

CURRICULUM VITAE

PERSONAL INFORMATION

1. Surname : Sorros
2. First Name : John
3. Place of Birth : Piraeus - Greece
4. Marital Status : Married
5. Address : 36 Zanni Str., 185 36 Piraeus, Greece
6. Telephone : 0030 2104142116
7. Fax : 0030 2104142181
8. E – mail : sorros@unipi.gr

CURRENT POSITION

Professor of Cost Accounting, University of Piraeus, Department of Business Administration

EDUCATION

1. Athens University of Economics, Bachelor in Business Administration
2. University of Piraeus, PhD in Business Administration

LANGUAGES

1. English
2. Basic German
3. Greek (native speaker)

MOST RECENT BUSINESS EXPERIENCE

1. 1994 - 1999 Financial and Administrative Manager in SYNEL SA a Fertilizer Merchant and Manufactory Company
2. 1996 – 1999 Investment Consultant in E.U. Programs
3. 1999 – 2001 Financial and Administrative Manager in OTE Financial Leasing S.A.
4. 2001 – 2004 Deputy General Manager in AGB Financial Leasing S.A.

TEACHING EXPERIENCE

1. University of Piraeus, Business Administration Department, Assistant Professor of Cost Accounting since 2008 (Lecture from 2003)
2. University of Piraeus, Business Administration Department, Financial Management and Banking Department, Industrial Department and Maritime Studies Department Lecturer of Accounting and Cost Accounting, since 1993.
3. Aegean University, Lecturer of Shipping Accounting, 1999 – 2000
4. Economic University of Athens, Lecturer of Cost Accounting, 2000 - 2002
5. University of Patra, Lecturer of Accounting, 2002 – 2003

6. Hellenic Open University, Lecturer of Accounting, since 2007
7. Greek State Productivity Centre (HELKEPA), Lecturer of Accounting, Cost Accounting, Financing Ships and Accounting with computing, 1993 - 1998
8. Hellenic Management Association, lecturer of Accounting in MBA programs, Cost Accounting, Tax Accounting since 1994
9. Greek Economic Chamber, Accounting with Computing, 1992
10. National Bank of Industrial Development, Financial Statements with Excel, 1995
11. Greek Railway Organization, Accounting, 1994
12. Egnatia Bank, Accounting, 1998
13. Chartered Accountants MBA programme, Cost Accounting since 1997
14. Several in-house seminars for business executives in Budgeting, Accounting and Financial Management since 1994

CONFERENCES

1. "Financial Market Data vs Accounting Data: Who explains best stock returns", 86th International Atlantic Economic Conference, New York 11-14 October 2018
2. "The Impact of Tax Rates in Tax Revenues in Financial Crisis Period. Evidence from Greece", 86th International Atlantic Economic Conference, New York 11-14 October 2018
3. "Administrative Accounting Outsourcing and Internal Accounting Departments in Educational Institutes", with A. Karagiorgos and N. Belesis, 86th International Atlantic Economic Conference, New York 11-14 October 2018
4. "Testing the CAPM Model on S&P companies Value Relevance of Financial Variables A Test Using the CAPM Model", with A. Karagiorgos and N. Belesis, «84th International Atlantic Economic Conference» 05-08 October 2017 Montreal Canada.
5. "Examining the Convergence of Greece's New Accounting Framework with the IFRS: A Formal (de jure) Harmonization Study, with E. Trachanas, «84th International Atlantic Economic Conference» 05-08 October" 2017 Montreal Canada.
6. "Impact of Economic Crisis in Auditing Reports: The Case of Greece", 82nd International Atlantic Economic Conference, Washington D.C., 13-16 October 2016
7. "Financial Crisis and Value Relevance of Financial Statements", with N. Belesis and A. Karagiorgos, 82nd International Atlantic Economic Conference, Washington D.C., 13-16 October, 2016
8. "Limitations of Cost management Reforms in the Field of Education Institutes: An Activity-Based Costing Perspective", with A. Karagiorgos and N. Belesis, 82nd International Atlantic Economic Conference, Washington D.C., 13-16 October 2016
9. "ABC's Adoption Capability A survey in Greece's Education Sector", with A. Karagiorgos and N. Belesis, 80th International Atlantic Economic Conference, Boston MA, 8-11 October, 2015
10. "The Predictability of Economic and Accounting Factors in Crisis Period: Evidence from Greece", 80th International Atlantic Economic Conference, Boston MA, 8-11 October, 2015
11. "Activity based costing awareness and utility □ A survey in Greek private schools A. Karagiorgos, University of Piraeus—Piraeus, Greece
12. "Leverage and Value Relevance of Financial Statements" Nicholas Belesis Sr., University of Piraeus—Piraeus, Greece
13. "Mobile Business, Competitive Advantage Creation and the Costing Methods Suitable for its Implementation, an ABC Approach" 2015 Boston, USA, IAES
14. "An ABC literature Review- An Introduction and Evaluation of the Costing Method" 2014, Rimini, Italy RCEA

15. "An ABC survey and its possible application in Greek Education Institutes" September 2014 Penang, Malaysia EAEFEASA
16. "Balanced Scorecard Literature in Greek Hospitals", September 2014 Penang, Malaysia EAEFEASA
17. "Knowledge Economy in the field of Accounting: Intellectual Capital as an Organization's Asset and Innovation Tool", 2013 Crete, Greece, NHIBE
18. "Transfer Pricing and its strategies for Intangible Assets 2013", Corfu, Greece, ICAFE
19. "Sticky Costs and its Cost Behavioral factors: Theory and Practice" ICABE 2013 - International Conference on Applied Business & Economics, New York, 2-4 October, 2013, with A. Karagiorgos and N. Belesis
20. "Sticky Cost in Shipping" ICABE 2013 - International Conference on Applied Business & Economics, New York, 2-4 October, 2013, with S. Vrontaki, S. Arvanitis, T. Stamatopoulos and E. Thalassinos
21. "The Reliability of Impairment Tests: The case of Vessels", ICABE 2013 - International Conference on Applied Business & Economics, New York, 2-4 October, 2013, with A. Karagiorgos and N. Belesis
22. "R&D Expenses and Firm Profitability: Evidence from Fossil Energy and Renewable Energy Users in the USA", 10th Biennial Pacific Rim Conference, Tokyo, Japan 14-17 March, 2013
23. "Understating Sticky Cost and the Factors Affecting Cost Behavior" 11th Conference of the Hellenic Finance & Accounting Association (H.F.A.A.) 2012, Athens 14-15 December 2012, with A. Karagiorgos
24. "The Effects of IFRS on the Value Relevance of Financial Statements from Greek Listed Firms" 3rd Globalization and Higher Education in Economics and Business Administration (GEBA) International Conference, Iasi, Romania, 18-20 October 2012.
25. "Earnings Management in Small and Medium Size, non-Listed Manufacturing Firms: Evidence from Greece, 3rd Conference of the European Asian Economics, Finance & Accounting and Econometric Association, Taipei, September 5-8, 2012, with V. Zisis
26. "The Effect of Fixed Asset Sales on Stock Prices: Evidence from the Shipping Industry, 3rd Conference of the European Asian Economics, Finance & Accounting and Econometric Association, TAIPEI, September 5-8, 2012, with V. Zisis and N. Mpelelis
27. "Value Relevance of Earnings and Book Value for Greek Listed Firms", 4th International Conference on Accounting and Finance, University of Macedonia, Department of Accounting and Finance, 30-31 August 2012, Corfu Island, with N. Belesis
28. "Transfer Pricing and its Strategies for Intangibles Assets", 4th International Conference on Accounting and Finance, University of Macedonia, Department of Accounting and Finance, 30-31 August 2012, Corfu Island, with D. Soumpeniotis and A. Karagiorgos
29. "Earnings Predictability and Cost Structure: Evidence from International Listed Firms", 3rd Conference of the European Asian Economics, Finance & Accounting & Econometric Association, Taipei, September 5-8, 2012
30. "Profitability Performance and Manufacturing Cost: Evidence from a Panel of US Firms", 71st International Atlantic Economic Conference, Athens, 16-19 March 2011, with N. Apergis
31. "Profitability Performance and the Role of manufacturing Cost: Evidence from a Panel of US Manufacturing Firms", 38th Annual meeting of Academy of Economics and Finance, Jacksonville, Florida, February 9-12, 2011, with N. Apergis
32. "Forecasting of Non-Utilized Knowledge Depreciation as A Supplementary Means For R&D Policy Making by an Industrial Enterprise", ICCMSE 2010, Kos, Greece, 3-8 October 2010, with D.F. Batzias and P.-M. P. Spanidis
33. "Long-Term Debt and Stock Prices: Evidence from International Listed Manufacturing Firms", 2nd EAEFEASES Conference, Beijing China 8-10 September 2010, with N. Apergis & N. Belesis

34. “Disaggregated Earnings and Stock Prices: Evidence from International Listed Shipping Firms”, 69th International Atlantic Economic Association Conference, Prague Czech Republic, 24-27 March 2010, with N. Apergis
35. “Asset Pricing and Foreign Exchange Risk”, 37th Annual Meeting of the Academy of Economics and Finance, Houston USA, 10-13 February 2010, with N. Apergis & P. Artikis
36. “Bankruptcy Probability and Stock Prices: Effect of Altman Z-score Information on Stock Prices: Evidence from Panel Data”, 37th Annual Meeting of the Academy of Economics and Finance, Houston USA, 10-13 February 2010, with N. Apergis, P. Artikis & V. Zisis
37. “Accounting Information and the Cost of Capital: Their Combined Effect on Excess Stock Returns – Evidence from panel data”, 3rd ACE Conference, Hong Kong, 14-16 December 2009, with G. Artikis and S. Eleftheriou
38. “The Role of Fixed Capital Depreciation for TFP Growth: Evidence from Firm Level Panel Data Estimates”, 68th International Atlantic Economic Conference, Boston, USA, 8-11 October 2009, with N. Apergis
39. “The Role of Disaggregated Earnings for Stock Prices, Evidence from Listed Shipping Firms and Panel Tests”, 36th Annual meeting of the Academy of Economics and Finance, Pensacola, Florida, USA, 11-14 February 2009, with N. Apergis
40. “On the Depreciation of Intellectual Capital Accumulated Within a P & R Department of an Industrial Enterprise”, International Conference of Marketing and Management Sciences, Operational Research, Athens 23-25 May 2008 with D.F. Batzias
41. «Λογιστική Πρόβλεψη Πτώχευσης Επιχειρήσεων. Η περίπτωση των Εταιριών του Χρηματιστηρίου Αθηνών», 5ο Συνέδριο Συνδέσμου Επιστημόνων Χρηματοοικονομικής & Λογιστικής, Πανεπιστήμιο Πατρών, 15-16 Δεκεμβρίου 2007, σε συνεργασία με Π. Αρτίκη και Γ. Αρτίκη.
42. “Portfolio Performance and Investment Strategies, The Case of ASE”, 5ο Συνέδριο Συνδέσμου Επιστημόνων Χρηματοοικονομικής & Λογιστικής, Πανεπιστήμιο Πατρών, 15-16 Δεκεμβρίου 2007, σε συνεργασία με Π. Αρτίκη
43. “Decomposing Economic Value Added”, International Conference on Applied Business & Economics 2007, University of Piraeus, 4-6 October 2007, with Dr P. Artikis
44. “Wealth Added Financial Management in the Service Sector in Greece”, Management of International Business & Economic Systems Conference, Larissa, 29-30 September 2007, T.E.I. of Larissa, Dept. of Business Administration, with Dr P. Artikis
45. “Insurance Companies the Effects of The IFRS First Time Adoption”, Management of International Business & Economic Systems Conference, Larissa, 4-5 November 2006 T.E.I. of Larissa, Dept. of Business Administration, with Dr N. Gerantonis

ARTICLES

1. The Adoption of Activity-Based Costing: A Survey of the Education Sector of Greece, J. Sorros, A. Karagiorgos and N. Belesis, Journal of International Advances in Economic Research, revised and accepted 24/5/2017
2. “Tax Audit Effectiveness in Greek Firms: Tax Auditors Perceptions” , Drogalas G., Sorros J., Karagiorgou D., Diavastis I., Journal of Accounting and Taxation, Vol. 7 (7), pp. 123-130, 2015
3. “Differences in earnings management between audited and non-audited private manufacturing firms: evidence from Greece”, with V. Zisis, Int. J. Accounting, Auditing and Performance Evaluation, Vol. 11, No. 1, pp 84 – 105, 2015
4. “The Reliability of Impairment Tests: The Case of Vessels”, J Sorros, N Belesis, A Karagiorgos Procedia Economics and Finance 32, 1787-1793

5. "The Role of R&D Expenses for Profitability: Evidence from U.S. Fossil and Renewable Energy Firms" , with N. Apergis, will be published in the Vol. 6, No. 3, pp 8 -15, March 2014 issue of "International Journal of Economics and Finance"
6. "Predicting Earnings Using Cost Accounts Ratios: Evidence from Manufacturing Listed Firms", Journal Annales Universitatis Apuleius Series Oeconomica, Vol 15 (2) pp 450 – 458, 2013
7. "Accounting Information the Cost of Capital and Excess Stock Returns: The Role of Earnings Quality – Evidence from Panel Data", with N. Apergis, G. Artikis, S. Eleftheriou, International Business Research, Vol 5 No 2, 2/2012
8. "Accounting Information and Excess Stock Returns: The Role of the Cost of Capital- New Evidence from U.S. Firm Level Data", with N. Apergis, G. Artikis, S. Eleftheriou, Applied Financial Economics, Vol. 22 p.p. 321-329, 2012
9. "Accounting Information and Cost of Capital: A Theoretical Approach" (with N. Apergis, S. Eleftheriou, G. Artikis), Modern Economy, Vol 2, No 4, 9/2011
10. "The Role of Fixed Capital Depreciation for TFP Growth: Evidence from Firm Level Panel Data Estimates", Journal of Economics and Finance, 37 (4), pp 606-621, 2013 with N. Apergis
11. "Asset Pricing and Foreign Exchange Risk" (with N. Apergis and P. Artikis), Research in International Business and Finance, Vol 25, p.p. 308-328, 2011
12. Bankruptcy probability and Stock prices: The Effect of Altman Z-Score Information on Stock Prices: from Panel Data" (with N. Apergis, P. Artikis and V. Zisis), Journal of Modern Accounting and Auditing, Vol. 7 No 8, pp 689 –696, 2011
13. "Profitability Performance and the Role of Manufacturing Cost: Evidence from a Panel of US Manufacturing Firms" (with N. Apergis and Steven Johnson), Global Review of Accounting and Finance Vol. 2 No 1, March 2011
14. "Long-Term Debt and the Value of the Firm: Evidence from International Listed Manufacturing Firms" (with N. Apergis), Review of Economics & Finance Vol. 1 2011, pp 60-72
15. "Accounting Information and the Cost of Capital: The Effect on Excess Stock Returns – Evidence from Panel Data" (with G. Artikis and S. Eleftheriou), Journal of Business and Economics, Vol. 1 No 1 December 2010.
16. "Disaggregated Earnings and Stock Prices: Evidence from International Listed Shipping Firms" (with N. Apergis), International Advances in Economic Research, Vol. 16, 3 pp 269-281, August 2010
17. "The Role of Disaggregated Earnings for Stock Prices, Evidence from Listed Shipping Firms and Panel Tests" (with N. Apergis), Research on Applied Economics, Vol. 1 No. 1, 2009
18. "Risk Measurement of the Bond Mutual Funds Operating in Greece", European Research Studies, Vol. VI, Issue (3-4), 2003
19. "Is There an Appropriate Measure of Managerial Skill & Performance?" (With Andreas G Merikas and Anna A Merika), Managerial Finance, Vol. 31, Number 2 2005, pp87-100
20. "Return and Risk Analysis: A Case Study in Equity Mutual Funds Operating in the Greek Financial Market", Journal of Managerial Finance, Vol.29, Number 9 2003, pp 21-28

BOOKS

1. Problems and Solutions in Financial Accounting, with C. Kazantzis, Business Plus AE, Piraeus, 2005
2. Problems and Solutions in Cost Accounting, with C. Kazantzis, Business Plus AE, Piraeus, 2006

3. Cost Accounting, with C. Kazantzis, Business Plus AE, Piraeus, 2009
4. Managerial Accounting, with C. Kazantzis, Business Plus AE, Piraeus, 2012

EDITED BOOKS

1. Advanced Management Accounting, R. KAPLAN – A. ATKINSON, Greek Edition, Broken Hill, 2017
2. Managerial Accounting, NEEDLES – POWERS – CROSSON, Greek Edition, Broken Hill, 2017
3. Principles of Accounting, NEEDLES – POWERS – CROSSON, Greek Edition Broken Hill, 2016
4. Financial Accounting, HARISSON – HORNGREN – THOMAS, Greek Edition Broken Hill, 2015,

EMPIRICAL STUDIES

1. Financial Statement Analysis with spreadsheets (LOTUS 123) for printing companies, Athens, 1986
2. Salary program with spreadsheets (LOTUS 123), Athens, 1986
3. Cost analysis with computing (COBOL), Athens, 1989
4. Feasibility study for Leasing printing machinery, Athens, 1990
5. Feasibility study for a Tourist Organization, Athens, 1988-1990
6. Financial statements analysis with Excel for Insurance Company, Athens, 1993 - 1997
7. Essay for tax policy of spirits in Greece, 1993
8. Feasibility study for Leasing, Greek Organization of Telecommunications (OTE), Athens 1996
9. Tax consulting in Greek Organization of Telecommunications (OTE), Athens, 1996
10. Feasibility study for printing department of Greek Organization of Telecommunications (OTE), Athens 1996
11. Feasibility study for Greek fertiliser Company, Piraeus, 1997
12. Business Plan for Greek Fertilizer Company, Agricultural Bank, Athens, 1997
13. Business Plan for various manufacturing companies

SEMINARS CO-ORDINATOR

1. Greek State Productivity Centre (HELKEPA), Accounting and Financial Management with spreadsheets, 1993 - 1994
2. Hellenic Management Association, Tax Accounting, 1996

PROFESSIONAL ORGANIZATIONS

1. Member of the Greek Economic Chamber
2. Member of the Hellenic Financial and Accounting Association
3. Member of the American Accounting Association