

Charalambos Spathis

Professor

Aristotle University of Thessaloniki

Department of Economics

Division of Business Administration

54124 Thessaloniki, Greece

Tel: +30 2310 996688

E-mail: hspathis@econ.auth.gr

Site: <http://users.auth.gr/hspathis>

Site Google Scholar: https://scholar.google.gr/citations?user=kWu4_ZcAAAAJ&hl=el

Education

1. Degree from the Department of Economics, Division of Business Administration, Aristotle University of Thessaloniki, (1988).
2. Postgraduate Diploma of the Department of Economics, Division of Business Administration, Aristotle University of Thessaloniki, (1995).
3. Doctoral Degree from the Department of Economics, Aristotle University of Thessaloniki, (1996).

Academic Positions

Aristotle University of Thessaloniki (AUTH), Department of Economics, Division of Business Administration.

1. 1990 to 1996, Special Postgraduate Scholar.
2. 1998 until today, teaches as a Faculty Member (DEP).
3. Interdepartmental Master's Degree of AUTH "Business Administration and Information Systems" and AUTH "MBA Business Administration".

Hellenic Open University, Department of Business Administration and Organizations.

Teaching

Undergraduate

1. Financial Accounting I
2. Financial Accounting II
3. Auditing
4. Accounting Information Systems

Graduate

1. Accounting in Decision Making
2. Accounting

Publications

1. Boskou, G., Kirkos, E., and Spathis, C. (2019). Classifying internal audit quality using textual analysis: the case of auditor selection, *Managerial Auditing Journal*, Vol. 34, No. 8, pp. 924-950.
2. Boskou, G., Kirkos, E., and Spathis, C. (2018). Assessing Internal Audit with Text Mining, *Journal of Information & Knowledge Management*, Vol. 17, No. 2.
3. Manganaris, P., Spathis, C., and Dasilas, A. (2016). How institutional factors and IFRS affect the value relevance of conservative and non-conservative banks, *Journal of Applied Accounting Research*, Vol. 17, No. 2, pp. 211 – 236.
4. 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.
5. Tsiouridou, M. and Spathis, C. (2014). Audit opinion and earnings management: Evidence from Greece, *Accounting Forum*, Vol. 38, No. 1, pp. 38-54.
6. Kanellou, A., and Spathis C. (2013). Accounting benefits and satisfaction in an ERP environment, *International Journal of Accounting Information Systems*, pp. 1-26.
7. Gaganis, C., Pasiouras, F., and Spathis, C. (2012). Regulations and Audit Opinions: Evidence from EU Banking Institutions, *Computational Economics*, pp. 1-17.
8. Tsiouridou, 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.
9. 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.
10. Spathis, C. and Tsiouridou, M. (2012). Audit opinion, audit firm and financial information in a IFRS context, *Honorary Volume of Professor G. Kafousis*, Panteion University, pp. 410-428.
11. 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.

12. 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.
13. 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.
14. 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.
15. 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.
16. 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.
17. 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.
18. 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.
19. 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.
20. 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.
21. 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.
22. Spathis, C. (2007). Detecting Fraudulent Financial Statements by using Continuous Auditing, *Honorary Volume of Professor A. Ignatiadis*, University of Macedonia, pp. 1211-1234.
23. Spathis, C. (2006). Enterprise Systems Implementation and Accounting Benefits. *Journal of Enterprise Information Management*, Vol. 19, No. 1, pp. 67-82.

24. 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.
25. 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.
26. 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.
27. Floropoulos, I., Negakis, C. and Spathis, C. (2005). Voluntary Disclosure: Empirical Evidence from Greek Listed and not Listed Companies. *Honorary Volume of Professor S. Sarantidis*, University of Piraeus, Volume B', pp. 1213-1226.
28. Spathis, C., Petridou, E. and Zopounidis, C. (2005). Management Audit. *Encyclopedia of Management*, Thomson Gale, 5th Edition, (Item editing and revision), pp. 481-483.
29. 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.
30. 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.
31. 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.
32. 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.
33. 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.
34. 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.
35. Floropoulos, I., Negakis, C. and Spathis, C. (2003). Financial Disclosure in the Board of Directors' Management Report and Annex. *The Southeastern Review of Business Finance & Accounting*, Vol. 1, No. 1, pp. 121-136.
36. 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.

37. Spathis, C., and Ananiadis, J. (2003). Assessing the Benefits of Technological Change: The Case of an ERP System. In C. Rusu (Ed.). *Management of Technological Changes*, Vol. 1, pp. 147-152.
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50. Floropoulos, I., Spathis, C. and Kousenidis, D. (1994). Proposed Variation in Accounting to Meet the Impact of Inflation. *Vezetestudomány (Budapest Management Review)*, Vol. 25, No. 1, pp. 72-76.

51. Spathis, C. (1994). Monitoring of Fixed Investments in the Company. Procedure for Monitoring Fixed Investments through Budget Methods and Audit. *Scientific Yearbook of the Department of Economics, Volume S. Pouloupoulos, AUTH*, pp. 737-755.

Conferences

1. Boskou, G., Tsipouridou, M., and Spathis, C., (2021), Corporate Governance and Its Association with Audit Opinion: The Case of Greece. International Conference On Applied Economics (ICOAE 2020). In N. Tsounis, A. Vlachvei (eds.), *Advances in Longitudinal Data Methods in Applied Economic Research*, Springer Proceedings in Business and Economics, https://doi.org/10.1007/978-3-030-63970-9_25.
2. Zoitsas, A., Tsipouridou, M., Katrakilidis, C. and Spathis, C., (2020), Audit Fees, Business Risk and Customer Size: The Case of Listed German Companies, *19th Hellenic Finance and Accounting Association Conference*, Iraklion, 18-19 December.
3. Zoitsas, A., Spathis, C., and Filios, V. (2018), Determining Audit Fees: A Review, *17th Hellenic Finance and Accounting Association Conference*, Piraeus, 14-15 December.
4. Boskou, G., Kirkos, E., and Spathis, C. (2018), Predicting Auditors Firm with Text Mining on Internal Audit Disclosure, *41st European Accounting Association Congress - EAA*, Milan, Italy, 30 May – 1 June.
5. Boskou, G., Tsipouridou, M., and Spathis, C., (2017), Internal Audit Disclosures and External Auditors' Opinion: Evidence from Greece, *40th European Accounting Association Congress – EAA*, Valencia, Spain, May 10-12.
6. Kanellou, A., and Spathis, C., (2017), Accounting benefits and financial firm performance after an ERP implementation, *International Symposium on Accounting Information Systems (ISAIS)*, Valencia, Spain, May 8-9.
7. Boskou, G., Tsipouridou, M., and Spathis, C., (2016), Internal Audit Disclosures and External Auditors' Opinion: Evidence from Greece, *15th Hellenic Finance and Accounting Association Conference*, Thessaloniki, 16-17 December.
8. Boskou, G., Kirkos, E., and Spathis, C., (2016), Internal Audit Disclosure regarding to External Audit in Greece, International Conference On Applied Economics (ICOAE 2016), 7-9 July, Nicosia, Cyprus. In N. Tsounis, A. Vlachvei (eds.), *Advances in Applied Economic Research*, Springer Proceedings in Business and Economics, 2017, DOI 10.1007/978-3-319-48454-9_48, pp. 277-289.
9. Spathis, C., (2016), Fraud Detection: the case of falsification of financial statements, *6th Panhellenic Scientific Conference on Legal Documentation of Socio-Economic Issues*, Kavala, February 19-20.
10. Boskou, G., Kirkos, E., and Spathis, C., (2015), Compliance of food and beverage companies as to the requirements of Internal Audit, *Proceedings of the 7th International Conference on Information and Communication Technologies in*

Agriculture, Food and Environment (HAICTA 2015), CEUR Workshop Proceedings, September 17-20, Kavala, Greece, pp. 551-562.

11. Kanellou, A., and Spathis, C., (2015), Effects on Firm Performance after ERP Implementation in terms of Financial and Non-Financial Measures, *International Conference on Business & Economics of the Hellenic Open University, Athens, 6-7 February.*
12. Georgakopoulou, E., and Spathis, C., (2014), Impact of International Financial Reporting Standards adoption on Greek listed firms' financial statements, *13th Hellenic Finance and Accounting Association Conference, Volos, 12-13 December.*
13. Boskou, G., and Spathis, C., (2014), Internal Audit Assessment: A state of the art, *Hellenic Open Business Administration (HOBA) International Conference, Athens, 8-9 March.*
14. Manganaris, P., Spathis, C., and Dasilas, A. (2013), Examining the relationship between value relevance and conservatism in the European Banking Sector, *12th Hellenic Finance and Accounting Association Conference, Thessaloniki, 13-14 December.*
15. Tsipouridou, M., and Spathis, C., (2013), Auditor independence and earnings management in post-IFRS Greece: a content analysis of audit qualifications and empirical investigation, *36th European Accounting Association Annual Congress, Paris, France, 6-8 May.*
16. Kanellou, A., and Spathis, C., (2011), The impact of consultant services and BPR on ERP implementation and performance: assessing the technological changes benefits, *7th International Conference Management of Technological Changes – MTC 2011, Alexandroupolis, Greece, 1-3 September, Book 1, pp. 389-392.*
17. Tsipouridou, M., and Spathis, C., (2011), Earnings Management and Auditor Reporting in a IFRS Context: An Empirical Analysis, *34th European Accounting Association Congress Annual Congress, Rome, Italy, 20-22 April.*
18. Liarou, L., and Spathis, C., (2011), Corruption in Greece through the perception of Accountants - Tax Technicians, *Proceedings of the International Conference on International Business - ICIB 2011, Thessaloniki, 20-22 May, pp. 309-328.*
19. Kanellou, A., and Spathis, C., (2011), Accounting Benefits and Satisfaction in an ERP Environment, *Proceedings of the 8th International Conference on Enterprise Systems, Accounting and Logistics, Thassos, Greece, 10-12 July, pp. 360-376.*
20. Tsipouridou, M., Spathis, C., and Floropoulos, J., (2010), Discretionary Accruals and Auditor Reporting in Greece, *Proceedings of 3rd International Conference on Accounting and Finance, Skiathos Island, Greece, 25th – 28th August, pp. 278-301.*
21. Georgakopoulou, E., Spathis, C., and Floropoulos, J., (2010), The influence of IFRS on the financial statements and the chartered auditors' certificates: evidence from the Greek sector of food and beverage, *9th Special Conference of the Hellenic Operational Research Society, Agios Nicolaos, Crete, Greece, 27-29 May, pp. 1-17.*

22. Kanellou, A., and Spathis, C., (2010), The impact of ERP systems on accounting: an empirical evidence, *Proceedings of 1ST International Conference on Business & Economics, ACT*, Thessaloniki, Greece, May 6-8, pp. 894-908.
23. Spathis, C., and Tsipouridou, M., (2010), Audit Opinion, Audit Firm and Financial Information in IFRS Context, *Proceedings of 1ST International Conference on Business & Economics, ACT*, Thessaloniki, Greece, 6-8 May, pp. 351-365.
24. Kanellou, A., and Spathis, C., (2010), Internal Audit in Enterprise System Environment, *Proceedings of the 8th European Academic Conference on Internal Audit and Corporate Governance, University of the Aegean*, Chios Island, Greece, 21-23 April, pp. 111-118.
25. Moschidis, O., Spathis, C., and Floropoulos, J. (2009), Query evaluation of TAXIS usefulness, using Data Analysis methods, *5th Panhellenic Data Analysis Conference with International Participation*, Book of abstracts, 10-12 September, Rethimno, Crete, p. 31.
26. Kanellou, A., and Spathis, C. (2009), ERP systems and healthcare organizations: A review, *13th Surgical Week Congress*, Athos Palace, Chalkidiki, Greece, 26-31 July.
27. Kanellou, A., and Spathis, C. (2009). ERP systems and auditing: a review, *Proceedings of the 6th International Conference on Enterprise Systems, Accounting and Logistics*, Thessaloniki, Greece, May 18-19, pp. 174-188.
28. Georgakopoulou, E., Spathis, C., and Floropoulos, J. (2008). The transition phase from Greek GAAP to IFRS: Evidence from the Greek industrial sector, *7th Conference of Hellenic Finance and Accounting Association*, Chania, 12-13 December.
29. Georgakopoulou, E., Spathis, C., and Floropoulos, J. (2008). The adoption of IFRS vs National Accounting Standards: The case of Greek Industrial Sector, *2nd International Conference on Accounting and Finance*, Thessaloniki, 28th – 30th August.
30. Spathis, C. and Georgakopoulou, E. (2008). The adoption of IFRS in South Eastern Europe: the case of Greece, *7th Annual Conference, of European Economic and Finance Society*, Prague, May 22nd – 25th.
31. Manganaris, P. and Spathis, C. (2007). Introductory Accounting Students' Perceptions of the Accounting Course and the Accounting Profession: Evidence from Greece, *The Balkan Countries 1ST International Conference on Accounting and Auditing (BCAA)*, Edirne, Turkey, 7-9 March.
32. Floropoulos, J., Spathis, C., Halvatzis, D. and Tsipouridou, M. (2007). User Satisfaction from Greek Tax Information Systems, *The Balkan Countries 1ST International Conference on Accounting and Auditing (BCAA)*, Edirne, Turkey, 7-9 March.
33. Spyridaki, A. and Spathis, C. (2007). Selection and functioning of external auditors: Empirical findings from the euro-area central banks, *Abstracts of the 30th European Accounting Association Congress*. Lisbon, Portugal, April 25-27, p. 287.

34. Kirkos, E., Spathis, C., and Manolopoulos, Y. (2007). Applying Data Mining Methodologies for Auditor Selection, *Proceedings of the 11th Panhellenic Conference in Informatics (PCI 2007) "Current Trends in Informatics"*, Patras, May 18-20, Volume A' pp. 165-177.
35. Matiaki, A. and Spathis, C. (2007). A Data Mining Approach for the Identification of Audit Opinions, *Proceedings of the 4th International Conference on Enterprise Systems, Accounting and Logistics*. Corfou, Greece, July 9-10, pp. 198-210.
36. Kanellou, A., and Spathis, C. (2007). ERP systems and Accounting: Assessing the benefits, *Proceedings of the 4th International Conference on Enterprise Systems, Accounting and Logistics*. Corfou, Greece, July 9-10, pp. 217-228.
37. Floropoulos, J., Spathis, C. Halvatzis, D. and Tsipouridou, M. (2007), Information Technology Acceptance of Greek Governmental Taxation System, *Proceedings of the 10th Toulon – Verona Conference*, Thessaloniki, September, 3-4. pp. 212-224.
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39. Kirkos, E., Spathis, C., Nanopoulos, A. and Manolopoulos, Y. (2006). Predicting Qualified Auditor's Opinions: a Data Mining Approach, *10th East-European Conference on Advances in Databases and Information Systems, Proceedings of the 2nd ADBIS Workshop on Data Mining and Knowledge Discovery*, Thessaloniki, Greece, September 3-7, pp. 26-36.
40. Manganaris, P., and Spathis, C. (2006). Introductory accounting students' perceptions of the accounting course and the accounting profession: The case of Greece, *Abstracts of the 10th World Congress of Accounting Educators and the 3rd Annual International Accounting Conference*, Istanbul, Turkey, 9-11 November, p. 28.
41. Glaveli, N., Petridou, E., Liassides, C. and Spathis, C. (2005). Bank Service Quality in the Balkans. *International Conference Managing Global Trends and Challenges in a Turbulent Economy*, Chios, Greece, October 13-15.
42. Kirkos, E., C. Spathis, and Manolopoulos, Y. (2005). Detection of Fraudulent Financial Statements through the use of Data Mining Techniques. *Proceedings of the 2nd International Conference on Enterprise Systems and Accounting*. Thessaloniki, Greece, July 11-12, pp. 310-325.
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45. Gaganis, C., F. Pasiouras, C. Spathis, and Zopounidis, C. (2005). An Application of k-Nearest Neighbours in Audit Report: Empirical Evidence from the UK. *Abstracts*

- of the 28th European Accounting Association Congress. Göteborg, Sweden, May 18-20, p. 105.
46. Spathis, C. (2004). Enterprise Systems Implementation and Accounting Benefits. *Proceedings of the 1st International Conference on Enterprise Systems and Accounting*. Thessaloniki, Greece, September 3-4, pp. 129-147.
 47. Spathis, C. (2004). Risk Factors Associated with Falsified Financial Statements in Greece. *Proceedings of the 9th International Conference of the Society of Economists of Thessaloniki*. Thessaloniki, 23-25 September, pp. 247-268.
 48. Spathis, C. (2004). Use of Information and Communication Technologies by Business Students. *Proceedings of the 4th Panhellenic Conference with International Participation, Information and Communication Technologies in Education*, Athens. September 29 - October 3, Volume II, pp. 655-660.
 49. Spathis, C., M. Doumpos and C. Zopounidis (2003). A Multicriteria Discrimination Approach to Model Qualified Audit Reports. *Issue of Abstracts of the 16th National Conference of the Hellenic Society for Operation Research*, Larissa, September 25-27, p. 44.
 50. Spathis, C., and J. Ananiadis (2003). Assessing the Benefits of Technological Change: The Case of an ERP System. *3rd International Conference on the Management of Technological Changes*. Chania, Greece, August 29-30.
 51. Spathis, C., and S. Constantinides (2002). ERP Systems and Management Accounting Practice. *Proceedings of the 3rd Conference on New Directions in Management Accounting: Innovations in Practice and Research*, EIASM - European Institute for Advanced Studies in Management. Brussels, Belgium, December 12-14, Vol. 2, pp. 1007-1020.
 52. Anastasiou, T. and C. Spathis (2002). Tax Charge and Available Income per Income Category. *Proceedings of the 8th International Conference of the Society of Economists of Thessaloniki*. Thessaloniki, October 3-5, pp. 257-272.
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 55. Floropoulos, I., C. Negakis and C. Spathis (2002). Disclosure in the Management Discussion Report and Annex by Listed and Not-Listed Companies. *Abstracts of the 25th European Accounting Association Congress*. Copenhagen, Denmark, April 25-27, p. 138.
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