

15<sup>th</sup> European Academic Conference on Internal Audit and Corporate Governance  
 Wednesday 19, Thursday 20 and Friday 21 April 2017

Panteion University of Social and Political Sciences (Athens, Greece)

## Main Conference Program

**Thursday 20<sup>th</sup> April, 2017**

<b>Session Chairman:</b> Emeritus Professor Anastasios Tsamis and Ass. Professor Ioannis Filos, Panteion University of Social and Political Sciences	
<b>8.00-9.00</b>	Registration
<b>09.00-09.05</b>	Welcome by Conference Chair, Dr. Andreas G. Koutoupis, University of the Aegean
<b>09.05-09.10</b>	Welcome by Rector of the Panteion University of Social and Political Sciences Professor Ismini Kriari
<b>9.15 – 9.45</b>	<b>Key note speech</b> <b>Internal Audit and Corporate Governance</b> Anthony Gortzis President of the European Business Ethics Greek Chapter
<b>9.45 –10.30</b>	<b>The dynamics of internal audit’s involvement in non-financial assurance and consulting</b> <i>Prof. Soh and Prof. Martinov-Bennie– Macquarie University (Sidney)</i>
<b>10.30–11.00</b>	Tea/Coffee Break
<b>11.00 –11.45</b>	<b>Views on the influence of Timing on the Effectiveness of the Internal Audit Function: A Q-Methodological Study</b> <i>Dr. Violeta Verbraak</i>
<b>11.45 –12.30</b>	<b>Correlates of Internal Audit function maturity</b> <i>Prof. Abdolmohammadi - Bentley University; Prof. Jusepe D’Onza - University of Pisa; and Prof. Sarrens - Louvain School of Management</i>
<b>12.30 –13.30</b>	Conference Lunch
<b>Session Chairman:</b> Emeritus Professor Anastasios Tsamis, Panteion University and Assistant Professor Ioannis Filos, Panteion University of Social and Political Sciences	
<b>13.30 –14.15</b>	<b>Internal Audit and Financial Reporting Quality</b> <i>Prof. Abdulaziz Alzeban</i>
<b>14.15 –15.00</b>	<b>Effectiveness of Internal Controls over Financial Reporting: Evidences from Italy</b> <i>Prof. Azzali – University of Parma, Prof. Sarrens- Louvain School of Management and Dr.Mazza – University of Bozen</i>
<b>15.00-15.30</b>	Tea/Coffee Break

<b>15.30-16.15</b>	<b>Corporate Governance and Institution Building in a Fragile State: leadership guidance, and practice in Palestine</b> <i>Prof. Rob Melville – Cass Business School (London)</i>
<b>16.15-17.00</b>	<b>Corporate Governance and the role of Auditors in the Public Hospitals: the case of Greece during crisis period (2011-2016).</b> <i>Associate Prof. Ioannis Filos, Panteion University of Social and Political Sciences</i>
<b>19.00</b>	Conference dinner

## Friday 21<sup>st</sup>April, 2017

<b>Session Chairman:</b> Professor Giuseppe D' Onza University of Pisa and Kato Plant, University of Pretoria	
<b>09.00-09.05</b>	Welcome by Conference Chair, Dr. Andreas G. Koutoupis, University of the Aegean
<b>9.05 – 9.30</b>	<b>Key note speech</b> IIA- Greece (Vice President, Panos Valantassis)
<b>9.30 – 10.15</b>	<b>Using triangulation to view IAFs governance functioning: The Case of SA Metro Municipalities</b> <i>Dr. Christo Ackermann- University of Johannesburg</i>
<b>10.15 –11.00</b>	<b>Internal Audit and Financial Reporting Quality in the Public Sector</b> <i>Dr. Steven De Simone</i>
<b>11.00 –11.30</b>	Tea/Coffee Break
<b>11.30 –12.15</b>	<b>Developing Internal Audit competence in the workplace - Towards internal audit (in)effectiveness for career internal auditors?</b> <i>Prof. Kato Plant, University of Pretoria Prof. Sarrens - Louvain School of Management</i>
<b>12.15 –13.00</b>	<b>The relationship between CAE leadership and the IAF role in corporate governance</b> <i>Dr. Martino, Prof. Giuseppe D'Onza – University of Pisa and Prof. Rob Melville – Cass Business School (London)</i>
<b>13.00 –13.30</b>	Conference Lunch
<b>13.30-14.00</b>	<b>Key Note Speech</b> <b>Who Audits the Auditors</b> Prof. George Venieris , Chairman of the Hellenic Accounting & Auditing Standards Oversight Board & Panagiotis Giannopoulos Deputy Chairman of the Hellenic Accounting & Auditing Standards Oversight Board
<b>Session Chairman:</b> Professor Jusepe D' Onza University of Pisa and Kato Plant University of Pretoria	
<b>14.00 –14.45</b>	<b>From the definition of risk to Internal Audit practices. A Luhmanian perspective</b> <i>Prof. Cakar and Prof. Gautier University Paris 1 Pantheon Sorbonne</i>
<b>14.45 –15.30</b>	<b>The contribution of Internal Control System to Market to Book Value: a three-stage empirical analysis</b> <i>Prof. Regoliosi - University of Roma Tre and Dr. Martino – University of Perugia</i>
<b>15.30</b>	End of the conference