

ΒΙΟΓΡΑΦΙΚΟ ΣΗΜΕΙΩΜΑ

ΧΑΡΑΛΑΜΠΟΣ ΣΠΑΘΗΣ



Τμήμα: Τμήμα Οικονομικών Επιστημών, Τομέας Διοίκησης των Επιχειρήσεων, Αριστοτέλειο Πανεπιστήμιο Θεσσαλονίκης (Α.Π.Θ.)

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Τίτλοι Σπουδών

1. Πτυχίο Τμήματος Οικονομικών Επιστημών, Τομέα Οικονομικής των Επιχειρήσεων, Αριστοτελείου Πανεπιστημίου Θεσσαλονίκης (ΑΠΘ). (1988).
2. Μεταπτυχιακό Δίπλωμα Τμήματος Οικονομικών Επιστημών, Τομέα Οικονομικής των Επιχειρήσεων, ΑΠΘ. (1995).
3. Διδακτορικό Δίπλωμα Τμήματος Οικονομικών Επιστημών, (ΑΠΘ). (1996).

Παρούσα θέση

Μέλος ΔΕΠ / Καθηγητής

Διευθυντής Τομέα Διοίκησης Επιχειρήσεων

Διδασκόμενα μαθήματα

Προπτυχιακό

1. Χρηματοοικονομική Λογιστική Ι
2. Χρηματοοικονομική Λογιστική ΙΙ
3. Ελεγκτική
4. Λογιστικά Πληροφοριακά Συστήματα

Μεταπτυχιακό

1. Λογιστική
2. Λογιστική στη Λήψη Αποφάσεων
3. Ελεγκτική

Προηγούμενες θέσεις / Διοικητικές δραστηριότητες

Διευθυντής Τομέα Διοίκησης Επιχειρήσεων του Τμήματος Οικονομικών Επιστημών (2006 - 2011 και 2022 - σήμερα).

Διευθυντής Εργαστηρίου Οικονομικής των Επιχειρήσεων του Τμήματος Οικονομικών Επιστημών (2010 - 2022).

Συντονιστής Μεταπτυχιακού Προγράμματος «Διοίκηση Επιχειρήσεων» Τμήματος Οικονομικών Επιστημών (2008 - 2011).

Μέλος Επιτροπής Αξιολόγησης (ΟΜΕΑ) Τμήματος Οικονομικών Επιστημών (2009 - σήμερα).

Τμήμα Διοίκησης Επιχειρήσεων και Οργανισμών, Ελληνικό Ανοικτό Πανεπιστήμιο (ΕΑΠ) ΣΕΠ (2022 – σήμερα) και Συντονιστής (2002 - 2010).

Ακαδημαϊκή εμπειρία

Διδασκαλία σε Προγράμματα Προπτυχιακών Σπουδών (ΠΠΣ)

Τμήμα Οικονομικών Επιστημών ΑΠΘ, Τομέας Διοίκησης των Επιχειρήσεων. Μέλος ΔΕΠ (Ιούνιος 1998 – Σήμερα).

Τμήμα Διοίκησης Επιχειρήσεων και Οργανισμών, Ελληνικό Ανοικτό Πανεπιστήμιο (ΕΑΠ). ΣΕΠ (Οκτώβριος 2002 - Σήμερα).

Διδασκαλία σε Προγράμματα Μεταπτυχιακών Σπουδών (ΠΜΣ)

Τμήμα Οικονομικών Επιστημών ΑΠΘ – Τμήμα Πληροφορικής ΑΠΘ, Διατμηματικό Μεταπτυχιακό «Διοίκηση Επιχειρήσεων και Πληροφοριακά Συστήματα». (Οκτώβριος 2003 - Σήμερα).

Τμήμα Οικονομικών Επιστημών ΑΠΘ, Μεταπτυχιακό «Διοίκηση Επιχειρήσεων». (Μάρτιος 2007 - Σήμερα).

Τμήμα Λογιστικής και Πληροφοριακών Συστημάτων, Διεθνές Πανεπιστήμιο Ελλάδος (ΔΙΠΑΕ), Μεταπτυχιακό «Χρηματοοικονομική Διοίκηση, Λογιστική και Πληροφοριακά Συστήματα». (Οκτώβριος 2019 - Σήμερα).

Επαγγελματική εμπειρία

Στέλεχος Λογιστηρίου σε διάφορες Ανώνυμες Εταιρείες (1984 – 1998).

Ερευνητικό Έργο

Το ερευνητικό μου έργο έχει δημοσιευθεί σε περιοδικά, πρακτικά συνεδρίων και κεφάλαια βιβλίων και έχει λάβει περισσότερες από 5.640 ετεροαναφορές ερευνητών (Google Scholar).

Επίβλεψη διπλωματικών εργασιών

Επίβλεψη δεκάδων Διπλωματικών Εργασιών στα πλαίσια της διδασκαλίας στα Προγράμματα Μεταπτυχιακών Σπουδών.

Επίβλεψη εκπόνησης διδακτορικών διατριβών στην Ελλάδα

Επιβλέπων σε τέσσερεις Διδακτορικές Διατριβές οι οποίες ολοκληρώθηκαν τα έτη 2012, 2016, 2017, 2019.

Συμμετοχή σε ερευνητικά προγράμματα, Ευρωπαϊκά προγράμματα, κ.λπ.

Συμμετοχή σε δεκάδες Ερευνητικά Προγράμματα μέσω της Επιτροπής Ερευνών Α.Π.Θ.

Δημοσιεύσεις σε επιστημονικά περιοδικά και τόμους με κριτές

1. Boskou, G., Kirkos, E., and Spathis, C. (2019). Classifying internal audit quality using textual analysis: the case of auditor selection, *Managerial Auditing Journal*, Vol. 34, No. 8, pp. 924-950.
2. Boskou, G., Kirkos, E., and Spathis, C. (2018). Assessing Internal Audit with Text Mining, *Journal of Information & Knowledge Management*, Vol. 17, No. 2.
3. Manganaris, P., Spathis, C., and Dasilas, A. (2016). How institutional factors and IFRS affect the value relevance of conservative and non-conservative banks, *Journal of Applied Accounting Research*, Vol. 17, No. 2, pp. 211 – 236.
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5. Tsiouridou, M. and Spathis, C. (2014). Audit opinion and earnings management:

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6. Kanellou, A., and Spathis C. (2013). Accounting benefits and satisfaction in an ERP environment, *International Journal of Accounting Information Systems*, pp. 1-26.
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 10. Spathis, C. and Tsipouridou, M. (2012). Audit opinion, audit firm and financial information in a IFRS context, *Honorary Volume of Professor G. Kafousis*, Panteion University, pp. 410-428.
 11. Kanellou, A., and Spathis, C. (2011). Auditing in Enterprise System Environment: a Synthesis. *Journal of Enterprise Information Management*, Vol. 24, No. 6, pp. 494 - 519.
 12. Kirkos, E., Spathis, C., and Manolopoulos, Y. (2010). Audit-firm group appointment: An artificial intelligence approach. *Intelligent Systems in Accounting, Finance and Management*, Vol. 17, No. 1, pp. 1-17.
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 14. Georgakopoulou, E., Spathis, C., and Floropoulos, J. (2010). The transition from the Greek Accounting System to IFRS: Evidence from the manufacturing sector. *International Journal of Managerial and Financial Accounting*, Vol. 2, No. 1, pp. 4-19.
 15. Moschidis, O., Spathis, C., and Floropoulos, J. (2009), Methodological Approach to Multidimensional Exploratory Evaluation of the Taxis (Taxation Information System) Usefulness: Greek Economy in Perspective. *Journal of Financial Management and Analysis*, Vol. 22, No. 2, pp. 1-12.
 16. Kirkos, E., Spathis, C., and Manolopoulos, Y. (2008). Support Vector Machines, Decision Trees and Neural Networks for Auditor Selection. *Journal of Computational Methods in Sciences and Engineering*, Vol. 8, No. 3, pp. 213-224.
 17. Kirkos, E., Spathis, C., Nanopoulos, A., and Manolopoulos, Y. (2007). Identifying Qualified Auditors' Opinions: A Data Mining Approach. *Journal of Emerging Technologies in Accounting*, Vol. 4, No. 1, pp. 183-197.
 18. Gaganis, C., Pasiouras, F., Spathis, C., and Zopounidis, C. (2007). A Comparison of

- Nearest Neighbours, Discriminant and Logit Models for Auditing Decisions. *Intelligent Systems in Accounting, Finance and Management*, Vol. 15, No. 1-2, pp. 23-40.
19. Petridou, E., Spathis, C., Glaveli, N., and Liassides, C. (2007). Bank service quality: Empirical evidence from Greek and Bulgarian customers. *International Journal of Quality and Reliability Management*. Vol. 24, No. 6, pp. 568-585.
 20. Kirkos, E., Spathis, C., and Manolopoulos, Y. (2007). Data Mining Techniques for the Detection of Fraudulent Financial Statements. *Expert Systems with Applications*, Vol. 32, No. 4, pp. 995-1003.
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 22. Spathis, C. (2007). Detecting Fraudulent Financial Statements by using Continuous Auditing, *Honorary Volume of Professor A. Ignatiadis*, University of Macedonia, pp. 1211-1234.
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 24. Caramanis, C., and Spathis, C. (2006). Auditee and Audit Firm Characteristics as Determinants of Audit Qualifications: Evidence from the Athens Stock Exchange. *Managerial Auditing Journal*, Vol. 21, No. 9, pp. 905-920.
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 29. Spathis, C., Doumpos, M. and Zopounidis, C. (2004). A Multicriteria Discrimination Approach to Model Qualified Audit Reports. *Operational Research. An International Journal*, Vol. 4, No. 3, pp. 347-355.
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- Allocation Reform in a Public University. *The International Journal of Educational Management*, Vol. 18, No. 3, pp. 196-204.
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Δημοσιεύσεις σε διεθνή συνέδρια με κριτές

1. Zoitsas, A., Tsipouridou, M., Katrakilidis, C. and Spathis, C., (2022), Cash Flows, Employees and Inventories on Audit Fees: Evidence from Germany, *21st Hellenic Finance and Accounting Association Conference*, Athens, 16-17 December.
2. Zoitsas, A., Tsipouridou, M., Katrakilidis, C. and Spathis, C., (2022), The impact of cash flows, employees and inventories on audit fees: The case of Germany, *44th European Accounting Association Congress*, Bergen, Norway, 11-13th May.
3. Petropoulos, G., Tsipouridou, M., and Spathis, C., (2021), Disclosure of Important Issues in Audit Reports: First Year of Implementation, *International Conference on Business & Economics of the Hellenic Open University*, Athens, 7-8 May.
4. Floropoulos, S., Tsipouridou, M., and Spathis, C., (2021), Book-tax Conformity and Earnings Management: Review of Recent Research, *International Conference on Business & Economics of the Hellenic Open University*, Athens, 7-8 May.
5. Boskou, G., Tsipouridou, M., and Spathis, C., (2021), Corporate governance, internal controls and earnings management: their association with external

- audits in Greece, *European Accounting Association, Virtual Congress*, 26-28 May.
6. Boskou, G., Tsipouridou, M., and Spathis, C., (2021), Corporate Governance and Its Association with Audit Opinion: The Case of Greece. International Conference On Applied Economics (ICOAE 2020). In N. Tsounis, A. Vlachvei (eds.), *Advances in Longitudinal Data Methods in Applied Economic Research, Springer Proceedings in Business and Economics*, https://doi.org/10.1007/978-3-030-63970-9_25.
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 8. Zoitsas, A., Spathis, C., and Filios, V. (2018), Determining Audit Fees: A Review, *17th Hellenic Finance and Accounting Association Conference*, Piraeus, 14-15 December.
 9. Boskou, G., Kirkos, E., and Spathis, C. (2018), Predicting Auditors Firm with Text Mining on Internal Audit Disclosure, *41st European Accounting Association Congress - EAA*, Milan, Italy, 30 May – 1 June.
 10. Boskou, G., Tsipouridou, M., and Spathis, C., (2017), Internal Audit Disclosures and External Auditors' Opinion: Evidence from Greece, *40th European Accounting Association Congress – EAA*, Valencia, Spain, May 10-12.
 11. Kanellou, A., and Spathis, C., (2017), Accounting benefits and financial firm performance after an ERP implementation, *International Symposium on Accounting Information Systems (ISAIS)*, Valencia, Spain, May 8-9.
 12. Boskou, G., Tsipouridou, M., and Spathis, C., (2016), Internal Audit Disclosures and External Auditors' Opinion: Evidence from Greece, *15th Hellenic Finance and Accounting Association Conference*, Thessaloniki, 16-17 December.
 13. Boskou, G., Kirkos, E., and Spathis, C., (2016), Internal Audit Disclosure regarding to External Audit in Greece, International Conference On Applied Economics (ICOAE 2016), 7-9 July, Nicosia, Cyprus. In N. Tsounis, A. Vlachvei (eds.), *Advances in Applied Economic Research, Springer Proceedings in Business and Economics*, 2017, DOI 10.1007/978-3-319-48454-9_48, pp. 277-289.
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 15. Boskou, G., Kirkos, E., and Spathis, C., (2015), Compliance of food and beverage companies as to the requirements of Internal Audit, *Proceedings of the 7th International Conference on Information and Communication Technologies in Agriculture, Food and Environment (HAICTA 2015), CEUR Workshop Proceedings*, September 17-20, Kavala, Greece, pp. 551-562.
 16. Kanellou, A., and Spathis, C., (2015), Effects on Firm Performance after ERP Implementation in terms of Financial and Non-Financial Measures, *International Conference on Business & Economics of the Hellenic Open University*, Athens, 6-7

February.

17. Georgakopoulou, E., and Spathis, C., (2014), Impact of International Financial Reporting Standards adoption on Greek listed firms' financial statements, *13th Hellenic Finance and Accounting Association Conference*, Volos, 12-13 December.
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19. Manganaris, P., Spathis, C., and Dasilas, A. (2013), Examining the relationship between value relevance and conservatism in the European Banking Sector, *12th Hellenic Finance and Accounting Association Conference*, Thessaloniki, 13-14 December.
20. Tsiouridou, M., and Spathis, C., (2013), Auditor independence and earnings management in post-IFRS Greece: a content analysis of audit qualifications and empirical investigation, *36th European Accounting Association Annual Congress*, Paris, France, 6-8 May.
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28. Spathis, C., and Tsiouridou, M., (2010), Audit Opinion, Audit Firm and Financial Information in IFRS Context, *Proceedings of 1st International Conference on*

- Business & Economics, ACT, Thessaloniki, Greece, 6-8 May, pp. 351-365.*
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 33. Georgakopoulou, E., Spathis, C., and Floropoulos, J. (2008). The transition phase from Greek GAAP to IFRS: Evidence from the Greek industrial sector, *7th Conference of Hellenic Finance and Accounting Association, Chania, 12-13 December.*
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 35. Spathis, C. and Georgakopoulou, E. (2008). The adoption of IFRS in South Eastern Europe: the case of Greece, *7th Annual Conference, of European Economic and Finance Society, Prague, May 22nd – 25th.*
 36. Manganaris, P. and Spathis, C. (2007). Introductory Accounting Students' Perceptions of the Accounting Course and the Accounting Profession: Evidence from Greece, *The Balkan Countries 1ST International Conference on Accounting and Auditing (BCAA), Edirne, Turkey, 7-9 March.*
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Μέλος συντακτικής επιτροπής επιστημονικών περιοδικών

Μέλος

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International Journal of Corporate Finance and Accounting

Reviewer

International Journal of Accounting Information Systems

Journal of Enterprise Information Management

International Journal of Auditing

Operational Research An International Journal

The Southeuropean Review of Business Finance & Accounting

Lecture Notes in Computer Science (Data Warehousing and Knowledge Discovery)

International Journal of Banking, Accounting and Finance

Accounting Education

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Managerial Finance
International Journal of Financial and Management Accounting
International Journal of Information Management
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Journal of Applied Accounting Research
International Journal of Corporate Finance and Accounting
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Μέλος / reviewer

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International Conference on Business & Economics of the Hellenic Open University
International Conference on Enterprise Systems, Accounting and Logistics
Συνδέσμου Επιστημόνων Χρηματοοικονομικής & Λογιστικής Ελλάδος (ΗΦΑΑ)
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Ερευνητικά ενδιαφέροντα

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