



HELLENIC REPUBLIC
National and Kapodistrian
University of Athens



CURRICULUM VITAE

NIKOLAOS ERIOTIS

Professor

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I. PERSONAL DATA

Surname : **Eriotis**
Name : **Nikolaos**
Father's name : **Panayiotis**
Mother's name : **Eleftheria**
Year of Birth : **1962**
Nationality and Citizenship : **Hellenic**
Occupation : **Professor of Accounting**
Address : **56 Dim. Gouliamou, Athens 115 27**
Marital Status : **Married with two children**

II. ACADEMIC QUALIFICATION

- 1988 : Ph.D. in Accounting & Financial Statement Analysis, University of Paris "PARIS 1 – PANTHEON – SORBONNE", with the honorable distinction "TRES HONORABLE". Thesis subject: "The Greek General Chart of Accounts and its contribution to Financial Analysis in Greece."
- 1986 : B.A. in Political Sciences, Panteion University, grade "Very Good 7 1/8".
- 1985 : M.Sc. (D.E.A.) in Production Economics, University of Paris "PARIS 1 – PANTHEON – SORBONNE".
- 1984 : B.A. in Public Administration (Economics), Panteion University, Department of Public Administration, grade "Excellent 9 5/7".

III. PROFESSIONAL CAREER TO DATE

A. CURRENT POSITION

Professor of Accounting, Department of Business Administration, National and Kapodestrian University of Athens, from September 2019 until today.

B. PREVIOUS ACADEMIC POSITIONS

- I. Professor** of Accounting, Business Administration Sector, Department of Economics, National and Kapodestrian University of Athens, from May 20016 to August 2019.
- II. Associate Professor** of Accounting, Business Administration Sector, Department of Economics, National and Kapodestrian University of Athens, from November 2006 to April 2016.
- III. Assistant Professor** of Accounting, Business Administration Sector, Department of Economics, National and Kapodestrian University of Athens, from March 1999 to October 2006.
- IV. Lecturer** of Accounting, Department of Business Administration, Athens University of Economics and Business, from May 1995 to March 1999.
- V. Adjunct Lecturer (Presidential Decree 407/1980)** of Accounting, Business Administration Sector, Department of Economics, National and Kapodestrian University of Athens, from October 1989 to June 1995.
- VI. Adjunct Lecturer (Presidential Decree 407/1980)** of Accounting, Athens University of Economics and Business, from October 1993 until March 1995.

C. FURTHER ACADEMIC ACTIVITY

C.1. POSTGRADUATE ACADEMIC ACTIVITY

- (1) **Academic Coordinator**, Specialization Area «Accounting» of the Master's Degree Program «Master in Business Administration (ΔΔΟΜΟ)», of the National and Kapodestrian University of Athens from September 2018 until today.
- (2) **Executive Director**, of the scientific laboratory “Training and Applied Accounting Research Unit (TR.AP.AC.)”, of the Department of Economics, National and Kapodestrian University of Athens, since 2013.
- (3) **Executive Director**, Master's Degree Program «Master in Business Administration (ΔΔΟΜΟ)», Department of Economics of the National and Kapodestrian University of Athens from October 2015 until August 2018.
- (4) **Academic Director**, Specialization Area «Accounting» of the Master's Degree Program «Master in Business Administration (ΔΔΟΜΟ)», Department of Economics of the National and Kapodestrian University of Athens, from October 2015 until August 2018.
- (5) **Teaching Professor**, within the Master's Degree Program «Applied Accounting and Auditing», of the National and Kapodestrian University of Athens, course «Corporate Accounting» since October 2007.
- (6) **Module Coordinator** within the Master's Degree Program «BANKING», of the Hellenic Open University (HOU) and visiting **Professor** (SEP) of the module «Means of Banking Operation» (Banking Accounting) since October 2001.
- (7) **Academic Director** of the Master's Degree Program «MBA», Open University of Cyprus (OUC) and visiting **Professor** (SEP) for the module «Finance - Accounting» from October 2007 until July 2011.
- (8) **Academic Director** of the Master's Degree Program «BANKING - FINANCE», Open University of Cyprus (OUC) and visiting **Professor** (SEP) for the module «Accounting» from October 2007 until July 2011.
- (9) **Teaching Professor**, within the interinstitutional joint Master's Degree Program for executives «Business Administration – Athens M.B.A.», and likewise for the full-time version of the aforementioned program, by the Athens University of Economics and Business in collaboration with the National Technical University of Athens, for the course «Financial Accounting» from September 1998 until July 2007.
- (10) **Teaching Professor**, within the interdepartmental joint Master's Degree Program for business executives «Marketing & Communication», and likewise within the full-time version of the same program of the Athens University of Economics and Business (between the Departments of: Business Administration and Marketing and Communication), for the course «Managerial Accounting and Finance» from September 1998 until July 2005.

C.2. GRADUATE ACADEMIC ACTIVITY

- (1) During my service with the National and Kapodestrian University of Athens, I have independently instructed for numerous consecutive years, the following graduate courses: «Accounting I» comprised by the curriculum Financial Accounting, as well as Financial Statement Analysis, eight hours weekly, «Accounting II», comprised by Advanced Accounting, and additionally, Greek General Chart of Accounts adapted to the International Financial Reporting Standards, eight hours weekly, «Accounting III» containing topics on Advanced Corporate Accounting, followed by Managerial Accounting & Costing, eight hours weekly, «Accounting IV» consisting of Computerized Accounting.
- (2) Visiting instructor to the Economics Department of the University of Paris “PARIS 13”, in the year 1999.
- (3) During my service with the Athens University of Economics and Business I have independently instructed, for several consecutive years, the following graduate courses: «Financial Accounting», four hours weekly, «Audit Accounting», four hours weekly, «Advanced Business Accounting», four hours weekly, «Tax Business Accounting», four hours weekly and «Accounting Standards and Application of the Greek General Charts of Accounts», four hours weekly.

D. FURTHER PROFESSIONAL ACTIVITY

- (1)** Member of the Hellenic Accounting and Auditing Standards Oversight Board (HAASOB - ELTE), an organization required to harmonize the National Legislation 3693/2008 with the Regulatory Acts of AAOB, the Directive 2006/43/EC of the European Parliament and the Council, the other European Directives regarding mandatory audits and to oversee its implementation since 2017.
- (2)** Chairman of the board of Directors of the company “Tsangaris S.A.” whose major holder is the National and Kapodistrian University of Athens from 2015 to 2018.
- (3)** Chairman of the board of Directors of the Hellenic Association of Accredited Certification and Inspection Bodies (Hellas Cert - EKAPTY), an organization required to oversee the implementation of National and European legislation on the quality of health materials and services from 2014 to 2016.
- (4)** Scientific Director of the 12 month duration Open Distance Training Courses by the Centre of Continuous Education and Training: «Advanced Business Accounting Topics», «Tax & Accounting Course», «Accounting & Financial Services Management» and «General Accounting & Financial Statement Analysis» of the National and Kapodestrian University of Athens since 2007.
- (5)** Accountant – Tax Consultant, First Class, (license number 50705) since 2008.
- (6)** Academic responsibility, moderation and/or tutoring in the short and long term seminars «Advanced Accounting», «Greek General Chart of Accounts», «Advanced Financial Statement Analysis», «Audit Accounting», «Special Taxation Topics», «Advanced Corporate Accounting Topics», «Managerial Accounting» and «Advanced Topics on Costing» at educational organizations since 1993. (Indicatively mentioned: the Center for Professional Training of the Athens University of Economics and Business, the training center of the mobile communication firm VODAFONE, the training center of the super market chain firm AB VASILOPOULOS, the training center of Greek Railways (OSE), the training center the Suburban Railways, the training center of the Public Power Corporation S.A. (ΔΕΗ), the training center of the Athens Water Supply and Sewage Company (ΕΥΔΑΠ), the training center of Hellenic Post (ΕΛΤΑ), the training center of the Hellenic Export Promotion and Commerce Organization (ΟΠΕ), the training center of ALPHA BANK, the training center of EUROBANK.)
- (7)** Member of the Committee of the Independent Authority «Professional Athletics Committee» of the Hellenic Ministry of Education (General Secretariat of Athletics), operating under the supervision of the Ministry of Culture and sporting issues resolution rapporteur for 2011.
- (8)** Board of Directors member at the «Center of Educational Research (K.E.E.)», of the Hellenic Ministry of Education and rapporteur of research proposals from 2007 to 2009.
- (9)** Member of the experts’ team of the National and Kapodestrian University of Athens at the Ministry of Economics for the application «Field-specific Accounting Standards in Healthcare» from 2007 to 2008.
- (10)** Member of the Hellenic Accounting Standards Board (SLOT), an organization required to advise for accounting issues, arising within companies operating in Greece, from 2005 to 2008.
- (11)** Member of the experts’ team of the National and Kapodestrian University of Athens at the State Employee Insurance Agency (TEADY) in accounting and costing matters from 2002 until 2005.
- (12)** Member of the experts’ team of the Athens University of Economics and Business at the National Cadastre & Mapping Agency S.A. (ΕΘΝΙΚΟ ΚΤΗΜΑΤΟΛΟΓΙΟ Α.Ε.) in accounting and costing matters from 2002 until 2003.
- (13)** Member of the experts’ team of the Athens University of Economics and Business at the Ministry of Health and Social Security focusing on the subjects of «Double-Entry Application» in the National Healthcare System hospitals and creation and application of «Accounting Information Systems» in healthcare from 2002 until 2003.
- (14)** Member of the experts’ team of the Athens University of Economics and Business at the Ministry of Health and Social Security for the application «Field-specific Accounting Standards in Healthcare» and various relative accounting topics from 2002 until 2003.
- (15)** Scientific coordinator of the long term program «Financial Services Management» of the Athens University of Economics and Business, duration of 12 months from 2001 to 2005.
- (16)** Scientific coordinator of the 12 month duration Open Distance Training Course in «Financial Management» of the Athens University of Economics and Business from 2001 to 2005.
- (17)** Special consultant, economist-researcher on accounting, costing and finance topics, at the Energy Commission of the Ministry of Development (former Ministry of Industry) from 1993 to 1994.

- (18) Scientific expert consultant, economist-researcher on accounting and financial analysis at the Ministry of Development (former Ministry of Commerce) from 1993 to 1997.
- (19) Academic Director of the French Higher Education Centre “I.d’E.F.” (Private Studies Workshop, E.E.Σ.), from 1993 to 1995.
- (20) Academic Director of the Private Studies Workshop (E.E.Σ.) “Hellanion”, a member of the “KORELKO” education group, from 1992 to 1993.
- (21) Academic Director, Economics Department of the French Higher Education Centre “C.F.E.S” (Private Studies Workshop, E.E.Σ.) from 1991 to 1992.
- (22) Accounting professor for the department of Business Administration of “I.S.T.” (Private Studies Workshop, E.E.Σ.), Business Economics and Monetary Theory professor at the French Higher Education Centre “C.F.E.S.” (Private Studies Workshop, E.E.Σ.), professor of Financial Accounting at the department of Business Administration of “B.C.A.” (Private Studies Workshop, E.E.Σ.), accounting professor at the State-recognized higher education school of Business Studies “Σ.E.Σ.” (Private Studies Workshop, E.E.Σ.) from 1991 to 1997.
- (23) Economist researcher at the Research Bureau of the Hellenic Army General Staff (during military service) from 1989 to 1990.

IV. RESEARCH

1. PEER-REVIEWED BOOKS

- 1.1 «Financial Accounting», “Hellenic Open University” Publishing, Patras 2005. Published in English for the Master’s Degree Program «Business Administration, MBA» of the same University. The book regards the accounting system applied in Greece. The publication was peer-reviewed, as it is required by the publication system of the H.O.U.
- 1.2 «Alternative Teaching Material (Case Studies) in Financial Statement Analysis». “Hellenic Open University” Publishing, Patras 2005. E-Publication of financial analysis, containing four case studies of companies listed in the Athens Stock Exchange, thoroughly analyzing their investment potential. The publication was peer-reviewed, as it is required by the publication system of the H.O.U.
- 1.3 «Alternative Teaching Material (Multiple choice quizzes) in Financial Accounting». E-Publication of the “Hellenic Open University”, Patras 2005. The publication was peer-reviewed, as it is required by the publication system of the H.O.U.
- 1.4 «Alternative Teaching Material (Multiple choice quizzes) in Financial Statement Analysis». E-Publication of the “Hellenic Open University”, Patras 2005. The publication was peer-reviewed, as it is required by the publication system of the H.O.U.

2. TEXTBOOKS

- 2.1 “Advanced Financial Accounting – Financial Statement Analysis and Decision Making” (with D. Vasiliou and D. Balios), 2019, «Rosili» Publishing, Athens.
- 2.2 “Internal Control” (with D. Vasiliou, M. Menexiades and D. Balios), 2017, «Rosili» Publishing, Athens.
- 2.3 "Advanced Financial Accounting " (with D. Vasiliou and D. Balios), 2016, «Rosili» Publishing, Athens.
- 2.4 "Principles of Financial Accounting " (with D. Vasiliou), 2009, (last new edition the year 2013), «Rosili» Publishing, Athens.
- 2.5 "Investment Analysis and Portfolio Management" (with D. Vasiliou), 2009, (last new edition the year 2015), «Rosili» Publishing, Athens.
- 2.6 "Financial Management" (with D. Vasiliou), 2008, (last new edition the year 2018). «Rosili» Publishing, Athens.
- 2.7 "Audit Accounting – Internal audit" (with N. Niarchos), 2005, distance-learning e-book for the Master’s Degree Program «Applied Accounting and Auditing» of the Department of Economics, National and Kapodestrian University of Athens.
- 2.8 "Costing for Businesses" (with N. Niarchos), 2004, distance-learning e-book for the Master’s Degree Program «Applied Accounting and Auditing» of the Department of Economics, National and Kapodestrian University of Athens.

2.9 "Corporate Accounting" (with N. Niarchos), 2003, distance-learning e-book for the Master's Degree Program «Applied Accounting and Auditing» of the Department of Economics, National and Kapodestrian University of Athens.

2.10 "Financial Accounting" (with N. Niarchos and C. Alexakis), 2002, distance-learning e-book for the Master's Degree Program «Applied Accounting and Auditing» of the Department of Economics, National and Kapodestrian University of Athens.

2.11 "Exercises on Financial Accounting & Financial Statement Analysis" (with N. Niarchos and C. Alexakis), 2004, Kritiki Publishing, Athens.

2.12 "Business Financial Statement Analysis", published in 2001 by the Research Center of the Athens University of Economics and Business. Written to address the necessities of the professional course «Financial Services Management».

2.13 "Financial Accounting", published in 2000 by the Research Center of the Athens University of Economics and Business. Written to address the necessities of the educational course «Financial Management».

3. MONOGRAPHS - RESEARCH ESSAYS

3.1 «The Struggle in the Stock Exchange, (the Good, the Bad and the Ugly Companies)». "Technological Institution of Athens" publishing, Athens 2015. This study delves into the cases of companies' delisting from a Stock Exchange. After examining Greek and international literature, it is evident that the delisting of a company from a Stock Exchange falls into two distinct cases. The first is voluntary withdrawal and the second involuntary. Two subcategories comprise the second case, namely the removal of a company that wishes to remain listed, but does no longer qualify for listing to the stock exchange due to poor performance, as well as the case where a company willingly and consciously created conditions that force the respective authorities to delist it. In the empirical part, the «Integrated Ordered Multipart Model» was utilized. The empirical study results indicate that the delisting possibility of a firm is connected to the deterioration of its liquidity, profitability and the decrease of the price of its share. Specifically, companies whose finances aggravate with investors canceling investments to the companies in question, have great probability of voluntarily withdrawing from the Athens Stock Exchange. Further exacerbation of financial elements of the business increases the chance of their involuntary deletion. This publication was peer-reviewed, as it is mentioned in the initial pages of the essay.

3.2 «Financial Tools for Support of Special Credit Forms». "Hellenic Open University" publishing, Patras 2007. Monograph, published as a book, for the Master's Degree Program «Banking» of the same University (chapters 3 to 8). Authors of the remaining chapters are misters Panayiotis Aggelopoulos and Konstantinos Syriopoulos. This study critically and in-depth examines the utilization of methodological financial means, potentially used to enable the control of loan granting risk by Credit Agencies. The study assiduously explores and audits the predominant financial tools. The publication was peer-reviewed, as it is required by the publication system of the H.O.U.

3.3 «Financial Statement Analysis». "Hellenic Open University" publishing, Patras 2006. Monograph published in English and used as teaching material within the Master's Degree Program «Business Administration, MBA» of the above University. Chapters 1 through 12 of the monograph focus in the usage of methodological tools of Financial Analysis in accounting units. The last chapter regards a case study by application of the aforementioned methodology in a listed company of the Athens Stock Exchange. The publication was peer-reviewed, as it is required by the publication system of the H.O.U.

4. PUBLICATIONS IN PEER-REVIEWED JOURNALS

4.1 «Determinants of Share Repurchases A Quantile Regression Approach», (with I. Chasiotis, AG. Georgantopoulos), Economics and Business Letters, Vol. 10, No 1, 2021, pp. 27-36.

4.2 «Greek Tax Reality and the VAT Gap», (with S. Missiakouli, S. Papadaki, D. Vasiliou), Journal of Accounting and Taxation, Vol. 13, No 1, 31/1/2021, pp. 28-44.

4.3 «Big Data, Data Analytics and External Auditing», (with D. Balios, P. Kotsilaras, D. Vasiliou), Journal of Modern Accounting and Auditing Vol. 16, No 5, 5/2020, pp. 211-219.

4.4 «Corporate Governance Indicators as Determinants of Bank Efficiency: the Case of the UK Listed Banks», (with AG. Georgantopoulos, I. Chasiotis), International Journal of Critical Accounting, Vol. 11, No 5, 2020, pp. 391-416.

- 4.5** «Internal Controls' Effectiveness», (with D. Balios, M. Menexiadis, D. Vasiliou), *Αρχαίον Οικονομικής Ιστορίας*, Vol. 32, No 1, /1/2020, pp. 5-33.
- 4.6** «Sticky Behaviour of Selling, General and Administrative Costs and Earnings Management Practices: an International Comparative Perspective», (with D. Balios, VC Naoum, D. Vasiliou), *International Journal of Managerial and Financial Accounting*, Vol. 12, No 3-4, 2020, pp. 242-264.
- 4.7** «Short- term versus Longer- term Persistence in Performance of Equity Mutual Funds: Evidence from the Greek Market», (with D. Koutsokostas, S. Papathanasiou), *International Journal of Bonds and Derivatives*, Vol. 4, No 2, 2020, pp. 89-103.
- 4.8** «Effective Corporate Income Tax Rates: Southern and Northern Economies of the European Union», (with D. Balios, S. Tantos, D. Vasiliou), *International Journal of Accounting and Financial Reporting*, (IJAFAR) Vol. 10, No 1, 2020, pp. 117-144.
- 4.9** «The Conjunction of Tax Auditing Mechanism with Behavioral and Institutional Parameters of Tax Evasion: The Role of Accounting Rules and Forensic Accounting», (with D. Balios, S. Tantos, D. Vasiliou), *European Journal of Accounting, Auditing and Finance Research (EJAADR)*, Vol. 8, No 2, 2020, pp. 59-80.
- 4.10** «Effective Corporate Income Tax Rates to the Economies of the European Union in the Light of the Impact of the Economic Crisis in the Eurozone», (with D. Balios, S. Tantos, D. Vasiliou), *International Journal of Economics and Business Administration (IJEBA)*, Vol. 6, No 1, 2020, pp. 1-11.
- 4.11** «Winemaking Sector in Greece: An Accounting- Based Approach», (with S. Papathanasiou, D. Koutsokostas, D. Balios), *International Journal of Corporate Finance and Accounting (IJCFA)*, Vol. 6, No 2, 2019, pp. 1-17.
- 4.12** «Can mutual fund managers predict security prices to beat the market? The case of Greece during the debt crisis», (with D. Koutsokostas, S. Papathanasiou), *Journal of Prediction Markets*, Vol. 12, No 3, 2019, pp. 40-62.
- 4.13** «From IAS 39 to IFRS 9: Literature Review of Studies on the Implementation of IFRS in the European Banking Sector», (with T. Kounadeas, D. Vasiliou), *International Journal of Finance Insurance and Risk Management*, Vol. IX, No 3-4, 2019, pp. 29-51.
- 4.14** «Recent Developments and Trends in Accounting Information Systems», (with A. Georgantopoulos, E Poutos), *Journal of Accounting, Business and Finance Research*, Vol. 3, No 1, 2018, pp. 1-9.
- 4.15** «SMEs capital structure determinants during severe economic crisis: The case of Greece», (with D. Balios, N. Daskalakis and D. Vasiliou), *Cogent Economics & Finance*, Vol. 4, No 1, 2016, pp. 1-11.
- 4.16** «R&D Activity and Operating Performance of Small and Medium Sized Enterprises (SMEs)», (with E. Aggelopoulou, A. Georgopoulou, A. Tsami), *Journal of Accounting and Taxation*, Vol. 8, No 4, 2016, pp. 40-50.
- 4.17** «Delisted Versus Voluntary Delisted Versus Remain Listed: Financial Disclosure Timing», (with D. Balios, S. Missiakoulis and D. Vasiliou), *Applied Economics Letters*, Vol. 23, No 11, May 2016, pp. 773 - 776.
- 4.18** «The Impact of IFRS Adoption on Earnings Quality: A Study Conducted on Foreign Issuers in the United States (with P. Samantha den Besten, G. Georgakopoulos and K. Vasiliou), *International Business Research*, Vol. 8, No 11, 2015, pp. 139 - 155.
- 4.19** «Back to the Future. A Behavioural Perspective on Technical Analysis into PIGS Countries», (with S. Papathanasiou and D. Vasiliou), *Annals of Management Science*, Vol. IV, No 1, June/ July 2015.
- 4.20** «Economic Efficiency of Greek Retail SMEs in a Period of High Fluctuations in Economic Activity: a DEA Approach», (with D. Balios, A. Fragoudaki and D. Giokas), *Applied Economics*, Vol. 47, issue 33, Mars 2015, pp. 3577-3593.
- 4.21** «Efficiency and Productivity of the Food and Beverage Listed Firms in the Pre-recession and Recessionary Periods in Greece», (with D. Giokas and I. Dokas), *Applied Economics*, Vol. 47, issue 19, Jan. 2015, pp. 1927 – 1941.
- 4.22** «Capital Structure and Size: New Evidence Across the Board Spectrum of SMEs», (with N. Daskalakis, E. Thanou and D. Vasiliou), *Managerial Finance*, Vol. 40, issue 12, Sept. 2014, pp. 1207 – 1222.

- 4.23** «Delisted Versus Voluntary Delisted Versus Remain Listed: an Ordered Analysis», (with D. Balios, S. Missiakoulis and D. Vasiliou), *Applied Economics Letters*, Vol. 22, issue 1, July 2014, pp. 66-70.
- 4.24** «The Value Relevance of Accounting Information in Times of Crisis: An Empirical Study», (with L. Mion, G. Georgakopoulos and P. Kalantonis), *International Journal of Corporate Finance and Accounting*, Vol. 1, issue 2, July - December 2014, pp. 44-67.
- 4.25** «Intraday Characteristics and Seasonalities in the Athens Exchange», (with D. Balios, K. Toudas and D. Vasiliou), *International Research Journal of Applied Finance*, Vol. IV, issue 9, Sept. 2013, pp. 1194 – 1233.
- 4.26** «The Impact of IFRS on ratios of Listed and New Listed Companies of Athens Stock Exchange», (with D. Balios, K. Paraskevopoulos and D. Vasiliou), *International Journal of Business and Social Research*, Vol. 3, issue 5, 5/2013, pp. 139 – 157.
- 4.27** «The Impact of Greek Economic Crisis on Profit of the Greek Construction Industry», (with E. Poutos, E. Retsini and D. Vasiliou), *International Journal of Economy, Management and Social Sciences*, Vol. 2, July 2013, pp. 507-512.
- 4.28** «The Factors that Affect the Dividend Policy of the Greek Listed Firms prior to the Economic Crisis: A Comparison to NYSE, NASDAQ, Norwegian and U.K. Firms», (with P. Kaldis, E. Poutos and D. Vasiliou), *American Journal of Economics and Business Administration*, Vol. 5, July 2013, pp. 139-152.
- 4.29** «The Impact of the Greek Economic Crisis on the Greek Construction Companies. Back to Basics: the Statistical Cost Accounting Model», (with P. Kalantonis, E. Papadopoulou, E. Poutos and D. Vasiliou), *American Journal of Economics and Business Administration*, Vol. 5, July 2013, pp. 168-174.
- 4.30** «Revisiting Bank Profitability: A Semi-parametric Approach», (with D. Vasiliou and A. Kana), *Journal of International Financial Markets, Institutions & Money*, Vol. 22, issue 4, Oct. 2012, pp. 990 - 1005.
- 4.31** «Forecasting Performance with the Harmonic Mean: Long – Term Investment Horizons in Shanghai Stock Exchange», (with D. Vasiliou and S. Missiakoulis), *Review of Applied Economics*, Vol. 8, no. 1, January- June 2012, pp. 107 – 117.
- 4.32** «Hedging Effectiveness in Energy Market during Economic Crisis: Better Way to Integration», (με A. Samitas and I. Tsakalos), *Journal of Economic Integration*, Vol. 26, no 3, y. 2011, pp. 463 – 476.
- 4.33** «Assessing Accrual Accounting Reform in Greek Public Hospitals: An Empirical Investigation», (with D. Vasiliou and F. Stamatiadis), *International Journal of Economic Sciences and Applied Research*, Vol. 4, issue 1, y. 2011, pp. 153 – 184.
- 4.34** «Can International Diversification Reduce Portfolios’ Risk and Costs Through the Usage of Variations of Capital Asset Pricing Model? An Empirical Review», (with D. Vasiliou and K. Toudas), *Journal of US-China Public Administration*, Vol. 8, No. 2, y. 2011, pp. 221-229.
- 4.35** «Arithmetic Mean: A Bellwether for Unbiased Forecasting of Portfolio Performance», (with D. Vasiliou and S. Missiakoulis), *Managerial Finance*, Vol. 36 no. 11, y. 2010, pp. 958 – 968.
- 4.36** «Mergers’ Announcements and their Impact on Firm Value in Athens Stock-Exchange Market: An Empirical Analysis, 2000–2006», (with D. Vasiliou, K. Toudas and Z. Ventoura - Neokozmidou), *International Journal of Financial Services Management*, vol. 4, no. 1, y. 2009, pp. 1-10.
- 4.37** «Testing the Pecking Order Theory: The Importance of Methodology», (with D. Vasiliou and N. Daskalakis), *Qualitative Research in Financial Markets*, vol. 1, no. 2, y. 2009, pp. 85-96. The article received the “Highly Commended Award” of the institution “Literati Network Awards for Excellence”, by the international publishing house “Emerald” in 2010.
- 4.38** «The Effect of Asymmetric Timeliness in the Reporting of Good and Bad News on the Properties of Profitability; Evidence from the Athens Stock Exchange», (with D. Vasiliou, K. Syriopoulos and V. Zisis), *Managerial Finance*, vol. 35, issue 11, y. 2009, pp. 918-929.
- 4.39** «Target Capital Structure and the Acquisition Choices: Evidence from the Greek Market», (with D. Vasiliou and N. Daskalakis), *Spoudai*, vol. 58, no. 1-2, y. 2008, pp. 274-284.
- 4.40** «Finance: A Field Experiment in the Large Capitalization Firms of the Athens Stock Exchange», (with S. Papatthasiou and D. Vasiliou), *International Research Journal of Finance and Economics*, vol. 9, y. 2008, pp. 100-112.

- 4.41** «The Development of Telemedicine Projects by Private Health Institutions in Greece; Shareholder's Reaction and Best Financing Methods», (with D. Vasiliou and V. Zisis), *European Journal of Economics, Finance & Administrative Sciences*, no. 11, y. 2008, pp. 143-152.
- 4.42** «Technical Trading Profitability in Greek Stock Market», (with D. Vasiliou and S. Papathanasiou), *The Empirical Economics Letters*, vol. 7, no. 7, July 2008, pp. 749-756.
- 4.43** «Incorporating Technical Analysis into Behavioral Finance: A Field Experiment in the Large Capitalization Firms of the Athens Stock Exchange», (with D. Vasiliou and S. Papathanasiou), *International Research Journal of Finance and Economics*, vol. 9, issue 14, y. 2008, pp. 100-112.
- 4.44** «Loose Risk Management Mechanisms of Corporate Governance of Greek Firms; Rewards to Board from Earnings that are not Based on Performance Incentive Plans», (V. Zisis), *International Journal of Risk Assessment and Management*, vol. 9, no. 1/2, y. 2008, pp. 104-121.
- 4.45** «A Requiem for the Use of the Geometric Mean in Evaluating Portfolio Performance», (with D. Vasiliou and S. Missiakoulis), *Applied Financial Economics Letters*, vol. 3, issue 6, November 2007, pp. 403-408.
- 4.46** «A Bird's Eye View of the Dividend Policy of the Banking Industry in Greece», (with D. Vasiliou and V. Zisis), *International Research Journal of Finance and Economics*, issue 11, September 2007, pp. 21-29.
- 4.47** «Shareholders' Reaction and Financing Issues Related to the Initiation of Treatment Projects for Costly Diseases: Evidence from Greece», (with D. Vasiliou and V. Zisis), *International Bulletin of Business Administration*, issue 2, y. 2007, pp. 43-50.
- 4.48** «How Firm Characteristics Affect Capital Structure: An Empirical Study», (with D. Vasiliou and Z. Ventoura - Neokozmidou), *Managerial Finance*, vol. 33, no. 5, y. 2007, pp. 321-331. The article received the "Highly Commended Award" of the institution "Literati Network Awards for Excellence", by the international publishing house "Emerald" in 2008.
- 4.49** «Testing Technical Anomalies in Athens Stock Exchange (ASE)», (with D. Vasiliou and S. Papathanasiou), *European Research Studies Journal*, vol. IX, issue 3-4, y. 2006, pp.75-90.
- 4.50** «How Rewarding is Technical Analysis? Evidence from Athens Stock Exchange», (with D. Vasiliou and S. Papathanasiou), *Operational Research, An International Journal, Special Issue in Modeling and Decision Support in Financial Markets*, May-August, 2006, pp.85-102.
- 4.51** «The Link between Dividend Policy and Corporate Leverage: An Empirical Analysis of the Greek Market», (with D. Vasiliou), *Spoudai*, vol. 56, no. 1, January-March 2006, pp. 64-75.
- 4.52** «The Effect of Corporate Leverage on Dividend Policy. Evidence from Greek Panel Data», *Cahiers du Pepse*, y. 2005, vol. 1, no. special. (Electronic Journal – "Université Pierre Mendès France" (Grenoble 2, Sciences économiques et Sociales).
- 4.53** «The Effect of Distributed Earnings and Size of the Firm to its Dividend Policy: Some Greek Data », *International Business & Economics Journal*, vol. 4, No 1, y. 2005, pp.67-74.
- 4.54** «Productivity, Product Differentiation and Profitability in the Greek Chemical Industry: An Empirical Analysis, 1991 and 2001» (with D. Vasiliou, Z. Ventoura and E. Poutos), *International Business and Economics Research Journal*, vol. 4, no. 10, y. 2005, pp. 95-101.
- 4.55** «Dividend Policy: An Empirical Analysis of the Greek Market» (with D. Vasiliou), *International Business & Economics Research Journal*, vol. 3, no. 3, y. 2004, pp. 49-57. (This article was presented to the conference of the peer-reviewed journal «European Applied Business Research», held in 2003 at Venice, Italy, and was awarded the honor "Best Paper Award" before being published to the aforementioned journal).
- 4.56** «Une etude empirique de la pertinence de la valeur des credits d' impots a l' investissement» (with D. Chevas and A. Papadakis), *Cahiers du Pepse*, y. 2004, vol. 1, no. special. (Electronic Journal – "Université Pierre Mendès France" (Grenoble 2, Sciences économiques et Sociales).
- 4.57** «The Asymmetric Timeliness in the Reporting of Good and Bad News of Firms that Trade in the Athens Stock Exchange», (with D. Vasiliou and V. Zisis), *European Research Studies*, vol. VII, issue 3-4, y. 2004, pp. 103-127.
- 4.58** «Une analyse du modèle du marché en utilisant des donnée de la Bourse d'Athènes», (with N. Filippas and G. Karathanasis), *Espace Europe*, vol. 17, y. 2003, pp. 51-60.
- 4.59** «The Determinants of Dividend Policy: Some Greek Data», (with D. Vasiliou), *The European Journal of Management and Public Policy*, vol. 1, no. 2, y. 2002, pp. 48-58. (The journal is established

by the European Centre for Peace and Development of the University for Peace established by the United Nations).

4.60 «Profit Margin And Capital Structure: An Empirical Relationship», (with Z. Ventoura and Z. Fragkouli), Journal of Applied Business Research, vol. 18, no. 2, spring 2002, p.p. 85-98.

4.61 «Fundamental Analysis and the Valuation of IPO's in the Construction Industry», (με D. Gikas, A. Papadakis and M. Walker), The International Journal of Accounting, vol. 35, no. 2, y. 2000, p.p. 227-241.

4.62 «An Empirical examination of the value relevance of consolidated earnings figures under a cost of acquisition regime», (with G. Karathanasis and D. Chevas), Applied Financial Economics, vol. 10, issue 6, y. 1998, pp. 645-653.

4.63 «La mise en place et l' utilite de l' analyse financiere dans les entreprises en Grece», Espace Europe, vol. 11, Decembre 1997, pp. 94-105.

4.64 «Resultat Consolide des Entreprises et leur Relation avec les Prix des Actions», (with G. Karathanasis and D. Chevas), Espace Europe, vol. 11, Decembre 1997, pp. 107-122.

5. WORKS IN PROGRESS

5.1 «Tax Avoidance and Transfer Pricing: A VECM regression model», (with D. Vasiliou and M. Tzavaras).

6. PUBLICATIONS IN PEER-REVIEWED COLLECTIVE VOLUMES

6.1 «The Adoption of Accrual Accounting System in Greek Public Hospitals: Assessing the Benefits», (with D. Vasiliou and F. Stamatiadis), Volume in honour of Professor Emeritus G. Kafousis, Panteion University of Social and Political Sciences, Athens, y. 2012, pp.234-252 .

6.2 «Investigating the Capital Structure of Greek Firms: Some Preliminary Evidence», (with D. Vasiliou and N. Daskalakis), Volume in honor of Professor Ms. Maria Negreponi – Delivani, University of Macedonia, Thessaloniki, y. 2006, pp. 207-232.

6.3 «The Determinants of Capital Structure: Evidence from the Greek Market», (with D. Vasiliou and N. Daskalakis), Volume in honor of Professor Stylianos Sarantidis, University of Piraeus, Piraeus, y. 2005, pp. 145-159.

7. PUBLICATIONS IN PEER-REVIEWED PROCEEDINGS

7.1 «Functionality Check of a Tax Administration Digital Transformation Platform (Case Study: My Data – AADE)», (with E. Ganelis and M. Rodosthenous), an essay presented at the 8st International Conference on Business & Economics, Hellenic Open University, Athens, y. 2021.

7.2 «Tax Avoidance and Transfer Pricing. Evidence from Greece, a VECM Regression Model», (with D. Vasiliou, S. Missiakoulis, I Dokas and M. Tzavaras), an essay presented at the 8st International Conference on Business & Economics, Hellenic Open University, Athens, y. 2021.

7.3 «Theoretical Considerations about Implementation of IFRS in the Banking Industry», (with D. Vasiliou, D. Balios and T. Kounadeas), an essay presented at the 6st International Conference on Business & Economics, Hellenic Open University, Athens, y. 2019.

7.4 «Clusters Orientation and Financing Models: Advantages & Disadvantages», (with D. Vasiliou, D. Balios and D. Bourletidis), an essay presented at the 6st International Conference on Business & Economics, Hellenic Open University, Athens, y. 2019.

7.5 «Theoretical Aspects of IFRS 9 Impact on Liquidity of Banks», (with D. Vasiliou, D. Balios and T. Kounadeas), an essay presented at the 5st International Conference on Business & Economics, Hellenic Open University, Athens, y. 2018.

7.6 «Differences between the US GAAP and the IFRS during the Years of Financial Crisis in Basic Conceptual Figures, as well as in the Cash flows statement», (with P. Kalantonis and K. Toudas), an essay presented at the 2st Hellenic Scientific Conference of the Hellenic Institute of Economics of Education and Lifelong Learning, Research and Innovation of the University of Thessaly, Athens, y. 2017.

7.7 «Delisted vs. Voluntary delisted vs. Remain listed - Revisited», (with D. Vasiliou, D. Balios, S. Missiakoulis and E. Poutos), an essay presented at the 1st International Conference on Business & Economics, Hellenic Open University, Athens, y. 2014.

- 7.8** «Evolution of the Governmental Accounting Reform implementation in Greek Public Hospitals: Testing the institutional framework», (with D. Vasiliou and F. Stamatiadis), an essay presented at the 34th Annual Congress of the European Accounting Association, Rome, Italy, y. 2011.
- 7.9** « From Cash to Accruals in Greek public hospitals – Rhetoric or Reality », (with D. Vasiliou and F. Stamatiadis), an essay presented at the 11th Annual Meeting of Hellenic Finance and Accounting Association (HFAA), University of Piraeus, Athens, Piraeus, 2011.
- 7.10** «The Dividend Policy of the Greek Listed Firms Prior the Economic Crisis: A Comparative Analysis», (with D. Vasiliou and E. Poutos), an essay presented at the 9th Annual Conference, European Economics and Finance Society, Athens, Greece, y. 2010.
- 7.11** «Concept, Regulations and Institutional Issues of the Accounting Standards in the International Public Sector. A Critical Review», (with D. Vasiliou and K. Toudas), an essay presented at the 9th Annual Conference, European Economics and Finance Society, Athens, Greece, y. 2010.
- 7.12** «Technical Trading Profitability in the Athens Stock Exchange», (with D. Vasiliou and S. Papathanasiou), an essay presented at the 9th Annual Conference, European Economics and Finance Society, Athens, Greece, y. 2010.
- 7.13** «Contingency Factors Affecting the Adoption of Cost Accounting in Greek Public Hospitals», (with D. Vasiliou and F. Stamatiadis), an essay presented at the EIASM, 6th International Conference on Accounting, Auditing and Management in Public Sector Reforms, Copenhagen, Denmark, y. 2010.
- 7.14** «Management Accounting Innovation: The Contingency Factors Influencing the Adoption of Accrual Cost Accounting in the Greek Public Health Sector», (with F. Stamatiadis), an essay presented at the 8th Annual Meeting of Hellenic Finance and Accounting Association (HFAA), University of Macedonia, Thessaloniki, Greece, y. 2009.
- 7.15** «Forecasting Future Portfolio Performance: The Revival of the Harmonic Mean», (with D. Vasiliou and S. Missiakoulis), an essay presented at the 8th Exchange Rate and Risk Econometrics Conference of the Applied Econometrics Association (AEA), Athens, Greece, 2006.
- 7.16** «Perceptions and Problems Related to the Treatment of Costly Diseases from the Private Health Care Industry; Evidence from Greece», (with D. Vasiliou, V. Zisis and A. Theofilou), an essay presented at the European Applied Business Research Conference, Florence, Italy, 2006.
- 7.17** «Perception of Shareholders' Reaction and Best Financing Methods for Initiation of Telemedicine Projects in Remote Places; Evidence from Greece», (with D. Vasiliou, V. Zisis and Z. Ventoura), an essay presented at the 8th European Applied Business Research Conference, Florence, Italy, 2006.
- 7.18** «Perceptions of Shareholders' Reaction for Initiation of Treatment Projects for Costly Diseases: Evidence from Greece», (with D. Vasiliou, V. Zisis), an essay presented at the 3rd International Conference on Advances in Applied Financial Economics, Samos, Greece, 2006.
- 7.19** «Perceptions About Shareholders' Reaction to the Development of Telemedicine Projects by Private Health Institutions; Evidence from Greece», (with D. Vasiliou, V. Zisis), an essay presented at the 3rd International Conference on Advances in Applied Financial Economics, Samos, Greece, 2006.
- 7.20** «Financing Methods for Initiation of Telemedicine Projects in Greece», (with D. Vasiliou, V. Zisis), an essay presented at the 4th International Conference on Information Communication Technologies in Health, Samos, Greece, 2006.
- 7.21** «Costly Diseases and the Private Health Care Industry in Greece; Financing Issues», (with D. Vasiliou, V. Zisis), an essay presented at the 4th International Conference on Information Communication Technologies in Health, Samos, Greece, 2006.
- 7.22** «Why Give More When You Do Not Have to? The Smoothing Role of Additional Dividends in Greek Industrial Firms», (with D. Vasiliou, V. Zisis), an essay presented at the 4th Annual Meeting of Hellenic Finance and Accounting Association (HFAA), University of Piraeus, Athens, Piraeus, 2005.
- 7.23** «Corporate Dividend Decisions: Some Greek Evidence», (with D. Vasiliou and E. Poutos), an essay presented at the 12th Annual Conference : Multinational Finance Society, Athens, Greece, 2005.
- 7.24** «Testing Technical Anomalies in Athens Stock Exchange», (with D. Vasiliou and S. Papathanasiou), an essay presented at the 2nd International Conference on Advances in Applied Financial Economics, Samos, Greece, 2005.
- 7.25** «The Asymmetric Timeliness in the Reporting of Good and Bad News of Firms that Trade in the ASE», (with D. Vasiliou, V. Zisis), an essay presented at the 2nd International Conference on Advances in Applied Financial Economics, Samos, Greece, 2005.

- 7.26** «How Rewarding is Technical Analysis? Evidence from Athens Stock Exchange (ASE)», (with D. Vasiliou and S. Papathanasiou), an essay presented at the 17th Conference of the Hellenic Operational Research Society, Rio, Patras, 2005.
- 7.27** «Interaction between European Stock Exchanges. Research by the means of Open and Distance Learning», (with D. Vasiliou, E. Kouravelos and S. Papathanasiou), an essay presented at the 17th Conference of the Hellenic Operational Research Society, Rio, Patras, 2005.
- 7.28** «The Determinants of Dividend Policy in Greece: Evidence from the Field», (with D. Vasiliou, A. Papandreou and E. Poutos), an essay presented at the 17th Conference of the Hellenic Operational Research Society, Rio, Patras, 2005.
- 7.29** «Productivity, Product Differentiation and Profitability in the Greek Chemical Industry: An Empirical Analysis, 1991 and 2001», (with D. Vasiliou, Z. Ventoura and E. Poutos), an essay presented at the $\sigma\tau\omicron$ European Applied Business Research Conference, Athens, Greece, 2005.
- 7.30** «The Effect of Distributed Earnings and Size of the Firm to its Dividend Policy: Some Greek Data», an essay presented at the European Applied Business Research Conference, Edinburgh, UK, 2004.
- 7.31** «Investigating the Capital Structure of Greek Firms: Some Preliminary Evidence», (with D. Vasiliou and N. Daskalakis), an essay presented at the 11th Annual Conference of the Multinational Finance Society, Istanbul, Turkey, 2004.
- 7.32** «Investigating the Dividend Policy of Greek Firms: Some Preliminary Evidence», (with D. Vasiliou and E. Poutos), an essay presented at the 3rd Annual Meeting of Hellenic Finance and Accounting Association (HFAA), National and Kapodistrian University of Athens, Athens, Greece, 2004.
- 7.33** «Does Marketing Increases Company's Power? The Profits Approach», (with D. Vasiliou I. Kapareliotis, G. Panigirakis, and Z. Ventoura), an essay presented at the European Applied Business Research Conference, Edinburgh, UK, 2004.
- 7.34** «Testing the Pecking Order Theory: Evidence from the Greek Market», (with D. Vasiliou and N. Daskalakis), an essay presented at the 1st International Conference on Advances in Applied Financial Economics, Samos, Greece, 2004.
- 7.35** «Product Differentiation, Economies of Scale and Export Performance: The case of Greece», (με Z. Ventoura, Z. Fragkouli and V. Poutos), an essay presented at the European Applied Business Research Conference, Venice, Italy, 2003.
- 7.36** «The Determinants of Capital Structure: Evidence from the Greek Market», (with D. Vasiliou and N. Daskalakis), an essay presented at the 2nd Annual Meeting of Hellenic Finance and Accounting Association (HFAA), Athens University of Economics and Business, Athens, Greece, 2003, pp. 1-16.
- 7.37** «The Determinants of Dividend Policy: Some Greek Data», (with D. Vasiliou), an essay presented at the European Applied Business Research Conference, Venice, Italy, 2003.
- 7.38** «Dividend Policy: An Empirical Analysis of the Greek Market», (with D. Vasiliou), an essay presented at the European Applied Business Research Conference, Venice, Italy, 2003. (This article received the honorable distinction "Best Paper Award" and was honourably published in the «International Business & Economics Research Journal», 2004, vol. 3, no. 3, pp. 49-57).
- 7.39** «Tobin's Q and Entry Barriers: An Empirical Relationship», (with D. Vasiliou, Z. Fragkouli and Z. Ventoura), an essay presented at the European Applied Business Research Conference, Rothenburg, Germany, 2002.
- 7.40** «Fundamental Analysis and the Valuation of IPO's in the Construction Industry», (with D. Gikas, A. Papadakis and M. Walker), an essay presented at the 2th Annual Conference on Contemporary Issues in Capital Markets, University of Cyprus, 1999.
- 7.41** «The Information Content of Consolidated Earnings Under the Cost of Acquisition Regime». Perfection and finalization of a previous, standing paper (with D. Chevas and G. Karathanasis), an essay presented at the 4th Annual Conference Multinational Finance Society, Thessaloniki, 1998.
- 7.42** «The Information Content of Consolidated Earnings Under the Cost of Acquisition Regime», (with D. Chevas and G. Karathanasis), an essay presented at the 20th Annual Congress of the European Accounting Association, Gratz, Αυστρίας, 1997 and published within the conference proceedings.

8. SUPERVISION OF POST DOCTORAL, DOCTORAL AND MASTER'S THESES

8.1 SUPERVISED POST DOCTORATES

8.1.1 Menexiadis Marios «Internal Controls' Effectiveness. Theory and Practice», National and Kapodestrian University of Athens. The title was awarded in February 2021.

8.1.2 Tantos Stefanos «Tax Control Mechanism and Institutional Parameters of Tax Evasion», National and Kapodestrian University of Athens. The title was awarded in March 2021.

8.1.3 Naoum Vasileios - Christos «Asymetric Cost Behavior of Selling, General and Administrative Expenses and Earnings Management Practices: An International Comparative Perspective», National and Kapodestrian University of Athens. The title was awarded in April 2021.

8.1.4 Toundas Kanelos «Checking the Efficiency of the Market, the Structure, the Ownership Regime and the Rules of Corporate Governance in the Listed Companies of the Athens Stock Exchange, Before and During the Financial Crisis. The Impact of the above on the Financial Statements of Large Capitalized Enterprises», National and Kapodestrian University of Athens. The title was awarded in June 2019.

8.1 SUPERVISED DOCTORATES

8.1.1 Menexiadis Marios «Do Greek companies listed at the Athens Stock Exchange, apply the optimal audit practices, and if they do, to what extent», National and Kapodestrian University of Athens. The thesis was supported and graded as excellent in the year 2010.

8.1.2 Kounadeas Theodoros «The Application of the International Accounting Standards / International Financial Reporting Standards (IAS / IFRS) in the Banking Sector. The Contribution of the Adoption of IFRS 9 to the Quality of the Provided Accounting Information», National and Kapodestrian University of Athens. The thesis was supported and graded as excellent in the year 2020.

8.2 PARTICIPATION ON THREE – MEMBER Ph.D COMMITEES OF SUPERVISED DOCTORATES (Second Supervisorship)

8.2.1 Antonis Kargas «Organizational Structure, Operational Strategy, Indexes and Forecasting in the Telecommunication Market», National and Kapodestrian University of Athens. The thesis was supported and graded as excellent in the year 2014.

8.2.2 Evangelos Poutos, «The Financial Factors and the Accountig Implications of Dividend Policy: An Empirical Analysis of the Greek Firms Listed in the Athens Exchange», Hellenic Open University. The thesis was supported and graded as excellent in the year 2009.

8.2.3 Spyridonas Papathanasiou, «Testing the Effectiveness of Technical Analysis Trading Systems Based on Stock Indices of the Athens Stock Exchange», Hellenic Open University. The thesis was supported and graded as excellent in the year 2009

8.2.4 Konstantinos Kollias, «Sustainable Operation of a Purely University Hospital», National and Kapodestrian University of Athens. The thesis was supported and graded as excellent in the year 2007.

8.2.5 Marios Tsakas, «Evaluation of the Efficiency Utilization of Allocated Variable Expenditures of Public Hospital Units with Quantitative Analysis Methods», National and Kapodestrian University of Athens. The thesis was supported and graded as excellent in the year 2007

8.2.6 Athanasios Papadimitriou, «Recent Developments in the Telecommunications Sector in Greece and Abroad after the Liberalization of the Greek Market and Analysis of their Impact on Marketing Using Quantitative Methods», National and Kapodestrian University of Athens. The thesis was supported and graded as excellent in the year 2006.

8.2.7 Dimitrios Pardalis, «Organizational Culture and Effectivenss in Public Sector's Hellenic Hospitals: what is the Impact of Organizational Culture on the Operation and the Financial Statements of Public Sector's Hellenic Hospitals?», National and Kapodestrian University of Athens. The thesis was supported and graded as excellent in the year 2005.

8.3 DOCTORATES UNDER SUPERVISION (Ph.D Candidates)

8.3.1 Marios Tzavaras, Ph.D Candidate in the scientific field of Tax Accounting «Management of the Taxable Material of the Associated Companies through their Intragroup Transactions», National and Kapodestrian University of Athens. The thesis is expected to be supported in June 2021.

8.3.2 Spyros Papadakis, Ph.D Candidate in the scientific field of Tax Accounting «Tax Performance Avoidance – Case Study VAT in Greece», National and Kapodestrian University of Athens. The thesis is expected to be supported in June 2021.

8.3.3 Dimitrios Bourletidis, Ph.D Candidate in the scientific field of Managerial Accounting «The Creation of Company Clusters and the Transfer of Cost Centers», National and Kapodestrian University of Athens. The thesis is expected to be supported in June 2021.

8.3.4 Panagiotis Kotsilaras, Ph.D Candidate in the scientific field of Auditing «The Quality of Financial Information of the Accounting Statements in Greece», National and Kapodestrian University of Athens. The thesis is expected to be supported in June 2021.

8.3.5 George Voulgaris, Ph.D Candidate in the scientific field of Cost Accounting «Causes and Consequences of Cost Asymmetry in Companies», National and Kapodestrian University of Athens. The thesis is expected to be supported in the year 2023.

8.4 PARTICIPATION ON THREE – MEMBER Ph.D COMMITTEES OF DOCTORATES UNDER SUPERVISION (Second Supervisorship)

8.4.1 Konstantinos Haloumis, Ph.D Candidate in the scientific field of Money Cycle Theory «Effects of Controlled Pricing and Tax Avoidance at State and International Level» under the supervision of Professor Andreas Papandreou, National and Kapodestrian University of Athens. The thesis is expected to be supported in the year 2022.

8.4.2 Efstathios Ganelis, Ph.D Candidate in the scientific field of Strategy with Financial (Tax) Tools» under the supervision of Professor Chris Pitelis, National and Kapodestrian University of Athens. The thesis is expected to be supported in the year 2024.

8.4.3 Konstantinos Totomis, Ph.D Candidate in the scientific field of Financial Accounting with Quantitative Methods under the supervision of Professor Stylianos Kotsios, National and Kapodestrian University of Athens. The thesis is expected to be supported in the year 2024.

8.4.4 Theodoros Deligiorgis, Ph.D Candidate in the scientific field of Finance and Development Economics «Achieving Sustainable Development in the EU through the Use of the Blue Economy – Case Study» under the supervision of Assistant Professor Paraskevi Boufounou, National and Kapodestrian University of Athens. The thesis is expected to be supported in the year 2025.

8.4.5 Lambros Dimitrogiannis, Ph.D Candidate in the scientific field of Human Resources Accounting «Measuring the Efficiency of Human Resources in the Health Sector. Case Study of Greek Hospitals» under the supervision of Professor Dimitrios Vasiliou, National and Kapodestrian University of Athens. The thesis is expected to be supported in the year 2025.

8.5 SUPERVISED AND UNDER SUPERVISION DISSERTATION THESES (Master’s Candidates)

During my service at the National and Kapodestrian University of Athens, as well as other Universities, such as the Athens University of Economics and Business and the Hellenic Open University (since 1999), I have supervised a multitude of theses for the acquisition of a Master’s Degree.

9. RESEARCH PROGRAMS

9.1 Scientific Director of the research initiative by the National and Kapodestrian University of Athens «The Reaction of Shareholders to their Company’s Investment to Telemedicine», funded 75% by the European Social Fund and 25% by national resources, (PYTHAGORAS II), 2004 - 2007.

9.2 Researcher in the Hellenic Open University’s research program «Shareholders’ Reaction to the Initiation of Treatment Projects for Costly Diseases by Private Clinics», funded 75% by the European Social Fund and 25% by national resources, (PYTHAGORAS II), 2004 - 2007.

9.3 Researcher for the Athens University’s of Economics and Business research program «Upgrade and Modernization of Market Research and Survey via the utilization of New Methods of Information Gathering (I.Po.Press) through the Internet», co-funded by 75% by the European Regional Development Fund (ERDF) and by 25% from national funds, (PRAXE), 2000 - 2003.

10. CITATIONS – GOOGLE SCHOLAR and PUBLISH OR PERISH 10.1 CUMULATIVE CITATION DATA

10.1.1 Total citations (as per May 2021): 1559 (N. Eriotis, N. Iriotis and N. Ηρειώτης) at the google scholar

Νικόλαος Εριώτης
 National and Kapodistrian University of Athens, Department of Business Administration
 Η Οικονομική Πληροφορική του Οικονομικού έχει επιταχυνθεί στον ιστότα βα.ισα.ग्र - Αρχική σελίδα
 Financial Accounting Cost Accounting Production Economy Financial Statements Analysis
 Financial Management.

Παράβλεψη από: ΔΙΑΡΚΕΙΑ Από το 2016

Παράβλεψη	1559	911
h-index	16	13
i10-index	25	17

Συν-συγγραφείς: ΕΠΙΣΤΗΜΟΝΕΣ

10.1.2 Total citations (as per May 2021): 1496 (1.337 N. Eriotis, 46 N. Iriotis and 113 N. Ηρειώτης) at Publish or Perish.

Harzing's Publish or Perish (Windows GUI Edition) 7.29.3156.7695

Source	Papers	Cites	Cites/year	h	g	hnorm	hAnnual	acc10	Search date	Cache date	Last ...
Google Scho...	75	1337	60.77	15	36	10	0.45	2	05/4/2021	05/4/2021	0
Google Scho...	10	107	6.29	4	10	3	0.18	0	02/14/2021	02/14/2021	0
Google Scho...	8	45	1.25	3	6	3	0.08	0	02/14/2021	02/14/2021	0

Google Scholar search

Authors: N. Eriotis

Maximum number of results: 1000 (may be further limited by data source)

Results	Cites	Per year	Rank	Authors	Title	Year	Publication	Publisher	Type
Publication years: 1999-2021	0	0.00	43	AG Georgantopoulos, N Eriotis	Determinants of Share Repurchases A Quantile Regression Approach	2021	...	papers.ssm.com	
Citation years: 22 (1999-2021)	3	3.00	14	D Ballos, S Tantis, N Eriotis, ...	The conjunction of tax auditing mechanism with behavioral and insti...	2020	European Journal of ...	researchgate.net	PDF
Papers: 75	2	2.00	22	D Ballos, P Kozlouras, N Eriotis, ...	Big data, data analytics and external auditing	2020	Journal of Modern ...	davidpublishie.com	PDF
Citations: 1337	1	1.00	23	D Ballos, S Tantis, N Eriotis, ...	Effective corporate income tax rates: Southern and Northern econom...	2020	International Journal of ...	researchgate.net	PDF
Cites/year: 60.77	0	0.00	27	D Ballos, N Eriotis, VC Nacum, ...	Sticky behaviour of selling, general, and administrative costs and earn...	2020	International Journal of ...	inderscienceonline.com	
Cites/paper: 17.83	0	0.00	31	AG Georgantopoulos, N Eriotis, ...	Corporate governance indicators as determinants of bank efficiency: L...	2020	International Journal of ...	inderscienceonline.com	
Authors/paper: 2.97	0	0.00	34	D Ballos, S Tantis, N Eriotis, ...	Effective Corporate Income Tax Rates to the Economies of the Europe...	2020	International Journal of ...	researchgate.net	PDF
h-index: 15	0	0.00	37	S Papathanasiou, N Eriotis	Short-term versus longer-term persistence in performance of equity ...	2020	International Journal of ...	inderscienceonline.com	
g-index: 36	0	0.00	46	D BALLOS, N ERIOTIS, ...	INTERNAL CONTROLS EFFECTIVENESS	2020	APPLIED ...	archivosocioeconomico...	PDF
h2norm: 10	0	0.00	21	S Papathanasiou, N Eriotis	Can mutual fund managers predict security prices to beat the market...	2019	Journal of Prediction ...	papers.ssm.com	
h3norm: 0.45	4	2.00	35	D Koustokostas, D Ballos, N Eriotis	Wine-making Sector in Greece: An Accounting-Based Approach	2019	International Journal of ...	igi-global.com	
h4-index: 6	1	0.50	47	N Eriotis, T Kounadeas, D Vasiliou	From IAS 39 to IFRS 9: literature review of studies on the implementat...	2019	ON BUSINESS & ...	icbe-hou.eap.gr	
Papers with ACC >= 1,2,5,10,20: 22,17,8,2,1	0	0.00	50	D Bourletidis, D Ballos, N Eriotis, ...	Clusters Orientation and Financing Models: Advantages & Disadvanta...	2019	ON BUSINESS & ...	icbe-hou.eap.gr	
	0	0.00	55	D Ballos, N Eriotis, T Kounadeas, ...	Theoretical considerations about implementation of IFRS in the banki...	2019	ON BUSINESS & ...	icbe-hou.eap.gr	
	8	2.67	13	E Poutos, N Eriotis	Recent developments and trends in accounting information systems	2018	Journal of Accounting ...	ideas.repec.org	
	0	0.00	59	N Eriotis, D Vasiliou, D Ballos, ...	Theoretical aspects of IFRS 9 impact on liquidity of banks.	2018	Conference on Business ...	icbe-hou.eap.gr	
	h 81	12.20	3	D Ballos, N Daskalakis, N Eriotis, ...	SMEs capital structure determinants during severe economic crisis: T...	2016	Cogent Economics & ...	cogent.com	HTML
	h 8	1.60	25	A Georgopoulos, N Eriotis, ...	R&D activity and operating performance of small and medium sized ...	2016	Journal of Accounting ...	papers.ssm.com	
	0	0.00	48	D Ballos, N Eriotis, S Missiakoulis, ...	Delisted versus voluntary delisted versus remain listed: financial dist...	2016	Applied Economics ...	Taylor & Francis	
	h 28	4.67	10	D Ballos, N Eriotis, A Fragogiaki, D Giokas	Economic efficiency of Greek retail SMEs in a period of high fluctuat...	2015	Applied Economics	Taylor & Francis	
	h 16	2.67	15	D Giokas, N Eriotis, I Dokas	Efficiency and productivity of the food and beverage listed firms in th...	2015	Applied Economics	Taylor & Francis	
	13	2.17	16	D Ballos, N Eriotis, S Missiakoulis, ...	Delisted versus voluntary delisted versus remain listed: an ordered an...	2015	Applied Economics ...	Taylor & Francis	
	3	0.50	36	D Vasiliou, N Eriotis	Back to the Future: A Behavioural Perspective on Technical Analysis in...	2015	Annals of Management ...	papers.ssm.com	
	0	0.00	52	D Ballos, N Eriotis, S Missiakoulis, ...	Delisted vs. Voluntary delisted vs. Remain listed-Revisited	2015	on Business & ...	icbe-hou.eap.gr	
	0	0.00	58	D Vasiliou, S Papathanasiou, N Eriotis	Back to the Future: A Behavioural Perspective on Technical Analysis in...	2015		hephaestus.nup.ac.yu	
	h 40	5.71	8	N Daskalakis, N Eriotis, E Thanou, D Vasiliou	Capital structure and size: new evidence across the broad spectrum o...	2014	Managerial Finance	emerald.com	
	3	0.43	38	P Kalantaris, N Eriotis	The Value Relevance of Accounting Information in Times of Crisis: An ...	2014	International Journal of ...	igi-global.com	
	1	0.14	69	N Eriotis, P Kaldis, E Poutos, ...	The Factors that Affect the Dividend Policy of the Greek Listed Firms ...	2014	American Journal of ...	Science Publications	CITATIO

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My searches

Search terms	Source	Papers	Cites	Cites/year	h	g	hI, norm	hI, annual	acc10	Search date	Cache date	Last ...
N. Iriotis	Google Scho...	8	46	1.28	3	6	3	0.08	0	05/4/2021	05/4/2021	0
N. Iriotis	Google Scho...	75	1337	60.77	15	36	10	0.45	2	05/4/2021	05/4/2021	0
N. Ηρειώτης	Google Scho...	10	107	6.29	4	10	3	0.18	0	02/14/2021	02/14/2021	0

Google Scholar search

How to search with Google Scholar

Authors: N. Iriotis Years: 0 - 0 Search

Publication name: Search Direct

Title words: Clear All

Keywords: Revert

Maximum number of results: 1000 (may be further limited by data source) New

Results	Help	Cites	Per year	Rank	Authors	Title	Year	Publication	Publisher	Type
Publication years: 1985-2008	<input checked="" type="checkbox"/> h 8	0.62	5	D	Vasiliou, N Iriotis	Financial Management, Theory and Practice	2008		Athens: Rosli	CITATION
Citation years: 36 (1985-2021)	<input checked="" type="checkbox"/> h 23	1.10	1	DC	Ghicas, N Iriotis, A Papadaki, M Walker	Fundamental analysis and the valuation of IPOs in the construction in...	2000	The International Journal of ...	Elsevier	CITATION
Papers: 8	<input checked="" type="checkbox"/> h 15	0.71	2	DI	Hevas, G Karathanassis, N Iriotis	An empirical examination of the value relevance of consolidated earni...	2000	Applied Financial ...	Taylor & Francis	CITATION
Citations: 46	<input checked="" type="checkbox"/> h 0	0.00	4	D	Ghicas, N Iriotis, A Papadaki, M Walker	Alexander, D. and Archer, S.: On the Myth of 'Anglo-Saxon' Financial ...	2000	The International Journal of Account...		CITATION
Cites/year: 1.28	<input checked="" type="checkbox"/> h 0	0.00	3	N	Iriotis	Le plan comptable général hellénique et son apport à l'analyse financ...	1988		theses.fr	CITATION
Cites/year: 5.75	<input checked="" type="checkbox"/> h 0	0.00	7	N	Iriotis	Le Plan comptable hellénique et son apport à l'analyse financière en ...	1988		Univ. Paris 1	CITATION
Authors/paper: 2.38	<input checked="" type="checkbox"/> h 0	0.00	8	N	Iriotis	Le Développement technologique des entreprises publiques de l'auid...	1985		L'auteur	CITATION
h-index: 3	<input checked="" type="checkbox"/> h 0	0.00	6	DL	Hevas, AJ Papadaki, N Iriotis	Une étude empirique de la pertinence de la valeur des crédits d'impô...				CITATION
g-index: 6										
hI, norm: 3										
hI, annual: 0.08										
hA-index: 1										
Papers with ACC >= 1,2,5,10,20: 1,0,0,0,0										

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My searches

Search terms	Source	Papers	Cites	Cites/year	h	g	hI, norm	hI, annual	acc10	Search date	Cache date	Last ...
N. Ηρειώτης	Google Scho...	10	113	6.65	4	10	4	0.24	0	05/4/2021	05/4/2021	0
N. Iriotis	Google Scho...	8	46	1.28	3	6	3	0.08	0	05/4/2021	05/4/2021	0
N. Iriotis	Google Scho...	75	1337	60.77	15	36	10	0.45	2	05/4/2021	05/4/2021	0

Google Scholar search

How to search with Google Scholar

Authors: N. Ηρειώτης Years: 0 - 0 Search

Publication name: Search Direct

Title words: Clear All

Keywords: Revert

Maximum number of results: 1000 (may be further limited by data source) New

Results	Help	Cites	Per year	Rank	Authors	Title	Year	Publication	Publisher	Type
Publication years: 2004-2017	<input checked="" type="checkbox"/> h 1	0.25	1	K	Τούντας, N Ηρειώτης ...	Οι Διαφορές Μεταξύ των US GAAP και των IFRS κατά τα έτη της Ολ...	2017	... Δια Βίου Μάθηση ...	eproceedings.epublishing...	CITATION
Citation years: 17 (2004-2021)	<input checked="" type="checkbox"/> h 5	1.25	7	Δ	Βασιλείου, N Ηρειώτης, M Μενειδάκης ...	Εσωτερικός έλεγχος για επιχειρήσεις και οργανισμούς (με ολοκληρ...	2017		Εκδόσεις ROSLII, Politeia...	CITATION
Papers: 10	<input checked="" type="checkbox"/> h 0	0.00	2	N	Ηρειώτης	Μελέτη βιωσιμότητας τραπεζών: Εμπειρική μελέτη της Lehman Brot...	2010		kypselou.ac.cy	CITATION
Citations: 113	<input checked="" type="checkbox"/> h 12	1.00	4	Δ	Βασιλείου, N Ηρειώτης	Ανάλυση επενδύσεων και διαχείριση χαρτοφυλακίου	2009	Εκδόσεις Roslii		CITATION
Cites/year: 6.65	<input checked="" type="checkbox"/> h 8	0.67	5	Δ	Βασιλείου, N Ηρειώτης	Αρχές Χρηματοοικονομικής Λογιστικής	2009	Εκδοτικός Οίκος Roslii		CITATION
Cites/year: 11.30	<input checked="" type="checkbox"/> h 77	5.92	3	Δ	Βασιλείου, N Ηρειώτης	Χρηματοοικονομική Διοίκηση	2008	Εκδόσεις Roslii		CITATION
Authors/paper: 2.10	<input checked="" type="checkbox"/> h 2	0.15	9	Π	Αγγελόπουλος, N Ηρειώτης	και Συρίτσου Κ., (2008)	2008	... Εργασία Στήριξης των Ειδίκο...		CITATION
h-index: 4	<input checked="" type="checkbox"/> h 4	0.29	6	N	Ηρειώτης	Εισαγωγή στη Χρηματοοικονομική Λογιστική	2007	Αθηνά, ανακτήθηκε από http://am...		CITATION
g-index: 10	<input checked="" type="checkbox"/> h 2	0.14	10	N	Ηρειώτης	Χρηματοοικονομική Ανάλυση Λογιστικών Καταστάσεων	2007	Αθήνα: Εθνικό και Καποδιστριακό ...		CITATION
hI, norm: 4	<input checked="" type="checkbox"/> h 2	0.12	8	N	Νιάρχος, N Ηρειώτης, Χ Αλμεικής	Ασκήσεις, 2004	2004	Χρηματοοικονομικής Λογιστικής κ...		CITATION
hI, annual: 0.24										
hA-index: 1										
Papers with ACC >= 1,2,5,10,20: 3,1,1,0,0										

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11. OTHER SCIENTIFIC ACTIVITIES

11.1 Commenter (discussant) in the presentation of a group of articles (panel) at the «8th International Conference on Business & Economics of the Hellenic Open University», Patra, 2021.

11.2 Evaluator of submitted monograph – research essay (referee) by Associate Professor P. Kalantonis on Financial Accounting , «Evaluation of Accounting Information for Modern Business Actions» ISBN: 978-9963-9143-1-9, «Philips University» publishing, Nicosia - Cyprus, 2021.

11.3 Commenter (discussant) in the presentation of a group of articles (panel) at the «6th International Conference on Business & Economics of the Hellenic Open University», Patra, 2019.

- 11.4** Member of the organizing as well as the scientific committee of the “International Conference on Business & Economics of the Hellenic Open University, since 2015.
- 11.5** Member of the scientific committee of the “11th Annual Meeting of Hellenic Finance and Accounting Association, HFAA” Hellenic Open, 2012.
- 11.6** Member of the scientific committee of the “10th Annual Meeting of Hellenic Finance and Accounting Association, HFAA” University of Piraeus, 2011.
- 11.7** Evaluator of submitted papers (referee) for the “International Journal of Economic Sciences and Applied Research (ijesar)”, 2011 - 2012.
- 11.8** Commenter (discussant) in the presentation of a group of articles (panel) at the «European Economics and Finance Society (E.E.F.S.)», Athens, National & Kapodestrian University of Athens και Hellenic Open University, 2010.
- 11.9** Evaluator of scholarships proposals for domestic doctoral studies, for the National Scholarships Foundation (I.K.Y.), 2010.
- 11.10** Member of the scientific committee of the “editorial advisory board” of the scientific journal “Review of Financial and Accounting Studies”, 2009 - 2011.
- 11.11** President and member of scientific evaluation committees of the Supreme Council for Civil Personal Selection (A.S.E.P.), 1997 - 2020.
- 11.12** Supervising professor of postgraduate scholars of the National Scholarships Foundation (I.K.Y.), for the duration of their studies to universities overseas, 2002 - 2015.
- 11.13** Examiner professor of the National Scholarships Foundation (I.K.Y.) for the subject «Financial Accounting», 1997 - 2009.
- 11.14** «Assistant Chair» of the international conference «European Applied Business Research Conference (E.A.B.R.)», Αθήνα, 2005.
- 11.15** Member of the organizing committee of the «12th Conference of the Multinational Finance Society (M.F.S.)», Athens, National & Kapodestrian University of Athens, 2005.
- 11.16** Commenter (discussant) in the presentation of a group of articles (panel) at the «12th Conference of the Multinational Finance Society (M.F.S.)», Athens, National & Kapodestrian University of Athens, 2005.
- 11.17** Evaluator of submitted papers (referee) of two monographs by D. Vasiliou on Finance and Financial Analysis, «Hellenic Open University » publishing, 2005.
- 11.18** Member of the organizing as well as the scientific committee of the “3rd Annual Meeting of Hellenic Finance and Accounting Association, HFAA”, Αθήνα, National & Kapodestrian University of Athens, 2004.
- 11.19** Commenter (discussant) in the presentation of a group of articles (panel) at the «1st International Conference on Advances in Applied Financial Economics», Samos, National & Kapodestrian University of Athens και Hellenic Open University, 2004.
- 11.20** Member of the organizing committee of the “1st International Conference on Advances in Applied Financial Economics», Samos, National & Kapodestrian University of Athens and Hellenic Open University, 2004.
- 11.21** Member of the organizing committee of the “21th Annual Congress of the European Accounting Association », Athens, Athens University of Economics & Business, 2001.

12. JOURNALISTIC WORKS

- 12.1** «About Economic Prophets», "Vima" gazette, 26th of March, 2013.
- 12.2** «The Tragedy of Greek Economy», "Kathimerini" gazette, November 2012.
- 12.3** «Survival Guide for Businesses», "Vima" gazette, 24th of July, 2010.
- 12.4** «Open Letter to the Prime Minister», "Vima" gazette, 16th of June, 2010.
- 12.5** «Open Letter to the Minister of Economics», "Vima" gazette, 16th of June, 2010.
- 12.6** «Survival Guide of the Greek Economy», economic magazine "Kefalaio", July – August 2009.
- 12.7** «The effect of inflation on accounting presentation of the economic state of businesses.», "Logistis" magazine, March 1991.
- 12.8** «The need for the creation of European General Chart of Accounts in the European Community.», "Economicos Tachidromos" magazine, 30th of August 1990.

12.9 «The realisation of programming, financial analysis and application of accounting standards, by Greek companies.», "Logistis" magazine, March 1990.

13. PROFESSIONAL REPORTS

- 13.1** «Financial analysis of the enterprises "MONOTHERM" and "SPITI"» workgroup, European program "Mentor", managed by the National Bank of Industrial Development, (ETBA), 1993.
- 13.2** «Technical economic study for the firm "DANIEL, Graphic Arts S.A."», workgroup, developmental law 1892/92, 1995.
- 13.3** «Financial analysis and discovery of novel funding tools for the implementation of an investment by "RAXTA S.A."» workgroup, European program "RETEX", managed by the National Bank of Industrial Development, (ETBA), 1995.
- 14.4** «Financial analysis and discovery of novel funding tools for the implementation of an investment by "KAFANTARIS S.A."» workgroup, European program "RETEX – b' phase", managed by the National Bank of Industrial Development, (ETBA), 1995.
- 14.5** «Financial analysis and discovery of novel funding tools for the implementation of an investment by "NEORION SYROS SHIPYARDS S.A."» workgroup, European program "RETEX – b' phase", managed by the National Bank of Industrial Development, (ETBA), 1995.
- 14.6** «Financial analysis and discovery of novel funding tools for the implementation of an investment by "E. & K. STERGIOU Ltd" και "E. STERGIOU Ltd"» workgroup, European program "RETEX – c' phase", managed by the National Bank of Industrial Development, (ETBA), 1996.
- 14.7** «Technical economic study for the firm "E. & K. STERGIOU Ltd" and "E. STERGIOU Ltd "» workgroup, developmental law 2234/94, no 23b', special investments, 1996.

V. MANAGERIAL ACTIVITY

1. PARTICIPATION TO MANAGEMENT POSITIONS & COMMITTEES OF THE NATIONAL AND KAPODESTRIAN UNIVERSITY OF ATHENS

- 1.1** **Substitute Member** of the Executive Committee of the «Special Account of Research Funds - ELKE» (representative of the Department of Business Administration), National and Kapodestrian University of Athens since 2020.
- 1.2** **Substitute Member** of the Executive Committee of the «Centre of Continuous Education and Training» (representative of the School of Economics and Political Sciences), National and Kapodestrian University of Athens since 2019.
- 1.3** **President (Chairman)** of the Department of Economics, National and Kapodestrian University of Athens, 2014 - 2019.
- 1.4** **Vice President** of the Department of Economics, National and Kapodestrian University of Athens, 2010 - 2014.
- 1.5** **Executive Director** of the scientific laboratory "Training and Applied Accounting Research Unit (TR.AP.AC.)", of the Department of Economics, National and Kapodestrian University of Athens, since 2013.
- 1.6** **Member** of the Special Interdepartmental Committee of the Master's Degree Program "Management & Economics of Telecommunication Networks", of the National and Kapodestrian University of Athens, which is jointly being run by the Department of Economics and the Department of Informatics, 2008 - 2018.
- 1.7** **Member** of the Committee for transfers of domestic universities' students to the Department of Economics of the National and Kapodestrian University of Athens, 2003 - 2009.
- 1.8** **Responsible for Internships** of the «Elective Studies Program» of the Department of Economics, National and Kapodestrian University of Athens, 2001 - 2005.

2. MEMBERSHIP TO ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS COMMITTEES

- 2.1** Member of the Committee for transfers of overseas universities' students to the Department of Business Administration, Athens University of Economics and Business, 1996 - 2000.
- 2.2** Member of the Committee for transfers of domestic universities' students to the Department of Business Administration, Athens University of Economics and Business, 1996 - 2000.

3. INCUMBENCY TO OTHER MANAGEMENT COMMITTEES

- 3.1** Substitute member of the Board of Directors of the “Hellenic National Recognition and Information Center” (Hellenic N.A.R.I.C. / Δ.Ο.Α.Τ.Α.Π.), which is responsible for: a) the academic recognition of the titles awarded by foreign Higher Education Institutions (H.E.I.), b) providing information on educational systems and accreditation of greek and foreigh H.E.I. and titles from 2020 until today. The N.A.R.I.C. Center is supervised by the Ministry of Education and Religious Affairs since 2020.
- 3.2** Substitute member of the committee for the postponement of military recruitment due to academic studies, Ministry of Education, 2011 - 2015.
- 3.3** Substitute member of the Governing Committee of the Hellenic Open University, during 2010 - 2015.

VI. MEMBERSHIP TO SOCIETIES

1. MEMBERSHIP TO INTERNATIONAL SCIENTIFIC ASSOCIATIONS

- 1.1** Member of the scientific association “EUROPEAN ACCOUNTING ASSOCIATION”, since 1997.
- 1.2** Member of the scientific association “ MULTINATIONAL FINANCE SOCIETY ”, since 1997.

2. MEMBERSHIP TO NATIONAL SCIENTIFIC ASSOCIATIONS

- 2.1** Founding member of the scientific union of the «Hellenic Finance and Accounting Association (H.F.A.A.)», since 2001.

3. MEMBERSHIP TO PROFESSIONAL ORGANIZATIONS

- 3.1** Member of the Economic Chamber of Greece, since 1990.

VII. HONOURS

- 1.** Distinction «Emerald Awards for Excellence, y. 2010” by the “Emerald Literati Network” as Highly Commended Award, for the article entitled «Testing the pecking order theory: the importance of methodology», (with D. Vasiliou and N. Daskalakis), Qualitative Research in Financial Markets, vol. 1, issue 2, y. 2009, pp. 85-96.
- 2.** Distinction «Emerald Awards for Excellence, y. 2008” by the “Emerald Literati Network” as Highly Commended Award, for the article entitled «How firm characteristics affect capital structure: an empirical study», (with D. Vasiliou and Z. Ventoura), Managerial Finance, vol. 33, issue 5, y. 2007, pp. 321-333.
- 3.** Distinction «Best Paper Award, y. 2003” in the peer-reviewed conference, «European Applied Business Research Conference, Venice, Italy, 2003» for the article «Dividend Policy: An Empirical Analysis of the Greek Market». As a reward, the paper was published to the peer-reviewed scientific journal, «International Business & Economics Research Journal», 2004, vol. 3, no. 3, pp. 49-57.
- 4.** Distinction «Très honorable» by the university “Universite Paris 1, Pantheon, Sorbonne” at the reception of the doctoral degree.
- 5.** Distinction «Excellent» by the “Panteion University of Athens” at the award of the degree from the Department of Public Administration.
- 6.** Distinction for grades achieved in the courses of the 3rd and 4th year of the graduate studies at the Panteion University of Athens by the National Scholarships Foundation (IKY), 1983 and 1984.

VIII. SPECIALIZATIONS

- 1.** 1st primary specialization in Financial & Analytic Accounting - Costing: (Ph.D), 1988.
- 2.** 2nd primary specialization in Financial Analysis: (Ph.D.), 1988.

3. Secondary specialization in Production Economics: (DEA, MASTER), 1985.

IX. RESEARCH INTERESTS

My research interests are relevant to «Financial Accounting», «Financial Statement Analysis» and «Managerial Accounting and Costing».

X. FOREIGN LANGUAGE SKILLS

1. French, excellent (French Language Certificate "DIPLOME", French language teaching license by the Ministry of Education, studies in France).
2. English, competent (English Language Certificate "CERTIFICATE IN ENGLISH", by the University of Cambridge).

XI. MILITARY OBLIGATIONS

1. Honorable discharge from the ranks of the Hellenic Army after a 20-month service with the Infantry.