

CURRICULUM VITAE



Andreas G. Charitou, Ph.D, CMA
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Professor of Accounting & Finance
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EXPERIENCE

- **University of Cyprus**
 - Dean, School of Economics and Management (2016/09-2021/12)
 - Vice Dean, School of Economics and Management (2006-2012)
 - Chairman, Department of Public and Business Administration (1997-2002) & Professor (1999-present)
 - Co-Director of the Ph.D Program in Finance (1999-present)
 - Co-Director of the MBA program (2005-2016)
 - Accounting Program Director (1993-2015)
 - Committee Member, Leventis Foundation Research, (2001-Present)
- **The University of Toronto, Rotman School of Management, Canada (1986-1997)**
 - Associate Professor 1992-97 (*with tenure*); Assistant Professor (1986-92)
- **The Pennsylvania State University, USA.**
 - Instructor/Lecturer (1983-86)
- **Troodos Shipping Company, Greece**
 - Accounting Department (1981 – 1982)
- **Visiting Professor Appointments**
 - University of London (King's College), University of Toronto – Rotman School of Management, International Hellenic University (IHU), Athens Laboratory of Business Administration (ALBA),

EDUCATION

1983 - 1986 The Pennsylvania State University, USA

Ph.D Degree in Business Administration/Accounting (GPA 96.28% or 3.85/4)

Minor Ph.D Fields: Economics, Statistics.

Thesis Title: The information content of accrual and cash flow measures: A cross-sectional valuation study.

1982 - 1983 The Pennsylvania State University, USA

Master of Science in Business Administration (Accounting) (GPA 91.75% or 3.67/4)

1976 - 1980 Economic University of Athens (ASOEE), Greece

Bachelor of Science in Business Administration: Major Accounting

PROFESSIONAL QUALIFICATIONS & EXAMS PASSED

- Certified Management Accountant, (CMA), 1992, USA
- Certified Public Accounting exams passed 1990, USA
- Professional Ethics for CPA's Certificate, exam passed 1990, USA

TEACHING CERTIFICATES

2022 – 2023 Harvard University, USA

Higher Education Teaching Certificate (GPA 99.3%)

TEACHING EXCELLENCE

- Teaching excellence Award (MBA program), University of Toronto
- Teaching excellence Award (BSc program), University of Toronto
- Harvard University: Higher Education Teaching Certificate

MEMBER OF THE BOARD OF DIRECTORS IN THE FINANCIAL, BANKING INDUSTRY & NATIONAL COUNCILS

- 2023/05-present, Member of the Board of Directors of the Central Bank of Cyprus, Appointed by the Council of Ministers of the Republic of Cyprus.
- 2021/07-2023/04, Vice Chair, Cyprus Council of Recognition of Higher Education Qualifications, Appointed by the Minister of Education.
- 2017 – 2023/05, Committee Member, Cyprus Fiscal Council, Appointed by the Council of Ministers.
- 2013/12- 2015/09: Member of the Board of Directors (Independent) of the Hellenic Bank, Cyprus
- 2014/01- 2015/09: Chairman of the Audit Committee of the Hellenic Bank, Cyprus.
- 2014/01- 2015/07: Committee Member of the Risk Committee of the Hellenic Bank, Cyprus.
- 2014/01- 2014/05 & 2015/07 – 2015/09: Committee Member of the Remuneration Committee of the Hellenic Bank, Cyprus.

- 2009/04- 2013/10: Member of the Board of Directors (Independent) of the Co-op Central Bank of Cyprus
- 2009/04- 2013/10: Chairman of the Risk Management Committee of the Co-op Central Bank of Cyprus.
- 2010/04 – 2013/10: Committee Member of the Remuneration and Appointments Committee: Co-op Central Bank of Cyprus.
- 2011 – 2013/10: Committee Member: Supervision & Compliance: Co-op Central Bank of Cyprus.

APPOINTMENT BY THE COUNCIL OF MINISTERS OF THE REPUBLIC OF CYPRUS

- 2023/05-present, Member of the Board of Directors of the Central Bank of Cyprus, Appointed by the Council of Ministers of the Republic of Cyprus.
- 2017 – 2023/05: Committee Member of the Cyprus Fiscal Council
- 2013/04 – 2013/09 Appointed by the Council of Ministers as an Economic/Banking Expert of the Inquiry Committee on the Cyprus Economy.

MEMBER OF THE BOARD OF DIRECTORS: SEC (Cyprus) and CYPRUS STOCK EXCHANGE

- 2003-2005: Member of the Board of Directors of the Cyprus Stock Exchange
- 2000–2001: Member of the Board of Directors of the Securities and Exchange Commission of Cyprus
- 2004-2005: Committee Member of the Audit Committee of the Cyprus Stock Exchange
- 2003-2007: Committee Member of the Corporate Governance Committee of the Cyprus Stock Exchange.

APPOINTMENT BY THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

- 2009 – Present: Committee Member of the Disciplinary Committee of the Institute of Certified Public Accountants of Cyprus.

FURTHER SERVICE TO ACADEMIA AND SOCIETY

- 2019 – 2021/12: Chair, Accreditation Committee (for AACSB, EQUIS, etc), School of Economics and Management, University of Cyprus
- 2019 – 2021/12: Committee Member, Assurance of Learning Committee, School of Economics and Management, University of Cyprus
- 2016/09 – 2021/12: Senate Member, University of Cyprus
- 2016/09 – 2021/12: Committee Member, Senate Finance Committee, University of Cyprus
- 2016/09 – 2021/12: Committee Member, Senate Human Resources Committee,

University of Cyprus

- 2016/09 – 2021/12: Committee Member, Senate Planning and Development Committee, University of Cyprus

INTERNATIONAL ACCREDITATION BODIES

- EQUIS (2021): As Dean of the School, Initiated and submitted application for becoming an EQUIS member (as Dean of the School of Economics and Management)
- AACSB (2019): As Dean of the School, Initiated and submitted application for becoming an AACSB member (as Dean of the School of Economics and Management)
- EPAS, EFMD (2010): As Dean of the School, Initiated and submitted application for becoming an EPAS member (as co-MBA director of the School of Economics and Management)
- Chairman, Accreditation Committee, School of Economics and Management, University of Cyprus, 2019-2021/12
- Committee Member, Assurance of Learning Committee, School of Economics and Management, University of Cyprus, 2019-2021/12.
- EPAS, EFMD (2010-2017), As Co-Director of the MBA program, initiated and submitted application for accreditation by EFMD in 2010 and after becoming accredited submitted interim reports.

European Accounting Association (EAA)

- Deputy Chair, European Accounting Association conference (2018-2019)
- EAA Scientific Committee Member

PROFESSIONAL MEMBERSHIPS

- European Accounting Association
- Canadian Accounting Academic Association,
- Institute of Management Accountants (IMA), USA
- American Finance Association

MEMBER OF THE EDITORIAL BOARD

- **Editor-in-Chief**
- International Journal of Accounting (USA) (March 2023 – present) (ABS rating = 3)

- **Senior Editor**
- International Journal of Accounting (USA) (March 2022 – February 2023) (ABS rating = 3)

- **Co-Editor**
- International Journal of Accounting (USA) (March 2005 – March, 2022)

- **Associate Editor**
Abacus: Journal of Accounting, Finance and Business Studies (2012 – present) (ABDC rating = A; ABS rating 3)
- **Editor on Special Issue on ESG**
ESG: Performance, Investment and Measurement/Ratings, Co-Editor with Prof. Aaron Yoon, Kellogg School of Management, Northwestern University, USA.
Special Issue to be published in the International Journal of Accounting, 2024
- **Member of the Editorial Board**
- Abacus: Journal of Accounting, Finance and Business Studies (2000 – present)
- International Journal of Accounting, Associate Editor, 2004 – 2005, Member of the Editorial Board (2003 – present).
- Journal of International Accounting, Auditing and Taxation, 2023-present
- Journal of International Accounting Research (Journal of the American Accounting Association, USA) (2002 – 2008; 2011- 2013)
- European Accounting Review, May 2005 – Dec 2011
- Journal of Accounting and Business Research (1995-2000)

PUBLICATIONS (*Refereed, in international refereed Journals*)

The Evolution of Environmental Reporting in Europe: The Role of Financial and Extra-financial Regulation: Discussion (2022), *The International Journal of Accounting*, Vol. 57.2, June.

Sleeping with the Enemy: Should Investment Banks Be Allowed to Engage in Prop Trading? (2020), *Review of Accounting Studies* (RAST) (with I. Karamanou).

Intention to acquire and M&As: Evidence from European IPOs (2020), *The International Journal of Accounting* (with I. Karamanou and G. Loizides)

Analysts to the rescue? (2019), *Journal of Corporate Finance* (with I. Karamanou and N. Lambertides)

Non-GAAP Earnings Disclosures On The Face Of The Income Statement By UK Firms: The Effect On Market Liquidity (2018), *International Journal of Accounting* (with N. Floropoulos, I. Karamanou and G. Loizides).

Are analyst stock recommendation revisions more informative in the post-IFRS period? (2018) *Journal of Business Finance and Accounting* (with I. Karamanou and A. Kopita).

The determinants and valuation effects of classification choice on the statement of cash flows (2017), *Accounting and Business Research* (with I. Karamanou and A. Kopita)

Why do Canadian Firms Cross-List? The Flip Side of the Issue (2017), *Abacus: Journal of Accounting, Finance and Business Studies* (with C. Louca)

- Discussion of The Association between Energy Taxation, Participation in an Emissions Trading System, and the Intensity of Carbon Dioxide Emissions in the European Union (2016), *International Journal of Accounting*.
- The Role of Corporate Governance and the Success of Quality Management Strategy Implementation (2016), *Multinational Finance Journal* (with I. Georgiou and A. Soteriou).
- Discussion of Equity Financing and Social Responsibility: Further International Evidence (2015), *International Journal of Accounting*.
- The Economic Consequences of the IFRS Adoption on Default Risk (2014), *Journal of Accounting, Auditing and Finance* (with I. Karamanou and N. Lambertides).
- Corporate Governance and Initial Public Offerings: An International Perspective, By A. Zattoni and W. Judge, Book Review (2014), *Accounting in Europe*.
- Alternative bankruptcy prediction models using option-pricing theory (2013), *Journal of Banking and Finance* (with D. Dionysiou, N. Lambertides, and L. Trigeorgis).
- The Relation between Changes in the Information Content of Earnings and Expected Stock Returns: Empirical Evidence for Japan (2012), *Investment Management and Financial Innovations* (with E. Constantinidis and C. Louca).
- Dividend Increases and Initiations and Default Risk in Equity Returns, (2011) *Journal of Financial and Quantitative Analysis (JFQA)* (with N. Lambertides, and G. Theodoulou).
- Dividend policy and market reaction for established dividend payers in the event of earnings reductions (2011), *Journal of Accounting Auditing and Finance* (with N. Lambertides and G. Theodoulou).
- Distress Risk, Growth, and Earnings Quality", (2011, *Abacus* (with N. Lambertides and L. Trigeorgis).
- The Effect of Past Earnings and Dividends Patterns on the Information Content of Dividends When Earnings Are Reduced, (2010), *Abacus*, Vol. 46, No. 2. (with N. Lambertides and G. Theodoulou).
- The Operating Performance of Exchange-listed American Depository Receipts Offerings (2009), *Journal of Business, Finance and Accounting* (with C. Louca).
- Market Making in International Capital Markets: Challenges and Benefits of its Implementation in Emerging Markets (2008), *International Journal of Managerial Finance* (M. Panagides).
- Bankruptcy Prediction and Structural Credit Risk Models" (2008), *Credit Risk Modelling*,

- Cambridge University Press, pp. 154-174 (with N. Lambertides and L. Trigeorgis).
- Boards, Ownership Structure, and Involuntary Delisting from the New York Stock Exchange (2007), *Journal of Accounting and Public Policy*, Vol. 26, Issue 2, March-April 2007, pp. 249-262 (with N. Vafeas and C. Louca (2007).
- Cross Listing, Bonding and Corporate Governance (2007), *Journal of Business Finance and Accounting*, Vol. 34, Issue 7-8, pp. 1281-1306 (with C. Louka and S. Panagides, (2007).
- Earnings Behavior of Financially Distressed Firms: The Role of Institutional Ownership (2007), *Abacus*, Vol. 43, Issue 3, pp. 271-296 (with N. Lambertides and L. Trigeorgis).
- Managerial Discretion in Distressed Firms (2007), *British Accounting Review*, Vol. 39, Issue 4, December 2007, pp. 323-346 (with N. Lambertides and L. Trigeorgis),
- A Discussion of Differences Between Stock Splits and Stock Dividends – Evidence from Denmark” (2007), *Journal of Business Finance and Accounting*, Vol. 34, Issue 3-4, pp. 605-612.
- Country closed-end funds and International diversification (2006), *Multinational Finance Journal*, Vol. 10, no. 3/4, pp. 251–276 (with G. Nisiotis, and A. Makris).
- Irrational Investor response to Stock splits in an emerging market (2005), *International Journal of Accounting*, Vol.40, No.2 June, pp. 133-149 (with N. Vafeas and C. Zachariades).
- The role of Financial information in explaining financial distress (2004), *Encyclopedia of Management*, Blackwell Publishing (with M. Stephanou).
- The Value relevance of earnings and cash flows: Empirical evidence for Japan (2004), *Developments in Country Studies in International Accounting* (edited by G. Meek), Blackwell Publishing, pp. 527-548 (with C. Clubb and A. Andreou (2004).
- Predicting corporate bankruptcy: Empirical evidence for the UK (2003), *European Accounting Review*, Vol. 13. Number3, pp. 465-497 (with E. Neofytou and C. Charalambous).
- Comparative analysis of Artificial neural network models (2001), *Annals of Operations Research* (with Charalambous C., and F. Kaourou).
- The Value relevance of earnings and cash flows: Empirical evidence for Japan (2000), *Journal of International Financial Management and Accounting* (with C. Clubb and A. Andreou).
- The Impact of losses and cash flows on dividends: Empirical evidence for Japan (2000), *Abacus: Journal of Accounting, Finance and Business Studies*.

- The effect of earnings permanence, growth and firm size on the usefulness of cash flows and earnings in explaining security returns: Empirical evidence for the U.K (2000), *Journal of Business, Finance and Accounting* (with C. Clubb and A. Andreou).
- Financial Analysis, future earnings and cash flows, and the prediction of stock returns: Evidence for the UK (1999), *Accounting and Business Research* (with G. Panagiotides).
- Earnings, Cash Flows and Security Returns Over Long Return Intervals: Evidence for the U.K (1999), *The Journal of Business Finance and Accounting*, (March/April) (with C. Clubb).
- Comparative analysis of Artificial neural network models: Application in bankruptcy prediction (1999), *International JC on Neural Networks*, July (with Charalambous C., and F. Kaourou).
- The Association of Earnings and Cash Flow Information with Dividend Changes: An Empirical Investigation (1998), *Journal of Business, Finance and Accounting*, Vol. 25, No. 1&2, January-March), pp. 225-249 (with N. Vafeas).
- The Role of Cash Flows and Accruals in Explaining Security Returns: Evidence for the U.K. (1997)', *The European Accounting Review*, Vol 6:4 , pp. 629-652.
- The Usefulness of Accounting Variables in Predicting Earnings: Canadian Evidence (1997)', *Journal of Accounting and Business Research*, Vol. 5, pp. 21-42.
- The Prediction of Earnings Using Financial Statement Information: Empirical Evidence with Logit Models and Artificial Neural Networks (1996),, *International Journal of Intelligent Systems in Accounting, Finance and Management*, Volume 5,# 4, 1996, pp. 199-215 (with C. Charalambous).
- The Role of Earnings and Cash Flows in Explaining Security Returns in The Presence of Conflicting Signals (1996), *The Journal of Accounting and Business Research*, pp. 49-68 (with T. Falas).
- The Association of Earnings and Cash Flows with Security Prices: A Cross-sectional Valuation Study (1995), *Journal of Applied Accounting Research*, Volume 2, II, pp. 50-79.
- The Application of Artificial Neural Networks in the Prediction of Earnings (1994), *IEEE*, pp. 3629-33 (with Falas T., and C. Charalambous).
- An Analysis of The Components of The Cash Flow Statement: The Case of Campeau Corporation (1993), *The Journal of Commercial Bank Lending*, January, pp. 33-42.
- An Empirical Examination of Cash Flow Measures (1991). *Abacus: Journal of Accounting, Finance and Business Studies*, Vol. 27, No. 1, pp. 51-64 (with E. Ketz, (1991) ')

Valuation of Earnings and Cash Flows and Their Components (1990). *The Journal of Accounting, Auditing and Finance*, Fall, Vol. 5, No. 4, pp. 475-498 (with E. Ketz, (1990)

The Need For Cash Flow Reporting: Greek Evidence (1990). *The British Accounting Review*, Volume 22.2, pp. 107-117 (with Charitou A., and G. Venieris).

RESEARCH PAPERS (Working Papers)

The analyst reports' forecast horizon and bias (2023), Working Paper, (with N. Floropoulos, I. Karamanou and Franco Wong – University of Toronto).

Changes in the Information Content of Analyst reports after the Global Settlement and Concurrent Regulations (2023), (with I. Karamanou Wayne Landsman, and Z. Petrou).

Information Asymmetry and Lead Underwriters' role in the IPO Aftermarket: Empirical Evidence for the U.S. before and after the Lock-Up period (2023). Working Paper, University of Houston and University of Cyprus (with I. Karamanou, G. Lobo and G. Loizides).

Closing The Gap of Analysts' Informativeness: An Empirical Analysis Of Short-Run Stock Tips, (2023). Working Paper, Warwick University, UK. (with I. Karamanou and A. Kopita).

Coverage Termination due to Resources Constraints: Cheap talk or Euphemism for Bleak Business Prospects? (2023). Working Paper, Warwick University, UK. (with I. Karamanou and A. Kopita).

Ex ante measure for recognizing bias in analyst recommendations, (2023). Working Paper, University of Cyprus (with I. Karamanou and Z. Petrou).

Linear information dynamics and the value relevance of net dividend components (2020), (2023), Working Paper, King's College, University of London, UK.

PROCEEDINGS / CONFERENCES (Refereed, selected)

Charitou A., I. Karamanou, N. Lambertides and G. Loizides (2023), Does Selling Restricted Shares Prior to the Lock-up Expiration Lead to Poorer Future IPO Performance? GIGS Governance and Sustainability Conference, July, Tunis, Tunisia.

Charitou, A (2023), Discussion “Voluntary turn away from IFRS and analysts' information environment”, International Journal of Accounting Conference, May, Vienna, Austria.

Charitou A., I. Karamanou and G. Kostoglou (2023), The effect of financial analyst's informational role on the resolution of investor disagreement and uncertainty at earnings announcements. Proceedings of the European Accounting Congress, May, Helsinki, Finland.

Charitou A., N. Floropoulos and I. Karamanou (2023), Financial analysts timeliness after corporate earnings announcements and forecast quality Proceedings of the European Accounting Congress, May, Helsinki, Finland.

Clubb C., Charitou A., and N. Lambertides (2023), Accounting information and payout value relevance: analysis and evidence? Proceedings of the European Accounting Congress, May, Helsinki, Finland.

Charitou A., I. Karamanou and Z. Petrou (2023), How does the concurrent release of target prices and earnings forecasts affect the informativeness of stock recommendation revisions? Proceedings of the European Accounting Congress, May, Helsinki, Finland.

Charitou A., I. Karamanou and G. Loizides (2023), Does Selling Restricted shares prior to the lockup expiration lead to poorer future IPO performance? Proceedings of the European Accounting Congress, May, Helsinki, Finland.

Charitou A., (2023), Financial Analysis (FA) Session Chair, Proceedings of the European Accounting Congress, May, Helsinki, Finland.

Charitou A., L. Diamantopoulou and G. Papanastasopoulos (2022), Hellenic Finance and Accounting Association Conference, December, Athens, Greece.

Charitou A., (2022), Cyber Attacks and Municipal Financing: Session Chair, Hellenic Finance and Accounting Association Conference, December, Athens, Greece.

Charitou A, N. Floropoulos and I. Karamanou (2022). Financial analyst timeliness after corporate earnings announcements and forecast quality, American Accounting Association Conference, San Diego, California, USA

Charitou A., I. Karamanou, G. Kostoglou, and M. Panagides (2022) The Real Effects of High-Frequency Trading: The Impact through External Governance, European Accounting Congress, Bergen, Norway, May

Charitou A., I. Karamanou and G. Loizides (2022), Lock-up Waivers: Empirical investigation in the US (2022), Proceedings of the European Accounting Congress, May

Charitou A., (2022), Preventing Borrower Runs: The Prompt Corrective Action Approach – Discussant, Proceedings of the European Accounting Congress, May

Charitou A., I. Karamanou, W. Landsman and Z. Petrou (2022) How does the concurrent release of target prices and earnings forecasts affect the informativeness of stock recommendation revisions?, Financial Management & Accounting Research Conference, Limassol, June

Charitou A., I. Karamanou, G. Kostoglou, and M. Panagides). The Real Effects of High-Frequency Trading: The Impact through External Governance (2022), Financial Management

& Accounting Research Conference, Limassol, June.

Charitou A., Z. Petrou and I. Karamanou (2022), How Does the Concurrent Release of Target Prices and Earnings Forecasts Affect the Informativeness of Stock Recommendation Revisions? Financial Management & Accounting Research Conference, Limassol, June.

Charitou A., Session Chair on Empirical Capital Markets, (2022), Financial Management & Accounting Research Conference, Limassol, June.

Journal of Business Finance and Accounting conference (2022), hosted by Bocconi University, Participant, by Special Invitation, Online attendance, Milan, Italy (May)

Charitou A, Karamanou Wayne Landsman, and Z. Petrou, (2021), Changes in the Information Content of Analyst reports after the Global Settlement and Concurrent Regulations, Proceedings of the European Accounting Congress, May, 2020, Bucharest, Rumania (accepted, will be presented in 2021)

Charitou A, N. Floropoulos, I. Karamanou and F. Wong (2021), Institutional investors' investment styles and analyst earnings forecasts, Proceedings of the European Accounting Congress, May, 2020, Bucharest, Rumania. (accepted, will be presented in 2021)

Charitou A, Karamanou, G. Lobo and G. Loizides (2021), Is the whole more than the sum of the parts? Underpricing and long-run IPO performance, Proceedings of the European Accounting Congress, May, 2020, Bucharest, Rumania. (accepted, will be presented in 2021)

Charitou A, Karamanou and A. Kopita, (2021), An empirical analysis of analyst's short run tips, Proceedings of the European Accounting Congress, May, 2020, Bucharest, Rumania. (accepted, will be presented in 2021)

Charitou A., (2021), Discussant on 'Business strategy, carbon mitigation activities and investors' assessed emissions valuation penalty', Financial Analysis Session, Proceedings of the European Accounting Congress, May, Virtual Congress, Bucharest, Rumania.

Charitou A., (2021), Financial Analysis Session Chair, Proceedings of the European Accounting Congress, May, Virtual Congress, Bucharest, Rumania.

Journal of Business Finance and Accounting Conference, (2021) hosted by University of Manchester“, by Special Invitation, Virtual Conference (May)

Review of Accounting Studies (RAST) Conference (2020) hosted by Stanford University on “Financial reporting and disclosure and its relation to Environmental, Social, and Corporate Governance (ESG) and Corporate Social Responsibility (CSR), by Special Invitation, Online attendance (December, 2020)

Charitou A, Karamanou and Z. Petrou, (2019), Analysts' recommendations credibility: what can target prices tell us, Proceedings of the European Accounting Congress, May.

Charitou A, N. Floropoulos, I. Karamanou (2019), The analyst report's forecast horizon and bias, Proceedings of the European Accounting Congress, May.

Charitou A, Karamanou and G. Loizides, (2019), Underwriter Error and IPO Long-run Performance, Proceedings of the European Accounting Congress, May.

Charitou A, N. Floropoulos, I. Karamanou (2019), The analyst report's forecast horizon and bias, Proceedings of the Financial Management and Accounting Research Conference, Limassol, April.

Charitou A, Karamanou and G. Loizides, (2019), Underwriter Error and IPO Long-run Performance, Proceedings of the Financial Management and Accounting Research Conference, Limassol, April.

Charitou A., (2019), Discussion of the Consistency in Management Earnings Guidance Patterns, Tang, The International Journal of Accounting Conference, Piraeus, Greece, June.

Charitou A., Karamanou and G. Loizides, (2019), The impact of SEC's permission of the non-public review of Draft registration statements to emerging and non-emerging growth firms. The International Journal of Accounting Conference, Piraeus, Greece, June.

Charitou A., (2018), Session Chair on 'Is IFRS conditionally or unconditionally more conservative than local GAAP: Evidence for Japan, by F. Takeda, International Journal of Accounting Conference, Seoul, S. Korea, June, 2018.

Charitou A, Karamanou and G. Loizides, (2018), Who are the winners in IPOs: Empirical Evidence for the US, Proceedings of the European Accounting Congress, May, 2018, Milan, Italy.

Charitou A, N. Floropoulos, I. Karamanou and G. Loizides, (2018), Non-GAAP Earnings Disclosures On The Face Of The Income Statement By UK Firms: The Effect On Market Liquidity, Proceedings of the European Accounting Congress, May, 2018, Milan, Italy.

Charitou A, Karamanou and Z. Petrou, (2018), Ex ante measure for recognizing bias in analyst recommendations, Proceedings of the European Accounting Congress, May, 2018, Milan, Italy.

Charitou A, Karamanou and A. Kopita, (2018), An empirical analysis of analyst's short run tips, Proceedings of the European Accounting Congress, May, 2018, Milan, Italy.

Charitou A, I. Karamanou and A. Kopita (2017), Closing The Gap Of Analysts' Informativeness: An Empirical Analysis Of Short-Run Stock Tips, Proceedings of the European Accounting Congress, May, 2017.

Charitou A, N. Floropoulos, I. Karamanou and G. Loizides, (2017), Non-GAAP Earnings Disclosures On The Face Of The Income Statement By UK Firms: The Effect On Market Liquidity, Proceedings of the European Accounting Congress, May, 2017.

Charitou A, I. Karamanou and G. Loizides, (2017), Information Asymmetry And Lead Underwriters' Role In The IPO Aftermarket: Empirical Evidence For The U.S. Before And After The Lock-Up Period, Proceedings of the European Accounting Congress, May, 2017.

Charitou A, (2017), Governance, Session Chair, Proceedings of the European Accounting Congress, May, 2017.

Charitou A, I. Karamanou and Z. Petrou (2017), Target Prices and Recommendations Bias, Proceedings of the Multinational Finance Conference, April, 2017.

Charitou A, I. Karamanou and A. Kopita (2017), Closing The Gap Of Analysts' Informativeness: An Empirical Analysis Of Short-Run Stock Tips, Proceedings of the Multinational Finance Conference, April, 2017.

Charitou A, N. Floropoulos, I. Karamanou and G. Loizides, (2017), Non-GAAP Earnings Disclosures on The Face of The Income Statement By UK Firms: The Effect On Market Liquidity, Proceedings of the Multinational Finance Conference, April, 2017.

Charitou A, N. Floropoulos, I. Karamanou, (2017), "The Effect of Institutional Ownership on Analyst Stock Recommendations: An Empirical Investigation" Proceedings of the Multinational Finance Conference, April, 2017.

Charalambous C, A. Charitou A, and I. Karamanou (2017), The Effect of Golden Parachutes on Information Asymmetry, Proceedings of the Multinational Finance Conference, April, 2017.

Charitou A, (2017), Accounting Issues, Session Chair, Proceedings of the Multinational Finance Conference, April, 2017.

Charitou A, I. Karamanou and A. Kopita (2016), Are analyst stock recommendations more informative in the post-IFRS period? American Accounting Association conference, New York City, August, 2016.

Charitou, Clubb and Lambertides (2016), Linear information dynamics and the value relevance of net dividend components, American Accounting Association conference, New York City, August, 2016.

Charitou A, I. Karamanou and Z. Petrou (2016), Information Ex ante measure for recognizing bias in analyst recommendations, Proceedings of the Multinational Finance Conference, April, 2016.

Charitou A, Floropoulos and I. Karamanou (2016), The effect of affiliation on analyst stock recommendations: An empirical investigation, Proceedings of the Multinational Finance Conference, April, 2016.

Charitou A, I. Karamanou and A. Kopita (2016), Coverage Termination due to Resources Constraints: Cheap talk or Euphemism for Bleak Business Prospects? Proceedings of the Multinational Finance Conference, April, 2016. **[BEST CONFERENCE PAPER AWARD]**

Charitou A, I. Karamanou and G. Loizides (2016), Information Asymmetry and Lead Underwriters' role in the IPO Aftermarket: Empirical Evidence for the U.S. before and after the Lock-Up period, Proceedings of the Multinational Finance Conference, April, 2016. **[2nd BEST DOCTORAL CONFERENCE PAPER AWARD]**

Charalambous C, A. Charitou A, and I. Karamanou (2016), Do Golden Parachutes induce CEOs to provide timely disclosure of Bad News? Proceedings of the Multinational Finance Conference, April, 2016.

Charitou A, Financial Accounting and Reporting Session Chair (2016), European Accounting Association Conference, Netherlands.

Charitou A, I. Karamanou and A. Kopita (2016), Coverage termination due to reallocation of research resources: cheap talk or euphemism of bleak business prospects? European Accounting Association Conference, Netherlands.

Charitou A, I. Karamanou and A. Kopita (2016), Coverage termination due to reallocation of research resources: cheap talk or euphemism of bleak business prospects? British Accounting and Finance Association (BAFA) conference, 2016

Charalambous C, Charitou A., and I. Karamanou (2015), Golden Parachutes: A Critical Review of Empirical Evidence, Proceedings of the European Accounting Association, Glasgow, April, 2015.

Charitou A., "Crisis in the Eurozone: The case of Cyprus and Greece" Chairman/
Moderator, Round Table Discussion with N. Mitarachi – Vice Minister for Development &
Competitiveness of Greece, Greece; F. Sachinidis – Ex- Minister of Finance and
Member of the Greek Parliament, Greece; Multinational Finance Conference,
Athens, Greece, December 2014.

Charitou A., I. Karamanou and A. Kopita, (2014) Financial Analyst Stock Recommendations and Corporate Disclosures: Complements or Substitutes?
Proceedings of the Multinational Finance Conference, Athens, Greece, Dec, 2014.

Charalambous C, Charitou A., and I. Karamanou, Golden Parachutes: A Critical Review of Empirical Evidence, Proceedings of the Multinational Finance Conference, Athens, Greece, Dec, 2014.

Charitou A., I. Karamanou and A. Kopita, (2014) Financial Analyst Stock Recommendations and Corporate Disclosures: Complements or Substitutes? European Accounting Association Conference, Tallin, Estonia, (May).

Charitou, Clubb and Lambertides (2014), Linear information dynamics and the value relevance

of net dividend components, British Accounting and Finance Association Conference, London School of Economics (April).

Charitou, A (2014), 'Discussion of the Association between Energy Taxation and Intensity of Carbon Dioxide Emissions in the EU', Sao Paolo, Brazil (July)

Charitou, Clubb and Lambertides (2014), Linear information dynamics and the value relevance of net dividend components, European Accounting Association Conference, Tallin, Estonia, (May).

Charitou, Clubb and Lambertides (2014), Linear information dynamics and the value relevance of net dividend components, MEAFA Conference, University of Sydney (January).

Charitou A, I. Karamanou (2013), Sleeping with the Enemy: Should Investment Banks Be Allowed to Engage in Prop Trading? Proceedings of the European Accounting Congress, May, 2013, Paris, France.

Charitou A., I. Georgiou and A. Soteriou, The Role of Corporate Governance and the Success of Quality Management Strategy Implementation, Proceedings of the European Accounting Congress, May, 2013, Paris, France.

Charitou A, I. Karamanou and A. Kopita, The Value Relevance of Analysts' Recommendation Changes in Enhanced Information Environments: The Effect of Mandatory IFRS Adoption in E.U. Proceedings of the American Accounting Association, August 2012, Washington DC, USA.

Charitou A., I. Georgiou and A. Soteriou, The Role of Corporate Governance and the Success of Quality Management Strategy Implementation, Proceedings of the European Accounting Congress, May, 2012, Ljubjiana, Slovenia.

Charitou A, I. Karamanou and A. Kopita, The Value Relevance of Analysts' Recommendation Changes in Enhanced Information Environments: The Effect of Mandatory IFRS Adoption in E.U. Proceedings of the European Accounting Congress, May, 2012, Ljubjiana, Slovenia.

Charitou A., I. Karamanou and N. Lambertides, The Economic Consequences of the IFRS Adoption on Default Risk, Proceedings of the American Accounting Association, August 2011, Denver, USA.

Charalambous C, Charitou A., and C. Louca, Determinants of Change in Control/Severance Agreements, Proceedings of the American Accounting Association, August 2011, Denver, USA.

Charitou, Andreas "Discussion of the effects of IFRS adoption on audit fees for listed companies in China", Proceedings of the International Journal of Accounting Conference, Taiwan, China, June 2010.

Charalambous C, Charitou A., and C. Louca, Determinants of Change in Control/Severance

Agreements, Proceedings of the European Accounting Congress, May, 2010, Istanbul, Turkey.

Charitou A., I. Georgiou and A. Soteriou, Board structure and Firm Value: The Case of Quality Excellence, Proceedings of the European Accounting Congress, May, 2010, Istanbul, Turkey.

Charitou A., I. Karamanou and N. Lambertides, The Economic Consequences of the IFRS Adoption on Default Risk, Proceedings of the American Accounting Association, August 2009, New York City, USA.

Charitou A., and C. Louca, Why Do Firms Cross-List? The Flip Side of the Issue, Proceedings of the American Accounting Association, August 2009, New York City, USA.

Charitou A., D. Dionysiou, N. Lambertides and L. Trigeorgis, An Alternative Model of Forecast Default based on Black-Scholes-Merton Model and a Liquidity Proxy" European Financial Management Association Conference, 2009.

Charitou A., T. Constantinides, I. Karamanou and P. Pope, Accrual accounting and International Financial Reporting standards, European Accounting Congress, Tampere, Finland, May, 2009.

Charitou A., I. Georgiou and A. Soteriou, The Role of Corporate Governance and the Success of Quality Management Strategy Implementation, Proceedings of the European Accounting Congress, May, 2009, Tampere, Finland.

Charalambous C, Charitou A., and C. Louca, Corporate Governance and Golden Parachutes, Proceedings of the European Accounting Congress, May, 2009, Tampere, Finland.

Charitou A., N. Lambertides, and G. Theodoulou, Dividend Increases and Initiations, Debt Policy and Default Risk in Equity Returns, Proceedings of the European Finance Association, Athens, Greece, August 2008.

Charitou A., N. Lambertides, and G. Theodoulou, Dividend Increases and Initiations, Debt Policy and Default Risk in Equity Returns, Proceedings of the American Accounting Association, August 2008, Anaheim, California, USA.

Charitou A., I. Karamanou and N. Lambertides, The Effects of IFRS Adoption on Default Risk, Proceedings of the American Accounting Association, August 2008, Anaheim, California, USA.

Charitou A., I. Karamanou and N. Lambertides, The Effects of IFRS Adoption on Default Risk, Proceedings of the European Accounting Congress, April 2008, Rotterdam, Netherlands.

Charitou A., I. Georgiou and A. Soteriou, The Role of Corporate Governance and the Success of Quality Management Strategy Implementation, Proceedings of the European Accounting Congress, April 2008, Rotterdam, Netherlands.

Charitou A., and C. Louca, Why Do Firms Cross-List? The Flip Side of the Issue, Proceedings

of the European Accounting Congress, April 2008, Rotterdam, Netherlands.

Charitou A., N. Lambertides and L. Trigeorgis, (2007), Is the impact of default risk on stock returns systematic? An option pricing explanation. *European Financial Management Association*, Vien, Austria.

Charitou, A., C. Louca and S. Panagides, “Why do Firms Cross-List? The Flip Side of the Issue“, *European Accounting Congress*, , April 2007, Lisbon, Portugal.

Charitou, A., N. Lambertidis, and L. Trigeorgis, “Distress Risk, Growth and Earnings Quality“, *European Accounting Congress*, , April 2007, Lisbon, Portugal.

Charitou, A., N. Lambertidis, and L. Trigeorgis, The role of default risk and growth option factors in explaining the market value of equity, *European Financial Management Association Conference*, June 2007.

Charitou, A., I. Karamanou and G. Mardas, “Bankruptcy and Managerial Opportunism: The Role of Insider Ownership“, *European Accounting Congress*, , April 2007, Lisbon, Portugal.

Charitou, A., I. Georgiou and A. Soteriou, “Quality Awards and the Role of Corporate Governance“, *European Accounting Congress*, , April 2007, Lisbon, Portugal.

Charitou, A. and G. Theodoulou, “The Effect of Earnings and Dividends Establishment on the Information Content of Dividends When Earnings Are Reduced“, *European Accounting Congress*, , April 2007, Lisbon, Portugal.

Charitou A., (2007), “A Discussion of Legislative Demands and Economic Realities: Company and Group Accounts Compared“, *International Journal of Accounting Conference*, Paris, France (June).

Charitou A., N. Lambertides and L. Trigeorgis (2006), Earnings Behavior of Financially Distressed Firms: The Role of Institutional Ownership, *The Abacus Forum*, Sydney, Australia, October, 2006.

Charitou, A., N. Lambertidis, and L. Trigeorgis, Distress risk, growth and earnings quality, *6th Conference on Contemporary Issues in Capital Markets and Financial Economics*, May 2006.

Charitou, A., N. Lambertidis, and L. Trigeorgis, The role of default risk and growth option factors in explaining the market value of equity, *6th Conference on Contemporary Issues in Capital Markets and Financial Economics*, May 2006.

Charitou A., C. Louka and S. Panagides, Cross listing and CEO compensation: Evidence from Canadian firms listed on US stock exchanges, *6th Conference on Contemporary Issues in Capital Markets and Financial Economics*, May 2006.

Charitou, A., N. Lambertidis, and L. Trigeorgis, An Option pricing explanation for a negative impact of default risk on stock returns, *6th Conference on Contemporary Issues in Capital*

Markets and Financial Economics, May 2006.

Charitou A., C. Louka and S. Panagides, (2006), Cross Listing, Bonding and Corporate Governance, *European Accounting Congress*, Dublin, Ireland, March 2006,

Charitou A., I. Georgiou and A. Soteriou, Online quality and Internet Stock Performance, *European Accounting Congress*, Dublin, Ireland, March 2006,

Charitou A., G. Theodoulou, Dividend policy and market reaction for established dividend payers in the event of earnings reductions, *European Accounting Congress*, Dublin, Ireland, March 2006.

Charitou A. and C. Louka, The Operating Performance of Exchange-listed American Depository Receipts Offerings, *European Accounting Congress*, Dublin, Ireland, March 2006.

Charitou A., C. Louka and A. Pavlou, The Operating Performance of Exchange-listed American Depository Receipts Offerings, *American Financial Management Association Conference*, October 2005, Chicago, USA

Charitou A., and C. Louka, Cross listing in US stock exchanges and earnings management, *American Accounting Association*, August 2005, San Francisco, USA

Charitou A., C. Louka and A. Pavlou, The Operating Performance of Exchange-listed American Depository Receipts Offerings, *American Accounting Association*, August 2005, San Francisco, USA

Charitou A., and L. Trigeorgis, Explaining Bankruptcy using Option Theory, *American Accounting Association*, August 2005, San Francisco, USA.

Charitou, A., N. Lambertidis, and L. Trigeorgis, Managerial Discretion, Institutional Ownership and Bankruptcy Prediction, *European Accounting Association*, May 2005, Gotenborg, Sweden.

Charitou, A., N. Lambertidis, and L. Trigeorgis, Is the impact of default risk on stock returns systematic? An Option pricing explanation. *HFAA Conference*, Athens, December, 2004.

Charitou, A., N. Lambertidis, and L. Trigeorgis, Managerial Discretion, Institutional Ownership and Bankruptcy Prediction, *Financial Management Association*, New Orleans, USA, October, 2004.

Charitou A., and C. Louka, Earnings management by foreign firms preceding their listing in US Stock Exchanges, *American Accounting Association*, August 2004, Orlando.

Charitou, A., N. Lambertidis, and L. Trigeorgis, Managerial Discretion, Institutional Ownership and Bankruptcy Prediction, *American Accounting Association*, August 2004, Orlando.

Charitou A., and L. Trigeorgis, Explaining Bankruptcy using Option Theory, *European Accounting Association Congress*, April 2004, Prague.

Charitou A., and Louka C., Earnings Management by Foreign firms preceding their listing in US stock exchanges, *European Accounting Association Congress*, April 2004, Prague.

Charitou, A., N. Lambertidis, and L. Trigeorgis, Is the impact of default risk on stock returns systematic? An Option pricing explanation. *European Accounting Association Congress*, April 2004, Prague.

Charitou, A. and Constantinidis, Size and book-to-market in earnings and stock returns: Empirical evidence for Japan, *International Accounting Conference*, Athens, March 2004.

Charitou, A., N. Lambertidis, and L. Trigeorgis, Managerial Discretion, Institutional Ownership and Bankruptcy Prediction, *5th Annual Conference on Contemporary Issues in Capital Markets and Financial Economics*, September 2004.

Charitou A., and L. Trigeorgis, Explaining Bankruptcy using Option Theory, *5th Annual Conference on Contemporary Issues in Capital Markets and Financial Economics*, September 2004.

Charitou, A., N. Lambertidis, and L. Trigeorgis, Is the impact of default risk on stock returns systematic? An Option pricing explanation. *5th Annual Conference on Contemporary Issues in Capital Markets and Financial Economics*, September 2004.

Charitou, A., N. Vafeas and C. Zachariades, Irrational Investor response to Stock splits in an emerging market, *5th Annual Conference on Contemporary Issues in Capital Markets and Financial Economics*, September 2004.

Charitou A., and C. Louka, Earnings management by foreign firms preceding their listing in US Stock Exchanges, *European Financial Management Association, Proceedings – Abstract*, Finland, 2003.

Charitou A., and N. Lambertides, Earnings Management Preceding Bankruptcy. Empirical Evidence, *European Financial Management Association, Proceedings – Abstract*, Finland, 2003.

Charitou A., L. Trigeorgis, Option Based Bankruptcy Prediction, *Operations Research Conference, Proceedings – Abstract*, 2003.

Charitou A., and L. Trigeorgis, Explaining Bankruptcy using Option Theory, *Real Options Conference*, 2002

Charitou A., and Louka C., Earnings Management by Foreign firms preceding their listing in US stock exchanges, *4th Annual Conference on Contemporary Issues in Capital Markets*, October, 2002.

Charitou A., and L. Trigeorgis, Options based bankruptcy prediction, Operations Research Conference, November, 2002

Charitou A., and L. Trigeorgis, Explaining Bankruptcy using Option Theory, 4th Annual Conference on Contemporary Issues in Capital Markets, October, 2002.

Charitou A. and C. Clubb, Cash flow and Security Returns: A Review and Synthesis, British Accounting Association Conference, 2001, UK.

Charitou, A., G. Levas and M. Stephanou, Earnings management preceding the registration of international equities with the U.S Stock Exchanges: Empirical Evidence, Proceedings, *European Accounting Congress*, March 2000, Munich, Germany.

Charitou, A., The Impact of losses and cash flows on dividends: Empirical evidence for Japan, *Proc. American Accounting Association*, August 1999, San Diego, USA.

Charalambous C., A. Charitou and F. Kaourou, Comparative analysis of Artificial neural network models: Application in bankruptcy prediction, *Proc. American Accounting Association Conference*, Aug 1999, San Diego, USA.

Charitou A., and L. Trigeorgis, The Valuation content of option-based variables, earnings, and equity book value as a function of financial health, *European Accounting Congress*, May 1999.

Charitou A., and C. Clubb, The role of cash flows in the capital markets: Review and Synthesis, *European Accounting Congress*, May 1999.

Charalambous C., A. Charitou and F. Kaourou The application of artificial neural network methodology in the prediction of bankruptcy, *APMOD conference*, Cyprus, 1998.

Charitou A., C. Charalambous and L. Trigeorgis Bankruptcy prediction based on option pricing theory using artificial neural networks methodology, *European Accounting Congress*, Antwerp, Belgium, April 1998

Charitou A., C. Clubb and A. Andreou, The value relevance of cash flows and earnings after controlling for earnings permanence, growth and firm size: Empirical evidence for Germany and the US, *Proc. European Accounting Congress*, Antwerp, Belgium, Apr 1998.

Charitou A., C. Clubb and A. Andreou, The effect of earnings permanence, firm size and growth on the usefulness of cash flows and earnings in explaining security returns: Empirical evidence for the U.K., *European Accounting Congress*, Graz, Austria, 1997

Charitou A., C. Clubb and A. Andreou, The effect of earnings permanence, firm size and growth on the usefulness of cash flows and earnings in explaining security returns: Empirical evidence for the U.K., *Proc. American Accounting Association*, Dallas, USA, 1997

Charitou A., Dividends, Losses and Cash flows: International Empirical Evidence, *European*

Accounting Congress, Graz, Austria, April 1997, pp. 85

Chairman, Accounting and Capital Markets session, European Accounting Congress, April 1997, Graz, Austria.

Charitou A., and C. Clubb, Earnings, Cash Flows and Security Returns Over Long Return Intervals: Evidence for the U.K, *European Accounting Congress*, Bergen, Norway, May 1996.

Charitou A., C. Charalambous and E. Liatsos, The Usefulness of Cash Flows in The Prediction of Bankruptcy: An Empirical Investigation Using Artificial Neural Networks, *European Accounting Congress*, Bergen, Norway, May 1996

Charitou A., and M. Stephanou, The Evolution of The Corporate Annual Reports, *European Accounting Association Conference*, Bergen, Norway, May 1996.

Charitou A., and N. Vafeas, The Association between Operating Cash Flows and Dividend Changes: An Empirical Investigation, *European Accounting Association Conference*, Bergen, Norway, May 1996.

Chairman, Financial Analysis Session, European Accounting Association Conference, May, 1996, Bergen, Norway.

Charitou, A., The Usefulness of Financial Information in Bankruptcy Prediction, *Symposium on Risk Management Under Financial Liberalization*, September, 1995.

Charitou, A., Controlling Financial Distress, *Symposium on Risk Management Under Financial Liberalization*, September, 1995.

Charitou A., C. Charalambous The Prediction of Earnings Using Financial Statement Information: Empirical Evidence With Logit Models and Artificial Neural Networks, *American Accounting Association*, Orlando, Fl, August, 1995.

Charitou A., The Role of Earnings and Cash Flows in Explaining Security Returns in The Presence of Conflicting Signals, *International Cash Flow Accounting Conference*, Birmingham, UK, May 1995

Charitou, A., The Information Content of Accounting Variables as Earnings Predictors: Empirical Evidence With Logit Models and Artificial Neural Networks, *Canadian Accounting Academic Association*, Montreal, Canada, June 1995.

Controlling Financial Distress, *Symposium on Risk Management Under Financial Liberalization*, Cyprus, 1995.

Charitou A., and T. Falas, The Role of Earnings and Cash Flows in Explaining Security Returns in The Presence of Conflicting Signals, *Proc. Eurorean Accounting Association*, 1995, UK.

Charitou A., and T. Falas, The Association of Earnings and Cash Flows with Security Returns:

Empirical Evidence in the Presence of Conflicting Signals, *Proc. Canadian Accounting Academic Association*, Calgary, 1994.

Charitou A., T. Falas and C. Charalambous, The Information Content of Accounting Variables as Earnings Predictors: Empirical Evidence with Logit Models and Artificial Neural Networks, *Proc. European Accounting Association*, Italy, April, 1994.

Charitou, A., G. Venieris and A. Sofocleous, Going Beyond The European Union's Fourth Directive: Evidence from Greece and Cyprus, *Proc. European Accounting Association*, Italy, April, 1994

Charitou A., T. Falas and C. Charalambous The Application of Artificial Neural Networks in the Prediction of Earnings, *IEEE*, Orlando, 1994.

Chairman, The American Accounting Association, San Francisco. The Economic Consequences of Regulations Session, 1993.

The Canadian Accounting Academic Association, Ottawa, 1993

Discussant: Evidence of Income Smoothing Among Large Multinational Banks in the US, UK and Canada, By S. Salter

Discussant: Income manipulation Around the time of Antitakeover Amendment proposals, By J. Power

Discussant: The Stock Price Reaction to the SFAS No. 87, by McGraw.

Charitou A., The Association of Earnings and Cash Flows with Security Prices: A Cross-sectional Valuation Study. *Proc. European Accounting Association*, Finland, April, 1993

Charitou, A., An Empirical Evaluation of Operating Earnings and Cash Flows. *Proceedings of The Mid-Atlantic American Accounting Association Conference*, Delaware, 1989

Charitou, A. The Information Content of Earnings and Cash Flows. *Proceedings of the Canadian Academic Association*, Windsor, 1988.

Charitou A., and E. Ketz, The Cash Flows, Deferred Taxes and Accruals: A Cross-sectional Valuation Study. *The Mid-Atlantic American Accounting Association*, Pennsylvania, 1988

Charitou A., Valuation of the Components of Earnings and Cash Flow Measures. *The Northeast American Accounting Association Conference*, Vermont, 1988

Charitou The Association of Earnings and Cash Flows with Security Prices. *Proceedings of the Canadian Academic Association*, Hamilton, 1987

Charitou A., and E. Ketz, A Test of Hawkins Theory of Equity Valuation. *Proceedings of The Mid-Atlantic American Accounting Association*, 1987, New Jersey.

AD HOC REVIEWER (all international refereed journals published in USA, Canada, Europe, Australia)

- The Accounting Review (USA)
- Review of Accounting Studies (RAST) (USA)
- Contemporary Accounting Research (CAR) Canada
- Journal of Corporate Finance (USA)
- European Journal of Operations Research
- Journal of Banking and Finance
- Journal of Business, Finance and Accounting (UK)
- Journal of Accounting and Public Policy (USA)
- Accounting and Business Research (UK)
- Abacus: Journal of Accounting, Finance and Business Studies (Australia)
- European Accounting Review
- International Journal of Accounting (USA)
- Journal of Business Research
- Multinational Finance Journal
- Journal of Accounting and Business Research
- International Journal of Managerial Finance
- International Journal of Intelligent Systems in Accounting, Finance and Mgnt (USA)
- Canadian Accounting Academic Association
- American Accounting Association
- Journal of Accounting and Business Research

RESEARCH GRANTS (selected)

- Research Grant on: Unveiling the Relation Between IPO Underpricing and Long-run Performance, 2023-2025, 59,400 Euro (Principal investigator A. Charitou, Member Dr. Irene Karamanou), University of Cyprus.
- Research Grant on: Has the informativeness of target prices changed after the SRO rulings? 2021-2023, 37,000 Euro (Member; with Dr. Irene Karamanou, Univ of Cyprus), University of Cyprus.
- Research Grant on Analyst coverage Terminations: Does the termination reasoning affect its long-run informativeness? 2019-2022, 51,000 Euro (with Dr. Irene Karamanou, Univ of Cyprus), University of Cyprus.
- Research Grant on Capital markets research in the international Capital markets, 2013-2015, 68,000 Euro (with Dr. Irene Karamanou, Univ of Cyprus), University of Cyprus.
- European Union Marie Curie Research Grant on the Implementation of International Financial Reporting Standards to European Union Countries, **2.3 million Euro** for the years 2006-2010 (Principal Investigator in Cyprus, Andreas Charitou. In co-operation with 9 other universities: Univ of Lancaster, Tilburg Univ, Univ of Frankfurt, Univ of Valencia, Univ of Macedonia, HEC Paris Univ, Univ of Lubliana, Slovenia, Univ of Vaasa, Univ of Porto, Portugal.
- University of Cyprus, Research Grant on Capital markets research in the international Capital markets, 2009-2012, 95,000 Euro (with Dr. Irene Karamanou, Univ of Cyprus)

- University of Cyprus, Research Grant on Capital markets research in emerging markets, 2004-2008, 90,000 Euro (with Dr. Marios Panagides, Univ of Utah/Univ of Pittsburg)
- University of Cyprus, Research Grant on Option Based Bankruptcy prediction and Neural networks (with Charalambous and Trigeorgis), 2000-2004, 61,000 Euro
- Institute of Certified Public Accountants of Cyprus Research Grant, 1994-present, approx 140,000 Euro
- Securities and Exchange Commission of Cyprus and Cyprus Stock Exchange, Funding on the Cyprus Capital Markets, (2002-2003) 40,000 Euro
- Hermes European Center of Excellence in Computational Finance and Economics, Research Member of the Center that Applied and granted the amount of **\$600,000** for a three year period (Program Director was Prof. Stavros Zenios)
- University of Cyprus research grant 1996-98, \$45,000 with Prof Trigeorgis and Charalambous
- University of Cyprus research grant, 1994-1996, \$16,000, with Prof. Charalambous
- Hellenic Bank of Cyprus Research Grant on Credit Analysis \$38,000 (with Prof. C. Charalambous).
- University of Cyprus, Research Grant on Option Based Bankruptcy prediction and Neural networks (with Charalambous and Trigeorgis), 1998-1999, \$58,000
- University of Cyprus, Research Grant on Option Based Bankruptcy prediction and Neural networks (with Charalambous and Trigeorgis), 1999-2000, \$60,000
- University of Toronto, Research Grants (1986-1992), \$100,000
- Research Manuscript Award/Grant by the Deloitte and Touch & the Canadian Academic Accounting Association, 1987-88.

COURSES TAUGHT

Ph.d, Masters, MBA and Undergraduate courses taught since 1983 at the Pennsylvania State University, USA (1983-86), University of Toronto, Canada (1986-1997), University of Cyprus, at Universities/Institutions as visiting professor and Executive Education level courses:

Ph.D and Masters and MBA Level

- Financial Analysis and Capital markets; Financial Analysis for Management Decision Making; Corporate Finance; Financial Management, Financial Accounting for Managers; Managerial Accounting, Credit Analysis for Bank Loan Decision Making, Financial Accounting Principles.

Undergraduate Level Courses:

- Financial Accounting for Managers; Financial Accounting Principles, Managerial Accounting; Intermediate Financial Accounting; Advanced Management Accounting, Cost Accounting.

Executive Education Courses

- Taught several subjects in executive education programs for top executives for more than 30 years with excellent evaluations, among those: Finance for non finance

managers; Finance for Executives; Financial Analysis and Capital markets; Financial Analysis for Management Decision Making; Corporate Finance; Financial Analysis for Managers; Financial Accounting for Managers; Managerial Accounting for executives, Strategic Financial Management, Balanced Scorecard, Activity Based Cost Management, Financial Management for Managers of Human Resources, Managerial Decision Making.

DISTANCE LEARNING COURSES TAUGHT AND ADMINISTERED 2012- present

- Open University of Cyprus 2012-2021
 - Co-Director of the Undergraduate programs in Business
- Courses Taught at Open University of Cyprus – Distance Learning 2012 - present
 - Financial accounting (every year)
 - Managerial accounting (every year)
 - Statistics (one year)

DEVELOPMENT OF ACADEMIC PROGRAMS

Co-initiated and co-developed the following programs

- 1991 - Bachelors in Business Administration at the University of Cyprus (with Degrees in Accounting, Finance, Marketing, Management)
- 1994 - Masters in Finance at the University of Cyprus
- 1996- Ph.d in Finance & Accounting at the University of Cyprus (Co-director of the Phd program 1996-present)
- 2006 – 2017 MBA at the university of Cyprus, initiated and developed the MBA program as co-director of the program.

CHAIRPERSON OF Ph.d THESIS

Chairman/Ph.d supervisor/co-supervisor for the following Ph.D students:

Currently in Ph.D Program in Finance and Accounting (University of Cyprus):

- George Kostoglou, Phd Student (2019- present)

Ph.d Graduates under my supervision:

- Petrou Zacharias, Essays on Target prices, 2021, (co-chair: Irene Karamanou, Initial appointment, University of Liverpool, UK.
- Nikos Floropoulos, Essays on analyst forecasts, 2020, (co-chair: Irene Karamanou) initial appointment, Carlos Madrid III University, Spain.
- George Loizides, Essays on IPOs, 2020, (co-chair: Irene Karamanou), initial appointment, Department of Accounting and Finance, University of Cyprus as research associate and visiting Lecturer and University of Nicosia, Cyprus.

- Charoula Charalambous, Essays on Governance and executive compensation, 2016, (co-chair: Irene Karamanou), Initial appointment, Ministry of Finance, Cyprus)
- Anastasia Kopita, (2015), Currently a Ph.d student working on Essays in Financial Economics (co-chair: Irene Karamanou) ; Initial Appointment: Lecturer, Essex University, UK; currently at Warwick University Business School, UK)
- Ifigenia Georgiou, Essays in financial Economics (Valuation of e-commerce firms) (co-chair A. Soteriou) 2010. Initial appointment: Lecturer at Aston University.
- Theodoulou Giorgos, Essays in Financial Economics (Dividend Policy) (Ph.d Granted 2008). Initial appointment: the Greek Orthodox Church, Cyprus.
- Louka Christodoulos, Essays in Financial Economics (International Cross Listings and Corporate Governance) (Ph.d Granted 2006).
 - Initial Appointment, Lecturer, Duhram University (UK).
- Lambertides Neophytos: Essays in financial Economics (Bankruptcy, option theory and corporate governance) (Co-chair L. Trigeorgis) (Ph.d Granted 2006).
 - Initial appointment, Lecturer, Aston University (UK).

CHAIRPERSON OF MASTER'S THESIS

- Served as chairman/supervisor on at least 50 masters thesis in Finance and Accounting. Thesis projects related to international capital markets, corporate finance, investments, corporate governance, executive compensation, credit analysis and bankruptcy, cross listings, dividend policy, mergers and acquisitions, analyst forecasts, IFRS, among others.
- Served as chairman/supervisor on at least 50 undergraduate thesis in accounting and finance at the university of Cyprus. Thesis projects related to international capital markets, corporate finance, investments, corporate governance, executive compensation, credit analysis and bankruptcy, cross listings, dividend policy, mergers and acquisitions, analyst forecasts, IFRS, among others.

IN CHARGE FOR THE PREPARATION OF PROFESSIONAL & OTHER EDUCATIONAL EXAMS - Selected

- Have been appointed to prepare several professional and other exams, among those for:
 - Securities and Exchange commission (SEC) Cyprus
 - Cyprus Stock Exchange (for Stock Brokers)
 - Central Bank of Cyprus
 - Investment Firms based on MiFID (EPEY) (for several years): Under the auspices of

- Ministry of Finance, Central Bank, Securities and Exchange Commission of Cyprus
- Coop Bank: Spe Daskalon
- ETYK
- AHK
- Exams for BSc / MSC /MBA / Phd / Comprehensive exams at various Academic Institutions, among those:
 - Pennsylvania State University, USA (BSc Program); 1983-1986
 - University of Toronto, Canada; (BSc, MSc, MBA programs) 1986-1997
 - University of Cyprus (BSc, MSc, Ph.D Programs).1997-present
 - Athens Laboratory of Business Administration (for more than 5 years)
 - International Hellenic University (for more than 5 years)

More specifically, I prepared several exams for thousands of applicants. I have been in charge for the preparation, administration and grading of exams for:

- 2021 **KEPEA** (Prepared exams for KEPEA, Univ of Cyprus, for administrative positions).
- 2004-2011. **Ministry of Finance** (Exams For The Issue Of Certificates Of Professional Competence Of Executives And Employees Of Investment Services Firms. Handled thousands of applicants over the period. Was in charge of the preparation, administration and grading of those exams. Exams related to various Certificates, among those: General Certificate; Certificate of professional competence: Reception and transmission of orders; Certificate of professional competence: Execution of orders; Certificate of professional competence: Provision of investment advice; Certificate of professional competence: Portfolio Management; Certificate of professional competence: Supervisor of dealings for own account section; Certificate of professional competence: Supervisor of portfolio management section; Certificate of professional competence: Supervisor of dealings section; Certificate of professional competence: Supervisor of Internal audit section.
- 2002-2010 **Central Bank of Cyprus** (For accounting positions at the CBC).
- 2001-2010. **Securities and Exchange Commission, Cyprus (CySEC)** (for administrative positions at CYSEC).
- 1999-2003 **Cyprus Stock Exchange** (for Stockbrokers, and handled more than 1000 applicants, as well as exams for Audit, Law, and IT)
- 2000 **Coop Central Bank: SPE Daskalon** (prepared exams for administrative positions)

PERSONAL INFORMATION

- **Citizenship:** Canadian / Cypriot
- **Marital status:** Married with two daughters