

Georgios Kolias

Assistant Professor in Accounting and Finance, University of Ioannina, Greece, and Adjunct professor, Hellenic Open University.

PhD in Accounting and Finance (University of Ioannina, Department of Business Administration of Food and Agricultural Products, Post –Doctoral studies in Accounting (University of Ioannina, Department of Economics)

MSc in Banking, Hellenic Open University

B.Sc in Agriculture, Forestry and Natural Environment studies, School of Forestry- Aristotle University of Thessaloniki. Expertness: Planning and Development of Natural Resources.

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Georgios Kolias is Assistant Professor in Accounting and Finance at the Department of Accounting and Finance at the University of Ioannina, Greece, and Adjunct professor at Hellenic Open University. He received his PhD in Accounting and Finance from the University of Ioannina, Greece. His thesis topic concerns the empirical analysis of the management of working capital's components while his post-doc research focuses on the tax compliance of companies in Greece. He has previously worked for many years in the Greek banking sector where he held the positions of branch manager and area manager. His work has been published in peer-reviewed academic journals and he does research in accounting, finance, and applied econometrics.

Selected Publications

1. G. Kolias, E. Koumanakos, 2021, *CEO duality and tax avoidance: empirical evidence from Greece*, Journal of International Accounting Auditing and Taxation, Accepted 21/6/2021.
2. G Kolias, N Arnis, K Karamanis, 2020, *The Simultaneous Determination of Cash Conversion Cycle Components*, Journal of Accounting and Management Information Systems 19 (2), 311-332.
3. G Kolias, N Arnis, 2019, *Analysing the profitability and the relations among its determinants of the retail sector: Evidence from Greece*, Journal of Accounting and Taxation 11 (2), 32-48,
4. G Kolias, N Arnis, 2019, *The Optimal Allocation of Current Assets Using Mean-Variance Analysis*, Accounting and Management Information Systems 18 (1), 50-72,
5. G Kolias, N Arnis, E Kypriotelis, 2019, *CEO Duality and Firm Distress*, Open Journal of Accounting 8(2)
6. GD Kolias, SP Dimelis, VP Filios, 2011, *An empirical analysis of inventory turnover behaviour in Greek retail sector: 2000–2005* International Journal of Production Economics 133 (1), 143-153

V a s s i l i k i B a l l a

Assistant Professor in University of Patras, Adjunct Lecturer in Hellenic Open University.

PhD Accounting and Finance, Technical University of Crete

MSc in Banking and Finance Athens University of Economics and Business, MSc in Applied Accounting and Audit National and Kapodistrian University of Athens, BA in Accounting TEI Chalkida, BSc in Economics University of Piraeus

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Vassiliki holds a PHD in Accounting and Finance (Technical University of Crete) and lives in Athens. She is Assistant Professor in Accounting in Tourism Management Department in University of Patras. She has ten years business experience in private and public sector. She has been an Adjunct Lecturer in Hellenic Open University (HOU) since 2015. She has authored national and international books and articles on accounting and finance. Last but not least she holds and Advanced Diploma in Accounting and Business from ACCA.

Selected Publications

1. Balla V-M, C. Gaganis, F. Pasiouras, C. Zopounidis, (2014), "Multicriteria decision aid models for the prediction of securities class actions", *Operations Research Spektrum*, vol. 36, is.1, pp 57-72. (ABS 3*).
2. C. Lemonakis, Malandrakis I., Garefalakis E., Balla V., (2018), "Corporate Governance and Internal Audit: A Review on Performance Indicators", *Interdisciplinary Journal of Economics and Business Law*, vol. 7, is. 1, pp: 98-119, (ABS 1*).
3. C. Zopounidis, Floros, C., Lemonakis, C., Balla, V., (2018), "Taxation Avoidance in Overtrading Firms as Determinants of Board Independence (BvD)", *Operational Research – an International Journal*, <https://doi.org/10.1007/s12351-018-0389-y>, (ABS 1*).
4. Lemonakis, C., Ballas, P., Balla, V., and Garefalakis, A. (2018), "Audit fees and pricing strategy: Do Restatements of Internal Control Reports and Earnings matter", *Risk Governance and Control: Financial Markets and Institutions*, vol. 8, is. 2, pp: 63-73, (ABS 1*), <http://doi.org/10.22495/rgcv8i2p4>, Best paper award.
5. Lemonakis, C., Garefalakis, A., Ballas, P., Balla, V., and Passas, I. (2020), "Exploring firms' accounting viability during economic turmoil: Best practices for SMEs entrepreneurship", *Interdisciplinary Journal of Economics and Business Law*, vol. 9, is. 4, pp. 98-122, (ABS 1*).
6. Ballas, P., Garefalakis, A., Lemonakis, C., and Balla, V. (2019)," Quality of Financial Reporting Under IFRS and Corporate Governance Influence: Evidence from The Greek Banking Sector During Crisis", *Journal of Governance & Regulation*, vol. 8, is. 4, pp. 8-20, (ABS 1*), <http://doi.org/10.22495/jgrv8i4art1>.
7. Balla, V., Ballas, P., and Vortelinos, D. (2020). Corporate Governance and Strategic Allignment in Tourism During the Pandemic Era: Decision Making for Family Businesses in Greece in Turbulent Times. *International Online Conference "Corporate Governance: An Interdisciplinary Outlook in the Wake of Pandemic*, November 19-20/2020, <https://doi.org/10.22495/cgiowp>.

Theodoros Kargidis

Professor at the Department of Organization Management, Marketing and Tourism at the International University of Greece

He graduated from the Department of Economics of the Aristotle University of Thessaloniki, with postgraduate studies (D.E.S.S.) at the Universite Paris I Pantheon Sorbonne in Economics and Labor Management and was awarded a doctorate by the Department of Applied Informatics of the University of Macedonia.

He has worked in the private sector in the Financial Department of SIDENOR SA (VIOHALCO group) and more specifically in the Accounting Department where in addition to the accounting he dealt with forecasts, costing etc.

Since 1985 he has been involved in higher education at the ATEI of Thessaloniki, initially in the Department of Accounting as part time academic staff and since 1988 he was elected as full time in the Department of Marketing and Advertising. Today, this Department, after its merger with the Department of Tourism Business Administration, has evolved into the University Department of Organization Management, Marketing and Tourism at the International Hellenic University.

He has taught, among other topics, the courses of Accounting Principles, Financial Management and Innovation and Entrepreneurship. He has taught at the postgraduate level the courses “Strategy of Operation of Therapeutic Rehabilitation Centers” at the Department of Physiotherapy of ATEI Thessaloniki. . He has also taught “Tourism Innovation and Entrepreneurship” at the Postgraduate program Administration of Tourism Businesses and Organizations, “Education Management” at the Postgraduate program Management and Organization of Educational Institutions and “Health Management” at the Postgraduate program Management and Organization of Health Institutions organised by the Department of Organization Management, Marketing and Tourism of the International Hellenic University.

He has been the President of the Department of Marketing and Advertising and the Department of Business Administration and is currently the President of the Department of Organization Management, Marketing and Tourism at the International Hellenic University. He has been involved in national and European research activities. He has also been involved in training programs organized by companies and other bodies. Part of his research activities refer to the application of New Technologies in Business Administration, Innovation and Entrepreneurship and Open and Distance Education (AEXE).

E k a t e r i n i K o n . L a s k a r i d o u

Lecturer – Scientific at International Hellenic University, Financial Accounting and International Accounting Standards.

PhD International Accounting Standards, University of Macedonia, Thessaloniki

MSc in Finance and Financial Information Systems University of Greenwich– UK,

BSc in Business Administration and Economics, Technological Educational Institute of Serres– Greece.

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She holds a PHD in International Accounting Standards (University of Macedonia at Thessaloniki, Economic School) and lives in Serres where she works as Lecturer – Scientific at International Hellenic University, Economic Sciences department. From 2001 – 2013 she has lectured at Technological Educational Institute of Central Macedonia– Greece at Department of Finance and Accounting / Department of Business Administration and since 2017 – 2021 as an Lecturer – Scientific in Hellenic Open University (HOU) where taught Corporate Finance, Financial Accounting and Banking Management - Financial Accounting. She is also working as Financial Manager in European Funding Program, BLACK SEA BASIN PROJECT applied program “ A Scientific Network for Earthquake, Landslide and Flood Hazard Prevention, MIS ETC 2614” 2014-2017 and “Rapid Earthquake Damage Assessment ConsorTium/REDACT (BSB 966” 2020-2022).

She was been a member of the Register of Evaluators for 3rd Community Operational Framework Programme – Ministry of Development and member of the Organizing Committee– 2nd International Scientific Conference “Productive Reconstruction of Greece: Economic Crisis and Prospects for Development”, Greece 05/2017.

Selected Publications

1. “The Importance of Information through Accounting Practice in Agricultural Sector-European Data Network” Journal of Social Sciences 6 (2): 221-228, 2010.
2. “Detecting Asset Impairment Earnings Management on IFRS Context: Some Evidence From Greek Listed Companies” American Journal of Applied Sciences 11 (6): 963-968, 2014.
3. “Impaired Asset, Rooted Managerial Practices on IFRS Principles: Some Evidence From Greek Listed Companies” International Conference on Business & Economics of the Hellenic Open University 6-7 February 2015, Athens.
4. “The Economic Crisis as a Factor of Decreasing Assets of the Financial Institutions. An Empirical Approach of Greek Listed Financial Institutions”, 2nd International Scientific Conference entitled “Productive Reconstruction of Greece: Economic Crisis and Prospects for Development”, 5 and 6 May 2017, Serres
5. “The Effect of the Economic Crisis on Decreasing the Value of Business Assets” (Impairment, IAS 36). An Empirical Approach to Greek Listed Companies”. 2nd International Scientific Conference entitled “Productive Reconstruction of Greece: Economic Crisis and Prospects for Development”, 5 and 6 May 2017, Serres.

A n t o n i o s D . P e r s a k i s

**Assistant Professor in Department of Accounting and Finance in University of Thessaly, Adjunct
Lecturer in Hellenic Open University**

Post-Doc in Accounting and Finance, University of Thessaly

PhD in Accounting and Finance, University of Thessaly

MBA, Staffordshire University, UK

**MA in Finance and Investment with Accounting and Financial Management, London School of
Business and Finance, UK**

**Bsc from Department of International and European Economic Studies of Athens University of
Economics and Business**

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Dr. Antonios Persakis is an assistant professor at the Department of Accounting and Finance of the University of Thessaly in the field of Financial Accounting with analysis of financial statements. He holds a degree in International and European Economic Studies (2005) from the Athens University of Economics and Business, an MBA in Business Administration (2010) from Staffordshire University (UK), a Master's Degree in Accounting and Finance - Finance and Investment with Accounting and Financial Management (2016) from the London School of Business and Finance (UK), PhD in Accounting and Finance (2016) from the Department of Economics of the University of Thessaly and postdoctoral degree in Accounting and Finance (2020) from the Department of Economics of the University of Thessaly. He has been working in the Department of Accounting and Finance of the University of Thessaly since 2021. He is also an adjunct lecturer of the School of Social Sciences of the Hellenic Open University. His teaching work, as well as his research interests, focus on issues of accounting and finance. He also has significant professional experience in the field of accounting, and has served as an accounting consultant in first degree local government and manager of a large pharmacy. He has presented his work at international conferences and has published his work in international peer-reviewed journals. In addition, he is a member of scientific associations and a reviewer in scientific journals.

Selected Publications

Persakis, A. and G. Iatridis (2015), "Cost of Capital, Audit and Earnings Quality under Financial Crisis: A Global Empirical Investigation", *Journal of International Financial Markets, Institutions & Money*, 38, pp. 3-24.

Persakis, A. and G. Iatridis (2016), "Audit Quality, Investor Protection and Earnings Management during the Financial Crisis of 2008: An International Perspective", *Journal of International Financial Markets, Institutions & Money*, 41, pp. 73-101.

Persakis, A. and G. Iatridis (2017), "The joint effect of Investor Protection, IFRS and Earnings Quality on Cost of Capital: An International Study", *Journal of International Financial Markets, Institutions & Money*, 46, pp. 1-29.

Persakis, A. and G. Iatridis (forthcoming), "How economic uncertainty influences the performance of investor perceptions and behavior?", *Journal of International Accounting, Auditing and Taxation*.

Eleni Vrentzou

Head of the Directorate of Tax Policy in the Ministry of Finance and a Tutor at the Hellenic Open University, lecturer at the National Center for Public Administration and Local Government and at the University of Thessaly

PhD in Accounting and Finance, Athens University of Economics and Business

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Eleni Vrentzou is the Head of the Directorate of Tax Policy in the Ministry of Finance and a Tutor at the Hellenic Open University. She is a lecturer at the National Center for Public Administration and Local Government as well as at the University of Thessaly. She worked for 15 years as Collaborating Scientific Staff at the Department of Accounting and Finance in Athens University of Economics and Business. She studied Business Administration at the Athens University of Economics and Business, received a Master's degree in Finance from the University of Strathclyde, a professional postgraduate degree from the Board of Certified Auditors and she continued with a PhD in Athens University of Economics and Business.

Her teaching interests focus on the area of accounting, taxation, auditing and financial analysis. Her research interests focus on the tax impact of IFRS application, the level of voluntary disclosure as well as the developments in auditing area. She has worked in an auditing firm, in banking area and in the Central Bank of Greece. She was the Chair of the Accounting Standards Board for 5 years and Deputy Chairwoman in Hellenic Accounting and Auditing Oversight Board. In the Ministry of Finance she works on issues of International Financial Reporting Standards, International Auditing Standards as well as Capital Markets Developments and Capital Markets Union. She represents Greece in many legislative working groups in the area of accounting and finance in national and European level.

Selected Publications

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- E. Vrentzou, D. Dertsou, The determinants of R&D: the role of tax incentives, Hellenic Finance and Accounting Association, December 2020
- E. Vrentzou, The Determinants of Disclosure Level, 8th EIASM Workshop on Accounting and Regulation, June 2019
- E. Vrentzou, G. Siougle, L. Doukakis, (2012), « Tax Management and IFRS Financial Reporting Synergies », International Journal of Accounting, Auditing and Performance Evaluation, Vol. 8(3), pp. 223–238
- E. Vrentzou, A. Daskalakis, (2012), «The past and the present of the Audit Profession in Greece», Accounting and Financial History Research Journal, Issue 2, p120-144
- E. Vrentzou, (2011) «The effect of International Accounting Standards on the Notes of Auditors Report», Managerial Finance, Vol. 37(4), pp.334-346
- E. Vrentzou, A. Daskalakis, The past and the present of the Audit Profession in Greece, 2nd Balkans and Middle East Countries Conference on Auditing and Accounting History, 2011
- E. Vrentzou, A. Daskalakis, « Predicting “under surveillance” trading », Hellenic Finance and Accounting Association, 2009
- E. Vrentzou, G. Siougle, L. Doukakis, «Tax planning and IFRS», American Accounting Association, 2008
- E. Vrentzou, «The effect of International Accounting Standards on the Notes of Auditors Report», 12th World Congress of Accounting Historians, 2008
- E. Vrentzou, «The drivers of Voluntary disclosure and the effects on Greek companies», European Accounting Association, 2007