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School of Business
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Professional Experience

Athens University of Economics and Business, Athens, Greece

Vice Rector of Academic Affairs and Personnel	09/2024 – today
Professor of Accounting	09/2024 – today
Associate Professor of Accounting	02/2020 – 08/2024
Adjunct Lecturer	02/2010 - 08/2010

HEC, University of Lausanne, Lausanne, Switzerland

Assistant Professor of Financial Accounting	08/2011 – 01/2020
Post-Doctoral Researcher in Financial Accounting	09/2010 – 07/2011

Hellenic Open University, Patras, Greece

Vice President of Finance, Planning and Development	11/2022 – 08/2024
Permanent Member of the Governing Committee	09/2019 – 10/2022
Adjunct Lecturer	10/2019 - today

National and Kapodistrian University of Athens, Athens, Greece

Adjunct Lecturer	09/2009 - 02/2010
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Hellenic Ministry of Transport and Communications, Athens, Greece

Financial Consultant	02/2009 - 10/2009
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European Research Program “Pythagoras II”, Athens, Greece

Researcher	01/2005 - 12/2006
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Emporiki Bank, Athens, Greece

Summer Stage Program	07/2001 - 08/2001
	07/2002 - 08/2002

Education

Athens University of Economics and Business, Athens, Greece

Ph.D. in Financial Accounting	01/2005 – 04/2008
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University of Strathclyde, Glasgow, United Kingdom

M.Sc. International Accounting and Financial Studies (with Distinction)	09/2003 – 09/2004
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Athens University of Economics and Business, Athens, Greece

B.Sc. in Accounting and Finance	09/1999 – 09/2003
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Research

A. Publications

1. Chalevas C., **Doukakis L.**, Karampinis N., Pavlopoulou, O. “The Impact of Family Ownership on Tax Avoidance: International Evidence” *International Review of Financial Analysis, Forthcoming* [ABS=3].
2. Aoun A., **Doukakis L.**, and Papanastasopoulos G. “Family Ownership and the Accrual Anomaly” *The International Journal of Accounting, Forthcoming* [ABS=3].
3. Dong M., **Doukakis L.**, and Ryan S. (2023) “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk on Liabilities” *Journal of Accounting, Auditing and Finance* 38 (2), 302-330. [ABS=3].
4. **Doukakis L.**, Ghicas D., Siougle G. and Sougiannis T. (2020) “The Informativeness of Micro and Macro Information During Economic Crisis and Non-crisis Periods” *European Accounting Review* 29 (3), 467-492. [ABS=3].
5. **Doukakis L.** and Elnahas M. (2019) “Market Valuations of Bargain Purchase Gains: Are these True Gains under IFRS?” *Accounting and Business Research*, 49 (7), 753-784. [ABS=3].
6. Schatt A., **Doukakis L.**, Bessieux-Ollier C., and Walliser E. (2016) “Do Goodwill Impairments Provide Useful Information to Investors?” *Accounting in Europe*, 13 (3), 307-327. [ABS=2].
7. **Doukakis L. C.** (2014) “The Effect of Mandatory IFRS Adoption on Real and Accrual-Based Earnings Management Activities” *Journal of Accounting and Public Policy*, 33 (6), 551-572. [ABS=3].
8. **Doukakis L. C.** and Papanastasopoulos G. (2014) “The Accruals Anomaly in the U.K. Stock Market: Implications of Growth and Accounting Distortions” *Journal of International Financial Markets, Institutions and Money*, 32, 256-277. [ABS=3].
9. **Doukakis L. C.** (2012) “Discussion of International Corporate Governance and Finance: Legal, Cultural and Political Explanations” *The International Journal of Accounting*, 47 (2), 270-276. [ABS=3].
10. **Doukakis L. C.**, Siougle G. and Vrentzou E. (2012) “Tax Management and IFRS Financial Reporting Synergies” *International Journal of Accounting, Auditing and Performance Evaluation*, 8 (3), 223-238. [ABS=2].
11. Bekiris F. and **Doukakis L. C.** (2011) “Corporate Governance and Accrual Earnings Management” *Managerial and Decision Economics*, 32, 439-456. [ABS=2].
12. **Doukakis L. C.** (2010) “The Persistence of Earnings and Earnings Components after the Adoption of IFRS” *Managerial Finance*, 36 (11), 969-980. [ABS=1].

B. Working Papers

13. **Doukakis L.**, Papadaki A., and Pavlopoulou O. “The market informativeness of analyst forecasts in family firms”.
14. **Doukakis L.** “Accounting estimates in an IFRS context”.
15. Aoun A., and **Doukakis L.**, “Audit partners’ risk-seeking tendency and their effect on audit processes and outcomes: Evidence from the US”.

C. Book Review

16. **Doukakis L. C.** (2015) Review of “Accounting and regulation: New insights on governance, markets and institutions” Roberto Di Pietra, Stuart McLeay, Joshua Ronen. Springer Science + Business Media, New York. *The International Journal of Accounting* 50 (3), 348–351.

D. Conference Proceedings (peer-reviewed)

17. **Doukakis L.**, Papadaki A., and Pavlopoulou O. “The market informativeness of analyst forecasts in family firms” *Hellenic Finance and Accounting Association Conference*, December 2023, Athens, Greece.
18. Chalevas C., **Doukakis L.**, Karampinis N., Pavlopoulou, O. “Tax Avoidance and Corporate Family Ownership” *Hellenic Finance and Accounting Association Conference*, December 2023, Athens, Greece.
19. Aoun A., **Doukakis L.**, and Papanastasopoulos G. “Family Ownership and the Accrual Anomaly: International Evidence” *2023 International Conference in Finance, Banking and Accounting*, September 2023, Montpellier, France.
20. **Doukakis L.**, Papadaki A., and Pavlopoulou O. “The market informativeness of analyst forecasts in family firms” *International Conference on Business and Economics*, September 2023, Athens, Greece.
21. Aoun A., **Doukakis L.**, and Papanastasopoulos G. “Family Ownership and the Accrual Anomaly: International Evidence” *International Conference on Business and Economics*, June 2022, Athens, Greece.
22. Aoun A., **Doukakis L.**, and Papanastasopoulos G. “Family Ownership and Accrual Anomaly: International Evidence” *European Financial Management Conference*, June 2022, Rome, Italy.
23. Aoun A., **Doukakis L.**, and Papanastasopoulos G. “Family Ownership and the Accrual Anomaly: International Evidence” *Hellenic Finance and Accounting Association Conference*, December 2022, Thessaloniki, Greece.
24. Aoun A., **Doukakis L.**, and Papanastasopoulos G. “Family Ownership and the Accrual Anomaly: International Evidence” *Hellenic Finance and Accounting Association Conference*, December 2021, Athens, Greece.
25. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk” *Journal of Accounting, Auditing and Finance*, August 2019, San Diego, Chile.
26. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk” *14th Workshop on European Financial Reporting*, August 2018, Stockholm, Sweden.
27. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk” *6th JIAR Conference*, June 2018, Venice, Italy.
28. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk” *16th Annual Conference of the Hellenic Finance and Accounting Association*, December 2017, Athens, Greece.
29. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk” *European Financial Management Association 2017 Annual Meeting*, June 2017, Athens, Greece.

30. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk on Liabilities” *40th Annual Congress of the European Accounting Association*, May 2017, Valencia, Spain.
31. **Doukakis L.**, Ghicas D., Siougle G. and Sougiannis T. “The Informativeness of Micro and Macro Information During Economic Crisis and Non-crisis Periods” *12th Workshop on European Financial Reporting*, September 2016, Fribourg, Switzerland.
32. **Doukakis L.**, Ghicas D., Siougle G. and Sougiannis T. “The Informativeness of Micro and Macro Information During Economic Crisis and Non-crisis Periods” *Annual Congress of the American Accounting Association*, August 2016, New York, USA.
33. **Doukakis L.**, Ghicas D., Siougle G. and Sougiannis T. “The Informativeness of Micro and Macro Information During Economic Crisis and Non-crisis Periods” *13th Biennial APF Conference*, July 2016, Athens, Greece.
34. Dong M., **Doukakis L.** and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk on Liabilities” *39th Annual Congress of the European Accounting Association*, May 2016, Maastricht, The Netherlands.
35. **Doukakis L.**, Ghicas D., Siougle G. and Sougiannis T. “The Informativeness of Micro and Macro Information During Economic Crisis and Non-crisis Periods” *39th Annual Congress of the European Accounting Association*, May 2016, Maastricht, The Netherlands.
36. **Doukakis L.** and Papanastasopoulos G. “Growth Effects or Accounting Distortions: Evidence of the Accruals Anomaly in the U.K.”, *World Finance Conference*, July 2014, Venice, Italy.
37. **Doukakis L.** and Papanastasopoulos G. “Growth Effects or Accounting Distortions: Evidence of the Accruals Anomaly in the U.K.”, *12th Annual Conference of the Hellenic Finance and Accounting Association*, December 2013, Thessaloniki, Greece.
38. **Doukakis L.** and Papanastasopoulos G. “The Accruals Anomaly in the U.K. Stock Market: Implications of Growth and Accounting Distortions”, *11th Annual Conference of the Hellenic Finance and Accounting Association*, December 2012, Athens, Greece.
39. **Doukakis L.** “Real and accrual-based earnings management activities after the mandatory adoption of IFRS in the EU”, *34th Annual Congress of the European Accounting Association*, April 2011, Rome, Italy.
40. **Doukakis L.** “Real and accrual-based earnings management activities after the mandatory adoption of IFRS in the EU”, *7th Accounting Research Workshop*, June 2011, University of Fribourg, Switzerland.
41. Bekiris F. and **Doukakis L.** “Corporate Governance and Accrual Earnings Management”, *33rd Annual Congress of the European Accounting Association*, May 2010, Istanbul, Turkey.
42. Bekiris F. and **Doukakis L.** “Corporate Governance and Accrual Earnings Management”, *8th Annual Conference of the Hellenic Finance and Accounting Association*, Thessaloniki, 2009, Greece.
43. Vrentzou E., Siougle G. and **Doukakis L.** “Tax Considerations under International Financial Reporting Standards” *32nd Annual Congress of the European Accounting Association*, May 2009, Tampere, Finland.
44. **Doukakis L.**, Vrentzou E. and Siougle G. “Tax Planning and IFRS” Tax Research Symposium, *The University of Illinois /Deloitte Tax Symposium*, September 2008, Chicago, USA.
45. **Doukakis L.**, Vrentzou E. and Siougle E. “Tax Planning and IFRS” *2nd International Conference on Accounting and Finance*, August 2008, Thessaloniki, Greece.
46. Siougle G., Vrentzou E. and **Doukakis L.** “Tax Planning and IFRS” *Annual Congress of the American Accounting Association*, Anaheim, August 2008, California, USA.
47. Siougle G., Vrentzou E. and **Doukakis L.** “Tax Planning and IFRS” *31st Annual Congress of the European Accounting Association*, Rotterdam 2008, Netherlands.
48. Siougle G., Vrentzou E. and **Doukakis L.** “Tax Planning and IFRS” *6th Hellenic Finance and Accounting Association*, Patra 2007, Greece.

49. Siougle G. and **Doukakis L.** “Determinants of Earnings Performance Subsequent to IPOs”
29th Annual Congress of the European Accounting Association, Dublin 2006, Ireland.
50. Siougle G. and **Doukakis L.** “Determinants of Stock Returns Subsequent to IPOs” 15th
European Financial Management Association Conference”, Madrid 2006, Spain.

Teaching Experience

Athens University of Economics and Business (2020 – today)

- Principles of Financial Accounting – Dept. of Accounting and Finance
- Accounting I – Dept. of Management Science and Technology
- Principles of Financial Accounting – Dept. of Economics
- Accounting – Dept. of Informatics
- Introduction to Accounting – Prep. Course M.Sc. in Accounting and Finance
- Financial Statement Analysis – Athens MBA
- Introduction to Financial Accounting - M.Sc. in Financial Management
- Fundamental Analysis of Investments - M.Sc. in Financial Management
- Mergers and Acquisitions - M.Sc. in Financial Management
- Accounting for Corporations II - M.Sc. in Financial Management
- Accounting for Corporations II with Analytics – M.Sc. in Financial Management – Data Driven
- Financial and Management Accounting - M.Sc. in International Shipping, Finance & Management

E-MBA, HEC Lausanne

- Financial Accounting

M.Sc. in Accounting, Control and Finance, HEC Lausanne

- Advanced Group Accounting
- Earnings Management, Creative Accounting and Financial Scandals
- Accounting for Business Restructuring
- Capital Markets Research in Accounting
- Empirical Research in Accounting and Control

M.Sc. in Finance, M.Sc. in Management, M.Sc. in Law and Economics, HEC Lausanne

- Financial Accounting
- Financial Reporting and Corporate Governance

M.Sc. in Law and Economics, HEC Lausanne

- Accounting and Financial Statement Analysis

B.Sc. in Business Administration, M.Sc. in Business Administration, University of Bern

- Proseminar in Financial Accounting
- Financial Reporting and Corporate Governance
- Financial Statement Analysis and Valuation

Athens University of Economics and Business (2010)

- Εισαγωγή στη Χρηματοοικονομική Λογιστική
- Κώδικας Βιβλίων και Στοιχείων – Έμμεσοι Φόροι
- Financial Accounting for Decision Making – Erasmus course

National and Kapodistrian University of Athens, Dept. of Economics

- Management and Cost Accounting

Editorial Appointment / Referee Activity

Editorial Board Member: *The International Journal of Accounting*

Scientific Committee Member: *European Financial Reporting EUFIN (2016, 2017), Le Congrès International de Gouvernance CIG (2017, 2018), Συμπρόεδρος 3rd International Scientific Conference – Education, Research, Innovation, New Technologies, Institutions and Sustainable Development (2023).*

Ad hoc Reviewer: *Journal of Accounting and Public Policy, European Accounting Review, International Journal of Accounting, Journal of Business, Finance and Accounting, Journal of International Business Studies, Accounting and Business Research, British Accounting Review, European Management Journal, Accounting Forum, Accounting in Europe, Comptabilité Contrôle Audit, Journal of International Accounting Research, Journal of Applied Accounting Research, Australian Accounting Review, Review of Accounting and Finance, International Journal of Accounting, Auditing and Performance Evaluation.*

PhD Committees

- Jialu Shan – Internal Expert, HEC Lausanne, UniL
- Maxime Clemenceau – External Expert, IDHEAP, UniL
- Grigoria Chlomou – Committee Member, AUEB
- Konstantinos Papastergiou – Committee Member, AUEB
- Stavros Partheniadis – Supervisor, AUEB
- Panagiotis Livogiannis – Supervisor, AUEB

Master’s Thesis Supervision

- Supervision of more than 80 academic M.Sc. theses

Invited Talks

- Newcastle University Business School, Newcastle University, UK (2018)
- Essex Business School, University of Essex, UK (2016)
- Manchester Business School, University of Manchester, UK (2016)
- School of Economics and Management, University of Peloponnese, Greece (2013)
- Amsterdam Business School, University of Amsterdam, The Netherlands (2011)
- Hull University Business School, University of Hull, UK (2010)

Languages

Greek (native), English (fluent), French (intermediate)

Scholarships - Awards

- Ph.D. Scholarship, State Scholarships Foundation, “I.K.Y.” 10/2005 – 04/2008
- Teaching Excellence Award – AUEB 2022-2023
- Research Excellence Award – AUEB 2023-2024

Professional Memberships

- Member of the European Accounting Association (EAA) and the Hellenic Finance and Accounting Association (HFAA)