17th Annual International Conference on Accounting & Finance, 8-11 July 2019, Athens, Greece
Organized by the Accounting Unit and the Finance Unit
Sponsored by the Athens Journal of Business & Economics
Conference Venue: Titania Hotel, 52 Panepistimiou Avenue, Athens, Greece (close to metro station Panepistimio)

Monday 8 July 2019

07:50-08:40 Registration and Refreshments

08:50-09:15 (Room C - 10th Floor): Welcome and Opening Address by Gregory T. Papanikos, President, ATINER.

09:30-11:30 Session I (Room E - Mezzanine): Financial Issues

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

1. Simon Yang, Associate Professor, Adelphi University, USA. Volatility and Daily Returns of S&P 500 Index.
2. 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?
3. David Morelli, Senior Lecturer, University of Kent, UK. Idiosyncratic Risk. How important is it?
4. Liying Xu, Visiting Assistant Professor, Oklahoma State University, USA. Do Hedged Mutual Funds Extract Value from the Capital Markets?
5. 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.
6. 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.

11:30-13:00 Session II (Room E - Mezzanine): Macro-Finance

Chair: Vassil Mihov, Associate Professor, Texas Christian University, USA.

1. John Kallianiotis, Professor, University of Scranton, USA. Are the Single Mandate of the ECB and the Dual of the Fed Maximizing the Social Welfare?
2. 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.
3. 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.
4. Oliver Schulz, PhD Student, University of Muenster, Germany, Christian Dreyer, PhD Student, University of Muenster, Germany & Nadja Guenter, Professor, University of Muenster, Germany. Inequality, Credit, and Crises: The Role of Culture.
13:00-14:30 Session III (Room E - Mezzanine): Governance
Chair: Jai Kang, Professor, San Francisco State University, USA.
1. 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.
2. Tatiana 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.
3. Androniki Triantafylli, Senior Lecturer, Queen Mary University of London, UK, Nicholas Tsitsiansis, 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.
4. 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.
5. Xavier Bredart, Research and Teaching Associate, University of Mons, Belgium. The Impact of the Subprime Crisis on Corporate Governance.

14:30-15:30 Lunch

15:30-17:00 Session IV (Room E - Mezzanine): Accounting: Implementation and Decision-Making
Chair: Yan Wang, Senior Lecturer, De Montfort University, UK.
1. Nicholas Marudas, Associate Professor, Mercer University, USA. The Effects of Non Profit Organizational Factors on the Sensitivity of Donations to Fundraising Expenditures.
2. Xu Cheng, Assistant Professor, Auburn University, USA. The Effects of Financial Statements Classification and Placement on Investor Decision Making.
3. Anastasios Elemeas, Assistant Professor, ESSEC Business School, France & Jeff Chen, Assistant Professor, Texas Christian University, USA. Big 4 Office Political Connections and Client Restatements.

17:00-18:30 Session V (Room E - Mezzanine): Accounting for Economic Sectors
Chair: Nicholas Marudas, Associate Professor, Mercer University, USA.
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?
3. Vahid Biglari, Lecturer, Newcastle University in Singapore, Singapore & Zahra Pourabedin, University of Reading Malaysia, Malaysia. Human Resources Accounting: Challenges and Opportunities.

18:30-20:00 Session VI (Room E - Mezzanine): Accounting Studies
Chair: Liying Xu, Visiting Assistant Professor, Oklahoma State University, USA.
3. 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.
4. 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.

21:00-23:00 Greek Night and Dinner
Tuesday 9 July 2019

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

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)

11:00-13:00 Session VIII (Room E - Mezzanine): Country Studies
Chair: Roger Hussey, Emeritus Professor, University of Windsor, Canada.

1. 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.
2. Dariusz Filip, Assistant Professor, Cardinal Stefan Wyszyński University in Warsaw, Poland. Management Structure in the Performance of Polish Mutual Funds: Does Team Spirit Matter?
3. 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.
4. 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.
5. Marco Errico, Research Fellow, University of Brescia, Italy. SMEs’ Financial Risks in Supply Chain Trade with Large Companies: The Case of Italian Automotive Industry.

13:00-14:30 Session IX (Room E - Mezzanine): Finance Studies
Chair: John Kallianiotis, Professor, University of Scranton, USA.

1. Ko-Chia Yu, Assistant Professor, National Chung Cheng University, Taiwan. CEO Optimism and Stock Price Crashes.
2. Vassil Mihov, Associate Professor, Texas Christian University, USA & Jue Ren, Assistant Professor, Texas Christian University, USA. IPO Performance and Stochastic Dominance.
3. 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.
4. 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.
5. Shushu Liao, PhD Student, Lancaster University, UK. The Effects of Collateral Shocks in the Context of Capital and Labour Dynamics.

14:30-15:30 Lunch

15:30-17:30 Session X (Room E - Mezzanine): Accounting Education & Information
Chair: Hafez Abdo, Professor, Sheffield Hallam University, UK.

1. Roger Hussey, Emeritus Professor, University of Windsor, Canada. Misperceptions of First-Year Business Students.
2. Audra Ong, Professor, University of Windsor, Canada. Factors Affecting Students’ Performance in First-year Accounting.
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.
4. Radu Danciu, Associate Professor, Dimitrie Cantemir Christian University, Romania. Multidimensional Management of Accounting Information in ERP (Enterprise Recourses Planning) Systems.
5. Kiran Baldavoo, Senior Lecturer, University of KwaZulu-Natal, South Africa & Mishelle Doorasamy, Lecturer, University of KwaZulu-Natal, South Africa. Environmental - 3 -
Management Accounting Practices and Policies within the Higher Education Sector: An Exploratory Study of the University of KwaZulu-Natal (UKZN).

6. 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.

17:30-18:30 Session XI (Room E - Mezzanine): Equity and Debt Markets

Chair: Ko-Chia Yu, Assistant Professor, National Chung Cheng University, Taiwan.

1. Saeid Hoseinzade, Assistant Professor, Suffolk University, USA & Ronnie Sadka, Professor, Boston College, USA. Flight from Liquidity and Corporate Bond Return.
2. Salem Amara, Assistant Professor, Sabratha University, Libya. An Overview of Corporate Governance Practice in Companies Listed on the Libyan stock Exchange.

20:30-22:00 Dinner

Wednesday 10 July 2019
Mycenae and Island of Poros Visit
Educational Island Tour

Thursday 11 July 2019
Delphi Visit

Friday 12 July 2019
Ancient Corinth and Cape Sounion

All ATINER’s conferences are organized by the Academic Council. This conference has been organized with the assistance of the following academics, who contributed by a) setting up the program b) chairing the conference sessions, and/or c) reviewing the submitted abstracts and papers:

1. Gregory T. Papanikos, President, ATINER & Honorary Professor, University of Stirling, UK.
2. Peter Koveos, Head, Accounting and Finance Unit, ATINER & Professor of Finance, Syracuse University, USA.
3. Roger Hussey, Emeritus Professor, University of Windsor, Canada.
4. Jai Kang, Professor, San Francisco State University, USA.
5. Hafez Abdo, Professor, Sheffield Hallam University, UK.
6. John Kallianiotis, Professor, University of Scranton, USA.
7. Nicholas Marudas, Associate Professor, Mercer University, USA.
8. Vassil Mihov, Associate Professor, Texas Christian University, USA.
9. Ko-Chia Yu, Assistant Professor, National Chung Cheng University, Taiwan.
10. Yan Wang, Senior Lecturer, De Montfort University, UK.
11. Amama Shaukat, Senior Lecturer, Brunel University, UK.
12. Liying Xu, Visiting Assistant Professor, Oklahoma State University, USA.
13. Ravit Rubinstein-Levi, Academic Member, ATINER & Lecturer, Ben-Gurion University of the Negev, Israel.
14. Joseph VanVo, Adjunct Professor, College of Business Administration, California State University, Sacramento, USA.

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