



## Kanellos S. Toudas

### Curriculum Vitae

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Dr Toudas Kanellos graduated from the Technological Education Institution of Chalkida. He continued his studies, and he obtained his graduate diploma from the Department of Business Administration of the University of Piraeus. He was awarded his postgraduate diploma in Business Administration from the same University. In 2006 he obtained his Ph.D. in the field of Financial Management and Accounting from the Athens University of Economics and Business. Moreover, Dr Toudas furthered his research interests with a PostDoctoral study at the National and Kapodistrian University of Athens.

In parallel, Dr Toudas had been working as an auditor in the Hellenic Capital Market Commission since 2000. He acted as the Head of the Accounting Department in the Hellenic Capital Market Commission from 2003 to 2010. In the past he also worked as an Accountant in the Accounting Department of the Maritime Company of Lesbos.

He served as Deputy Mayor of Finance in the Municipality of Nikaia - Ag. I. Renti from January 2011 until August 2014. From September 2014 until June 2015, he served as Deputy Governor in the Agricultural Insurance Organization.

His Academic experience is broad. Nowadays, he is working as an Assistant Professor in Accounting and Financial Analysis at the Agricultural University of Athens. Dr Toudas has also worked as an adjunct lecturer in the Athens University of Economics and Business, the Technological Education Institution of Athens, the Technological Education Institution of Piraeus, the University of Patras and he has also been teaching accounting principles and IFRS, in the Department of Economics of the National and Kapodistrian University of Athens, in the Department of Banking and Finance of the University of Piraeus, in the National Technical University of Athens and in the Hellenic Open University.

Dr Toudas has participated in numerous conferences, and he has been an ongoing author and co-author in many research articles published in reputable conferences proceedings and Journals.

## Publications

1. Wang J., Georgakopoulos G., Toudas k., Boufounou P., 2023, “The Informativeness of Non-GAAP Earnings: An Empirical Evidence”, **Theoretical Economic Letters**, Vol. 13 No. 4 in August 2023, (**\*ABS Journal List**)
2. Chasiotis I., Georgakopoulos G., Rezitis A., Toudas K., 2023, [“The role of ESG performance in the Capital Structure-market competition nexus: Some evidence from Japan”](https://doi.org/10.4236/tel.2023.133033), **Theoretical Economic Letters**, Vol. 13, No 3, June 2023, <https://doi.org/10.4236/tel.2023.133033> (**\*ABS Journal List**)
3. Boufounou P., Moustairas I., Toudas K., Malesios C., 2023, [“ESG’s and Customer Choice: Some Empirical Evidence”](https://doi.org/10.1007/s43615-023-00251-8), **Circular Economy and Sustainability**, <https://doi.org/10.1007/s43615-023-00251-8>
4. Toudas k., Giannakopoulos T., Boufounou P., 2022, [“Greek Corporate Failure Using a Logit Approach”](http://dx.doi.org/10.31031/SIAM.2022.03.000575), **Strategies in Accounting and Management**, v. 3, Issue 5, December 13, 2022, <http://dx.doi.org/10.31031/SIAM.2022.03.000575>
5. Roy te Riele, Georgakopoulos G., Toudas K., Boufounou P., 2022, [“Board Characteristics and Company Performance: A Case Study for the U.S.”](https://doi.org/10.47191/jefms/v5-i11-20), **Journal of Economics, Finance and Management Studies**, Vol. 5 Issue 11, November 2022, <https://doi.org/10.47191/jefms/v5-i11-20>
6. Jinxiu Z., Georgakopoulos G., Toudas K., Lemonakis C., 2022, “The Effect of Religion in European Financial Statement Disclosures: A Real Earnings’ Management Case, 2022, **International Journal of Financial Engineering and Risk Management**, Special Issue on: Current Trends in Corporate Governance (ACCEPTED)
7. Toudas K., Boufounou P., Kounadeas T., Andreakos G., 2022, [“The Impact of Capital Controls on Financial Statements. A Case Study for Greece”](https://doi.org/10.15739/IBME.22.004), **Issues in Business Management and Economics**. Vol.10 (3), pp. 34-42 October 2022, <https://doi.org/10.15739/IBME.22.004>
8. Boufounou P., Mavroudi M., Toudas K., Georgakopoulos G., 2022, [“Digital Transformation of the Greek Banking Sector in the COVID Era”](https://doi.org/10.3390/su141911855), 2022, **Sustainability**, MDPI, 14, 11855 <https://doi.org/10.3390/su141911855> (**Scimago, Q1**)
9. Toudas K., Papisoteriou S., Boufounou P., 2022 [“Alternative Methods for Assessing Financial Motives for Asset Revaluation Using IAS: Empirical Results from Greek Firms During the Financial Crisis”](https://crimsonpublishers.com/siam/pdf/SIAM.000567.pdf), **Strategies in Accounting and Management**, 000567.3(4).2022 <https://crimsonpublishers.com/siam/pdf/SIAM.000567.pdf>
10. Toudas k., Menexiadis M., Goula A. Boufounou P., Garefalakis A., 2022, [“Cash Flow Analysis Based on International Accounting Standards \(IAS\): A Critical Evaluation”](https://doi.org/10.4236/tel.2022.125075), **Theoretical Economics Letters (TEL)**, Vol. 12 pp. 1362-1377, October 18, 2022, <https://doi.org/10.4236/tel.2022.125075> (**\*ABS Journal List**)

11. Toudas K., Kanellos N., April-June 2022 "[Economic and Accounting Performance of Greek innovative Firms through Knowledge-based Entrepreneurship](https://doi.org/10.3390/en15103625)", **Journal of Accounting and Taxation**, Vol 14(2), pp. 150-160, <https://doi.org/10.3390/en15103625> (\*ABS Journal List)
12. Georgakopoulos G., Toudas K., Poutos E., Kounadeas T., Tsavalias S., 2022, "[Capital Structure, Corporate Governance, Equity Ownership and their Impact on Firms' Profitability and Effectiveness in the Energy Sector](https://doi.org/10.3390/en15103625)", **Energies**, MDPI., 15, 3625, <https://doi.org/10.3390/en15103625> (Scimago, Q1)
13. Kritikou P., Boufounou P., Toudas K., 2021, "[Combining Economic and Cultural Perspectives on NPL Analysis : A Case Study](https://jbafp.jams.pub/article/3/1/148)", **Journal of Business Accounting and Finance Perspectives**, Vol.3, Issue 8, pp. 1-16, <https://jbafp.jams.pub/article/3/1/148>
14. Derdemezi A., Toudas K., Boufounou P., Georgakopoulos G., 2021, "[Financial Implications of Capital Controls Enforcement on Large-Cap Companies Listed on the Athens Stock Exchange](https://doi.org/10.33495/jeibm_v9i1.21.108)", **Journal of Economics and International Business Management**, Vol.9, Issue 1, pp. 20-34, [https://doi.org/10.33495/jeibm\\_v9i1.21.108](https://doi.org/10.33495/jeibm_v9i1.21.108)
15. Papadamou, S., Sogiakas, D., Sogiakas, V., and K., Toudas, 2021, "[The Prudential Role of Basel III Liquidity Provisions towards Financial Stability](https://doi.org/10.1002/for.2766)", **Journal of Forecasting Special Issue (\*ABS Journal List)**, <https://doi.org/10.1002/for.2766> (Scimago, Q2)
16. Toudas K., Garefalakis A., Menexiadis M., Lemonakis C., 2020, "[Differences between US GAAP and IFRS during the years of financial crisis within basic conceptual figures as well as at the cash flow statements](https://doi.org/10.3390/e12030123)" **Interdisciplinary Journal of Economics and Business Law**, Vol.9, Issue 3, p.p. 28-40 (\*ABS Journal List)