

CONSTANTINOS CARAMANIS

PROFESSOR OF ACCOUNTING
DEPARTMENT OF BUSINESS ADMINISTRATION
ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS

CURRICULUM VITAE

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PERSONAL INFORMATION

Business address : Athens University of Economics and Business
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ACADEMIC EDUCATION

Ph.D. Ph.D. in Accounting, University of Edinburgh, U.K., 1993–1996
Master Master (MA) in Accounting & Finance, University of Lancaster, U.K.,
1991–1992.
B.S. Athens University of Economics and Business, Greece, 1979–1983
(Ptycheion)

AWARDS

Scholarship Greek State Scholarship Foundation (IKY), 1993
A three year scholarship for doctoral studies
Scholarship Institute of Certified Public Accountants of Greece, 1991
One year scholarship for the Master's degree
Scholarship Greek State Scholarship Foundation (IKY), 1979-1983
Annual scholarships for each of the four years of undergraduate studies

PROFESSIONAL TRAINING

1988–1992 A three-year programme of professional education (trainee auditor), Institute
of Certified Public Accountants of Greece (SOL)
1988–1989 A nine-month programme in taxation, ELKEPA

RESEARCH

Publications in academic refereed journals

1. “Transplanting Anglo-American accounting oversight boards to a diverse institutional context”. *Accounting, Organizations and Society*, Vol. 42, pp. 12-31 (with E. Dedoulis and S. Leventis). (ABS 4*, ISI impact factor 2.109, 5-Y 3.834).
2. “Europeanisation, Independent Bodies and the Empowerment of Technocracy: the Case of the Greek Auditing Oversight Body”, *South European Society and Politics*, 2013, 139-157, (with S. Blavoukos and E. Dedoulis).
3. “Agency costs and product market competition: The case of audit pricing in Greece”, *British Accounting Review*, 2011, Vol. 43, pp. 112-119 (with S. Leventis and P. Weetman). (ABS 3)
4. “The pricing of statutory audit services in Greece”, *Accounting Forum*, 2010, Vol. 34, pp. 139-152 (with Owusu-Ansah, S. and Leventis, S.). (ABS 3)
5. “Audit Effort and Earnings Management”, *Journal of Accounting and Economics*, 2008, Vol. 45(1), pp. 116-138 (with C. Lennox). (ABS 4*, ISI impact factor 2.833, 5-Y 4,668)
6. “Imperialism of Influence and the state-profession relationship: The Formation of the Greek accounting profession in the Post-WWII Era”, *Critical Perspectives on Accounting*, 2007, Vol. 18, 4, pp. 393-412 (with E. Dedoulis). (ABS 3)
7. “Auditee and Audit Firm Characteristics as Determinants of Audit Qualifications: Evidence from the Athens Stock Exchange”, *Managerial Auditing Journal*, 2006, Vol. 21, No. 9, pp. 905 – 920 (with Ch. Spathis). (ABS 1)
8. “Rationalisation, Charisma and Accounting Professionalisation: Perspectives on the Intra-professional Conflict in Greece, 1993-2001”, *Accounting, Organizations and Society*, 2005, Vol. 30 (3), pp. 195-221 (single author). (ABS 4*, ISI impact factor 2.109, 5-Y 3.834)
9. “Determinants of Audit Report Lag: Some Evidence from the Athens Stock Exchange”, *International Journal of Auditing*, 2005, Vol. 9, pp. 45 - 58 (with S. Leventis and P. Weetman). (ABS 2)
10. “Determinants of Audit Time as a Proxy of Audit Quality”, *Managerial Auditing Journal*, 2005, Vol.20, No. 5, pp. 460 - 478 (with S. Leventis). (ABS 1)
11. “The Interplay between Professional Groups, the State and Supranational Agents: Pax Americana in the Age of ‘Globalisation’”, *Accounting, Organizations and Society*, 2002, Vol. 27, pp. 379-408 (single author). (ABS 4*, ISI impact factor 2.109, 5-Y 3.834)
12. “International Accounting Firms Versus Indigenous Auditors: Intra-Professional Conflict in the Greek Auditing Profession, 1990-1993”, *Critical Perspectives on Accounting*, 1999, Vol. 10, No. 2, pp. 153-196. (single author). (ABS 3)
13. “Assessing the Impact of ‘Liberalisation’ on Auditor Behaviour: Accounting Research in Politically Charged Contexts”, *Accounting, Auditing & Accountability Journal*, 1998, Vol. 11, No. 5, 1998, pp. 562-592 (single author). (ABS 3)
14. “The Enigma of the Greek Auditing Profession: Some Preliminary Results Concerning the Impact of Liberalisation on Auditor Behaviour”, *European Accounting Review*, 1997, Vol. 6: 1, 1997, pp. 85-106 (single author). (ABS 3)

Books and other publications

15. “The notes to the accounts: Content and practical examples”. Menippos, Athens, 1016 (in Greek).
16. “The accounting process under the Greek financial reporting framework”. Menippos, Athens, 1015 (in Greek).
17. Accounting and Auditing Practices in Greece (with E. Dedoulis). In: Prouska R. and Kapsali, M. (eds.), “Business and Management Practices in Greece”, Palgrave, 2011.
18. “The application of IFRSs in Greece: Implications for auditors, accountants, businesses and oversight authorities (2008), with V. Papadakis. Athens University of Economics and Business (research monograph based on a mail survey, p. 83, in Greek).
19. “Current Auditing: Theory and Practice in Accordance with International Auditing Standards”. AUEB Publications, Athens, 2008.

Conferences

1. The 34th Annual Congress of the European Accounting Association, Rome, Italy, April 2011.
The impact of IFRSs on the internal environment and the position of companies in the market: What drives the financial executive’s perceptions? (with E. Dedoulis and S. Leventis).
2. Workshop: Europeanization of Southern European Political Economies, October 14 & 15 2010 Izmir, Turkey
“Prometheus Unbound? Independent bodies and the Elusive Empowerment of Technocracy in the Greek Policy Making System” (with S. Blavoukos and C. Caramanis)
3. The 33rd Annual Congress of the European Accounting Association, Istanbul, Turkey, May 2010.
“The establishment of EU-inspired ‘independent’ oversight boards: Local constrains and the elusive feat of Europeanization in Greece” (with E. Dedoulis and S. Leventis).
4. The 28th Annual Congress of the European Accounting Association, Gothenburg, Sweden, May 2005
“Auditee and Audit Firm Characteristics as Determinants of Audit Qualifications: Evidence from the Athens Stock Exchange” (with Ch. Spathis).
5. The 28th Annual Congress of the European Accounting Association, Gothenburg, Sweden, May 2005
“*The Early Years of a Profession in the Post WWII Era: Looking for Direction under Imperialism of Influence*” (with E. Dedoulis).
6. The 27th Annual Congress of the European Accounting Association, Prague, Czech Republic, April 2004
“Determinants of Audit Report Lag: Some Evidence from the Athens Stock Exchange”, (with S. Leventis and P. Weetman).

7. The 26th Annual Congress of the European Accounting Association, Seville, Spain, April 2003
The Interplay between Professional Groups, the State and Supranational Agents: Pax Americana in the Age of 'Globalisation'.
8. Third Interdisciplinary Perspectives on Accounting (IPA) Conference, UMIST and University of Manchester, Manchester, July 2000
Political Culture, Socialist Neo-Revisionism and the State in Change: Implications for Accounting Professionalism.
9. International Accounting Symposium, Accounting, Organizations and Society and City University of Hong Kong, Hong Kong, January 1999
Globalization, Power and Accounting Professionalism in the Margins of the West.
10. Fourth Interdisciplinary Perspectives on Accounting (IPA) Conference, UMIST and University of Manchester, Manchester, July 1997
International Accounting Firms Versus Indigenous Auditors: Intra-professional Conflict in the Greek Auditing Profession 1990-1996.
11. European Institute of Advanced Studies in Management (EIASM) - Workshop on Auditor Regulation in Europe, Copenhagen, February 1997
International Accounting Firms Versus Indigenous Auditors: Intra-professional Conflict in the Greek Auditing Profession 1990-1996.
12. British Accounting Association Annual Conference, Cardiff, 1996
The Liberalisation of the Greek Auditing Profession in 1992: A Critical Analysis of its Impact on Auditors' Behaviour and Implications for Audit Practice.
13. British Accounting Association Annual Conference, Strathclyde, 1993
"Security Returns, Accounting Earnings Classification and Non-Transitory Earnings" (co-authored with J. O'Hanlon, S. Poon, and R. Yaansah).

Citations (Metrics from Anne Harzing, June 2016)

- number of citations 856, many in leading academic journals.
- H-index: 12
- G-index: 20

Prizes

Awarded "The Notable Contributions to the Auditing Literature Award" by the American Accounting Association (2016), for "Audit Effort and Earnings Management" (published in Journal of Accounting and Economics in 2008, with Clive Lennox).

Reviewer of academic papers (ad-hoc)

Accounting, Organizations and Society, Accounting History Review, British Accounting Review, Critical Perspectives on Accounting, European Accounting Review, International Journal of Auditing, Annual European Accounting Association Conference (2001), 9th World Congress of Accounting Historians, Melbourne, Australia (2002)

Other academic activities

1. Faculty member of the INTACCT Research Network, a wide-ranging research project funded by the European union (2007-2011) on the implications of the adoption of IFRSs. The project also aims at fostering industry-academia cooperation and at establishing a constructive dialogue between accounting regulators, practitioners and users of financial information.
2. Member of the organizing committee of the 24th Annual Congress of the European Accounting Association, Athens, 2001.
3. Participation (by invitation) in the 2001 P.D. Leake Lecture in Accounting, Said Business School, University of Oxford, May 2001.

Presentations to one-day conferences (by invitation)

Numerous presentations to practitioners and regulators on various topics, including:

1. Presentation of the 2014 reform of the Greek financial reporting framework
2. Reforming public sector auditing
3. Reforming public sector budget and accounting
4. The impact from the application of IFRS
5. The fair value debate

Organization of one-day conferences and presentation

1. «Three Years of IFRSs: Problems, Weaknesses, Benefits and Prospects», in collaboration with Ernst & Young, 1 October 2008, Athens. Presentation of survey results: «The Application of IASs/IFRSs in Greece: Implications for Auditors, Accountants, Companies and Oversight Authorities».
2. «The Application of IFRSs in Greece: Problems, Weaknesses, Benefits and Prospects», in collaboration with the Chamber of Commerce and Industry of Thessaloniki. Presentation of survey results: «The Application of IASs/IFRSs in Greece: Implications for Auditors, Accountants, Companies and Oversight Authorities», 19 January 2009, Thessaloniki.

TEACHING EXPERIENCE

Athens University of Economics and Business, 1999 to date

Undergraduate Auditing, Financial Accounting, Financial Statement Analysis

Postgraduate Financial Accounting and Analysis (Full Time MBA)

Postgraduate Introduction to Corporate Auditing (I-MBA)

University of Manchester, UK (1996 – 1999)

Undergraduate Auditing, International Accounting

Athens University of Economics and Business, 2000 to 2006

Instructor in executive education programmes

UNIVERSITY ADMINISTRATION EXPERIENCE

- 2008 to 2010 Deputy head of the Department of Business Administration
- 2008 - Member of the Administrative Committee of the Research Centre of the Athens University of Economics and Business
- 2009 - 2013 Chairman of the Association of Academic Staff of the Athens University of Economics and Business (two terms)
- 2009 -2013 Elected representative to the Hellenic Federation of University Teaching Staff (POSDEP – two terms)
- 2012 - 2015 Elected member of the first University Council of AUEB

CONSULTING AND RELATED EXPERIENCE

- 2014- Chairman of the Standing Committee on the implementation of law 4308/2014 on the 2014 Greek Accounting Standards
- 2014- Member of the Greek Accounting and Auditing Oversight Board (Greek National Accounting Standards Setter)
- 2013-2014 Chairman of the committee on modernizing the Greek financial framework - transposition of Directive 2013/34/EU, Ministry of Finance (law 4308/2014 on Greek Accounting Standards)
- 2005 to 2007 Member of the Greek Accounting and Auditing Oversight Board (Greek National Accounting Standards Setter)
- 2004 to 2005 Chairman of a committee on reforming Greek accounting law – Directive 2003/51/EU (Ministry of Development and Ministry of Economy – proposals submitted June 2006)
- 2000 to 2002 Consultant to the Greek Ministry of Finance on public sector accounting and auditing. Assisted experts from the British Treasury in formulating proposals for reforming the Greek state budget, accounting and auditing systems.
- 2005 to date Consulting projects to private sector companies on accounting and auditing issues

OTHER EXPERIENCE

- Certified Auditor (assistant) SOL, Athens, Greece (1988-1993)