



PHILIPS UNIVERSITY

NIKOLAOS ERIOTIS

Visiting Professor

Department of Accounting and Finance
School of Economics and Management



Academic Personnel Short Profile / Short CV

University:	PHILIPS UNIVERSITY
Surname:	ERIOSIS
Name:	NIKOLAOS
Rank/Position:	Visiting Professor
School:	Economics and Management
Department:	Accounting and Finance
Scientific Domain: *	Accounting

**Field of Specialization*

Academic qualifications (list by highest qualification)

Qualification	Year	Awarding Institution	Department	Thesis title
Ph.D	1988	University of Paris "PARIS 1 – PANTHEON – SORBONNE"	UER 06 – Economics and Business Administration	"The Greek General Chart of Accounts and its contribution to Financial Analysis in Greece.", with the honorable distinction "TRES HONORABLE"
MSc (D.E.A.)	1985	University of Paris "PARIS 1 – PANTHEON – SORBONNE"	UER 06 – Economics and Business Administration	"The Economic History off a TV Chanel (The Case of ERT1)
BA	1986	Panteion University	Political Sciences	Grade "very good 7 & 1/8" out of 10
BA	1984	Panteion University	Public Administration (Economics)	Grade "excellent 9 & 5/7" out of ten

Employment history in Academic Institutions/Research Centers – List by the three (3) most recent

Period of employment		Employer	Location	Position
From	To			
2020	present	Philips University	Nicosia, Cyprus	Visiting Professor
2016	present	National & Kapodistrian University of Athens	Athens, Greece	Professor
2006	2016	National & Kapodistrian University of Athens	Athens, Greece	Associate Professor
1999	2006	National & Kapodistrian University of Athens	Athens, Greece	Assistant Professor
1995	1999	Athens University of Economics and Business	Athens, Greece	Lecturer

Key refereed journal papers, monographs, books, conference publications etc. List the five (5) more recent and other five (5) selected –(max total 10)

Ref. Number	Year	Title	Other authors	Journal and Publisher/ Conference	Vol.	Pages
1	2019	A 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	40-62
2	2018	Recent Developments and Trends in Accounting Information Systems	with A. Georgantopoulos, E Poutos	Journal of Accounting. Business and Finance Research	Vol. 3, No 1	1-9
3	2016	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	1-11
4	2016	R&D Activity and Operating Performance of Small and	with E. Aggelopoulo, A. Georgopoulo, A. Tsami	Journal of Accounting and Taxation	Vol. 8, No 4	40-50

		Medium Sized Enterprises (SMEs)				
5	2016	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	773-776
6	2015	The Value Relevance of Accounting Information in Times of Crisis: An Empirical Study	with L. Mion, G. Georgakopoulos και P. Kalantonis	International Journal of Corporate Finance and Accounting	Vol. 1(2)	44 - 67
7	2012	Revisiting Bank Profitability: A Semi-parametric Approach	with D. Vasiliou and A. Kana	Journal of International Financial Markets, Institutions & Money	Vol. 22, issue 4	990 - 1005
8	2011	Hedging Effectiveness in Energy Market during Economic Crisis: Better Way to Integration	with A. Samita and I. Tsakalo	Journal of Economic Integration	Vol. 26, no 3	463 – 476
9	2007	How Firm Characteristics Affect Capital Structure: An Empirical Study	With D. Vasiliou and Zoe Ventoura - Neokosmides	Managerial Finance	Vol. 33, no 2	321 - 331
10	2000	Fundamental Analysis and the Valuation of IPO's in the Construction Industry	with D. Gikas, A. Papadakis and M. Walker	The International Journal of Accounting	vol. 35, no. 2	227-241

Exhibitions (where applicable). List the five (5) more recent and other five (5) selected. (max total 10)

Ref. Number	Date	Topic	International / Local	Location*	Role in Exhibition
1	2014	Delisted vs. Voluntary delisted vs. Remain listed - Revisited	1 st International Conference on Business & Economics, Hellenic Open University	Athens, Greece	Research group member with D. Vasiliou, D. Balios, S. Missiakoulis and E. Poutos
2	2011	Evolution of the Governmental Accounting Reform implementation	34 th Annual Congress of the European Accounting	Rome, Italy	Research group member with D. Vasiliou and F. Stamatiadis

		in Greek Public Hospitals: Testing the institutional framework	Association, Rome, Italy		
3	2011	From Cash to Accruals in Greek public hospitals – Rhetoric or Reality	11 th Annual Meeting of Hellenic Finance and Accounting Association (HFAA), University of Piraeus	Piraeus, Greece	Research group member with D. Vasiliou and F. Stamatiadis
4	2010	The Dividend Policy of the Greek Listed Firms Prior the Economic Crisis: A Comparative Analysis	9 th Annual Conference, European Economics and Finance Society	Athens, Greece	Research group member with D. Vasiliou and E. Poutos
5	2010	Contingency Factors Affecting the Adoption of Cost Accounting in Greek Public Hospitals	EIASM, 6th International Conference on Accounting, Auditing and Management in Public Sector Reforms	Copenhagen, Denmark	Research group member with D. Vasiliou and F. Stamatiadis
6	2006	Forecasting Future Portfolio Performance: The Revival of the Harmonic Mean	Exchange Rate and Risk Econometrics Conference of the Applied Econometrics Association (AEA)	Athens, Greece	Research group member with D. Vasiliou and S. Missiakoulis
7	2006	Perceptions and Problems Related to the Treatment of Costly Diseases from the Private Health Care Industry; Evidence from Greece	European Applied Business Research Conference	Florence, Italy	Research group member with D. Vasiliou, V. Zisis and A. Theofilou
8	2006	Perceptions of Shareholders' Reaction for Initiation of Treatment Projects for Costly Diseases: Evidence from Greece	3 rd International Conference on Advances in Applied Financial Economics	Samos, Greece	Research group member with D. Vasiliou, V. Zisis
9	2003	Dividend Policy: An Empirical Analysis of the Greek Market (This article received the honorable distinction "Best Paper Award" and was honourably published in the	European Applied Business Research Conference, Venice, Italy	Venice, Italy	Research group member with D. Vasiliou

		«International Business & Economics Research Journal», 2004, vol. 3, no. 3, pp. 49-57)			
10	2002	Tobin's Q and Entry Barriers: An Empirical Relationship	European Applied Business Research Conference	Rothenburg, Germany	Research group member D. Vasiliou, Z. Fragkouli and Z. Ventoura

**Specify venue, geographic location etc*

Research Projects. List the five (5) more recent and other five (5) selected (max total 10)				
Ref. Number	Date	Title	Funded by	Project Role*
1	2004 - 2007	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)	Scientific Coordinator
2	2004 - 2007	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)	Primary Investigator
3	2000- 2003	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, (ΠΡΑΞΕ)	Primary Investigator
4	1996 - 1997	Technical economic study for the firm "E. & K. STERGIOU Ltd" and "E. STERGIOU Ltd "	Funded by developmental law 2234/94, no 23b', special investments	Primary Investigator of the workgroup
5	1996 - 1997	Financial analysis and discovery of novel funding tools for the implementation of an investment by "E. & K. STERGIOU Ltd" και "E. STERGIOU Ltd"	Funded by european program "RETEX – c' phase", managed by the National Bank of Industrial Development, (ETBA	Primary Investigator of the workgroup

6	1995 - 1996	Financial analysis and discovery of novel funding tools for the implementation of an investment by "NEORION SYROS SHIPYARDS S.A."	Funded by european program "RETEX – b' phase", managed by the National Bank of Industrial Development, (ETBA	Primary Investigator of the workgroup
7	1995 - 1996	Financial analysis and discovery of novel funding tools for the implementation of an investment by "KAFANTARIS S.A."	Funded by european program "RETEX – b' phase", managed by the National Bank of Industrial Development, (ETBA	Primary Investigator of the workgroup
8	1995 - 1996	Financial analysis and discovery of novel funding tools for the implementation of an investment by "RAXTA S.A."	Funded by european program "RETEX", managed by the National Bank of Industrial Development, (ETBA	Primary Investigator of the workgroup
9	1995 - 1996	Technical economic study for the firm "DANIEL, Graphic Arts S.A."	Funded by the developmental law 1892/92	Primary Investigator of the workgroup
10	1995 - 1996	Financial analysis of the enterprises "MONOTHERM" and "SPITI"	Funded by european program "Mentor", managed by the National Bank of Industrial Development, (ETBA	Primary Investigator of the workgroup

**Project Role: i.e. Scientific/Project Coordinator, Research Team Member, Researcher, Assistant Researcher, other*

Academic Consulting Services and/or Participation in Councils / Boards/ Editorial Committees. List the five (5) more recent (Optional Entry)				
Ref. Number	Period	Organization	Title of Position or Service	Key Activities
1	2014 - 2019	Department of Economics, National and Kapodestrian University of Athens	President	(Chairman)
2	2010 - 2014	Department of Economics, National and Kapodestrian University of Athens	Vice President	(Vice Chairman)
3	Since 2013	Scientific laboratory "Training and Applied Accounting Research Unit (TR.AP.AC.)", the Department of Economics, National and Kapodestrian University of Athens	Director	Executive and Academic Director
4	2015 - 2018	Master's Degree Program «Master in Business Administration (ΔΔΟΜΟ)», of the National and Kapodestrian University of Athens	Director	Executive and Academic Director
5	2008 - 2018	Interdepartmental Committee of the Master's Degree Program "Management & Economics of Telecommunication Networks", of the National and Kapodestrian University of Athens	Member	Member of the Committee

**Awards / International Recognition (where applicable). List the five (5) more recent and other five (5) selected.
(max total 10) (Optional Entry)**

Ref. Number	Date	Title	Awarded by:
1	2010	Distinction «Emerald Awards for Excellence 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.	Emerald Literati Network
2	2008	Distinction «Emerald Awards for Excellence 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.	Emerald Literati Network
3	2003	Distinction «Best Paper Award 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.	European Applied Business Research Conference
4	1988	Distinction «Très honorable» at the reception of the doctoral degree.	University «Université Paris 1, Pantheon, Sorbonne»
5	1983 and 1984	Distinction for grades achieved in the courses of the 3 rd and 4 th year of the graduate studies at the Panteion University of Athens.	National Scholarships Foundation (IKY)

**Other Achievements. List the five (5) more recent and other five (5) selected.
(max total 10) (Optional Entry)**

Ref. Number	Date	Title	Key Activities:
1	2017	Member of the Hellenic Accounting and Auditing Standards Oversight Board (HAASOB - ELTE)	A national 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
2	2015 - 2018	Chairman of the board of Directors of the company "Tsangaris S.A."	Major holder is the National and Kapodistrian University of Athens
3	2014 - 2016	Chairman of the board of Directors of the Hellenic Association of Accredited Certification and Inspection Bodies (Hellas Cert - EKAPTY)	A national organization required to oversee the implementation of National and European legislation on the quality of health materials and services
4	Since - 2007	Scientific Director	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
5	Since - 2008	Accountant – Tax Consultant	First Class, (license number 50705)
6	Since - 1999	Academic responsibility, moderation and/or tutoring	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 (EYDAP), the training center of Hellenic Post (ELTA), the training center of the Hellenic Export Promotion and Commerce Organization (OPE), the training center of ALPHA BANK, the training center of EUROBANK.)

7	2011	Member of the Committee	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
8	2007 - 2009	Board of Directors member	The «Center of Educational Research (K.E.E.)», of the Hellenic Ministry of Education and rapporteur of research proposals
9	2007 - 2008	Member of the experts' team	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»
10	2005 - 2008	Member	The Hellenic Accounting Standards Board (SLOT), an organization required to advise for accounting issues, arising within companies operating in Greece