

Professor Michalis Bekiaris  
University of the Aegean,  
Head of the Department of Business Administration

### Curriculum Vitae

Michalis Bekiaris is a Professor of Accounting at the University of the Aegean. Michalis Bekiaris holds a PhD in Financial Accounting and Taxation from Panteion University and is a certified accountant. He has published numerous business and academic papers, and is a frequent speaker at major conferences and industry events in Accounting and Internal Auditing. His professional expertise complements and enhances his research work. Dr. Bekiaris is chartered clearer of the Athens Stock Exchange with extensive accounting and auditing experience that includes over seven years with a private bank. His current research interests are financial reporting, fraud examination and internal auditing.

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#### I. Fields of interest

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Internal Auditing, Corporate Governance, Accounting, IPSAS, Financial Reporting

#### II. Education

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1997-2001 PhD. Panteion University of Social and Political Sciences, Public Administration Department. Thesis title: 'Financial derivatives, concept, accounting and tax treatment'.

1989-1993 Bachelor's degree. Panteion University of Social and Political Sciences, Public Administration Department. Degree in Public Administration.

#### III. Work experience

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- **University of the Aegean (2003 – today)**  
2003- today
- **University of Makedonia**  
2019-2021
- **University of Piraeus**  
2020-today
- **Hellenic Open University**  
2008-2016 Adjunct Professor
- **Hellenic International University - MBA**  
2008- today Adjunct Professor
- **University of Western Attica - MSc in Accounting and Finance**

- 2014-today Adjunct Professor
- **TEI Crete – MSc in Accounting and Auditing**  
2014-2015 Adjunct Professor
- **Ministry of Culture (2010-2011)**  
Board Member of the Intellectual Property Organization
- **Alpha Bank SA (1997-2004)**  
2001 – 2004 Internal Auditor (Audit and Inspection Division)  
1997-2000 Money lending department (P. Ralli branch)
- **Military Service (1994-1995)**  
Hellenic Navy (23months) Central Station of Navy Vehicles (ΚΣΑΝ)  
Supply Department (car inventories),

### **Professional certifications - Participation in professional - scientific associations**

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- Economic Chamber of Greece – Certified Accountant (Class A')
- Member of the Institute of Internal Auditors
- Certified Clearer in Athens Derivatives Exchange (Athens Stock Exchange member)
- European Accounting Association - EAA
- Hellenic Finance and Accounting Association (HFAA)
- Internal Audit and Corporate Governance (IACG)
- Laboratory for tourism research and studies (ETEM) – University of the Aegean
- Laboratory of Quantitative Methods
- University of the Aegean representative for the European Confederation of Institutes of Internal Auditors (ECIIA) (past)

### ***Papers published in refereed journals***

- Bekiaris, M. & Paraponti, T. (2022). Examining the status of IPSAS adoption at the country level: an analysis of the OECD member states, *Journal of Accounting & Organizational Change*, vol. 19(2):296-325.
- Bekiaris, M. & Markogiannopoulou, A. (2023), Enterprise resource planning system reforms of European Union member states in association with central government accrual accounting and IPSAS adoption, *Journal of Public Budgeting, Accounting & Financial Management*, vol. 35(1):115-140.
- Bekiaris, M. & Markogiannopoulou, A. (2022). Value Relevance of General Government National Accounts with ESA2010 accrual accounting framework. Association of the ESA2010 reporting quality with decision making and accounting standardization. *Journal of Accounting and Management Information Systems*, vol.21 (4):546-574.
- Vadasi, C., Tasios, S. & Bekiaris, M. (2021). Corporate governance and voluntary disclosure: The case of listed firms on the Athens Stock Exchange, *Journal of Accounting and Taxation*, vol. 13(4):270-282.
- Bekiaris, M., & Papachristou, G. (2021). Employees' Fraudulent Behavior: A Social Cognitive Analysis, *International Journal of Critical Accounting*, vol. 12(4):294-314.
- Vadasi, C., Bekiaris, M., & Koutoupis, A. (2021). The impact of audit committee characteristics on internal audit professionalization: empirical evidence from Greece, *Accounting Research Journal*, vol. 34(5):447-470.

- Vadasi, C., Bekiaris, M., & Andrikopoulos, A. (2021). Internal audit function quality and corporate governance: The case of Greece, *Multinational Finance Journal*, vol. 25(1/2):1-61.
- Bekiaris, M. (2021). Board structure and firm performance: An empirical study of Greek systemic banks, *Journal of Accounting and Taxation*, vol. 13(2):110-121.
- Andrikopoulos, A, Bekiaris, M., & Kostaris, K. (2020). Stars in a small world: Social Networks in Auditing Research, *Scientometrics*, vol. 122(1):625-643.
- Vadasi, C., Bekiaris, M., & Andrikopoulos, A. (2020). Corporate governance and internal audit: an institutional theory perspective, *Corporate Governance*, vol. 20(1):175-190.
- Koutoupis, A., & Bekiaris, M. (2019). Audit Committee impact on company performance: The Greek and Italian experience, *International Journal of Accounting and Auditing Studies*, vol. 1(1):1-12.
- Bekiaris, M., & Papachristou, G. (2017). Corporate and accounting fraud: Causes and fraudster's business profile, *Corporate Ownership and Control Journal*, vol. 15(1):467-475.
- Andrikopoulos, A., Bekiaris, M., Vadasi, C., & Zounta, S. (2016). International collaboration in auditing research, *International Journal of Auditing*, vol. 20(1):66-71.
- Tasios, S., & Bekiaris, M. (2014). Mandatory Disclosures and firm characteristics: Evidence from the Athens Stock Exchange, *International Journal of Managerial and Financial Accounting*, vol. 6(4):303-321.
- Bekiaris, M., Psymada, C., & Tasios, S. (2014). Internet financial reporting quality and corporate characteristics: the case of construction companies listed in Greek and Cypriot stock exchange, *European Studies Research Journal*, vol. 17(2):41-57.
- Andrikopoulos, A., Samitas, A., & Bekiaris, M. (2014). Corporate social responsibility reporting in financial institutions: Evidence from Euronext, *Research in International Business and Finance*, vol. 32(1):27-35.
- Bekiaris, M., Efthymiou, T., & Koutoupis, A. (2013). Economic crisis impact on corporate governance and internal audit: the case of Greece. *Corporate Ownership and Control Journal*, vol. 11(1): 65-74.
- Tasios, S., & Bekiaris, M. (2012). Auditor's Perceptions of financial reporting quality: The case of Greece. *International Journal of Accounting and Financial Reporting*, vol. 2(1):57-74.
- Zounta, S., & Bekiaris, M. (2009). Cost -based management and decision making in Greek Luxury Hotels. *TOURISMOS*, vol. 4(3):205-225.
- Bekiaris, M. (2008). Business Codes: A financial reporting quality factor or another compliance obligation? *Journal on Management*, vol. 3(2): 1-13.
- Kutsikos, K., & Bekiaris, M. (2007). IT Governance Auditing in Virtual Organizations, *MIBES Transactions International Journal*, vol. 1(1): 35-45.
- Bekiaris, M., & Kutsikos, K. (2007). The Evolution of IT Governance Auditing within Emerging Technology-Driven Corporate Structures. *Journal on Management*, vol.2 (2): 6-14.

### **Other journals & internet**

- Vadasi, C. & M. Bekiaris, 2016, IAF Quality and Corporate Governance, Accounting Research Contributions II, Panteion Un. Publ. (in Greek)
- Retelas R. & M. Bekiaris, 2015, Qualified internal auditors in Greece, *Astrolavos*, issue 23 (in Greek)
- Bekiaris, M., T. Sgouros & S. Tasios, 2011. Financial Reporting Quality in Greece: A case study analysis of auditor's qualifications. Available on SSRN, [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2447613](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2447613)

- Bekiaris, M., 2006. Analysis and review of VAT on fixed Assets. *Taxation Review*, issue 682, pp. 268 – 284. (in Greek)
- Bekiaris, M., 2003, VAT on fixed assets, *Taxation Review*, issue 648, pp. 434-439. (in Greek)

### **Books, Book Chapters & Lecture Notes**

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- Papachristou, G. & M. Bekiaris, 2019, *The Routledge Companion to Accounting Ethics*, chapter Ethics in Auditing, Routledge.
- Bekiaris, M. & C. Tzovas, 2017, *Financial Accounting Principles*, Propobos Publications, Athens.
- Bekiaris, M., 2014, *Internal Audit and Corporate Governance*, for the course “Internal Auditing” University of the Aegean MBA, 180 pages. (in Greek)
- Bekiaris, M., 2012. *Viability Analysis for Startups*, Chapter 13 University of the Aegean. “Entrepreneurship”. (in Greek)
- Bekiaris, M., 2010, “Corporate Finance Principles for Hospitality Enterprises” MSc in Tourism Planning, Management and Policy, Chios, 70 pages. (in Greek)
- Bekiaris, M., P. Kyriakogkonas & M. Rouleliotis, 2010, *Span of control and fraud prevention*. Honorary Volume for Professor Emeritus D. Papadopoulos. University of Macedonia. (in Greek)

### **International Conferences**

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- Polyzos, K., M. Bekiaris & A. Andrikopoulos, 2022. Could an unconventional monetary policy have impact on firms’ earnings, management? The case of ECB’s Corporate Sector Purchase Program, Multinational Finance Conference Gdansk, Poland.
- Bekiaris, M., F. Spanou & Th. Paraponti, 2022. Investigating the Greek general government accounting reform: the challenging task of staff training, Comparative International Governmental Accounting Research, CIGAR Berlin conference
- Markogiannopoulou A. & M. Bekiaris, 2021. IPSAS Performance and Value Relevance of Governmental Financial Statements, Comparative International Governmental Accounting Research, CIGAR web conference.
- Bekiaris, M. & T. Paraponti, 2021, The influence of IPSAS compliance on government borrowing costs: a panel cointegration approach, Comparative International Governmental Accounting Research, CIGAR web conference.
- Bekiaris, M. & G. Papachristou, 2019, A Social Cognitive Analysis to Employees’ Propensity to Commit Fraud: The Interaction between Personal Attributes, Organizational Context, and Fraudulent Behavior, American Accounting Association, 24th Annual Ethics Research Symposium, San Francisco, USA.
- Vadasi, Ch., M. Bekiaris & A. Andrikopoulos, 2019, Corporate Governance and Internal Audit Function Quality in Listed Companies at the Athens Stock Exchange”, MFS26th Annual Conference, Jerusalem, Israel.
- Bekiaris, M. & A. Markogiannopoulou, 2018, General Government Financial Statement Information IPSAS Convergence & Value Relevance, 10<sup>th</sup> International EIASM Public Sector Conference, Lund Sweden.

- Koutoupis, A., E. Pappa & M. Bekiaris, 2018, Practical aspects on auditing corporate governance statements: The case of Greek Publicly listed enterprises, 16<sup>TH</sup> European Academic Conference in Internal Audit and Corporate Governance, Naples, Italy.
- Bekiaris, M. & G. Papachristou, 2018, Corporate and accounting fraud: Types, causes and fraudster's business profile, International Conference, Corporate Governance, Ownership and Control, Rome, Italy.
- Andrikopoulos, A., M. Bekiaris & K. Kostaris, 2018, Social Networks in Auditing Scholarship: The Case of Coauthorship, 4<sup>th</sup> International Conference on Emerging Research Paradigms in Business and Social Sciences, Dubai.
- Andrikopoulos, A., M. Bekiaris & K. Kostaris, 2017, Social Networks in Auditing Research, World Finance Conference, Sardinia, Italy.
- Andrikopoulos, A., M. Bekiaris & K. Kostaris, 2017, Collaboration Networks in Accounting: The case of Auditing Research, 24th Annual conference of the MFS, Bucharest, Romania.
- Bekiaris, M. & A. Koutoupis, 2016, Ethics and Code of Conduct of Greek Internal Auditors: The latest trends. 14th European Academic Conference in Internal Audit and Corporate Governance, Rotterdam. Netherlands.
- Bekiaris M. And A. Koutoupis, 2015, Internal Audit within Greek local government organizations: An effective measure to mitigate fraud? 13<sup>th</sup> European Academic Conference in Internal Audit and Corporate Governance, London, UK.
- Koutoupis A. and M. Bekiaris, 2014. Fraud Auditing in Greece: External and Internal Auditors perceptions. 12<sup>th</sup> European Academic Conference in Internal Audit & Corporate Governance, Como, Italy.
- Koutoupis A., M. Bekiaris and D. Deliaslanides, 2014. Audit expectation gap: A survey among Greek auditors. International Conference, Corporate Governance: A search for advanced standards in the wake of crisis, Milano, Italy.
- Bekiaris, M., Thanasis Efthymiou and A. Koutoupis, 2013. Economic crisis impact on corporate governance and internal audit. IACG. *11th European Academic Conference in Internal Audit & Corporate Governance*, Oslo, Norway.
- Bekiaris, M. & A. Koutoupis, 2012. Internal Audit Profession in Greece under crisis. IACG. *10th European Academic Conference in Internal Audit & Corporate Governance*, Verona, Italy.
- Zounta, S., S. Karatzimas and M. Bekiaris, 2010. Using budgets for performance evaluation and control: Evidence from Greece, *Interdisciplinary research in cost, profitability and performance management in manufacturing, logistics and service operations Conference*, Ghent, Belgium.

## Referee Work

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- Accounting Research Journal
- Corporate Board: Role, Duties and Composition Journal
- Economics and Management: Current Issues and Perspectives
- Journal of Accounting and Taxation
- Journal of Business Economics and Management
- Journal of Economic Surveys
- Journal of Governance and Regulation
- Journal of Operational Risk
- Journal of Forensic and Investigative Accounting
- International Journal of Accounting and Finance
- International Journal of Accounting and Information Management

- International Journal of Accounting, Auditing and Performance Evaluation
- International Journal of Banking Accounting and Finance
- International Journal of Business Governance and Ethics
- International Journal of Decision Sciences, Risk and Management
- International Journal of Finance & Economics
- International Journal of Managerial and Financial Accounting
- International Journal of Public Policy
- Research in International Business and Finance
- Research in World Economy