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International Conference on Business & Economics

HELLENIC OPEN UNIVERSITY

Wyndham Grand Athens Hotel

MAY 11, 2018 - MAY 12, 2018



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Dr Vasileios Zisis, University of Piraeus, Greece

Dr Constantinos Zopounidis, Technical University of Crete, Greece

Chair of the Conference

Dr Augustinos I. Dimitras, Hellenic Open University, Greece



Programme

Friday 2018-05-11

Registration	03:00 PM – 04:00 PM
Parallel Sessions	04:00 PM – 06:00 PM
Coffee Break	06:00 PM – 06:15 PM
Opening Ceremony	06:15 PM – 07:00 PM
Plenary Session	07:00 PM – 08:00 PM
Gala Dinner	08:30 PM – 11:59 PM

Saturday 2018-05-12

Parallel Sessions	09:00 AM – 11:00 AM
Coffee Break	11:00 AM – 11:15 AM
Parallel Sessions	11:15 AM – 01:00 PM
Lunch	01:00 PM – 02:00 PM
Parallel Sessions	02:00 PM – 04:00 PM
Coffee Break	04:00 PM – 04:15 PM
Parallel Sessions	04:15 PM – 06:00 PM

Opening Ceremony:

Stavros Goutsos, Deputy CEO, Public Power Corporation S.A., (ΔΕΗ Α.Ε.)

Plenary Session: Public Administration and Education

Chair: **Charalambos Anthopoulos**, Hellenic Open University

Discussants: **Theodoros Chadjipandelis**, Aristotle University of Thessaloniki

Athanasios Gkiouras, University of Crete

Friday 2018-05-11

TRACK	TIME	ROOM	CHAIR - SESSION TITLE	TITLE - AUTHORS
GR	16:00- 18:00	Zeus 1	<i>Charalambos Anthopoulos Regulation and the Greek Crisis</i>	<i>New financial governance of the State in Greece in times of crisis</i> Evangelia Balta
				<i>Distribution of Contingent Convertibles Bonds by Financial Institutions and Civil Liability Issues</i> Anna Olga Mitsou
				<i>Overregulation and bad regulation in Greece in times of economic crisis</i> Georgios Zois
				<i>National Human Rights Institutions (NHRIs). Independence and Accountability: two sides of the same coin</i> Roxani Fragkou
				<i>Financial autonomy of the Greek municipalities: The case of the municipality of Thermi</i> Maria Tolika, Dimitrios Ktenidis
REG	16:00- 18:00	Zeus 2	<i>Ioannis Theotokas Human Resource Management</i>	<i>Who benefits from the fixed book price amendment in Greece?</i> Prodromos Ioannis Prodromidis
				<i>Gender diversity in Boards. Evidence from the Greek context</i> Panagiota Galetsi, Lyda Kyrgidou, Korina Katsaliaki
				<i>What's the role of Emotional Intelligence and Job Burnout on Employee's Job Performance?</i> Efsthathios Bakertzis, Barbara Myloni
				<i>A theoretical framework for studying Human Resource Management fit with environmental antecedents and company performance</i> Evangelia Papadionysiou, Barbara Myloni
				<i>Strategic Management in period of financial crisis. Analyzing employees' attitudes towards mergers and acquisitions</i> Chrysavgi Kefi, Sofia Chatzi



TRACK	TIME	ROOM	CHAIR - SESSION TITLE	TITLE - AUTHORS
				<i>Human Resources and Workplaces of Tomorrow</i> Konstantinos Mantzaris, Barbara Myloni
				<i>Student retention as a bond between Learning Analytics and financial benefits and the case of the Business Administration course of Hellenic Open University</i> Ioannis Chaniotakis, Barbara Myloni
REG	16:00- 18:00	Zeus 3	Christos Tsoumas Stock Markets	<i>The valuation properties of the rating to economic profit</i> Apostolos Ballas, Efthimios Demirakos
				<i>Market design of an energy exchange: the case of Greece</i> Filippos Ioannidis, Kyriaki Kosmidou, Kostas Andriosopoulos
				<i>The usefulness of increased disclosure; evidence from listed firms in Athens Stock Exchange</i> Vasileios Zisis, Gerasimos Raftopoulos
				<i>The Relationship Between the Athens Stock Exchange General Index and Major Macroeconomic Variables of the Euro Area: An Empirical Analysis</i> Maria Koumentakou, Anastasios Mastrogiannis, Spyros Papathanasiou
				<i>Supervisory enforcement actions and depositors' reaction: Monitoring, running, or living a quiet life?</i> Manthos Delis, Panagiotis Staikouras, Christos Tsoumas
GR	9:00- 11:00	Zeus 1	Panagiotis Papadeas Corporate Governance and Auditing	<i>Employee Perceptions of Workplace Ethical Behavior: An Empirical Study in Audit and Advisory Firms</i> Evangelia Pappa, John Filos, Panagiotis Spanos
				<i>Do ERP implementations enhance audit quality?</i> Marilena Athanasaki, Augustinos Dimitras

TRACK	TIME	ROOM	CHAIR - SESSION TITLE	TITLE - AUTHORS
				<p><i>Internal Audit Activities in the Shipping Sector: The Case of Publicly Listed Shipping Companies in the New York Stock Exchange (NYSE)</i> Andreas G. Koutoupis, Michail Pazarskis</p> <hr/> <p><i>Corporate governance and Social Responsibility in Greek companies: The case of Epirus Region</i> Mihail N Diakomihalis, Anastasia Logotheti</p> <hr/> <p><i>Accounting Quality effects of imposing voluntary gender quotas on boards of directors</i> Kanellos Stulianou Toudas, George Georgakopoulos, Ingrid Jansen</p> <hr/> <p><i>Budgets and Financial Statements for Central Government of Greece</i> Panagiotis Papadeas, Christos Negkakis, Evangelia Kossieri</p>
REG	11:45- 13:00	Zeus 1	George Emmanuel Iatridis Accounting and Finance	<p><i>Does Financial Distress affect Earnings Manipulation? Evidence from the Eurozone</i> Maria Kyriakou, Augustinos Dimitras</p> <hr/> <p><i>Exploring the impact of the recession on the relevance of the disclosed accounting information. Evidence from Greek financial market</i> Petros Kalantonis, Spyridon Goumas, Maria Rodosthenous, Aggelos Stravodimos</p> <hr/> <p><i>Empirical examination of earnings manipulation and earnings conservatism of FTSE 250 of the London Stock Exchange</i> Elizabeth Georgoula, Anastasios Tsamis</p> <hr/> <p><i>Integrated reporting: evidence on firm's performance, value relevance and multiple-based valuation models</i> Athanasios Pavlopoulos, Chris Magnis, George Emmanuel Iatridis</p>



TRACK	TIME	ROOM	CHAIR - SESSION TITLE	TITLE - AUTHORS
				<p><i>An investigation of Greek Managers' Perceptions on the Usefulness of Strategic Management Accounting Techniques in Listed Companies</i> Stella Zounta, Markella Kosma</p>
GR	14:00- 16:00	Zeus 1	<i>Stergios Athianos IFRS and Accounting I</i>	<p><i>Harmonization - Compliance of Greek Listed Companies with Accounting Practices and Methods as imposed by IAS's 16-36-38</i> Stergios Athianos, Augustinos Dimitras, Nikolaos Kartalis, Athanasios Arabatzis</p> <p><i>First - Time adoption of the International Financial Reporting Standards (I.F.R.S.) and its impact on Financial Statement Analysis: The case of Greece</i> Evangelos Chytis, Periklis Salmas</p> <p><i>Exploring the impact of the International Financial Reporting Standards 9 on the banking system's lending channel: Evidence from major European banks</i> Despoina Ntaikou, Georgios L. Vousinas</p> <p><i>Can time driven activity based costing applied in bank sector: The case of cooperative bank in Serres</i> Nikolaos Kartalis, Stergios Athianos, Stella Evangelou</p> <p><i>Cost stickiness using a quantile regression approach: evidence from Europe</i> George Peppas, Augustinos Dimitras, Evaggelos Koumanakos</p>
REG	16:15- 18:00	Zeus 1	<i>Nikolaos Eriotis IFRS and Accounting II</i>	<p><i>Time series analysis of financial ratios: the attitude of financial ratios on Greek based companies</i> Ioannis E. Kapantaidakis</p> <p><i>Lecturer's Perceptions of the of Higher Education Institutes in connection with the development and implementation of the curriculum of the Department of Accounting</i> Athanasios Mandilas, Dimitris Kourtidis, Eleftheria Panagiotidou, Maria Kyriakou</p>

TRACK	TIME	ROOM	CHAIR - SESSION TITLE	TITLE - AUTHORS
				<i>The Greek start-up ecosystem during the crisis and its potential for entering a mature phase of development</i> Athanasios Charalampos Davalas
				<i>Theoretical aspects of IFRS 9 impact on liquidity of banks</i> Nikolaos Eriotis, Dimitrios Vasiliou, Dimitrios Balios, Theodoros Kounadeas
				<i>Effective corporate income tax rates to the economies of the European Union in the light of the impact of the economic crisis in the Eurozone</i> Dimitrios Balios, Nikolaos Eriotis, Stefanos Tantos, Dimitrios Vasiliou
REG	9:00- 11:00	Zeus 2	<i>Apostolos Dasilas Stock Markets II</i>	<i>IPOs vs reverse takeovers: Cross-country evidence</i> Apostolos Dasilas, Vasileios Oikonomou, Antonios Tsiarakidis
				<i>Political Instability and Exchange Rate Volatility: Evidence from G7 countries</i> Dimitrios Asteriou, Augustinos Dimitras, Antonios Sarantidis
				<i>Estimating and Testing Optimal Hedge Ratio Efficiency in Global Commodities Markets</i> Michael Tsatsaronis, Theodore Syriopoulos
				<i>Capital Structure Determinants According to Risk Periods in Shipping Companies</i> Hara Xynou, Theodore Syriopoulos, Michael Tsatsaronis, Emmanouil Vagianos
				<i>Directional forecast of crude oil daily price using Machine Learning</i> Emmanouil Sofianos, Athanasios-Fotios Athanasiou, Theophilos Papadimitriou, Periklis Gogas
				<i>Directional Forecasting of Cryptocurrency returns using Support Vector Machines</i> Athanasios-Fotios Athanasiou, Emmanouil Sofianos, Periklis Gogas, Theophilos Papadimitriou



TRACK	TIME	ROOM	CHAIR - SESSION TITLE	TITLE - AUTHORS
REG	11:45- 13:00	Zeus 2	Angelos Kanas Economics II	<i>Semi-parametric real exchange rates dynamics</i> Angelos Kanas, Angelos Kotios, Panagiotis D Zervopoulos <hr/> <i>Market Risk Assessment: Evidence from Packaged Retail and Insurance based Investment Products (PRIIPs)</i> Christos Grose, Athanasios Kokoris, Fragiskos Archontakis <hr/> <i>Spillover Effects of US QE Tapering on African and Middle Eastern Financial Markets.</i> <hr/> <i>The effects of quantitative easing on the correlations among asset classes</i> Dimitris Kenourgios, Ioannis Tsakalos, Efthymios Roumpis <hr/> <i>'Feeling Good' as a Guide to Performance: The Impact of Economic Sentiment in Market Performance for Germany</i> Konstantinos Nikolaos Mamais, Kleanthis K Karvelas
REG	14:00- 16:00	Zeus 2	Andreas Andrikopoulos Alternative Investments	<i>P2P Lenders' motivations and risks perceptions in cross-border investments</i> Nikolaos Daskalakis, Efstathios Karpouzis, Christos Staikouras <hr/> <i>Crowdfunding: Online funding dynamics in times of economic crisis</i> Maria Andreadaki, Evangelos Manouvelos <hr/> <i>Crowdfunding in Greek Economic Crisis : Lessons Learned</i> Paraskevi Vasileios Boufounou <hr/> <i>Social finance and capital markets: the case of social impact bonds and crowdfunding platforms</i> Andreas Andrikopoulos

TRACK	TIME	ROOM	CHAIR - SESSION TITLE	TITLE - AUTHORS
				<p><i>Assessing alternative investments portfolios: Comparative valuation of Commodities, Private Equity and Real Estate versus Hedge Funds, Managed Futures and Distressed Securities</i> Garyfallia Vakountouzi, Evangelos Manouvelos</p> <hr/> <p><i>Diffusion of realized volatility between the biggest European and Greek bank stocks</i> Ioannis Daskalakis, Ioannis Tsakalos</p> <hr/> <p><i>ECB's Supervision and Evaluation: Is the Internal Capital Adequacy Assessment Process (ICAAP) adequate enough?</i> Andreas Andritsos, Evangelos Manouvelos</p> <hr/> <p><i>The effects of Basel Accords on the banking sector</i> Stamatina Nikolopoulou, Christos Pallis</p> <hr/> <p><i>The impact of capital controls on payment behavior of consumers. The case of Greece</i> Grigorios Gikas, Alina Hyz</p> <hr/> <p><i>The Marinopoulos S.A. Restructuring Arrangement Scheme: "Too big to fail" or model – case for Greek NPE Management?</i> Olga Christine Katsika, Evangelos Manouvelos</p> <hr/> <p><i>The changing role of Banks in Contract Farming and Livestock Farming: Comparative assessment of Greek and international practice</i> Nikolaos Ioannis Avramidis, Evangelos Manouvelos</p>
GR	16:15- 18:00	Zeus 2	Grigorios Gikas Banking and Finance	
REG	9:00- 11:00	Zeus 3	Efthimios Zervas Industries and Environment	<p><i>The consequences from the exploitation of Greek hydrocarbons into the frame of the dilemma "curse or blessing?"</i> Leonidas Vatikiotis</p> <hr/> <p><i>Development of an atmospheric quality index in Athens</i> Antonia Varvitsioti, Sarafianos Alegras, Dimitra Mikeli, Efthimios Zervas</p>



TRACK	TIME	ROOM	CHAIR - SESSION TITLE	TITLE - AUTHORS
				<i>Understanding the motives behind consumers' preference for products with environmental attributes</i> Vaia Zacharaki, Erifili-Christina Chatzopoulou, George Papagiannakis
				<i>Consumers' Intention to Use a Mobile Application for Remote Ordering in Venues</i> Leonidas Pallikaris, Prodromos Chatzoglou
				<i>The economics of 3D printing: a linear cost model</i> Evgenia Fronimaki, Maria Mavri
				<i>Trends in bibliography of economic crisis</i> Dimitra Mikeli, Leonidas Vatikiotis, Efthimios Zervas
GR	11:45- 13:00	Zeus 3	<i>Dimitris Stergiou</i> Hospitality and Tourism	<i>One picture, a thousand words — an empirical investigation of destination image from the perspective of tourists and other tourism stakeholders: the case of Monemvasia</i> Alexios Spyridon Christos Bekyras, Antonios Giannopoulos
				<i>Residents' Attitudes toward tourism impacts of a Greek island destination</i> Evangelia Pappa, John Filos, Pantelis Papanastasiou
				<i>Tourism, Religious Faith and Pilgrimage Travel. The case of St. John of Russian in the Prefecture of Evia</i> Ageliki Chadjiantoniou
				<i>The use of social media as a marketing tool in the Greek hotel industry</i> Eirini Peitzika, Maria Spita
GR	14:00- 16:00	Zeus 3	<i>Michael Chletsos</i> Health Economics	<i>The mobbing phenomenon among the medical residents of university general hospital of patras</i> Panagiota Xaplanteri, Theodoros Sergentanis, Maria Trigoni

TRACK	TIME	ROOM	CHAIR - SESSION TITLE	TITLE - AUTHORS
				<i>Increased responsibilities of medical device manufacturers in the amended European regulatory framework</i> Argyro Tsapakidou
				<i>Identification of the training needs of health care professionals in Greece</i> Ioanna Tsantili
REG	16:15- 18:00	Zeus 3	<i>Panagiotis Liargovas</i> Taxation	<i>The cost of tax compliance, as an important factor which burden businesses operation, in the context of the Greek tax system</i> Grigorios Lazos
				<i>The establishment and operation of the Observatory of the services provided to the citizens by the Tax Administration of Greece</i> Dimitrios Komninos, Zacharias Dermatis, Athanasios Anastasiou, Panagiotis Liargovas
				<i>The determinants of tax evasion: Empirical evidence from Greece</i> Despina Theodoridou, Kosmas Kosmidis, Demosthenes Pappas, Konstantinos Terzidis
				<i>The impact of tax policy on energy demand: A European analysis</i> Panagiotis Fotis
				<i>Taxation of Local Government under the auspices of a Necessary Reform of Public Administration in Greece of the next day</i> Christos Mpakourous
				<i>Undeclared work: Can it be confronted with the application of social marketing practices?</i> Dimitris Folinias, Irene Boti, Thomas Fotiadis
REG	9:00- 11:00	Zeus 4	<i>Petros Lois</i> Economics I	<i>Estimating demand elasticities for tobacco products and alcoholic beverages: the case of Greece</i> Fotini Economou, Ioanna Kountouri, Yannis Panagopoulos, Georgia Skintzi, Ekaterini Tsouma



TRACK	TIME	ROOM	CHAIR - SESSION TITLE	TITLE - AUTHORS
				<i>Collective Wage Bargaining in a time of Economic Crisis: The Greek Labour Market Reforms 2010-2017</i> Dimitris Skalkos
				<i>Identification of consumption demand uncertainties in a multiregional and multisectoral output growth models</i> Fotis Nicholas Koumboulis, Dimitris George Fragkoulis, Panagiotis Arsenos
				<i>Competitiveness and its Relationship to GDP per capita and Economic Growth in European Countries</i> Panagiotis Liargovas, Christos Papageorgiou, Athanasios Anastasiou, Alexis Parthymos
				<i>A structural break or a shock with extended half-life?</i> Dimitris Pachis
				<i>Innovation Performance and Development Assistance and Growth in South East European Member States</i> Spyros Repousis, Petros Lois
REG	11:45- 13:00	Zeus 4	<i>Paraskevi Boufounou</i> Issues in Management	<i>Stakeholders Management in the Defense Sector</i> Andreas Tsalas, Nikolaos Pentsas
				<i>Comparing Organizational Culture and Growth in Dynamic Sectors in Greece: Telecoms vs Banking</i> Paraskevi Boufounou, Eleni Gkila
				<i>Enhancing Safety Performance in High Reliability Organizations. A Research Approach in the Hellenic Air Force</i> Petros Bakloris, Sofia Chatzi
				<i>Integrating innovative business strategies and management control systems in today's business</i> Katerina Panagiotopoulou

TRACK	TIME	ROOM	CHAIR - SESSION TITLE	TITLE - AUTHORS
				<i>The Impact of Social Media on Work: Job Satisfaction, Work Motivation and Communication among Employees</i> Georgios M Michailidis, Sotiris P Gayialis
GR	14:00- 16:00	Zeus 4	Dimitrios Asteriou Greek Case Studies	<i>Analyzing The Social Welfare Index: The case of the Epirus region, Greece</i> Mihail N Diakomihalis, Eleni Kitrinou
				<i>Social acceptance of the privatization of infrastructure in Greece</i> Maria Nikolidaki, Dimitra Mikeli, Efthimios Zervas
				<i>Suite all city actions with Digital Governance to deliver the best possible service to the citizen and minimize the transition to services</i> Vasiliki Alexopoulou

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