

## **PROFESSOR PETROS LOIS**

Head, Department of Accounting, Economics & Finance  
Director of MBAF (Master in Banking, Accounting and Finance)  
Coordinator, BSc in Accounting  
Powersoft365 (Accounting Software Certified Trainer)  
Board Member (Cyprus Ports Authority, 2014-2019)  
Επιστημονικός Υπεύθυνος της Εξεταστικής Επιτροπής για τις  
εξετάσεις των Διορίσιμων Καθηγητών των Δημόσιων Σχολείων  
στη Κύπρο



### **PERSONAL CONTACT DETAILS**

**Citizenship:** Cypriot  
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### **EDUCATION**

#### **Undergraduate work:**

1. Strovolos Lyceum (Cyprus Apolyterion-May 1987)
2. The London Chamber of Commerce and Industry (LCCI Book-keeping & Accounting Exams, 1985-86)

#### **Graduate work:**

1. BPP Colleges (Diploma in Accounting-June 1991)
2. Southbank University, UK (Accountancy), ACCA Level II-June 1992-93)
3. Emile Woolf Colleges, UK (ACCA Level II-December 1994)

#### **Postgraduate work:**

1. De Montfort University, UK (MSc in Accounting & Finance-January 1996)
2. Liverpool John Moores University, UK (PhD-June 2004)

#### **Professional work:**

1. Certified Management Accountant-CMA (Institute of Certified Management Accountants (ICMA, Australia), 2013).
2. Certified Global Business Analyst-CGBA (Institute of Certified Management Accountants (ICMA), 2023).
3. Institute of Management Accountants (The Association of Accountants and Financial Professionals in Business), 2020.
4. Institute of Marine Engineers, Science and Technology (IMarEST).

## **RESEARCH INTERESTS, OUTPUT AND INVOLVEMENT**

### **AREAS OF CONCENTRATION/ RESEARCH INTERESTS:**

Accounting, Finance, Auditing, Banking, Financial Management, Maritime Business (incl. Safety, Cruise Shipping)

### **PROFESSIONAL ASSOCIATIONS**

#### **Organization/field - Title**

- Institute of Certified Management Accountants (Australia), Member
- Institute of Management Accountants (The Association of Accountants and Financial Professionals in Business)
- Institute of Marine Engineers, Science and Technology (IMarEST), UK, Member
- National Book-keepers Association (NBA), Member

**Languages:** Greek, English (Fluent Proficient Competent)

### **RESEARCH & PUBLICATIONS**

- **Accounting, Finance, Auditing:** My research focuses on Financial Accounting, Financial Analysis, Financial Management, Digital Finance, Working Capital Management, Auditing, and Blockchain.
- **Shipping Industry:** My research focuses on the financial, economic, marketing, risk assessment, and safety issues of ships and companies operating in the shipping industry, emphasizing the cruise market.

Google Scholar: <https://scholar.google.com/citations?user=lzrtwIEAAAJ&hl=el>

## BOOKS

1. Από την Τράπεζα στον Κώδικα (2024), Εκδόσεις Broken Hill Publishers Ltd, ISBN: 978-9963-274-88-8.
2. Κυπριακή Οικονομική Κρίση, 2012-2013 (2021), Εκδόσεις Σάκκουλας, ISBN No. 978-960-648-357-8 (**Cyprus Economic Crisis 2012-2013**).
3. Νομίσματα στην Ελλάδα (2018), Εκδόσεις Α/φοι Φ. Καραγιώργου, ISBN No. 978-618-83370-4-6 (**Currencies in Greece**).
4. Χρηματοοικονομικά για Όλους (2018), Εκδόσεις Α/φοι Φ. Καραγιώργου, ISBN No. 978-618-83370-2-2 (**Finance for all**).
5. Λογιστική Γ' Λυκείου (2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025), Υπουργείο Παιδείας, Αθλητισμού και Νεολαίας, Κύπρος, ISBN No. 978-9963-54-106-5 (**Accounting for Elementary Schools in Cyprus, Cyprus Ministry of Education, Sports and Youths**).
6. Λογιστική Α' και Β' Λυκείου (2024, 2025), Υπουργείο Παιδείας, Αθλητισμού και Νεολαίας, Κύπρος, ISBN No. 978-9963-54-106-5 (**Accounting for Elementary Schools in Cyprus, Cyprus Ministry of Education, Sports and Youths**).

## EDITED BOOKS

1. Brigham, Houston (2020), Αρχές Χρηματοοικονομικής Διοίκησης (Principles of Financial Management), Broken Hill Publications Ltd, Ελληνική έκδοση (Greek edition), ISBN: 978-9925-576-46-3.
2. Needles, Powers, Crosson (2016), Εισαγωγή στη Λογιστική (Principles of Accounting), Broken Hill Publications Ltd, Ελληνική έκδοση (Greek edition), ISBN No. 978-9963-258-66-6.
3. Needles, Powers, Crosson (2016), Τεχνικές και Διαχείριση Κόστους, Broken Hill Publications Ltd, Ελληνική έκδοση (Greek edition), ISBN No. 978-9963-258-82-6.

## CHAPTERS IN BOOKS

1. Thrassou, A., Vrontis, D., Georgopoulos, G., Lois, P., Repousis, S. (2022), "Optimization of Capital Distribution and Composition of a Shipping Company Fleet Through Evolutionary Algorithms", *Business Perspectives and Research*, SAGE Publication, 10 (2), pp. 213-233.
2. Lois P., Thrassou A., Repousis S. (2020), "Corporate financial statement fraud in Greece and management engagement to promote sustainable development", Stakeholder engagement for sustainable socio-economic and ecological development, in Riad, S.M.R., Vrontis., D., Weber, D., Tsoukatos, E., Galati, A. (Eds), *Stakeholder engagement for sustainable socio-economic and ecological*

*development* (Volume 3, book series: Annals of Business Research), Routledge, USA/ UK, pp. 105-122.

3. **Lois, P.**, Repousis, S., Dengleri, K. and Thrassou, A. (2019), Industry Application of Assessment and Forecasting Theories through Comparative Financial Analysis: the case of Greek Pharmaceutical Industries under Crisis Conditions, in Thrassou, A., Vrontis, D., Weber, Y., Shams, R., Tsoukatos, E. (Eds), *The Synergy of Business Theory and Practice: Advancing the practical application of scholarly research* (Volume 2, book series: Palgrave Studies in Cross-Disciplinary Business Research, In Association with EuroMed Academy of Business), Palgrave Macmillan (Springer), Cham, Switzerland.
4. Repousis S. & **Lois P.** (2018), "Innovation Performance and Development Assistance and Growth in Four South East European Member States", in Demetris Vrontis, Yaakov Weber, Alkis Thrassou, Riad Shams, Evangelos Tsoukatos (eds), *Innovation and Capacity Building - Cross-Disciplinary Management Theories for Practical Applications* (Vol. 1 book series: Palgrave Studies in Cross-Disciplinary Business Research, In Association with EuroMed Academy of Business), pp77-108, Palgrave Macmillan (Springer), Cham, Switzerland, ISBN 978-3-319-90944-8).
5. **Lois P.** & Wang J. (2007), Development and Growth of Cruising in Cyprus and Mediterranean Regions, *Tourism Management in the 21<sup>st</sup> Century*, Edited by Frank Columbus, Nova Science Publishers, New York.
6. Wang J. & **Lois P.** (2006), Cruise competition and qualitative analysis of passenger attitudes", *Promises and Perils in Hospitality and Tourism Management*, pp. 3-32, Edited by Saurabh Dixit, AMAN Publications, India.
7. **Lois P.** & Wang J. (2006), "Cost, Benefits and Risk Assessment for improving performance of the marine tourism industry", *Tourism Management: New Research*, pp. 179-210, Nova Publishers, New York.
8. **Lois P.** (2005), International Maritime Safety Regulations, *Key issues internationally: a multidisciplinary approach*, pp. 219-245 (English version), pp. 246-276 (Greek version), Edited by Professor Maria Kapardis, Sakoulas Publishing, Greece.

## JOURNAL ARTICLES

### Academic Journals

1. Drogalas, G; **Lois, P**; Thrassou, A; Kourti, H. (2025), "An empirical correlation between types of organisational culture and internal audit effectiveness", *International Journal of Managerial and Financial Accounting*, Inderscience Publishers.
2. **Lois, P.**, Loizides, G., Charitou, M., Morphi, K. (2024), "The effect of Covid-19 on Financial Performance and Financial Distress of firms: Evidence from Southern Europe (PIGS) and Cyprus", *The Cyprus Review*, Submitted (under review).

3. Boumpis, M; **Lois, P**; Repousis, S. (2025), “Digital transformation in Greek banking: Historical insights, User behavior, and Technological prospects”, Journal of Risk and Financial Mangement, Submitted (Under review).
4. Millidonis, Th.; **Lois, P.**; Georgiou, I.; Tsoukatos, E.; (2024), “Critical Success Factors, Institutional Actions, and Instructors’ acceptance of e-learning in higher education: A systematic review”, Euromed Journal of Business, Emerald Publishing, <https://doi.org/10.1108/EMJB-02-2023-0037>.
5. Moschidis, S.; Drogalas, G.; Chatzipetrou, E. **Lois, P. (2024)**, “An investigation of Risk-Based Auditing (RBA) relationships from the stakeholders' perspective using PLS-SEM”, Euromed Journal of Business, Emerald Publishing Ltd, <https://doi.org/10.1108/EMJB-12-2022-0211>.
6. Georgiou, I., Sapuric, S., **Lois, P.**, Thrassou, A. (2024), “Blockchain for Accounting and Auditing – Accounting and Auditing for Cryptocurrencies: A systematic literature review and future research directions”, Journal of Risk and Financial Management, 17 (7), p. 276.
7. Dalla, K., Makrygiannakis, G., **Lois, P. (2024)**, “International Public Sector Accounting Standards in Greek public hospitals: An exploration on the ease of implementation”, Global Business and Economic Review, Special Issue: EMAB2022 Sustainable Business Practices in Management Education Leadership Accounting and Finance, Inderscience
8. Repousis, S., **Lois, P.**, Golfopoulos, V. (2024), “The evolution of real estate prices and prices of alternative investments in Greece during the pre-Covid period 2004 – 2020”, International Research Journal of Economics and Finance, 6 (2).
9. Millidonis, T., **Lois, P.**, Georgiou, I., Tsoukatos, E. (2023), “How teachers are affected by institutional actions aiming to enhance e-learning effectiveness in higher education”, International Journal of Educational Management, <https://doi.org/10.1108/IJEM-09-2022-0371>, Emerald Publishing Ltd.
10. **Lois, P.**, Repousis, S. (2023), “Economic Relations and the Import-Export Balance in Greek–Turkish and Cypriot-Turkish Trade During the Years 2010-2021”, The Cyprus Review, Vol. 35 (1), pp. 157-173.
11. Loizides, G., Charitou, M., **Lois, P. (2023)**, “The market reaction to COVID-19: European Evidence”, European Journal of Accounting, Auditing and Finance Research, Vol.11, No. 3, pp.27-53.
12. **Lois, P.**, Drogalas, G., Tabouratzi, E., Papanou, S. (2022), “The contribution of environmental accounting in corporations: evidence from Greece”, Journal for Global Business Advancement, Special Issue on: The Meta COVID-19 Era: Challenges in Managing, Performing and Strategising, Vol. 15, Number 3, pp. 344-368.
13. **Lois, P.**, Drogalas, G., Karagiorgos, A., Parcha, A. (2022), “Financial statements misrepresentation: Role of Internal and external audit”, Global Business and

14. Karagiorgos, A., Lazos, G., **Lois, P.**, Katsifas, D., Kasiouli, M. (2022), "Simplification factors addressing tax systemic complexity during tax reform periods: Evidence from the Greek tax system", *Journal of Accounting and Taxation* 14 (2), pp. 161-169.
15. Dalla, K., **Lois, P.**, Makrygiannakis, G. (2022), "The role of leadership–member exchange relationships in the implementation of the International Public Sector Accounting Standards by Greek public hospitals", *Euromed Journal of Business*, Emerald Publishing Ltd, <https://doi.org/10.1108/EMJB-04-2021-0064>.
16. Sorros, J., **Lois, P.**, Charitou, M., Karagiorgos, A. (2022), "Improving Competitiveness in Education Institutes: ABC's neglected potential", *Competitiveness Review: An International Business Journal*, Emerald Publishing Limited, <https://doi.org/10.1108/CR-01-2021-0008>.
17. Kalaitzakis, A., Lois, P., Repousis, S. (2022), "Market efficiency and the Greek fixed-odds betting market", *Euromed Journal of Business*, 17 (4), 568-592, <https://doi.org/10.1108/EMJB-01-2021-0014>.
18. **Lois, P.**, Repousis, S. (2021), "Preliminary review of the impact of COVID-19 on cash in Greece and Cyprus", *The Cyprus Review*, Vol. 33 (1), pp. 19-36.
19. Repousis, S., **Lois, P.**, Vrontis, D., Thrassou, A. and Meggios, S. (2021) 'Corporate bankruptcy during economic crisis: a financial analysis of the Greek construction sector', *J. International Business and Entrepreneurship Development*, Vol. 13, No. 2, pp.152–176.
20. Thrassou, A., Vrontis, D., Georgopoulos, G., **Lois, P.**, Repousis S. (2021), "Optimization of Capital Distribution and Composition of a Shipping Company Fleet through evolutionary algorithms", *Business Perspectives and Research*, SAGE Publishing, <https://doi.org/10.1177/22785337211011978>.
21. **Lois, P.**, Drogalas, G., Petridis, K. and Doulgeridis, K. (2021), Critical variables in the implementation of risk-based internal audit: A theoretical and empirical investigation on Greek companies, *Journal of Operational Risk*, Vol. 14, No. 4 (ABS-2018: 2\*, SJR-2018 ranking: Q3).
22. **Lois, P.**, Drogalas, G., Georgiou, I., Neratzidis, M., and Gambeta, E. (2021), "Risk-based internal audit: Factors related to its implementation", *Corporate Governance: The international journal of business in society*, <https://doi.org/10.1108/CG-08-2020-0316>, (ABS-2018: 2\*, SJR-2018 ranking: Q2).
23. **Lois, P.**, Pazarskis, M., Drogalas, G., Karagiorgos, A. (2021), "On mergers and acquisitions in Greece-before and after the onslaught of the economic crisis", *The Journal of Developing Areas*, Vol. 55, No. 2, <https://muse.jhu.edu/article/772631>.
24. **Lois P.**, Drogalas G., Karagiorgos A., Thrassou A., Vrontis D. (2021), "Internal

Auditing and Cyber Security: Audit Role and Procedural Contribution”, *International Journal of Managerial & Financial Accounting*, Vol. 13, No. 1, pp. 25-47, (ABS-2018: 2\*, SJR-2018 ranking: Q3).

25. Ioannou C., **Lois P.** & Makrygiannakis G. (2020), “Exploration of the bankruptcy risk levels and their main determinants of Acquired Listed Companies in Cyprus using Altman Z Score in combination with multiple methods”, *The Cyprus Review Journal*, Vol. 32 (1), pp. 137-170.
26. Pagonidis Th., Sapuric S. & **Lois P.** (2020), “Assessing the Implementation of Serialization in Pharmaceutical Industry in Greece: A Qualitative Approach”, *Journal of Global Business Advancement*, Vol. 13 (1), pp. 4-31.
27. **Lois P.**, Drogalas G., Karagiorgos A. & Tsikalakis K. (2020), “Internal audits in the digital era: Opportunities, risks and challenges”, *EuroMed Journal of Business*, 15(2), pp. 205-217. <https://doi.org/10.1108/EMJB-07-2019-0097> (ABS-2018: 1\*, SJR-2018 ranking: Q1).
28. **Lois P.**, Drogalas G. Karagiorgos A. & Karasteriou E. (2020), “The Phenomenon of Tax Evasion and Undeclared Work in Greece. Causes and the Role of Control Mechanisms”, *International Journal of Managerial & Financial Accounting*, 12 (1), pp.71-88, <https://www.inderscienceonline.com/doi/pdf/10.1504/IJMFA.2020.107002> (ABS-2018: 2\*, SJR-2018 ranking: Q3).
29. Charitou M., **Lois P.** (2020), “Factors affecting US Financial Institutions profitability: Empirical Evidence”, *Review of Economics and Finance*, Vol. 18 (1), Open Access.
30. **Lois P.** & Christodoulou A. (2019), “Impact of the global financial crisis and resulting bail-in on the audit of Cypriot banks”, *The Cyprus Review*, Vol. 31, pp. 79-118.
31. **Lois P.**, Drogalas G. Karagiorgos A. & Chlorou A. (2019), “Tax Compliance during fiscal depression periods: The case of Greece”, *Euromed Journal of Business*, Vol. 14, No. 3, pp. 274-291.
32. Repousis S., **Lois P.** & Veli V. (2019), “An investigation of the fraud risk and fraud scheme methods in Greek commercial banks”, *Journal of Money Laundering Control*, Vol. 22, Issue: 1, pp. 53-61.
33. Repousis S., **Lois P.**, & Kougioumtsidis P. (2019), "Foreign Direct Investments and Round Tripping between Cyprus and Russia", *Journal of Money Laundering Control*, Vol. 22, No. 3, pp. 442-450.
34. Kougioumtsidis P., **Lois P.** & Repousis S. (2018), “Trusts, Central Registry and Real Beneficiary in Cyprus: Historical, Conceptual and Legislative Approach”, *The Cyprus Review*, Volume 30:2, pp. 141-153.
35. **Lois P.**, Tabouratzi E. & Makrygiannakis G. (2017), “Accounting Information

Systems course: Perceptions of Accounting and Non-Accounting Students”, EuroMed Journal of Business, Vol. 12, No 3, pp. 258-268.

36. Charitou M., **Lois P.**, Christoforou A. (2016), The relationship between aggressive and conservative working capital management policies and profitability: An empirical investigation, International Journal of Arts and Commerce, Vol. 5, No 5, pp. 143-150.
37. Charitou M., Elfani M., **Lois P.** (2016), The effect of working capital management on firm’s profitability: Empirical evidence from an emerging market, Journal of Business & Economics Research, Vol. 14, No. 3, pp. 111-117 (**more than 20.000 downloads, Reprint**).
38. **Lois P.** (2014), The safety of ships: The case of cruise vessel, Tourism Today, Number 14, pp. 103-130.
39. **Lois P.** Charitou M. and Halim B. S. (2012), The relationship between working capital management and firm’s profitability: An empirical investigation for an emerging Asian country, Journal of International Business and Economics Research, Vol. 11, No 8, pp. 839-848.
40. Charitou M., **Lois P.** & Elfami M. (2010), The effect of working capital management on firm’s profitability: Empirical evidence from an emerging market, Journal of Business & Economics Research, Vol. 8, No. 12.
41. Charitou Melita, **P. Lois** and A. Vlittis (2010), Do capital markets value earnings and cash flows alike? International Empirical Evidence, Journal of Applied Economic Sciences, Vol. 3, Issue 13, pp. 173-183.
42. Charitou M., Vlittis A. & **Lois P.** (2010), The effect of conference call initiations on analyst coverage and institutional ownership, Journal of Business and Economics Research, Vol. 8, No. 11, pp. 21-33.
43. **Lois P.** (2009), Cypriot cruise passengers’ perceptions and expectations, Tourism Today, Number 9, pp. 88-104.
44. **Lois P.** & Wang J. (2008), Estimating Cruise Passenger Expenditures in Small Greek Island Ports, Journal of Tourism, Volume IX, No. 1, pp. 39-51.
45. **Lois P.** (2008), “Expenditure patterns of Cyprus cruise passengers in Greek island ports”, World Journal of Business Management, Vol.2, Issue 1, pp. 23-30.
46. **Lois P.** & Wang J. (2006), “Choosing a cruise destination, and the level of passengers’ satisfaction, their needs and expectations: The Cyprus case”, Tourism Today, Number 5, pp 142-152, Cyprus, (ISSN: 1450-0906).
47. **Lois P.** (2005), “The identification of costs and benefits, and the control of risks in the cruise ship operations”, Tourism Today, Number 4, pp 103-122, Cyprus, (ISSN: 1450-0906).



- 48. Lois P. (2005)**, "Investment appraisal techniques and risk analysis: the case of a Cyprus cruise market", *Journal of Management Cases*, Vol. 7, Issue 3, pp 5-20, UK, (ISSN: 1741-6264).
- 49. Lois P., Wang J., Wall A. D., Ruxton T. (2004)**, "Formal safety assessment of cruise ships", *Tourism Management (4\*)*, Vol. 25, pp 93-109 (ISSN: 0261-5177).
- 50. Lois P., Wang J., Wall A. D., Ruxton T. (2003)**, "Cruise market: Consolidation and globalisation", *Tourism Today*, Number 3, pp 142-160, Cyprus, (ISSN: 1450-0906).
- 51. Lois P., Wang J., Wall A. D., Ruxton T. (2001)**, "Fundamental considerations of competition at sea and the application of cost-benefit analysis", *Tourism Today*, Number 1, pp 89-102, Cyprus (ISSN: 1450-0906).

## PWC CHAIR IN BUSINESS RESEARCH

1. Lois P. (2020-21), Cyprus Telecommunications Industry-5G.
2. Lois P. (2017-19), Sports Tourism (work in progress).
3. Lois P. (2015-16), Capturing the Social Media Use in the Cyprus Hotel Industry Survey.
4. Lois P. (2013-14), Ανοίγοντας το θησαυροφυλάκιο του Κυπριακού τουρισμού, Annual Market Survey, Cyprus Tourism.
5. Lois P. (2014), Εποχικότητα και Χειμερινός Τουρισμός: το Κυπριακό προϊόν μέσα από τα μάτια των τουριστών, Seasonal Market Survey.
6. Lois P. (2011), Η θέση της γυναίκας στη Κυπριακή οικονομία: Προκλήσεις και προοπτικές, Women in Cyprus Economy.

### Conference Proceedings

1. Mitskinis., D; **Lois, P.**, Drogalas., G., Antonakis., N. **(2023)**, “Audit Report Lag and Female Auditor: Evidence from Greece”, 16th Annual Conference of the EuroMed Academy of Business, 27-29 September, Vilnius, Lithuania.
2. Repousis, S., **Lois, P.**, Boubis, M. **(2023)**, “E-banking: Present and Future”, International Conference on Business and Economics, Hellenic Open University, 29 August, Greece.
3. Millidonis T., **Lois P.**, Georgiou I., Tsoukatos E. **(2023)**, How Teachers are affected by Institutional actions aiming to reduce e-learning barriers in Higher Education”, 17th International Technology, Education and Development Conference, 6-8 March, Valencia, Spain.
4. Dalla C., **Lois P.**, Makriyiannakis G. **(2022)**, “The Impact of Solidarity and Sociability Relationships on the Implementation of International Public Sector Accounting Standards in Greek Public Hospitals”, 21<sup>st</sup> Annual Conference of Hellenic Finance and Accounting Association (HFAA), 16-17 December, Athens, Greece.
5. Golfinopoulos V., **Lois P.**, Repousis S. **(2022)**, “Η Εξέλιξη των Τιμών των Ακινήτων σε Σύγκριση με την Εξέλιξη των Τιμών Εναλλακτικών Επενδύσεων, στην Ελλάδα κατά τα Έτη 2004 – 2020”, 21<sup>st</sup> Annual Conference of Hellenic Finance and Accounting Association (HFAA), 16-17 December, Athens, Greece.
6. Millidonis T., **Lois P.** **(2022)**, "The Importance of Instructors' Stakeholder Perspectives towards Critical Success Factors and Barriers to Effective E-learning Course Delivery in Higher Education", 15<sup>th</sup> Annual Euromed Academy of Business (EMAB) Conference, September 21-23, Palermo, Italy **(Best Student Paper Award)**.

7. Christodoulou A., **Lois P.**, Georgiou I., Sapuric S. (2022), "The development of a framework for a new auditing process model in the Blockchain era – A Systematic Literature Review", Financial Management and Accounting Research Conference (FMARC), 19-21 June, Limassol, Cyprus.
8. Violettas E., **Lois P.**, Repousis S. (2021), "Municipal policies and local crowding-out: The case of Greek small and medium insular municipalities", 20<sup>th</sup> Annual Conference of Hellenic Finance and Accounting Association (HFAA), 17-18 December, Thessaloniki, Greece.
9. Manoukas I., **Lois P.**, Repousis S. (2021), "The impact of the IFRS9 in the financial instruments of the largest European banks", International Conference on Business & Economics of the Hellenic Open University, Virtual, 7-8 May, Greece.
10. Repousis S., **Lois P.** (2020), "The role of economic transactions and the balance of imports/exports in Greek-Turkish relations", 19<sup>th</sup> Annual Conference of Hellenic Finance and Accounting Association (HFAA), 18-19 December, Crete, Greece.
11. Repousis S., **Lois P.** (2020), "Current USA and China Energy Security Policy Challenges: Comparative Conclusions", 19<sup>th</sup> Annual Conference of Hellenic Finance and Accounting Association (HFAA), 18-19 December, Crete, Greece.
12. Georgopoulos G., **Lois P.**, Repousis S. (2020), "Optimization of Capital Distribution and Composition of a Shipping Company Fleet through Evolutionary Algorithms", International Conference on Business and Economics of the Hellenic Open University, Athens, Greece.
13. Siamidis D., **Lois P.**, Repousis S. (2020), "The Impact of the Economic Crisis on the Performance of Greek Textile Companies", 13<sup>th</sup> Annual (Online) Conference of the EuroMed Academy of Business.
14. Repousis S., **Lois P.** & Gatomati A. (2019), "Rating agencies and the effect in stock market and in government bonds in Greece and Cyprus", 10<sup>th</sup> National Conference of the Financial Engineering and Banking Society (FEBS), 20-21 December, Athens, Greece.
15. Meggios S., **Lois P.**, Repousis S. (2019), "Financial Analysis of Greek Construction Sector and Corporate Bankruptcy during 2013-2017", 18<sup>th</sup> Annual Conference of Hellenic Finance and Accounting Association (HFAA), 13-14 December, Athens, Greece.
16. **Lois P.**, Pazarskis M., Drogalas G. & Karagiorgos A. (2019), "On Mergers and Acquisitions in Greece - before and after the Onslaught of the Economic Crisis", Proceedings of the 12<sup>th</sup> annual Euromed Academy of Business (EMAB) Conference, 18-20 September, Thessaloniki, Greece, pp. 1714-1716.
17. **Lois P.**, Drogalas G., Karagiorgos A., Pazarksis M. (2019), "Internal Audit and Court of Auditors' role in Public Administration", Euromed Academy of Business 12<sup>th</sup> Annual Conference, 18-20 September, Thessaloniki, Greece, pp. 1717-1718.

18. Pettas L., **Lois P.** Repousis S. (2019), "The impact of innovation on economic performance and on stock market valuation of 100 companies on the Standard & Poors 500 Index", Euromed Academy of Business 12<sup>th</sup> Annual Conference, 18-20 September, Thessaloniki, Greece.
19. Repousis S., **Lois P.** (2019), "Trusts, Central Registry and Real Beneficiary in Cyprus: Historical, Conceptual and Legislative Approach", International Conference on Business and Economics, Hellenic Open University, 22 February, Athens.
20. Repousis S., **Lois P.** (2019), "China-USA Relations and Offensive Realism", International Conference on Business and Economics, Hellenic Open University, 22 February, Athens.
21. **Lois P.**, Repousis S. (2018), "CAMELS and Banking Sector Performance in Greece", 9<sup>th</sup> National Conference of Financial Engineering and Banking Society, 21-22 December, Athens, Greece.
22. Repousis S., **Lois P.**, Deggeri H. (2018), "Συγκριτική χρηματοοικονομική ανάλυση Ελληνικών παραγωγικών Φαρμακοβιομηχανιών: Αξιολόγηση και πρόβλεψη βιωσιμότητας", 9<sup>th</sup> National Conference of Financial Engineering and Banking Society, 21-22 December, Athens, Greece.
23. Repousis S., **Lois P.** (2018), "Foreign Direct Investments and Round Tripping between Cyprus and Russia", 17<sup>th</sup> Annual Conference of Hellenic Finance and Accounting Association (HFAA), 14-15 December, Athens, Greece.
24. Aggelopoulos E., Iacovidou M., **Lois P.**, Georgopoulos A. (2018), "New evidence on bank income smoothing using micro data", 17<sup>th</sup> Annual Conference of Hellenic Finance and Accounting Association (HFAA), 14-15 December, Athens, Greece.
25. Repousis S. **Lois P.** (2018), "International development assistance effects on economic growth: Evidence from four South European countries", Euromed Academy of Business 11<sup>th</sup> Annual Conference, 12-14 September, Malta.
26. Veli V., **Lois P.**, Repousis S. (2018), "An investigation of the fraud risk and fraud scheme methods in Greek commercial banks," 7<sup>th</sup> International Conference on Multidimensional Finance, Insurance and Investment, 10-12 May, Chania Crete.
27. Repousis S., **Lois P.** (2017), "Legal Framework and Active Management for Non-Performing Loans of Greek banks", 8<sup>th</sup> Financial Engineering and Banking Society (FEBS) Conference, 18-19 December, Athens.
28. Repousis S., **Lois P.** (2017), "Pyro-Terrorism in Greece? Greek forest fires August 2007 and the impact on Greek banks stocks", 16<sup>th</sup> Conference of Hellenic Finance and Accounting Association, 15-16 December, Athens.
29. **Lois P.**, Charitou M. (2012), "First course in Accounting: Perceptions of Accounting and Non-Accounting students", International Conference on Education and New Learning Technologies (EDULEARN'12), Barcelona, 2-4

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30. **Lois P. & Iacovidou M. (2011)**, Quality in Business Educational Experience: Students' Perceptions in Cyprus Private Universities, International Conference on Education, Research and Innovation (ICERI), Madrid, 16-19 November.
31. Charitou M., **Lois P. & Vlittis A. (2010)**, The Role of Earnings in Capital Markets: International Empirical Evidence, International Technology, Education and Development Conference (INTED), Valencia, 8-10 March.
32. **Lois P. and Iacovidou M. (2009)**, Students Perceptions: Quality in their accounting education experience?, International Conference of Education, Research and Innovation (ICERI), Madrid, 16-18 November.
33. **Lois P. and Tsaturian T. (2009)**, The Influence of global financial crisis on the economy of Armenia, EuroMed Research Business Institute, 2<sup>nd</sup> Annual EuroMed Conference, Salerno, 26-28 October.
34. Charitou M., **Lois P. & Vlittis A. (2009)**, Which measures drive stock prices?: International evidence, The 2009 European Applied Business Research Conference, Clute Institute, Prague, 8-11 June.
35. **Lois P. and Melanthiou Y. (2009)**, Employers' Perceptions of Cypriot Non-State Universities, International Technology, Education and Development Conference (INTED), Valencia, 9-11 March.
36. **Lois P. (2008)**, Customers' perceptions of internet banking services in Cyprus, International Conference of Education, Research and Innovation (ICERI), Madrid, 17-19 November.
37. **Lois P. (2008)**, Expenditure spending by cruise passengers: The Case of Cypriot Cruisers, International Technology, Education and Development Conference (INTED), Valencia, 3-5 March.
38. Diacos P., **Lois P. and Kountouris I. (2007)**, Estimation of the average fixed capital depreciation rate and derivation of the fixed capital stock series, 20<sup>th</sup> Panhellenic Statistical Conference, 11-15 April, Nicosia.
39. **Lois P. (2006)**, Shipping and Stock Exchange: Analysis of the benefits for the national economy, OCEAN Tankers Conference, Nicosia, 19 June.
40. **Lois P. (2005)**, "Consumer attitudes to cruise tourism and factors to be considered in choosing a destination: the case of Cyprus", Total Quality Management and Environmental Responsibility, Haaga Institute Polytechnic, Helsinki, Finland, 12-14 January.
41. **Lois P. (2004)**, "Development of and prospects for cruising in Cyprus and Mediterranean region", Tourism in Europe-The 2004 Conference, Intercollege (Cyprus) and Leeds Metropolitan University (UK) Conference, Nicosia, Cyprus, 10-11 December.

42. **Lois P. (2004)**, “Consumer attitudes to cruise tourism and factors to be considered in choosing a destination: the Cyprus case”, Geotour 2004, International conference on EU and tourism development perspectives, Herlany, Slovakia, 21-22 October.
43. **Lois P.**, Wang J., Wall A. D., Ruxton T. **(2000)**, “Consumer attitudes to cruise tourism and fundamental considerations of competition at sea in Cyprus and Mediterranean regions”, 2<sup>nd</sup> International Congress on Maritime Technological Innovations and Research, Cadiz (Spain), 8-11 November.

### **PROFESSIONAL MAGAZINES**

More than 40 articles (Cyprus News, EUROSHIP Shipping Magazine, EUROKERDOS)

#### **Interviews (ΣΥΝΕΝΤΕΥΞΕΙΣ)**

1. Accountancy Cyprus (ICPAC Professional Magazine), 2018, 2019
2. IN-Business Magazine
3. Eurokerdos
4. Professional Business Magazine

#### **Newspaper Articles**

More than 200 newspaper articles (ΠΟΛΙΤΗΣ, ΣΗΜΕΡΙΝΗ, ΦΙΛΕΛΕΥΘΕΡΟΣ, ΑΛΗΘΕΙΑ, ΚΑΘΗΜΕΡΙΝΗ, ΝΕΟΣ ΤΥΠΟΣ).

### **OTHER SCHOLARLY ACTIVITIES**

#### **Editorial Boards**

1. Co-founder of EuroMed Journal of Business (EMJB), School of Business, University of Nicosia.
2. Journal of Risk and Financial Management (Guest editor)
3. World Research Organisation: Member of the Editorial Board of the following Journals:
  - Journal of Business Management
  - Journal of Financial Management
4. Tourism Management
5. Tourism Today

## EXPERIENCE

### Work experience:

1. University of Nicosia (Head, Department of Accounting, Economics and Finance, Coordinator of the BSc in Accounting, Professor) (September 2007-Present).
2. Director of MA Banking, Accounting and Finance (Joint Master's degree with the Hellenic Open University, 2016-Present)
3. Dean, School of Business (April 2017-October 2017)
4. Director of Academic Affairs (February 2016-March 2017)
5. Intercollege (Head of Accounting & Banking, CIA & CFA Co-ordinator, Lecturer) (June 2001-September 2007)
6. Libra Investments Ltd (Director) (1999-2001)
7. Intercollege (Senior Officer, Senior Lecturer) (July 1998-December 1999)
8. B.P.P College (Principal, Lecturer) (September 1996-June 1998)
9. Louis Cruise Lines (Hotel Purser, Chief Purser Trainee) (Summer 1989, Summer 1990, Summer 1991, Summer 1992, Summer 1993, Summer 1994, Summer 1995, January 1996-September 1996)

### Advisory: (students supervised, theses directed, etc)

1. Member of the PhD Examination (Viva) Committees
2. PhD Thesis Supervision
3. MBA Thesis Supervision
4. Supervising Oxford Brookes students' final projects.
5. Advising Accounting, Economics, and Finance students (at professional and academic levels).

### Teaching (seminars designed, courses taught)

#### **Instructor's Manual**

1. **Lois P.**, Bookkeeping, Instructor's manual for first-year students and LCCI students, Certificate in Bookkeeping, Elementary stage.

*I developed the following programmes:*

- *BSc in Accounting*
- *Μεταπτυχιακό στη Τραπεζική, Λογιστική και Χρηματοοικονομική (κοινό πρόγραμμα με το Ελληνικό Ανοικτό Πανεπιστήμιο)-Master in Banking, Accounting & Finance*

### ***Accounting & Business Administration***

- ACCT-110 Accounting I
- ACCT-111 Accounting II
- ACCT-310 Advanced Financial Accounting
- ACCT-231 Accounting Information Systems
- FIN-410 Financial Management
- FIN-440 Financial Analysis
- FIN-266 Managerial Finance

### ***Diploma in Banking***

- BANK-210 Introduction to Accounting

### ***MBA***

- Working Capital Management
- Financial Management

### ***Greek MBA Online***

- Financial Management
- Financial Markets and Institutions

### ***Joint Master (with Hellenic Open University) in Banking, Accounting & Finance***

- Τραπεζική Διοίκηση (Bank Management)
- Λογιστική/Ανάλυση Χρηματοοικονομικών Καταστάσεων (Accounting/Analysis of Financial Statements)
- Ανώτερη Λογιστική (Advanced Accounting)

### ***CAT (Certified Accounting Technician)***

- Transaction Accounting
- Information for Management and Control
- Maintaining Financial Records
- Information Technology Processes
- Managing Finances
- Financial Accounting

### ***Short Courses***

- Office Practice and Procedures
- Financial Management for Non-Profit Organisations

### ***Development of On-line course material***

1. MBADG-622, Χρηματοοικονομική Διοίκηση (MBA, University of Nicosia)
2. MBADG-722, Χρηματοπιστωτικές Αγορές και Οργανισμοί (MBA, University of Nicosia)
3. ΤΑΧ-53, Λογιστική Ι (Joint Master Degree with HOU in Banking, Accounting and Finance)



## **Member of Examination Boards**

Μέλος της Εξεταστικής Επιτροπής για τις εξετάσεις των Διορισίμων Καθηγητών των Δημόσιων Σχολείων στη Κύπρο, 2017, 2019, 2021, 2023 (Examinations for Appointed Teachers of State Secondary Schools in Cyprus).

Εγγεγραμμένο Μέλος στο σύστημα ΑΠΕΛΛΑ, Ελλάδα (Election of faculty members in Greek Universities).

## **Examiner for Job Positions (Θεματοθέτηση και Διόρθωση Γραπτών Εξετάσεων)**

**Οργανισμοί:** ΡΙΚ, ΑΝΑΔ, ΟΚΥΠΥ, Επιτροπή Κεφαλαιαγοράς Κύπρου, Επίτροπος Τηλεπικοινωνιών, Έφορος Ελέγχου Κρατικών Ενισχύσεων

**Organisations:** Cyprus Broadcasting Organisation, Human Resource Development Authority Cyprus, State Health Services Organisation, Cyprus Securities and Exchange Commission, Commissioner of Communications, Office of the Commissioner for State Aid Control)

## **Member in Evaluation Committees (Jury)**

- Cyprus Accounting Awards 2021-2023
- Cyprus Tourism Awards 2021-2023