

ΛΕΩΝΙΔΑΣ Κ. ΔΟΥΚΑΚΗΣ

Αναπληρωτής Καθηγητής Λογιστικής
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Πατησίων 76, 10434, Αθήνα
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Επαγγελματική Εμπειρία

Οικονομικό Πανεπιστήμιο Αθηνών, Αθήνα, Ελλάδα

Αναπληρωτής Καθηγητής Λογιστικής 02/2020 – σήμερα

HEC, University of Lausanne, Lausanne, Switzerland

Επίκουρος Καθηγητής Χρηματοοικονομικής Λογιστικής 08/2011 – 01/2020

Μεταδιδακτορικός Ερευνητής Χρηματοοικονομικής Λογιστικής 09/2010 – 07/2011

Ελληνικό Ανοικτό Πανεπιστήμιο, Πάτρα, Ελλάδα

Τακτικός Μέλος της Διοικούσας Επιτροπής 09/2019 – σήμερα

Συνεργαζόμενο Εκπαιδευτικό Προσωπικό (ΣΕΠ) – ΔΕΟ 25 10/2019 – σήμερα

Οικονομικό Πανεπιστήμιο Αθηνών, Αθήνα, Ελλάδα

Λέκτορας (Π.Δ. 407/80) 02/2010 - 08/2010

Εθνικό και Καποδιστριακό Πανεπιστήμιο Αθηνών, Αθήνα, Ελλάδα

Λέκτορας (Π.Δ. 407/80) 09/2009 - 02/2010

Υπουργείο Μεταφορών και Επικοινωνιών, Αθήνα, Ελλάδα

Οικονομικός Σύμβουλος 02/2009 - 10/2009

Ερευνητικό Πρόγραμμα “Πυθαγόρας II”, Αθήνα, Ελλάδα

Ερευνητής 01/2005 - 12/2006

Εμπορική Τράπεζα, Αθήνα, Ελλάδα

Πρακτική Άσκηση 07/2001 - 08/2001

07/2002 - 08/2002

Σπουδές

Οικονομικό Πανεπιστήμιο Αθηνών, Αθήνα, Ελλάδα

Διδακτορικό στη Χρηματοοικονομική Λογιστική (Άριστα) 01/2005 – 04/2008

University of Strathclyde, Glasgow, United Kingdom

M.Sc. in International Accounting and Financial Studies (Άριστα) 09/2003 – 09/2004

Athens University of Economics and Business, Athens, Greece

Πτυχίο στη Λογιστική και Χρηματοοικονομική 09/1999 – 09/2003

Έρευνα

A. Δημοσιεύσεις

1. **Doukakis L.**, Ghicas D., Siougle G. and Sougiannis T. (2019) “The Informativeness of Micro and Macro Information During Economic Crisis and Non-crisis Periods”. *European Accounting Review Forthcoming*.
2. **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.
3. 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.
4. **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.
5. **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.
6. **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.
7. **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.
8. Bekiris F. and **Doukakis L. C.** (2011) “Corporate Governance and Accrual Earnings Management” *Managerial and Decision Economics*, 32, 439-456.
9. **Doukakis L. C.** (2010) “The Persistence of Earnings and Earnings Components after the Adoption of IFRS” *Managerial Finance*, 36 (11), 969-980.

B. Άλλες δημοσιεύσεις

10. **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.

Γ. Εργασίες σε εξέλιξη

11. Dong M., **Doukakis L.**, and Ryan S. “Banks’ Accounting Discretion over Debt Valuation Adjustment for Own Credit Risk on Liabilities” *2nd round Journal of Accounting, Auditing and Finance*.
12. **Doukakis L.**, Kapellas, K., and Siougle, G. (2018). “The Effect of IFRS on Investment Decisions: European Evidence During Crisis and Non-crisis Economic Conditions”.
13. **Doukakis L.** “Accounting Estimates in an IFRS context”.
14. **Doukakis L.**, Ghicas D., Siougle G. and Sougiannis T. “Macroeconomic Expectations and Current Profitability as Drivers of Future Profitability and Stock Returns”.
15. **Doukakis L.** and Elnahas M. “Earnings Management Using Bargain Purchase Gains”.

Δ. Παρουσιάσεις σε συνέδρια

16. 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.
17. 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.
18. 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.
19. 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.
20. 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.
21. 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.

22. **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.
23. **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.
24. **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.
25. 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.
26. **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.
27. **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.
28. **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.
29. **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.
30. **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.
31. **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.
32. Bekiris F. and **Doukakis L.** “Corporate Governance and Accrual Earnings Management”, *33rd Annual Congress of the European Accounting Association*, May 2010, Istanbul, Turkey.
33. Bekiris F. and **Doukakis L.** “Corporate Governance and Accrual Earnings Management”, *8th Annual Conference of the Hellenic Finance and Accounting Association*, Thessaloniki, 2009, Greece.
34. 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.

35. **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.
36. **Doukakis L.**, Vrentzou E. and Siougle E. “Tax Planning and IFRS” *2nd International Conference on Accounting and Finance*, August 2008, Thessaloniki, Greece.
37. Siougle G., Vrentzou E. and **Doukakis L.** “Tax Planning and IFRS” *Annual Congress of the American Accounting Association*, Anaheim, August 2008, California, USA.
38. Siougle G., Vrentzou E. and **Doukakis L.** “Tax Planning and IFRS” *31st Annual Congress of the European Accounting Association*, Rotterdam 2008, Netherlands.
39. Siougle G., Vrentzou E. and **Doukakis L.** “Tax Planning and IFRS” *6th Hellenic Finance and Accounting Association*, Patra 2007, Greece.
40. Siougle G. and **Doukakis L.** “Determinants of Earnings Performance Subsequent to IPOs” *29th Annual Congress of the European Accounting Association*, Dublin 2006, Ireland.
41. Siougle G. and **Doukakis L.** “Determinants of Stock Returns Subsequent to IPOs” *15th European Financial Management Association Conference*”, Madrid 2006, Spain.

Διδακτική Εμπειρία

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

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

- Financial Reporting and Corporate Governance

M.Sc. in Law and Economics, HEC Lausanne

- Accounting and Financial Statement Analysis

M.Sc. in Finance, HEC Lausanne

- Financial Accounting

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

Τμήμα Λογιστικής και Χρηματοοικονομικής, ΟΠΑ

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

Τμήμα Οικονομικών Επιστημών, ΕΚΠΑ

- Διοικητική Λογιστική και Κοστολόγηση

Τμήμα Λογιστικής και Χρηματοοικονομικής, Τμήμα Οικονομικών Επιστημών, ΟΠΑ

- Εισαγωγή στη Χρηματοοικονομική Λογιστική – Φροντιστηριακές διαλέξεις

Άλλες Επιστημονικές Δραστηριότητες

Μέλος Συντακτικής Επιτροπής: *The International Journal of Accounting*

Μέλος Επιστημονικής Επιτροπής Συνεδρίων: *European Financial Reporting EUFIN (2016, 2017), Le Congrès International de Gouvernance CIG (2017, 2018)*

Κριτής σε Επιστημονικά Περιοδικά: *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, Review of Accounting and Finance.*

Συζητήσεις Άρθρων σε Συνέδρια: Discussion of “The Effect of Disclosure Quality on Analyst Disagreement, Return Volatility and Systematic Risk: The Case of Goodwill Impairment” by A. Jeny-Cazavan, I. Andreicovic, and D. Lui, 2017 *16ème Conférence Internationale de Gouvernance*, May 2017.

Μέλος Διδακτορικών Επιτροπών

- Jialu Shan – Internal Expert, HEC Lausanne, UniL
- Maxime Clemenceau – External Expert, IDHEAP, UniL

Επίβλεψη Μεταπτυχιακών Εργασιών

- Επίβλεψη περισσότερων από 40 μεταπτυχιακών διπλωματικών εργασιών

Παρουσιάσεις Κατόπιν Πρόσκλησης

- 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)

Ξένες Γλώσσες

Αγγλικά (Άριστα), Γαλλικά (Πολύ Καλά)

Υποτροφίες

Υποτροφία για διδακτορικές σπουδές, Ίδρυμα Κρατικών Υποτροφιών

10/2005 – 04/2008

Επαγγελματικά Σωματεία

- Μέλος του Αμερικανικού Συνδέσμου Λογιστικής (AAA)
- Μέλος του Ευρωπαϊκού Συνδέσμου Λογιστικής (EAA)
- Μέλος του Συνδέσμου Επιστημόνων Χρηματοοικονομικής και Λογιστικής Ελλάδος (HFΑΑ)