

VITA
DIMITRIOS C. GHICAS

UNIVERSITY ADDRESS

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PERSONAL INFORMATION

Marital Status: Married
Citizenship: Greek
Residency: Greece

EDUCATION

1974 Bachelor of Business Administration, Athens University of Economics and Business, Athens, Greece
1981 Master's in Accounting, Louisiana State University, Baton Rouge, U.S.A.
1985 Ph. D., University of Florida, Gainesville, U.S.A.

TEACHING EXPERIENCE

1980 Louisiana State University, Financial Accounting
1983-1985 University of Florida, Financial and Managerial Accounting
1985-1993 Baruch College, CUNY, Financial Accounting
1994-present Athens University of Economics and Business, Financial and Managerial Accounting, Financial Statement Analysis

TEACHING INTERESTS

Financial, Managerial, International Accounting and Financial Statement Analysis

FULL - TIME ACADEMIC EXPERIENCE

1985-1989 Assistant Professor, Bernard M. Baruch College, CUNY
1989-1993 Associate Professor, Bernard M. Baruch College, CUNY
1994-present Professor, Athens University of Economics and Business

ADMINISTRATIVE EXPERIENCE

1995-2000 MBA Director, Athens University of Economics and Business
1999-2002 Acting Chairperson, Department of Accounting and Finance, Athens University of Economics and Business
1998-2000 Director EPEAEK Project, MBA, Athens University of Economics and Business
1999-2002 Director EPEAEK Project, Department of Accounting and Finance, Athens University of Economics and Business

PROFESSIONAL ACTIVITIES

2005-Present Co- Editor, The International Journal of Accounting
2000-2004 Associate Editor, The International Journal of Accounting
2001-2003 Editorial Board, Journal of International Accounting Research
March 2004 Member, Organizing Committee, International Accounting Conference, Athens

PROFESSIONAL AFFILIATIONS

1998-Current Member, American Accounting Association
1993-Current Member, European Accounting Association

RESEARCH INTERESTS

Economic Implications of IFRS
The Use of Accounting Information in Decision Making Applications
Accounting Information and the Valuation of IPOs

PUBLICATIONS

I) Refereed Articles

1. Rationality of Executive Compensation Schemes and Real Accounting Changes, (with A. R. Abdel - khalik and C. Chi), Contemporary Accounting Research, Fall 1987, Vol. 4, pp. 32- 60.
2. The Acquisition Value of Oil and Gas Firms: The Role of Reserve Recognition Accounting and Analyst's Appraisals, (with Victor Pastena), Contemporary Accounting Research, Fall 1989, Vol. 6, pp. 125-142.
3. Determinants of Actuarial Cost Method Changes for Pension Accounting and Funding, The Accounting Review, April 1990, Vol. 65, No. 2, pp. 384-405.
4. Earnings, Cash Flows and Executive Compensation, (with Krishna Kumar and Victor Pastena) Managerial Finance, 1993, Vol. 19, No. 2, pp. 55-75.
5. Dishonored Contracts: Accounting and the Expropriation of Employee Pension Wealth, (with Tony Tinker), Accounting Organizations and Society, 1993, Vol. 18, No. 4, pp. 361- 380.
6. Lenders' Use of Accounting Information in the Oil and Gas Industry, (with Kwang-Hyun Chung and Victor Pastena), The Accounting Review, October 1993, Vol. 68, No.4, pp. 885-894.
7. Pension Accounting and Corporate Takeovers, (with Kwang-Hyun Chung and Tony Tinker), Asia-Pacific Journal of Accounting, December 1994, Vol. 1, pp. 73-90.
8. Fixed Assets Reevaluations and their Association with Stock Returns, (with D. Hevas and A. Papadaki), The European Accounting Review, 1996, Vol. 5, No. 4, pp. 651-670.
9. Fundamental Analysis and the Valuation of IPOs in the Construction Industry, (A. Papadaki, N. Iriotis and M. Walker), The International Journal of Accounting, 2000, Vol. 35, No. 2, pp. 227-241.
10. A Discussion of the Paper "The Quality of Neuer Market Quarterly Reports – An Empirical Investigation" by Anne d'Arcy and Sonja Granbensberger, The International Journal of Accounting, 2003, Vol. 38, pp. 347-350
11. The Relevance of quantifiable audit qualifications in the valuation of IPOs,(A. Papadaki, G Siougle and T. Sougiannis), Review of Accounting Studies, 2008, Vol. 13, pp. 512-550.

II) Texts

1. Financial Statement Analysis (in Greek), Athens: E. Benou, 1997
2. Financial Analysis, Athens: E. Benou, 2000.
3. Financial Accounting. 2nd Edition, E. Benou, 2007
4. Financial Accounting. 3nd Edition, E. Benou, 2008

III) Non-refereed Articles

1. The Auditor's Opinion in the Case of IPOs (in Greek), Economicos Tachydromos, Vol. 51 (2172), 12/21/1996, pp. 138.
2. The Relevance of the International Accounting Standards for the Greek Economy, Nautemporiki, 22/4/1997, p. 4.
3. Comments on: The Relevance of Accounting Standards for the Private and Public Sector. The Present and the Future of the Greek Economy. Editor, Andreas Kindis. Athens, 1997, pp. 159-160.
4. The Costs and Benefits of the Adoption of International Financial Reporting Standards: An Interview. Kerdos, 19/3/2004. p. 27

PRESENTATIONS

1. Stock Market Implications of Actuarial Cost Method Changes, American Accounting Association, Northeast Regional Conference, Berlington, Vermont, April 1988.
2. Takeovers, Free Cash Flows and Pension Plan Terminations, American Accounting Association, National Conference, Hawaii, August 1989.
3. Accruals, Cash Flows and Executive Compensation, American Accounting Association, Northeast Regional Conference, New York City, April 1990.
4. Takeovers, Free Cash Flows and Pension Plan Terminations, International Finance Conference, Paris, June 1990.
5. The Economic Determinants of Fixed Assets Revaluations, 18th Accounting Congress of the European Accounting Association, Birmingham, UK, May 1995.
6. Bond Ratings Downgrades and Managers' Accounting Choices, 19th Accounting Congress of the European Accounting Association, Bergen, Norway, May 1996.
7. IPOs in the Construction Industry and Forward Looking Financial Information, 22 Annual Congress of the European Accounting Association, Bordeaux, France, May 1999.

8. Fundamental Analysis and the Valuation of IPOs in the Construction Industry, Second Annual Conference on Contemporary Issues on Capital Markets, Nicosia, Cyprus, September 1999.
9. The Auditor's Opinion and the Valuation of IPOs, Fourth Annual Conference on Contemporary Issues & Corporate Governance in Capital Markets, Cyprus, October 2002.
10. The Auditor's Opinion and the Valuation of IPOs, 26th Accounting Congress of the European Accounting Association, Seville, Spain, 2003
11. The Relevance of Quantifiable Auditor Qualifications, 27th Accounting Congress of the European Accounting Association, Prague, Czech Republic, 2004
12. Environmental Disclosures, Clarus 1st Forum on Environmental – Corporate Social Responsibility, Athens, June 2005
13. Determinants of Earnings Performance Subsequent to Initial Public Offerings, European Accounting Association, Dublin, Ireland, March 2006
14. The Relevance of quantifiable audit qualifications in the valuation of IPOs, 30 Annual Congress of the European Accounting Association, Lisbon, Portugal, April 2007

WORK-IN-PROGRESS

1. Is the High Premium of Tender Offers Paid for Improvements in Operating Performance?
2. Leading Indicators of Improvements in Operating Performance.
3. Managerial Opportunism: The Case of IPO.
4. The Value Relevance of IFRS.

DISSERTATION COMMITTEE MEMBER

1. Philip Finn, Pace University ,(member)
2. Mohamed Alkalialeh, Jordan (chair)
3. Kwang-Hyun Chung, Pace University (member)
4. Afroditi Papadaki, AUEB (chair)
5. Stella Spilioti, AUEB (member)
6. Sandra Cohen AUEB (member)
7. Georgia Siougla, AUEB (chair)
8. Eleni Vrenztou AUEB (chair)

9. Konstantinos Halevas (chair)

10. Leonidas Dukakis (chair)

HONORS – AWARDS

1980 Exxon Award, Most outstanding student in Accounting, Louisiana State University
1981 Member, Honors Society Phi Kappa Phi