Preface Proceedings ICBE-HOU 2022

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doi: 10.12681/icbe-hou.5530

To cite this article:

Preface

The International Conference on Business & Economics of the Hellenic Open University (ICBE - HOU) aims to bring together leading scientists and researchers, affiliated with the HOU, to present, discuss and challenge their ideas, opinions and research findings about all disciplines of Business Administration and Economics. Additionally, the Conference allows graduate students of all academic institutions to present, discuss and improve their research. Essentially, the Conference is an annual forum for established and new researchers as well as for practitioners in the area of Economics and Business Administration, aiming to exchange research ideas, results and useful comments on a variety of topics including accounting, marketing, taxation, finance, entrepreneurship, audit, management, social economy, etc.

Moreover, our Conference supports Open Access publication. Specifically, this Conference Proceedings’ volume includes 15 articles selected among 75 papers submitted to the Eighth ICBE - HOU, which was successfully held on June 17-18, 2022. We followed a double-blind peer review process for the submitted papers, in which reviewers were either members of the Scientific Committee or external ones. With this second volume, the Conference maintains its commitment to encourage and promote high-quality works in the field of Business Administration by providing Open Access publishing.

To conclude, we would like to express our gratitude to the reviewers of these manuscripts, who offered advice, suggestions and recommendations to authors. We are also extremely grateful to all authors for their excellent works and contributions to existing knowledge.

On behalf of the Organizing Committee of ICBE2022.

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