

MICHAIL D. NERANTZIDIS

ASSISTANT PROFESSOR OF ACCOUNTING

UNIVERSITY OF THESSALY, DEPARTMENT OF ACCOUNTING AND FINANCE

CURRICULUM VITAE

1. PERSONAL INFORMATION

Business address : Geopolis Campus,
Larissa-Trikala Ring-Road, 41 500
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2. EDUCATION

Post doc in Accounting – Financial Reporting – Panteion University, Department of Public Administration, Auditing and Taxation Sector, 2016.

PhD in Accounting and Corporate Governance – Panteion University, Department of Public Administration, Auditing and Taxation Sector, 2013 (Grade Excellent – Equivalent to 1st class).

MBA (Master in Business Administration) – Hellenic Open University, 2013 (Grade 7.56/10 – Equivalent to 2:1).

MSc in Accounting and Finance – Athens University of Economics and Business, 2009 (Grade 8.40/10 – Equivalent to 2:1).

BSc in Economic Studies – University of Patras, 2014 (Grade 7.66/10 – Equivalent to 2:1).

BSc in Public Administration (Public Economics) – Panteion University, 2007 (Grade 8.65/10 – Equivalent to 1st class, Graduated first in my area of specialization).

3. ACADEMIC EXPERIENCE

08/2020 – today: Assistant Professor in Accounting, Department of Accounting and Finance, University of Thessaly.

10/2016 – today: Visiting Lecturer, Hellenic Open University (*2020 – today: coordinator of DIT43 module*).

11/2019 – 08/2020: Assistant Professor in Accounting, General Department, University of Thessaly.

09/2017 – 01/2019: Visiting Lecturer (fixed-term contract), University of Macedonia.

09/2017 – 02/2018: Visiting Lecturer (fixed-term contract), International Hellenic University (former Alexander Technological Educational Institute of Thessaloniki).

10/2016 – 02/2017: Visiting Lecturer (fixed-term contract), University of Aegean.

10/2010 – 07/2011: Teacher, University of Thessaly (former Technological Educational Institute of Larissa).

09/2010 – 08/2013: Researcher – Scholar, Panteion University (fixed-term contract with university’s research committee for the program “Heraclitus II – Strengthening human research potential through the implementation of a doctoral research”).

4. ACADEMIC INTERESTS

Research Interests:

- Market-Based Accounting Research
- Corporate Governance & Financial Reporting
- Social & Environmental Accounting, Sustainability Accounting & Reporting
- Mergers and & Acquisition Deals
- Auditing and Internal Audit
- Accounting Education

Teaching Interests:

- Financial Accounting
- International Financial Reporting Standards
- Tax Accounting
- Advanced Issues in Accounting
- Business Ethics
- Corporate Governance & Corporate Social Responsibility
- Sustainability Accounting – Non-financial Reporting

5. LIST OF PUBLICATIONS

Papers in refereed academic journals

1. "Revisiting the linkage between internal audit function characteristics and internal control quality" (with Michailidis, I., Alexandridou, K. and Drogalas, G.) *Journal of Operational Risk (Impact Factor 0.394, Q4 – Scimago Journal & Country Rank, ABS Ranking 2021 = 2, ABDC 2019 = C)* (**Forthcoming**).
2. "Risk-based internal audit: factors related to its implementation" (with Lois, P., Drogalas, G., Nerantzidis, M., Georgiou, I. and Gkampeta, E.) *Corporate Governance: The international journal of business in society*, 2021, vol. 21 issue 4, pp. 645-662. <https://doi.org/10.1108/CG-08-2020-031>. (Impact Factor 0.705, Q1 – Scimago Journal & Country Rank, ABS Ranking 2021 = 2, ABDC 2019 = C).
3. "Does boardroom gender diversity affect shareholder wealth? Evidence from bank mergers and acquisitions" (with Tampakoudis, I., Andrikopoulos, A. and Kiosses, N.) *International Journal of Finance & Economics*, 2020, vol. ahead-of-print issue ahead-of-print, <https://doi.org/10.1002/ijfe.2323>. (Impact Factor 0.94, Q3 – Scimago Journal & Country Rank, ABS Ranking 2021 = 3, ABDC 2019 = B).
4. "Internal auditing in the public sector: a systematic literature review and future research agenda" (with Pazarskis, M., Drogalas, G. and Galanis, S.) *Journal of Public Budgeting, Accounting & Financial Management*, 2020, vol. ahead-of-print issue ahead-of-print, <https://doi.org/10.1108/JPBAFM-02-2020-0015>. (Impact Factor 0.475, Q3 – Scimago Journal & Country Rank, ABS Ranking 2021 = 2, ABDC 2019 = B).

5. “The relationship between audit fees and audit committee characteristics. Evidence from the Athens Stock Exchange” (with Drogalas, G., Mitskinis, D. and Tampakoudis, I.) *International Journal of Disclosure and Governance*, 2020, vol. ahead-of-print issue ahead-of-print, <https://doi.org/10.1057/s41310-020-00088-9>. (Impact Factor 0.87, Q3 – Scimago Journal & Country Rank, ABS Ranking 2021 = 2, ABDC 2019 = B).
6. “Audit committee and factors that affect its characteristics: The case of Greece” (with Drogalas, G., Samaras, M. and Pazarskis, M.) *International Journal of Disclosure and Governance*, 2020, vol. 17, pp. 181-194. <https://doi.org/10.1057/s41310-020-00081-2>. (Impact Factor 0.87, Q3 – Scimago Journal & Country Rank, ABS Ranking 2021 = 2, ABDC 2019 = B).
7. “Bank Mergers and Acquisitions in Greece: The Financial Crisis and its Effect on Shareholder Wealth” (with Tampakoudis, I., Subeniotis, D., Soutsas, A. and Kiosses, N.) *International Journal of Managerial Finance*, 2019, vol. 16 issue 2, pp. 273-296. <https://doi.org/10.1108/IJMF-02-2019-0080>. (Impact Factor 1.02, Q2 – Scimago Journal & Country Rank, ABS Ranking 2021 = 2, ABDC 2019 = A).
8. “The effect of Corporate Governance Mechanisms on European M&As” (with Tampakoudis, I., Subeniotis, D. and Soutsas, A.) *Corporate Governance: The international journal of business in society*, 2018, vol. 18 issue 5, pp. 965-986. <https://doi.org/10.1108/CG-05-2018-0166>. (Impact Factor 0.705, Q1 – Scimago Journal & Country Rank, ABS Ranking 2021 = 2, ABDC 2019 = C).
9. “The role of weighting in corporate governance ratings” *Journal of Management and Governance*, 2018, vol. 22 issue 3, pp. 589-628. <https://doi.org/10.1007/s10997-017-9393-5>. (Impact Factor 1.84, Q2 – Scimago Journal & Country Rank, ABS Ranking 2021 = 1, ABDC 2019 = C).
10. “Going back to go forward: on studying the determinants of corporate governance disclosure” (with Tsamis, A.) *Corporate Governance: The International Journal of Business in Society*, 2017, vol. 17 issue 3, pp. 365-402. <https://doi.org/10.1108/CG-07-2016-0145>. (Impact Factor 0.705, Q1 – Scimago Journal & Country Rank, ABS Ranking 2021 = 2, ABDC 2019 = C).
11. “A multi-methodology on building a corporate governance index from the perspectives of academics and practitioners for firms in Greece” *Corporate Governance: The International Journal of Business in Society*, 2016, vol. 16 issue 2, pp. 295-329. <https://doi.org/10.1108/CG-08-2015-0107>. (Impact Factor 0.705, Q1 – Scimago Journal & Country Rank, ABS Ranking 2021 = 2, ABDC 2019 = C).
12. “Measuring the quality of ‘comply or explain’ approach: Evidence from the implementation of the Greek corporate governance code” *Managerial Auditing Journal*, 2015, vol. 30 issue 4/5, pp. 373-412. <https://doi.org/10.1108/MAJ-08-2014-1060>. (Impact Factor 1.22, Q1 – Scimago Journal & Country Rank, ABS Ranking 2021 = 2, ABDC 2019 = A).
13. “Comparing intellectual capital disclosure among the Greek listed companies: Does sector and capitalization matter?” *International Journal of Learning and Intellectual Capital*, 2015, vol. 12 issue 2, pp. 146-169. <https://doi.org/10.1504/IJLIC.2015.068985>. (Impact Factor 0.95, Q3 – Scimago Journal & Country Rank).
14. “The impact of Combined Code in Greek soft law: Evidence from ‘comply or explain’ disclosures” (with Filos, J., Tsamis, A. and Agoraki, M.E.) *International Journal of Law and Management*, 2015, vol. 57 issue 5, pp. 445-460. <https://doi.org/10.1108/IJLMA-05-2014-0036>. (Impact Factor 0.68, Q3 – Scimago Journal & Country Rank, ABDC 2019 = C).
15. “Recent corporate governance developments in Greece” (with Filos, J.) *Corporate Governance: The International Journal of Business in Society*, 2014, vol. 14 issue 3, pp. 281-299. <https://doi.org/10.1108/CG-10-2011-0080>. (Impact Factor 0.705, Q1 – Scimago Journal & Country Rank, ABS Ranking 2021 = 2, ABDC 2019 = C).
16. “Intellectual capital myths: Comments on literature review” (with Koutsoukis, N.S., Kostagiolas, P.A. and Karoulia, Z.) *Corporate Ownership & Control*, 2013, vol. 10 issue 3, pp. 169-176. <https://doi.org/10.22495/cocv10i3c1art1>. (Impact Factor 0.30, Q4 – Scimago Journal & Country Rank, ABDC 2019 = B).
17. “The puzzle of corporate governance definition(s): A content analysis” (with Filos, J. and Lazarides, T.) *Corporate Board: role, duties and composition*, 2012, vol. 8 issue 2, pp. 13-23.

<https://doi.org/10.22495/cbv8i2art2>. (Impact Factor 0.29, Q4 – Scimago Journal & Country Rank, ABS Ranking 2021 = 1).

Publications in collective volumes

1. “Mapping the intersection between corporate governance and (strategic) management” (with Drimpetas, E., Filiou, A., Apostolakis, S. and Tampakoudis, I.). In: Çalyurt K. (eds) (2021) *New Approaches to CSR, Sustainability and Accountability Volume 2* Singapore: Springer, pp. 39 – 52. https://doi.org/10.1007/978-981-33-6808-8_3.
2. “Measuring the Quality of Codes of Conduct in Greek Listed Companies” (with Tsamis, A.). In: Çalyurt K. (eds) (2019) *Ethics and Sustainability in Accounting and Finance*. Vol I. Singapore: Springer, pp. 247-272. https://doi.org/10.1007/978-981-13-3203-6_14.
3. “Insider Trading and Ownership Structure: Evidence from the Athens Stock Exchange” (in Greek, with Leledakis, G., Efthimiou, V. and Kontopoulou, C.) in Collective volume Tzavalis, H. (Ed.) (2010). *Studies of the Greek Financial System*. Athens: Athens University of Economics and Business, pp. 619-638.

International Conferences

1. “Delphic Hierarchy Process (DHP): A methodology for the resolution of the problems of the evaluation of corporate governance quality” in *10th European Academic Conference on “Internal Audit and Corporate Governance”* (PhD Workshop), Verona, Italy, 18-20 April 2012, ISBN 978-88-96419-30-4.
2. “The economic crisis and overview of the Greek economy: A theoretical approach” (in Greek, with Filos, J., Koutoupis, A. and Kontogeorgis, G.) in *11th International Conference of Economist Company of Thessaloniki with subject: Global crisis and Economic Policies*, Thessaloniki, Greece, 17-19 December 2010, pp. 163-179, ISBN 278-960-287-132-4.
3. “The corporate governance of stated-owned enterprises and enterprises listed on Athens Stock Exchange. Comparisons, effects and proposals for improvement” in *8th European Academic Conference on “Internal Audit and Corporate Governance”* (PhD Workshop), Chios, Greece, 21-23 April 2010, pp. 65-69, ISBN 978-960-7475-47-3.

Conference announcements

1. “Uniformity of Auditors’ Perception over COVID 19 Pandemic Impact” (with Chytis, E., Fasoulas, M. and Tasios, S.) in *20th Annual Conference of Hellenic Finance and Accounting Association (H.F.A.A.)*, Thessaloniki, Greece, 17-18 December 2021.
2. “Gender diversity and audit committee: The case of Greece” (in Greek, with Mitskini, D. and Drogala, G.) in *20th Annual Conference of Hellenic Finance and Accounting Association (H.F.A.A.)*, Thessaloniki, Greece, 17-18 December 2021.
3. “Female board members and corporate performance: The case of bank mergers and acquisitions” (with Tampakoudis, I., Andrikopoulos, A. and Kiosses, N.) in *27th Annual Conference of the Multinational Finance Society*, Gdańsk, Poland, 28 June – 1 July 2020.
4. “Female directors and the wealth effects of MnAs in the US banking sector” (with Tampakoudis, I., Subeniotis, D. and Kiosses, N.) in *Clute International Academic Conference on Business (IACB)*, New York, USA, 4-8 August 2019. **Best presentation award**.
5. “The effect of the presence of women on board on mergers and acquisitions on European banking” (with Tampakoudis, I. and Subeniotis, D.) in *The MacroTrend Conference on Social Science: Paris 2018*, Paris, France, 21-22 December 2018.
6. “The wealth effects of M&As on Greek banks. What changed after the global financial and economic crisis?” (with Tampakoudis, I., Subeniotis, D. and Soutsas, A.) in *The International Conference on International Business (ICIB) 2018*, Thessaloniki, Greece, 18-20 May 2018.

7. “Does weighting really matter? The ‘blind spot’ of corporate governance ratings” (with Tsalavoutas, I.) in *Spring 2016 Conference of the Multinational Finance Society*, Limassol, Cyprus, 22-24 April 2016.
8. “The role of intellectual capital management in academic libraries: a review of the literature” (with Karoulia, Z.) in *5th International Conference on Information Law and Ethics 2012*, Corfu, Greece 29-30 June 2012.
9. “Delphic Hierarchy Process: A methodology to solve the problems of the evaluation of the quality of corporate governance” (in Greek, with Filos, J.) in *International Conference – International Business ICIB 2012*, Thessaloniki, Greece, 17-19 May 2012.
10. “The evolution of corporate governance: The case of Greece” in *3rd International Student Conference on Governance Fraud Ethics and Social Responsibility*, Cappadocia, Turkey, 7-11 June 2011 (extended abstract), pp. 23-24, ISBN 978-975-374-140-8.
11. “Insider trading and ownership structure: evidence from the Athens Stock Exchange” (with Leledakis, G. and Kontopoulou, K.) in *9th Hellenic European Conference on Computer Mathematics and its Applications (HERCMA)*, Athens, Greece, 24-26 September 2009.
12. “Insider trading and ownership structure: Evidence from the Athens Stock Exchange” (with Leledakis, G. and Kontopoulou, K.), in *16th Annual Meeting of the Multinational Finance Society*, Rethymno, Greece, 28 June – 1 July 2009.
13. “Insider trading and ownership structure: Evidence from the Athens Stock Exchange” (with Leledakis, G. and Kontopoulou, K.), in *7th Annual Conference of Hellenic Finance and Accounting Association*, Chania, Greece, 12-13 December 2008.

Presentations

1. “The information level of internal control with annual reports: the case of Greek listed companies for the years 2005 and 2010”, presented at the Hellenic Management Association meeting for: *The quality of Internal Audit services* (2nd session), Athens, 19 November 2010.

Professional Journals

1. “The COVID-19 pandemic and its effects on the accounting profession” (in Greek, with Naletaki, A.), 2021, *Accountancy Greece* (forthcoming).
2. “The effect of financial (il)literacy on undergraduate students”, (in Greek) *1st Newsletter*, May 2021, Tourism Management Program, Hellenic Open University.
3. “Innovation and Greek Businesses: problems and suggestions” (in Greek) *Economica Chronica*, 136, July 2007, pp. 29-30.

6. ACADEMIC THESES

1. *Corporate Governance in the Greek Private Sector, in State-Owned Enterprises and Organizations and in Public Administration. Comparisons, results and proposals for improvement* (2013). PhD Thesis. Athens, Panteion University (Grade excellent).
2. *Intellectual capital disclosure: Evidence from Athens Stock Exchange* (2013). Postgraduate thesis. Patra, Hellenic Open University (grade excellent).
3. *The stock market’s reaction to matters relating to insider transactions and insider trading: Empirical evidence from the Athens Stock Exchange* (2009). Postgraduate thesis. Athens, Athens University of Economics and Business (grade excellent).

7. EDITED BOOKS

1. *Corporate Social Responsibility* (2021). Blowfield, M. and Murray, A. (with Grose, Ch., Lazarides, Th., Sykianakis, N. and Koufopoulos, D.) ISBN: 9789925588237, BROKEN HILL

PUBLISHERS LTD. Moreover, author of chapter 17 “*Corporate Social Responsibility Reports: The literature review of recent studies in accounting field*”.

2. Financial accounting, reporting and analysis (2021). Mallin, C. (with Giannoulis, J. Kourtidis, D., Lyggitsos, A. and Boskou, G.), Gutenberg.

8. HANDBOOKS

1. *Accounting I* (in Greek), 2012. Thessaloniki: Delta Private Institution of Vocational Training, pp. 138, ISBN 978-960-9514-36-1.
2. *The structure and problems of the Greek economy* (in Greek), 2011. Thessaloniki: Giurdas Publ., pp. 158, ISBN 978-960-9514-13-2.

9. TEACHING EXPERIENCE

Undergraduate

University of Thessaly

- **Financial Management**, Department of Accounting and Finance – *former Technological Education Institute* (academic year 2020-2021, fall semester).
- **International Accounting Standards**, Department of Accounting and Finance – *former Technological Education Institute* (academic year 2020-2021, 2021-2022, fall semester).
- **Tax Accounting II**, Department of Accounting and Finance – *former Technological Education Institute* (academic year 2020-2021, 2021-2022, fall semester).
- **International Financial Reporting Standards**, Department of Accounting and Finance (academic year 2020-2021, spring semester).
- **Accounting I**, Department of Business Administration (academic year 2021-2022, spring semester).
- **Accounting II**, Department of Business Administration (academic year 2020-2021, fall semester).
- **Financial Accounting II**, Department of Accounting and Finance (academic year 2019-2020, 2020-2021, 2021-2022, spring semester).
- **Introduction to Finance**, Department of Accounting and Finance – *former Technological Education Institute* (academic year 2019-2020, spring semester).
- **Economotechnical studies**, Department of Accounting and Finance (academic year 2019-2020, spring semester).
- **Financial Management**, Department of Accounting, former Technological Educational Institute of Larissa (academic year 2010-2011).

Hellenic Open University

- **Accounting** – DEO25, School of Social Sciences, “Business Administration” (academic year 2021-2022).
- **Corporate Finance for Tourism Industry** – DIT43, School of Social Sciences, “Tourism Management (academic year 2020-2021).
- **Public Administration and Policy** – DEO24, School of Social Sciences, “Public Administration” course (academic year 2019-2020).

University of Macedonia

- **Financial Management**, Department of Balkan, Slavic & Oriental Studies (academic years 2017-2019, fall semester).
- **Strategic Management**, Department of Accounting and Finance (academic year 2017-2018, spring semester).

International Hellenic University (former Alexander Technological Educational Institute of Thessaloniki)

- **Introduction to economics and business administration**, Department of Automation Engineering (academic year 2017-2018, fall semester).

University of the Aegean

- **Codes of Ethics and Corporate Governance**, Department of Business Administration (academic year 2016-2017, fall semester).

Postgraduate

University of Thessaly

- **Financial Accounting**, Department of Business Administration, MBA (academic year 2020-2021, 2021-2022).

Hellenic Open University

- **Financial Management and Accounting** – MBA51, School of Social Sciences, “Master in Business Administration – MBA” course, (academic years 2016-2019).

10. RESEARCH SUPERVISION

Current doctoral supervision

- Vatis, Stylianos (2021 – today, University of Thessaly).
- Liota, Vasileia (2021 – today, University of Thessaly).

Also, member of supervisory committee (4 PhD candidates): Davidopoulos, L., Skourtis, Th., Pourgias, A., Patsiola G. (2021 – today, University of Thessaly, Department of Accounting and Finance).

Supervision of postgraduate students

Principal supervisor of 4 theses and co-supervisor of 4 theses (Hellenic Open University, School of Social Sciences, MBA).

Supervision of undergraduate students

Principal supervisor/co-supervisor of over 25 theses (University of Thessaly, Department of Accounting and Finance).

11. ADMINISTRATIVE AND ACADEMIC SERVICES

University of Thessaly:

- Responsible for the issues referred to the Integration Council that supervises the integration of the University of Thessaly with the Technological Educational Institute of Larissa (Department of Accounting and Finance, 09/2021 – today).
- Member of the postgraduate education committee for the development of the MSc “Sustainable Accounting, Finance and Governance”, 2021.
- Member of evaluation committees for hiring teaching staff (fixed-term contract) (08/2020 – today).

Hellenic Open University:

Module coordinator – DIT43 “Corporate Finance for Tourism Industry”, School of Science, Bachelor of Tourism Management (2020 – today).

12. ACADEMIC MERITS

Editorial/ Member of editorial Board:

- Corporate Governance: The International Journal of Business in Society (Emerald).
Associate Editor (02/2016 – today).
- International Journal of Comparative Management (Inderscience).
Editorial Board (2018 – 2021).

Guest editor in special issues:

- Special issue “The responses and impact of COVID-19 pandemic on education, social responsibility, sustainability, firm performance, and corporate governance” (publish in: 10/21), Corporate Governance: The International Journal of Business in Society, (<https://doi.org/10.1108/CG-09-2021-555>)
- Special issue “Enhancing financial reporting: challenges and opportunities in corporate governance statements” (publish in: 10/2018), Corporate Governance: The International Journal of Business in Society, vol. 18 No. 5, ISSN: 1472-0701, (<https://doi.org/10.1108/CG-10-2018-302>).
- Special issue “Connecting the dots between management and governance” (publish in: 10/2018), International Journal of Comparative Management, vol. 1 No 3.

Reviewer in academic journals:

- Accounting Research Journal (Emerald)
- International Review of Financial Analysis (Elsevier)
- European Management Journal (Elsevier)
- Social Responsibility Journal (Emerald)
- Corporate Governance: The International Journal of Business in Society (Emerald)
- International Journal of Comparative Management (Inderscience)
- International Journal of Organizational Analysis (Emerald)
- Multinational Finance Journal (Global Business Publication)
- Risks (MDPI)

Citations:

- Google scholar (January, 2022): Total 238 (204 from 2017); h-index 8; i10-index 8.
- Scopus (January, 2022): Total 98; h-index 6.

Other academic merits:

- Session chair in “Auditing I” (session) in 20th Annual conference of Hellenic Finance and Accounting Association (H.F.A.A.), Thessaloniki, Greece, 17-18 December 2021.

13. PROFESSIONAL EXPERIENCE

04/2016 – 11/2019: Custom Officer

Independent Authority for Public Revenue (IAPR)

- Auditor: Authorization of custom warehouses, estimation of car values for duty calculation, value added tax (VAT) calculation.

11/2014 – 10/2015: Economist

University of Macedonia – Center for entrepreneurship and innovation

- Fixed-term contract for organizing seminars for innovation and entrepreneurship.

12/2013 – 05/2016: Economist – Accountant

D.E.D.D.I.E. S.A., Delta Municipality, EK.PA. S.A. Vocational Training Center

- Managing contracts, Issuing payment orders for the suppliers, preparing budgets and profit and loss statements, preparing monthly closing and cost accounting reports.

14. DISTINCTIONS – SCHOLARSHIPS

- Heraclitus II European Program scholarship for my PhD (2010-2013).
- “Best presentation award” for the article “Female directors and the wealth effects of M&As in the US banking sector” at Clute International Academic Conference on Business (IACB), New York, 4-8 August 2019.
- “Highly commended paper” in “2017 Emerald Literati Network Awards for Excellence” for the paper “A multi-methodology on building a corporate governance index from the perspectives of academics and practitioners for firms in Greece”.
- Scholarships from the Greek State Scholarship Foundation for the academic years 2005-2006 and 2006-2007.

15. ADDITIONAL INFORMATION

- Language skills: Greek (mother tongue); English (fluent) - *Certificate of Proficiency in English (The University of Michigan)*.
- 1st class professional identity of Accountants – Tax advisor and licensed professional economist awarded by the Economic Chamber of Greece.
- Certification of the teaching qualification of trainers for adults of non-formal education by EOPPEP.
- Certified for open and distance learning.