

Michalis Bekiaris

Professor of Accounting

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Academic Profile

Michalis Bekiaris is Professor of Accounting in the Department of Business Administration at the University of the Aegean. He holds a PhD from Panteion University and has extensive academic, research and professional experience in financial accounting, auditing, corporate governance and financial management.

Since 2008, he has taught in the Joint MSc Programme in Strategic Management of Tourism Destinations and Hospitality Enterprises, where he delivers the course Accounting and Financial Management for Hospitality Enterprises. His teaching integrates accounting information, financial analysis and investment appraisal with the specific needs of tourism and hospitality businesses.

His research covers accounting and auditing in the private and public sectors, earnings management, international accounting standards, internal auditing and corporate governance. He has published in international academic journals and has supervised eight successfully completed doctoral dissertations.

Education and Professional Qualifications

- PhD, Department of Public Administration, Panteion University of Social and Political Sciences (2001). Dissertation: Financial Derivatives: Fundamental Concepts, Accounting and Tax Treatment.
- Degree in Public Administration, Panteion University of Social and Political Sciences (1993).
- Class A Professional Licence in Accounting and Tax Practice, Economic Chamber of Greece (1997).
- Certified Clearing Member, Athens Derivatives Exchange (1999).

Academic Appointments and Teaching

- Faculty member in the Department of Business Administration at the University of the Aegean since 2004; currently Professor of Accounting.
- Adjunct faculty member at the Hellenic Open University since 2008, teaching Financial Management and Accounting in the MBA programme.
- Postgraduate teaching at the University of Piraeus and Democritus University of Thrace.
- Visiting lecturer and invited speaker at the University of West Attica, the University of Macedonia, the International Hellenic University and other institutions.

Research Interests

Financial accounting and financial reporting quality • earnings management • public sector accounting and auditing • IPSAS and accounting reforms • internal auditing • corporate governance • financial analysis and hospitality business management.

Selected Publications

- Bekiaris, M., Andrikopoulos, A. and Polyzos, K. (2026), "Earnings management during periods of economic policy uncertainty: evidence from the euro area", *Journal of Applied Accounting Research*, 27(1), 164–196.
- Polyzos, K., Bekiaris, M., Andrikopoulos, A. and Vadasi, C. (2026), "Inflation expectations and earnings management in the euro area: evidence from business and consumer surveys", *Journal of Financial Reporting and Accounting*, 1–31.
- Bekiaris, M., Markogiannopoulou, A., Paraponti, T. and Spanou, F. (2026), "Digital innovations for public sector accounting reforms: comparative insights from collaborative efforts", *Journal of Public Budgeting, Accounting & Financial Management*, 38(1), 36–58.

- Andrikopoulos, A., Bekiaris, M. and Polyzos, K. (2025), "Could an unconventional monetary policy have impact on firms' earnings management? The case of ECB's corporate sector purchase program", *Journal of Entrepreneurship and Public Policy*, ahead of print.
- Paraponti, T., Bekiaris, M., Lois, P., Nerantzidis, M. and Drogas, G. (2025), "The influence of the International Standards of Supreme Audit Institutions on public sector auditing in Greece", *EuroMed Journal of Business*, ahead of print.
- Bekiaris, M., Paraponti, T. and Spanou, F. (2024), "Combining theories to investigate the acceptance of accrual accounting", *International Journal of Public Sector Management*, 37(4), 531–554.
- Bekiaris, M. and Markogiannopoulou, A. (2023), "Enterprise resource planning system reforms of European Union member states in association with central government accrual accounting and IPSAS adoption", *Journal of Public Budgeting, Accounting & Financial Management*, 35(1), 115–140.
- Bekiaris, M. and Paraponti, T. (2022), "Examining the status of IPSAS adoption at the country level: an analysis of the OECD member states", *Journal of Accounting & Organizational Change*, 19(2), 296–325.
- Vadasi, C., Bekiaris, M. and Andrikopoulos, A. (2020), "Corporate governance and internal audit: an institutional theory perspective", *Corporate Governance: The International Journal of Business in Society*, 20(1), 175–190.
- Andrikopoulos, A., Bekiaris, M. and Kostaris, K. (2020), "Stars in a small world: social networks in auditing research", *Scientometrics*, 122(1), 625–643.
- Andrikopoulos, A., Bekiaris, M., Vadasi, C. and Zounta, S. (2016), "International collaboration in auditing research", *International Journal of Auditing*, 20(1), 66–71.
- Andrikopoulos, A., Samitas, A. and Bekiaris, M. (2014), "Corporate social responsibility reporting in financial institutions: evidence from Euronext", *Research in International Business and Finance*, 32, 27–35.
- Zounta, S. and Bekiaris, M. (2009), "Cost-based management and decision making in Greek luxury hotels", *TOURISMOS*, 4(3), 205–225.

Books and Selected Book Chapters

- Bekiaris, M., Tzovas, C. and Vadasi, C. (2025), *Principles of Financial Accounting*, 2nd ed., Propobos Publications [in Greek].
- Tzovas, C., Bekiaris, M. and Filiou, A. (2025), *Financial Accounting*, Propobos Publications [in Greek].
- Papachristou, G. and Bekiaris, M. (2020), "Ethics in auditing", in Taylor, E. Z. and Williams, P. F. (eds), *The Routledge Handbook of Accounting Ethics*, Routledge, 169–185.
- Bekiaris, M., Tzovas, C. and Vadasi, C. (2017), *Principles of Financial Accounting*, 1st ed., Propobos Publications [in Greek].

Academic Leadership and Administrative Experience

- Head of the Department of Business Administration, University of the Aegean (2022–2024).
- Director of the MBA Programme (2017–2022).
- Deputy Director of the MSc Programme in Innovation and Entrepreneurship in Tourism (2022–2024) and of the Executive MBA Programme (2017–2020).
- Member of the Senate of the University of the Aegean (2008–2009 and 2022–2024), the seven-member governing body of the University Research and Innovation Account (2019–2022), and the University's financial governance bodies during several terms.

Professional Experience

He has seven years of experience in the banking sector (1997–2004), working in lending and internal inspection, and has delivered professional training to bank staff. He also served on the Board of Directors of the Hellenic Copyright Organization (2010–2011).

Doctoral Supervision and Academic Service

He has supervised eight successfully completed doctoral dissertations in financial reporting, internal auditing, forensic accounting, public sector accounting and earnings management. He has also served on numerous doctoral supervisory committees at the University of the Aegean and other universities.

He serves on the editorial boards of international journals and acts as a reviewer for journals published by Emerald, Wiley, Elsevier, Springer and Taylor & Francis. He has also served on the scientific and organising committees of European conferences on Internal Audit and Corporate Governance.

Professional and Academic Memberships

- Member of the Hellenic Finance and Accounting Association.
- Member of the Economic Chamber of Greece.
- Registered evaluator with the State Scholarships Foundation and registered trainer with the National Centre for Public Administration and Local Government.