

Maria Tsipouridou

CV (*short*)

CONTACT INFORMATION

Address: University of Aristotle
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RECENT ACADEMIC EMPLOYMENT

2025 - present	Associate Professor of Accounting and Auditing Aristotle University, Department of Economics, Greece
2018 – 2025	Assistant Professor of Accounting and Auditing Aristotle University, Department of Economics, Greece
2012 – 2018	Lecturer of Accounting and Auditing University of Exeter, Business School, UK

In the past I worked as Economics, as well as in ING Investment Management, Fixed Income and Treasury (Netherlands)

EDUCATION

- **Ph.D. in Accounting**, Aristotle University, Department of Economics, Greece
- **M.Sc. Business Administration (specialization in Finance)**, Groningen University, Netherlands
- **M.Sc. International Accounting & Financial Studies**, Strathclyde University, UK
- **B.Sc. Economics**, Aristotle University, Department of Economics, Greece

FURTHER ACADEMIC QUALIFICATIONS

- Fellow of the Higher Education Academy (UK)
- Postgraduate Certificate in Academic Practice, University of Exeter

CURRENT RESEARCH INTERESTS

Quality of financial reporting, audit assurance of financial statements, corporate governance and control mechanisms, regulatory framework for financial and sustainability reporting, audit market and audit quality

PUBLICATIONS IN JOURNALS (REFEREED)

- Floropoulos, S., Tsipouridou, M., and Spathis, C. (2025). "Financial reporting quality in Greece: The role of book-tax differences and capital controls". *Accounting in Europe*, <https://doi.org/10.1080/17449480.2025.2588262>
- Tsipouridou, M. (2024). "Key audit matters and audit rotation effects on audit report delays". *International Journal of Banking, Accounting and Finance* 14 (4), 443 – 478.
- Livne, G., Tsipouridou, M., and Wood, A. (2024). "Do Audit Committees and Auditors Coordinate Effort? Evidence from Risk Areas, Materiality and Meetings". *The Accounting Review* 99 (3), 349-372.
- Floropoulos, S., Tsipouridou, M., and Spathis, C. (2024). "Book-tax conformity and earnings management: a research agenda". *Journal of International Accounting, Auditing and Taxation* 54, 100603.
- Horton, J., Tsipouridou, M., and Wood, A. (2018). "European market reaction to audit reforms". *European Accounting Review*, 27(5), 991-1023.
- Tsipouridou, M. and Spathis, C. (2014). Audit opinion and earnings management: Evidence from Greece. *Accounting Forum* 38, 38-54.
- Tsipouridou, M. and Spathis, C. (2012). Earnings management and the role of auditors in an unusual IFRS context: The case of Greece. *Journal of International Accounting, Auditing and Taxation* 21, 62-78.
- Floropoulos, J, Spathis, C., Halvatzis, D. and Tsipouridou, M. (2010). Measuring the success of the Greek Taxation Information System. *International Journal of Information Management* 30, 47-56.

OTHER PUBLICATIONS

- Tsipouridou, M., Boskou, G., and Spathis, C. (2023). Exploring the determinants of Key Audit Matters in audit reports. 17th ICESALM 2023 International Conference on Enterprise Systems, Accounting, Logistics and Management- Proceedings (*in press*).
- Petropoulos, G, Tsipouridou, M., Boskou, G., and Spathis, C. (2021). Disclosure of important issues in audit reports: first year of implementation. International Conference on Business & Economics - Proceedings, Hellenic Open University (ICBE HOU). Vol.1, No.1, <https://eproceedings.epublishing.ekt.gr/index.php/ICBE-HOU/issue/view/202>
- Floropoulos, S., Tsipouridou, M., and Spathis, C. (2021). Book-tax conformity and earnings management: recent research. International Conference on Business & Economics - Proceedings, Hellenic Open University (ICBE HOU). Vol.1, No.1, <https://eproceedings.epublishing.ekt.gr/index.php/ICBE-HOU/issue/view/202>
- Boskou, G., Tsipouridou M., and Spathis, C. (2020). Corporate Governance and its association with audit opinion: the case of Greece. *Advances in Applied Economic Research Proceedings of the 2020 International Conference on Applied Economics*, Springer. (ISBN 978-3-030-63969-3).
- Spathis, C. and Tsipouridou, M. (2012). Audit opinion, audit firm and financial information in an IFRS context. *Chapter in book 'Contributions to Accounting Research I'*. Panteion University of Social and Political Sciences, Department of Public Administration, Division of Taxation and Auditing. ISBN 978-960-7943-09-05.

RECENT TEACHING EXPERIENCE

2018 - present	Financial Accounting I Financial Accounting II Auditing B.Sc. Economics, Aristotle University, Department of Economics
2022 – present	Law and Business Development (M.Sc.) , International Hellenic University
2022 – present	Tax Law and Business Administration (M.Sc.) , International Hellenic University
2022- present	Accounting for Decision Makers MSc Supply Chain Management & Global Logistics, University of London
2022 – 2023	Auditing (MBA) , Aristotle University
2021 – present	Auditing (M.Sc.) , International Hellenic University
2019 - present	Special Issues in Auditing (M.Sc.) International Hellenic University
2019 - present	International Financial Reporting Standards (M.Sc.) International Hellenic University
2019 - 2024	Accounting for decision making (M.Sc.) Aristotle University
2015 – 2018	Auditing (B.Sc.) (Accredited by ACCA, ICAEW and ICAS) University of Exeter, Business School, UK
2013 - 2015	Principles of Auditing (B.Sc., KPMG School Leaver Programme) University of Exeter, Business School, UK
2012 - 2013	Auditing (B.Sc.) University of Exeter, Business School, UK

DISCUSSIONS IN CONFERENCES/WORKSHOPS

2015	Firms, Markets and Value (FMV) Research Cluster Workshop , Torquay No pressure, No diamonds: The role of shareholder activism on CSR transparency (Michelon, G., Rodrigue, M., Trevisan, E.)
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CONFERENCES (REFEREED)

- 2024** EUFIN 19th Conference of AinE (Bologna)
2024 46th Annual Conference of the European Accounting Association (Bucharest)
2023 45th Annual Conference of the European Accounting Association (Helsinki)
2023 19th International Conference on Applied Business and Economics (Thessaloniki)
2023 17th International Conference on Enterprise Systems, Accounting, Logistics and Management (Corfu)
2022 44th Annual Conference of the European Accounting Association (Bergen)
2022 21st Hellenic Finance and Accounting Association Conference (Thessaloniki).
2021 International Conference on Business & Economics, Hellenic Open University (virtual)
2021 1st Virtual Annual Congress of the European Accounting Association.
2020 19th Annual Conference, Hellenic Finance & Accounting Association (HFAA) (Crete, online)
2020 International Conference on Applied Economics (ICOAE) (online)
2019 10th European Auditing Research Network (EARNet) Symposium (Parma)
2017 40th Annual Congress of the European Accounting Association (Valencia)
2016 15th Annual Conference of the Hellenic Finance & Accounting Association (Thessalonica)
2015 8th European Auditing Research Network (EARNet) Symposium (Lausanne)
2013 36th Annual Congress of the European Accounting Association (Paris)
2011 34th Annual Congress of the European Accounting Association (Rome)
2010 3rd International Conference on Accounting and Finance (Skiathos)
2010 1st Annual International Conference on Business & Economics (Thessalonica)
2008 24th Doctoral Colloquium in Accounting, European Accounting Association (Rotterdam)

ATTENDED CONFERENCES AND SEMINARS

- 2018** ESRC Workshop on textual analysis methods in Accounting and Finance (Lancaster)
2017 9th European Auditing Research Network (EARNet) Symposium (Leuven)
2015 Auditing Section midyear Conference, American Accounting Association (Miami)
2014 2nd Short Course in panel data analysis (Thessalonica)
Invited speaker: Prof. Badi, H. Baltagi
2014 Current methods for web-based data collection and analysis (Bristol)
Invited speaker: Prof. Andrew Leone
2014 24th Audit & Assurance Conference (Birmingham)
2013 7th European Auditing Research Network (EARNet) Symposium (Trier)
2008 31st Annual Congress of the European Accounting Association (Rotterdam)

GRANTS AND AWARDS

- 2018** Most supportive member of Staff, University of Exeter Business School
2016 FMV Research Cluster funding (£3,000 & £12,500), University of Exeter Business School

OTHER ACADEMIC ACTIVITIES

Supervision:

- Ph.D. dissertations, M.Sc. theses and undergraduate projects (2014- present).
- Final year undergraduate projects (KPMG School Leavers programme) (2014-2018)

Academic mentoring and tutoring: Doctoral, postgraduate and undergraduate students

Ad-hoc Referee: *Accounting and Business Research (ABS 3), Accounting Forum (ABS 3), British Accounting Review (ABS 3), Journal of International Accounting, Auditing and Taxation (ABS 3), Accounting in Europe (ABS 2), Advances in Accounting (ABS 2), Sustainability Accounting, Management and Policy Journal (ABS 2), Journal of Accounting in Emerging Economies (ABS 2)*

Member of editorial board: *Accounting Forum*

Member of organising/scientific committee:

- 1st Development Conference – Chamber of Chalkidiki (2023)
- Entrepreneurship Awards 2022 & 2023, Chamber of Chalkidiki
- 22nd Hellenic Finance and Accounting Association Conference (HFAA)
- 19th International Conference on Applied Business and Economics (ICABE) (2023)
- XII Workshop on Empirical Research in Financial Accounting (2017)

Administrative and Academic Service (selected)

- Member of the General Assembly, Department of Economics, School of Economics and Political Sciences.
- Member of institutional committees related to academic quality assurance, student affairs, and staff recruitment, including evaluation and selection processes for internships, academic experience positions, and postgraduate theses.
- Member of the working group for course recognition and alignment with international professional accreditation frameworks (ICAEW, ACCA).
- Academic Coordinator for five Erasmus bilateral agreements between Aristotle University and international partner universities (student mobility).
- Member of the Internal Quality Assurance and Evaluation Group (OMEA), contributing to the monitoring and assessment of teaching and research activities.
- Member of committees responsible for research output monitoring and procurement oversight at the School level.

LANGUAGES

Greek, English, Spanish