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OPEN
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International Conference on Business & Economics

HELLENIC OPEN UNIVERSITY

Wyndham Grand Athens Hotel

FEBRUARY 22-23, 2019



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Schedule

Friday 22-2-2019

Registration	03:00 PM – 04:00 PM
Parallel Sessions F1-F2	04:00 PM – 06:00 PM
Coffee Break	06:00 PM – 06:15 PM
Opening Ceremony	06:15 PM – 06:45 PM
Plenary Session A	06:45 PM – 08:00 PM
Gala Dinner	09:00 PM – 11:59 PM

Saturday 23-2-2019

Parallel Sessions S01-S04	09:00 AM – 10:45 AM
Coffee Break	10:45 AM – 11:00 AM
Parallel Sessions S05-S08	11:00 AM – 01:00 PM
Lunch	01:00 PM – 02:00 PM
Plenary Session B	02:00 PM – 02:45 PM
Coffee Break	02:45 PM – 03:00 PM
Parallel Sessions S09-S12	03:00 PM – 05:00 PM

Opening Ceremony:

Vasilis Kardasis, President, Hellenic Open University

Room: Zeus1

Plenary Session A:

Creating new Study Programs in Hellenic Open University

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

Discussants: **Ioannis Psycharis**, Panteion University

Michalis Spourdalakis, National and Kapodistrian
University of Athens

Dimitrios Stergiou, Hellenic Open University

Room: Zeus1

Plenary Session B:

The e-book as a knowledge management tool: McGraw-Hill Connect
Learning tools

Chair: **Nikos Manetas**

Discussants: **Bregje Zinkhaan**

Room: Athena2



Parallel Sessions

Friday 22-02-2019 | 04:00 PM – 06:00 PM

TRACK	ROOM	CHAIR	TITLE - AUTHORS
F1	Zeus 1	Theodore Chadjipantelis	<p><i>Dealing with Employee satisfaction in the Banking Sector. The case study of Piraeus after merger with ATE Bank</i> Aikaterini Laskaridou</p> <hr/> <p><i>The phenomenon of Job Burnout in the Greek Banking Sector: An Empirical Analysis</i> Theodoros Kalandatzis, Alina Hyz</p> <hr/> <p><i>What HR Professionals in Greece Believe About the Future of HRM</i> Konstantinos Mantzaris, Barbara Myloni</p> <hr/> <p><i>Strategies for developing and strengthening Cultural Organizations. Case Study of the Lyceum of Greek Women in Kalamata.</i> Eugenia Bitsani, Isidora Thymi, Stavros Pantazopoulos</p> <hr/> <p><i>The Coexistence of Different Generations in the modern Workplace. An innovative approach for the challenges and the difficulties via the Conjoint Analysis Method.</i> Evangelia Nikolaou Markaki, Theodore Chadjipantelis</p> <hr/> <p><i>Literature review on traffic data forecasting techniques</i> Georgios A. Papadopoulos, Evripidis Kechagias, Sotirios Gayialis, Eleni Aretoulaki, Grigorios D. Konstantakopoulos</p> <hr/>

TRACK	ROOM	CHAIR	TITLE - AUTHORS
F2	Zeus 2	Christos Tsoumas	<i>How does companies' capital structure evolved during the 2008 global financial crisis. A quantitative approach from Athens Stock Exchange listed companies.</i> George Nikolaou
			<i>Impacts of financial anomalies into the volatility of futures time series</i> Ioannis Anastasovitis
			<i>Sector Analysis: The impact of capital structure on profitability. Evidence from the United States.</i> Georgios Pilas
			<i>Alternative forms of Tourism: Cultural-City break tourism at the region of Heraklion-Crete</i> Ilektra S Kargaki
			<i>Cost –effectiveness analysis of Nivolumab vs Docetaxel in Advanced Nonsquamous Non Small Cell Lung Cancer”</i> Anastasia Ralli
			<i>Exploring the development of alternative forms of tourism as a means to enrich the tourist offer of the Greek islands: Case Study of Naxos</i> Kostas N Margaritis

Saturday 23-02-2019 | 09:00 AM – 10:45 AM

S01	Athena 1	Mihail N Diakomihalis	<i>Assessing The Impact of the Transition from IAS 39 to IFRS 9 on Greek Banks' Financial Statements</i> Nikolaos Petros Gerantonis, Evangelos Chytis
			<i>Earnings management in Eurozone</i> Maria Kyriakou, Augustinos I Dimitras



TRACK	ROOM	CHAIR	TITLE - AUTHORS
			<p><i>Empirical analysis of Earnings Management in bankrupt firms: The case of Greece</i> Nikolaos Arnis, Grigorios Gikas, Georgios Koliass</p> <hr/> <p><i>Evaluation Criteria of IAS/IFRS implementation in Greece</i> Mihail N Diakomihalis, Eleni Fragkou</p> <hr/> <p><i>Thoughts on Accounting and Artificial Intelligence for Automatic Updates of Accounting Records</i> Ioannis E. Kapantaidakis</p> <hr/> <p><i>The Relation between Earnings Quality and Default Risk in the Banking Sector. Evidence from 6 Countries.</i> Chris Magnis, George Emmanuel Iatridis</p>
S02	Athena 2	Kyriaki Kosmidou	<p><i>Determining factors of a successful operational administration of a commodity exchange</i> Vasileios Margaris, Kyriaki Kosmidou</p> <hr/> <p><i>Further evidence on the barrier options model of corporate security valuation</i> Athanasios Episcopos, George N. Leledakis</p> <hr/> <p><i>How the capital structure puzzle is explained by the modern portfolio theory: Evidence from the UK</i> Apostolos Dasilas, Georgios Koliass</p> <hr/> <p><i>Loan Restructuring and Curing: EBA's Guidelines on NPE Management and the case of the Greek Fish Farming sector.</i> Maria Kremida, Evangelos Manouvelos</p>
S03	Hera 1	Theofanis Karagiorgos	<p><i>Corporate Governance and Internal Control System in the Greek Banking Sector. Lessons learned from the Folli Follie case.</i> Dimitra Larda, Evangelos Manouvelos</p>

TRACK	ROOM	CHAIR	TITLE - AUTHORS
			<p><i>ERP implementations and their impact upon audit quality</i></p> <p>Marilena Athanasaki, Augustinos I Dimitras</p> <hr/> <p><i>Accounting, Auditing and Transparency, Addressing the issues of Greek society</i></p> <p>Theofanis Karagiorgos, Grigorios Lazos, Alkiviadis Karagiorgos, Nikolaos Leontiadis</p> <hr/> <p><i>Internal Audit in Public Hospitals: General Hospital Venizeleio</i></p> <p>Maria Pasparki, Maria Kyriakou, Augustinos I Dimitras</p> <hr/> <p><i>The relationship between External and Internal Auditors: Perceptions of the Greek Market</i></p> <p>Andreas G. Koutoupis, Michail Pazarskis</p>
S04	Hera 2	Dimitris Stergiou	<p><i>Methods and motivational incentives of workers in tourism sector. study of problems highlights consistency of economic crisis in Greece for workers in tourism sector</i></p> <p>Nikolaos Petrakos</p> <hr/> <p><i>Accessible tourism in Greece: What is the current status?</i></p> <p>Evangelia Kasimati, Paris Ioakeimidis</p> <hr/> <p><i>Review of the medical tourism literature: a descriptive analysis of recent trends in Greece.</i></p> <p>Dimitrios Batakis, Kostas Zopounidis</p> <hr/> <p><i>School-educational tourism and its economic effects: Study of the case of the school units of the Secondary Education Directorate of Karditsa</i></p> <p>Athanasia Sakka</p>



TRACK	ROOM	CHAIR	TITLE - AUTHORS
			<i>Smart Tourism Prospects</i> Panagiota Konstantinou, Spyridon Nomikos, Georgios Stathakis
			<i>The role of museums and Cultural diversity in strengthening cultural tourists' loyalty</i> <i>The case of Thessaloniki, Greece</i> Christos Constantinos Frangos, Pericles Seraphim Dimitropoulos

Saturday 23-02-2019 | 11:00 AM – 01:00 PM

S05	Athena 1	Petros Kalantonis	<i>Adoption of the International Public Sector Accounting Standards (IPSAS) in Greece. The Case of the Local Administration Organizations</i> Ioanna Vrondou, Ioannis Georgopoulos, Evangelos Chytis
			<i>Governing really? Some deficits of public administrations</i> Dimitris Kioukias
			INNOVATION AND PUBLIC ADMINISTRATION Vasiliki Alexopoulou
			<i>Innovation and firms' performance in the era of crisis</i> Sotiria Schoina, Petros Kalantonis
			<i>The Hellenic Public Administration in front of the challenges of digital technology.</i> Anastasia Konstantinidou
S06	Athena 2	Andreas Andrikopoulos	<i>From Automation to Personalization: How Artificial Intelligence is transforming the Banking Industry.</i> Vasiliki Tzouvara, Evangelos Manouvelos

TRACK	ROOM	CHAIR	TITLE - AUTHORS
			<p><i>How the EU General Data Protection Regulation (GDPR) is reshaping data privacy in the Banking sector. The case of Piraeus Bank.</i> Stamatia Anastasopoulou, Evangelos Manouvelos</p> <p><i>The impact of large lending on bank efficiency in U.S.A.</i> Konstantinos Andriakopoulos, Konstantinos Kounetas</p> <p><i>Web-based reporting: the case of European cooperative banks</i> Evanthia Katopodi, Andreas Andrikopoulos</p> <p><i>Security against phishing attacks to e-banking users: A comparative study in Greece against other countries</i> Paraskevi Vasileios Boufounou, Ioannis Kakaroglou</p>
S07	Hera 1	Afroditi Papadaki	<p><i>How Do Financial Analysts Implement the Sum-of-the-Parts Valuation Framework?</i> Grigoria Chlomou, Efthimios Demirakos</p> <p><i>The Nature of Firm Financing and Operating Profitability</i> Afroditi Papadaki, Olga-Chara Pavlopoulou-Lelaki</p> <p><i>Predictable risks and returns: Further evidence from the UK stock market</i> Catherine Georgiou, Christos Grose, Fragiskos Archontakis</p> <p><i>Support Vector Machine (SVM) Assessment in Shipping Freights Forecasting</i> Theodore Syriopoulos, Michael Tsatsaronis, Ioannis Karamanos, Mikaela Oikonomopoulou</p>



TRACK	ROOM	CHAIR	TITLE - AUTHORS
			<i>Indicators Predicting Donation-Crowdfunding Success in Greece</i> Paraskevi Vasileios Boufounou, Dimitra Triantafyllopoylou, Giorgos Mastrodimos
S08	Hera 2	Dimitrios Kousenidis	<i>A comparative financial assessment for the Southern Europe Banks using alternative methods</i> Paraskevi Vasileios Boufounou, Alexandra Govosti
			<i>Mortgage Loan Demand and Bank Efficiency</i> Christos Tsoumas
			<i>Non-performing loans and banking indicators in Greece</i> Dimitrios Kourtidis, Athanasios Mandilas, Eleftheria Panagiotidou, Maria Kyriakou
			<i>A descriptive analysis of the Greek national health system during the period of financial crisis</i> Dimitrios Batakis, Kostas Zopounidis
			<i>Bank loans and non-performing loans in the hotel business and their impact on economic development of Greece</i> Nikolaos Kartalis, Panagiota Kyriakopoulou
			<i>Capital Controls' Effects on Liquidity</i> Kyriaki Kosmidou, Dimitrios Kousenidis, Anestis Ladas, Christos Negkakis

Saturday 23-02-2019 | 03:00 PM – 05:00 AM

S09	Athena 1	Panagiotis Liargovas	<i>Tax burden on professional Yachting in Greece and other European countries</i> Mihail N Diakomihalis, Spyros Verginis
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TRACK	ROOM	CHAIR	TITLE - AUTHORS
			<p><i>The Relationship between Tax Avoidance, Company Characteristics and Corporate Governance</i></p> <p>Evangelos Chytis, Zois Hortis, Ioannis Georgopoulos, Stergios Tasios</p>
			<p><i>The frequent changes in tax legislation as a slowing factor in the development of entrepreneurship in Greece.</i></p> <p>Dimitrios Komninos, Zaxarias Dermatis, Eleni Kalamara, Athanasios Anastasiou, Panagiotis Liargovas</p>
			<p><i>The contribution of tax administration employees to training programs in enhancing the efficiency of the human resources of the tax services of Greece</i></p> <p>Dimitrios Komninos, Zaxarias Dermatis, Christos Papageorgiou, Panagiotis Liargovas</p>
			<p><i>Tax audit and tax evasion in Greece: A comparative analysis approach</i></p> <p>Argyria Argyriou, Athanasios Mandilas, Dimitrios Kourtidis, Maria Kyriakou</p>
S010	Athena 2	Dimitrios Vasiliou	<p><i>Theoretical considerations about implementation of IFRS in the banking industry.</i></p> <p>Dimitrios Balios, Nikolaos Eriotis, Theodoros Kounadeas, Dimitrios Vasiliou</p>
			<p><i>Performance of Information Technology (IT) Companies before and during the Financial Crisis: The Case of Greece</i></p> <p>Vasilia Liota, Evangelos Chytis</p>
			<p><i>Clusters Orientation and Financing Models: Advantages & Disadvantages</i></p> <p>Dimitrios Bourletidis, Dimitrios Balios, Nikolaos Eriotis, Dimitrios Vasiliou</p>



TRACK	ROOM	CHAIR	TITLE - AUTHORS
			<p><i>Cost stickiness: evidence from pre- and post-crisis periods; do different sales changes levels matter?</i></p> <p>Augustinos I Dimitras, George Peppas</p> <hr/> <p><i>Trusts, Central Registry and Real Beneficiary in Cyprus: Historical, Conceptual and Legislative Approach</i></p> <p>Spyros Repousis, Petros Lois, Pavlos Kougioumtsidis</p> <hr/> <p><i>China – USA Relations and Offensive Realism</i></p> <p>Spyros Repousis, Petros Lois</p> <hr/>
S011	Hera 1	Maria Mavri	<p><i>A survey analysis of consumers' behavior in terms of the adoption of 3D printing technology</i></p> <p>Athanasia Kadrefi, Evgenia Fronimaki, Maria Mavri</p> <hr/> <p><i>Consumer culture in times of austerity: Young people's consumption of social media during the Greek crisis</i></p> <p>Konstantinos Theodoridis</p> <hr/> <p><i>Factors affecting brand loyalty in the Fast Moving Consumer Goods Industry in times of economic downturn.</i></p> <p>Elena Kouremenou</p> <hr/> <p><i>Service quality expectations for different groups of users in fitness centers industry</i></p> <p>Eirini Peitzika, Dimitra Kissa</p> <hr/> <p><i>Social Media Marketing: the Use of Facebook in Greek Brewery Industry</i></p> <p>Troumpoulou Aggeliki, Constantina Costopoulou, Evi Papadopoulou</p> <hr/>

TRACK	ROOM	CHAIR	TITLE - AUTHORS
			<p><i>The Emergence of Non-Traditional Co-operative Models: The Case of Greek Pharmaceutical Co-operatives</i> Theodoros Ntriniias</p>
S012	Hera 2	Aristidis Bitzenis	<p><i>Factors favoring FDI in Greece after the crisis: An exploration of 2018 survey data</i> Aristidis Bitzenis, Vasileios A Vlachos, Panagiotis Mitrakos, Chrysanthi Tsimpida, Antonis Tsitouras</p> <hr/> <p><i>FDI inflows and terrorism in developing economies through panel data</i> Polyxeni Kechagia, Theodore Metaxas</p> <hr/> <p><i>Potential Competition and Contracting in Agricultural Markets</i> Dimitris Pachis</p> <hr/> <p><i>Case Study: The Initial Coin Offerings (ICOs) in Cryptocurrencies</i> Nikolaos Daskalakis, Panagiotis Georgitseas</p> <hr/> <p><i>IPO determinants of delisting: Lessons from the Athens Stock Exchange</i> Yiannis Yiannoulis, Michalis Makrominas</p> <hr/> <p><i>Tourism growth and economic development An empirical research on Italian economy</i> Antonios Maniatis, Antonios A Adamopoulos</p>

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