

## Curriculum Vitae

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Maria Kyriakou is Associate Professor at the International University of Greece, Campus of Serres. She did a postdoctoral study and holds a doctorate from the Faculty of Social Sciences of the Hellenic Open University in the field of Accounting and two postgraduate diplomas, the first from the Department of Applied Informatics of the University of Macedonia specializing in Business Informatics and the second from the Hellenic Open University in Banking. She is a graduate from the Department of International Economic Relations and Development of the Democritus University of Thrace. Her articles have been published at international conferences and peer-reviewed journals and she has taught at more than five local and foreign Universities at both the undergraduate and postgraduate levels. Her research interests focus on the areas of Auditing, Corporate Governance, Accounting, International Accounting Standards and Financial Markets identifying the differences among countries in accounting and financial standards. In the past she has worked in the private sector for quite some time gaining professional experience in the Banking and Industrial sector, among other positions, mainly as an Accountant and Economist. She is a reviewer in international scientific journals and a supervisor in doctoral theses as well as she supervises undergraduate and graduate dissertations.

### Academic Journals

1. Kyriakou, M.I., Koulakiotis, A. and Babalos, V., 2024. Accounting Conservatism, Timeliness and Interactions in the Scandinavian Stock Markets, *Euromed Journal of Business*, <https://doi.org/10.1108/EMJB-04-2023-0119>.
2. Kyriakou, M.I., Koulakiotis, A., Kiohos, A. and Babalos, V., 2023. Fractional Integration and Volatility Transmission between Real estate and Stock markets: Novel evidence from a FIGARCH-BEKK approach, *The Journal of Real Estate Finance and Economics*, Vol 66(4), pp.939-962, [doi.org/10.1007/s11146-021-09879-5](https://doi.org/10.1007/s11146-021-09879-5).

3. Pazarskis M., Koutoupis A., Kyriakou M., Galanis S., 2023. Risk-based Internal Audit Methodology for Greek Local Government Organizations, *Journal of Operational Risk*, Vol.18(1), pp.91-113, doi: 10.21314/JOP.2022.029.
4. Galanis S., Pazarskis M., Kyriakou M., 2023 Governance and internal control in LGOs: a systematic literature review, *International Journal of Business Governance and Ethics*, doi:10.1504/IJBGE.2022.10052272
5. Kyriakou, M.I., 2022. The effect of the financial crisis on audit quality: European evidence, *International Journal of Accounting and Information Management*, Vol. 30(1), pp. 143-158.
6. Kyriakou, M.I. and Tsoktouridou, K., 2021. Association between discretionary accruals and audit fees and the role of the size of the audit firm: European evidence, *International Advances in Economic Research*, Vol.27 (3), pp.185-196.
7. Diakomihalis, M., Kyriakou, M.I. and Sideris, A., 2021. Port Efficiency and Financial Performance of the Greek Public Ports pre and during the Economic Crisis, *Maritime Policy & Management*, Vol. 48 (5), pp.651-671.
8. Kyriakou, M.I., 2020. Earnings Manipulation and Financial Distress in Eurozone and the Role of Auditor Size during the current recession, *Journal of East-West Business*, Vol.26 (4), pp.391-409.
9. Koulakiotis, A., Babalos, V., Kiohos, A. and Kyriakou, M.I., 2020. Long-run memory in ethical and conventional investments. Novel evidence from a VAR (1)-FIEGARCH model, *Journal of Economics and Finance*, Vol.44 (3), pp.563-569.
10. Kyriakou, M.I., Babalos, V., Kiohos, A., and Koulakiotis, A., 2020. Feedback trading strategies and long-term volatility, *The Quarterly Review of Economics and Finance Journal*, Vol. 76, pp.181-189.
11. Kyrkilis, D., Babalos, V., Koulakiotis, A. and Kyriakou, M., 2018. Feedback trading and short-term return dynamics in Athens Stock Exchange. Novel evidence and the role of size, *International Journal of Managerial Finance*, Vol. 14(5), pp.574-590.
12. Kyriakou, M.I. and Dimitras, A.I., 2018. Impact of Auditor Tenure on Audit Quality. European Evidence, *Investment Management and Financial Innovations*, Vol. 15(1), pp. 374-386.
13. Kyriakou, M.I. and Dimitras, A.I., 2018. BIG4 or Non-BIG4 auditors: Their impact on audit quality during the financial crisis, *Theoretical Economics Letters*, Vol.8, pp.909-917.
14. Dimitras, A.I., Kyriakou, M.I., Iatridis, G., 2015. Financial crisis, GDP variation and Earnings Management in Europe, *Research in International Business and Finance*, Vol. 34, pp.338-354.

## Conference Proceedings

1. Simitsis, G.C. and Kyriakou, M.I. 2023 “Audit Quality and Corporate Governance in the UK context. Do Corporate Governance structures add audit value?”, 9th International Conference on Business & Economics of the Hellenic Open University (HOU-ICBE 2023), 29-30 September, Athens, Greece.
2. Kyriakou, M.I. and Simitsis, G.C. 2022 “Corporate governance and audit quality in the UK. An evaluation of the role of corporate structures on audit quality”, 12<sup>th</sup> National Conference of the Financial Engineering and Banking Society, 19-20 December, Athens, Greece.
3. Simitsis, G.C. and Kyriakou, M.I. 2022 “Board Features and Audit Quality. Do Board Features Uphold Audit Quality? A Perspective From The UK Market. International conference “Corporate Governance: An Interdisciplinary Outlook”, 24 November, Sumy, Ukraine, conference proceedings (pp. 9–12). Virtus Interpress, <https://doi.org/10.22495/cgaiop1>
4. Simitsis, G.C. and Kyriakou, M.I. 2022 “Audit Attributes and their Effects on Audit Quality. Evidence from the UK”, 8th International Conference on Business & Economics of the Hellenic Open University (HOU-ICBE 2022), 17-18 June, Athens, Greece.
5. Sofou, M. and Kyriakou, M., "Evaluation and Performance of Employees in the Public Administration", 1<sup>st</sup> National Conference "Law, Economy and International Relations", Department of International and European Economic Studies, University of Western Macedonia, June 4-5, Kozani.
6. Pazarskis, M., Koutoupis, A., Kyriakou, M., Galanis, S, 2021 “Corporate governance & internal control in state-owned enterprises in Greece during the pandemic (covid 19): The case of municipal enterprises”, 10 National Conference "Law, Economy and International Relations", Department of International and European Economic Studies, University of Western Macedonia, June 4-5, Kozani.
7. Pazarskis M., Koutoupis A., Kyriakou M., Galanis S., 2021 “Corporate Governance and Internal Audit at Greek Municipal Enterprises in the Covid-19 Era”, International conference “Corporate Governance: A Search for Emerging Trends in the Pandemic Times”, 13-14 May, Sumy, Ukraine, pp. 119-125 DOI: 10.22495/cgsetpt
8. Tigani, T., Kyriakou, M.I., Dimitras, A.I., 2021 “Evaluation of the application of International accounting Standards/International Financial Reporting Standards (IAS/IFRS) in Greece and the role of enterprise resource planning (ERP)” 7th International Conference on Business & Economics of the Hellenic Open University (HOU ICBE 2021), 7-8 May, Athens, Greece.

9. Pazarskis, M., Koutoupis, A., Kyriakou, M., Galanis S., 2020 “Corporate Governance and Internal Audit at Greek Municipalities in the Covid-19 Era”, International conference “Corporate Governance: An Interdisciplinary Outlook in the Wake of Pandemic” of the Virtus Interpress, 19-20 November 2020, Sumy, Ukraine, Conference Proceedings, pp. 142-146, DOI: 10.22495/cgiowp
10. Kyriakou, M.I and Dimitras, A.I., 2020 “The impact of leverage on earnings manipulation for companies with defensive and aggressive equity betas in the UK market” 6<sup>th</sup> International Conference on Business & Economics of the Hellenic Open University (HOU ICBE 2020), 26-27 June, Athens, Greece.
11. Diakomihalis, M. and Kyriakou, M.I., 2020 “Port Categories and Bankruptcy Prediction”, 6<sup>th</sup> International Conference on Business & Economics of the Hellenic Open University (HOU ICBE 2020), 26-27 June, Athens, Greece.
12. Kyriakou, M. and Tsoktouridou, K., 2019 “A quadratic impact of financial leverage and financial distress on earnings manipulation for defensive and aggressive beta companies in the UK market”, International SPACE Network Conference, 8-10 May, Kavala, Greece
13. Kyriakou, M. and Dimitras, A., 2019 “Earnings management in Eurozone”, 5<sup>th</sup> International Conference on Business & Economics of the Hellenic Open University (HOU-ICBE 2019), 22-23 February, Athens, Greece.
14. Pasparki, M., Kyriakou, M., Dimitras, A.I., 2019 “Internal Audit in Public Hospitals: General Hospital Venizeleio”, 5<sup>th</sup> International Conference on Business & Economics of the Hellenic Open University (HOU-ICBE 2019), 22-23 February, Athens, Greece.
15. Argyriou, A., Mandilas, A. Kourtidis, D., Kyriakou, M., 2019 “Tax audit and tax evasion in Greece: A comparative analysis approach”, 5<sup>th</sup> International Conference on Business & Economics of the Hellenic Open University (HOU-ICBE 2019), 22-23 February, Athens, Greece.
16. Kourtidis, D. Mandilas, A. Panagiotidou, E. and Kyriakou, M., 2019 “Non-performing loans and banking indicators in Greece”, 5<sup>th</sup> International Conference on Business & Economics of the Hellenic Open University (HOU-ICBE 2019), 22-23 February, Athens, Greece.
17. Kyriakou M. and Dimitras, A., 2018 “The impact of financial crisis on earnings management: European Evidence”, 17th Annual Conference of the Hellenic Finance and Accounting Association (H.F.A.A.), 14-15 December, Piraeus, Greece.
18. Kyriakou, M., Dimitras, A. and Peppas, G., 2018 “Financial crisis, non-audit fees and audit quality in Eurozone”, 8<sup>th</sup> International Conference of the Financial Engineering and Banking Society, 4-6 June, Rome, Italy

19. Kyriakou, M. Dimitras, A., 2018 “Does Financial Distress affect Earnings Manipulation? Evidence from the Eurozone”, 4<sup>th</sup> International Conference on Business & Economics of the Hellenic Open University (HOU-ICBE), 11-12 May, Athens, Greece.
20. Mandilas, A., Kourtidis, D., Panagiotidou, E., Kyriakou, M., 2018 “Lecturer’s Perceptions of the of Higher Education Institutes in connection with the development and implementation of the curriculum of the Department of Accounting”, 4<sup>th</sup> International Conference on Business & Economics of the Hellenic Open University (HOU-ICBE ), 11-12 May, Athens, Greece.
21. Kyriakou, M. and Tsoktouridou, K., 2018 “BIG4 Auditors and their influence on Audit Fees and Discretionary Accruals in a European Level”, International Conference on the Economies of the Balkan and Eastern European Countries in the Changing World (EBEEC),11-13 May , Poland.
22. Kyriakou, M and Dimitras, A., 2017 “Impact of Auditor Tenure on Audit Quality in Eurozone”, 8<sup>th</sup> National Conference of the Financial Engineering and Banking Society, 18-19 December, Athens, Greece
23. Kyriakou, M. and Dimitras, A., 2017 “Earnings Management and Audit Fees during recession in Eurozone”, 3<sup>rd</sup> International Conference on Business & Economics of the Hellenic Open University (HOU-ICBE), 21-22 April, Athens, Greece
24. Kyriakou M. and Dimitras, A., 2016 Auditor Tenure and Audit Quality during Financial Crisis. 7<sup>th</sup> National Conference of the Financial Engineering and Banking Society, 19-20 December, Athens, Greece
25. Kyriakou M. and Dimitras, A., 2016 “Audit Quality relation to the Auditor Tenure during financial crisis in Eurozone.”(in Greek), 15th Annual Conference of the Hellenic Finance and Accounting Association (H.F.A.A.), 16-17 December, Thessaloniki, Greece.
26. Kyriakou, M. and Dimitras, A., 2016 “Audit Fees and Audit Quality during financial crisis”, 2<sup>nd</sup> International Conference on Business & Economics of the Hellenic Open University (HOU-ICBE ), 22-23 April, Athens, Greece.
27. Kyriakou M. and Dimitras, A., 2015 “Auditor Independence, Non-Audit Fees and Audit Quality in recession.”(in Greek), 6<sup>th</sup> National Conference of the Financial Engineering and Banking Society, 20-21 December, Pireaus, Greece
28. Kyriakou, M. and Dimitras, A. 2015 “Audit Quality and Non-Audit Fees during financial crisis” (in Greek), 14th Annual Conference of the Hellenic Finance and Accounting Association (H.F.A.A.), 18-19 December, Athens, Greece.
29. Kyriakou, M. and Dimitras, A. 2015 Earnings Quality and Auditor Tenure during recession. 1<sup>st</sup> International Conference on Business & Economics of the Hellenic Open University (HOU-ICBE), 6-7 February, Athens, Greece.

30. Kyriakou, M. and Dimitras, A., 2014 “The role of Auditor Tenure and Audit Quality during recession.”(in Greek), 5<sup>th</sup> National Conference of the Financial Engineering and Banking Society, 19-20 December, Athens, Greece
31. Kyriakou, M. and Dimitras, A., 2013 “Audit Fees and Financial Distress during Financial Crisis”, 4<sup>th</sup> National Conference of the Financial Engineering and Banking Society, 20-21 December, Athens, Greece
32. Kyriakou, M. Dimitras, A.I. and Iatridis, G., 2013 “GDP Variation and Earnings Management in Europe”, 3rd National Conference on Applied Economics, 17-18 May, Volos, Greece