

**EUFIN 2023****University of Piraeus, Department of Banking and Financial Management  
August 31 and September 1, 2023**

Venue: University of Piraeus, 80, Karaoli &amp; Dimitriou St., 185 34, Piraeus, Greece

**Conference Program****Thursday August 31, 2023**

<b>8.45-9.15</b>	<b>Registration and coffee</b>			
<b>9.15-9.30</b>	<b>Welcome and opening remarks</b> (Professor Michael Sfakianakis, Rector of the University of Piraeus; Professor Seraina Anagnostopoulou, Head of Department of Banking and Financial Management, Chair of the EUFIN 2023 organizing committee)			
<b>9.30-11.00</b>	<b>Plenary Session I 'Accounting for financial instruments and IFRS 9: Implementation issues and future challenges'</b> <b>Moderator: Marco Mattei</b> (University of Bologna, Italy) <b>Conference room - Orange Lecture Theater (ground floor)</b>			
	<b>Keynote speakers:</b> <b>Alexandra Kostara</b> , Partner, Audit & Assurance, Banking Sector Leader, Deloitte Greece <b>Zoltán Novotny-Farkas</b> , Professor of International Accounting at the Department of Finance, Accounting and Statistics, WU Vienna <b>Irene Psalti</b> , Managing Director, Territory Corporate Reporting Services (CRS) Leader, PWC Greece <b>Riana Wiesner</b> , Technical Leadership Team IASB			
<b>11.00-11.30</b>	<b>Coffee break</b>			
<b>11.30 -13.00</b>	<b>Parallel sessions I</b>			
	<b>Conference room - Orange Lecture Theater (ground floor)</b>	<b>Room 002 (ground floor)</b>	<b>Room 101 (first floor)</b>	<b>Room 102 (first floor)</b>
	<b>Financial Instruments</b>	<b>Financial Analysis</b>	<b>Corporate Social Responsibility</b>	<b>Financial Reporting I</b>
	<b>Chair: Eleonora Monaco</b>	<b>Chair: Susana Jorge</b>	<b>Chair: Seraina Anagnostopoulou</b>	<b>Chair: Fanis Tsoligkas</b>
	<b>Elisabeth Renner</b> (Vienna University of Economics and Business, Austria) with Zoltán Novotny-Farkas, and Romain Oberson IFRS 9 under Stress: Loan Loss Provisioning during COVID-19	<b>Evangelos Seretis</b> (University of Glasgow, UK) with Mark Aleksanyan, and Ioannis Tsalavoutas An Exploration of Analysts' Perceptions on Solvency and Financial Condition Report (SFCR) for Insurance Firms in the EU/EEA	<b>Ioannis Katsoulas</b> (University of Piraeus, Greece) with Seraina Anagnostopoulou The Function of CSR Activity and Cost Stickiness	<b>Christopher Hossfeld</b> (ESCP Business School, France) with Stefano Coda, and Martin Schmidt Drivers of Disclosure Quality – Evidence from European Listed Firms

	<b>Zoltán Novotny-Farkas</b> (Vienna University of Economics and Business, Austria) with Madeline Kalista The Effect of the IFRS 9 Transition on Non-Performing Loan Sales	<b>Oveis Madadian</b> (IESEG School of Management, France) with Ankit Jain Financial Statement Comparability and Qualitative Disclosures	<b>Paweł Zieniuk</b> (Krakow University of Economics, Poland) with Joanna Krasodomska, and Ewelina Zarzycka Corporate Sustainability Reporting Directive through the Eyes of Accountants: What Multi-Level Pressures Explain their Attitudes?	<b>Sofie Van der Meulen</b> (IESEG School of Management, France) with C. Beuselinck, and B. Blanco Which Analyst Characteristics Help Interpreting Less Readable Annual Reports?
	<b>Mari Paananen</b> (University of Gothenburg, Sweden) with Viktor Elliot, Luca Gelsomino, and Savvas Papadopoulos Reverse Factoring: Accounting Practices in a Regulatory Vacuum	<b>Katarina Sitar Šuštar</b> (School of Economics and Business, University of Ljubljana, Slovenia) with Aljoša Valentinčič Corporate Annual Report Research: Mapping the Past and Charting the Future	<b>Konstantinos Vasileiadis</b> (Athens University of Economics and Business) with Seraina Anagnostopoulou, Andrianos Tsekrekos, and Georgios Voulgaris CSR Engagement and Board Characteristics in the Energy Sector	<b>Adam Aoun</b> (EHL Hospitality Business School, University of Applied Sciences and Arts Western Switzerland, Switzerland) with Paul André, and Alain Schatt Switching Back from IFRS to Local GAAP: Does It Impact Target Price Accuracy and Analyst Optimism?
<b>13.00 - 14.00</b>	<b>Lunch</b>			
<b>14.00 - 15.30</b>	<b>Paralell sessions II</b>			
	<b>Conference room - Orange Lecture Theater (ground floor)</b>	<b>Room 002 (ground floor)</b>	<b>Room 101 (first floor)</b>	<b>Room 102 (first floor)</b>
	<b>Financial Reporting II</b>	<b>Financial Reporting III</b>	<b>Financial Reporting and Taxes</b>	<b>Accounting &amp; Local Institutions</b>
	<b>Chair: Evisa Mitrou</b>	<b>Chair: Fani Kalogirou</b>	<b>Chair: Jochen Pierk</b>	<b>Chair: Joanna Krasodomska</b>

	<p><b>Franck Missonier-Piera</b> (University of Fribourg, Switzerland) with Antoinette Esposito-Cano Is Goodwill an Asset? Value Relevance of the Purchase Method under IFRS and US GAAP</p>	<p><b>Dimitrios Gounopoulos</b> (University of Bath, UK) with Georgios Loukopoulos, Panagiotis Loukopoulos, and Yu Zhang CFO Career Concerns and Financial Reporting Decisions</p>	<p><b>Hannu Ojala</b> (University of Eastern Finland, Finland) with Leena Kankare, and David Hay Audit Pricing and Tax Aggressiveness in Europe</p>	<p><b>Nadia Albu</b> (Bucharest University of Economic Studies, Romania) with Catalin Nicolae Albu, Oana Apostol, Charles Cho, and Gabriel Jinga Habitus Sovieticus and the Professionalization of the Accounting Project. The Case of the Non-Financial Reporting in Romania</p>
	<p><b>Carien van Mourik</b> (Open University Business School, UK) with Yuko Asami Windfalls and Subjective Goodwill in Accrual Accounting Income Concepts</p>	<p><b>Mahmoud Delshadi</b> (University of Glasgow, UK) with Michel Magnan, and Ahmad Hammami Tension in Financial Reporting: Reacting to a Peer Bankruptcy Announcement</p>	<p><b>Van Roy Michiel</b> (University of Antwerp, Belgium) with Ann Jorissen Tax Transparency of Listed Companies in Europe: Do Corporate Stakeholders Have an Influence?</p>	<p><b>Elina Haapamäki</b> (University of Vaasa, Finland) An Examination of the Proposed Regulations for Review Assurance in Finland through the Public Interest and Innovation Theory Lenses</p>
	<p><b>Christine Gertung</b> (University of Mainz, Germany) Inside the Black Box of Present Value Measurements after IFRS What Shapes Management Judgement and Discretion?</p>	<p><b>Matteo Merlo</b> (University of Bologna, Italy) with Marco Maria Mattei, and Eleonora Monaco Income-Increasing Choices and Corporate Governance Mechanisms: Evidence from Accounting-Based Relief Mechanism during COVID-19</p>	<p><b>Christof Beuselink</b> (IESEG School of Management, France) with Nathan Goldman, and Cinthia Valle Ruiz Tax-related Key Audit Matters and Changes in Corporate Income Shifting</p>	<p><b>Adriana Silva</b> (ISCAC-Coimbra Business School, Portugal) with Susana Jorge, and Lúcia Rodrigues Understanding the Enforcement System of National Accounting Standards: The Case of Portugal</p>
<b>15.30 - 16.00</b>	<b>Coffee break</b>			
<b>16.00 - 17.30</b>	<b>Parallel sessions III</b>			
	<b>Conference room - Orange Lecture Theater (ground floor)</b>	<b>Room 002 (ground floor)</b>	<b>Room 101 (first floor)</b>	<b>Room 102 (first floor)</b>
	<b>Financial Reporting Regulators</b>	<b>Auditing</b>	<b>Accounting &amp; Credit Markets</b>	<b>Financial Reporting IV</b>
	<b>Chair: Nadia Albu</b>	<b>Chair: Hannu Ojala</b>	<b>Chair: Paul André</b>	<b>Chair: Androniki Triantafylli</b>

	<p><b>Jochen Pierk</b> (Erasmus University Rotterdam, Netherlands) with Eva Labro Accounting Regulation in the European Union</p>	<p><b>Antti Rautiainen</b> (University of Jyväskylä, Finland) with Kati Pajunen, Jani Saastamoinen, and Sebastian Oelrich Do Auditors Feel Anxiety due to the Detection Risk?</p>	<p><b>Dionysia Dionysiou</b> (University of Stirling, UK) with S. Kokkinos, I. Tsalavoutas, and F. Tsoligkas Exploration and Evaluation Capitalisation Expenditures and the Cost of Debt</p>	<p><b>Louis Mangeney</b> (IESEG School of Management, France) with Andrei Filip, and Anne Jeny Voluntary Turn Away from IFRS and Analysts' Information Environment</p>
	<p><b>Comment letter feedback session: EAA FRSC - PIR IFRS 15 Moderator: Ann Jorissen Speakers: Araceli Mora</b> (University of Valencia, Spain)</p> <p><b>David Procházka</b> (Prague University of Economics, and Business, Czech Republic)</p>	<p><b>Sophie Audoussert-Coulier</b> (Concordia University, Canada) with Geraldine Broye, and Lamya Kermiche The Determinants of Joint Audit Imbalance: A Supply-Side Analysis</p>	<p><b>Fani Kalogirou</b> (Universidade Católica Portuguesa, Portugal) with Joanna Horton, and Mari Paananen Automated Credit Scoring: Private Firms' Response and Economic Consequences</p>	<p><b>Panagiotis Dimitropoulos</b> (University of Peloponnese, Greece) Hellenic Accounting Standards and Accounting Quality in Private Hotels Firms</p>
		<p><b>Anne Jeny</b> (IESEG School of Management, France) with Emeline Deneuve, and Andrei Filip Is Specific Information in Key Audit Matters Informative? The Role of Risk Disclosures</p>	<p><b>Thomas Selleslagh</b> (Vrije Universiteit Brussel, Belgium) with Stefanie Ceustermans The Private Firm Network: Examining the Contagion Effect of Bankruptcy and Firm Performance</p>	<p><b>Diana Vazquez</b> (University of Fribourg, Switzerland) The Impact of IFRS 9, 15 and 16 on the Cost of Debt</p>
<p><b>6.00-7.00</b> <b>6.30-7.30</b></p>	<p>Guided tour of the Hellenic Maritime Museum - Slot 1 Guided tour of the Hellenic Maritime Museum - Slot 2 <b>Hellenic Maritime Museum</b> (Address: Akti Themistokleous, Marina Zeas, 185 37 Piraeus, <a href="https://www.hmmuseum.gr/en-us/">https://www.hmmuseum.gr/en-us/</a>) <a href="https://www.google.com/maps/place/Hellenic+Maritime+Museum/@37.932453,23.6459517,15z/data=!4m6!3m5!1s0x14a1bbe069d334c9:0xfc66c7aafb7f5921!8m2!3d37.932453!4d23.6459517!16s%2Fm%2F040721g?entry=ttu">https://www.google.com/maps/place/Hellenic+Maritime+Museum/@37.932453,23.6459517,15z/data=!4m6!3m5!1s0x14a1bbe069d334c9:0xfc66c7aafb7f5921!8m2!3d37.932453!4d23.6459517!16s%2Fm%2F040721g?entry=ttu</a></p>			
<p><b>8.00-10.45</b></p>	<p><b>Conference dinner at the Istioploikos Restaurant in Mikrolimano</b> (Address: Akti Mikrolimanou 185 33, Piraeus, <a href="https://www.istioploikos.gr/">https://www.istioploikos.gr/</a>) <a href="https://www.google.com/maps/place/Istioploikos/@37.9359374,23.6599554,15z/data=!4m6!3m5!1s0x14a1bbfa546ba733:0xa20f6be5fc0b4edf!8m2!3d37.9359374!4d23.6599554!16s%2Fg%2F1vc_silm?entry=ttu">https://www.google.com/maps/place/Istioploikos/@37.9359374,23.6599554,15z/data=!4m6!3m5!1s0x14a1bbfa546ba733:0xa20f6be5fc0b4edf!8m2!3d37.9359374!4d23.6599554!16s%2Fg%2F1vc_silm?entry=ttu</a></p>			

Friday, September 1, 2023

9.00-9.30	<b>Registration and Coffee</b>			
	<b>Plenary session II: 'Sustainability reporting: What do we expect for sustainability reporting in the EU and the world following the adoption and implementation of the CSRD?'</b> <b>Moderator: Lorenzo Dal Maso</b> (University of Bologna, Italy) <b>Conference room - Orange Lecture Theater (ground floor)</b>			
9.30-11.00	<b>Begoña Giner</b> , Professor of Accounting, University of Valencia, EAA Stakeholder Reporting Committee Chair and EFRAG Sustainability Reporting Board member <b>Stella Gounari</b> , Director, Assurance, PWC Greece <b>Lina Lemessiou</b> , Director of Professional Standards at Russell Bedford International, former EFRAG Senior Manager Sustainability <b>Panos Valantassis</b> , MSc, CISA, FCCA, CIA, Managing Partner Aegean Experts, FERMA Sustainability Committee member			
11.00-11.30	<b>Coffee break</b>			
11.30-13:30	<b>Parallel sessions IV</b>			
	<b>Conference room - Orange Lecture Theater (ground floor)</b>	<b>Room 002 (ground floor)</b>	<b>Room 101 (first floor)</b>	<b>Room 102 (first floor)</b>
	<b>AinE Paper Development Workshop</b>	<b>Sustainability Reporting</b>	<b>Corporate Governance</b>	<b>Financial Reporting &amp; Analysis</b>
	<b>Chair: Andrei Filip</b>	<b>Chair: Antti Rautiainen</b>	<b>Chair: Alain Schatt</b>	<b>Chair: Dionysia Dionysiou</b>
	<b>Simon Thies</b> (University of Duisburg-Essen, Germany)	<b>Lorenzo Dal Maso</b> (University of Bologna, Italy) with Luc Paugam, and Francesco Mazzi Weather Channel: Do Natural Disasters Influence Firms' Greenhouse Gas Emissions?	<b>Hannu Ojala</b> (University of Eastern Finland, Finland) with Pekka Malo, Esko Penttinen, and Jani Saastamoinen Earnings Management Catering for Low-Tax Dividend Distribution in Private Firms - The Role of Owners' Gender	<b>Fanis Tsoligkas</b> (University of Bath, UK) with Pietro Perotti, and Kangding Wang R&D Profitability: The Implication of Product Market Competition

	<p>What Influences the IFRS? A Content Analysis of the IASB's Bases for Conclusions  <b>Discussant: Ann Jorissen</b></p>	<p><b>Joanna Krasodomska</b>  (Krakow University of Economics, Poland)  with Silvia Panfilo, Salvatore Sciascia, and Alessandro Cortesi  "Make Business a Force for Good": The Role of Culture as the Driver of B Corps' Sustainability performance</p>	<p><b>Lorenz Piering</b>  (University of Bayreuth, Germany)  Is the SEC "trumped"? – Independence of US Financial Oversight from Presidential Influence</p>	<p><b>Anna Bialek-Jaworska</b>  (University of Warsaw, Poland) with Ewa Maruszewska  Does Financial Reporting Regulation Impact the Innovations of Micro and Small Firms? Evidence from Poland</p>
	<p><b>Parvathy Vijayakumar</b>  (Queen Mary University of London, UK) with Androniki Triantafylli  Paying for Reporting: Executive Pay and Sustainability Reporting Quality – Evidence from the UK  <b>Discussant: Begoña Giner</b></p>	<p><b>Saeed Md Abdullah</b>  (IUSS Pavia, Italy)  with Paola Rossi  The Impact of the new Corporate Social Responsibility Directive on the Value Relevance of Climate Change Disclosure: An Ex-Ante Application in Europe</p>	<p><b>Ilyass Chaker</b>  (University of Tours, France)  Audit Report Lag, Cost of Equity Capital: How Do Investors Deem Audit Report Lag? Evidence from France</p>	<p><b>Maria-Silvia Săndulescu</b>  (Bucharest University of Economic Studies, Romania) with Sebastian Hoffmann  Accounting Narratives of a Female CEO in the Oil &amp; Gas Industry</p>
		<p><b>Katharina-Maria Wagner</b>  (University of Passau, Germany)  Gaining, Maintaining and Repairing Legitimacy Through ESG Reporting – A Systematic Literature Review and Research Agenda</p>	<p><b>Paschalis Seretis</b>  (University of Piraeus, Greece) with Vasilios-Christos Naoum, and Sotirios Karatzimas  Cost Behavior under Cash and Accrual Accounting: A study on Cost Asymmetry at the Local Government Level</p>	<p><b>Jan Seitz</b>  (University of Bayreuth, Germany) with Lorenz Piering  Political Connections and SEC Monitoring</p>
13.30-....	<b>Farewell and Lunch</b>			