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 July 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. Viktor Arity, Associate Lecturer, RMIT University, Australia, Gillian Vesty, Associate Professor, RMIT University, Australia, Albie Brooks, Associate Professor, The University of Melbourne, Australia & Michael Taouk, Managing Director, YML Group, Australia. Designing Serious Games for Accounting Education.
5. *Vahid Biglari, Lecturer, Newcastle University in Singapore, Singapore & Zahra Pourabedin, University of Reading Malaysia, Malaysia. Human Resources Accounting: Challenges and Opportunities. (Monday)
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.
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. Radu Danciu, Associate Professor, Dimitrie Cantemir Christian University, Romania. Multidimensional Management of Accounting Information in ERP (Enterprise Recourses Planning) Systems. (Tuesday)
13. **Anastasios Elemes**, Assistant Professor, ESSEC Business School, France & Jeff Chen, Assistant Professor, Texas Christian University, USA. Big 4 Office Political Connections and Client Restatements.

14. 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. *(Tuesday)*

15. **Pierre Erasmus**, Professor, Stellenbosch University, South Africa & Kara Nel, PhD Student, Stellenbosch University, South Africa. The Impact of Attitude towards Socially Responsible Investment (SRI) on the Investment Decision-making of Young Investors.

16. Marco Errico, Research Fellow, University of Brescia, Italy. SMEs’ Financial Risks in Supply Chain Trade with Large Companies: The Case of Italian Automotive Industry.

17. Dariusz Filip, Assistant Professor, Cardinal Stefan Wyszyński University in Warsaw, Poland. Management Structure in the Performance of Polish Mutual Funds: Does Team Spirit Matter?

18. 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.

19. **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.

20. 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.


22. **Saeid Hoseinzade**, Assistant Professor, Suffolk University, USA & Ronnie Sadka, Professor, Boston College, USA. Flight from Liquidity and Corporate Bond Return.


24. *John Kallianiotis*, Professor, University of Scranton, USA. Are the Single Mandate of the ECB and the Dual of the Fed Maximizing the Social Welfare?


26. Vassilis Katsoulis, PhD Student, ICMA Centre, University of Reading, UK, Ioannis Oikonomou, Associate Professor, University of Reading, UK & Tony Moore, Lecturer, University of Reading, UK. SRI Labels and ESG Values: A Comparative Analysis of Investment Funds in Two Dimensions.

27. Peter Koevos, 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.


29. Nathaniel Light, Assistant Professor, St. John Fisher College, USA & Ivan Stetsyuk, Associate Professor, University of Quebec, Canada. Do Hedged Mutual Funds Extract Value from the Capital Markets?

30. Nicholas Marudas, Associate Professor, Mercer University, USA. The Effects of Non Profit Organizational Factors on the Sensitivity of Donations to Fundraising Expenditures.

31. *Vassil Mihov*, Associate Professor, Texas Christian University, USA & Jue Ren, Assistant Professor, Texas Christian University, USA. IPO Performance and Stochastic Dominance.

32. David Morelli, Senior Lecturer, University of Kent, UK. Idiosyncratic Risk. How important is it?

33. Audra Ong, Professor, University of Windsor, Canada. Factors Affecting Students’ Performance in First-year Accounting.

34. 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)*

35. 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.
36. **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.*

37. **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.*

38. **Surjit Tinairek**, 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.*

39. **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.*

40. **Danielle van Wyk**, Senior Lecturer, Stellenbosch University, South Africa & **Silke De Lange**, Lecturer, Stellenbosch University, South Africa. *South African Tax Consequences of the Disposal and Acquisition of Property by Way of a Lottery.*

41. *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.*

42. **Liying Xu**, Visiting Assistant Professor, Oklahoma State University, USA. *Application of Real Options to Valuation and Decision Making in the Petroleum E&P Industry.*

43. **Simon Yang**, Associate Professor, Adelphi University, USA. *Volatility and Daily Returns of S&P 500 Index.*

44. *Ko-Chia Yu*, Assistant Professor, National Chung Cheng University, Taiwan. *CEO Optimism and Stock Price Crashes.*

**Attendees:**

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