

	 <p>Drogalas Georgios, MBA, Ph.D, CICA Assistant Professor (Accounting), Department of business Administration University of Macedonia</p>
PERSONAL INFORMATION	
Personal Information	Date of birth: 02-20-1982 Telephone number: 0030 2310-891537, Mobile number: 6978898754 E-Mail: drogalas@uom.gr και georgedrogalas@yahoo.gr Personal website: http://www.drogalas.gr
EDUCATION	
EDUCATION 09/01/2005 - 02/24/2010 (03/24/10) 09/01/2003-02/16/2005 2000-2003	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). MBA in Accounting and Auditing , Department of Business Administration, University of Aegean. Bachelor Degree in Business Administration , Department of Business Administration, University of Macedonia
WORK EXPERIENCE	
WORK EXPERIENCE 06/06/2016 – Today 07/09/2014 – 05/31/2016 12/12/2005-Today	Assistant Professor in Accounting (Department of Business Administration, University of Macedonia) Lecturer in Accounting (Department of Business Administration, University of Macedonia) Accountant-Chief Internal Auditor in Atlantis SA
EXPERIENCE IN UNIVERSITIES	
Postgraduate Studies (11 Master programs)	
10/01/2016 – Today 10/01/2017 – Today 03/18/2016 – Today 19/02/2016 – Today 10/30//2015 – Today	1. Master in Banking, Accounting and Finance Hellenic Open University and University of Nicosia <ul style="list-style-type: none"> • Accounting I 2. Master in Taxation and Financial Management of Strategic Decisions 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 3. Master in Master in Tourism Management Department of Business Administration, University of Macedonia: <ul style="list-style-type: none"> • Managerial accounting 4. Master in Health Care Management Department of Business Administration, University of Macedonia: <ul style="list-style-type: none"> • Financial Management and Managerial accounting 5. Master in Master in International Business Department of Business Administration, University of Macedonia:

<p>10/30/2015 – Today</p> <p>10/01/2012 – Today</p> <p>02/14/2016 – 06/30/2018</p> <p>02/24/2014 – 12/ 31/2014</p> <p>10/01/2010 – 12/31/2018</p> <p>10/01/2014 – Today</p>	<ul style="list-style-type: none"> • International Accounting Standards (IAS/IFRS) <p><u>6. Master in Public Management</u> Department of Business Administration, University of Macedonia:</p> <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 <p><u>7. Master in Master in Business Administration</u> Department of Business Administration, Department of Accounting and Department of Economics, University of Macedonia:</p> <ul style="list-style-type: none"> • Managerial accounting <p><u>8. Master in Local and Regional Development and Local Government</u> University of the Peloponnese, University of Piraeus, Aristotle University of Thessaloniki and Democritus University:</p> <ul style="list-style-type: none"> • Financial management and audit of local and regional authorities • Budgeting <p><u>9. Master in Master in Business Administration</u> Department of Economics, Democritus University:</p> <ul style="list-style-type: none"> • Managerial accounting <p><u>10. Master in Business Administration</u> Department of Business Administration, Technological Institute of Central Macedonia:</p> <ul style="list-style-type: none"> • Auditing • Accounting • Managerial accounting <p><u>11. Master in Public Management</u> Department of Business Administration, Technological Institute of Central Macedonia:</p> <ul style="list-style-type: none"> • Management and Managerial accounting of public organizations
<p><u>Graduate Studies (8 Graduate programs)</u></p>	
<p>06/06/2016- Today (Assistant Professor)</p> <p>07/09/2014 – 06/05/2016 (Lecturer)</p> <p>2015/16-Today</p>	<p><u>University of Macedonia</u> Department of Business Administration</p> <ul style="list-style-type: none"> • Financial accounting (3o Semester) • Corporate accounting (5o Semester) • Tax practice (5o Semester) • Auditing (6o Semester) • Introduction to financial accounting (2o Semester) • Financial statement analysis (6o Semester) • IFRS (7o Semester) • Cost and managerial accounting (8o Semester) • Business study σε θέματα Λογιστικής (8o Semester) • Special Topics in Accounting <p>Department of Economics</p> <ul style="list-style-type: none"> • Accounting I • Accounting II • Corporate accounting • Cost and managerial accounting

01/02/16-Today	<p><u>Open University of Cyprus</u> Department of Business Administration</p> <ul style="list-style-type: none"> • Introduction to financial accounting • Managerial 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> Department of Economics</p> <ul style="list-style-type: none"> • Cost and managerial accounting • Accounting I • Financial statement analysis <p>Department of Business Administration</p> <ul style="list-style-type: none"> • Introduction to accounting • Financial accounting <p>Department of Production Engineering and Management</p> <ul style="list-style-type: none"> • Managerial accounting
03/10/2005–Today	<p><u>Technological Educational Institute of Central Macedonia</u> Department of Business Administration</p> <ul style="list-style-type: none"> • Financial accounting • Introduction to accounting • Cost accounting • Managerial accounting <p>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
RESEARCH ACTIVITY	
<p>Research activity</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 01/10/2012-06/30/2013 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 9/01/2005-12/31/2005</p> <p>09/01/2003-08/31/2005</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>

<p>Publications</p>	<p><u>I. Books and E-Book</u></p> <ol style="list-style-type: none"> 1. 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 2. 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 3. 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> <ol style="list-style-type: none"> 1. Petridis, K., Drogalas, G. and Zografidou, E. (2019). “Internal Auditor Selection using a TOPSIS/Non-Linear Programming Model”, <i>Annals of Operations Research</i>, https://doi.org/10.1007/s10479-019-03307-x (ABS-2018: 3*, SJR-2018 ranking: Q1) 2. 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: Q2) https://www.emerald.com/insight/content/doi/10.1108/EMJB-02-2019-0028/full/html 3. 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*) 4. 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*) 5. 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*) 6. 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*) 7. 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. (ABS 1) 8. 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 2, SJR ranking: Q2) 9. 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 1) 10. 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”, *Corporate Governance: The international journal of business in society*, 18(5), pp.911-930 <https://doi.org/10.1108/CG-10-2017-0239> (ABS 2, SJR ranking: Q2)
11. Drogalas, G., Anagnostopoulou, E., Pazarskis, P. and Petkopoulos, D. (2018). Tax ethics and tax evasion”, *Theoretical Economics Letters*, 8(5), pp. 1018-1027 <https://doi.org/10.4236/tel.2018.85070> (ABS 1)
 12. 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 1)
 13. Pazarskis, M., Pantelidis, P., Drogalas, G. and Zizou, 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 2, SJR ranking: Q3)
 14. Pazarskis, M., Alexandrakis, A., Vogiatzoglou, M. and Drogalas, G. (2018) “Measuring the Effect of Mergers in Greece with the Use of Financial Ratios: A Bootstrapped Approach”, *Theoretical Economics Letters*, 8(3), pp. 421-431. <https://doi.org/10.4236/tel.2018.83030> (ABS 1)
 15. Drogalas, G., Anagnostopoulou, E., Pazarskis, M. and Galeas, S. (2018). “Tax evasion in small and micro Greek firms in the light of the economic recession”, *Theoretical Economics Letters*, 8(2), pp. 135-146. <https://doi.org/10.4236/tel.2018.82009> (ABS 1)
 16. Drogalas, G., Pazarskis, M., Anagnostopoulou, E. and Papachristou, A. (2017). “The Effect of Internal Audit Effectiveness, Auditor Responsibility and Training in Fraud Detection”, *Journal of Accounting and Management Information Systems*, 16(4), pp. 434-454 <http://dx.doi.org/10.24818/jamis.2017.04001> (ABS 1)
 17. Drogalas, G., Eleftheriadis, I., Pazarskis, M. and Anagnostopoulou, E. (2017). “Perceptions About Effective Risk Management. The Crucial Role of Internal Audit and Management. Evidence from Greece”, *Investment Management and Financial Innovations*, 14(4), pp. 1-11. [http://dx.doi.org/10.21511/imfi.14\(4\).2017.01](http://dx.doi.org/10.21511/imfi.14(4).2017.01) (ABS 2, SJR ranking: Q3)
 18. Pazarskis, M., Drogalas, G. and Koutoupis, A. (2017). “Mergers, taxation and accounting performance: Some evidence from Greece”, *Journal of Accounting and Taxation*, 9(9), pp. 119-130. <https://doi.org/10.5897/JAT2017.0271> (ABS 1)
 19. Pazarskis, M., Drogalas, G. and Baltzi, K. (2017). “Detecting False Financial Statements: Evidence from Greece in the Period of Economic Crisis”, *Investment Management and Financial Innovations*, 14(3), pp. 102-112 [http://dx.doi.org/10.21511/imfi.14\(3\).2017.10](http://dx.doi.org/10.21511/imfi.14(3).2017.10) (ABS 2, SJR ranking: Q3)
 20. Drogalas G. and Siopi, S. (2017). “Risk Management and internal audit. Evidence from Greece”, *Risk Governance and Control: Financial Markets & Institutions*, 7 (3) pp. 104-110. <https://doi.org/10.22495/rgcv7i3p10> (2018 ABS 1, SJR ranking: Q4)
 21. Drogalas G., Arampatzis K. and Anagnostopoulou, E. (2016). “The relationship between Corporate governance, internal audit and audit committee: Empirical evidence from Greece”, *Corporate Ownership and Control*, 14 (1), pp. 569-577. <https://doi.org/10.22495/cocv14i1c4art3> (ABS 1, SJR ranking: Q3)
 22. Diavastis, I., Anagnostopoulou, E., Drogalas, G. and Karagiorgos, T. (2016). “The Interaction Effect of Accounting Information Systems User Satisfaction and Activity-Based Costing Use on Hotel Financial Performance: Evidence from Greece”, *Journal of Accounting and Management Information Systems*, 15(4), pp. 757-784. http://cig.ase.ro/jcig/art/15_4_6.pdf (ABS 1)
 23. Drogalas G., Karagiorgos T. and Arampatzis K. (2015). “Factors associated with Internal Audit Effectiveness: Evidence from Greece”, *Journal of Accounting and Taxation*, 7(7), pp. 113-122. <https://doi.org/10.5897/JAT2015.0182> (ABS 1)
 24. Drogalas G., Sorros I., Karagiorgou D. and Diavastis I. (2015). “Tax Infringement Tracking In Greek Firms: Tax Auditors’ Perceptions”, *Journal of Accounting and Taxation*, 7(7), pp. 123-130 <https://doi.org/10.5897/JAT2015.0186> (ABS 1)
 25. Drogalas, G., Alampourtsidis, S. and Koutoupis, A. (2014). “Value-added approach of Internal Audit in the Hellenic Police”, *Corporate Ownership and Control*, 11(4), pp.692-698. <https://doi.org/10.22495/cocv11i4c7p11> (ABS 1, SJR ranking: Q3)
 26. Pazarskis, M., Koutoupis, A., Drogalas, G. and Tsakiris, K. (2014). “The adoption of IFRS in publicly listed enterprises of high and medium capitalization and the impact of the size of the audit firm in Greece”, *Corporate Ownership and Control*,

	<p>11(4), pp. 707-716. https://doi.org/10.22495/cocv11i4c7p13 (ABS 1, SJR ranking: Q3)</p> <p>27. Eleftheriadis, I., Pazarskis, M., Christodoulou, P. and Drogalas, G. (2012). "Evaluating Post-Merger Performance and Risk at Conglomerate Mergers in Greece with accounting variables", <i>Archives of Economic History</i>, 24(1), pp. 37-55. http://www.archivesofeconomichistory.com/webdata/magaz/050713131457_VolumeXXIV_No1_2012.pdf#page=32</p> <p>28. Drogalas, G., Pantelidis, P., Zlatinski, P. and Paschaloudis, D. (2012). "The role of internal audit in Bank's M&As", <i>Global Review of Business and Economic Research</i>, Serials Publications, 8(1), pp. 147-155. http://serialsjournals.com/abstracted-indexed-reviewed.php?journals_id=14</p> <p>29. Giovanis, N. and Drogalas, G. (2012). "Reasons for Promoting Fixed Asset Investment Projects in the Region of Greece. The Example of the Prefecture of Serres. A Qualitative Research", <i>International Journal of Business and Social Science</i>, 3 (14), pp. 134-144. http://ijbssnet.com/journals/Vol_3_No_14_Special_Issue_July_2012/15.pdf http://connection.ebscohost.com/c/articles/77689725/reasons-promoting-fixed-asset-investment-projects-region-greece-example-prefecture-serres-qualitative-research</p> <p>30. Karagiorgos, T., Drogalas, G. and Giovanis, N. (2011). "Evaluation of the effectiveness of Internal Audit in Greek Hotel Business", <i>International Journal of Economic Sciences and Applied Research</i>, Online ISSN: 1971-3373, 4(1), pp.19-34. http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1806943</p> <p>31. Karagiorgos, T., Drogalas, G., Gotzamanis, E. and Tampakoudis, I. (2009). "The Contribution of Internal Auditing to Management", <i>International Journal of Management Research and Technology</i>, 3(2), Serials Publications, pp. 429-436.</p> <p>32. Karagiorgos, T., Drogalas, G. and Dimou, A. (2008). "Effectiveness of internal control system in the Greek Bank Sector", <i>The Southeastern Review of Business Finance & Accounting</i>, 6(2), pp. 83-99. http://sreview.teipir.gr/volume/65,</p> <p>33. Pazarskis, M., Vogiatzoglou, M., Christodoulou, P. and Drogalas, G. (2006). "Exploring the improvement of corporate performance after mergers – the case of Greece", <i>International Research Journal of Finance and Economics</i>, EuroJournals Publishing Inc, ISSN 1450-2887, 6, pp. 184-192. (SJR ranking: Q4) http://www.scimagojr.com/journalsearch.php?q=17700156323&tip=sid&clean=0</p>
	<p>III. Conferences</p> <p>1. Drogalas, G., Pantelidis, P., Xasapi, M. and Kesisi, E. (2012). Standards for the Professional Use of Internal Audit, <i>MIBES-ESDO2012</i>, Larissa, Greece, Conference Proceedings, pp. 161-169. http://esdo.teilar.gr/files/proceedings/2012/oral/Drogalas-pantelidis-chasapi-kesisi.pdf</p> <p>2. Moisiadou, E., Pantelidis, P., Drogalas, G. and Nikiforidis T. (2012). False Financial Statements: The Case of Greek Businesses, <i>MIBES-ESDO2012</i>, Larissa, Greece, Conference Proceedings, pp. 241-255. http://esdo.teilar.gr/files/proceedings/2012/oral/Moisiadou-pantelidis-drogalas-nikiforidis.pdf</p> <p>3. Drogalas, G., Pantelidis, P., Vouroutzidou, R. and Kesisi, E. (2011). "Assessment of corporate governance via internal audit", <i>New Horizons in Industry, Business and Education (NHIBE2011)</i>, Chios, Greece, Conference Proceedings, pp. 333-337.</p> <p>4. Drogalas, G., Pantelidis, P., Ioannidou, E. and Kesisi, E. (2011). "Major Studies of Internal Auditing: Greece in Conjunction with Europe", <i>New Horizons in Industry, Business and Education (NHIBE2011)</i>, Chios, Greece, Conference Proceedings, pp.416-421.</p> <p>5. Pantelidis, P., Vouroutzidou, R., Drogalas, G. and Anastasiadou, K. (2011). "International Banking System. Conceptual Approach, Advantages and Risks", <i>New Horizons in Industry, Business and Education (NHIBE2011)</i>, Chios, Greece, Conference Proceedings, pp.514-519.</p> <p>6. Drogalas, G., Pantelidis, P., Tsakpinidou, A. and Kesisi, E. (2011). "Internal Audit and Risk Assessment", <i>ESDO 2011</i>, Serres, Greece, Conference Proceedings, pp.316-328. http://esdo.teilar.gr/files/proceedings/2011/posters/p3.pdf</p> <p>7. Pantelidis, P., Drogalas, G., Vitsiou, T. and Kesisi, E. (2011). "Internal Audit and Bank fraud", <i>ESDO 2011</i>, Serres, Greece, Conference Proceedings, pp. 273-283</p>

	<p>http://esdo.teilar.gr/files/proceedings/2011/oral/18.pdf</p> <p>8. Karagiorgos, T., Drogalas, G., Pazarskis, M. and Christodoulou, P. (2008). "Environmental auditing; Conceptual framework and contribution to the business environment", <i>2nd International Conference on Accounting and Finance</i>, Thessaloniki, Greece, Conference Proceedings.</p> <p>9. Eleftheriadis, I., Pazarskis, M., Christodoulou, P. and Drogalas, G. (2008). "Operating performance, business risk and corporate mergers: some Greek evidence", <i>4th International Conference of ASECU 'Development; cooperation and competitiveness</i>, Association of South Eastern Europe Economic Universities (ASECU), May, Bucharest, Romania, Conference Proceedings, pp. 202-213. Available on-line at: http://www.asecu.gr/files/RomaniaProceedings/22.pdf</p> <p>10. Karagiorgos, T., Drogalas, G., Pazarskis, M. and Christodoulou, P. (2007). "Internal Auditing as a Main Tool For Efficient Risk Assessment", in G. Blanas (ed.) <i>Mibes 2007 Proceedings</i>, Dpt. of Business Administration of the TEI of Larissa, Greece, ISBN# 978-960-87764-7-0, pp. 722-734. http://mibes.teilar.gr/proceedings/2007/poster/Karagiorgos-Drogalas-Pazarskis-Christodoulou.pdf</p> <p>11. Drogalas, G., Athianos, S., Bakas, G. and Elekidis, G. (2007). "Seasonalities in stock markets: the Day of the Week Effect" in G. Blanas (ed.) <i>Mibes 2007 Proceedings</i>, Greece, ISBN# 978-960-87764-7-0, pp. 579-593. http://mibes.teilar.gr/proceedings/2007/poster/Drogalas-Athianos-Bakas-Elekidis.pdf</p> <p>12. Drogalas, G., Athianos, S., Bakas, G. and Elekidis, G. (2007). "Theoretical Background and Case Study Approach of the Differences Between International Accounting (IASs) And Greek GAAP" in G. Blanas (ed.) <i>Mibes 2007 Proceedings</i>, Greece, ISBN# 978-960-87764-7-0, pp. 594-608. http://mibes.teilar.gr/proceedings/2007/poster/Drogalas-Athianos-Elekidis-Bakas.pdf</p> <p>13. Pazarskis, M., Eleftheriadis, I., Drogalas, G. and Christodoulou, P. (2007). "A Note on Evaluation of Merger Waves Diachronically and a Proposition for Business Risk Reduction in the New Era" in G. Blanas (ed.) <i>Mibes 2007 Proceedings</i>, Dpt. of Business Administration of the TEI of Larissa, Greece, ISBN# 978-960-87764-7-0, pp. 857-872. http://mibes.teilar.gr/proceedings/2007/poster/Pazarskis-Eleftheriadis-Drogalas-Christodoulou.pdf</p> <p>14. Drogalas, G., Karagiorgos, Th., Christodoulou, P. and Euaggelidou, A. (2006). "Theoretical approach in an Internal Control System: A conceptual framework and usability of internal audit in hotel business", <i>1st International Conference on Accounting and Finance</i>, Conference Proceedings.</p> <p>15. Karagiorgos, T., Drogalas, G., Christodoulou, P. and Pazarskis, M. (2006). "The crucial importance of accounting in tourism business", 2006 Management of International Business & Economic Systems (mibes) Conference, Larissa, Greece, Conference Proceedings. http://mibes.teilar.gr/proceedings/2006/poster/Karagiorgos-Drogalas-Christodoulou-Pazarskis..pdf</p> <p>16. Vogiatzoglou, M. Christodoulou, P., Pazarskis, M. and Drogalas, G. (2006). "The monetary model of exchange rate determination, thirty years after Bretton-Woods", <i>3rd International Conference on 'Regional Economic Cooperation in Southeastern Europe'</i>, Association of South Eastern Europe Economic Universities (ASECU), Bankya-Sofia, Bulgaria, Conference Proceedings. http://www.asecu.gr/gr_Activities%20.html</p> <p>17. Pazarskis, M., Vogiatzoglou, M., Christodoulou, P. and Drogalas, G. (2006). "A note on M&As and operating performance in the Athens Stock Exchange", <i>3rd International Conference on 'Regional Economic Cooperation in Southeastern Europe'</i>, Association of South Eastern Europe Economic Universities (ASECU), Bankya-Sofia, Bulgaria, Conference Proceedings. http://www.asecu.gr/gr_Activities%20.html</p> <p>18. Karagiorgos, T., Drogalas, G., Christodoulou, P. and Pazarskis, M. (2006). "Conceptual framework, development trends and future prospects of internal audit: Theoretical approach", <i>5th Annual Conference, Hellenic Finance and Accounting Association (H.F.A.A.)</i>, Thessaloniki, Conference Proceedings.</p>
	<p>IV Others</p> <p>1. Giovanis, N. and Drogalas, G. (2014). "Labour relations and working conditions. Determinants using macroeconomic indicators: A quantitative research",</p>

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MEMBER OF ORGANIZATIONS	
Member of Organizations	
Από 15/07/2014	Certified Internal Controls Auditor (CICA)
Από 26/04/2011	Member of The Institute of Internal Auditors Greece (IIA)
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