Modeling

Chair: Hicham Daher, Assistant Professor, IESEG School of Management, France.

1. [Stephane Chrétien](#), Professor, Laval University, Canada, Claudia Champagne, Professor, University of Sherbrooke, Canada & Frank Coggins, Professor, University of Sherbrooke, Canada. Equity Premium Predictability: Combination Forecasts versus Multivariate Regression Predictions.
2. Handy Tan, Senior Lecturer, Anglia Ruskin University, U.K. Joint Modelling UHF Financial data under ACD Specifications.
3. Madina Abdrakhmanova, Ph.D. Student, Glasgow Caledonian University, U.K. Comparison of Modelling Methods for Probability of Default: Evidence from British Listed Firms.

10:30-12:00 Session II (ROOM B- Mezzanine Floor): Direct Investment Relationships

Chair: Vasillis Skianis, Research Fellow, ATINER.

1. Peter Koveos, Professor, Syracuse University, USA. Financing China.
2. Hicham Daher, Assistant Professor, IESEG School of Management, France. Emerging Markets Successive Takeover Deals: Learning or Hubris.
3. [Eilnaz Kashefipour](#), Lecturer, University of Birmingham, U.K., Shima Amini, Lecturer, University of Leeds, U.K. & Darren Duxbury, Professor, Newcastle University, U.K. The Investment Cash Flow Relationship: Does National Culture Matter?

10:30-12:00 Session III (ROOM C- Mezzanine Floor): Corporate Governance and Social Responsibility

Chair: Stephane Chrétien, Professor, Laval University, Canada.

1. [Julien Bilodeau](#), Professor, University of Sherbrooke, Canada, [Kirsten Burkhardt](#), Assistant Professor, University of Burgundy, France & Cynthia Pelletier-Lambert, MSc Student, University of Sherbrooke, Canada. CEO's Letter Accompanying the Report on Corporatesocial Responsibility of Canadian Listed Firms: An Analysis of the Content and the Links with Some of the Firms' Characteristics.
2. Kiridaran Kanagaretnam, Professor, York University, Canada. Social Capital and Bank Accounting Transparency.
3. [Colin C. Smith](#), Senior Lecturer, University of Cape Town, South Africa, Francois Toerien, Associate Professor, University of Cape Town, South Africa, Andrew Bayliss, Graduate Student, University of Cape Town, South Africa, Mme Makale, Graduate Student, University of Cape Town, South Africa & Sean Fitzpatrick, Graduate Student, University of Cape Town, South Africa. Board Characteristics and Ownership Structure as Determinants of CEO Turnover in JSE Listed Firms.
4. [Georgios Kominis](#), Lecturer, University of Glasgow, U.K. & Adina Julia Dudau, Lecturer, University of Glasgow, U.K. Collective Corruption and how to live with it: Towards a Projection Theory of Corruption in Organisations.

12:00-13:30 Session IV (ROOM B- Mezzanine Floor): Market Behavior

Chair: Yves Levant, Professor, University of Lille 2, France.

1. Frank Coggins, Professor, University of Sherbrooke, Canada, Claudia Champagne, Professor, University of Sherbrooke, Canada & Stephane Chrétien, Professor, Laval University, Canada. The Tournament Effect for Winning and Losing Funds Analyzed with Ex Ante Risk Measures.
2. Alexandros Prezas, Professor, Suffolk University, USA & Lin Guo, Associate Professor, Suffolk University, USA. Market Monitoring and Influence: Evidence from Deposit Pricing and Liability Composition from 1986 to 2013.
3. Androniki Triantafylli, Lecturer, Queen Mary University of London, U.K., Nick Tsitsianis, Queen Mary University of London, U.K. & Deven Bathia, Queen Mary University of London, U.K. The Role of Corporate Governance and Financial Metrics on Performance: Evidence from FTSE 100 Firms.
4. *Natalie West Kharkongor, Associate Professor, Indian Institute of Management Shillong, India. Green Finance with Reference to Green Accounting.

13:30-14:30 Lunch**14:30-16:00 Session V (ROOM B- Mezzanine Floor): Accounting Measurement**

Chair: Alexandros Prezas, Professor, Suffolk University, USA.

1. Debra Jeter, Professor, Vanderbilt University, USA, Jilnaught Wong, The University of Auckland, New Zealand & Norman Wong, The University of Auckland, New Zealand. Asset Specificity and the Ownership of Buildings.
2. Takafumi Kanemura, Professor, Meiji University, Japan. How Can Accrual-Based Accounting Information Prevent the Government Financial Difficulties?
3. Samer Khalil, Associate Professor, American University of Beirut, Lebanon, Ahmad K. Ismail, Associate Professor, American University of Beirut, Lebanon, Assem Safieddine, Professor, American University of Beirut, Lebanon & Hassan Tehranian, Senior Associate Dean, Carroll School of Management, USA. Pension Accounting in the Family Firm.
4. Xavier Bredart, Ph.D., University of Mons, Belgium. A Logit Model using Accounting Ratios to Predict the Failure of SME's.
5. Liisa Kempainen, Ph.D. Student, Lappeenranta University of Technology, Finland. The Possibilities of Digitalization in Accounting.

16:00-17:30 Session VI (ROOM B- Mezzanine Floor): Financial Reporting

Chair: Takafumi Kanemura, Professor, Meiji University, Japan.

1. Basak Ataman, Professor, Marmara University, Turkey & Hakan Cavlak, Researcher, Marmara University, Turkey. The Relation of International Financial Reporting Standards and Corporate Governance: A Case of Turkey.

21:00-23:00 Greek Night and Dinner (Details during registration)

Tuesday 5 July 2016

08:00-11:00 Educational and Cultural Urban Walk Around Modern and Ancient Athens (Details during registration)

11:00-12:30 Session VII (ROOM B- Mezzanine Floor): Financial Markets and Institutions

Chair: Gregory T. Papanikos, President, ATINER.

1. A. J. Stagliano, Professor, Saint Joseph's University, USA. Are Two Heads Better than One? Financial Returns from the Curious Case of Dual-Listed Companies.
2. Ioannis Anagnostopoulos, Senior Lecturer, Kingston University London, U.K. Basel III and Regulatory Capital.
3. Toli Xanthopoulos, Senior Consultant, Investment Manager Researcher, Mercer Investment Consulting, USA. Performance Measurement Mean Reversion.
4. Sri Wiyati Mahrani, Halu Oleo University, Indonesia, Murdjani Kamaluddin, Halu Oleo University, Indonesia & Sujono Sujono, Halu Oleo University, Indonesia. The Influence of Financing Decision and Fundamental factor to Firm Innovation in Indonesian Capital Market.

12:30-14:00 Session VIII (ROOM B- Mezzanine Floor): Stock Market Studies

Chair: Ioannis Anagnostopoulos, Senior Lecturer, Kingston University London, U.K.

1. Irina Yarygina, Head of Programs and Professor, Financial University under the Government of the Russian Federation and Professor, MGIMO University under the Ministry for Foreign Affairs of the Russian Federation, Russia. Public Support within Turbulent Market.
2. Jungmu Kim, Assistant Professor, Yeungnam University, South Korea & Woojun Sung, Junior Trader, Daishin Securities Co., South Korea. The Excess Demand for Call/Put Options and Its Cross-Sectional Predictability for Future Stock Returns.
3. Gurbuz Gokcen, Professor, Marmara University, Turkey & Ozgur Teraman, Lecturer, Isik University, Turkey. Synergistic Value in Determinating Fair Value of Acquired Business in the Context of Business Combination: An Empirical Study in Turkey.
4. *Barbara L'Huillier, Associate Chair, Prince Mohammad Bin Fahd University, Saudi Arabia & Blaine Garfalo, Emeritus Associate Professor, Northwestern Polytechnic University, USA. Ethics, Globalization and the Role Educators Play.
5. *Titos Ritsatos, Assistant Professor, The College of Mount Saint Vincent, USA. Providing Financial Education to Generation Z; Challenges and Opportunities. An Integrative Approach for the Accounting and Finance Curriculum.
6. Eloise De Jager, Lecturer, University of Stellenbosch, South Africa. Perceptions on Identity Formation of Chartered Accountants in Academia: Implications for Professional Learning.

14:00-15:00 Lunch

15:00-16:00 Session IX (ROOM B- Mezzanine Floor): Financial Institutions

Chair: *Titos Ritsatos, Assistant Professor, The College of Mount Saint Vincent, USA.

1. *Claudia Champagne, Professor, University of Sherbrooke, Canada, Stéphane Chréien, Professor, Laval University, Canada & Frank Coggins, Professor, University of Sherbrooke, Canada. The Informational Content of the Loan Market: An Equity Portfolio-Based Approach.
2. Yawen Hwang, Associate Professor, Feng Chia University, Taiwan. Policyholder Behaviours in Taiwan Life Insurance Market.

16:00-17:30 Session X (ROOM B- Mezzanine Floor): Special Topics in Accounting & Finance

Chair: Peter Koveos, Professor, Syracuse University, USA.

1. *Nourhene Ben Youssef, Assistant Professor, University of Regina, Canada. Young Female Audit Committee Member and Timeliness of Restated Earnings Disclosures.
2. Katarzyna Klimczak, Assistant Professor, Warsaw School of Economics, Poland. Cross-Country Differences in Reporting Practices – The Case of Provisions for Liabilities.
3. Didem Gundogdu, Lecturer, Anglia Ruskin University, U.K. Demand for Social and Human Capital: The Case of U.K. Directors.
4. Thomas Hattenbach, Ph.D. Student, University of Constance, Germany & Stefani Ulrike, Professor, University of Constance, Germany. Regulations on the Auditor-Client Matching – Experimental Evidence on the Quality of Audited Financial Reports.
5. Abdulnasser Hatemi, Department of Economics and Finance, UAE University, UAE. A New Asymmetric GARCH Model: Testing, Estimation and Application.

21:00-22:30 Dinner (Details during registration)

Wednesday 6 July 2016
Cruise: (Details during registration)

Thursday 7 July 2016
Delphi Visit: (Details during registration)