### 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.**

**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 Corporate Social 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.**
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 Safieedine, 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 Kemppainen, 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.
3. Toli Xanthopoulos, Senior Consultant, Investment Manager Researcher, Mercer Investment Consulting, USA. Performance Measurement Mean Reversion.

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 & Wojun 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 Garfolo, Emeritus Associate Professor, Western Polytechnic University, USA. Ethics, Globalization and the Role Educators Play.

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 Chrétien, 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.
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.

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)