

ISSN: 2169-3404 Volume 7, Number 4, October 2018



Open Journal of Accounting



ISSN: 2169-3404



www.scirp.org/journal/ojacct

Journal Editorial Board

ISSN Print: 2169-3404 ISSN Online: 2169-3412

<http://www.scirp.org/journal/ojacct>

Editor-in-Chief

Prof. Birendra (Barry) K. Mishra University of California, USA

Editorial Board

Prof. Bernardino Benito University of Murcia, Spain
Dr. Madan Lal Bhasin KIMEP University, Kazakhstan
Prof. Akhilesh Chandra The University of Akron, USA
Dr. Laura Corazza Center 4 Shared Value, Department of Management
University of Turin, Italy
Dr. Edward B. Douthett George Mason University, USA
Dr. Guy Dinesh Fernando State University of New York-Albany, USA
Dr. Lina Kloviene Kaunas University of Technology, Lithuania
Dr. Anastasia G. Maggina Private Business Consultant/Research Scientist, Greece
Prof. Srinivasan Ragothaman The University of South Dakota, USA
Dr. Mahdi Salehi Ferdowsi University of Mashhad, Iran
Dr. Simone D. Scagnelli University of Torino, Italy
Dr. Liang Song University of Massachusetts Dartmouth, USA
Dr. Marco Sorrentino Pegaso Telematic University, Italy
Dr. Maria Teresa Speciale University of Bologna, Italy
Dr. Martin Stawinoga Helmut Schmidt University Hamburg, Germany
Dr. Hwei C. Wang University of Maryland Eastern Shore, USA
Dr. Randall Xu University of Houston-Clear Lake, USA

Table of Contents

Volume 7 Number 4

October 2018

What Causes Non-Performing Loans? The Case of Greece Using Primary Accounting Data

V. Giannopoulos.....191

Open Journal of Accounting (OJAacct)

Journal Information

SUBSCRIPTIONS

The *Open Journal of Accounting* (Online at Scientific Research Publishing, www.SciRP.org) is published quarterly by Scientific Research Publishing, Inc., USA.

Subscription rates:

Print: \$59 per issue.

To subscribe, please contact Journals Subscriptions Department, E-mail: sub@scirp.org

SERVICES

Advertisements

Advertisement Sales Department, E-mail: service@scirp.org

Reprints (minimum quantity 100 copies)

Reprints Co-ordinator, Scientific Research Publishing, Inc., USA.

E-mail: sub@scirp.org

COPYRIGHT

Copyright and reuse rights for the front matter of the journal:

Copyright © 2018 by Scientific Research Publishing Inc.

This work is licensed under the Creative Commons Attribution International License (CC BY).

<http://creativecommons.org/licenses/by/4.0/>

Copyright for individual papers of the journal:

Copyright © 2018 by author(s) and Scientific Research Publishing Inc.

Reuse rights for individual papers:

Note: At SCIRP authors can choose between CC BY and CC BY-NC. Please consult each paper for its reuse rights.

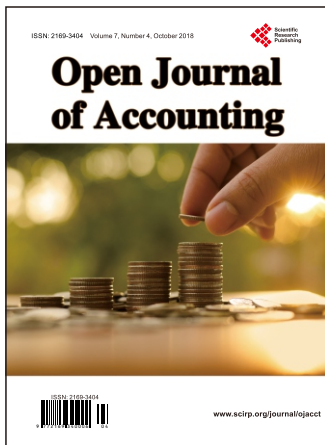
Disclaimer of liability

Statements and opinions expressed in the articles and communications are those of the individual contributors and not the statements and opinion of Scientific Research Publishing, Inc. We assume no responsibility or liability for any damage or injury to persons or property arising out of the use of any materials, instructions, methods or ideas contained herein. We expressly disclaim any implied warranties of merchantability or fitness for a particular purpose. If expert assistance is required, the services of a competent professional person should be sought.

PRODUCTION INFORMATION

For manuscripts that have been accepted for publication, please contact:

E-mail: ojacct@scirp.org



Open Journal of Accounting

ISSN Print: 2169-3404 ISSN Online: 2169-3412

<http://www.scirp.org/journal/ojacct>

Open Journal of Accounting (OJAacct) is an international journal dedicated to the latest advancement of all areas of accounting. The goal of this journal is to provide a platform for scientists and academicians all over the world to promote, share, and discuss various new issues and developments in different areas of accounting.

Subject Coverage

All manuscripts must be prepared in English, and are subject to a rigorous and fair peer-review process. Accepted papers will immediately appear online followed by printed hard copy. The journal publishes original papers including but not limited to the following fields:

- Accountability and Performance in the Public and Private Sectors
- Accounting Change in Transitional and Developing Economies
- Accounting for E-Business/E-Commerce
- Accounting Internationalization
- Auditing and Value for Money (or Performance Management) Audits
- Change in Accounting and Management Education
- Changes in Corporate Communication
- Computerised Accounting Information Systems
- Corporate Failure and Auditing Change
- Corporate Governance, Disclosure, and Accountability
- Customer-Oriented Accounting and Profitability Analysis
- Development Economy and Accounting Policy Choice
- Environmental Accounting Reporting
- International Interaction and Boundaries of Accounting
- Lease Accounting
- Marketing for Accountants in a Changed Business Environment
- Multinational Organizational Change (International Comparisons)
- Network Accounting
- Public Sector Reform and Accounting Change
- Social Security Fund Accounting Management
- Technological Advances and Accounting Change
- The Construction of Accounting Information Security System
- The Distortion of Accounting Information
- The Interface between Industrial Relations and Accounting
- Traditional Accounting
- Triple Bottom Line Reporting and Social Accountability Issues

We are also interested in: 1) Short Reports—2-5 page papers where an author can either present an idea with theoretical background but has not yet completed the research needed for a complete paper or preliminary data; 2) Book Reviews—Comments and critiques.

Website and E-Mail

<http://www.scirp.org/journal/ojacct>

E-mail: ojacct@scirp.org

What is SCIRP?

Scientific Research Publishing (SCIRP) is one of the largest Open Access journal publishers. It is currently publishing more than 200 open access, online, peer-reviewed journals covering a wide range of academic disciplines. SCIRP serves the worldwide academic communities and contributes to the progress and application of science with its publication.

What is Open Access?

All original research papers published by SCIRP are made freely and permanently accessible online immediately upon publication. To be able to provide open access journals, SCIRP defrays operation costs from authors and subscription charges only for its printed version. Open access publishing allows an immediate, worldwide, barrier-free, open access to the full text of research papers, which is in the best interests of the scientific community.

- High visibility for maximum global exposure with open access publishing model
- Rigorous peer review of research papers
- Prompt faster publication with less cost
- Guaranteed targeted, multidisciplinary audience



**Scientific
Research
Publishing**

Website: <http://www.scirp.org>

Subscription: sub@scirp.org

Advertisement: service@scirp.org