

Curriculum Vitae (CV)

**Drogalas Georgios, MBA, Ph.D, CICA
Associate Professor (Accounting),
Department of Business Administration
University of Macedonia**

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<u>A.I PERSONAL INFORMATION</u>	
Personal Information	Date of birth: 02-20-1982 Telephone number: 0030 2310-891537, Mobile number: 6978898754 E-Mail: drogalas@uom.edu.gr Personal website: https://www.uom.gr/drogalas
<u>A.II EDUCATION</u>	
EDUCATION	
09/01/2005 - 02/24/2010	Ph.D in Accounting and Auditing , Department of Business Administration, University of Macedonia (Evaluation of the implementation and contribution of Internal Audit from the point of accounting and finance to hotel businesses in Greece).
09/01/2003-02/16/2005	MBA in Accounting and Auditing , Department of Business Administration, University of Aegean.
1999-2003	Bachelor Degree in Business Administration , Department of Business Administration, University of Macedonia
<u>A.III WORK EXPERIENCE</u>	
WORK EXPERIENCE	
02/16/2023 – Today	Associate Professor in Accounting (Department of Business Administration, University of Macedonia)
06/06/2016 - 02/15/2023	Assistant Professor in Accounting (Department of Business Administration, University of Macedonia)
07/09/2014 – 05/31/2016	Lecturer in Accounting (Department of Business Administration, University of Macedonia)
12/12/2005-Today	Accountant-Chief Internal Auditor in Atlantis SA
<u>B. EXPERIENCE IN UNIVERSITIES</u>	
<u>B. I Postgraduate Studies (11 Master programs)</u>	
10/01/2016 – Today	<u>1. Master in Banking, Accounting and Finance</u> Hellenic Open University and University of Nicosia <ul style="list-style-type: none"> • Accounting I
10/01/2012 – Today	<u>2. Master in Business Administration</u> Department of Business Administration, Department of Accounting and Department of Economics, University of Macedonia: <ul style="list-style-type: none"> • Managerial accounting
10/01/2017 – Today	<u>3. Master in Taxation and Financial Management of Strategic Decisions</u> Department of Business Administration, University of Macedonia: <ul style="list-style-type: none"> • Financial Accounting • Managerial accounting • Hellenic and International Accounting Standards • Internal and external audit
10/30/2015 – Today	<u>4. Master in Public Management</u> Department of Business Administration, University of Macedonia: <ul style="list-style-type: none"> • Public Sector Economics - Budget and Public Accounting • Financial Management and Managerial accounting • Tax management and auditing in public sector
19/02/2016 – Today	<u>5. Master in Health Care Management</u> Department of Business Administration, University of Macedonia: <ul style="list-style-type: none"> • Financial Management and Managerial accounting

03/18/2016 – 08/31/2018	<u>6. Master in Tourism Management</u> Department of Business Administration, University of Macedonia: <ul style="list-style-type: none"> • Managerial accounting
10/30//2015 – 08/31/2018	<u>7. Master in International Business</u> Department of Business Administration, University of Macedonia: <ul style="list-style-type: none"> • International Accounting Standards (IAS/IFRS)
02/14/2016 – 06/30/2018	<u>8. Master in Local and Regional Development and Local Government</u> <u>University of the Peloponnese, University of Piraeus, Aristotle University of Thessaloniki and Democritus University:</u> <ul style="list-style-type: none"> • Financial management and audit of local and regional authorities • Budgeting
02/24/2014 – 12/ 31/2014	<u>9. Master in Master in Business Administration</u> <u>Department of Economics, Democritus University:</u> <ul style="list-style-type: none"> • Managerial accounting
10/01/2010 – 08/31/2020	<u>10. Master in Business Administration</u> Department of Business Administration, Technological Institute of Central Macedonia: <ul style="list-style-type: none"> • Auditing • Accounting • Managerial accounting
10/01/2014 – 06/30/2018	<u>11. Master in Public Management</u> Department of Business Administration, Technological Institute of Central Macedonia: <ul style="list-style-type: none"> • Management and Managerial accounting of public organizations
<u>B.II Graduate Studies (9 Graduate programs)</u>	
02/16/2023 – Today (Associate Professor) 06/06/2016- 02/15/2023 (Assistant Professor) 07/09/2014 – 06/05/2016 (Lecturer) 2015/16-Today	<u>University of Macedonia</u> 1. Department of Business Administration <ol style="list-style-type: none"> 1. Financial accounting (3o Semester) 2. Auditing (6o Semester) 3. Data Management and Computerized Accounting (6o Semester) 4. IFRS (7o Semester) 5. Cost and managerial accounting (8o Semester) Previous years <ol style="list-style-type: none"> 1. Corporate accounting (5o Semester) 2. Tax practice (5o Semester) 3. Introduction to financial accounting (2o Semester) 4. Financial statement analysis (6o Semester) 5. Special Topics in Accounting 2. Department of Economics <ol style="list-style-type: none"> 1. Accounting I 2. Accounting II 3. Corporate accounting 4. Cost and managerial accounting
01/02/16-Today 10/01/19-01/31/20	<u>Open University of Cyprus</u> 3. Department of Business Administration <ul style="list-style-type: none"> • Introduction to financial accounting • Managerial accounting 4. Department of Economics <ul style="list-style-type: none"> • Financial accounting

<p>10/04/2010–02/12/2017</p> <p>03/01/2011–05/31/2013</p> <p>04/01/2012–07/15/2013</p>	<p><u>Democritus University</u></p> <p>5. Department of Economics</p> <ul style="list-style-type: none"> • Cost and managerial accounting • Accounting I • Financial statement analysis <p>6. Department of Business Administration</p> <ul style="list-style-type: none"> • Introduction to accounting • Financial accounting <p>7. Department of Production Engineering and Management</p> <ul style="list-style-type: none"> • Managerial accounting
<p>10/03/2005–08/31/2020</p>	<p><u>Technological Educational Institute of Central Macedonia</u></p> <p>8. Department of Business Administration</p> <ul style="list-style-type: none"> • Financial accounting • Introduction to accounting • Cost accounting • Managerial accounting <p>9. Department of Accounting and Finance</p> <ul style="list-style-type: none"> • Introduction to accounting • Managerial accounting • KFAS • Accounting II • Auditing • Cost accounting I • Cost accounting II • Computerized accounting I
C. RESEARCH ACTIVITY – RESEARCH PROGRAMS	
<p>Research activity</p> <p>07/20/2022-11/30/2023</p> <p>03/26/2019-10/01/2019</p> <p>04/22/2019-10/01/2019</p> <p>04/22/2015-10/31/2015</p> <p>02/01/2014-05/05/2014</p> <p>04/29/2013-07/13/2013</p> <p>01/10/2011-01/09/2012</p> <p>01/10/2012-06/30/2013</p> <p>12/09/2013-06/30/2014</p> <p>09/01/2008-03/31/2009</p> <p>06/06/2007-09/15/2007</p> <p>02/01/2006-06/30/2006</p> <p>9/01/2005-12/31/2005</p> <p>09/01/2003-08/31/2005</p>	<p>University of Macedonia (Business Eco-system as an Integrated system BeIN-Interreg)</p> <p>University of Macedonia (Action plan for social entrepreneurship» Interreg V-A Greece- Bulgaria 2014-2020)</p> <p>University of Macedonia (Education and Lifelong Learning)</p> <p>University of Macedonia (W.P.3: Development of the Benchmarking Methodology, W.P.4: Development of the e-consulting application).</p> <p>University of Macedonia (Educational Material, Training Report, Consulting Services Report A, Consulting Services Report B)</p> <p>Technological Educational Institute of Central Macedonia (Quality assurance unit – MODIP-).</p> <p>University of Macedonia (Study for the Investigation of the University of Macedonia in Bulgaria)</p> <p>Aristotle University of Thessaloniki (Research to promote and exploit the aquatic and natural environment of the Myrich stream)</p> <p>Aristotle University of Thessaloniki (Exploring the problems and planning to improve the operating conditions of the fishing shelter and the Red Sea coastal zone)</p> <p>Technological Educational Institute of Central Macedonia (Reform of undergraduate curricula).</p>

D. RESEARCH ACTIVITY – PUBLICATIONS	
Publications	<p><u>I. Books and E-Book</u></p> <ol style="list-style-type: none"> 1. Karagiorgos, A. and Drogalas, G. (2023). <i>Managerial accounting, Costing and decisions</i>, publ Karagiorgos. 2. Karagiorgos, A. and Drogalas, G. (2022). <i>Accounting II</i>, publ Karagiorgos. 3. Drogalas, G. and Karagiorgos, A. (2021). <i>Accounting I</i>, publ Karagiorgos. 4. Karagiorgos, A. Drogalas, G. και Pazarskis M. (2019). <i>Managerial accounting, Costing and decisions</i>, publ Namata 5. Koutoupis, A. and Drogalas, G. and Alampourtzidis, S. (2017). <i>Professional Ethics and Business Ethics. The Case of Certified Public Accountants, Contributions to Accounting Research II</i>, pp. 455-476. 6. Koutoupis, A. and Drogalas, G. (2013). “Corporate Governance & Internal Audit Role In Mergers & Acquisitions – The Case Of Greece”, <i>Mergers & Acquisitions in Greece: Evidence From Past Evidence</i>, LAP LAMBERT Academic Publishing, pp. 187 – 202. https://www.morebooks.de/store/gb/book/mergers-acquisitions-in-greece/isbn/978-3-659-42200-3 7. Drogalas, G., Koutoupis, A., Giovanis, N. and Karakitsiou, A. (2013). “Internal Audit - Mergers & Acquisitions In Greece”, <i>Mergers & Acquisitions in Greece: Evidence From Past Evidence</i>, LAP LAMBERT Academic Publishing, pp. 203 – 218. https://www.morebooks.de/store/gb/book/mergers-acquisitions-in-greece/isbn/978-3-659-42200-3 8. Karagiorgos, T., Drogalas, G., Pazarskis, M. and Christodoulou, P. (2008). <i>Accounting systems for Tourism in an International Context</i>, Management of International Business & Economic Systems Conference E-Book, pp. 58-66. http://mibes.teilar.gr/ebook/ebooks/karagiorgos-drogalas--pazarskis%2058-66.pdf <p><u>II. Refereed Articles in Academic Journals</u></p> <p style="text-align: center;"><u>2025</u></p> <ol style="list-style-type: none"> 1. Drogalas, G., Lois, P., Thrassou, A. and Kourti, E. (2025) An empirical correlation between types of organisational culture and internal audit effectiveness, <i>International Journal of Managerial and Financial Accounting</i>, <u>ACCEPTED</u> (ABS-2021: 2*, SJR-2021 ranking: Q3) 2. Moschidis, S., Drogalas, G., Chatzipetrou, E. and Lois, P., (2024) An investigation of Risk-Based Auditing (RBA) relationships from the stakeholders' perspective using PLS-SEM., <i>Euromed</i>, <u>ACCEPTED</u> https://doi.org/10.1108/EMJB-12-2022-0211 (ABS-2024: 2*, SJR-2021 ranking: Q1) 3. Vatis, S., Nerantzidis, M., Drogalas, G. and Chytis, E. (2025). Connecting IFRS and earnings management: A bibliometric analysis, <i>Journal of Accounting Literature</i>, (47) 1, pp. 51-74. https://doi.org/10.1108/JAL-02-2023-0036 (ABS-2021: 3*, SJR-2021 ranking: Q1) <p style="text-align: center;"><u>2024</u></p> <ol style="list-style-type: none"> 4. Drogalas, G., Karagiorgos, A., Pantelidis, P. And Vraktsidou, A. (2024) Covid-19's effect on the Accounting of SMEs and the role of Information Technology as a mitigation measure, <i>International Journal of critical accounting</i>, <u>ACCEPTED</u> (ABS-2021: 1*) 5. Drogalas, G., Pazarskis, M., Lazos, G. and Golidopoulos, K. (2024) The important role of information technology and internal auditing in risk management: evidence from Greece, <i>Journal of Operational risk</i>, (19) 1, pp. 29-49 https://doi.org/10.21314/JOP.2023.012 (ABS-2021: 2*, SJR-2021 ranking: Q3) 6. Drogalas, G., Pazarskis, M., Mitskinis, D. and Koulikas, A. (2024) The

contribution of internal audit to fraud audit. Evidence from Greece, *International Journal of critical accounting*, (14) 1, pp. 50-67 <https://doi.org/10.1504/IJCA.2024.142793> (ABS-2021: 1*)

2023

7. Nerantzidis, M., Drogalas, G., Koutoupis, A., Vadasi, Ch. and Mitskinis, D. (2023). Impact of the audit committee on audit fees: A review and future research agenda, *Cogent Business & Management*, 10(2), pp. 1-30 <https://doi.org/10.1080/23311975.2023.2238976> (ABS-2021: 1*, SJR-2021 ranking: Q2)
8. Nerantzidis, M., Koutoupis, A., Tzeremes, P., Drogalas, G. and Mitskinis, D. (2023) The effects of COVID-19 on firms' liquidity: Evidence from the Athens Stock Exchange, *Journal of Business Economics and management* 24(1), 155–176. <https://doi.org/10.3846/jbem.2023.18637> (ABS-2021: 2*, SJR-2021 ranking: Q2)
9. Nerantzidis, M., Drogalas, G., Lazarides, T., Mitskinis, D. and Chytis, E. (2023). Audit Committee Characteristics and Audit Report Lag in Greece, *Journal of Operational risk*, 18(1), pp. 59-89 <https://doi.org/10.21314/JOP.2022.032> (ABS-2021: 2*, SJR-2021 ranking: Q3)

2022

10. Lois, P., Drogalas, G., Tabouratzi, E. and Papanoum, S. (2022). The importance of environmental accounting in Greek companies: Theoretical & Empirical research *Journal for Global Business Advancement*, 15(3) <https://doi.org/10.1504/JGBA.2022.10053496> (ABS-2021: 1*, SJR-2021 ranking: Q4)
11. Lois, P., Drogalas, G., Karagiorgos, A. and Parxa, A. (2022). Financial statements misrepresentation. Role of Internal and external audit, *Global Business and Economics Review*, 26(3), pp. 334-352 <https://doi.org/10.1504/GBER.2022.122391> (ABS-2021: 1*, SJR-2021 ranking: Q3)
12. Petridis, K., Tampakoudis, I., Drogalas, G. and Kiosses, N. (2022) A Support Vector Machine model for classification of efficiency: An application to M&A, *Research in International Business and Finance*, 61, pp. 1-19 <https://doi.org/10.1016/j.ribaf.2022.101633> (ABS-2018: 2*, SJR-2022 ranking: Q1)
13. Kourdoumpalou, S. and Drogalas, G. (2022) Non-conforming tax aggressiveness and earnings management: Evidence from Greek public companies, *Journal of Accounting and Taxation*, 14(1), pp. 64-75. <https://doi.org/10.5897/JAT2021.0515> (ABS-2021: 1*)
14. Michailidis, I., Alexandridou, K., Nerantzidis, M. and Drogalas, G. (2022) Revisiting the linkage between internal audit function characteristics and internal control quality using a random polynomial regression model, *Journal of Operational risk*, 17(1), pp. 1-32. <https://doi.org/10.21314/JOP.2021.015> (ABS-2018: 2*, SJR-2022 ranking: Q4)
15. Pazarskis, P., Lazos, G., Koutoupis, A. and Drogalas, G. (2022) Preventing the Unpleasant: Financial Fraudulent Statements Detection using Financial Ratios, *Journal of Operational risk*, 17(1), pp. 33-50. <https://doi.org/10.21314/JOR.2021.013> (ABS-2021: 2*, SJR-2022 ranking: Q4)
16. Nerantzidis, M., Pazarskis, M., Drogalas, G. and Galanis, S. (2022) Internal auditing in the public sector: a systematic literature review and future research agenda, *Journal of Public Budgeting, Accounting & Financial Management*, 34(2), pp. 189-209. <https://doi.org/10.1108/JPBAFM-02-2020-0015> (ABS-2021: 2*, SJR-2022 ranking: Q1)

2021

17. Lois, P., Drogalas, G., Karagiorgos, A., Thrassou, A. and Vrontis, D. (2021) Internal Auditing and Cyber Security: Audit Role and Procedural Contribution, *International Journal of Managerial and Financial Accounting*, 13(1), pp. 25-47 <https://www.inderscience.com/info/inarticle.php?artid=116207> (ABS-2021: 2*, SJR-2021 ranking: Q3)

18. Tampakoudis, I., Noulas, A., Kiosses, N. and Drogalas, G. (2021) The effect of ESG on value creation from Mergers and Acquisitions. What changed during the COVID-19 pandemic?, *Corporate Governance: The international journal of business in society*, 21(6), pp. 1117-1141 <https://www.emerald.com/insight/content/doi/10.1108/CG-10-2020-0448/full/html> (ABS-2021: 2*, SJR-2021 ranking: Q1)
19. Orliaklis, C., Konstantinidis, C., Drogalas, G. and Pazarskis, M. (2021) Factors affecting the quality of internal audit as a competitive advantage of the firms, *International Journal of critical accounting*, 12(4), pp. 315-330 <https://www.inderscienceonline.com/doi/abs/10.1504/IJCA.2021.118329> (ABS-2021: 1*)
20. Lois, P., Drogalas, G., Nerantzidis, M., Georgiou, I. and Gambeta, E. (2021). "Risk-based internal audit: Factors related to its implementation", *Corporate Governance: The international journal of business in society*, 21(4), pp. 645-662, <https://www.emerald.com/insight/content/doi/10.1108/CG-08-2020-0316/full/html> (ABS-2021: 2*, SJR-2021 ranking: Q1)
21. Drogalas, G., Mitskinis, D. Nerantzidis, M. and Tampakoudis, I. (2021). The relationship between audit fees and audit committee characteristics. The case of Greek companies listed on the Athens Stock Exchange. *International Journal of Disclosure and Governance*, 18, pp. 24-41. <https://doi.org/10.1057/s41310-020-00088-9> (ABS-2021: 2*, SJR-2021 ranking: Q2)
22. Petridis, K., Drogalas, G. and Zografidou, E. (2021). "Internal Auditor Selection using a TOPSIS/Non-Linear Programming Model", *Annals of Operations Research*, 296, pp. 513-539 <https://doi.org/10.1007/s10479-019-03307-x> (ABS-2021: 3*, SJR-2021 ranking: Q1)
23. Pazarskis, M., Vogiatzoglou, M., Koutoupis, A. and Drogalas, G. (2021). Corporate Mergers and Accounting Performance During a period of Economic Crisis: Evidence from Greece, *Journal of Business Economics and Management*, 22(3), 577-595. <https://doi.org/10.3846/jbem.2021.13911> (ABS-2021: 2*, SJR-2021 ranking: Q2)
24. Lois, P., Pazarskis, M., Drogalas, G. and Karagiorgos, A. (2021). "On Mergers and Acquisitions in Greece - before and after the Onslaught of the Economic Crisis", *Journal of Developing Areas*, 55(2), pp. 353-364. <https://doi:10.1353/jda.2021.0049> (ABS-2018: 1*)
- 2020**
25. Lois, P., Drogalas, G., Petridis, K. and Doulreridis, K. (2020). Critical variables in the implementation of risk-based internal audit: A theoretical and empirical investigation of Greek companies, *Journal of Operational risk*, 15(4), pp.15-36 <https://doi.org/10.21314/JOP.2020.242> (ABS-2018: 2*, SJR-2020 ranking: Q3)
26. Drogalas, G., Nerantzidis, M., Samaras, M. and Pazarskis, M. (2020). Audit Committee and Factors that Affect its Characteristics: the Case of Greece. *International Journal of Disclosure and Governance*, 17(4), pp. 181-194. <https://doi.org/10.1057/s41310-020-00081-2> (ABS-2018: 2*, SJR-2020 ranking: Q3)
27. Polychronidou, P., Drogalas, G. and Tampakoudis, I. (2020). Mandatory rotation of audit firms and auditors in Greece. *International Journal of Disclosure and Governance*, 17(2), pp. 141-154 <https://doi.org/10.1057/s41310-020-00080-3> (ABS-2018: 2*, SJR-2020 ranking: Q3)
28. Drogalas, G., Petridis, K., Petridis, N. and Zografidou, E. (2020). "Valuation of the internal audit mechanisms in the Decision Support department of the Local Government Organizations using mathematical programming", 294, pp. 267-280. *Annals of Operations Research*, 10.1007/s10479-020-03537-4 <https://doi.org/10.1007/s10479-020-03537-4> (ABS-2018: 3*, SJR-2020 ranking: Q1)
29. Lois, P., Drogalas, G., Karagiorgos, A. and Tsikalakis, K. (2020). Internal audits in the digital era: opportunities risks and challenges, *EuroMed Journal of Business*, 15(2), pp. 205-217. <https://doi.org/10.1108/EMJB-07-2019-0097> (ABS-2018: 1*, SJR-2020 ranking: Q1)
30. Lois, P., Drogalas, G., Karagiorgos, A. and Karasteriou, E. (2020). The Phenomenon of Tax Evasion and Undeclared Work in Greece. Causes and the Role of Control Mechanisms, *International Journal of Managerial and Financial Accounting*, 12

	(1), pp. 71-88. https://www.inderscienceonline.com/doi/pdf/10.1504/IJMFA.2020.107002 (ABS-2018: 2*, SJR-2020 ranking: Q3)
	31. Drogalas, G., Apostolakis, A., Karagiorgos, A. and Garyfalakis, A. (2020). Evaluation of the contribution of Internal Audit Mechanisms in the Departments of Tourism of the Thirteen Districts of Greece, <i>Interdisciplinary Journal of Economics and Business Law</i> , 9(1), pp.115-139 http://www.ijeb.co.uk/ijeb_subscribersonly.html (ABS-2018: 1*)
	2019
	32. Pazarskis, M., Drogalas, G., Koutoupis, A. and Lazos, G. (2019). "Intra-industry effects from mergers on financial statements, in and out of technology-intensive industries: Evidence from Greece", <i>International Technology Management Review</i> . 8(1), pp. 16-21. https://doi.org/10.2991/itmr.k.191104.001 (ABS-2018: 1*)
	33. Pazarskis, M. Lazos, G. and Drogalas, G. (2019). "Assessing the Impact of Taxation on Mergers in the EU: The Case of Greek Listed Firms", <i>Actual Problems of Economics</i> , 218(8), pp. 113-121. https://DOI.org/10.32752/1993-6788-2019-1-218-113-121 (ABS-2018: 1*)
	34. Lois, P., Drogalas, G., Karagiorgos, A. and Chlorou, A. (2019). "Tax Compliance during fiscal depression periods: The Case of Greece", <i>EuroMed Journal of Business</i> , 14(3), pp. 274-291. https://doi.org/10.1108/EMJB-02-2019-0028 (ABS-2018: 1*, SJR-2018 ranking: Q1) https://www.emerald.com/insight/content/doi/10.1108/EMJB-02-2019-0028/full/html
	35. Pazarskis, M., Drogalas, G., Karagiorgos, A. and Tampouratzi, T. (2019). "Greek Banking Sector in the Economic Crisis and M&As as a Solution", <i>Corporate Board: Role, Duties and composition</i> , 15(2), pp. 37-44. https://doi.org/10.22495/cbv15i2art4 (ABS-2018: 1*)
	36. Karagiorgos, A., Drogalas, G., Lazos, G. and Fotiadou, I. (2019). "Tax policy, tax disharmony and tax competition. The situation of Greek economy", <i>Journal of Governance and Regulation</i> , 8(2), pp. 8-16. http://doi.org/10.22495/jgr_v8_i2_p1 (ABS-2018: 1*)
	37. Drogalas, G, Karagiorgos, A., Mitskinis, D. and Antonakis, N. (2019). "Evaluation of external audit services: An empirical approach on health care organizations", <i>Risk Governance and Control: financial markets and institutions</i> , 9(2), pp. 8-17. http://doi.org/10.22495/rgcv9i2p1 (ABS-2018: 1*)
	38. Drogalas, G., Karagiorgos, A., Pazarskis, M. and Vagenas, N. (2019). "Informal interactions between audit committees and internal audit function. Evidence from Greek listed firms", <i>Corporate Board: Role, Duties and composition</i> , 15(1), pp. 25-32. http://doi.org/10.22495/cbv15i1art3 (ABS-2018: 1*)
	39. Drogalas, G., Lazos, G., Koutoupis, A. and Pazarskis, M. (2019). "Transition to IFRS: Financial Statement Effects and Taxation at the Construction Industry in Greece", <i>Risk Governance and Control: financial markets and institutions</i> , 9(1), pp. 26-32. http://doi.org/10.22495/rgcv9i1p2 (ABS-2018: 1*)
	2018
	40. Koutoupis, A., Pazarskis, M. and Drogalas, G. (2018). "Auditing Corporate Governance Statements in Greece – The role of Internal Auditors", <i>Corporate Governance: The international journal of business in society</i> , 18(5), pp. 1007-1020. https://doi.org/10.1108/CG-02-2018-0095 (ABS-2018: 2*, SJR-2018 ranking: Q2, SJR-2020 ranking: Q1)
	41. Drogalas, G., Anagnostopoulou, E., Pazarskis, P. and Koutoupis, A. (2018). "Relationship between internal audit factors and corporate governance", <i>Journal of Governance and Regulation</i> , 7(3), pp. 13-17. http://doi.org/10.22495/jgr_v7_i3_p2 (ABS-2018: 1*)
	42. Thanasas, G., Kontogeorga, G. and Drogalas, G. (2018). "Does the "capstone" of the "comply or explain" system work in practice? Evidence from Athens Stock Exchange", <i>Corporate Governance: The international journal of business in society</i> , 18(5), pp.911-930. https://doi.org/10.1108/CG-10-2017-0239 (ABS-2018: 2*, SJR-2018 ranking: Q2, SJR-2020 ranking: Q1)
	43. Drogalas, G., Anagnostopoulou, E., Pazarskis, P. and Petkopoulos, D. (2018). Tax ethics and tax evasion", <i>Theoretical Economics Letters</i> , 8(5), pp. 1018-1027.

- <https://doi.org/10.4236/tel.2018.85070> (ABS-2018: 1*)
44. Pazarskis, M., Drogalas, G. and Koutoupis, A. (2018). “Mergers and accounting performance: Some evidence from Greece during the economic crisis”, *Journal of Accounting and Management Information Systems*, 17(1), pp. 31-45. <http://dx.doi.org/10.24818/jamis.2018.01002> (ABS-2018: 1*)
45. Pantelidis, P., Pazarskis, M., Drogalas, G. and Zezou, S. (2018). “Managerial Decisions and Accounting Performance Following Mergers in Greece”, *Investment Management and Financial Innovations*, 15(1), pp. 263-276. [http://dx.doi.org/10.21511/imfi.15\(1\).2018.22](http://dx.doi.org/10.21511/imfi.15(1).2018.22) (ABS-2015: 2*, SJR-2018 ranking: Q3 Την ημερομηνία δημοσίευσης του άρθρου δεν είχε αναρτηθεί η ABS List 2018)
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Citations	<p>https://scholar.google.gr/citations?user=kRK8G7wAAAAJ&hl=el&oi=ao 12/31/2024, 2.629 citations. (h-index: 25/ i10-index: 46)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Citations</th> </tr> </thead> <tbody> <tr><td>2024</td><td>121</td></tr> <tr><td>2023</td><td>446</td></tr> <tr><td>2022</td><td>394</td></tr> <tr><td>2021</td><td>327</td></tr> <tr><td>2020</td><td>209</td></tr> <tr><td>2019</td><td>167</td></tr> <tr><td>2018</td><td>137</td></tr> <tr><td>2017</td><td>107</td></tr> <tr><td>2016</td><td>93</td></tr> <tr><td>2015</td><td>56</td></tr> <tr><td>2014</td><td>50</td></tr> <tr><td>2013</td><td>44</td></tr> <tr><td>2012</td><td>38</td></tr> <tr><td>2011</td><td>25</td></tr> <tr><td>2010</td><td>9</td></tr> <tr><td>2009</td><td>7</td></tr> </tbody> </table>	Year	Citations	2024	121	2023	446	2022	394	2021	327	2020	209	2019	167	2018	137	2017	107	2016	93	2015	56	2014	50	2013	44	2012	38	2011	25	2010	9	2009	7
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Reviewer	<p>Reviewer:</p> <ol style="list-style-type: none"> 1. Journal of Accounting Literature (ABS 3-Q1) 2. Managerial Auditing Journal (ABS 2-Q2) 3. Accounting Research Journal (ABS 2-Q3) 4. Journal of Accounting in Emerging Economies (ABS 2-Q2) 5. Sustainability Accounting, Management and Policy Journal (ABS 2-Q1) 6. EuroMed Journal of Business (ABS 1-Q1) 7. Journal of Accounting and Taxation (ABS 1) 8. Public Budgeting and Finance (SJR Q2) 9. Corporate Board: Role, Duties and Composition (ABS 1) 10. Corporate Ownership and Control (ABS 1) 11. International Journal of Comparative Management 12. Asian Academy of Management Journal (Q3) 																																		
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