

# Athens Institute for Education and Research

17<sup>th</sup> Annual International Conference on Accounting & Finance  
8-11 July 2019, Athens, Greece

*Provisional List of Papers Accepted and Registered to be Presented (Listed by Presenter's Surname) and Other Attendees*

Note: This list includes only those who have registered for the conference (i.e. those who have paid the registration fee). It does not include those who have received an acceptance letter but who have not yet sent in their registration form. Please also note that all ATINER's events (conferences, symposiums, public lectures, etc) are organized to serve ATINER's [mission](#) and [policy](#). The list will be updated weekly. This current version was produced on 4 June 2019.

## **Papers to be presented:**

1. \*Hafez Abdo, Professor, Sheffield Hallam University, UK. Accounting Practices and Regulations in the Extractive Industries: What have we learnt and where are we going?
2. Salem Amara, Assistant Professor, Sabratha University, Libya. An Overview of Corporate Governance Practice in Companies Listed on the Libyan stock Exchange.
3. Kiran Baldavoo, Senior Lecturer, University of KwaZulu-Natal, South Africa & Mishelle Doorasamy, Lecturer, University of KwaZulu-Natal, South Africa. Environmental Management Accounting Practices and Policies within the Higher Education Sector: An Exploratory Study of the University of KwaZulu-Natal (UKZN).
4. \*Bassam Baroma, Assistant Professor, Tanta University, Egypt. The Impact of Corporate Governance Characteristics and Independent Directors on Voluntary Disclosure: An Empirical study on Companies Listed in Egyptian Stock Exchange.
5. \*Vahid Biglari, Lecturer, Newcastle University in Singapore, Singapore & Zahra Pourabedin, University of Reading Malaysia, Malaysia. Human Resources Accounting: Challenges and Opportunities.
6. Xavier Bredart, Research and Teaching Associate, University of Mons, Belgium. The Impact of the Subprime Crisis on Corporate Governance.
7. Sophia Brink, Lecturer, Stellenbosch University, South Africa. An Accounting Model for Credit Card Rewards Programmes: A Multi-Phase Grounded Theory Mixed Method Explanatory Study.
8. Karim Charaf, Professor, Groupe ISCAE, Morocco & Rahmouni Ahmed Fath-Allah, Chouaib Doukkali University, Morocco. The Association between Activity Based Costing and Performance: Empirical Evidence from Moroccan Companies.
9. Sajid Mukhtar Chaudhry, Senior Lecturer, Aston University, Birmingham, UK & Elnaz Bajoori, Lecturer, Bath University, UK. The Importance of Tail Risk in Predicting Financial Distress of Firms.
10. Xu Cheng, Assistant Professor, Auburn University, USA. The Effects of Financial Statements Classification and Placement on Investor Decision Making.
11. Kai Cheung (Kenneth) Chu, Senior Research Fellow, Hong Kong Polytechnic University, Hong Kong & Weihuan (Sophia) Zhai, PhD Student, Hong Kong Polytechnic University, Hong Kong. Distress Risk Puzzle and Analyst Forecast Optimism.
12. Anastasios Elemen, Assistant Professor, ESSEC Business School, France & Jeff Chen, Assistant Professor, Texas Christian University, USA. Big 4 Office Political Connections and Client Restatements.

13. Samuel Tabot Enow, Lecturer, Cape Peninsula University of Technology, South Africa. The Effect of Fair Value Accounting on Dividend Policy. The Case of Financial Service Sector in South Africa.
14. Dariusz Filip, Assistant Professor, Cardinal Stefan Wyszyński University in Warsaw, Poland. Management Structure in the Performance of Polish Mutual Funds: Does Team Spirit Matter?
15. Tobias Christian Gleichmann, PhD Student, Ilmenau University of Technology, Germany & Michael Gruning, Professor, Ilmenau University of Technology, Germany. Financial Statement Fraud Detection using Financial and Textual Data.
16. Riana Goosen, Lecturer, Stellenbosch University, South Africa & Hendrike van Dyk, MSc Student, Stellenbosch University, South Africa. Developing a Planning Framework at a Strategic Level for Internal Auditors which Integrates Continuous Auditing Procedures.
17. Andrea Herron, Senior Lecturer, Stellenbosch University, South Africa. A Critical Analysis of Whether the Supply of Electronic Knowledge Databases by a Non-Resident Supplier Falls within the Meaning and Ambit of ‘Educational Services’: A South African VAT Perspective.
18. \*Mohamad Heykal, Lecturer, Bina Nusantara University (BINUS), Indonesia. Religiosity Level Analysis of Understanding of Sharia Accounting Concept and its Implementation of Sharia Accounting Tandarads in Islamic Financial Entities in Indonesia.
19. Saeid Hoseinzade, Assistant Professor, Suffolk University, USA & Ronnie Sadka, Professor, Boston College, USA. Flight from Liquidity and Corporate Bond Return.
20. \*Imad Jabbouri, Assistant Professor, Al Akhawayn University in Ifrane, Morocco. Ownership Identity and Cost of Debt in an Emerging Market: Pre and Post Crisis Analysis.
21. \*John Kallianiotis, Professor, University of Scranton, USA. Are the Single Mandate of the ECB and the Dual of the Fed Maximizing the Social Welfare?
22. \*Jai Kang, Professor, San Francisco State University, USA. Risk-Integrated Financial Analysis of a Firm’s Strategic Fixed-Cost Spending.
23. Peter Koveos, Professor and Chair, Finance Department, Syracuse University, USA & Yimin Zhang, Dean Emeritus, University of Shanghai for Science and Technology, Shanghai, China. China’s Reforms and Inequalities.
24. \*Shushu Liao, PhD Student, Lancaster University, UK. The Effects of Collateral Shocks in the Context of Capital and Labour Dynamics.
25. Dan Luo, Associate Professor, Henley Business School, University of Reading, UK. Short Selling Activity and Return Predictability: Evidence from Chinese Stock Market.
26. Nicholas Marudas, Associate Professor, Mercer University, USA. The Effects of Non Profit Organizational Factors on the Sensitivity of Donations to Fundraising Expenditures.
27. \*Vassil Mihov, Associate Professor, Texas Christian University, USA & Jue Ren, Assistant Professor, Texas Christian University, USA. IPO Performance and Stochastic Dominance.
28. Xiaoling Pu, Associate Professor, Kent State University, USA, Michael Ellis, Professor, Kent State University, USA & Dandan Liu, Associate Professor, Kent State University, USA. U.S. Monetary Policy and Sovereign CDS Markets. (*Monday morning*)
29. Ravit Rubinstein-Levi, Lecturer, Ben-Gurion University of the Negev, Israel & Haim Kedar-Levy, Professor, Ben-Gurion University of the Negev, Israel. Pension Funds Pooling: Macro-Economic and Social Implications.
30. Oliver Schulz, PhD Student, University of Muenster, Germany, Christian Dreyer, PhD Student, University of Muenster, Germany & Nadja Guenster, Professor, University of Muenster, Germany. Inequality, Credit, and Crises: The Role of Culture.
31. Tatyana Sokolyk, Associate Professor, Brock University, Canada & Rebel Cole, Professor, Florida Atlantic University, USA. Financing Patterns and Performance Outcomes of Women versus Men-Owned Young Entrepreneurial Firms.
32. Surjit Tinaikar, Associate Professor, University of Massachusetts Boston, USA, Yong-Chul Shin, Associate Professor, University of Massachusetts Boston, USA & Yu Zhang, Student, University of Houston, USA. The Governance Role of Unions in Improving Investment Efficiency.
33. Androniki Triantafylli, Senior Lecturer, Queen Mary University of London, UK, Nicholas Tsitsianis, Senior Lecturer, Queen Mary University of London, UK & Mohammed Kasbar, PhD Student, Queen Mary University of London, UK. The Mediated Association among Corporate Governance, Agency Conflicts and Financial Performance.

34. Danielle van Wyk, Senior Lecturer, Stellenbosch University, South Africa & Silke De Lange, Lecturer, Stellenbosch University, South Africa. Exploring the South African Tax Consequences of a Residential Property Lottery.
35. \*Yan Wang, Senior Lecturer, De Montfort University, UK, Kevin Campbell, Senior Lecturer, University of Stirling, UK & Collins Ntim, Professor, University of Southampton, UK. Director Networks and CEO Compensation: The Moderating Effect of Corporate Governance Mechanisms.

**Attendees:**

1. Marcos Escobar-Anel, Associate Professor, Western University, Canada.