NIKOLAOS GIOVANIS

Professor of the Department of Organization and Business Administration, International University of Greece

CONTENTS
A. Personal information
B. Degrees
C. Professional experience
D. Scientific papers in international journals with a system
Judges
E. Announcements at conferences with a referee system
F. Scientific works in collective volumes with system
Judges
G. Writing Activities (Books-Notes)
H. Bibliographical references from third parties (citations)
T. Reviewer in scientific journals (ad hoc)
I. Teaching-Educational Experience in Undergraduates
Departments
IA. Teaching-Educational Experience in Postgraduate (Programmes) Departments
IB. Supervision of Diplomatic Works
IG. Supervisor of Doctoral Theses
ID. Participation as a Member of Scientific Committees
Conferences
IE. Participation in the Administration of Central TEI
Macedonia-DIPA.F

IP address Participation in Central TEI Committees

of Macedonia- DI.PA.E
IZ. Participation in the Administrative Project of the Business Administration Department
IH. Participation in the Administrative Project of the Postgraduate Programs of the Department of Organization and Business Administration
ITH Participation in Programs
K. Participation in State Agencies
KA. Research panel member
KB. Studies
KG. Speeches at Events of State Bodies

A. Personal Information YEAR OF BIRTH: 1962 (10-10-1962) PLACE OF BIRTH: Serres PROFESSION: Professor **International University** Greece's MARITAL STATUS: Married with two children MILITARY OBLIGATIONS: Fulfilled 1985-1988 **RESIDENCE ADDRESS: Metochio settlement** Serres Postal Code 62100 Tel: 2321022093 Mob: 6978186070 WORK ADDRESS: International University of Greece Serres campus End of Magnesia

FAX. 2321046556

Postal code 62124 Tel. 2321049135

e-mail: ng@ihu.gr

B. Degrees

1)Economics: Degree of Aristotle University of Thessaloniki Department

of Economics of the Faculty of Law and

of Economics, Department of Economics

Business on 4-12-1985. Copy of diploma No. Cred.

64/2-02-2006 Aristotle University.

2) PhD: Economic Institute of the Bulgarian Academy

of Sciences (Certification of the Supreme Commission

Certification of the Republic of Bulgaria

No. Prot. 29125/14-6-2004), (P2)

Act of recognition by DOATAP (Act No. 19-2386/

1 December 2005), (P3).

3) Summary analysis of the doctoral thesis on:

"Investments to ensure healthy and safe conditions

of work in Greek companies" Dissertation Associateprofessor (1).pdf

The thesis was prepared between 1997-2003, with a scientific supervisor, Professor Dr. LiliaChankova, member of the Faculty's Scientific Council. The thesis is structured in four chapters:

A) Chapter 1. Social investments are examined, both at the macro-economic and micro-economic level, analyzing at the same time the reasons for their implementation as well as the consequences of their application in improving the management of human resources in the light of modern business reality. The evaluation is then analyzed

of investment solutions, the cost of money over time, risk and statistical and dynamic evaluation methods as well as financial flow models are mentioned. Further, the investment course of the companies in non-material elements outside the business is examined with references to the cost of capital, the price of bonds and shares. Finally, the investment course of the companies in material assets is analyzed with reference to the their qualification process, evaluation methods and their financing.

- B) Chapter 2. In this chapter, the essence and characteristics of Occupational Health and Safety (OHS) conditions and the relationship with related concepts in the context of human resources management are mentioned. It further delves into the essence of OHS treaties by examining their objectives and features, legal requirements and key parameters. Finally, the workplace is analyzed (design, evaluation and ergonomics). The chapter concludes with the recording and criticism of the regulatory system of Greece on HSE.
- C) Chapter 3. In the third chapter of the thesis, the characteristics of the investments for the improvement of OSH conditions are examined and a mechanism for the implementation of the investments in terms of OSH is proposed. Next, the influence and impact of the decisions of the company's Management to ensure good OSH conditions are examined. Then the actions and functions of the Human Resources department are mentioned for staffing, training, staff evaluation, policy and pay systems as well as for the existence of good working relations and communication between employees. Then the relationship between OSH and labor relations is analyzed as well as the role of labor unions in achieving good operation of companies in the OSH sector. Then a brief analysis is carried out - at a theoretical level concerning Labor Relations, with particular reference to the employee's satisfaction with the content of the work and his remuneration, the relations between supervisors and employees and the cooperation between employees. Next, the adverse effects of having poor OSH conditions are analyzed. Finally, the directions of modern human resources management are given for the existence and improvement of good HSE conditions, emphasizing at the same time the necessity of developing strategy and policies in the corresponding direction.
- D) Chapter 4. Carrying out research. The main purpose of the thesis research was the assessment of investment decisions for the improvement of working conditions in the company. In other words, how do the investors-entrepreneurs and under what light do they examine and ultimately pre-qualify investments that aim to improve working conditions in their company and what are the key factors in making these decisions. At the same time, the research investigates four other individual objectives concerning the investment behavior of Greek businessmen in relation to the upgrading of health and safety conditions: a) What are the main problems and difficulties created to ensure good working conditions in terms of investments that are realized for them, combined with the objective difficulties created by their very nature. b) Are the health and safety conditions of the work in Greek companies respected and applied in accordance with the current legislation? c) Control and assessment of the effectiveness of investments to improve working conditions while simultaneously determining the dynamic interconnection and dependence between the increase of similar investments and results from its improvement. d) Assessment of the situation concerning the Labor Relations in the context of the operation of the companies

The research carried out was qualitative, using individual in-depth interviews with 46 business executives in the prefectures of Serres and Thessaloniki. For the purposes of the research, random stratified proportional sampling with a non-uniform random sample was chosen as a sampling method. A discussion of the results followed and useful conclusions were drawn that served the objectives of the research.

4) Foreign languages (English). Degree F.C.E. (Lower): University of Cambridge June 1998. Certificate number 0491222, reference number 986GR0780496, (P5).

C. Professional experience

- 1) Member of the Board of Directors of "E.N. Yovanis S.A." from 18-12-1983. Gender Government Gazette (F. E. K.) 2893/3-10-1984, announcement No. 13, p. 7. (Ep 1)
- 2) Decision to provide remuneration for services to the company from 1-7-89. Minutes 8/89 of the Board of Directors of "EN Giovanis SA". Validated by the Department of Trade of the Prefecture of Serres (Ep 2).
- 3) Regular member of the company's Board of Directors and co-manager. Minutes 2/1990 of the Board of Directors of "EN Giovanis SA". Validated by the Department of Trade of the Prefecture of Serres (Ep 3).
- 4) Member of the Board of Directors of "E.N. Yovanis S.A." from 12-8-92 to 1-8-1997. F.E.K. 4415/22-9-1992, announcement No.21, p.7 (Ep 4).
- 5) Vice-chairman of the Board of Directors and co-manager of E.N. Yovanis A.V.E. from 24-11-1995. Minutes 11/1995 of the Board of Directors of "EN Giovanis SA". Validated by the Department of Trade of the Prefecture of Serres (Ep 5).
- 6) Chairman of the Board of Directors
- D. Scientific works in international peer-reviewed journals: summary analysis (in chronological order of development from Assistant Professor to the present)
- 1) Giovanis, N. (2003). "Social Investments and Modern Business Conditions", NarodnostopanskiArhiv, National Economic Archive of the University A.A. TsenovSvishtov of Bulgaria, No. Issues 4, Time LVI(56th), pp.:45-53. The article discusses the investments that

are made with social criteria by the companies, as a factor for improving competitiveness, motivating the staff and as an axis for improving the field of human resources. The aims, parameters, fields of action, agents and objects of "Global Social Investing" (Global Social Investing Global Social Investment of the havior that yields results of a social nature and implements the improvement of the human welfare index, but at the same time serves: the approach of higher economic results, the flexibility of work and the improvement of its health and safety conditions. The three strategies for making social investments are also discussed: the "selection" strategy, the "active shareholders" strategy and the "special investment programs" strategy. The article concludes with the assessment of social investment markets, which suggest the use of specially created "social indicators", to assess the dynamics of these investments (A1).

- 2) Giovanis, N. (2003). "Financial losses from work accidents are not just business negligence", Periodical Economic, No. Issues 4, Time LVII(57Os) pp.: 73-74. The article discusses the adverse effects of occupational accidents on the economy. In particular, the effects observed on both the employee and the employer are analyzed. The reasons for their creation are mentioned and their direct and indirect effects on the operating costs of businesses are highlighted (A2).
- 3) Giovanis, N. (2004). "Investment planning for the improvement of working conditions in Greek manufacturing companies", Review of the Hellenic Academy of Business Adinistration, Volume 2, No. Issues 4, pp.: 5-12. The article presents the results of a qualitative research whose main purpose was to investigate the existence of investment planning for the improvement of working conditions as a basic function of human resource management in Greek manufacturing companies. Individual objectives of the research were: a) The investigation of the reasons why investment planning is carried out or not in terms of Health and Safety at Work (OHS), b) The way of financing similar investments and c) The recording of the reasons that lead entrepreneurs to the qualification of investments in terms of H.A.E. The research was carried out using the method of in-depth interviews with 46 business executives in the prefectures of Serres and Thessaloniki. For the purposes of the research, stratified sampling with a non-uniform random sample was used. The results of the research were discussed and conclusions useful for the responsible bodies of the state were drawn (A3).
- 4) Giovanis, N., Emmanuilidis, X. (2005). "The handling of working conditions by Greek manufacturing companies. Necessity or compulsion?", Review of the Hellenic Academy of Business Administration, Volume 3, Issue 3/4, pp: 36-43. This paper presents the results of a qualitative research that refers to the treatment of working conditions by Greek manufacturing companies as a key part of human resource management. At the same time, individual objectives are investigated: a) What do entrepreneurs believe to be the main benefits from the existence of good working conditions and b) What do they consider to be the most important effects of their absence. At the same time, the adverse effect of the fragmentation of insurance agencies, unemployment, the lack of professional rehabilitation and reintegration mechanisms, in shaping the climate of labor relations is mentioned. The research was carried out by the method of in-depth interviews and proportional stratified

sampling with percentage distribution was used. The results are discussed highlighting additional research and useful conclusions are drawn (A4).

- 5) Emmanouilides, X., Giovanis, N. (2006). "The human factor as reason of failure of mergers and acquisitions", Journal of Business and Society, Cyprus College, Issue 19, number 1 & 2/, pp. 221- 234. The article explores the issue of acquisitions and mergers from the perspective of human resource management and suggests methods to reduce the problems created in the personnel of companies. Contrary to all financial planning, two of the three major mergers and acquisitions failed. The effects on the employees of the companies in question were systematically ignored, although their staff is considered (and by them) as their most important asset. The paper further examines and analyzes the feelings and reactions of staff before, during and after the negotiation period. It becomes clear the necessity of a human resources department for the success of acquisitions and mergers, as well as the need for communication between employees, on a horizontal and vertical level, in the context of the effective operation of labor relations. Managers must consider each strategy and action with the careful approach of how different groups of employees can be helped to adapt to the changes and ultimately contribute positively to the functioning of the new organization (A5).
- 6) Giovanis, N., Emmanuilidis, X., Paschos, G. (2007). "Financial ratios and the assessment of a company's assets by financial analysts", Administrative News, issue 41, April, May, June, pp: 73-84. The article discusses the effect of Assets data on the extraction of Financial Ratios. Specifically, the Fixed Assets and Current Assets accounts are examined separately, as well as the subcategories that make them up (machinery, means of transport, land, buildings, intangibles, stocks, receivables, securities and cash). The article first focuses on the points that need to be paid particular attention to in each account, then recommendations are given to financial analysts regarding the actions they should take, and finally the accounts and financial indicators that are affected are indicated on a case-by-case basis. The article concludes with useful conclusions for financial analysts (A6).
- 7) Giovanis, N., Emmanuilidis, X. (2007). "The cost of occupational accidents. A Review and Comparison of Calculation Methods", Labor Relations Review, Issue 45, January, February, March, pp: 27-44. The article examines the cost of occupational accidents as an output related to Occupational Health and Safety, which is a key part of Human Resource management. The paper presents the main methods of valuing the costs of occupational accidents, where initially the review of the literature on the theoretical approaches of how to calculate the costs of occupational accidents is presented. The ACT, ABC, SAGA and HSE methods are then presented and the methodological advantages and disadvantages of each are discussed. Next, the variables and the reasons why it is possible to prefer the application of a certain method over the others are presented. Finally, the conclusions concerning the specific subject are presented (A7).
- 8) Giovanis, N., Paschos, G. (2006). "The use of quantitative analysis methods for making investment decisions in Small and Medium Enterprises using new data management technologies. A qualitative research", Review of the Hellenic Academy of Business Administration, volume 4, issue 2, year pp: 5-18. This paper presents the results of a qualitative research that refers to the investigation of the use of quantitative methods of

analysis in the process of making investment decisions by SMEs. Individual objectives are simultaneously investigated: a) The clarification of the type of quantitative analysis methods used, b) The investigation of the reasons for rejecting or adopting quantitative methods and c) The use of new data management technologies in quantitative analysis methods. The research was carried out with the help of in-depth interviews of 18 business executives of the Prefecture of Serres. The results demonstrated the insufficient use of scientific methods of quantitative analysis with a corresponding low use of new data management technologies (A8).

- 9) Emmanouilides, X., Giovanis, N. (2007). "Performance of Business Students in Examinations: cross-correlation analysis between examinations rates and lecture attendance", TheCyprus Journal of Science, Americanos College, Summer issue, volume 5, pp: 21-35. This paper presents the results of a quantitative research that refers to the relationship between attending lectures and students' performance in their Schools' exams. An investigation was carried out in the premises of T.E.I. Serron and T.E.I. Katerinis, where 474 valid questionnaires were collected. Statistical analysis was performed using multiple linear regression to find the factors that reflect students' success in exams. The research findings indicated the number of lecture attendances as the most important factor in students' passing score. A positive effect is also, subject to the theoretical approach of the t values of the research sample, exerted in order of importance by the teaching method, the monitoring of the theoretical part of the lecture, the attentive and careful listening during the delivery of the lesson, the monitoring of the laboratories and the quality of teachers (A9).
- 10) Giovanis, N. (2008). "Work/Family Balance and Family-Friendly Policies. The Role of Trade Unions. A Literature Review", The Cyprus Journal of Science, Americanos College, volume 6, pp: 35-47. The article examines the effect that "family-friendly policies" have on work/family balance, as well as the role of trade unions in establishing such policies on the part of businesses. The paper presents the main sources of origin of "family-friendly policies" where, through a literature review, the most important source emerges according to the theory of established and related organizations, the labor unions which with the political and social pressures that practice to businesses achieve grant such policies. Then for the most important "family-friendly policies" which according to the literature are "parental" leaves, child care, part-time employment and "flexible" work, their effect on the balancing of inputsfamily-work outputs. It then shows how trade unions achieve the delivery of "family-friendly policies" and how they help promote industrial relations. Finally, the conclusions are presented, which demonstrate the importance and usefulness of "family-friendly policies" for the good functioning of the family-work duality, as well as the positive and necessary contribution of labor unions to the establishment of such policies on the part of businesses (A10).
- 11) Giovanis, N., Pashos, G. (2009). "Unions Effect in the Provision of Family-Friendly Policies. A Literature Review", International Journal of Management Research and Technology, Serial Publications, Volume 3, number 2, July-December, pp: 403-408. The article uses the literature review with the purpose of investigating the influence of labor unions on the provision of family-friendly benefits by businesses. After the introductory part,

the article continues in the second part with an overview of family-friendly benefits. The next two sections analyze the benefits of adoption of similar policies as well as the way labor unions lobby. Finally the article concludes that labor unions help provide family-friendly benefits especially in large and public companies (A11).

- 12) Pandelides, P., Giovanis, N. (2010). "Assessment on the change in the occupational accident rate by means of standards incorporation. A quantitative research", International Journal of Business Continuity and Risk Management, Inderscience Publishers, vol. 1, No. 3, pp. 233-246. The article presents the results of a survey carried out with the help of the T-Test statistical criterion in 7 member states of the ILO (InternationalLaborOrganization). The main objective of this research is to investigate whether the integration of the ILO (International Labor Office) directives by the states that are members of this organization, leads to an improvement in working conditions through the reduction of occupational accidents. At the same time, the importance of this reduction is examined. The research showed that the incorporation of similar instructions has a positive effect on the reduction of occupational accidents, but not to a significant extent subject to further research to be carried out (A12).
- 13) Karagiorgos, T., Drogalas, G., Giovanis, N. (2011). "Evaluation of the Effectiveness of Internal Audit in Greek Hotel Business", International Journal of Economic Sciences and Applied Research, no. 4 issue 1 March, pp. 19-34. The paper investigates the case for the role of internal control and operational success. The main purpose of the article is not only to examine the case at a theoretical level, but to present the empirical evidence regarding the interaction between the components of the internal control system and the performance of internal control in Greek hotel companies. According to the theoretical and empirical literature as well as the empirical results of the research carried out in the context of this article, it appeared that all the individual parts of the internal audit are vital for the effectiveness of the internal accounting audit and therefore for the business survival and success (A13).
- 14) Giovanis, N., 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", International Journal of Business and Social Science No. 14 Vol.3, Special Issue July, pp. 134-144.

The evaluation of the availability of resources as well as the methods of decision-making with specific criteria for the qualification of fixed investments is the first step for the long-term successful course of a business. This paper presents the results of a qualitative research that refers to the investigation of the reasons for qualifying fixed investments in the region of Greece. The research was carried out with the help of in-depth interviews with 21 executives in the Prefecture of Serres. The results of the research showed that the most basic qualification factor is the existence of a low risk of the investment with parallel reasonable and stable profitability during the useful life of the investment (A14).

15) Giovanis, N., Pantelidis, P., Kanakaris, S., and Pazarskis, M. (2014). "Evaluation of Mergers and Acquisitions in Greece: An Empirical Investigation with Emphasis on the Labor Productivity", Practical Issues in Management & Economics (PRIME) International Journal,

Vol. 7, Issue 1, pp. 16-34, Published by Department of Business Administration School of Business & Economics TEI of Thessaly. This paper analyzes and evaluates the effect of a merger or acquisition activity, both on labor productivity, as well as on the business performance-profitability of the acquiring companies , one year before and one year after each M&E transaction. In more detail, the relevant bibliographic review is recorded, where the results of previous researches are briefly presented. The registration of the sample of companies, the analyzed indicators and the methodology of the research followed, as well as the control of the cases of the sample, are listed. Finally, from the analysis of the results with the help of statistical analyses, it emerged that the M&E activity had no substantial effect on the labor productivity of the companies in the sample, while in general M&E were essentially investment activities of zero or even negative value for the companies in the present sample of study (A15)..

16) Giovanis, N., Drogalas, G. (2014). "Labor Relations and Working Conditions. Determinants using Macroeconomic Indicators: A Quantitative Research", Journal of Human Resource Management. Vol. 2, No. 1, pp. 1-8, doi: 10.11648/j.jhrm.20140201.11.

A parameter of the working conditions are also occupational accidents which are an event that cannot be avoided, due to the continuous economic activity of man, which creates a large number of problems. This article presents the results of a survey conducted using multiple regression. The main objective of the present research was to investigate the existence of a relationship between fatal accidents and various macroeconomic parameters as well as various indicators within a state. This goal was achieved by creating the regression equation that was formulated, which shows that all variables affect the formulation of the dependent variable, so there is a relationship between fatal accidents and the various macroeconomic variables and indicators that were used. At the same time, the degree and size of influence of each variable was examined in terms of predictive ability and usefulness in the model. The research findings showed that the best predictive variable is unemployment, followed by the remaining variables participating in the regression model (A16) with a gradually decreasing value.

17) Tziora N., Giovanis N, and Papacharalabous, H., (2016). The role of foreign languages in hospitality management, International Journal of Language, Translation and Intercultural Communication, 4, 89-97. The article examines the subject of foreign languages in hospitality management and their scope as well as their importance for the Greek hospitality industry. Secondly, how they are trained in hospitality management is also considered. Multilingualism offers a competitive advantage for companies operating in the global hospitality market, as well as people pursuing a career in it. The results presented in this article come from a quantitative survey conducted through interviews aimed at the general managers of luxury hotels operating in Greece and employing young people with knowledge of foreign languages and graduates related to tourism management. The main findings show that there is a contradiction between the theoretical recognition of the importance of Foreign Languages in Management and Hospitality and the practices of its promotion, especially in terms of foreign language fluency, in service training initiatives and the level of foreign language training courses offered. This article aims to bridge this gap by pointing out

the studies to date and presenting the special characteristics of the Greek reality and to promote further research in this specific field.A17.pdf

18) Giovanis, N. (2016). Does the Prosperity Level of States Affect Participation in Trade Unions? A Quantitative Research, Research in Economics and Management, ISSN, 2470-4407 (Print) ISSN 2470-4393 (Online) Vol. 1, No. 2, 2016: 152-165. The international differences in wage inequality despite the efforts of negotiations and claims by the unions and contrary to the will of international organizations and unions for an international minimum wage remains a fact. At the same time, the drop in wages and in particular the minimum wage as well as the drop in trade unionism are events which seem to be connected to each other. This article presents the results of a quantitative study - using the non-parametric Mann-Whitney test and linear bivariate correlation - which investigates the potential link between Gross Domestic Product and union density in 33 OECD member countries, while the type of correlation between them is investigated. The results of the research showed that the large Gross Domestic Product is directly proportional to the size of the uniondensity and also the existence of a positive correlation between the two. A18.pdf

19) Giovanis, N. (2017). Decline of trade unions' density due to the economic crisis: a quantitative research. International Journal of Economic Perspectives (IJEP, ISSN:1307-1637), Vol:11, Issue 2, June 2017.

The effectiveness of the way Labor Relations manages labor issues is reflected in the participation of workers in trade unions. The steady decline of unionism is now an indisputable fact, as is the financial crisis of 2008. The article presents the results of a survey conducted using the non-parametric Mann-WhitneyandKruskal-WallisAnova tests for two independent samples, using statistical data from 32 countries, which are included in the OECD statistics. The research was designed to show whether the economic crisis affected the participation of workers in labor unions, while also checking whether the participation had an upward or downward trend. The findings showed that the behavior of workers regarding the participation in trade unions did not differ. The downward course of participation was not affected by the existence of the economic crisis, positively or negatively, and indeed that no significant evidence of recovery is presented A19.pdf

20) GiovanisNickolaos and GiovanisEfstratios. (2017). Effect of economic crisis in incidents of occupational injuries, International Journal of Economics, Commerce & Management, vol. 5, issue 10: 1-15. This article presents the results of a quantitative research - using the non-parametric KruskalWallis test - which examines the increase or decrease in occupational accidents due to the economic crisis. At the same time, a linear Bivariate Correlation is performed between the non-fatal-fatal accident data samples to verify a negative, positive or null relationship between them. The results of the research showed that the presence of the economic crisis did not increase the number of occupational accidents, but they continue their downward trend and that the rates of fatal-non-fatal accidents have zero linear correlation between them.A20.pdf

21) Giovanis, N., Pantelidis, P., Pazarskis, M. and Tairi, E. (2017) "Assessing employment effects of mergers using accounting measures: Some evidence from Greece in the period of economic crisis", Journal of Accounting and Taxation, Vol. 9, Issue 10, pp. 131-138. https://doi.org/10.5897/JAT2017.0284

The article analyzes the interdependencies between employment and accounting indicators in order to assess the effects of the merger during the period of the financial crisis in Greece. More specifically, the study analyzes five accounting ratios compared to the total number of employees, from a sample of all companies listed on the Athens Stock Exchange that carried out a merger on the Athens Stock Exchange for the period from 2009 to 2013 as acquirers. From the analysis of the results, it is clear that the mergers had no effect on employment and labor productivity for all the firms in the sample and that worker productivity has not improved significantly after the mergers. Finally, the study examined the variation in labor productivity after mergers. The results reveal, in general, a better performance for the trade and services (CMS) firms than the sample, in contrast to the three other main industry categories: Primary sector (PRI), industrial sector (IND) and construction and building materials (CNB).A21.pdf

22) Giovanis Nickolaos (2018). "Determining factors of minimum wage in the Member States of the OECD", Sumerianz Journal of Business Management and Marketing, 2018, Vol. 1, No. 4, pp. 93-101.

This article presents the results of a survey conducted using multiple regression. The main objective of this research was to find the factors that determine the level of the minimum wage, i.e. to investigate the existence of a relationship between the minimum wage and various macroeconomic parameters as well as various other indicators within a state. This objective was achieved by creation of the regression equation modeled, which shows that of the 20 variables entered into the model, only the variables GDPbillionsUSdollar, NetNationalIncomepercapita and GDPperhourworked, affect the price of the minimum wage. At the same time, the degree and size of influence of each variable was examined in terms of predictive ability and usefulness in the model. The research findings showed that the best predictor variable is "GDPbillionsUSdollar" while the variables "NetNationalIncomepercapita" and "GDPperhourworked" follow with gradually decreasing participation value in the regression model.A22.pdf

23) Giovanis Nickolaos and Giovanis Efstratios. (2020). "Assessment on the change of union density rate by means of macroeconomic indicators: a quantitative research", Noble International Journal of Economics and Financial Research ISSN(e): 2519-9730 ISSN(p): 2523-0565 Vol. 05, No. 06, pp: 63-73, 2020.

This article presents the results of a quantitative survey conducted using multiple linear regression and shows the existence of a relationship between union membership density and various macroeconomic elements or other government indicators from 36 OECD member states (Organization for Economic Co-operation and Development) and the ILO (International Labor Organization) used in carrying out data processing. The results of the survey showed that the best predictor variable was the strictness of employment protection,

followed by the rest of the variables in the model, but with a constant decrease in their importance.A23.pdf.

24) Konstantinidis Christos, Giovanis Nikolaos, and Dolkas Christos (2020). "Use of Alternative Means of Assisting the Public at the Citizens Service Center (CSC) of Greece", Actual Problems of Economics, issue 3 (2020), pp: 2-17.

The purpose of this article is to analyze each alternative means of assistance implemented by Citizen Service Centers (CSCs) and to highlight the question of how often citizens use these means. It also analyzes and introduces concepts related to e-government and those involved in its implementation. For this reason, the concepts of administration, e-government, satisfaction, overall quality and the institution of the KEP are analyzed. The development of the theme of the Hermes portal and its use by KEPs, prioritizing the information that one can get from it and the capabilities that one has using it, as well as the analysis of the digital signature are elements that the study focuses on in order to radically change the KEPs. At the same time, it explores whether these alternative means of helping citizens are known to them first, and secondly, if they (citizens) wish for the central administration to enrich the KEPs with more important processes, such as those related to businesses and chronic problems in public service matters.

The results showed that all citizens are satisfied with the KEPs regardless of age, profession, gender and level of education. However, apart from a small number, the majority agree that KEPs should gradually reduce waiting times for responses and modernize, maintaining some basic functions so as not to exclude certain groups of citizens.

25) GiovanisNikolaos, Konstantinidis Christos and Mitraka Helen (2020). "Factors affecting the employees' satisfaction of Decentralized Administration of Macedonia and Thrace" EKOHOMIKA, DOI: 10.32752/1993-6788-2020-1-226-38-49, ACTUAL PROBLEMS OF ECONOMICS, Vol. 226, No. 4, pp: 38-49, 2020. This paper aims to understand the work behavior of the modern civil servant and improve job satisfaction by examining individual job satisfaction factors. The survey, conducted electronically, included a representative sample of employees employed by the Decentralized Administration of Macedonia Thrace. The findings are encouraging for the overall job satisfaction of the employees of this organization and its contribution to their completion. Important is the impact of all the individual dimensions in shaping overall job satisfaction and creating positive emotions in the work environment that will support the employee in his daily effort to effectively achieve his goals and satisfy his personal needs.

26) Konstantinidis Christos, GiovanisNikolaos, and Gatziou Maria (2020). 'The Role of Expansion as a Competitive Growth Factor of a Firm in the Shipping Industry. The Case Study of Euroseas Itd.', Actual Problems of Economics, issue 7-8 (2020), pp: 83-92.

Maritime transport is an international activity which is one of the cornerstones of the world's economy, acting as a natural support for freight flows. Although container shipping is an important factor in the movement of goods by sea, bulk cargo transport is fundamental and has ongoing transactions, supporting large industrial sectors. The core of this work is the

presentation of the economic activities of the company EuroseasLtd. Euroseas Ltd. which is a shipping company founded nearly a century ago and listed on the Stock Exchange in 2005. Hellenic Shipping is a uniquely successful bright spot in the Greek economy. The research showed that the main factor contributing to the high economic efficiency of the particular economic complex is the high degree of competitiveness it presents.

27) GiovanisNikolaos, Konstantinidis Christos and Tsiouni Maria (2021). "Factors affecting minimum wage in developed and less developed countries", International Journal of Scientific Research and Innovative Studies, Vol (1), 2021, pp: 1-11.

The minimum wage has always been a critical topic among academics, in the sense of determining the factors that influence its numerical determination. The purpose of this study concerns the ways in which certain macroeconomic factors in both economically developed and less developed countries affect the minimum wage. The samples were pooled and divided into two groups: developed and less developed countries. The methods used in this study are descriptive statistics and multiple regression analysis. The main result extracted from this study showed that factors such as GDP per capita, income and union membership rate have positive correlations with the minimum wage in developed countries. In the least developed countries, the analysis was not possible due to the strong positive correlation between the variables according to the Durbin-Watson statistical index.

28) Konstantinidis Christos, GiovanisNikolaos, TheocharidouAthina and Tsiouni Maria. (2021). "Competitiveness strategies in the Greek dairy industry", International School of Business and Finance Management Research, ISSN 2053-1842, Vol. 9 (2021)., pp: 1-5.

The dairy industry is one of the most important sectors of the Greek food industry with a great impact on the gross domestic product (GDP) and other economic figures such as turnover, added value of production and the number of employees. It is characterized by a high degree of concentration and intense competition between large firms and small local firms in the sector. The present study investigated the determinants of competitiveness and the choice of strategy used by dairy industries with indicators such as profitability and market share. The results obtained show that dairy companies undertake investments derived from operating profits and use financing from external sources in order to expand and gain more market share.

29) KonstantinidisChristos, Tsolaki Anastasia andGiovanisNikolaos, (2021). "Estimating Competitiveness Relations between Firms of a Multinational Group of Clothing and Footwear Manufacturing Industry in Greece", Theoretical Economics Letters, issue 11 (2021), pp: 789-802.

The footwear and clothing manufacturing sector is one of the most vibrant and profitable sectors in Greece. The majority of companies belonging to this sector of economic activity present significant figures in terms of sales, turnover and added value and are part of multinational companies. For this reason, the objective of this paper is to assess and compare the competitiveness of two companies, namely Bershka and Zara, parts of the

Inditex group, using financial indicators such as liquidity, capital structure, etc. The results show that the comparison between the two specific companies - with the largest market share in the group - can lead to safe financial results but also proposals and commitments to improve the competitiveness of the whole group.

30) Konstantinidis Christos, GiovanisNikolaos, and Dolkas Christos (2021). "Assessing the performance of a multinational firm of the clothing and footwear processing sector", International Journal of Critical Accounting, Vol. 12, No. 3, pp: 179-186.

This work aims to study the financial performance of a

multinational company, member of one of the largest clothing and footwear manufacturing and trading groups in terms of market share, sales and turnover. The assessment of performance takes place using indicators such as return on equity, return on assets, liquidity, etc. The main results show that despite the existing problems arising from the liquid financial environment, the study of the particular company reveals that it has succeeded satisfactorily levels of liquidity, return on assets and return on equity.

- 31) Tsiouni Maria, Konstantinidis Christos, Pavloudi Alexandra, GiovanisNikolaos (2022). "Financial Ratio and Efficiency Analysis as a Competitive Advantage of Wine Manufacturing Firms. TheCaseofGreece". TheoreticalEconomicsLetters, issue 12 (2022), pp: 229-239. Winemaking is one of the most important branches not only for the domestic drinks market, but also for the development and promotion of Greek traditional products abroad. Analysis of financial indicators provides information on the factors that determine financial viability, such as increasing profitability, reducing risk and liquidity in financial entities. The main purpose of the work was to examine and analyze the financial statements of companies operating in the wine industry. By analyzing the financial profiles of the companies, an attempt was made to identify the problems they faced as well as to present their effectiveness through cluster analysis. According to the results, large companies were able to pay their current liabilities, fixed costs, interest, dividends, and also had better management of any current losses. Large companies also had a high level of solvency and exhibited rapid inventory turnover. Small and medium-sized enterprises found it difficult to meet their short-term obligations as well as to cope with potential losses. Measures of efficiency - in terms of asset utilization - at large and medium-sized enterprises were relatively stable, but possible significant overinvestment of capital relative to sales could lead to defaults in the future.
- 32) MichailPazarskis, NikolaosGiovanis, PanagiotisChatzigeorgiou and HaralamposHatzikirou (2022). "Does company performance really improve following mergers? A pre-post analysis of differences in Greece. ProblemsandPerspectivesin Management", 20(1),pp: 543-553. Merger transactions occur in various business sectors and are a drastic way of corporate restructuring. For many companies, mergers are the only path to gaining access to new resources, improving profitability and achieving business excellence. The purpose of this study is to investigate the mergers that took place between companies and reveal different aspects of the final results. Several merger events from Greek companies are tracked and compared by evaluating various accounting measures from the

published financial accounts. The preliminary statistics are derived from univariate data while the analysis with accounting comparisons does not reveal significant business performance and changes after the mergers. Then, the merger event is examined by company with published financial statements of the year with an analysis method not used before the proposed method: comparison of pre- and post-merger performance. The results showed that five companies out of the eighteen examined present a deterioration in individual areas of accounting performance (profitability,

capital structure and leverage). On the other hand univariate statistical analysis comparing pre- and post-merger performance failed to signal these differences, the methodological heat map approach with a multi-step approach revealed them. The obtained results show significant differences in the accounting performance of almost one third (27.8%) of the examined companies of the sample. Thus, the findings reveal the utility of the proposed new approach to merger analysis.

E. Conference announcements with referee system - brief analysis

1) Paschos, G., Giovanis, N. (2006). "The lignite mines of Serres before and after 1950", 2nd International Scientific Conference, Municipality of Serres/ DEPKA entitled "Serres and their area from the Ottoman conquest to the modern era", 6-9 April Serres.

The announcement, the result of primary research, presents processed information and documents documenting a serious economic activity in the prefecture of Serres, in recent history, which no longer exists. The announcement begins with the presentation of historical data on the status of the lignite mines that operated in the prefecture of Serres. Then the lignite mining process is recorded, followed by the presentation of the production capacity, the disposal - marketing of the produced product. The effects of the industry on the workforce are further analyzed and employee compensation policy and systems are reported. Then there is a reference to the issue of labor relations with the recording of the Unions of the workers who were active in solving problems and facilitating their members, by declaring strike mobilizations as well as through actions of a social nature. Next, a record of the facilities is made and the announcement is completed by highlighting the reasons for the cessation of operations (Syn 1).

- 2) Giovanis, N. (2009). "The Implementation of Health and Safety Conditions at Work by Greek businesses. A Qualitative Study", 6th International Conference "New Horizons in Industry, Business and Education (NHIBE 2009, August 27-28, 2009, Santorini. Certificate of presentation of the conference president Mr. Georgios Papadourakis. This paper presents the results of a qualitative research referred to application of the YAE conditions by Greek companies. The research was carried out in the prefecture of Serres with the method of indepth interviews with 16 business executives. For the purposes of the research, proportional stratified sampling with percentage distribution was used. Individual objectives are set, the results of which are discussed highlighting the additional research and useful conclusions are drawn for the Ministry of Labour, for the Ministry of Health, Welfare and Social Insurance (Syn 2).
- 3) Giovanis, N. (2009). "The provision of Family Friendly Policies. Who affects more? A literature review", International Conference on Business and Economic Issues, 19-21

December 2009, New Delhi, India. Certificate of presentation of the editors of the scientific journal IndianJournalofEconomicsandBusiness Mr. KishoreG. Kulkarni and BasniSawhney. This work refers to the provision of "family friendly policies" provided by businesses in the context of proper human resource management. A literature review is carried out in order to find the main claimants and influencing factors in the provision of similar policies by companies. It was found that the main contender is the labor unions who, with the pressure they exert, succeed either at the macro-economic level (positive legislative regulations on the part of the state), or at the micro-economic level (pressure on the companies themselves to immediately provide "family-friendly policies ») succeed in securing similar policies (Syn 3).

- 4) Giovanis, N., Karanasios, N., Pazarskis, M. (2011). "Female Youth Entrepreneurship in Higher Education in Greece", National Conference on Management and Economics 2011, September 16-18, 2011, Conference Center "Evagoras Pallikaridis", TEI Serres. Certificate of presentation of the Chairman of the Organizing Committee Mr. Evangelos Kehris. The paper presents the results of a quantitative research that refers to the investigation of young female entrepreneurship. The research was carried out through the collection of assisted self-completion questionnaires to 285 female students of TEI Serres. The results are discussed and directions for further research are given (Syn 4).
- 5) Yovanis, N., Pazarskis, M, Pantelidis P., Alexandrakis A. (2015). Exploring LabourProductivityPerIndustrySectorAfterM&ASinGreece, Hellenic Open Business Administration International Conference / HOBA, 7-8 March 2015. In this paper, the effect of a merger or acquisition activity on labor productivity (labour productivity) is analyzed and evaluated according to the effect of the activity sector (industry sector) on acquiring companies (forty companies listed on the Athens Stock Exchange during the period 2006-2008) after carrying out M&E. In more detail, this work includes the relevant literature review, the recording of the sample of companies, the analyzed indicators and the research methodology. Finally, from the statistical analysis of the results it emerged that the M&E activity did not have a substantial effect on the labor productivity of the sample companies in relation to the effect of the activity sector (Syn 5).
- 6) Giovanis, N., Pantelidis, P., Pazarskis, M and Elekidou, F.

(2016). Evaluation of the Labour Productivity during the Economic Crisis in Greece: A Financial Accounting Approach Industrial Listed: 158-168, 11th MIBES' Conference — Heraklion, Greece, June 20th — 22nd 2016. This study examines and assesses the effects of the financial crisis on the obligation of enterprises for employee benefits and, consequently, on the labor productivity of industrial companies listed on the Athens Stock Exchange (ATH) in Greece. Using accounting data (financial indicators), the labor productivity of a sample of Greek industrial companies, listed on the Athens Stock Exchange, it is investigated how the companies managed the benefits to the employees before the outbreak of the public debt crisis (2005-2009) and during the following years of the economic crisis in Greece (2010-2014) and whether a possible change in the benefits policy has affected labor productivity. For the purposes of the study, a series of financial indicators were used in order to measure labor productivity and compare the performance of companies for five years before the crisis and during the financial crisis (by analyzing accounting data 2005-2014). The results showed that labor productivity decreased significantly during the economic crisis and,

consequently, the business performance-profitability of the sample companies. The only exception exists in the case of high capitalization listed companies. Syn 6.pdf

7) Giovanis, N., Pantelidis, P., Pazarskis, M and Tairi, E. (2016). An Empirical Investigation during the economic crisis on the Labor Productivity after mergers in Greece:169-179, 11th MIBES' Conference – Heraklion, Greece, June 20th –22nd 2016. This study analyzes the interdependencies between employee benefits and productivity and assessed the effects of merger activity on labor productivity. In particular, in this study, a review of the literature is carried out, research is carried out on a sample of companies, the percentages are analyzed and examined, the methodology of the research followed is presented, as well as the research hypothesis. Finally, from the analysis of the results, it is clear that mergers had no effect on labor productivity for all the sampled firms that merged in the years 2009-2013, and worker productivity has not improved significantly. Syn 7.pdf 8) Pazarskis, M., Giovanis, N., Pantelidis, P., and Tairi, E.. (2016). Evaluation of the program "Kallikratis" at the Municipality of Serres: Analysis of economic issues and human resources:438-453, 11th MIBES' Conference – Heraklion, Greece, June 20th –22nd 2016. Mergers - mergers with the "Kallikratis" program (L.3852/2010) created new data in Local Self-Government in Greece. With this research, as a case study, an economic analysis and evaluation of a new municipality created under the "Kallikratis" program is carried out and concerns a medium-sized municipality, the Municipality of Serres. The financial analysis and evaluation of the new Municipality is carried out using numerical indicators resulting from the use of the aplographic system of the municipalities (Accounting of OTAs: Reports) and other financial and human resource data, in order to investigate the financial performancecourse of the said of an enlarged municipality before and after the implementation of the "Kallikratis" program. The categories of indicators examined in the context of this research are: income indicators, human resources indicators and per capita indicators (income per inhabitant, burden per inhabitant, etc.). Finally, the resulting results highlight the importance – necessity of the implementation of the "Kallicratis" program in the OTAs in Greece. Syn 8.pdf

9) Giovanis Nikolaos, Pantelidis Panagiotis, Michael Pazarskis, Galani Magdalini (2017), Evaluation of the mergers of Greek listed companies with an emphasis on productivity and occupational health and safety: an empirical investigation from a financial accounting perspective, 2nd International Scientific Conference "Productive Reconstruction of of Greece: Economic Crisis and Development Prospects" Serres May 5 and 6, 2017. The purpose of this paper is to investigate all mergers of listed companies during the period of the economic crisis in Greece (time period of implementation of mergers: 2009-2013), with the analysis of the financial statements, as well as the study of various individual important sizes of these companies in relation to labor productivity and health-safety in the workplace (that is, with the use of various quantitative variables - labor productivity indicators and qualitative variables of the companies - application of an indicator for the assessment of health and safety in the workplace). From all the listed companies, thirty companies, which constitute the research sample, are finally examined, with mergers in the period 2009-2013 and without other mergers for two years before or after. Afterwards, comparisons were made in business indicators (before and after the merger operations). Finally, after the presence or absence of an occupational doctor was defined as a quality variable of the

companies for the evaluation of health and safety in the workplace, a combined evaluation of all the findings of the companies was made.

Syn9.pdf, veveosiSerron YAE.pdf

10) Michael Pazarskis, Giovanis Nikolaos, Pantelidis Panagiotis, Baltzi Kyriaki (2017). Investigation of the falsification of financial statements and its effect on the labor productivity of Greek listed companies during the period of economic crisis, 2nd International Scientific Conference "Productive Reconstruction of Greece: Economic Crisis and Development Prospects" 2017. The purpose of this paper is to investigate the falsification of financial statements in all listed companies of the Athens Stock Exchange for the period 2008-2015 and the correlation of falsification with labor productivity during the period of the financial crisis in Greece. The data-elements of all listed companies that were used are the financial statements and the audit observations of the auditors' reports. From all the listed companies, a total of twelve companies, which constitute the research sample, were found to have falsified their financial statements. Then, after the control sample was defined, comparisons were made in five labor productivity indicators of firms with falsification and the corresponding firms in size without falsification. In this way, it was examined whether or not labor productivity was greater among companies that have falsified financial statements compared to other similar ones that do not. The results (in numbers with a statistically significant change) showed that non-falsified companies perform better with increased labor productivity. Syn 10.pdf, veveosiSerron paragogicotita.pdf 11) Giovanis Nikolaos, Pantelidis Panagiotis, Hasiotou Aikaterini, Pazarskis Michael, (2020). "Corporate Governance and New Public Management in Greek Tax Authority: The Covid-19 Experience". International Online Conference (November 19-20, 2020) "CORPORATE GOVERNANCE: AN INTERDISCIPLINARY OUTLOOK IN THE WAKE OF PANDEMIC". Corporate governance in the public sector is distinguished from the private sector by the different legal framework and the different organizational structure of public organizations, while there is a significant objective diversity and management techniques. In the early 1990s, public sector corporate governance was introduced and further discussed to solve problems in the public sector mainly the potential lack of accountability. The present study focuses, in relation to the aforementioned issues, on the period of COVID-19 in the operation of the public sector and the reconstruction processes in Greece in recent months, with special attention to the Greek tax authority (IAPR). We have monitored and analyzed several organizational processes and changes compatible with the threat of Covid-19 adopted in the public sector and in particular the role and design of IAPR processes.

The results of our study provide strong evidence that the operation of the IAPR eliminated the necessity of the presence of the taxpayer in tax services, as it provided many transactions electronically with citizens and businesses in tax services and without the risk of COVID-19. Also, Greek tax authorities have established better monitoring of national fiscal frameworks and are implementing accountability for results more independently. The latter is one of the main objectives of corporate governance in the public sector and the new public administration, as well as the European Union and the Greek government. In addition, as the need for effective tax policies and procedures is essential (especially in times of crisis such as the COVID-19 period), IAPR has implemented telecommuting for a part of its employees, enhancing flexibility in the execution of the public budget and enhancing

orientation on a decentralized basis of tasks and activities. Also, telecommuting has eliminated board meetings on tax matters and thus encouraged online meetings and communications. Syn11.pdf

- F. Scientific works in collective volumes with system Judges
- 1. Drogalas, G., Koutoupis, A., Giovanis, N., and Karakitsiou, A. (2013). Mergers and Acquisitions in Greece. Evidence from past Experience: Chapter 7, "Internal audit mergers & acquisitions in Greece", Lap Lambert: Saarbrucken, Germany (Tom 1).
- 2. Giovanis, N, and Emmanouilides, X. (2013). Mergers and Acquisitions in Greece. Evidence from past Experience: Chapter 8, "The human factor as reason of failure of mergers and acquisitions: International and Greek experience", Lap Lambert: Saarbrucken, Germany (Tom 2).
- G. Writing Activities (Books-Notes).
- A. Approved notes as a textbook in the TEI Serres courses, during the academic years 2001-2002 and 2002-2003. Serres TEI Certificate 405/13-2-2006 (Mon 1)
- 1) Modern Forms of Financing
- 2) Finance II
- B. Writing books as a main subject in a similar educational activity:
- 1) Paschos, G. and Giovanis N. (2012). Business Administration, Second Edition, Echedoros Thessaloniki. Main educational aid in the course "Principles of Business Administration" of the A Semester studies of the Department of Business Administration of TEI Central Macedonia Book Code in Evdoxos: 22872242 (Mon 2).
- 2) Paschos, G. and Giovanis N. (2012). Management of small and medium enterprises, 2nd edition, Echedoros Thessaloniki. Main educational aid in the "Media Management" course of the 3rd Semester of the Business Administration department of TEI of Central Macedonia. Book Code in Eudoxos: 22871807 (Mon 3)

- 3) Giovanis N. Pachos G. (2019) Modern Business Management and Organization, Echedoros Thessaloniki. Main educational aid in the course "Principles of Business Administration" of the A Semester of the Department of Organization and Business Administration of the International University of Greece. Book Code in Eudoxus: 86198962 Mon 4.pdf 4) Giovanis N. Pachos G. Ploumidis K. (2020). Total quality Management. Main educational aid in the course "Total Quality Management" of the D Semester of the Department of Organization and Business Administration of the International University of Greece. Book Code in Eudoxos: 94645298 (Mon 5)
- 5) Paschos, G. and Giovanis N. (2021). Management of small and medium enterprises in the 4th Industrial Revolution, Echedoros Thessaloniki. Main educational aid in the course "Management of Small and Medium Enterprises" of the Management and Marketing Department of the Department of Organization and Business Administration of DI.PA.E. Book Code in Eudoxos: 102124720 (Mon 6).
- H. Bibliographic references (indicative) from third parties (citations)
- GÖRMEN, M. (2022). İÇ DENETİM DENEYİMİ İLE İÇ DENETİM ETKİNLİĞİ ARASINDAKİ İLİŞKİ: LİTERATÜR TARAMASI. Denetişim, (24), 117-133.
- МАКАРЕВИЧ, O. (2022). Наталя ПЛАХОТНЮК. АКТУАЛЬНІ ПИТАННЯ ГУМАНІТАРНИХ НАУК, 2022218. Garefalakis, A. (2022). Exploring firms' accounting viability during economic turmoil: Best practices for SMEs entrepreneurship. Interdisciplinary Journal of Economics and Business Law.
- Aikins, A. E., Mensah, J. V., &Kumi-Kyereme, A. (2022). Investigating the conditions under which internal auditing is carried out in selected local governments in the Central Region of Ghana. Asian Journal of Accounting Research, (ahead-of-print).
- Žugić, D., &Stojanović, A. J. (2022). Foreign Languages. In Encyclopedia of Tourism Management and Marketing. Edward Elgar Publishing.
- Tsiouni, M., Konstantinidis, C., Pavloudi, A., &Giovanis, N. (2022). Financial Ratio and Efficiency Analysis as a Competitive Advantage of Wine Manufacturing Firms. The Case of Greece. Theoretical EconomicsLetters, 12(1), 229-239. Meriç, E. (2021). Using Main Courante and Daily Revenue Report Methods in Accounting of Daily Revenues in Touristic Accomodation Enterprises. In Cases on Internationalization Challenges for SMEs (pp. 261-281). IGI Global.
- Naz, Z., Asim, M., &Sarim, M. Impact of employee emotions on merger outcomes: Mediating role of middle managers. Journal of Public Affairs, e2679.
- Кожевнікова, В., &Шепель, М. (2021). ІНОЗЕМНА МОВА ПРОФЕСІЙНИХ КОМУНІКАЦІЙ ЯК ЕЛЕМЕНТ ПІДГОТОВКИ ФАХІВЦІВ ГОТЕЛЬНО-РЕСТОРАННОГО БІЗНЕСУ. Економікатасуспільство, (30).
- Petrc, A. Š., Mikinac, K., & Miškulin, D. (2021). FOREIGN LANGUAGE ABILITY IN HOSPITALITY BUISNESS. Tourism in South East Europe..., 6, 775-788.
- Redjeki, F., Narimawati, U., & Priadana, S. (2021). Marketing Strategies Used by Hospitality Businesses in Times of Crisis of the COVID-19 Pandemic: Case Study. ENDLESS: International Journal of Future Studies, 4(1), 121-131.

- Hassan, N. A., Zailani, S., &Rahman, M. K. (2021). Impact of integrated audit management effectiveness on business sustainability in manufacturing firms. Management Research Review.
- Nyakundi, L. K., &Oluoch, O. (2021). Effect of Internal Auditing Characteristics on Financial Accountability of Public Organization: A Case of County Governments in Kenya. Global Journal of Management And Business Research.
- Eniola, A. A. (2021). Internal control structures and financial performance: evidence from listed companies in Nigeria's South-West Region. 1684903025.
- T. Reviewer in scientific journals (ad hoc)
- -Theoretical Economics Letters (ABS AJG 2015: 1 ABDC Journal Quality List: B)
- I. Teaching-Educational Experience in Undergraduate Departments

Scientific associate with incomplete qualifications at the School of Administration and Economics, Department of Business Administration of TEI Serres from academic year 1997-1998 to academic year 2004-2005 and Scientific associate of the same department with full qualifications during the academic years 2006-2007, 2007-2008 and 2008-2009 in the following courses, TEI Serres teaching project certificate No. Prot: 100/14-6-2016) Did 1.pdf

- IA. Teaching-Educational Experience in Postgraduate (Programmes) Departments
- 1. Lecturer in the English-language postgraduate MBA program of TEI Central Macedonia "MBAinHospitalityandTourism" in the course "BusinessLeadershipandStrategy" A.P. 152/16-1-15 (Did 2)
- 2. Lecturer in the English-language postgraduate MBA program of TEI Central Macedonia "MBAinHospitalityandTourism" in the course "Financialmanagementforservices" A.P. 3053/24-9-14 (Did 3)
- 3. Lecturer in the English-language postgraduate MBA program of TEI Central Macedonia "MBAinHospitalityandTourism" in the course "Financialmanagementforservices" A.P. 4509/17-9-15 (Did 4)
- 4. Teacher in the Greek-language Master's Program of the TEI of Central Macedonia in the course "Administrative Accounting" A.P. 999/18-2-16 (Did 5)
- 5. Teacher at the PMS Administration and Organization of Church Units in the course "Principles of Management and Strategy" A.P. 3098/24-10-14 (Did 6)

- 6. Teacher in the Greek-language Master's Program of the TEI of Central Macedonia in the course "Applied costing" A.P. 344/ 7-2-14 (Did 7)
- 7. Teacher in the English-language MBA postgraduate program of TEI Central Macedonia "MBAinHospitalityandTourism" in the course "BusinessLeadershipandStrategy" A.P. 121/16-1-14 (Did 8)
- 8. Teacher at the PMS Administration and Organization of Church Units in the course "Principles of Management and Strategy" A.P. 5277/15-10-15 (Did 9)
- 9. Teacher in the Greek-language Master's Program of the TEI of Central Macedonia in the course "Applied costing" A.P. 718/8-3-13 (Did 10)
- 10. Teacher in the Greek-language Master's Program of the TEI of Central Macedonia in the course "Applied costing" A.P. 591/ 18-2-15 (Did 11)
- 11. Teacher in the Greek-language Master's MBA Program of TEI Central Macedonia in the course "Applied costing" A.P. 684/ 9-4-12 (Did 12)
- 12. Teacher in the Greek-language MBA Master's Program of TEI Central Macedonia in the course "Administrative Accounting" A.P.1117/28-2-2017 (Did 15.pdf)
- 40. Total independent teaching in postgraduate courses that took place is:
- a) In the Public Administration postgraduate program of the O.D.E. department. of DI.PA.E.: three hundred and twenty one (279) hours or equivalent (279/78)= 3.58 academic years, since an academic year has (13 weeks x 3 hours of lessons x 2 semesters = 78 hours).
- b) In the postgraduate program of Hospitality and Tourism Business Management of the O.D.E department of the DI.PA.E.: three hundred and twenty one (321) hours or equivalent (321/78)= 4.12 academic years, since an academic year has (13 weeks x 3 hours of lessons x 2 semesters = 78 hours).
- c) In the postgraduate program of Business Administration (MBA) of the O.D.E department of the DI.PA.E.: twenty one (21) hours or equivalent (21/78)= 0.27 academic years, given that one academic year has (13 weeks x 3 hours of lessons x 2 semesters = 78 hours).

Total independent teaching in postgraduate courses 7.97 years Did 27.pdf, Did 28.pdf, Did 29.pdf.

IB. Diploma Thesis Supervision (indicative quote)

Supervision of more than 35 diploma theses

- Supervisor in postgraduate work at the Hospitality and Tourism PMS, Tziora Nektaria, A.P. 3/9-3-2016 (Did 13)
- Supervisor in postgraduate work at the PMS "Public Administration", Papadopoulos Christos, A.P. 9/9-3-2016 (Did 14)
- Supervisor of a postgraduate thesis at the "Hospitality and Tourism" PMS, Andrianna Tragouda, Ap 2/10-1-2018 Did 22.pdf
- IG. Supervisor of Doctoral Dissertations
- 1. Supervisor and member of the three-member committee of the doctoral thesis of the ODE Department on the topic "Human resources motivation as a tool to influence the behavior of the employee and the consumer in modern businesses and also in the public sector" Did 26.pdf
- 2. Supervisor and member of the three-member committee of the doctoral thesis of the ODE Department on "Total Quality Management in the context of the culture of Special and Intercultural educational units", Did 26.pdf
- ID. Participation as Committee Member in Scientific Conferences
- 1) Member of the Organizing Committee (regular member), in the capacity of treasurer of the "2nd International Scientific Conference" of the Municipality of Serres/ DEPKA entitled: "Serres and its region from the Ottoman conquest to the modern era" (April 2006). Certificate No. 304/14-03-06 (Epi_syn 1).
- 2) Member of the three-member scientific board for the coordination of the Conference Session with thematic section "Church-Community-Education of the "2nd International Scientific Conference" of the Municipality of Serres/ DEPKA entitled: "Serres and its region since the Ottoman conquest until modern times" (April 2006) Certificate No 303/14-03-06 (Epi_syn 2)
- 3) Member of the Scientific Committee for the preparation and conduct of the 3rd International Scientific Conference of the Municipality of Serres, AP 507/21-10-2014 (Ep_syn 3).

- 4) Member of the three-member scientific board for the coordination of the Conference Session with thematic section Cross-Border Relations of the 3rd International Scientific Conference of the Municipality of Serres (Ep_syn 4)
- 5) Member of the scientific and organizational committee of the 2nd International Scientific Conference on "Productive Reconstruction of Greece: Economic Crisis and Development Prospects" organized by the Department of Economics of the Aristotle University, the Department of Economics of the University of Macedonia and the Institute of Social Research Dimitris Batsis, in collaboration with the School of Management & Economics (Master's Programs) of the Technological Educational Institution of Central Macedonia and with the support of the PoliticalEconomy Research Group (PERG) and the Society of Economists of Thessaloniki and was held in Serres on Friday 5 and Saturday 6 May 2017 at the "Evagoras Pallikaridis" Amphitheater of T.E.I. Central Macedonia.
- IE. Participation in the Administration of TEI of Central Macedonia International University of Greece
- 1. Director of the Management-Marketing Sector for the Academic year 2014-2015 of the Business Administration department of the School of Administration and Economics of the TEI of Central Macedonia, A.P. 2865/23-7-2014 Secretariat of the President (DTei 1)
- 2. Director of the Management-Marketing Sector for the Academic year 2015-2016 of the Business Administration department of the School of Administration and Economics of the TEI of Central Macedonia, A.P. 3455/10-11-2015 Secretariat of the President (DTei 2)
- 3. Director of the Management-Marketing Sector for the period from 1-12-2017 to 30-11-2017 of the Business Administration department of the School of Administration and Economics of the TEI of Central Macedonia, Secretariat of the Rector's Office A.P. 4555/8-12-17 DTei 3.pdf
- 4. Deputy Director of the Management-Marketing Sector for the Academic year 2016-2017 of the Business Administration department of the School of Administration and Economics of the TEI of Central Macedonia, A.P. 2845/1-9-2016 Secretariat of the President DTei 4.pdf
- 5. President of the Business Administration Department of TEI of Central Macedonia from 1-9-2018 to 31-8-2020 DTei 5.pdf
- 6. President of the Department of Organization and Business Administration of the International University of Greece from 1-9-2021 to 31-8-2021 (DTei6).
- 7. Member of the Steering Committee of the International University of Greece, as a Foundation member (DTei 7)

IP address Participation in Committees of TEI of Central Macedonia - International University of Greece

- 1. Chairman of the Committee for the Evaluation of Tenders and Negotiation Procedures for the supplies of TEI Serres (Conducting Regular tenders), AP.2301/3-9-2012 (Ep_TEI 1).
- 2. Regular member of the committee for "Feeding students of the TEI departments of Central Macedonia with headquarters in Katerini and Kilkis", A.P. 3280/16-12-2013 (Ep_TEI 2).
- 3. Member of the Student Restaurant committee, in accordance with the provisions for "Free feeding of students", A.P. 2978/29-8-2014 (Ep_TEI 3).
- 4. Regular member in the committee for receipt of materials and good execution of works (article 38 P.D. 118/Government Gazette 150/t. A'/10-7-2007, Administrative Order 2575/31-8-2015 (Ep_TEI 4)
- IZ. Participation in the Administrative Project of the Organization and Business Administration Department
- 1. Member of the Three-member Evaluation Committee of the candidates for Scientific and Laboratory Associates Extraordinary Teaching Staff and Teaching Special Courses for the Academic year 2015-2016, 5-6-2015, (Ep_Tm 1)
- 2. Member of the Seven-Member Graduate Ranking Committee for the Academic Year 2014-2015, A.P. 1539 2-12-2014, (Ep_Tm 2)
- 3. Member and rater of the Graduate Ranking Committee for the 2013-2014 academic year, A.P. 1/9-1-2014, (Ep_Tm 3)
- IH. Participation in the Administrative Project of the Master's Programs of the Department of Organization and Business Administration

- 1. Substitute member in the committee for carrying out and receiving a draft tender for the supply of consumables following a call for expressions of interest within the ELKE of TEI Central Macedonia AP. 2374/14-7-2014 (Dioik_met 1)
- 2. Substitute member in the candidate evaluation committee for the recruitment of internal partners following a call for expression of interest in the context of supporting the postgraduate program in Business Administration (MBA), A.P. 3006/23-9-2014 (Dioik_met 2)
- 3. Contractor with the object of employment and deliverables is the implementation of the Study Regulations, the evaluation and selection of postgraduate student candidates, the promotion of the program, the participation in the drafting of the internal evaluation report of the postgraduate study program (PMS) "Management and Organization of Ecclesiastical Units » of the Business Administration department of the School of Administration and Economics of TEI of Central Macedonia, A.P. 3096/24-9-2014 (Dioik met 3)
- 4. Regular member of the candidate evaluation committee for the recruitment of internal collaborators after a call for expression of interest in the context of supporting the postgraduate studies program (MPS) in the Administration and Organization of Church Units, A.P. 3397/20-10-2014 (Dioik_met 4)

ITH Participation in Programs

- 1) "Organization & Accounting warehouse monitoring (LogisticsManagement). Serres Prefectural Self-Government KEK Certificate No. Prot. 835/27-1-06 (Pro 1).
- 2) "Center for Business Studies or Entrepreneurship at the TEIs of Thessaloniki, Serres & Kavala" (EPEAEK). Certificate 31-01-05 (Pro 2).
- 3) Operational program B' Cycle B' Phase 2013 "Education and lifelong learning" co-financed program of the European Union (ESPA 2007-2013- European Social Fund) and Greece (Ministry of Education and Religious Affairs- Special Management Service). Member of the Internship control committee in the above-mentioned program (Pro 3)
- 4) Operational program A' Cycle C' Phase 2014 "Education and lifelong learning" co-financed program of the European Union (ESPA 2007-2013 European Social Fund) and Greece (Ministry of Education and Religious Affairs Special Management Service). Member of the Internship control committee in the above-mentioned program (Pro 4)
- 5) Operational program B' Cycle C' Phase 2014 "Education and lifelong learning" co-financed program of the European Union (ESPA 2007-2013- European Social Fund) and Greece (Ministry of Education and Religious Affairs- Special Management Service). Member of the Internship control committee in the above-mentioned program (Pro 5)

- 6) Operational program 3rd Cycle 3rd Phase 2014 "Education and lifelong learning" cofinanced program of the European Union (ESPA 2007-2013- European Social Fund) and Greece (Ministry of Education and Religious Affairs- Special Management Service). Member of the Internship control committee in the above-mentioned program (Pro 6)
- 7) Internship Supervisor of the Department of Business Administration for the Act "Tertiary Education Internship of TEI of Central Macedonia" with code MIS 5000386, after the no. 333/15-1-2016 invitation, with code EDBM 12 and title "Tertiary Education Practice", of the Special Management Service for the submission of proposals under Priority Axis 7 of the E.P. "Human Resource Development Education and Lifelong Learning", 2014-2020, AP 16/17-12-2015 Pro 7.pdf
- 8) Substitute member of the internship committee of the Foundation's Business Administration Department (ESPA Internship), AP.15/27- March -2018 Pro 8.pdf
- K. Participation in State Bodies
- 1) First Vice-President of the Board of Directors of the Serres Chamber of Commerce and Industry from April 11, 1998 to January 18, 2002, with responsibility for Development Law 2601/98. Certificate of E.B.E. Serres No. Prot. 4380/25- July 2006 (For 1).
- 2) Member of the Board of Directors of the Serres Chamber of Commerce and Industry from January 19, 2002 to June 1, 2006 as head of the "Entrepreneur School" supervisory committee. Certificate of E.B.E. Serres No. Prot. 4380/25- July 2006 (For1).

KA. Research panel member

Member of the monthly Survey for the index of Procurement Officers for Greek Manufacturing companies conducted by NTCResearch in collaboration with the Hellenic Procurement Institute. Certification of the GreekPanelManager, Ms. Ioannas Hollis, June 17, 2008 (Er 1).

KB. Studies

Principal researcher of a techno-economic study approved by the Ministry of Agriculture for regulation 866/90. No. Approval 415373/6494-12/10/1994.

KG. Speeches at Events of State Bodies

- 1. Day of the Municipal Initiative of Serrai on "Youth Entrepreneurship in a Crisis" on 10-12-11 (Om 1)
- 2. Event of the Municipality of Visaltia with the Chamber of Commerce and Industry of Serres on "Environment, Tourism and Entrepreneurship in the Prefecture of Serres" on 26-9-12 9 (Om 2)
- 3. Participation with a speech in an educational briefing for students of the 2nd EPAL of Serres, specifically in matters of School Vocational Guidance on 6-1-2017 (om 3.pdf)