

# GOUMAS SPYRIDON

## Associate Professor

Department of Accounting and Finance  
Piraeus University of Applied Sciences

+30 2105381268  
sgoum@teipir.gr

### EDUCATION

- 2010 **PhD** in Accounting, Department of Business Administration, University of the Aegean
- 2006 **MSc** in Healthcare Unit Management, Faculty of Social Sciences, Hellenic Open University
- 2000 **MA** in Education Accounting, Middlesex University, London
- 1984 **BA** in Business Science, Athens University of Economics and Business
- 1981 **Diploma** in Pedagogical Studies, School of Pedagogical and Technological Education, Athens

### RESEARCH INTERESTS

Financial Accounting, Cost Accounting, Managerial Accounting, Application of the double-entry accounting system in the Public Sector

### TEACHING AND PROFESSIONAL EXPERIENCE

- 1985- to date      Department of Accounting and Finance, Technological Education Institute of Piraeus. Head of the Computerized Accounting Lab.  
  
                                 Courses taught: *Financial Accounting, Managerial Accounting, Public Accounting*
- 2014-to date      Graduate Program *Master in Business Administration*, Department of Business Administration, TEI of Piraeus. Teaching Managerial Accounting.
- 2012-to date      Graduate Program *International Business Management*, Department of Business Administration, TEI of Piraeus. Teaching Financial Accounting
- 2010-to date      Graduate Program *Accounting and Finance*, Department of Accounting, TEI of Piraeus. Teaching Managerial Accounting
- 2002-to date      Graduate Program *Management in Construction*, Kingston University of London in collaboration with the Civil Engineering Department, TEI of Piraeus. Teaching Accounting Systems

2005-2011	National School of Public Administration and Local Government. Teaching Accounting Systems & Hospital Costing Policies and Administration and Financial Management in Hospitals
2005-2007	Graduate Program <i>Healthcare Management</i> , University of Piraeus in collaboration with the Business Administration Department, TEI of Piraeus. Teaching Accounting & Costing methods
1999-2003	Educational Program <i>Financial Services and Entrepreneurship in Eastern European Countries</i> , TEI of Piraeus. Teaching Managerial Accounting
1991-1994	Hellenic Air Force Academy. Teaching Accounting
1986-1990	Hellenic Air Force Technical Academy. Teaching Accounting
1980-1983	Higher School of Executive Education, Centre of Higher Technical and Vocational Education (KATEE) of Piraeus. Teaching Accounting
1998	Auditor of SA companies (L.2190/1920) working at ΑΝΑΠΤΥΞΗ LTD Accounting Company
1980-1983	Financial Advisor for The Point International LTD

#### **PROFESSIONAL ACTIVITIES AND SERVICE**

2000-to date	Key rapporteur for the implementation of training programs in costing methods, analytical accounting, and accounting standardisation in the public sector for civil servants, National School of Public Administration and Local Government (ESDDA)
2014 & 2007	Member of Curriculum Committees for the revision of the Undergraduate Programs of Study of the Accounting Department, TEI of Piraeus
2014-to date	Member of Special Coordination Committee of the Graduate Program <i>Management in Construction</i> , Kingston University & TEI of Piraeus.
2014-to date	Member of the Lifelong Learning Centre, Level 2, TEI of Piraeus.
2014	Expert advisor for the certification file compiled for the Program <i>Auditing standards for revenue control in Local Government Organizations(OTA)</i>
2010-to date	Member of the Editorial Advisor Board of the journal <i>Southeuropean Review of Business Finance and Accounting</i> . Ed. TEI of Piraeus
2008-to date	Member of the Scientific Board of the journal <i>Scientific Yearbook of Applied Research</i> . Ed. TEI of Piraeus. Reviewer of scientific articles.

2005-to date	Deputy Head of the Accounting Courses Sector, Department of Accounting, TEI of Piraeus 2007-2013 Deputy Director of the Program <i>Innovation and Entrepreneurship Unit</i> , National Strategic Reference Framework (ESPA),TEI of Piraeus
2011	Chairman of the Committee for degree equivalency, Department of Accounting, TEI of Piraeus.
2011	Member of Scientific Committee for the Conference <i>Logistics, Budgeting, and Technology : their contribution to quality assurance in hospital services</i> . Centre of Hospital Management.
2009	Member of the interdepartmental Special Coordination Committee for the Graduate Program <i>Master in Business Administration</i> , Kentucky University & TEI of Piraeus.
2009	Member of working group for the creation of educational material for the module <i>Institutions and Public Policies</i> , National School of Public Administration and Local Government (ESDDA)
2009	Assessor of material development for the certification of the Programs : <i>DRGs - Managing health care economics</i> and <i>The double-entry system as a tool of financial control and decision-making in hospitals</i> . National Centre for public Administration and Local government. (ESDDA)
2006	Member of the Special Scientists Committee for the Certification Examinations in the specialization <i>Costing Executive in industry and artisanship</i> , Organization for Vocational Education and Training (OEEK).
2005	Member of the Committee for the compilation of the study guide in the specialization <i>Costing Executive in industry and artisanship</i> , Organization for Vocational Education and Training (OEEK).
2004	Consultant and assessor of the State Scholarships Foundation's (IKY) granting programs; individualized assessment procedures for the <i>Costing</i> specialization; supervisor of postgraduate students.
2001	Director of the Educational Program <i>Entrepreneurship in Eastern European Countries</i> in the framework of the Selection Study Program (PSE) <i>Financial Services</i> and <i>Entrepreneurship in Eastern European Countries</i> of TEI Piraeus
1995	Business College of Oslo and Stockholm School of Economics. Educational visits in the framework of <i>Erasmus Teaching Mobility Program</i> .
1993	University of Girona and University of Pamplora . Educational visits in the framework of <i>Erasmus Teaching Mobility Program</i> .

## PROFESSIONAL AFFILIATIONS

Member of Economic Chamber of Greece

## RESEARCH ACTIVITY

*Examination of the International Accounting Standards with reference to the public healthcare units, as adopted by the European Union*, Doctoral thesis research, University of the Aegean (2010).

Associate researcher in the Centre for Technological Research (KTE) of TEI Piraeus (2003-to date).

Supervising student research projects in the framework of the Graduate Programs *Management in Construction and Accounting and Finance*, TEI of Piraeus & Kingston University (2002-2010).

*Investigation into the impacts of the Greek General Chart of Accounts application on Healthcare Unit Management*, MA thesis research, Hellenic Open University (2006).

Researcher in the project *The development of an integrated industrial software for calculating costs of productive units*. The project was implemented in the framework of the *Industrial Research and Development Program* (ΠΑΒΕ) in collaboration with the Special Account of Funds and Research (ΕΛΚΕ), TEI of Piraeus and ΑΝΑΠΤΥΞΗ LTD. (1998)

Scientific expert of the research seminar *Cost Accounting-costing methods-analytical accounting in accordance with the Greek chart of accounts*. The seminar (280 hours) was implemented in the framework of the *High Specialisation Training Program*, TEI of Piraeus in collaboration with the National Documentation Centre (ΕΚΤ). (1998)

Participation in the Archimedes II project, TEI of Piraeus.

## PUBLICATIONS

Kalantonis, P., **Goumas,S.**, Hassapis,P. (2015)“Pacioli’s innovation in accounting: business or academic affairs”. Submitted to *International Journal on Economics and Business Administration*.

Chytis,E., Koumanakos, E. , **Goumas,S.** (2015)“Deferred tax positions under the prism of financial crisis and the effects of a corporate tax reform”. Submitted to *International Journal of Corporate Finance and Accounting*.

**Goumas,S.** & Bakaska,F.(2014) “ The ability of predictive analysis of financial tools in future earnings”. Submitted to *Archives of Economic History*.

**Goumas,S.** (2013) "Application of modern methods of costing (ABC) in Greece: The case of construction companies". *Southeuropean Review of Business Finance and Accounting*. Vol.11

**Goumas,S.** & Morfovasilis,D. (2011) " A critical analysis of the relationship between the principles of corporate governance and corporate social responsibility". *South-European Review of Business Finance and Accounting*. Vol. 9

Rogdaki,E., Rodosthenous,M., **Goumas,S.** (2011) "The interim and year-end financial statement disclosure: The case of Greek companies". *Archives of Economic History*. Vol. 23(2)

**Goumas,S.,** Kokla,I., Sykianakis,N., Tzovas,Ch. (2010) "Managing change and control systems in banking organisations-a case study". *Archives of Economic History*. Vol. 22(2)

Drogalas,G., **Goumas,S.,** Kessissi,E. Maliadidou,O. (2010) " Review of the contemporary role of internal audit ". *Scientific Yearbook of Applied Research*. Vol.14(2)

## **SECONDARY REFERENCES**

***Examination of the International Accounting Standards with reference to the public healthcare units,, as adopted by the European Union,*** PhD thesis. **University of the Aegean.** Cited in:

Papadeas,P. (2013) "The interaction of exchange and interest rate variances in bank financial statements ". *7<sup>th</sup> Management and Economics Conference, Larissa.*

Papadeas,P.(2012)"Effectiveness of foreign exchange risk hedging". *Archives of Economic History*.24(2)

**Drogalas,G., Goumas,S., Kessissi,E. Maliadidou,O. (2010) " Review of the contemporary role of internal audit ". *Scientific Yearbook of Applied Research*. Vol.14(2)** Cited in:

Rodosthenous,M. (2012) "The impact of Corporate Governance on enterprise efficiency: NASDAQ and NYSE listed Greek shipping companies". *Southeuropean Review of Business* Drogalas,G.,

**Goumas,S.,** Kessissi,E. Maliadidou,O. (2010) " Review of the contemporary role of internal audit ". *Scientific Yearbook of Applied Research*. Vol. 14(2)