

**CURRICULUM VITAE**  
**Professor Michalis Bekiaris**  
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**Professional Profile:**

Michalis Bekiaris has been teaching at the Department of Business Administration (DBA) of the University of the Aegean since 2003. His research interests span accounting in both the private and public sectors, internal auditing, corporate governance, and finance. He has held several leadership and administrative roles at the DBA and the University of the Aegean, including Senate member, Department Chair, Director of the MBA Program, member of the Special Committee of the Research Committee, and Vice President of the Financial Committee. In addition, he has taught in numerous postgraduate programs at the University of the Aegean and other universities, while actively contributing to academic research and institutional governance.

**Research Interests:**

- Financial Accounting
- Corporate Governance
- Auditing and Internal Auditing
- Public Sector Accounting

**Research output:**

- Bekiaris, M., Andrikopoulos, A. & Polyzos, K. (2026). Earnings management during periods of economic policy uncertainty: evidence from the euro area, *Journal of Applied Accounting Research*, vol. 27(1):164-196.
- Andrikopoulos, A., Bekiaris, M. & 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*, vol. ahead-of-print No. ahead-of-print
- Paraponti, Th., Bekiaris, M., Lois, P., Nerantzidis, M. & Drogalas, G. (2025). The Influence of the International Standards of Supreme Audit Institutions on Public Sector Auditing in Greece, *EuroMed Journal of Business*, vol. ahead-of-print No. ahead-of-print.
- Bekiaris, M., Markogiannopoulou, A., Paraponti, Th. & Spanou, F. (2025). Digital innovations for public sector accounting reforms: comparative insights from collaborative efforts, *Journal of Public Budgeting, Accounting & Financial Management*, vol. ahead-of-print No. ahead-of-print.
- Bekiaris, M., Paraponti, Th. & Spanou, F. (2025). Investigating the Greek general government accounting reform: The challenging task of staff training, *Journal of Accounting and Management Information Systems*, vol. 24(1):96-137.
- Bekiaris, M., Paraponti, Th. & Spanou, F. (2024). Combining Theories to Investigate the Acceptance of Accrual Accounting, *International Journal of Public Sector Management*, vol. 37(4):531-554.
- Bekiaris, M. & 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*, vol. 35(1):115-140.
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- Vadasi, C., Tasios, S. & Bekiaris, M. (2021). Corporate governance and voluntary disclosure: The case of listed firms on the Athens Stock Exchange, *Journal of Accounting and Taxation*, vol. 13(4):270-282.
- Bekiaris, M., & Papachristou, G. (2021). Employees' Fraudulent Behavior: A Social Cognitive Analysis, *International Journal of Critical Accounting*, vol. 12(4):294-314.
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- Bekiaris, M. (2021). Board structure and firm performance: An empirical study of Greek systemic banks, *Journal of Accounting and Taxation*, vol. 13(2):110-121.
- Andrikopoulos, A, Bekiaris, M., & Kostaris, K. (2020). Stars in a small world: Social Networks in Auditing Research, *Scientometrics*, vol. 122(1):625-643.
- Vadasi, C., Bekiaris, M., & Andrikopoulos, A. (2020). Corporate governance and internal audit: an institutional theory perspective, *Corporate Governance*, vol. 20(1):175-190.
- Koutoupis, A., & Bekiaris, M. (2019). Audit Committee impact on company performance: The Greek and Italian experience, *International Journal of Accounting and Auditing Studies*, vol. 1(1):1-12.
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