

Name	Spathis Charalambos	✉	Aristotle University of Thessaloniki 54124, Thessaloniki
Position	Professor	☐	++30 2310 996688
Administrative Position	Laboratory Chairman in Enterprises (1982-2012)	📄	++30 2310 996452
Personal webpage	<a href="http://users.auth.gr/~hspathis/">http://users.auth.gr/~hspathis/</a>	💻	<a href="mailto:hspathis@econ.auth.gr">hspathis@econ.auth.gr</a>

#### ACADEMIC TITLES

- PhD, Department of Economics, Aristotle University of Thessaloniki, Dissertation title: «Departmental Charts: Theoretical Analysis και Empirical Approach to Greek Enterprises» (1996)
- Master's Degree, Department of Economics, Aristotle University of Thessaloniki (1995)
- Bachelor's Degree, Department of Economics, Field of Enterprise Economics, Aristotle University of Thessaloniki (1988)

#### RESEARCH INTERESTS

- Accounting
- Computerized Accounting
- Accounting Related Information Systems
- Auditing

#### TEACHING

- Financial Accounting I
- Financial Accounting II
- The use of Information Systems in Accounting
- Auditing
- Decision Making Accounting (Master's Degree)
- Financial Accounting (Master's Degree)
- Innovation and Entrepreneurship

#### ADMINISTRATIVE POSITIONS

- Laboratory Chairman
- Chairman in the area of Economic Activity of Enterprises
- Coordinator in the M.A. programme «Business Management - MBA»
- Member of the special Interdepartmental Committee of the Interdepartmental Programme «Information Systems and Management» in the Schools of Economics and Computer Sciences, Aristotle University of Thessaloniki
- Member of the Evaluation Committee, Department of Economics.

#### PROFESSIONAL EXPERIENCE

- Hellenic Steel Co. – S.A. Corporate member in the areas of Costing and Accounting related matters (1984 - 1991).

- Papakonstantinou S.A.. Consultant and Member of the Administrative Committee. In charge of the areas of Costing and Computerized Accounting (1991 - Ιούν. 1998).
- Auditor and Consultant in various S.A. companies. (1988-June,1998).

### SELECTED PUBLICATIONS

- A. Manganaris, P., **Spathis, C.**, and Dasilas, A. (2015). The Effects of Mandatory IFRS Adoption and Conditional Conservatism on European Bank Values, *Journal of International Accounting, Auditing and Taxation*, Vol. 24, No. 1, pp. 72-81.
- B. Tsipouridou, M. and **Spathis, C.** (2014). Audit opinion and earnings management: Evidence from Greece, *Accounting Forum*, Vol. 38, No. 1, pp. 38-54.
- C. Kanellou, A., and **Spathis, C.** (2013). Accounting Benefits and Satisfaction in an ERP Environment, *International Journal of Accounting Information Systems*, Vol. 14, No. 3, pp. 209-234.
- D. Gaganis, C., Pasiouras, F., and **Spathis, C.** (2013). Regulations and Audit Opinions: Evidence from EU Banking Institutions, *Computational Economics*, Vol. 41, No. 3, pp. 387 - 405.
- E. Tsipouridou, M. and **Spathis, C.** (2012). Earnings management and the role of auditors in an unusual IFRS context: The case of Greece. *Journal of International Accounting, Auditing and Taxation*, Vol. 21, No. 1, pp. 62-78.
- F. Manganaris, P., and **Spathis, C.** (2012). Greek Students' Perceptions of an Introductory Accounting Course and the Accounting Profession. *Advances in Accounting Education*, Vol. 13, pp. 59-85.
- G. Kanellou, A., and **Spathis, C.** (2011). Auditing in Enterprise System Environment: a Synthesis. *Journal of Enterprise Information Management*, Vol. 24, No. 6, pp. 494 - 519.
- H. Kirkos, E., **Spathis, C.**, and Manolopoulos, Y. (2010). Audit-firm group appointment: An artificial intelligence approach. *Intelligent Systems in Accounting, Finance and Management*, Vol. 17, No. 1, pp. 1-17.
- I. Floropoulos, J., **Spathis, C.**, Halvatzis, D., and Tsipouridou, M. (2010). Measuring the Success of the Greek Taxation Information System. *International Journal of Information Management*, Vol. 30, No. 1, pp. 47-56.
- J. Georgakopoulou, E., **Spathis, C.**, and Floropoulos, J. (2010). The transition from the Greek Accounting System to IFRS: Evidence from the manufacturing sector. *International Journal of Managerial and Financial Accounting*, Vol. 2, No. 1, pp. 4-19.
- K. Moschidis, O., **Spathis, C.**, and Floropoulos, J. (2009). Methodological Approach to Multidimensional Exploratory Evaluation of the Taxis (Taxation Information System) Usefulness: Greek Economy in Perspective. *Journal of Financial Management and Analysis*, Vol. 22, No. 2, pp. 1-12.
- L. Kirkos, E., **Spathis, C.**, and Manolopoulos, Y. (2008). Support Vector Machines, Decision Trees and Neural Networks for Auditor Selection. *Journal of*

*Computational Methods in Sciences and Engineering*, Vol. 8, No. 3, pp. 213-224.

- M. Kirkos, E., **Spathis, C.**, Nanopoulos, A., and Manolopoulos, Y. (2007). Identifying Qualified Auditors' Opinions: A Data Mining Approach. *Journal of Emerging Technologies in Accounting*, Vol. 4, No. 1, pp. 183-197.
- N. Gaganis, C., Pasiouras, F., **Spathis, C.**, and Zopounidis, C. (2007). A Comparison of Nearest Neighbours, Discriminant and Logit Models for Auditing Decisions. *Intelligent Systems in Accounting, Finance and Management*, Vol. 15, No. 1-2, pp. 23-40.
- O. Petridou, E., **Spathis, C.**, Glaveli, N., and Liassides, C. (2007). Bank service quality: Empirical evidence from Greek and Bulgarian customers. *International Journal of Quality and Reliability Management*. Vol. 24, No. 6, pp. 568-585.
- P. Kirkos, E., **Spathis, C.**, and Manolopoulos, Y. (2007). Data Mining Techniques for the Detection of Fraudulent Financial Statements. *Expert Systems with Applications*, Vol. 32, No. 4, pp. 995-1003.
- Q. **Spathis, C.**, and Georgakopoulou, E. (2007). The Adoption of IFRS in South Eastern Europe: The Case of Greece. *International Journal of Financial Services Management*, Vol. 2, No. 1-2, pp. 50-63.
- R. **Spathis, C.** (2006). Enterprise Systems Implementation and Accounting Benefits. *Journal of Enterprise Information Management*, Vol. 19, No. 1, pp. 67-82.
- S. Caramanis, C., and **Spathis, C.** (2006). Auditee and Audit Firm Characteristics as Determinants of Audit Qualifications: Evidence from the Athens Stock Exchange. *Managerial Auditing Journal*, Vol. 21, No. 9, pp. 905-920.
- T. Glaveli, N., Petridou, E., Liassides, C. and **Spathis, C.** (2006). Bank Service Quality: Evidence from Five Balkan Countries. *Managing Service Quality*, Vol. 16, No. 4, pp. 380-394.
- U. **Spathis, C.** and Ananiadis, J. (2005). Assessing the Benefits of using an Enterprise System in Accounting Information and Management. *Journal of Enterprise Information Management*, Vol. 18, No. 2, pp. 195-210.
- V. **Spathis, C.**, Doumpos, M. and Zopounidis, C. (2004). A Multicriteria Discrimination Approach to Model Qualified Audit Reports. *Operational Research. An International Journal*, Vol. 4, No. 3, pp. 347-355.
- W. **Spathis, C.**, and Constantinides, S. (2004). Enterprise Resource Planning Systems' Impact on Accounting Processes. *Business Process Management Journal*, Vol. 10, No. 2, pp. 234-247.
- X. **Spathis, C.** and Ananiadis, J. (2004). The Accounting System and Resource Allocation Reform in a Public University. *The International Journal of Educational Management*, Vol. 18, No. 3, pp. 196-204.
- Y. **Spathis, C.**, Petridou, E. and Glaveli, N. (2004). Managing Service Quality in Banks: Customers' Gender Effects. *Managing Service Quality*, Vol. 14, No. 1, pp. 90-102.
- Z. **Spathis, C.** and Constantinides, S. (2003). The Usefulness of ERP Systems for Effective Management. *Industrial Management and Data Systems*, Vol. 103, No. 9, pp. 677-685.
- AA. **Spathis, C.**, Doumpos, M. and Zopounidis, C. (2003). Using Client Performance Measures to Identify Pre-engagement Factors Associated with Qualified Audit Reports in Greece. *The International Journal of Accounting*, Vol. 38, No. 3, pp. 267-284.

- BB. **Spathis, C.** (2003). Audit Qualification, Firm Litigation, and Financial Information: An Empirical Analysis in Greece. *International Journal of Auditing*, Vol. 7, No. 1, pp. 71-85.
- CC. **Spathis, C.**, Kosmidou, K. and Doumpos, M. (2002). Assessing Profitability Factors in the Greek Banking System: A Multicriteria Methodology. *International Transactions in Operational Research*, Vol. 9, No. 5, pp. 517-530.
- DD. **Spathis, C.**, Doumpos, M. and Zopounidis, C. (2002). Detecting Falsified Financial Statements: A Comparative Study Using Multicriteria and Multivariate Statistical Techniques. *The European Accounting Review*, Vol. 11, No. 3, pp. 509-535.
- EE. **Spathis, C.** (2002). Detecting False Financial Statements using Published Data: Some Evidence from Greece. *Managerial Auditing Journal*, Vol. 17, No. 4, pp. 179-191.
- FF. Petridou, E. and **Spathis, C.** (2001). Designing Training Interventions: Human or Technical Skills Training? *International Journal of Training and Development*, Vol. 5, No. 3, pp. 185-195.
- GG. **Spathis, C.** (1999). Job Satisfaction and Employment Characteristics of Independent Accountants in Greece. *Spoudai*, Vol. 49, No. 1-4, pp. 77-91.
- HH. **Spathis, C.** (1997). Segment Reporting: Theoretical Analysis and Empirical Approach in Greek Enterprises. *The European Accounting Review*, Vol. 6, No. 4, pp. 804-807.