



Athens Institute for Education and Research
A World Association of Academics & Researchers



16th Annual International Conference on Finance & Accounting, 9-12 July 2018, Athens, Greece

Organized by the [Finance Unit](#) and the [Accounting Unit](#)

Sponsored by the [Athens Journal of Business & Economics](#)

Conference Venue: Titania Hotel, 52 Panepistimiou Avenue, Athens, Greece (close to metro station *Panepistimio*)

Monday 9 July 2018

08:00-08:45 Registration and Refreshments

08:45-09:30 (Room O-Mezzanine Floor) [Welcome and Opening Address](#)

Gregory T. Papanikos, President, ATINER.

09:30-11:30 Session I (Room B-10th Floor): Market Performance

Chair: Gregory T. Papanikos, President, ATINER & Honorary Professor of Economics, University of Stirling, UK.

1. Jason Wei, Professor, University of Toronto, Canada. Liquidity Risk and Expected Option Returns.
2. Fang Zhang, Associate Professor, Hong Kong Baptist University, Hong Kong. Taxes and Economic Rents: The Role of Political Connection in Chinese Listed Private Firms.
3. Elisabete Mendes Duarte, Associate Professor, Polytechnic Institute of Leiria, Portugal. Constant Proportion Portfolio Insurance with Moving Average Rules Used as a Trigger - An Empirical Approach in European Markets.
4. Renata Konadu, Lecturer, De Montfort University, UK. Corporate Carbon Footprint and Corporate Financial Performance: The Case of UK Listed Firms.

11:30-13:30 Session II (Room B-10th Floor): Corporate Governance

Chair: Elisabete Mendes Duarte, Associate Professor, Polytechnic Institute of Leiria, Portugal.

1. Pattinikutti Mudiyansele Chandralal Thilakerathne, Professor, University of Kelaniya, Sri Lanka. Determinants of Voluntary Risk Management Committees in Listed Companies in Sri Lanka: A Critical Perspective.
2. George Nel, Senior Lecturer, Stellenbosch University, South Africa. The Link between Internet Investor Relations, share Liquidity, share Price Volatility and the Cost of Equity: Evidence from JSE Listed Companies.
3. [Sylvie Berthelot](#), Professor, University of Sherbrooke, Canada & Michel Coulmont, Professor, University of Sherbrooke, Canada. Shareholder Democracy: The Achilles Heel of Corporate Governance?
4. [Androniki Triantafylli](#), Lecturer, Queen Mary University of London, UK, Mohammed Sulaiman Kasbar, PhD Student, Queen Mary University of London, UK, Nicholas Tsitsianis, Senior Lecturer, Queen Mary University of London, UK & Colin Haslam, Professor, Queen Mary University of London, UK. Does the Relationship between Corporate Governance and Financial Outcomes Vary in Different Levels of Agency Conflicts? An Empirical Study.

13:30-14:30 Session III (Room B-10th Floor): Country Studies

Chair: Henry Thompson, Professor, Auburn University, USA.

1. Peter Koveos, Professor, Syracuse University, USA. China in World Finance.
2. Katalin Balazsine Farkas, Vice-Dean, Budapest Business School, Hungary & Ildiko Dosa, Head of Department, Budapest Business School, Hungary. Hungarian Accounting Graduates' Competencies. A Comparison to International Trends and the WEF 2020 Skills.
3. Erzsebet Nemeth, Professor, Budapest Metropolitan University, Hungary. How does the Socio-Economic Environment Influence Financial Literacy Comparison of the OECD 2010 and 2015 Research Results in Hungary.

14:30-15:30 Lunch

15:30-17:00 Session IV (Room B-10th Floor): Issues in Accounting Statement Quality

Chair: Sylvie Berthelot, Professor, University of Sherbrooke, Canada.

1. Etty Murwaningsari, Vice Dean for Academic Affairs, Trisakti University, Indonesia & Sistya Rachmawati, Lecturer, Trisakti University, Indonesia. The Influence of Auditor Professionalism towards Audit Quality in Indonesia.
2. Michel Coulmont, Professor, University of Sherbrooke, Canada & Sylvie Berthelot, Professor, University of Sherbrooke, Canada. Corporate Financialization: A Canadian Example of Toxic Financial Transactions?
3. Steven Dellaportas, Professor, RMIT University, Australia. Interdisciplinary Research in Accounting: Fact or Convenient Fiction?
4. Wafaa Salah, Lecturer, British University in Egypt, Egypt. The Effects of International Financial Reporting Standards on Financial Reporting Quality: Lessons Learned from an Emerging Market.
5. Nadia Smaili, Professor, ESG UQAM, Canada. Examination of a Possible Link between the Readability of CEO's Letter and CEO Narcissism.
6. Philemon Rakoto, Associate Professor, HEC Montreal, Canada. The Effect of Board Compensation and Board Composition on Financial Reporting Quality.

21:00-23:00 Greek Night and Dinner

Tuesday 10 July 2018

07:45-10:45 Session V: An Educational Urban Walk in Modern and Ancient Athens

Chair: Gregory A. Katsas, Vice President of Academic Affairs, ATINER & Associate Professor, The American College of Greece-Deree College, Greece.

Group Discussion on Ancient and Modern Athens.

Visit to the Most Important Historical and Cultural Monuments of the City (be prepared to walk and talk as in the ancient peripatetic school of Aristotle)

11:15-13:00 Session VI (Room B-10th Floor): Financial Management

Chair: Steven Dellaportas, Professor, RMIT University, Australia.

1. Wajeeh Elali, Professor, Concordia University, Canada. Valuing Tesla Inc.: What is it really Worth?
2. Junming Hsu, Professor, National Chung-Hsing University, Taiwan. Acquirers' Cash-Flow and Discount-Rate Betas and Post-Merger Long-Run Performance.
3. Lyudmila Tkachenko, Associate Professor, National Research Tomsk State University, Russia. Financial Management in the Public Sector: Challenges and Opportunities.
4. Rudie Nel, Senior Lecturer, Stellenbosch University, South Africa. The Timing of Dividend Declarations based on an Anticipated Change in Tax Regime in South Africa.

13:00-14:00 Lunch

14:00-15:30 Session VII (Room B-10th Floor): Financial Reporting

Chair: George Nel, Senior Lecturer, Stellenbosch University, South Africa.

1. Abu Jalal, Associate Professor, Suffolk University, USA, Mufaddal Baxamusa, Associate Professor, University of St. Thomas, USA & Anand Jha, Associate Professor, Wayne State University, USA. Strategic Alliances and the Readability of 10-Ks.
2. Julien Le Maux, Associate Professor, HEC Montreal, Canada & Nadia Smaili, Professor, ESG UQAM, Canada. Annual Report Readability and Corporate Bankruptcy.
3. Laith Alaryan, Associate Professor, Ajloun National Private University, Jordan. The Relationship between Accounting Ethics and Financial Reporting Quality.

15:30-17:00 Session VIII (Room B-10th Floor): Special Topics in Accounting and Finance

Chair: Peter Koveos, Head, Accounting and Finance Unit, ATINER & Professor of Finance, Syracuse University, USA.

1. Nicholas Marudas, Associate Professor, Mercer University, USA. (Specification of) Size Matters in Non-profit Accounting Research.
2. Suchada Jiamsagul, Lecturer, Kasetsart University, Thailand. Do Corporate Governance Practices Matter on Investors' Decision? Evidence from the Stock Exchange of Thailand.

20:00- 21:30 Dinner

Wednesday 11 July 2018
Mycenae and Island of Poros Visit
Educational Island Tour

Thursday 12 July 2018
Delphi Visit

Friday 13 July 2018
Ancient Corinth and Cape Sounion

All ATINER's conferences are small events which serve the mission of the association (<https://www.atiner.gr/mission>) under the guidance of its Academic Committee (<https://www.atiner.gr/academic-committee>) which sets the policies (<http://www.atiner.gr/acceptance>). In addition, each conference has its own academic committee. Members of the committee include all those who have evaluated the abstract-paper submissions and have chaired the sessions of the conference. The members of the academic committee of the **16th Annual International Conference on Finance & Accounting, 9-12 July 2018, Athens, Greece**, were the following:

1. Gregory T. Papanikos, President, ATINER.
2. Peter Koveos, Head, Accounting and Finance Unit, ATINER & Professor of Finance, Syracuse University, USA.
3. Steven Dellaportas, Academic Member, ATINER & Professor, RMIT University, Australia.
4. Henry Thompson, Professor, Auburn University, USA.
5. Sylvie Berthelot, Professor, University of Sherbrooke, Canada.
6. Elisabete Mendes Duarte, Associate Professor, Polytechnic Institute of Leiria, Portugal.
7. George Nel, Senior Lecturer, Stellenbosch University, South Africa.

The Organizing Committee of the conference included the following:

1. Fani Balaska, Researcher, ATINER.
2. Zoe Charalampous, Researcher, ATINER.
3. Olga Gkounta, Researcher, ATINER.
4. Eirini Lentzou, Administrative Assistant, ATINER.
5. Konstantinos Manolidis, Administrator, ATINER.
6. Vassilis Skianis, Research Associate, ATINER.
7. Kostas Spyropoulos, Administrator, ATINER.