

NIKOLAOS D. BELESIS

PhD, CPA

PERSONAL INFORMATION

Nationality: Greek
Date of Birth: 8/9/1982
email: nmpelesis@unipi.gr

EDUCATION

2000 - 2004 UNIVERSITY OF PIRAEUS PIRAEUS

Graduate of Business Administration Major

• I graduated with the highest degree in my class with level of Excellency (8.54) in 2004 not having failed in any of the exams.

2004 - 2006 UNIVERSITY OF PIRAEUS PIRAEUS

Post Graduate Degree (M.Sc) of Science in Banking and Finance.

2006 STOCK MARKET OF ATHENS ATHENS

Certificate as a Consultant of Customers in Derivatives.

2007- 2010 INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS IN GREECE ATHENS

Post Graduate Degree in Audit.

2010 - 2016 UNIVERSITY OF PIRAEUS PIRAEUS

Doctor of Philosophy in Accounting. Topic of my Dissertation: "Value Relevance of Financial Statements"

FOREIGN LANGUAGE

English: Proficiency (C2) of Michigan University, TOEFL, GMAT

JOB

2013 COMMITTEE OF ACCOUNTING STANDARDIZATION AND AUDITS (EATE) ATHENS

Certified Public Accountant, Registration Number: 2372

CERTIFICATIONS

2011 ECONOMIC CHAMBER OF GREECE

Accountant License A Class

COMPUTER SKILLS

2007 **ECDL Core**

2007 **STOCK MARKET OF ATHENS** **ATHENS**

SEMINARS

Attending 20 hour lasting seminars with topic International Financial Reporting Standards

2002 – 2003 **TROFIMA ILIAS DOUKAS S.A** **ATHENS**

WORK EXPERIENCE

I was working part time in the accounting Department for eight months. Main occupation was the use of accounting software.

2007 - 2022 **MOORE GREECE Chartered Accountants** **PIRAEUS**

Present Position: Audit Manager.

From the beginning of my career in this company I am exclusively engaged in auditing Financial Statements under I.F.R.S – GAAP.

Also, as part of my duties I evaluate the internal control procedures and check the constant compliance with them. (Internal Control)

I also “provide consultation” to the companies for the appropriate preparation of their Financial Statements.

2022- Today **UNIVERSITY OF PIRAEUS** **PIRAEUS**

Assistant Professor in Accounting in the department of Business Administration

- Sales – Gains and Financial Structure. The case of Greek non-listed companies. 10th Conference HFFA, Athens Greece 2011 (Written in Greek)
- The Effect of Fixed Asset Sales on Stock Prices Evidence from the shipping industry, 11th Conference HFAA, Athens Greece, 2012
- Value Relevance of Earnings and Book Values for Greek Listed Firms, 4th International Conference on Accounting and Finance, University Of Macedonia, Department Of Accounting And Finance, Corfu, Greece, 2012
- Knowledge Economy in the field of Accounting Intellectual Capital as an Organization's Asset AND Innovation Tool, International Conference on Applied Business & Economics (ICABE 2013), Manhattan, New York, USA, 2013
- The reliability of Impairment Tests The case of Vessels, International Conference on Applied Business & Economics (ICABE 2013), Manhattan, New York, US, 2013 (**Published** Procedia Economics and Finance 32 (2015) 1787 – 1793, ELSEVIER)
DOI: [https://doi.org/10.1016/S2212-5671\(15\)01482-3](https://doi.org/10.1016/S2212-5671(15)01482-3)
- Sarbanes – Oxley Act and Value Relevance of Financial Statements, The Rimini Conference In Economics And Finance (RCEF), Rimini Italy, 2014
- An ABC literature Review and a methodology, The Rimini Conference In Economics And Finance (RCEF), Rimini Italy, Rimini Italy, 2014
- Sarbanes - Oxley Act and Value Relevance of Financial Statements: An analysis using Return Models, 4th International Conference AEEFA Meetings, Penang Malaysia, 2014
- Applying Activity Based Costing (ABC) on Education Institutions: A Literature Review, 4th International Conference AEEFA Meetings, Penang Malaysia, 2014
- Leverage and Value Relevance of Financial Statements, 80th International Atlantic Economic Conference Boston, Massachusetts, 2015
- The Greek Shipping in Stock Markets, 2015, (Published Accountancy Greece Issue23) (Written in Greek)
- Financial Crisis and Value Relevance of Financial Statements, 82th International Atlantic Economic Conference Washington, 2016
- Limitations of cost management reforms in the field of education institutes- An activity based costing perspective, 82th International Atlantic Economic Conference Washington, 2016
- New audit report and possible effects, 2017, (Published Accountancy Greece Issue 26) (Written in Greek)
- Sticky Costs and its Cost Behavioral factors: Theory and Practice Τιμητικός Τόμος Γεωργίου Οικονόμου, Πανεπιστήμιο Πειραιώς, 2017
- Value Relevance of Financial Variables – A Test Using the CAPM Model, 2017 83th International Atlantic Economic Conference Canada, 2017

- The Adoption of Activity-Based Costing: A Survey of the Education Sector of Greece, 2017 (**Published** International Advances in Economic Research, DOI: <https://doi.org/10.1007/s11294-017-9640-1>)
- Financial market data vs. accounting data: Who explains best stock returns?, 86th International Atlantic Economic Conference New York, 2018 (**Published:** International Advances in Economic Research, Volume 26, Pages 59–72 (2020) DOI: <https://doi.org/10.1007/s11294-020-09774-4>)
- Administrative accounting outsourcing and internal accounting departments in educational institutes, 86th International Atlantic Economic Conference New York, 2018
- Cumulative effect of IFRS 15 and IFRS 16 on maritime company financial statements: a hypothetical case (**Published:** SN Business & Economics, Volume 1, Issue 3, Article 51) (2021) DOI: <https://doi.org/10.1007/s43546-021-00043-y>)
- Improving competitiveness in education institutes – ABC’s neglected potential, 2021, (Published Competitiveness Review)

HONOR DEGREES

- Diploma of Honors from the Union of Lakones “LYKOURGOS” for my performance in the third class of Senior High School and my entrance to the University. (2000)
- Scholarship from the National Foundation of Scholarships for taking the 4th thesis/ position at the entry order at the Department Of Business Administration of the University of Piraeus. (2000)
- Scholarships from the National Foundation of Scholarships for my academic performance during the last four semesters of my academic program in University of Piraeus. (2002)
- Honor of Degree from University of Piraeus for the achievement the highest degree in class for the fifth and sixth semesters. (2003)
- Scholarship by the European Accounting Association for Attendance of AAC 2013 Doctoral Course (2013 Romania)

ARMY

RESPONSIBILITIES

I have accomplished my army responsibilities in major of Special Forces.

HOBBIES

Cinema Movies, Physical Sciences

SPORTS

Gymnastics, Cycling, Scuba diving,