

CONTENTS

CORPORATE GOVERNANCE: FUTURE AVENUES AND PERSPECTIVES <i>Michail Pazariskis, Alexander Kostyuk</i>	6
SESSION: BOARD OF DIRECTORS' PRACTICES	
ADAPTIVE GOVERNANCE: INTEGRATING EMERGENT DESIGN FOR AGILE CORPORATE BOARDS <i>Anacleto Correia, Pedro B. Água</i>	9
THE ROLE OF THE EXPERT WITHIN ITALIAN NEGOTIATED COMPOSITION <i>Claudio D'Alonzo</i>	15
ON BOARD COMPOSITION AND GOVERNANCE: DOES DIVERSITY IMPROVE THE FIRM'S PERFORMANCE? <i>Mahdi Alijani, Guido Max Mantovani, Simone Merante</i>	24
FAMILY GOVERNANCE AND ITS ROLE IN SUSTAINING FAMILY-OWNED BUSINESSES <i>Patrick Ulrich</i>	29
SESSION: SUSTAINABILITY AND CORPORATE SOCIAL RESPONSIBILITY	
SUSTAINABLE BUSINESS RELATIONSHIPS IN INFORMAL FREIGHT TRANSPORT: EXPLORATION OF NIYA VIRTUE <i>Mouaad Chafai</i>	35
LINKING ESG PERFORMANCE AND FINANCIAL RETURNS. A SYSTEMATIC REVIEW OF THE LITERATURE EVIDENCE: FOCUS ON THE AGRI-FOOD SECTOR <i>Marina Carabelli</i>	38
WHAT DIFFERENTIATES COMPANIES THAT COMPLY FROM THOSE THAT FOLLOW CSR IN THE WESTERN WORLD AND BRICS? <i>Kanellos Toudas, Pandora Nika, Karolos-Karampet Avakian</i>	42
BANK-BASED CLIMATE CHANGE INITIATIVES, SUSTAINABILITY CHARACTERISTICS, AND PERFORMANCE: THE ROLE OF CORPORATE GOVERNANCE <i>Paolo Capuano</i>	46
THE ROLE OF ARTIFICIAL INTELLIGENCE IN SUPPORTING SUSTAINABILITY IN THE FOOD INDUSTRY: INSIGHTS FROM ICELAND <i>Throstur Olaf Sigurjonsson, Stefan Wendt</i>	51
GOVERNANCE AND POST-MERGER PERFORMANCE IN PUBLIC, NOT-FOR-PROFIT AND PRIVATE ENTITIES THROUGH INTERNATIONAL AND DOMESTIC MERGERS: A LITERATURE REVIEW <i>Aikaterini Chasiotou, Sofia Kourtesi, Stylianos Kafestidis, Grigorios Lazos</i>	57
NATIONAL IN-COUNTRY VALUE CERTIFICATION AND CORPORATE SUSTAINABILITY <i>Mukhlesa Rabboua, Rania Diab, Latifa Alzayani, Walaa Wahid Elkesh, Amal Al-Ali, Adil Al Mulla</i>	61
SESSION: ACCOUNTING AND AUDITING	
DECADE OF STUDIES ON MACHINE LEARNING IN AUDIT: A STRUCTURED LITERATURE REVIEW <i>Giacomo Gotti, Carla Morrone, Andrea Giornetti, Salvatore Ferri</i>	67
AUDITORS IN DISTRESSED FIRMS: DO THEY CONTRIBUTE TO THE GOING CONCERN? PRIMARY EVIDENCE FROM ITALY <i>Carla Morrone, Marco Venuti, Sergio Longobardi</i>	70
THE EFFECTS OF TRANSACTIONS BETWEEN RELATED PARTIES ON THE FINANCIAL STATEMENTS OF MULTINATIONAL CORPORATIONS, FROM AN ACCOUNTING AND TAX POINT OF VIEW <i>Grigorios Lazos, Stylianos Kafestidis, Sofia Kourtesi, Michail Pazariskis</i>	73

SESSION: GENERAL ISSUES OF CORPORATE GOVERNANCE

GENDER DIFFERENCES IN ENTREPRENEURIAL INTENTIONS: AN EMPIRICAL STUDY OF DEMOGRAPHIC INFLUENCES

Panagiota I. Xanthopoulou, Vassilis Vytas, Alexandros G. Sahinidis, Ioannis Antoniadis..... 76
THE TAXATION OF THE INFORMAL SECTOR IN THE CAMEROONIAN CONTEXT: WHAT IS AT STAKE IN THE FORMALIZATION AND TRANSPARENCY OF INFORMAL SMES?

Pierre Claude Mbama, Jean Roger Mfelam 84
THE GENERATIVE ARTIFICIAL INTELLIGENCE GOVERNANCE PARADOX: DRIVING INNOVATION WHILE CHALLENGING GLOBAL CORPORATE OVERSIGHT IN MULTINATIONAL FIRMS

Ryosuke Nakajima..... 91
LEVERAGING ARTIFICIAL INTELLIGENCE MODELS FOR FINANCIAL FORECASTING: A DETAILED ANALYSIS OF PREDICTIVE PERFORMANCE AND BENCHMARKS

Mfon Akpan..... 96
TAX LOSS CARRYBACKS AND TAX-RELATED CASH FLOW POLICIES IN PERIODS OF FINANCIAL RECESSIONS

Stavroula Kourdoumpalou, Evangelos Chytis 101
PERFORMANCE EVALUATION AND PUBLIC VALUE: AN EXPERIMENT APPLIED TO THE LOCAL HEALTH AUTHORITY

Adelaide Ippolito, Margherita Smarra, Marco Sorrentino..... 104
THE INFLUENCE OF CORPORATE GOVERNANCE ON THE SUCCESS OF M&A TRANSACTIONS: AN EMPIRICAL ANALYSIS OF GERMAN COMPANIES

Patrick Ulrich, Philipp Michalke 107
FACTORS OF WORK-RELATED STRESS: THE IMPACT OF WORK STRESS ON THE PERFORMANCE AND WELL-BEING OF PUBLIC SECTOR EMPLOYEES

Panagiota I. Xanthopoulou, Christina Patitsa, Kyriaki Sotiropoulou, Michail Chalaris, Stavros Kalogiannidis..... 112

CONFERENCE FORUM DISCUSSION..... 117

CONFERENCE INFOGRAPHICS..... 159

CONFERENCE FORUM DISCUSSANTS INDEX 166