



UNIVERSITY OF
THESSALY



Panteion University
of Social and Political Sciences

20th European Academic Conference on Internal Audit and Corporate Governance

CONFERENCE PROGRAMME

20th - 21st June 2024

Location: Panteion University (Athens, Greece) - 136, Syngrou Av. 17671 Athens

Main Conference
Thursday 20th June 2024
09:45 – 10:00 : Registration Desk for Main Conference
10:00 – 10:15 : Opening Session from the organising committee Prof Andreas Koutoupis, Prof Giuseppe D’Onza, Dr Alessandro Merendino and Leon Yap
10:15 – 11:45 : Corporate Governance and ESG Chair: Professor Andreas Koutoupis <i>Janicke Rasmussen, Jovana Karajanov and Jan Ketil Arnulf.</i> ESG reporting and corporate governance - Cui bono? <i>Paolo Roffia, Alessandro Merendino.</i> Corporate Sustainability in Europe: Evolution and State of the Art of European Listed Companies <i>Leonidas Davidopoulos, Andreas Koutoupis.</i> Non-Financial Information And Corporate Practices
11:45 – 12:15 : Coffee Break
12: 15 – 13:45 : Internal auditing contribution to enhance corporate governance Chair: Professor Giuseppe D’Onza <i>Arno Nuijten,</i> How could internal auditors contribute to better behavioral governance? probing an instrument to measure cognitive biases in large project decision making <i>Ozcan Konak,</i> Internal audit of governance – an analysis in turkish public companies <i>Leon Yap,</i> Auditors ’ resonance: tuning into hope or fear in risk warnings

13:45 – 15:15 Networking Lunch

15:15 – 16:45 : Internal Audit and Digitalization

Chair: Prof. Arno Nuijten

Raivo Linnas, Impact of new technologies on governance and internal audit

Sofia Asonitou, Fragiskos K. Gonidakis, Chara Kottara, Georgios Markantonatos.
Corporate governance and its effect on the company financial life

Kagioglou, Mandilas, Kourtidis, Chytis, AI in Internal Auditing. Blessing or Curse? A Systematic Literature Review

16:45 – 17:15 :Coffee Break

17:15-17:45 : Keynote Speaker. Dr Rainer Lenz - THE GLOBAL INTERNAL AUDIT STANDARDS – OLD WINE IN NEW BOTTLES?.

<https://www.tandfonline.com/doi/full/10.1080/07366981.2024.2322835>

20:00 : Social Dinner at BLACK DUCK GARDEN

<https://blackduck.gr/el/black-duck-garden/>

Main Conference

Friday 21st June 2024

9.30 – 11:00 : Internal Audit: What's next?

Chair: Leon Yap

Iris Hurenkamp. The IT Auditor and the European Sustainability Reporting Standards

Evangelia Pappa, Panagiotis Kyriakogkonas, Ioannis Filos, Angeliki Samara, Panagiotis Aggelopoulos. Internal audit Effectiveness and Fraud Prevention based on the Diamond Model

Abbas, De Santis, D'Onza. The Benefits, Value Creation and Challenges of Generative AI and Large Language Models in Audit

11.00 – 11.30 : Coffee break

11.30 – 12.30 : Integrating sustainability in internal control mechanisms

Chair: Dr. Alessandro Merendino

Presti, Rigolini, Corsi. Exploring Firm Reaction to Sustainability Pressures and its Impact on Management Control Tools

De Santis, Lamboglia, Bringing business and society back together: the role of IAF in sustainability management and reporting systems

12:30 – 13:30 : Networking Lunch
13:30 – 14:30 : Keynote speaker – Georgios Georgiou, topic of presentation : "The Challenges and Risks in Governance through Internal and External audits"
14:30 – 15:00 Concluding remarks by Prof Andreas Koutoupis, Prof Giuseppe D’Onza, Dr Alessandro Merendino and Leon Yap

Instructions for the presenters

All the presenters have a 30-minute slot where 15/20 minutes are for the presentation, and the remaining is for the Q&A. The Chair of the session will make sure that the presenters stay on time; countdown signs will be provided. There is no particular format for the presentation.

Keynote speaker Bio

Dr Rainer Lenz



Chief Audit Executive SAF-Holand Group. Seasoned finance and audit professional with 30+ years of international experience as CFO and CAE in global organizations.

PhD (2013) at Louvain School of Management, h-index of 10.

Teaching Governance and Internal Auditing at the Johannes Gutenberg-University Mainz (Germany). Named one of "Global Internal Audit Thought Leaders" of the decade 2010-19, of 2020, 2021, and again of

2022. LinkedIn: <https://www.linkedin.com/in/rainerlenz/>

Dr George Georgiou



Director General of Financial Audits
MINISTRY OF NATIONAL ECONOMY AND FINANCE
General Secretariat of Fiscal Policy
General Accounting Office
Directorate General of Financial Audits