



# International Conference on Business & Economics

**HELLENIC OPEN UNIVERSITY**

Hotel Titania

FEBRUARY 6, 2015 - FEBRUARY 7, 2015

# Organizing Team

## Scientific Committee

**Dr Christos Alexakis**, University of Piraeus, Greece

**Dr Panagiotis Alexakis**, National and Kapodistrian University of Athens, Greece

**Dr Vasilis Angelis**, University of the Aegean, Greece

**Dr Sorin Gabriel Anton**, Alexandru Ioan Cuza – University of Iasi, Romania

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**Dr Joscha Beckmann**, Universitat Duisburg-Essen, Germany

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**Dr Periklis Gogas**, Democritus University of Thrace, Greece

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**Dr Mihai Mutascu**, Universitatea de Vest din Timisoara, Romania

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**Dr Christos Papazoglou**, Panteion University of Social and Political Sciences  
**Dr Fotios Pasiouras**, University of Surrey & Technical University of Crete,  
United Kingdom  
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**Dr Christos Pitelis**, National and Kapodistrian University of Athens, Greece  
**Dr Maria Psillaki**, University of Piraeus, Greece  
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**Dr Giorgos Stathakis**, University of Aegean, Greece  
**Dr Theodoros Syriopoulos**, University of the Aegean, Greece  
**Dr Michael Talias**, Open University of Cyprus, Cyprus  
**Dr Nikolaos Tsantas**, University of Patras, Greece  
**Dr Efthimios Tsonas**, Athens University of Economics and Business, Greece  
**Dr Silviu Ursu**, Alexandru Ioan Cuza – University of Iasi, Romania  
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**Dr Alina Xyz**, Technological Educational Institute of Piraeus, Greece  
**Dr Efthimios Zervas**, Hellenic Open University, Greece  
**Dr Vasileios Zisis**, University of Piraeus, Greece  
**Dr Constantinos Zopounidis**, Technical University of Crete, Greece

## Chair of the Conference

- Dr Dimitrios Vasiliou**, Hellenic Open University, Greece

## Organizing Committee

- Dr Dimitrios Asteriou**, Hellenic Open University, Greece  
**Dr Augustinos I. Dimitras**, Hellenic Open University, Greece  
**Dr Nikolaos Eriotis**, National and Kapodistrian University of Athens, Greece  
**Dr Dimitrios Vasiliou**, Hellenic Open University, Greece



# Programme

## Friday 6-2-2015

02:00 PM – 03:00 PM	Registration
03:00 PM – 04:45 PM	Parallel Sessions F1-F3
04:45 PM – 05:00 PM	Coffee Break
05:00 PM – 07:00 PM	Parallel Sessions F4-F6
07:00 PM – 08:00 PM	Opening Ceremony
09:00 PM – 11:59 PM	Gala Dinner

## Saturday 7-2-2015

<b>09:00 AM – 10:45 AM</b>	<b>Parallel Sessions S1-S4</b>
<b>10:45 AM – 11:00 AM</b>	<b>Coffee Break</b>
<b>11:00 AM – 01:00 PM</b>	<b>Parallel Sessions S5-S8</b>
<b>01:00 PM – 02:00 PM</b>	<b>Lunch</b>
<b>02:00 PM – 03:45 PM</b>	<b>Parallel Sessions S9-S12</b>
<b>03:45 PM – 04:00 PM</b>	<b>Coffee Break</b>
<b>04:00 PM – 06:00 PM</b>	<b>Parallel Sessions S13-S16</b>



SESSION	ROOM		SESSION CHAIR	TITLE - AUTHORS
F1	Platon		Eleftherios Ioannis Thalassinos	<i>A critical-realist account of the Greek crisis</i> Akrivi Andreou, Andreas Andrikopoulos, Christos Nastopoulos
Friday, 03:00 PM – 04:45 PM				<i>Shadow economic activities in Turkey: A review of the literature</i> Panagiotis D. Kontakos, Aristidis P. Bitzenis
				<i>The stabilizing role of unemployment benefits in Poland</i> Katarzyna Kalinowska
				<i>Political Instability and Economic Growth in Greece</i> Antonios Sarantidis, Dimitrios Asteriou
				<i>The European Sovereign Debt Crisis and the Role of Credit Swaps</i> Eleftherios Ioannis Thalassinos
F2	Solon	GR	Alina B Hyz	<i>The data envelopment analysis method for the assessment of the efficiency of organizations: A literature review</i> Georgios Farantos
Friday, 03:00 PM – 04:45 PM				<i>The ISO 9001 certification in Greek Design and construction companies: Assessment of motivations, expectations, perception of benefits.</i> Chrysostomos Christou Kypritzis
				<i>A Web-based Benchmarking System of Public Services in Greek Municipalities</i> Sotiris P. Gayialis, Stavros T. Ponis, Georgios A. Papadopoulos, Polyxeni Vassilakopoulou, Ilias P. Tatsiopoulou
				<i>Risk Management in IT Companies</i> Eleana Tsiara, Kerstin Viola Siakas
				<i>The Economic contribution of E-Government in the public sector: Evidence from Greece</i> Grigorios Spyraakis, Antonios Sarantidis, Konstantinos Nikolopoulos

SESSION	ROOM		SESSION CHAIR	TITLE - AUTHORS
F3	Niki		Dimitrios Vasiliou	<p><i>Securities' systematic risk beta estimates and inferences for competition policy</i> Panagiotis Fotis, Michael Polemis</p> <p><i>The reaction of stock prices to monetary policy shocks in Malaysia: a structural vector autoregressive model</i> Roohollah Zare, Mohamed Azali, Muzafar Shah Habibullah</p> <p><i>Predicting the End: A Simulation Study into the Causes of Bank Failure</i> Aristeidis Samitas, Stathis Polyzos, Spyros Papathanasiou</p> <p><i>Managerial Discretion, Net Operating Assets and the Cross-Section of Stock Returns in Europe</i> Georgios Papanastasopoulos, Dimitrios Thomakos</p>
Friday, 03:00 PM – 04:45 PM				
F4	Platon	GR	Dimitrios Niakas	<p><i>Should medical non-governmental organizations in Greece develop mass screening programs? A case study.</i> Iordanis Sidiropoulos</p> <p><i>Γιατί η δημιουργία ενός περιβάλλοντος στο χώρο της υγείας, που θα αποδέχεται πιο εύκολα και πιο γρήγορα τις μεταρρυθμίσεις ή τις αλλαγές, είναι πιο σημαντική, από την επιτυχημένη εφαρμογή μιας εμπνευσμένης πολιτικής.</i> Panagiotis Tailachidis</p> <p><i>Underground economy in health: quantitative assessment in Greece, in crisis era</i> Dimitrios I. Antonoglou, Paraskevi N. Koufopoulou</p> <p><i>Financial Analysis of the Greek Private Health Sector: The Case of Hygeia SA Before and After the Economic Crisis (2006 – 2013)</i> Georgios Loukopoulos, Theodoros Roupas</p>
Friday, 05:00 PM – 07:00 PM				

SESSION	ROOM	SESSION CHAIR	TITLE - AUTHORS
			<p><i>Assessing personnel performance in the National Health Service in Greece: A critical review from a performance management perspective.</i> Iordanis Sidiropoulos</p> <p><i>Evaluating the relationship between hospital cost and quality indices in a NHS hospital in Greece</i> Dimitris Tziallas, Catherine Kastanioti, Konstantinos Kirkos, Konstantinos P Exarchos, Vasilis Tsimihodimos, Moses S Elisaf</p>
F5	Solon	Michael J. Vidalis	<p><i>Private Label Branding and The Effects On Food Manufacturing Companies</i> Eleni Garbouni, Ilias Vlachos</p> <p><i>A statistical analysis of big web market data structure using a big real dataset of wines and the direct e-commerce social phenomenon of producer to consumer transaction</i> Ioannis Athanasiadis, Dimitris Ioannidis</p> <p><i>Pension system: challenges and reforms – the case of Poland</i> Joanna Adamska-Mieruszezwska, Łukasz Dopierała</p> <p><i>Lack of inspections by the Safety Inspectors, lack of worker's training and the exposure into dangerous conditions, are causes of an exceptionally high number of industrial accidents at work in Greece: A Multinomial Logistic Regression</i> Christos Constantinos Frangos, Constantinos Christos Fragkos, Ioannis Sotiropoulos</p> <p><i>Integrated vs Disintegrated Pricing and Revenue Optimization for innovate products in the supplier-buyer problem</i> Michael J. Vidalis</p>
Friday, 05:00 PM – 07:00 PM			



SESSION	ROOM	SESSION CHAIR	TITLE - AUTHORS
F6	Niki	Kyriaki Kosmidou	<i>Macro stress testing the U.S. banking system</i> Angelos Kanas, Philip Molyneux
Friday, 05:00 PM – 07:00 PM			<i>Financial Regulation Intervention and Accounting Quality</i> Panagiotis Dimitropoulos, Stergios Leventis, Emmanouil Dedoulis
			<i>The bail-in resolution tool under the EU Bank Recovery and Resolution Directive</i> Anna Olga Mitsou
			<i>The Fed's Policy Reaction Function and U.S. Stock Returns</i> Nikiforos Laopodis
			<i>Systemic risk and spillover effect in the Greek banking system</i> Kyriaki Kosmidou, Konstantinos Moutsianas
S01	Solon	Andreas Merikas	<i>Recapitalization of the Greek banking system &amp; the fallacy of PSI. An empirical analysis with future prospects</i> Georgios L. Vousinas
Saturday, 09:00 AM – 10:45 AM			<i>The factors affecting the choice of undergraduate studies in accounting and finance: A case study of Greece</i> Mihail N Diakomihalis, Alina B Hyz, Grigorios J Gikas
			<i>Impaired asset rooted managerial practices on IFRS principles: Some evidence from Greek listed companies</i> Aikaterini Laskaridou
			<i>Earnings Quality and Auditor Tenure during recession</i> Maria Kyriakou, Augustinos I. Dimitras
			<i>Exploring Price Formation in the Global Ship Demolition Market</i> Andreas Merikas, Anna Merika, Anil Sharma



SESSION	ROOM	SESSION CHAIR	TITLE - AUTHORS
S02	Platon	Athanasios Episcopos	<p><i>Comparative analysis of the Financial Characteristics of Family &amp; Non-Family Businesses listed in the Athens Stock Exchange</i> George Venetis, George Artikis, Panagiotis Artikis</p> <p><i>Reviewing the capital structure theories before and after the crisis: United Kingdom evidence using Panel Data approach</i> George Alexopoulos, Panagiota Papaconstantinou</p> <p><i>Integration of Greek and Polish equity market with the euro area equity market. Comparative analysis</i> Slawomir Bukowski, Alina Hyz</p> <p><i>The adoption of IFRS And the complementary management commentary index (Ma.Co.I) in financial reports</i> Alexandros E. Garefalakis, Augustinos I. Dimitras, Christos Lemonakis</p> <p><i>Market Reaction to Stock Repurchase Announcements in Greece</i> Angeliki Drousia, Athanasios Episcopos, George Leledakis</p>

SESSION	ROOM		SESSION CHAIR	TITLE - AUTHORS
S03	Socratis	GR	Nikolaos Eriotis	<p><i>The determinants of non-performing loans in the greek banking sector. Issues in the credit risk of SMEs during crisis</i> Ioannis Giannoukos</p> <p><i>Earnings management during recession; evidence from Athens Exchange</i> Dimitrios Balios, Vasileios Zisis</p> <p><i>Valuation of Mergers &amp; Acquisitions. The Case study of a Greek Listed Company.</i> Dimitrios Zavitsanos</p> <p><i>Comparison of financial statements of the General Regional Hospital of Tripoli and Kalamata General Hospital</i> Charalampos Andrianopoulos, Dimitrios Zarakovitis</p> <p><i>Delisted vs. Voluntary delisted vs. Remain listed - Revisited</i> Dimitris Balios, Nikolaos Eriotis, Spyros Missiakoulis, Evangelos Ioannis Poutos, Dimitris Vasiliou</p>
	Saturday, 09:00 AM – 10:45 AM			
S04	Omiros	GR	Efthimios Zervas	<p><i>Environmental management accounting and service organisation</i> Nikolaos Kartalis</p> <p><i>Implementation of environmental management in luxury and four star hotels of Attica region</i> Maria Apostola</p> <p><i>A Different Food Organization: The case-study of NGO 'Boroume'</i> Sofia Alexopoulou</p> <p><i>Let fry become a parent</i> Labrini Oikonomou, Apostolos Spathis</p> <p><i>Social acceptance of ecological debt from the residents of Attica</i> Efthimios Zervas, Efi Drimili</p>
	Saturday, 09:00 AM – 10:45 AM			



SESSION	ROOM		SESSION CHAIR	TITLE - AUTHORS
S05	Solon	GR	Efthimios Zervas	<p><i>The right to clean and safe drinking water: The case of bottled water</i> Dimitra Koumparou, Spyros Golfinopoulos</p> <p><i>Public perception of climate change: investigation into Greek attitude and responses to climate change risks involved</i> Asimina Voskaki, Konstantinos Tsermenidis</p> <p><i>Food security challenges and the role of small farms in fostering sustainability in the developed world: a critical discussion</i> Naoum Tsolakis, Christos Keramydas, Dimitrios Vlachos</p> <p><i>Determination of resource productivity index under environmental and resource pressures. Application on a sample of 13 EU countries</i> Christina Bampatsou, Dimitrios Asteriou, Efthimios Zervas</p> <p><i>On the relationship of energy use from renewable and non-renewable sources with CO2 emissions and gross domestic product under the environmental Kuznets curve perspective</i> Dimitra Kaika, Dimitrios Asteriou, Efthimios Zervas</p>

Saturday,  
11:00 AM – 01:00 PM

SESSION	ROOM	SESSION CHAIR	TITLE - AUTHORS
S06	Platon	Christos Tzovas	<p><i>The CAPM revisited: is beta a useful tool in portfolio formulation? New evidence from the Athens Stock Exchange</i> Eleni Thanou, George Polychronopoulos, Dimitris Kallivokas</p> <p><i>Triangular Arbitrage in Forex Market, Emerging Vs Developed</i> Eleni Kyriaki, Kristian Dukov</p> <p><i>Exchange Rate Volatility and International Trade: International Evidence from the MINT Countries</i> Dimitrios Asteriou, Keith Stephen Pilbeam, Kaan Masatci</p> <p><i>Corporate Social Responsibility Reporting and Organizational Stigma: The Case of "Sin" Industries</i> Vassiliki Grougiou, Emmanouil Dimitrios Dedoulis, Stergios Leventis</p> <p><i>Stock Prices and Macroeconomic Activity: Evidence from Vector Error-Correction Models and Granger Causality Tests for the Greek Economy</i> Dimitrios Asteriou, Evmorfia Mastrojianni</p> <p><i>Earnings management and income tax evidence from Greece</i> Eftychia Kapoutsou, Christos Tzovas, Constantinos Chalevas, Apostollos Ballas</p>
Saturday, 11:00 AM – 01:00 PM			



SESSION	ROOM		SESSION CHAIR	TITLE - AUTHORS
S07	Socratis	GR	Mihail N Diakomihalis	<i>Τράπεζες στην Ελλάδα: Εταιρική Κοινωνική Ευθύνη – Πολιτισμός</i> Stella Psatha
Saturday, 11:00 AM – 01:00 PM				<i>Corporate Social Responsibility and Financial Return. The case of rational use of fuel in Aviation.</i> Ioannis Panagiotopoulos, Apostolos Gotsias
				<i>Financial Crisis, Organizational Behavior and Organizational Silence in the Public Sector: A case study for Greece</i> Paraskevi Vasileios Boufounou, Kallirroï Avdi
				<i>Management of working capital - the achilles heel of small and medium enterprises (SMEs). The case of Greece</i> Alina Barbara Hyz, Petros Kalandonis, Dimitris Stavroulakis
				<i>The effect of corporate governance mechanisms on environmental reporting performance</i> Pantelis Zisis
				<i>Monetary policy lessons from the recent monetary crisis</i> Grigorios J Gikas, Mihail N Diakomihalis

SESSION	ROOM		SESSION CHAIR	TITLE - AUTHORS
S08	Omiros	GR	John Kehagias	<p><i>Cultural clusters and sustainability</i> Maria Aspioti</p> <p><i>The Benaki Museum as a Case of Communication in Cultural Action.</i> Theodoros Lytras</p> <p><i>The art of marketing art and the value of investment in art cultural business</i> Georgios Ant. Kalomoiris</p> <p><i>Στελέχη Εκπαίδευσης και Προγράμματα Επιμόρφωσης στη Διοίκηση</i> Γεώργιος Παναγιωτόπουλος, Ποθυξένη Παναγιωτοπούλου, Ευάγγελος Ζιάκας</p> <p><i>Comparison analysis in the questionnaire of the students and the results of the external report of a department of Technological Education Institute.</i> Maria Sigala, Dimitrios Tseles, Athanasios Raptis</p> <p><i>The development of cultural tourism in Greece: Mapping of tourist visitation at cultural heritage siteS</i> Giorgos Tsamos</p>
				<p>Saturday, 11:00 AM – 01:00 PM</p>
S09	Solon		Theodore Chadjipadelis	<p><i>Modeling supply chains aiming at customer satisfaction: A simulation and a mathematical programming approach</i> Chrissoleon T. Papadopoulos, Eleni Gavriel, Thomas Kalotychos, Agelos Bibos</p> <p><i>Characterization of the non-emptiness of the uncovered set</i> Athanasios Andrikopoulos</p> <p><i>A method for calculating convexity in discrete fixed-income securities data</i> Ioannis Kandylas, Ioannis Demetriou</p> <p><i>Testing the Reliability of Satisfaction Measurement Scales using Correspondence Analysis.</i> Odysseas Moschidis, Theodore Chadjipadelis</p>
				<p>Saturday, 02:00 PM – 03:45 PM</p>



SESSION	ROOM		SESSION CHAIR	TITLE - AUTHORS
S10	Platon	GR	Charalambos Spathis	<i>Going Private through LBOs: Empirical Evidence from Europe</i> Apostolos Dasilas, Chris Grose
Saturday, 02:00 PM – 03:45 PM				<i>The short and long-term performance of European equity carve-outs</i> Apostolos Dasilas, Stergios Leventis
				<i>The Role of Internal Audit in Hospitals: Compliance or Value Adding Process? The Case of General Hospital of Kavala</i> Andreas G. Koutoupis, Emmanuel Thanoglou
				<i>Accuracy of forecasting earnings, after the change in accounting standards</i> Stergios Athianos, Augustinos I. Dimitras
				<i>Effects on Firm Performance after ERP Implementation in terms of Financial and Non-Financial Measures</i> Alexandra Kanellou, Charalambos Spathis



SESSION	ROOM	SESSION CHAIR	TITLE - AUTHORS
S11	Socratis	Sotiris Karkalacos	<p><i>Financial markets integration. Evidence from UE countries from Central and Eastern Europe</i> Cristian Dumitru Oanea</p> <p><i>Concepts of Sustainable Development; A literature review and a proposed framework for analyzing and enriching dimensions of sustainability</i> Patricia Roberto Ikouta Mazza, Maria Vassileios Mavri</p> <p><i>Greek Real Estate Equity Market in terms of returns and volatility</i> Kyriaki Begiazi, Dimitrios Asteriou</p> <p><i>Energy consumption and economic growth in South and Southeast Asian countries: Evidence from a dynamic panel data approach</i> Anthony N. Rezitis, Shaikh Mostak Ahammad</p> <p><i>Technological Growth, Entrepreneurship and Unemployment: Estimating the Openness Premium</i> Kostantinos Dellis, Sotiris Karkalacos, Kostantina Kottaridi</p>
Saturday, 02:00 PM – 03:45 PM			
S12	Omiros	Nikiforos Laopodis	<p><i>Convergence of Educational Expenditures: An Application of Modified LLC Test in Selected EU and OECD Countries</i> Ioannis Papanastasiou, Antonios Athanassiadis</p> <p><i>Fiscal Policy, Linear Feedback Control and Debt Stabilization</i> Ilias Kostarakos</p> <p><i>Foreign Direct Investment Inflows: Evidence from four highly distressed European economies</i> Fotini Economou, Christis Hassapis</p> <p><i>The impact of FDI on economic growth in Eurozone countries</i> Panagiotis Pegkas</p>
Saturday, 02:00 PM – 03:45 PM			

SESSION	ROOM	SESSION CHAIR	TITLE - AUTHORS
S13	Solon	Periklis Gogas	<p><i>US inflation dynamics on long range data</i> Theophilos Papadimitriou, Periklis Gogas, Vasilios Plakandaras, Rangan Gupta</p> <p><i>Using multiclass Support Vector Machines to forecast the occurrence of price spikes in the German electricity market</i> Efthymios Stathakis, Periklis Gogas, Theofilos Papadimitriou</p> <p><i>Efficient Supervision of Banking Networks using the Threshold-Minimum Dominating Set (T-MDS): The case of Brazil</i> Periklis Gogas, Theophilos Papadimitriou, Maria Matthaiou</p> <p><i>Network Analysis for Central Banks</i> Periklis Gogas, Theophilos Papadimitriou, Georgios Antonios Sarantitis</p>
<p>Saturday, 04:00 PM – 06:00 PM</p>			
S14	Platon	Fotios Pasiouras	<p><i>Evaluating the turnaround strategy mix on SMEs performance &amp; viability during financial crisis circumstances: evidence from Greece</i> Ilias P Parginos</p> <p><i>Market reactions to dividends announcements and payouts. Empirical evidence from the Warsaw stock exchange</i> Urszula Mrzyglod, Sabina Nowak</p> <p><i>Volatility and contagion from the financially distressed markets</i> Spyros Spyrou, Georgia Pantou</p> <p><i>Filtering Loan and Interest Rates; the impact of Basel Regulations</i> Dimitris Gavalas, Theodore Syriopoulos</p> <p><i>Consumer protection and financial intermediation</i> Fotios Pasiouras</p>
<p>Saturday, 04:00 PM – 06:00 PM</p>			

SESSION	ROOM		SESSION CHAIR	TITLE - AUTHORS
S15	Socratis	GR	Michail Bekiaris	<p><i>Dealing with household's over-indebtedness in Greece during the current financial crisis: Law 3869/2010. An evaluation of its effectiveness.</i> Chrysanthi Balomenou, Eleftheria Panteli</p> <p><i>Variance of Greek banks efficiency before and during the financial crisis</i> Mihail N Diakomihalis, Ioanna Sagka, Iliana G Chatzi</p> <p><i>The many faces of proximity in innovation: a literature review</i> Yeoryios Stamboulis, Chrisi Stathaki</p> <p><i>Deferred Tax Assets from unused Tax Losses under the prism of Financial Crisis</i> Evangelos Chytis</p> <p><i>Greek taxation system reformation and the new tax bill: Influence in business/ professional conditions of accountants</i> Georgios Triantafyllopoulos, Michail Bekiaris</p>
Saturday, 04:00 PM – 06:00 PM				
S16	Omiros	GR	Dimitrios Stergiou	<p><i>Efficiency Overview and manpower efficiency in the public sector and GIS applications</i> Vasiliki Alexopoulou</p> <p><i>Mobility as an HR tool</i> Konstantinos Bouas, Petros Katsimardos, Ioannis Rossidis</p> <p><i>The duty of loyalty as a mechanism of resolving corporate conflicts of interests</i> Haris Apostolopoulos</p> <p><i>Employee Motivating Factors in the Greek Banking Sector</i> Prodromos Chatzoglou, Anastasios Karras</p> <p><i>The Impact of the Economic Crisis on HRM among Five-Star Hotels in Greece</i> Vassiliki Staikou, Dimitrios Stergiou</p>
Saturday, 04:00 PM – 06:00 PM				

ΧΟΡΗΓΟΙ ΣΥΝΕΔΡΙΟΥ:

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**ΤΡΑΠΕΖΑ ΤΗΣ ΕΛΛΑΔΟΣ**  
ΕΥΡΩΣΥΣΤΗΜΑ



50 1964 - 2014  
ΧΡΟΝΙΑ



**Gutenberg**

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*Ιστορία μέλλοντος*



ΧΟΡΗΓΟΣ ΠΡΟΓΡΑΜΜΑΤΟΣ:

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