

DIOGENIS BABOUKARDOS PhD

Associate Professor of Accounting

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I. EDUCATION / QUALIFICATIONS

Nov 2023	ACCA Certificate in Sustainability for Finance
Nov 2018	Fellow of the UK Higher Education Academy
Sep 2016	PhD in Business Administration (Accounting) Jönköping International Business School, Sweden (AACSB and EQUIS accredited)
Dec 2009	MSc in Accounting & Finance, (major in Accounting) University of Macedonia, School of Business Administration, Thessaloniki, Greece
Jun 2008	BSc (Hons) in Accounting (Valedictorian) Alexander Technological Institute, School of Business Administration, Thessaloniki, Greece

II. RESEARCH PROFILE

Research interests: Sustainability/CSR reporting; Financial reporting; Audit/Assurance; Corporate governance; Accounting quality; Application of IFRS.

Publications

Articles in academic journals (Refereed)

- **Baboukardos D.**, and Kopita A. (2024) Integrated Reporting and the informativeness of financial analysts' stock recommendations, *The International Journal of Accounting*, forthcoming. [ABS rated 3]
- Andronoudis D., **Baboukardos D.**, and Tsofigkas F. (2024) How the information content of Integrated Reporting flows into the stock market, *International Journal of Finance and Economics*, 29(1), 1057-1078. [ABS rated 3]
- **Baboukardos D.**, Gaia S., Lassou P., and Soobaroyen T. (2023) The multiverse of non-financial reporting regulation, *Accounting Forum*, 47(2), 147-165. [ABS rated 3]
- Gaia S., and **Baboukardos D.** (2023) Ethnic minorities, local income inequalities and COVID-19 pandemic: Evidence from English local councils, *Regional Studies*, 57(10), 2006-2020. [ABS rated 4]
- Alrashidi R., **Baboukardos D.**, and Arun T. (2021) Audit and non-audit fees and access to finance: Evidence from India, *Journal of International Accounting, Auditing and Taxation*, 43(100397) [ABS rated 3]
- **Baboukardos D.**, Mangena M., and Ishola A. (2021) Integrated Thinking and sustainability reporting assurance: International evidence, *Business Strategy and the Environment*, 30(4), 1580-1597. [ABS rated 3]
- **Baboukardos D.**, Beddewela E., and Soobaroyen T. (2021) Highlighting some 'blind spots': Mapping the theoretical underpinnings of sustainability accounting and management research in Emerging and Developing Economies, *Sustainability Accounting, Management and Policy Journal*, 12(4), 719-732. [ABS rated 2]
- **Baboukardos D.**, Gaia S., and She C. (2021) Social performance and social media activity in times of pandemic: Evidence from COVID-19 related tweets, *Corporate Governance*, 21(6), 1271-1289. [ABS rated 2]
- **Baboukardos D.** (2018) The valuation relevance of environmental performance revisited: The moderating role of environmental provisions, *British Accounting Review*, 50(1), 32-47. [ABS rated 3]
- **Baboukardos D.** (2017) Market valuation of greenhouse gas emissions under a mandatory reporting regime: Evidence from the UK, *Accounting Forum*, 41(3), 221-233. [ABS rated 3]

Articles in academic journals (Refereed) (cont.)

- **Baboukardos D.**, and Rimmel G. (2016) Value relevance of accounting information under an integrated reporting approach: A research note, *Journal of Accounting and Public Policy*, 35(4), 437–452. [ABS rated 3]
- **Baboukardos D.**, and Rimmel G. (2014) Goodwill under IFRS: Relevance and disclosures in an unfavorable environment, *Accounting Forum*, 38 (1), 1-17. [ABS rated 3]

Industry-related research monographs

- **Baboukardos D.**, Seretis E., Slack R., Tsalavoutas I., and Tsoligkas F. (2022). *Companies' readiness to adopt IFRS S2 'Climate-related disclosures'*. ACCA research report <http://eprints.gla.ac.uk/278152/>
- Gaia S., **Baboukardos D.**, Cuomo F., Michelon G., and Soobaroyen T. (2022). *The Wates Corporate Governance Principles for Large Private Companies: The extent, coverage and quality of corporate governance reporting*. FRC research report <https://www.frc.org.uk/news/february-2022/companies-are-embracing-the-spirit-of-the-wates-pr>
- **Baboukardos D.**, Dionysiou D., Slack R., Tsalavoutas I., and Tsoligkas F. (2021). *Climate change risk-related disclosures in extractive industries: A comparative study*. ACCA research report <http://eprints.gla.ac.uk/258686/1/258686.pdf>
- **Baboukardos D.**, Dionysiou D., Slack R., Tsalavoutas I., and Tsoligkas F. (2021). *Climate change risk-related disclosures in extractive industries*. ACCA research report <http://eprints.gla.ac.uk/234936/1/234936.pdf>

Chapters in books (Refereed)

- Rimmel G., **Baboukardos D.** and Jonäll K. (2018). Revival of the fittest? – Intellectual capital in Swedish companies, in Guthrie J., Dumay J., Ricceri F., and Nielsen C. (eds.) *The Routledge Companion to Intellectual Capital*, (pp. 347-364) UK: Routledge Publishing.
- **Baboukardos D.** and Akhter N. (2017). Financial performance of family vs non-family firms in the context of an economy in turmoil: A market from 'developed' to 'emerging', in Ramirez-Pasillas M., Brundin E. and Markowska M. (eds.) *Contextualizing entrepreneurship in emerging economies and developing countries*, (pp. 288-303) UK: Edward Elgar Publishing.
- **Baboukardos D.** (2011). Transparency in fair value accounting under IFRS: An examination of Greek listed companies' level of compliance with IFRS goodwill disclosure requirements, in Karasavoglou G.A. (ed.) *The economies of Balkan and Eastern Europe countries in the changed world*, (pp. 342-367) UK: Cambridge Scholars Publishing

Chapters in books (other)

- **Baboukardos D.** and Rimmel G. (2016) Positive Accounting Theory, in Rimmel G. and Jonäll K. (eds.) *Redovisningsteorier (Accounting Theories)* [Translation from Swedish] (pp. 63-75), Sweden: Sanoma Utbildning

Esteem / Recognition

Affiliations

- **Research fellow** at the Essex Business School, University of Essex, UK (since Jan 2022)
- **Secretary** of the British Accounting & Finance Association - Financial Accounting & Reporting Special Interest Group (since Jan 2022)
- **Research affiliate** at the Adam Smith Observatory of Corporate Reporting Practices, University of Glasgow, UK (since Jan 2020)
- **Board member** of the British Accounting & Finance Association - Financial Accounting & Reporting Special Interest Group (Jan 2019 – Jan 2022)
- **Visiting doctoral student** at the University of Sussex Business School, UK (Jan 2015 – May 2015)

Editorial activities

- **Editor** of the Book “*Research Handbook on Sustainability Reporting*” (with Gunnar Rimmel, Güler Aras, Joanna Krasodomska, Christian Nielsen and Frank Schiemann). Ongoing, Edward Elgar Publishing (ongoing project)
- **Guest editor** of the Special Issue “*Non-financial Reporting Regulation: Role, Process and Consequences*” in *Accounting Forum* (with Silvia Gaia, Philippe Lassou and Teerooven Soobaroyen). Published in 2023 (Vol 47, Issue 2) <https://www.tandfonline.com/toc/racc20/47/2>
- **Guest editor** of the Special Issue “*Sustainability Accounting, Management and Policy in Emerging & Developing Economies*” in *Sustainability Accounting, Management & Policy Journal* (with Eshani Beddewela and Teerooven Soobaroyen). Published in 2021 (Vol 12, Issue 4) <https://www.emerald.com/insight/publication/issn/2040-8021/vol/12/iss/4>
- **Editorial board member** of: European Management Journal [since 2022]
Journal of Accounting in Emerging Economies [since 2022]
Sustainability Accounting, Management & Policy Journal [since 2019]
Accounting Forum [2018 - 2021]
- **Referee** in various academic journals in the fields of Accounting, Finance, and Management

Organisation of conferences and other academic events

- Organising committee member of the 2024 *Academy of Sustainable Finance, Accounting, Accountability and Governance* conference (Athens, Greece)
- Organiser of the 2024 FARSIG Symposium on “*The Future of Financial Reporting 2024: Private Companies’ and SMEs’ reporting. Future Trends and Challenges*” (online)
- Organiser of the 2023 Workshop in *Sustainability Reporting Research* (Nantes, France)
- Organiser of the 2023 FARSIG Symposium on “*The Future of Financial Reporting 2023: The current debate on Intangible Assets. Where are we heading at?*” (online)
- Organising committee member of the 2021 *Accounting & Accountability in Emerging Economies* conference (online)
- Organising committee member of the 2018 *Accounting & Accountability in Emerging Economies* conference (Essex, UK)
- Organising committee member of the 2022 *Financial Reporting & Business Communication* conference (Cagliari, Italy)

Other contributions to conferences

- Scientific committee member of the *European Accounting Association* congress 2024 (Bucharest, Romania)
- Scientific committee member of the *Hellenic Finance & Accounting Association* conference 2023 (Athens, Greece)
- Scientific committee member of the *European Financial Reporting (EUFIN)* workshop 2023 (Piraeus, Greece)
- Scientific committee member of the *Financial Reporting & Business Communication* conference 2023 (Bath, UK)
- Scientific committee member of the *British Accounting & Finance Association* conference 2023 (Sheffield, UK)
- Scientific committee member of the *Hellenic Finance & Accounting Association* conference 2022 (Athens, Greece)
- Scientific committee member of the *British Accounting & Finance Association* conference 2022 (Nottingham, UK)
- Scientific committee member of the *British Accounting & Finance Association* conference 2021 (online)

Research grants

Ongoing

- 2023 Financial Reporting Council, UK (with Gaia S., Soobaroyen T., Cuomo F., and Michelon G.)
"Wates Principles of Corporate Governance FRC Research Project: A follow-up study"
- 2022 Institute of Chartered Accountants of Scotland, UK (with Seretis E., and Tsalavoutas I.)
"Climate change disclosures in corporate reports: what do we know about their determinants and capital market consequences?"
- 2022 Basildon Council, UK (with Jayasinghe K., and Gaia S.)
"UN Sustainability Development Goals' Voluntary Local Report of the Basildon Council"

Completed

- 2022 ACCA, UK (with Seretis E., Slack R., Tsoligkas F., and Tsalavoutas I.)
"Companies' readiness to adopt IFRS S2 'Climate-related disclosures'"
- 2021 Financial Reporting Council, UK (with Gaia S., Soobaroyen T., Cuomo F., and Michelon G.)
"Wates Principles of Corporate Governance FRC Research Project"
- 2020 Global Challenges Research Fund, UK (with Soobaroyen T.)
"Integrated Reporting and Black Empowerment initiatives in South Africa"
- 2020 ACCA, UK (with Constantatos A., Dionysiou D., Slack R., Tsoligkas F., and Tsalavoutas I.)
"The capitalisation debate: exploration and evaluation expenditure in extractive industries and Risk-related disclosures for stranded assets in extractive industries"
- 2018 Research Committee Award, University of Essex, UK
"On the interplay between financial and non-financial reporting: Consequences and public policy implications"
- 2015 Tom Hedelius research grant, Sweden
Handelsbanken Jan Wallander & Tom Hedelius Foundation
- 2014 Industry & Commerce Fund travel grant, Sweden
Jönköping Chamber of Commerce
- 2011 Internal grant for the full cost (fees and subsistence) of my PhD studies
Jönköping University, Sweden

III. TEACHING EXPERIENCE OVERVIEW

Undergraduate courses

- Introduction to Accounting
- Financial Accounting
- Financial Reporting and Analysis
- Management Accounting
- Management Control

Postgraduate courses

- Financial Accounting
- Advanced Financial Accounting
- Financial Reporting under IFRS
- Issues in Financial Reporting
- Accounting Theory
- Accountability, Governance and Regulation

Executive education

- Executive Master Chief Value Officer: Climate-related financial reporting
- MBA: Financial Reporting & Management Accounting
- DBA: Business & Research Ethics

IV. OTHER CONTRIBUTIONS

Popular press articles

Baboukardos D., Seretis E., Slack R., Tsalavoutas I., & Tsoligkas F. (2024 Jan 11). Climate disclosures: corporations underprepared for tighter new standards, study of 100 companies reveals. *The Conversation: Europe Edition*. <https://theconversation.com/climate-disclosures-corporations-underprepared-for-tighter-new-standards-study-of-100-companies-reveals-210737>

Invited speeches (industry-related)

- Jan 2022 Invited presentation in the event “*The Future of Financial Reporting 2022: The development of Global Sustainability Standards and their impact on corporate reporting*” co-hosted by ACCA and BAFA Financial Reporting and Accounting Special Interest Group on 14 January 2022.
- Nov 2021 Invited presentation in the event “*Climate change: corporate reporting and lobbying*” hosted by University of Glasgow on 1 November 2021 as part of its COP26 event series.
- Sep 2021 Invited presentation in the event “*Accounting and climate-related risks: What is going on in companies accounts?*” hosted by the think tank Carbon Tracker Initiative on 14 September 2021.
- April 2021 Invited presentation in the event “*Accounting and climate-related risks: What should investors think about this AGM season?*” hosted by the think tank Carbon Tracker Initiative on 12 April 2021.
- Nov 2017 Invited presentation in the event “*Finance for all*” hosted by the University of Essex on 7 November 2017 as part of the 15th ESRC Festival of Social Science events.

Invited presentations in research seminars (academic)

- 2023 Cyprus University of Technology, Cyprus
- 2023 University of Gothenburg, Sweden
- 2023 Krakow University of Economics, Poland
- 2023 Cardiff University, UK
- 2023 Otto-Friedrich University of Bamberg, Germany
- 2022 Egyptian online seminars in Business, Accounting and Economics, Egypt
- 2022 Athens University of Economics and Business, Greece
- 2021 The Open University, UK
- 2021 University of Warwick, UK
- 2021 University of Southampton, UK
- 2021 University of Piraeus, Greece
- 2021 Queen Mary University of London, UK
- 2020 University of Economics in Katowice, Poland
- 2020 University of Reading, UK
- 2020 University of Bristol, UK
- 2019 University of East Anglia, UK
- 2018 University of Stirling, UK
- 2018 University of Strathclyde, UK
- 2018 University of Reading, UK
- 2015 Norwegian School of Economics (NHH), Norway
- 2014 University of Gothenburg, Gothenburg Research Institute (GRI), Sweden
- 2011 University of Udine, Italy
- 2011 Åbo Akademi University, Finland

Presentations in conferences (academic)

- 2023 Hellenic Finance & Accounting Association Annual Conference, Athens Greece
- 2023 Financial Reporting & Business Communication Conference, Bath UK
- 2023 Accounting & Accountability in Emerging Economies Conference, Southampton UK
- 2023 Environmental and Sustainability Management Accounting Network Conference, Thessaloniki Greece
- 2023 European Accounting Association Annual Congress, Helsinki Finland
- 2022 Hellenic Finance & Accounting Association Annual Conference, Athens Greece
- 2022 Financial Reporting & Business Communication Conference, Cagliari Italy
- 2022 European Accounting Association Annual Congress, Bergen Norway
- 2021 Hellenic Finance & Accounting Association Annual Conference, Thessaloniki Greece
- 2021 Financial Reporting & Auditing Conference, Krakow Poland
- 2021 16th Workshop on European Financial Reporting, Glasgow UK
- 2021 Accounting & Accountability in Emerging Economies Conference, Essex UK
- 2021 Workshop on Sustainability Reporting, Regulation & Practice 2021, Essex UK
- 2020 Hellenic Finance & Accounting Association Annual Conference, Crete Greece
- 2019 International Symposium in Finance, Crete Greece
- 2019 Financial Reporting & Business Communication Conference, Reading UK
- 2019 Meditari Accountancy Research / Accounting Forum Joint Conference, Seoul Korea
- 2018 International Symposium in Finance, Crete Greece
- 2018 Financial Reporting & Business Communication Conference, Bristol UK
- 2018 Accounting & Accountability in Emerging Economies Conference, Essex UK
- 2017 Financial Reporting & Business Communication Conference, Durham UK
- 2017 European Accounting Association Annual Congress, Valencia Spain
- 2015 European Accounting Association Annual Congress, Glasgow UK
- 2014 Nordic Accounting Conference, Copenhagen Denmark
- 2014 Financial Reporting & Business Communication Conference, Bristol UK
- 2014 European Accounting Association Annual Congress, Tallinn Estonia
- 2013 Governance Accountability & Responsible Investment Conference, Henley UK
- 2010 Nordic Conference on Financial Accounting, Copenhagen Denmark
- 2010 Financial Reporting & Business Communication Conference, Bristol UK