

## LEONIDAS C. DOUKAKIS

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### *Professional Experience*

#### **Athens University of Economics and Business, Athens, Greece**

Associate Professor of Accounting 02/2020 – today

#### **HEC, University of Lausanne, Lausanne, Switzerland**

Assistant Professor of Financial Accounting 08/2011 – 01/2020

Post-Doctoral Researcher in Financial Accounting 09/2010 – 07/2011

#### **Hellenic Open University, Patras, Greece**

Permanent Member of the Governing Committee 09/2019 – today

#### **Athens University of Economics and Business, Athens, Greece**

Adjunct Lecturer 02/2010 - 08/2010

#### **National and Kapodistrian University of Athens, Athens, Greece**

Adjunct Lecturer 09/2009 - 02/2010

#### **Hellenic Ministry of Transport and Communications, Athens, Greece**

Financial Consultant 02/2009 - 10/2009

#### **European Research Program “Pythagoras II”, Athens, Greece**

Researcher 01/2005 - 12/2006

#### **Emporiki Bank, Athens, Greece**

Summer Stage Program 07/2001 - 08/2001

07/2002 - 08/2002

## *Education*

### **Athens University of Economics and Business, Athens, Greece**

Ph.D. in Financial Accounting (with Distinction) 01/2005 – 04/2008

### **University of Strathclyde, Glasgow, United Kingdom**

M.Sc. International Accounting and Financial Studies (with Distinction) 09/2003 – 09/2004

### **Athens University of Economics and Business, Athens, Greece**

B.Sc. in Accounting and Finance 09/1999 – 09/2003

## *Research*

### **A. Publications**

1. **Doukakis L.**, Ghicas D., Siougle G. and Sougiannis T. (2019) “The Informativeness of Micro and Macro Information During Economic Crisis and Non-crisis Periods”. *European Accounting Review Forthcoming*.
2. **Doukakis L.** and Elnahas M. (2019) “Market Valuations of Bargain Purchase Gains: Are these True Gains under IFRS?”. *Accounting and Business Research*, 49 (7), 753-784.
3. Schatt A., **Doukakis L.**, Bessieux-Ollier C., and Walliser E. (2016) “Do Goodwill Impairments Provide Useful Information to Investors?” *Accounting in Europe*, 13 (3), 307-327.
4. **Doukakis L. C.** (2014) “The Effect of Mandatory IFRS Adoption on Real and Accrual-Based Earnings Management Activities” *Journal of Accounting and Public Policy*, 33 (6), 551-572.
5. **Doukakis L. C.** and Papanastasopoulos G. (2014) “The Accruals Anomaly in the U.K. Stock Market: Implications of Growth and Accounting Distortions” *Journal of International Financial Markets, Institutions and Money*, 32, 256-277.
6. **Doukakis L. C.** (2012) “Discussion of International Corporate Governance and Finance: Legal, Cultural and Political Explanations” *The International Journal of Accounting*, 47 (2), 270-276.
7. **Doukakis L. C.**, Siougle G. and Vrentzou E. (2012) “Tax Management and IFRS Financial Reporting Synergies” *International Journal of Accounting, Auditing and Performance Evaluation*, 8 (3), 223-238.
8. Bekiris F. and **Doukakis L. C.** (2011) “Corporate Governance and Accrual Earnings Management” *Managerial and Decision Economics*, 32, 439-456.
9. **Doukakis L. C.** (2010) “The Persistence of Earnings and Earnings Components after the Adoption of IFRS” *Managerial Finance*, 36 (11), 969-980.

## **B. Book Review**

10. **Doukakis L. C.** (2015) Review of “Accounting and regulation: New insights on governance, markets and institutions” Roberto Di Pietra, Stuart McLeay, Joshua Ronen. Springer Science + Business Media, New York. *The International Journal of Accounting* 50 (3), 348–351.

## **C. Working Papers**

11. Dong M., **Doukakis L.**, and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk on Liabilities” *2<sup>nd</sup> round Journal of Accounting, Auditing and Finance*.
12. **Doukakis L.**, Kapellas, K., and Siougle, G. (2018). “The Effect of IFRS on Investment Decisions: European Evidence During Crisis and Non-crisis Economic Conditions”.
13. **Doukakis L.** “Accounting Estimates in an IFRS context”.
14. **Doukakis L.**, Ghicas D., Siougle G., and Sougiannis T. “Macroeconomic Expectations and Current Profitability as Drivers of Future Profitability and Stock Returns”.
15. **Doukakis L.** and Elnahas M. “Earnings Management Using Bargain Purchase Gains”.

## **D. Conference Proceedings (peer-reviewed)**

16. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk” *Journal of Accounting, Auditing and Finance*, August 2019, San Diego, Chile.
17. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk” *14<sup>th</sup> Workshop on European Financial Reporting*, August 2018, Stockholm, Sweden.
18. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk” *6<sup>th</sup> JIAR Conference*, June 2018, Venice, Italy.
19. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk” *16<sup>th</sup> Annual Conference of the Hellenic Finance and Accounting Association*, December 2017, Athens, Greece.
20. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk” *European Financial Management Association 2017 Annual Meeting*, June 2017, Athens, Greece.
21. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk on Liabilities” *40<sup>th</sup> Annual Congress of the European Accounting Association*, May 2017, Valencia, Spain.

22. **Doukakis L.**, Ghicas D., Siougle G. and Sougiannis T. “The Informativeness of Micro and Macro Information During Economic Crisis and Non-crisis Periods” *12<sup>th</sup> Workshop on European Financial Reporting*, September 2016, Fribourg, Switzerland.
23. **Doukakis L.**, Ghicas D., Siougle G. and Sougiannis T. “The Informativeness of Micro and Macro Information During Economic Crisis and Non-crisis Periods” *Annual Congress of the American Accounting Association*, August 2016, New York, USA.
24. **Doukakis L.**, Ghicas D., Siougle G. and Sougiannis T. “The Informativeness of Micro and Macro Information During Economic Crisis and Non-crisis Periods” *13<sup>th</sup> Biennial APF Conference*, July 2016, Athens, Greece.
25. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk on Liabilities” *39<sup>th</sup> Annual Congress of the European Accounting Association*, May 2016, Maastricht, The Netherlands.
26. **Doukakis L.**, Ghicas D., Siougle G. and Sougiannis T. “The Informativeness of Micro and Macro Information During Economic Crisis and Non-crisis Periods” *39<sup>th</sup> Annual Congress of the European Accounting Association*, May 2016, Maastricht, The Netherlands.
27. **Doukakis L.** and Papanastasopoulos G. “Growth Effects or Accounting Distortions: Evidence of the Accruals Anomaly in the U.K.”, World Finance Conference, July 2014, Venice, Italy.
28. **Doukakis L.** and Papanastasopoulos G. “Growth Effects or Accounting Distortions: Evidence of the Accruals Anomaly in the U.K.”, *12<sup>th</sup> Annual Conference of the Hellenic Finance and Accounting Association*, December 2013, Thessaloniki, Greece.
29. **Doukakis L.** and Papanastasopoulos G. “The Accruals Anomaly in the U.K. Stock Market: Implications of Growth and Accounting Distortions”, *11<sup>th</sup> Annual Conference of the Hellenic Finance and Accounting Association*, December 2012, Athens, Greece.
30. **Doukakis L.** “Real and accrual-based earnings management activities after the mandatory adoption of IFRS in the EU”, *34<sup>th</sup> Annual Congress of the European Accounting Association*, April 2011, Rome, Italy.
31. **Doukakis L.** “Real and accrual-based earnings management activities after the mandatory adoption of IFRS in the EU”, 7th Accounting Research Workshop, June 2011, University of Fribourg, Switzerland.
32. Bekiris F. and **Doukakis L.** “Corporate Governance and Accrual Earnings Management”, *33rd Annual Congress of the European Accounting Association*, May 2010, Istanbul, Turkey.
33. Bekiris F. and **Doukakis L.** “Corporate Governance and Accrual Earnings Management”, *8<sup>th</sup> Annual Conference of the Hellenic Finance and Accounting Association*, Thessaloniki, 2009, Greece.
34. Vrentzou E., Siougle G. and **Doukakis L.** “Tax Considerations under International Financial Reporting Standards” *32nd Annual Congress of the European Accounting Association*, May 2009, Tampere, Finland.

35. **Doukakis L.**, Vrentzou E. and Siougle G. “Tax Planning and IFRS” Tax Research Symposium, *The University of Illinois /Deloitte Tax Symposium*, September 2008, Chicago, USA.
36. **Doukakis L.**, Vrentzou E. and Siougle E. “Tax Planning and IFRS” *2<sup>nd</sup> International Conference on Accounting and Finance*, August 2008, Thessaloniki, Greece.
37. Siougle G., Vrentzou E. and **Doukakis L.** “Tax Planning and IFRS” *Annual Congress of the American Accounting Association*, Anaheim, August 2008, California, USA.
38. Siougle G., Vrentzou E. and **Doukakis L.** “Tax Planning and IFRS” *31<sup>st</sup> Annual Congress of the European Accounting Association*, Rotterdam 2008, Netherlands.
39. Siougle G., Vrentzou E. and **Doukakis L.** “Tax Planning and IFRS” *6<sup>th</sup> Hellenic Finance and Accounting Association*, Patra 2007, Greece.
40. Siougle G. and **Doukakis L.** “Determinants of Earnings Performance Subsequent to Initial Public Offerings” *29<sup>th</sup> Annual Congress of the European Accounting Association*, Dublin 2006, Ireland.
41. Siougle G. and **Doukakis L.** “Determinants of Stock Returns Subsequent to Initial Public Offerings” *15<sup>th</sup> European Financial Management Association Conference*”, Madrid 2006, Spain.

## *Teaching Experience*

### *E-MBA, HEC Lausanne*

- Financial Accounting

### *M.Sc. in Accounting, Control and Finance, HEC Lausanne*

- Advanced Group Accounting
- Earnings Management, Creative Accounting and Financial Scandals
- Accounting for Business Restructuring
- Capital Markets Research in Accounting

### *M.Sc. in Finance, M.Sc. in Management, M.Sc. in Law and Economics, HEC Lausanne*

- Financial Reporting and Corporate Governance

### *M.Sc. in Law and Economics, HEC Lausanne*

- Accounting and Financial Statement Analysis

### *M.Sc. in Finance, HEC Lausanne*

- Financial Accounting

### *B.Sc. in Business Administration, M.Sc. in Business Administration, University of Bern*

- Proseminar in Financial Accounting
- Financial Reporting and Corporate Governance
- Financial Statement Analysis and Valuation

*Department of Accounting and Finance, Athens University of Economics and Business*

- Introduction to Financial Accounting
- Greek Tax Code
- Financial Accounting for Decision Making – Erasmus course

*Department of Economics, National and Kapodistrian University of Athens*

- Management and Cost Accounting

*Department of Accounting and Finance, Department of Economics, AUEB*

- Introduction to Financial Accounting - Tutorials

### ***Editorial Appointment / Referee Activity***

- **Editorial Board Member:** *The International Journal of Accounting*
- **Scientific Committee Member:** *European Financial Reporting EUFIN (2016, 2017), Le Congrès International de Gouvernance CIG (2017, 2018)*
- **Ad hoc Reviewer:** *Journal of Accounting and Public Policy, European Accounting Review, International Journal of Accounting, Journal of Business, Finance and Accounting, Journal of International Business Studies, Accounting and Business Research, British Accounting Review, European Management Journal, Accounting Forum, Accounting in Europe, Comptabilité Contrôle Audit, Journal of International Accounting Research, Journal of Applied Accounting Research, Review of Accounting and Finance.*

### ***PhD Committees***

- Jialu Shan – Internal Expert, HEC Lausanne, UniL
- Maxime Clemenceau – External Expert, IDHEAP, UniL

### ***Master's Thesis Supervision***

- Supervision of more than 40 academic M.Sc. theses

### ***Invited Talks***

- Newcastle University Business School, Newcastle University, UK (2018)
- Essex Business School, University of Essex, UK (2016)
- Manchester Business School, University of Manchester, UK (2016)
- School of Economics and Management, University of Peloponnese, Greece (2013)
- Amsterdam Business School, University of Amsterdam, The Netherlands (2011)
- Hull University Business School, University of Hull, UK (2010)

### ***Languages***

Greek (native), English (fluent), French (intermediate)

## *Scholarships*

Ph.D. Scholarship, State Scholarships Foundation, “I.K.Y.”

10/2005 – 04/2008

## *Professional Memberships*

- Member of the American Accounting Association (AAA)
- Member of the European Accounting Association (EAA)
- Member of the Hellenic Finance and Accounting Association (HFAA)