

# Maria Tsipouridou

## CV (short)

### CONTACT INFORMATION

---

<b>Address:</b>	University of Aristotle Department of Economics, Division of Business Administration 54 124, Thessaloniki, Greece
<b>Tel.:</b>	2310 996533
<b>E-mail:</b>	<a href="mailto:mtsipouridou@econ.auth.gr">mtsipouridou@econ.auth.gr</a>
<b>Personal webpage:</b>	<a href="https://www.econ-auth.gr/en/staff/academic-staff/division-of-business-administration/tsipouridou-maria/">https://www.econ-auth.gr/en/staff/academic-staff/division-of-business-administration/tsipouridou-maria/</a>

### RECENT ACADEMIC EMPLOYMENT

---

<b>2025 - present</b>	<b>Associate Professor of Accounting and Auditing</b> Aristotle University, Department of Economics, Greece
<b>2018 – 2025</b>	<b>Assistant Professor of Accounting and Auditing</b> Aristotle University, Department of Economics, Greece
<b>2012 – 2018</b>	<b>Lecturer of Accounting and Auditing</b> 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. 17<sup>th</sup> 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

---

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

---

## DISCUSSIONS IN CONFERENCES/WORKSHOPS

---

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

---

## CONFERENCES (REFEREED)

---

**2024** EUFIN 19th Conference of AinE (Bologna)

**2024** 46th Annual Conference of the European Accounting Association (Bucharest)

**2023** 45<sup>th</sup> Annual Conference of the European Accounting Association (Helsinki)

**2023** 19<sup>th</sup> International Conference on Applied Business and Economics (Thessaloniki)

**2023** 17<sup>th</sup> International Conference on Enterprise Systems, Accounting, Logistics and Management (Corfu)

**2022** 44<sup>th</sup> Annual Conference of the European Accounting Association (Bergen)

**2022** 21<sup>st</sup> Hellenic Finance and Accounting Association Conference (Thessaloniki).

**2021** International Conference on Business & Economics, Hellenic Open University (virtual)

**2021** 1<sup>st</sup> Virtual Annual Congress of the European Accounting Association.

**2020** 19<sup>th</sup> Annual Conference, Hellenic Finance & Accounting Association (HFAA) (Crete, online)

**2020** International Conference on Applied Economics (ICOAE) (online)

**2019** 10<sup>th</sup> European Auditing Research Network (EARNet) Symposium (Parma)

**2017** 40<sup>th</sup> Annual Congress of the European Accounting Association (Valencia)

**2016** 15<sup>th</sup> Annual Conference of the Hellenic Finance & Accounting Association (Thessalonica)

**2015** 8<sup>th</sup> European Auditing Research Network (EARNet) Symposium (Lausanne)

**2013** 36<sup>th</sup> Annual Congress of the European Accounting Association (Paris)

**2011** 34<sup>th</sup> Annual Congress of the European Accounting Association (Rome)

**2010** 3<sup>rd</sup> International Conference on Accounting and Finance (Skiathos)

**2010** 1<sup>st</sup> Annual International Conference on Business & Economics (Thessalonica)

**2008** 24<sup>th</sup> 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** 9<sup>th</sup> European Auditing Research Network (EARNet) Symposium (Leuven)

**2015** Auditing Section midyear Conference, American Accounting Association (Miami)

**2014** 2<sup>nd</sup> 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** 24<sup>th</sup> Audit & Assurance Conference (Birmingham)

**2013** 7<sup>th</sup> European Auditing Research Network (EARNet) Symposium (Trier)

**2008** 31<sup>st</sup> 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:

- 1<sup>st</sup> Development Conference – Chamber of Chalkidiki (2023)
- Entrepreneurship Awards 2022 & 2023, Chamber of Chalkidiki
- 22<sup>nd</sup> Hellenic Finance and Accounting Association Conference (HFAA)
- 19<sup>th</sup> 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