

ICESAL

13th ICESAL 2016

Athens, Greece, May 30-31, 2016

www.icesal.org

PROGRAM



ΤΕΧΝΟΛΟΓΙΚΟ
ΕΚΠΑΙΔΕΥΤΙΚΟ
ΙΔΡΥΜΑ ΚΡΗΤΗΣ

Organized by



&

Postgraduate Programme of the Department of Accounting, TEI of Crete

<http://www.teicrete.gr/msc-accaud/>

Conference chairs: Vicky Arnold, Constantinos J.Stefanou, Steve G.Sutton

Monday, May 30, 2016

09:00–09:30	<i>Registration & Coffee – Crowne Plaza Hotel</i>
09:30-10:00	13^h ICESAL 2016 - KEYNOTE ADDRESS
	Steve G. Sutton, KPMG Professor in the Kenneth G. Dixon School of Accounting, University of Central Florida How much automation is too much? Keeping the human relevant in knowledge work
10:00-11:30	PAPER SESSION 1 - Chair: Michael Alles
10:00-10:30	Michael Alles, Glen L. Gray and Junko Takagi Auditing as an Affective Technology: The medium is the message
10:30-11:00	Arjen Maris, Marja Exalto-Sijbrands and Pascal Ravesteyn Improving internal collaboration a Business Process Management Maturity approach
11:00-11:30	J. Reinking, V. Arnold and J. Hampton Examining the Antecedents of Dashboard Utilization and the Consequent Effects on Managerial and Organizational Performance
11:30–12:00	<i>Coffee Break</i>
12:00–13:30	PAPER SESSION 2 - Chair: Kevin Kobelsky
12:00-12:30	Brian Patrick Green and Lee Redding Examining the Effects of Macroeconomic Conditions on the Frequency and Magnitude of Management Fraud
12:30-13:00	Kevin Kobelsky and Brian Patrick Green An Auditor’s Overconfidence in Plausible Explanations Provided by Management: “Let’s Make a Deal”
13:00-13:30	Theo Vurdubakis, Raoni Rajão & Andrea Azevedo Data Practices, Visibility Regimes and Environmental Law Enforcement in the Brazilian Amazon
13:30-15:00	<i>Lunch – Crowne Plaza Hotel</i>

15:00–17:30	PAPER SESSION 3 - Chair: Torbjørn Årethun
15:00-15:30	Jon Gunnar Nesse, Torbjørn Årethun and Ingjerd Skogseid Measurable Effects of Three Different Business Development Approaches
15:30-16:00	Ove Oklevik, Grzegorz Kwiatkowski, Mona Nytnun and Helene Maristuen Estimating the Direct Economic Impact of a Music Festival: Evidence from Førde Traditional and World Music Festival in Norway
16:00-16:30	M. Athanasaki, C. Stefanou, and A. Dimitras Can all accountants speak the same language?
21:00	<i>Conference Dinner</i>

Tuesday, May 31, 2016	
09:30-10:00	<i>Coffee</i>
10:00–11:30	PAPER SESSION 4 – Chairs: Theodore Stamatopoulos and Stavros Arvanitis
10:00-10:30	Chatzimarkaki Maria, Stavros Arvanitis, Theodoros Stamatopoulos, and Dimitris Terzakis Profitability, Cash Holdings and Ownership Concentration: Evidence from Greek Panel Data
10:30-11:00	Koukoulas Kostas, Stavros Arvanitis, Theodoros Stamatopoulos, and Dimitris Terzakis Capital and Ownership Structure over Corporate Growth: Evidence from Greek Panel Data
11:00-11:30	Kostaki Maria, Stavros Arvanitis, Theodoros Stamatopoulos, and Dimitris Terzakis Ownership Concentration and Dividend Policy: Evidence from Greek Panel Data
11:30-12:00	<i>Coffee</i>
12:00–13:00	PAPER SESSION 5 – Chairs: Theodore Stamatopoulos and Stavros Arvanitis
12:00-12:30	Chronakis Emmanuel, Stavros Arvanitis, Theodoros Stamatopoulos, and Dimitris Terzakis Corporate cash holding and firm value: Evidence from Greek Panel Data
12:30-13:00	Maria-Luise Ossimitz, Bernhard Wieder and Peter Chapman Management Accounting Functionality in SAP Solutions – Implications for Research and Practise
13:00–14:30	<i>Lunch – Crowne Plaza Hotel</i>

13th ICESAL 2016 Athens, Greece, May 30-31, 2016

ICESAL

www.icesal.org

SUPPORTED BY

Alexander TEI of Thessaloniki



MSc in Accounting and Auditing
Department of Accounting and Finance, TEI of Crete

