

PERSONAL INFORMATION


Dr. Andreas G. Koutoupis
Associate Professor of Financial Accounting and Auditing



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 <http://andreaskoutoupis.blogspot.com>

Sex Male | Date of birth 09/03/1974 | Nationality Greek

WORK EXPERIENCE

- 06/2018 – Present** Associate Professor of Financial Accounting & Auditing
University of Thessaly, Department of Accounting and Finance
- 09/2016 – Present** Visiting Professor of Advanced Auditing & Fraud Examination Course
International Hellenic University, MSc in International Accounting, Auditing, and
Financial Management Program
- 06/2016 – Present** Teaching: Advanced Auditing & Advanced Fraud Examination
International Hellenic University
- 06/2016 – Present** Collaborating Educational Staff of Accounting
Hellenic Open University, School of Social Sciences, Business & Organization
Management
- 01/2016–Present** Cooperative Insurance Company of Northern Greece Public Coaches
Chairman of the Audit Committee
- 01/2016–Present** EveryPay, Payment services
- 01/2016–Present** Chief Audit Executive
Bank of Serres
- 01/2016–Present** Chairman of the Audit Committee
Worldbridge, Payment services
- 01/2016–Present** Risk Manager
Intercontinental International
Real Estate Investment Company

Risk Manager, Compliance Officer and DPO

IESEG School of Management, Paris-France

02/2015 – Present

Visiting Professor, MSc in Accounting, Audit & Control - Risk Based Internal Audit Module

09/2014 – Present

University of Pretoria, South Africa

External Examiner of the course Advanced Internal Auditing

Monitoring Trustee, Member of the Audit & Risk Committees

01/2013–12/2016

Alpha Bank-Greece

07/2011 – Present

National Center of Public Administration and Local Government, Greece

Adjunct Lecturer of Auditing – External Auditing

03/2011 – Present

University of the Aegean, Department of Business Administration (MBA), Chios – Greece

07/2011 - Present

Lecturer of the seminar “Financial control of Public Organizations’ and other relevant seminars”

National Center for Public Administration and Local Government

11/2011 – 09/2013

Lecturer of Accounting of Commercial Enterprises, International Financial Reporting Standards, Agricultural Accounting & Auditing

University of Western Greece, Department of Business Administration of Food and Agricultural Enterprises.

10/2010 – 05/2011

Lecturer of Accounting

European University Cyprus, Department of Economics, Accounting and Finance.

10/2010 – 09/2018

Lecturer of: **Accounting and Shipping Accounting**

University of the Aegean, Department of Shipping, Trade and Transport, Chios-Greece

12/2009–Present

Chairman of the Board of Directors

KnR Governance, Risk, Compliance & Internal audit Services, Athens (Greece)

- Oversee budgets, staff and other executives in the organization.
- Work with board members to plan and implement a short-, mid- and long-term strategy for the company.
- Meet with board members and other executives to assess the direction of the company and ensure it is in line with the company’s stated mission.
- Encourage business investment, act as a visionary and provide leadership for the company.
- Contributes to the oversight of the European Commission’s governance, risk management, and internal control practices.
- Oversee the complete operation of the company ensuring it operates and goals are met based on the direction established in the strategic plans.
- Acts as the face of the company when dealing with state and local governments and the

local community.

The projects which I have been engaged with as an Engagement Leader are as follows:

▪ **Local Government:**

Municipality of Alimos, Municipality of Agios Dimitrios, Municipality of Ilioupolis, Municipality of Metamorfosis, Municipality of Herakleion, Municipality of Megara, DAEM-IT Company City of Athens Municipality SA

▪ **Social Security Funds:**

TEAISTH- Professional Insurance Fund of Medical Association of Thessaloniki

TEAUPHE – Professional Insurance Fund for Pharmaceutical Employees

TEAYPOIK – Professional Insurance Fund of the Ministry of Finance

TEA INTERAMERICAN

TEA – YPA - Professional Insurance Fund for The Civil Aviation

2nd Reciprocal Insurance Cooperative Fund for Professional Owners of Public Use Vehicles of N. Greece & Thessaly (cooperative ltd)

Athens Barrister Association

▪ **Public Listed Companies – Athens Stock Exchange:**

ADMYE Independent Power Transmission Operator SA

REVOIL Oil & Gas

IASO Health

LOYLIS MILLS Flour Industry

PAPERPACK Graphic Arts & Packaging

SAFE ADVISORS Investment Advisors

▪ **Banks:**

Evros Cooperative Bank, Chania Cooperative Bank, AB Bank, Bank of Central Macedonia

▪ **Port Authorities:**

Patra Port Authority SA

Kavala Port Authority SA

▪ **E-commerce/e-payment:**

VIVA

UNISTREAM

Argo Payments

Real Estate:

OLYMPION SA

Orilina SA

▪ **Health Sector:**

Patras General Hospital “Agios Andreas”, Pyrgos General Hospital, Amaliada General Hospital, Krestena General Hospital, General Hospital of Ioannina “G. Hatzikosta”, General Hospital of Kalavrita, Arta General Hospital, Thiva General Hospital, Lakonia General Hospital-Nursing Molaoi Unit, Sparta General Hospital, Halkida General Hospital, General Hospital-Health Center Karystos, General Hospital-Health Center Kymi, , General Hospital-Health Center Goumenissa, Florina General Hospital “Eleni Dimitriou”, Giannitsa General Hospital, Edessa General Hospital, Psychiatric Hospital of Thessaloniki, AHEPA University Hospital, Alexandroupoli General Hospital, General Hospital of Thessaloniki “G.Gennimatas”, General Hospital of Thessaloniki “Agios Dimitrios”, Kastoria General Hospital, Kavala General Hospital, General Hospital of Thessaloniki “George Papanikolaou”, Serres General Hospital, Kilkis General Hospital, Onassis Cardiac Surgery Center, Nikaia General Hospital “Agios Penteleimon”, “Laiko” General Hospital of Athens, Metaxa Cancer Hospital of Piraeus, Asklepieio Voulas General Hospital, Kythira General Hospital,

Samos General Hospital, Karamandaneio Children Hospital of Patra, General Hospital-Health Center of Ikaria, Trikala General Hospital, Lamia General Hospital, Aigio General Hospital, Leros Health Center, University Hospital of Heraklion, Heraklion General Hospital "Venizeleio", Pammakaristos Hospital, General Hospital of Ptolemaida "Bodosakeio", Lymnos General Hospital-Health Center, Chios General Hospital "Skylitseio", Drama General Hospital, Alexandra General Hospital, Children General Hospital "Agia Sofia", Nea Ionia General Hospital "Konstantopouleio", Elefsina General Hospital "Thriasio", Karditsa General Hospital, Halkidiki General Hospital, Agrinio General Hospital, Athens General Hospital "G. Gennimatas", Grevena General Hospital, Mesologgi General Hospital "Hatzikosta", Kalavryta Nursing Unit, Rhodes General Hospital "A.Papandreou", Ioannina University Hospital, Volos General Hospital "Achillopouleio", Agia Eleni Spiliopouleio Pathology Hospital of Athens, Chania General Hospital, Mitilini General Hospital "Vostaneio", Athens Beverly Hills Medical Group, IASO Maternity Hospital, Obstetrics-Gynecology

12/2009–02/2018

Director - Head of Corporate Governance, Compliance, Risk Management and Internal Audit Services

MAZARS Certified Auditors, Athens (Greece)

Provision of Corporate Governance, Risk Management, Compliance & Internal Audit In more than 100 clients (Banks, Publicly Listed Enterprises, Payment Companies, Hospitals, Local Government, Social Security & Pension Funds).

Excellent knowledge of international internal auditing standards and of internal control and risk management frameworks

Currently serve as External Advisor on Ad Hoc Issues.

10/2009 – 02/2011

Adjunct Lecturer of Accounting & Financial Accounting

University of Central Greece, Department of Regional Economic Development

03/2006 – 09/2017

Lecturing and Examining Internal Auditing and Auditing – Internal Auditing Standards

Panteion University of Social and Political Sciences, Department of Public Administration, Master of Science (MSc) on Taxation and Auditing, Greece.

10/2005 –01/2006/

Lecturing and Examining Financial Statements – Auditing Course

03/2003 – 09/2003

Panteion University of Social and Political Sciences, Department of Public Administration, Bachelor of Science (BSc) on Public Administration, Greece.

11/2000–12/2009

Governance, Risk, Compliance and Internal Audit Services (Financial Services)

PricewaterhouseCoopers Business Solutions S.A., Internal Audit Services, Athens (Greece), Senior Manager

EDUCATION AND TRAINING

2005–03/2009

PhD on Corporate Governance & Internal Controls

Panteion University of Social and Political Sciences, Public Administration Department (Auditing and Taxation Division): March 2009 (Grade: Excellent)., Athens (Greece)

The PhD 'Corporate Governance and Business Risk Management Regulations and Best Practices impact on Internal Controls – The case of Greek publicly listed enterprises' examines with a critical view the corporate governance institutional framework and best practices in relation with the current practices of the Greek publicly listed, to the Athens Stock Exchange, companies.

Furthermore, it reviews the various theories of Business Risk Management, Internal Controls and makes proposals for improvement according to the international best practices. Finally, it conducts an extensive analysis on the usefulness of Internal Auditing activities and on the role that they could play as consultants to Management for issues relating to Corporate Governance, Business Risk Management and the Organization of adequate and effective Internal Control Systems.

10/1996–11/1997 **Degree of Master of Science in Internal Auditing and Management**

City University Business School (Cass Business School), London – UK

The above Master's degree (MSc) is recognized by the Greek State (Reg. Number: 7-3794/17-1-2003).

Subjects: Financial Accounting, Management Accounting, Organizational Behavior, Concepts of Control, Audit Practice, Information Systems Auditing, Advanced Information Systems Auditing, Operational Auditing, Finance, Marketing, Human Resource Management, Management of the Internal Audit Department, Operations Management, Business Policy, Corporate Governance, Consulting Skills and Research Methods.

Dissertation: 'Business Process Reengineering: Internal Control Implications and Internal Auditors' Potential Role'.

The above project awarded a distinction (72%). For his overall performance (exams, coursework assignments and dissertation), Andreas Koutoupis was awarded with a grade 68,16% being the first in his class.

 09/1992–09/1996 **Degree of Public Administration (Concentration: Economics and Accounting)**

Panteion University of Social and Political Sciences, Athens (Greece)

He graduated first out of 350 students. During his studies, several Governmental Institutes and Businesses awarded him scholarships and awards, such as the National Institute of Scholarships (IKY), the Economic and Industrial Chamber of Greece (EBEA), the Organization of Labour Force, Unilever Hellas, and the Economic and Industrial Review Journal. He has also served as a president of the student union during the period 1995-1996 and as a member of 'Public Administration' department's general assembly during the period 1994-1996. Finally, he was a writer in the university's newspaper entitled 'Panteiaka Nea'.

Major Specialization Subjects: Economics, Financial Accounting, Management Accounting, Auditing (Internal and External Auditing), Tax, Finance, Management, and Law (Public and Private Law).

(Grade: Excellent (8.73/10))

09/1988–06/1991

'Polykladiko Lyceum of Piraeus (E.P.L.)', Piraeus (Greece)

PERSONAL SKILLS

Mother tongue(s) Greek

Foreign language(s)

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken interaction	Spoken production	
English	C2	C2	C2	C2	C2

Levels: A1 and A2: Basic user - B1 and B2: Independent user - C1 and C2: Proficient user
Common European Framework of Reference for Languages

 Communication skills

- Team engagement skills

- Good listening skills
- Clarity and concision
- Open – mindness
- Respect

Communication skills obtained through my experience as employee, Manager and Director in highly esteemed multinationals and Greek companies.

Organisational / managerial skills

- Leadership.
- Responsible for larger and smaller teams with a variety of specializations ranging from 5 to 40 people.
- Performance management and evaluation skills gained through my experience at Mazars as Head/Director
- Monitoring and coaching of subordinates
- Project Planning Skills as Senior Manager at PwC
- Highly developed planning, time management & working under pressure skills.

Job-related skills

PROFESSIONAL QUALIFICATIONS

Chartered Internal Auditor (CMIIA), The Chartered Institute of Internal Auditors UK and Ireland: October 2010.

Certified Internal Controls Auditor (CICA), The Institute for Internal Controls: November 2009.

Authorized by the Economic Chamber of Greece to work as an Accountant (2nd class) – Tax Consultant: May 2009.

Certified Internal Auditor (CIA), The Institute of Internal Auditors (The IIA-Inc.) : January 2008.

Accreditation in Internal Quality Assessment / Validation, The Institute of Internal Auditors (The IIA-Inc.): October 2007.

Certification in Control Self Assessment (CCSA), The Institute of Internal Auditors: May 2006.

Advanced Diploma in Internal Auditing and Management, The Institute of Internal Auditors – United Kingdom and Ireland (MIIA Internal Auditing Qualification, Professional Level) – Professional Voting Member: March 2005.

Diploma in Internal Audit Practice, The Institute of Internal Auditors – United Kingdom and Ireland (PIIA, Internal Auditing Qualification, Practitioner Level): December 1997.

Authorized by the Economic Chamber of Greece to work as an Economist - Accountant: November 1997.

Digital skills

SELF-ASSESSMENT				
Information processing	Communication	Content creation	Safety	Problem solving

Proficient user	Proficient user	Proficient user	Proficient user	Proficient user
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Digital skills - Self-assessment grid

Microsoft Windows.
 Microsoft Office (Word, Excel, Powerpoint).
 Microsoft VISIO.
 Lotus Notes.
 PricewaterhouseCoopers MAP software.
 CCH TeamMate Audit Management System.

Driving licence B

ADDITIONAL INFORMATION

Other skills Long Distance Running Athlete (participating in Long Distance Running Events (Marathons and Half Marathons) in Greece and abroad).
 Jogging.
 Reading Business Books and Articles relating with Corporate Governance, Risk Management and Internal Audit issues.
 Greek Music.
 Traveling (I have travelled in 51 countries for professional and personal reasons. In the majority of them I have worked as an Internal Audit Consultant & Professional Trainer).

Seminars I am a Professional Trainer for more than 15 years covering Corporate Governance, Business Risk Management, Internal Controls and Internal Audit issues.

Honours and awards Quality Leader of the year 2009 Candidate (Hellenic Management Association).
 1η place in European contest of PricewaterhouseCoopers member firms for quality services, applied to Alpha Bank (Get in our Client Tools ACE Award). Paris, 14 September 2009.
 Participation in the Global Management Challenge International Finals in Bucharest, Romania (Team Leader). Bucharest: SDG International, 15 April 2008.
 1st Place in the Global Management Challenge International Strategy Business Game in Greece (participating with PwC HAVOC Team as Team Leader). Athens: SDG Hellas, 18 March 2008. An interview was given to SBC Business Channel with respect to above win to Mr Nikolaos Kotsikopoulos (24 March 2008: 15.00-16.00 p.m.).
 1st Place in PricewaterhouseCoopers CEE Football Tournament (6X6) (participating with PwC Greece), Porec – Croatia (23-24 June 2007).
 The Italian Institute of Internal Auditors Cass Business School PhD Colloquium Award for distinctive performance for the PhD Dissertation entitled “Corporate Governance and Business Risk Management Regulations and Best Practices impact on Internal Controls and Internal Audit Activities within Greek publicly listed enterprises” (April 2006).
 The Institute of Internal Auditors (The IIA-Inc.) Michael J. Barrett Doctoral Dissertation Award as a mean to complete the research phase of my dissertation entitled “Corporate Governance and Internal Auditing in Greece” (August 2005). The above award was mentioned in several Professional

Magazines such as Internal Auditing and ECIIA Newsletter.

Economic Industrial Review Journal (OBE) Sixth Award in a national university students contest for a project entitled 'Natural Environment and Development in Greece' (May 2000).

Commercial and Industrial Chamber of Athens (EBEA) Second Award in a national university students contest for a project entitled 'The Economic and Social Role of the Modern Enterprise' (May 1996).

Greek State Scholarship Award for my academic achievements and ethics (graduated first in a department of 350 students) for the academic year 1995-96 (4th year in the university).

Greek Organization of Labor Force Award for my academic achievements and ethics for the academic year 1995-96 (4th year in the university).

Unilever Hellas S.A. Award for my academic achievements and ethics for the academic year 1995-96 (4th year in the university).

Greek State Scholarship Award for my academic achievements and ethics (second place in the Public Administration department with 9,41/10 Great Point of Average (GPA)) for the academic year 1994-95 (3rd year in the university).

Greek Organization of Labor Force Award for my academic achievements and ethics for the academic year 1994-95 (3rd year in the university).

Unilever Hellas S.A. Award for my academic achievements and ethics for the academic year 1994-95 (3rd year in the university).

Track and Field (400m., 800m., 4X400m. and Bumpy Road) distinctions in a National and Local level (1987-1992).

Memberships Member of the Sarbanes-Oxley Association (2010).

Member of the Institute for Internal Controls (2009).

Member of the Hellenic Investors Association (2009).

Member of the Greek Consultative Government Committee for the prevention of Anti-Money Laundering practices (2009).

Member of the Hellenic Association of Certified Fraud Examiners - HACFE (2008).

Member of the Association of Certified Fraud Examiners - ACFE (2008).

Member of the International Institute of Internal Auditors (The IIA-Inc.) (2000).

Member of the Hellenic Institute of Internal Auditors (IIA Greek Chapter) since 13/1/2000. I am a member of the Board of Directors of the Hellenic Institute of Internal Auditors (HIIA) since March 2005 (elected 3 times). I have also served as responsible for the Publications Committee (responsible for the quarterly issue of Newsletter), as well as a president of the Professional Education Committee of the above Institute (organization of seminars, training and other related events) (September 2007 –

February 2010).

Member of the Economic Chamber of Greece since 12/11/1997 (Member Number: 47704). I am a member of the General Assembly of Economic Chamber of Greece representatives since January 2008 (elected 2 times). I am representing Economic Chamber of Greece in the Greek Professional Recognition Committee.

Member of the Institute of Internal Auditors – United Kingdom and Ireland (The IIA UK & Ireland) (1997). Participation as Candidates Assessor for the MIIA and PIIA professional qualifications.

References

Professor Anastasios Tsamis, Professor of Accounting, Panteion University of Social and Political Sciences, Department of Public Administration, 136 Syngrou Avenue, 176 71 Athens, Greece Tel. +30-210-3304904.

Professor Rob Melville, Professor of Internal Auditing, MSc in Management - Centre for Corporate Governance, Cass Business School, London – UK, Tel. +44-207-477-8646.

Associate Professor Eleni Rogdaki, Associate Professor of Accounting. Chios Island: University of the Aegean, Department of Business Administration, Tel: +30-694-5-936-037.

Conferences

8th European Academic Conference in Internal Auditing and Corporate Governance. Chios – University of the Aegean (21-23 April 2010). Academic Conference Chair & Member of the Scientific Committee. He chaired Day 1 (PhD Day) & Day 3 (Main Conference) of the Conference.

International Conference on Applied Business and Economics 2011, Piraeus - Greece (29 September - 1 October 2011). University of Piraeus, Piraeus-Greece. Conference Chair in the second day of Conference (Session B23: Corporate Governance, 30/9/2011).

International Conference on Applied Business and Economics 2010. La Corunha – Spain. (9-11 September 2011). Conference Chair in the Day 2 of the Conference (Session A52K: Finance / International Finance).

9th European Academic Conference in Internal Auditing and Corporate Governance. London – United Kingdom (13-15 April 2010). Member of the Organization - Scientific Committee.

Larisa University Hospital Conference, Larisa, 11-12 June 2014. Corporate Governance & The Social Role of Hospital (12/6/2014). Eleftheria Newspaper covered the relevant speech, Sunday 15 June 2014.

Academic Conferences Publications

Inventory Transactions as seen by the Firm's Financial Manager. Research conducted by Andreas G. Koutoupis BA (Honors), MSc, PIIA (PhD Student of Accounting and Auditing) and Helen Rogdaki CPA, Assistant Professor of the Aegean University. Fourth Aegean International Conference on 'Analysis of Manufacturing Systems', July 1-4, 2003 – Organized by the University of the Aegean.

Corporate Governance & Internal Audit in Greece. Third European Academic Conference on Internal Audit and Corporate Governance (8 April 2006). Cass Business School, London - United Kingdom (6-8 April 2005). The above publication and the author were mentioned in the European Internal Audit Newsletter (Issue 2, June 2005, page 9).

Corporate Governance and Business Risk Management Regulations and Best Practices impact on

Internal Controls and Internal Audit Activities within Greek publicly listed enterprises. Fourth European Academic Conference on Internal Audit and Corporate Governance (PhD Colloquium – 5 April 2006). Cass Business School, London – United Kingdom (5-7 April 2006). Research Results were published in a professional magazine entitled Private Insurance (February 2007, Number 437).

Reengineering Internal Audit and Compliance Functions within Greek banks. Research conducted in association with Associate Professor Mr. Anastasios Tsamis. Fourth European Academic Conference on Internal Audit and Corporate Governance (Main Conference – 6 April 2006). Cass Business School, London – United Kingdom (5-7 April 2006).

Risk Based Internal Auditing within Greek banks – A Case Study approach. Research conducted in association with Associate Professor Mr. Anastasios Tsamis. Fifth European Academic Conference on Internal Audit and Corporate Governance (Main Conference – 19 April 2007). University of Pisa, Italy (18-20 April 2007).

Audit Committees in the Greek Banking Institutions: A Qualitative Investigation of Effectiveness. Paper written in association with Kostantinos Stergiopoulos. 4th Workshop on Corporate Governance. EIASM, Brussels-Belgium (15-16 November 2007).

Corporate Governance and Best Practices impact on Internal Audit in Greece. 5th Workshop on Corporate Governance, EIASM, Brussels – Belgium (27-28 November 2008).

Standards and Risk Management impact on Internal Auditing: The Greek case. Article written in association with Stela Zounta (University of the Aegean) and Dimitrios Charamis (University of Patras). Thessaloniki: 8th Annual Conference – Hellenic Finance & Accounting Association (HFAA), 18-19 December 2009.

Audit Committees in the Greek Banking Institutions: A Qualitative Investigation of Effectiveness – An Update: Paper written in association with Assistant Professor Dimitrios Klefodimos and PhD Candidate Dimitrios Charamis . Eighth European Academic Conference on Internal Audit and Corporate Governance (Main Conference – 21 April 2010). University of the Aegean, Greece (20 – 22 April 2010).

Ensuring the 'true and fair view' principle of banks' financial statements after the introduction of application of IFRS: The Case of Greece. La Coruna, Spain: International Conference on Applied Business & Economics (ICABE 2010) (9-11 September 2010) (Article written in cooperation with Associate Professor Eleni Rogdaki and Assistant Professor Dimitrio Klefodimo).

The Greek Financial Crisis – Greek Economy Review: A theoretical perspective. Thessaloniki: 11th International Conference of Economists (25-27 November 2010) (Article written in cooperation with Assistant Professor Ioanni Filoand PhD Candidates Michail Nerantzidi and Georgio Kontogiorgi).

Importing International Governance Codes in Greece: A Case Study Analysis. Research conducted in association with Professor Anastasios Tsamis & Ioannis Filos. Ninth European Academic Conference on Internal Audit and Corporate Governance (Main Conference – 14 April 2011). Cass Business School, City University, London – UK (13-15 April 2011).

Corporate Governance Indexes – A methodological application in Greek Publicly Listed Enterprises. Research conducted in association with Nagia Gounairidi. 1st International Conference on Safety and Crisis Management in the Construction, Tourism and SMEs sectors (26 June 2011). European University Cyprus, Nicosia – Cyprus (24-27 June 2011).

Corporate Governance Indexes – A methodological application in Greek Publicly Listed Enterprises. ICABE 2011 (30 September 2011). University of Piraeus, Piraeus - Greece (29 September – 1 October 2011).

Internal Audit in the Greek Public Hospitals: Compliance or Value Adding Activity? Athens: 14th National Health Management Conference, (12-13 October 2012).

The need for Certified Internal Auditors in Greece. Research Conducted in association with Rallis Retelas, Michail Bekiaris & Stella Zounta (University of the Aegean). Thessaloniki: 12th Annual Academic Conference of the Hellenic Association of Finance and Accounting Academics, (13 -14 December 2013).

Audit Expectation Gap: A survey among Greek Auditors. Research conducted in association with Michail Bekiaris & Dimitrios Deliaslanidis (University of the Aegean). Milan, Italy: International Conference – Corporate Governance: A search for Advanced Standards in the wake of crisis, (8 May 2014).

Corporate Governance and the Social Role of Public Hospitals. Athens: 16th National Health Management Conference, (17-18 October 2014).

The application of adequate Internal Control Systems as a strategic option in the modern public hospitals. Research conducted in association with Paraskevi Koufopoulou and Dimitrios Antonoglou. Athens: 16th National Health Management Conference, (17-18 October 2014).

The Importance of Enterprise Software Copyrights. An empirical approach from an Audit perspective. Research conducted in association with Christina Vadasi (University of the Aegean), Michail Bekiaris (University of the Aegean) and Anastasios Tsamis (Panteion University of Athens). Volos: 13th Annual Academic Conference of the Hellenic Association of Finance and Accounting Academics, (12 -13 December 2014).

Cloud Computing as Strategic Option in the Greek Hospitals. The Role of Internal Audit. Article written with Paraskevi Koufopoulou and Dimitrios Antonoglou. Athens: 4th National Academic Conference on Psychiatric Health, Technology & Telematics, (13-15 March 2015).

Ethics and Code of Conduct of Greek Auditors. Article written in association with Christos Kakkos (Ionian University of Applied Sciences). Kalamata: 1st International Conference of Development & Economy, (2-4 October 2015).

Hospital Information Systems and Internal Audit in the Greek financially unstable environment. Research conducted in association with Paraskevi Koufopoulou and Dimitrios Antonoglou. Athens: 17th National Health Management Conference, (the above research was awarded a grant for exceptional performance), (16-17 October 2015)

Ethics & Morality of Greek External Auditors. Research conducted in association with Christos Kakkos. TEI Larisa: 10th Annual MIBES International Conference, (15-17 October 2015).

Perspectives on Corporate Governance and Internal Controls: The Greek Experience. Research conducted in association with Dr. Evangelia Pappa. University of Sapienza: International Conference on Corporate Governance, Ownership and Control organized by Virtus Global Center of Corporate Governance, (27 February 2018).

- Exploring the interrelation between Corporate Governance & Financial Performance: Evidence from Greek Systemic Banks, Koutoupis A., Kyriakogkonas P., Kampouris C., Actual Problems of Economics, Issue 1, 2020. related to the subject of the proposed research project
- Intra Industry effects from Mergers on Financial Statements in and out of Technology intensive industries: Evidence from Greece. The International Technology Management Review, Vol. 8, Issue 1, November 2019, pp. 16-21., A.Koutoupis, M.Pazariskis, I. Ploumpis, G. Lazos

- Financial Crisis and Corporate Governance. The role of Internal Audit in the Greek context. *Corporate Board: Role, Duties & Composition*, Volume 15, Issue 2, June 2019., A.Koutoupis, M.Pazarskis, Lazos, G. Drogalas
- Audit Committees Impact on Company Performance. The Greek and Italian Experience. *International Journal of Auditing and Accounting Studies*, Volume 1, Number 1, June 2019., A. Koutoupis, M. Bekiaris
- Do Municipal Mergers work? Evidence from Municipalities in Greece. *Journal of Governance and Regulation*, Volume 8, Issue 2, 2019 (ABS Rating – Ethics & Governance: Grade 1).M. Pazarskis, S. Goumas, A.Koutoupis, K. Konstantinidis
- Transition to IFRS: Financial Statements Effects and Taxation at the Construction Industry in Greece. *Risk, Governance and Control: Financial Markets and Institutions*, Volume 9, Issue 1, 2019 (ABS Rating – Ethics & Governance: Grade 1)., A.Koutoupis, M.Pazarskis, Lazos, G. Drogalas
- Managing Mergers in a difficult era: Stock Market and Accounting Evidence from Greece. *Risk, Governance and Control: Financial Markets and Institutions*, Volume 8, Issue 4, 2018 (ABS Rating – Ethics & Governance: Grade 1). , A.Koutoupis, M.Pazarskis, G. Pazarzi, P. Kyriakogkonas
- Relationship between Internal Audit factors and Corporate Governance. *Journal of Governance and Regulation*, Volume 7, Issue 3, 2018, pp. 13-17 (ABS Rating – Ethics & Governance: Grade 1)., A .Koutoupis, M.Pazarskis, G. Drogalas, E. Anagnostopoulou
- Intra Industry Effects from Mergers on Financial Statements, in and out of Technology-intensive industries: Evidence from Greece, Pazarskis M., Drogalas G, Koutoupis A., Lazos G., *The International Technology Management Review*, Vol. 8, Issue 1, pp. 16-21, 2019, DOI: 10.13140/RG.2.2.25977.01122 related to the subject of the proposed research project
- Financial Crisis and Corporate Governance. The role of Internal Audit in the Greek context, Koutoupis A., Pazarskis M., Lazos G., Ploumpis I., *Corporate Board: Role, Duties & Composition*, Volume 15, Issue 2, 2019, DOI:10.22495/cbv15i2art5. related to the subject of the proposed research project
- Do Municipal Mergers work? Evidence from Municipalities in Greece, Pazarskis M., Goumas S., Koutoupis A., Konstantinidis K., *Journal of Governance and Regulation*, Volume 8, Issue 2, 2019, DOI:10.22495/jgr_v8_i2_p6. related to the subject of the proposed research project
- Transition to IFRS: Financial Statements Effects and Taxation at the Construction Industry in Greece, Drogalas G., Lazos G., Koutoupis A., Pazarskis M., *Risk, Governance and Control: Financial Markets and Institutions*, Volume 9, Issue 1, 2019, DOI: 10.22495/rgcv9i1p2.
- Managing Mergers in a difficult era: Stock Market and Accounting Evidence from Greece, Pazarskis M., Koutoupis A., Pazarzi G., Kyriakogkonas P., *Risk, Governance and Control: Financial Markets and Institutions*, Volume 8, Issue 4, 2018, DOI: 10.22495/rgcv8i4p2.
- Corporate Governance and Internal Controls: A Case Study from Greece. *Journal of Governance and Regulation*, Volume 7, Issue 2, 2018, pp. 91-99 (ABS Rating – Ethics & Governance: Grade 1). Best Paper Award in the Journal of Governance and Regulation in 2018., A. koutoupis, E. Pappa
- Relationship between Internal Audit factors and Corporate Governance, Drogalas G., Anagnostopoulou E., Koutoupis A., Pazarskis M., *Journal of Governance & Regulation*, 7(3), 13-17, 2018, DOI: 10.22495/jgr_v7_i3_p2. related to the subject of the proposed research project
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- "Risk Based Internal Auditing within Greek banks: A Case Study Approach." *Journal of Management and Governance*, Vol 13, No. 1-2 (ABS Rating – Ethics & Governance: Grade 1)., A. Koutoupis, A. Tsamis
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