

Λίστα Δημοσιεύσεων

ΚΑΡΑΓΙΩΡΓΟΣ ΑΛΚΙΒΙΑΔΗΣ

Δρ. Λογιστικής

Πανεπιστημίου Πειραιώς

Θεσσαλονίκη 2020

Βιογραφικό Σημείωμα- Αλκιβιάδη Καραγιώργου



Όνοματεπώνυμο:	Αλκιβιάδης Καραγιώργος
Διεύθυνση:	Νικολάου Μάνου 11, Θεσσαλονίκη, τ.κ. 546 43
Στοιχεία Επικοινωνίας	+30 697 587 6464
▪ Τηλ:	alkiskar@gmail.com
▪ ORCID:	0000-0003-4893-5473
▪ Research Gate:	https://www.researchgate.net/profile/Alkiviadis_Karagiorgos?ev=hdr_xprf
▪ LinkedIn:	https://www.linkedin.com/in/alkiviadis-karagiorgos-014a5369/prf

ΔΙΔΑΚΤΟΡΙΚΟΣ ΤΙΤΛΟΣ

2018

Διδάκτορας Τμήματος Οργάνωσης και Διοίκησης Επιχειρήσεων

Πανεπιστήμιο Πειραιώς

Τίτλος Διατριβής: «Μελέτη Εφαρμογής της Κοστολόγησης Δραστηριοτήτων στον Τομέα των Υπηρεσιών Εκπαίδευσης Ιδρυμάτων».

ΔΗΜΟΣΙΕΥΣΕΙΣ ΣΕ ΠΕΡΙΟΔΙΚΑ

1. Karagiorgos, A., Lazos, G., Katsifas, D., & Tsoka, C. (2022). Complexity of costing systems, integrated information technology and retail industry performance. *Journal of Accounting and Taxation*, 14(1), 102-111.
2. Sorros J, Lois P, Charitou M, Karagiorgos A, Belesis N (2021), Improving competitiveness in education institutes – ABC's neglected potential, *Competitiveness Review*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/CR-01-2021-0008>
3. Lazos G., Koutoupis A. Pazarkis M. and Karagiorgos A. (2021), The Tax Compliance Cost of Business and its Key Determinants: Evidence from Greek Businesses, *Journal of Tax Administration*, Vol 7(1), pp39-56.
4. Belesis Nikolaos, Sorros John, Karagiorgos Alkiviadis, Kousounadis Paraskevas, (2021), Cumulative Effect of IFRS 15 and IFRS 16 on Maritime Company's Financial Statements, A

Hypothetical Case; SN Business & Economics 1, 51 (2021) , 2020, SNBE-D-20-00045R3, DOI:
<https://doi.org/10.1007/s43546-021-00043-y>

5. Lazos G., Karagiorgos A., Stavropoulos A. Karagiorgou D. and Hatzakis N. (2021), Internal Audit as an Optimization Tool of Operational Management in Public Education, *Journal of Accounting and Taxation*, Accepted.
6. Lois P., Drogalas G, Karagiorgos A., Thrassou A. and Vrontis D. (2020), Internal Auditing and Cyber Security: Audit Role and Procedural Contribution for publication in *Int. J. of Managerial and Financial Accounting*, (under publication)
7. Karagiorgos, A., Alexandra, G., Ignatiou, O., & Terzidou, A. (2020). Role and contribution of administrative accounting to small and very small businesses. *Journal of Accounting and Taxation*, 12(2), 75-84.
8. Drogalas, G., Apostolakis, A., Karagiorgos, A. and Garyfalakis, A. (2020). Evaluation of the contribution of Internal Audit Mechanisms in the Departments of Tourism of the Thirteen Districts of Greece, *Interdisciplinary Journal of Economics and Business Law*, 9(1), pp.115-139 http://www.ijebi.co.uk/ijebi_subscribersonly.html (ABS-2018: 1*)
9. P. Lois, M. Pazarskis, G. Drogalas, A.Karagiorgos, 2020, On Mergers and Acquisitions in Greece - before and after the Onslaught of the Economic Crisis, *The Journal of Developing Areas*, (ABS-2018: 1*)
10. Karagiorgos Alkiviadis, Lazos Grigoris, Leontiadis Nikos, (2020), "Taxation Efficiency and Accounting Assisted Transparency, Insight into a European Framework". *Journal of Accounting and Taxation*, Accepted: 11 February 2020. Vol. 12(1), pp. 28-38, January-March 2020 DOI: 10.5897/JAT2019.0381
11. Lois, P., Drogalas, G., Karagiorgos A., Tsikalakis, K., (2019) 'The Contribution of Internal audit in the Digital era. Opportunities, Risks and Challenges', *EuroMed Journal of Business*, Vol. 21, No. 4, pp. 645-662 [Online] Available at: <https://doi.org/10.1108/CG-08-2020-0316> (ABS-2018: 1*, SJR-2018: Q2), ISSN: 1450-2194
12. Nikos Mpelesis, John Sorros, Alkiviadis Karagiorgos, (2020), "Financial Market Data Versus Accounting Data Which Better Explains Stock Returns?" *International Advances in Economic Research*, 26(1), pp.59-72, DOI 10.1007/s11294-020-09774-4. (Q3)
13. Grigorios Lazos, Michail Pazarskis and Alkiviadis Karagiorgos (2019), "BUSINESS TAXATION IN THE DIGITAL ECONOMY: EXISTING PROBLEMS AND PERSPECTIVES", Journal: "Actual Problems of Economics", issue 10/2019, pp.86-92.
14. Petros Lois, George Drogalas, Alkiviadis Karagiorgos, Eleni Karasteriou, (2019), "The Phenomenon of Tax Evasion and Undeclared Work in Greece. Causes and the Role of Control Mechanisms", *International Journal of Managerial and Financial Accounting*, (ABS-2018: 2*, SJR-2018 ranking: Q3), Published in the International Journal of Managerial and Financial Accounting on 27/Apr/2020,
<https://www.inderscience.com/info/ingeneral/forthcoming.php?jcode=ijmfaLois>

15. P., Drogalas G., Karagiorgos A. & Chlorou A. (2019). Tax compliance during fiscal depression periods: the case of Greece, *Euromed Journal of Business*, 14(3), pp. 274-291. <https://doi.org/10.1108/EMJB-02-2019-0028> (ABS-2018: 1*, SJR-2018 ranking: Q2) <https://www.emerald.com/insight/content/doi/10.1108/EMJB-02-2019-0028/full/html>
16. Drogalas, G., Karagiorgos, A., Pazarskis, M., & Vagenas, N. (2019). Informal interactions between audit committees and internal audit function. Evidence from Greek listed firms. *Corporate Board: Role, Duties and Composition*, 15(1), 25-32. <http://doi.org/10.22495/cbv15i1art3>, (ABS-2018: 1*)
17. Drogalas, G, Karagiorgos, A., Mitskinis, D. and Antonakis, N. (2019). "Evaluation of external audit services according to international standards on auditing. An empirical approach on health care organizations", *Risk Governance & Control: Financial Markets & Institutions*, Volume 9, Issue 2, pp. 8-17. <http://doi.org/10.22495/rccv9i2p1> (ABS-2018: 1*)
18. Karagiorgos, A., Drogalas, G., Lazos, G., & Fotiadou, I. (2019). Tax policy, tax disharmony and tax competition: The situation of Greek economy. *Journal of Governance & Regulation*, 8(2), 8-16.http://doi.org/10.22495/jgr_v8_i2_p1, (ABS-2018: 1*)
19. Karagiorgos, A., Stamatis, S., Plioska, P., & Koutri, O. (2019). "Audit in the service of revenue increase: A tool for boards and committees of local authorities." *Corporate Board: Role, Duties and Composition*, 15(2), 8-17. <https://doi.org/10.22495/cbv15i2art1>(ABS-2018: 1*)
20. Michail Pazarskis, George Drogalas, Alkiviadis Karagiorgos and Efthalia Tabouratzi, (2019), "Greek banking sector in the economic crisis and M&As as a solution", Journal "Corporate Board: Role, Duties and Composition" 15(2), pp. 37-44. <https://doi.org/10.22495/cbv15i2art4> (ABS-2018: 1*)
21. John Sorros, Alkiviadis Karagiorgos, Nikos Mpelesis, (2017), "Adoption of Activity-Based Costing: A Survey of the Education Sector of Greece", *International Advances in Economic Research*, (2017), 1-12, DOI [10.1007/s11294-017-9640-1](https://doi.org/10.1007/s11294-017-9640-1). (Q3)
22. John Sorros, Nicholas Belesis, Alkiviadis Karagiorgos (2014), The Reliability of Impairment Tests: The Case of Vessels, , University of Piraeus, Piraeus, Greece, *Journal of Modern Accounting and Auditing*, ISSN 1548-6583, May 2014, Vol. 10, No. 5, 515-527
23. Lois Petros, George Drogalas, Alkiviadis Karagiorgos, Parcha Adamantia, 2019, "Financial statements misrepresentation. Role of Internal and external audit", *Global Business and Economics Review*, (ABS-2018: 1*, SJR-2018 ranking: Q4), Status: Aproved, waiting for publication.
24. Belesis, Nikolaos and Sorros, John and Karagiorgos, Alkiviadis, *Financial Crisis and Value Relevance of Financial Statements* (September 15, 2016). Available at SSRN: <https://ssrn.com/abstract=3316084> or <http://dx.doi.org/10.2139/ssrn.3316084>

ΔΗΜΟΣΙΕΥΣΕΙΣ ΣΕ ΤΙΜΗΤΙΚΟΥΣ ΤΟΜΟΥΣ

1. Alkiviadis Karagiorgos, John Sorros, Efstratios Livanis, Nikos Mpelesis, 2017, "Sticky Costs and its Cost Behavioral factors: Theory and Practice", Τιμητικός Τόμος Καθηγητή Γεώργιου Οικονόμου, Πανεπιστήμιο Πειραιώς.
2. Alkiviadis Karagiorgos, John Sorros, Nikos Mpelesis, 2016, "ABC methods in the Education Sector, a Greek Education System presentation and possible ABC future Applications", "Contributions to Accounting Research II", Τιμητικός Τόμος Καθηγητή Αναστάσιου Τσάμη, Παντείου Πανεπιστημίου.
3. Alkiviadis Karagiorgos, John Sivakis, Theofanis Karagiorgos, 2016, "Παρουσίαση της Στρατηγικής Ενδοομιλικής Τιμολόγησης, Η Εμπλεκόμενη Φορολογία και παραδείγματα κατανόησης της Μεθόδου", "Contributions to Accounting Research II", Τιμητικός Τόμος Καθηγητή Αναστάσιου Τσάμη, Παντείου Πανεπιστημίου.

ΔΗΜΟΣΙΕΥΣΕΙΣ ΣΕ ΣΥΝΕΔΡΙΑ

1. Karagiorgos A., Lazos Grigoris, Stavropoulos Antonios, Karagiorgou Dimitra, Valkani Fani, (2021), Information System Assisted knowledge Accounting, 14th ANNUAL CONFERENCE OF THE EUROMED ACADEMY OF BUSINESS, 22-23 September 2021 – Virtual, "Contemporary Business Concepts and Strategies in the new Era"
2. Drogalas George, Karagiorgos A., Lazos Grigoris, Lois Petros, Kasiouli Maria (2021), Modern factors simplifying tax systems, the case of Greece, 14th ANNUAL CONFERENCE OF THE EUROMED ACADEMY OF BUSINESS, 22-23 September 2021 – Virtual, "Contemporary Business Concepts and Strategies in the new Era"
3. Grigoris Lazos, Maria Petridou, Alkiviadis Karagiorgos, Dimitra Karagiorgou, 2020. "Components of a tax audit: The Case of Greece", 4th International Conference of Development & Economy (I.CO.D.ECON) University of the Peloponnese, 8 to 10 May 2020, Kalamata, Greece
4. Grigoris Lazos, Maria Petridou, Alkiviadis Karagiorgos, Dimitra Karagiorgou, 2020 "THE MODERNIZATION OF THE TAX SYSTEM AND MODERN TRENDS IN TAX CONTROL", 19th Annual Conference of the Hellenic Finance and Accounting Association, HFAA, μέσω της πλατφόρμας Webex, από τα Προγράμματα Μεταπτυχιακών Σπουδών του Τμήματος Λογιστικής και Χρηματοοικονομικής, Πανεπιστημίου Μακεδονίας και Τμήμα Λογιστικής και Χρηματοοικονομικής του Ελληνικού Μεσογειακού Πανεπιστημίου
5. Lazos, G., Stayropoulos, A., Tsanidis, G., Karagiorgou, D. Drogalas, G., Karagiorgos, A., (2020), DIGITAL BOOKKEEPING: ELIMINATING OR FACILITATING THE ACCOUNTING OCCUPATION? 13TH ANNUAL CONFERENCE OF THE EUROMED ACADEMY OF BUSINESS 9-10 September 2020

6. Grigorios Lazos, Alkiviadis Karagiorgos (2020), The implementation of expected utility theory in voluntary business tax compliance: Evidence from Greece, INTERNATIONAL CONFERENCE ON BUSINESS & ECONOMICS OF THE HELLENIC OPEN UNIVERSITY 2020, http://icbe-hou.eap.gr/ocs2020/index.php/ICBE-HOU_2020/ICBE-HOU_2020/schedConf
7. Karagiorgos T., Lazos G., Karagiorgos A. & Leontiadis N. (2019). "Accounting, Auditing and Transparency, Addressing the issues of Greek society". International Conference on Business & Economics of the Hellenic Open University, 2019-02-22, Athens, Greece.
8. Lois P., Drogalas G., Karagiorgos A., Pazarkis M. (2019) "Internal Audit and Court of Auditors' role in Public Administration", 12th Annual EuroMed Academy of Business (EMAB) Conference, 18-20 September 2019, Thessaloniki, Greece, Conference Proceedings, pp. 1749-1750.
9. Lois, P., Pazarkis, M., Drogalas, G. and Karagiorgos, A. (2019). "On Mergers and Acquisitions in Greece - before and after the Onslaught of the Economic Crisis", Proceedings of the 18th annual Conference Annual EuroMed Academy of Business (EMAB) , 18-20 September, Thessaloniki, Greece, pp. 1714-1716. <https://euromed2019.com/wp-content/uploads/2019/10/EuroMed-12-2019.pdf>
10. Karagiorgos A., Sorros J., Mpelesis N. (2018). "Administrative accounting outsourcing and internal accounting departments in educational institutes". 86th International Atlantic Economic Conference, New York, United States, 11-14 October 2018.
11. Sorros J., Mpelesis N., Karagiorgos A. (2018). "Financial Market Data VS Accounting Data. Who explains stock returns best?". 86th International Atlantic Economic Conference, New York, United States, 11-14 October 2018.
12. Karagiorgos A., Sorros J., Mpelesis N., (2016), Πρακτικά Συνεδρίου IAES (International Atlantic Economic Society, Washington D.C., U.S.A. 2016, με θέμα εργασίας "The Limitations of Cost Management Reforms in the field of Education Institutes".
13. Karagiorgos A., John Sorros J., Mpelesis N., Πρακτικά Συνεδρίου IAES (International Atlantic Economic Society, Washington D.C., U.S.A. 2016, με θέμα "Financial Crisis and Value Relevance of Financial Statements".
14. Karagiorgos A., Sorros J., Mpelesis N., Πρακτικά Συνεδρίου IAES (International Atlantic Economic Society, Boston, U.S.A. 2015, με θέμα "Leverage and Value Relevance of Financial Statements".
15. Karagiorgos A., Sorros J., Oikonomou M. Πρακτικά Συνεδρίου IAES (International Atlantic Economic Society, Boston, U.S.A. 2015, με θέμα "'Mobile Business, competitive advantage creation and the Costing Methods suitable for its implementation, an ABC approach'".
16. Karagiorgos A., Sorros J., Mpelesis N., Πρακτικά Συνεδρίου IAES (International Atlantic Economic Society, Boston, U.S.A., 2015, με θέμα εργασίας "ABC's Adoption Capability, A survey in Greece's Education Sector".
17. Karagiorgos A. Sorros J., Oikonomou M., Πρακτικά του RCFEA 2014- Rimini Conference in Economics and Finance. Με θέμα εργασίας: "A Balanced Scorecard Literature Review and its Accounting and Auditing Aspects", τον Ιούνιο του 2014.

18. Sorros J., Mpelesis N., Karagiorgos A., Πρακτικά του RCFEA 2014- Rimini Conference in Economics and Finance. Με θέμα εργασίας: "Sarbanes – Oxley Act and Value Relevance of Financial Statements", τον Ιούνιο του 2014.
19. Karagiorgos A., Sorros J., Mpelesis N., Πρακτικά του RCFEA 2014- Rimini Conference in Economics and Finance. Με θέμα εργασίας: "An ABC literature Review- an Introduction and Evaluation of the Costing Method", τον Ιούνιο του 2014.
20. Karagiorgos A., Sorros J., Oikonomou M., Πρακτικά του IC AEEFA- 4th International Conference European Asian Economics, Finance, Econometrics and Accounting Science Association AEEFA, Penang, Malaysia. Με θέμα εργασίας "Applying the Balanced Scorecard in Greek Health care Institutions", τον Σεπτέμβριο του 2014.
21. Karagiorgos A., Sorros J., Mpelesis N., Πρακτικά του ICAEFA- 4th International Conference AEEFA, Penang, Malaysia. Με θέμα εργασίας " An ABC survey and its possible application in Greek Education Institutes", τον Σεπτέμβριο του 2014.
22. Karagiorgos A., Sorros J., Mpelesis N., Πρακτικά του ICAEFA- 4th International Conference AEEFA, Penang, Malaysia. Με θέμα εργασίας "Sarbanes – Oxley Act and Value Relevance of Financial Statements: An approach using Return Models", τον Σεπτέμβριο του 2014.
23. Karagiorgos A., Sorros J., Mpelesis N., Πρακτικά του NHIBE 2013- New Horizons in Industry, Business and Education. Με θέμα εργασίας: "Knowledge Economy in the field of Accounting: "Intellectual Capital as an Organization's Asset and Innovation Tool"
24. Karagiorgos A., Sorros, J., Livanis S., Mpelesis N., Πρακτικά του ICABE 2013- International Conference on Applied Business and Economics. Με θέμα εργασίας: "Sticky Costs and its Cost Behavioral factors: Theory and Practice", τον Οκτώβριο του 2013.
25. Karagiorgos A., Sorros J., Mpelesis N., Πρακτικά του ICABE 2013- International Conference on Applied Business and Economics. Με θέμα εργασίας: "The reliability of Impairment Tests, the case of Vessels ", τον Οκτώβριο του 2013.
26. Karagiorgos A., Sorros J., Πρακτικά 2ου Συνεδρίου της ASECU youth στο Πανεπιστήμιο Alexanru Ioan Cuza, Ιάσιο, Ρουμανία, με θέμα "Current Challenges of the Global Economy, με θέμα εργασίας: Electronic Transactions through B2B Marketing, τον Ιούλιο του 2012.
27. Karagiorgos A., Sorros J., Πρακτικά 4ου Διεθνούς Συνεδρίου Λογιστικής και Χρηματοοικονομικής του Πανεπιστημίου Μακεδονίας με θέμα εργασίας: "Transfer Pricing and its strategies for Intangible Assets", τον Αύγουστο του 2012.
28. Karagiorgos A., Sorros J., 11ο Συνέδριο της Ελληνικής Ένωσης Χρηματοοικονομικής και Λογιστικής (HFAA) Με θέμα εργασίας: "Understanding Sticky Costs and The Factors Affecting Cost Behavior", τον Δεκέμβριο του 2012.
29. Karagiorgos A. and Christos Vasiliadis, Πρακτικά Συνεδρίου της ASECU youth στο Rostov, Ρωσία, με θέμα «1ST International Scientific Conference for Undergraduate, Graduate and Postgraduate students- Members of ASECU Youth, με θέμα εργασία: Corporate Social Responsibility in the countries of south- East Europe, τον Σεπτέμβριο του 2011.

30. Tsotsou R., Karagiorgos A., Kontzoglou L., Πρακτικά Συνεδρίου III International Congress on Teaching Cases related to Public and Nonprofit Marketing, under the theme Social Responsibility με θέμα εργασίας: «The implementation of corporate social responsibility from a new to the market company” The Case of Olympos SA”, τον Δεκέμβριο του 2011.

ΣΥΓΓΡΑΦΗ ΚΑΙ ΕΠΙΜΕΛΕΙΑ ΒΙΒΛΙΩΝ

Συγγραφή Βιβλίων

- Σύγγραμμα: «Διοικητική Λογιστική», Καραγιώργος Α., Δρογαλάς Γ., Παζάρσκη Μ., 2019
- Σύγγραμμα: «Φορολογία Εισοδήματος και Φορολογικός Έλεγχος», Καραγιώργος Θ., Καραγιώργος Α., 2019.

Συγγραφή Κεφαλαίων Βιβλίου

- Επιμέλεια βιβλίου
Σύγγραμμα: «Μηχανογραφημένη λογιστική εταιριών», Θεοφάνη Καραγιώργου, 2018.
- Συγγραφή Κεφαλαίου Ενδοομιλικής Τιμολόγησης (Transfer Pricing),
Σύγγραμμα: "Λογιστική Εταιριών και Φορολογία Εισοδήματος", Θεοφάνη Καραγιώργου, 2016.

Επιμέλεια Βιβλίων

- “Εισαγωγή στη Χρηματοοικονομική Λογιστική”, Θεοφάνη Καραγιώργου, 2011, 2016, 2017.
- Scientific Book “Strategic Marketing for Tourism Services”, Editors Rodoula H. Tsotsou & Ronald E. Goldsmith, 2012
- “Χρηματοοικονομική Λογιστική”, Θεοφάνη Καραγιώργου, 2011, 2016, 2018.
- “Λογιστική Εταιριών και Φορολογία Εισοδήματος”, Θεοφάνη Καραγιώργου, 2010, 2016.
- “Φορολογική Πρακτική”, Θεοφάνη Καραγιώργου, 2010, 2013, 2015, 2017.
- “Διεθνή Λογιστικά Πρότυπα”, Θεοφάνη Καραγιώργου και Ανδρέα Πετρίδη, 2010, 2017.
- “Μηχανογραφημένη Λογιστική, Θεωρία και Πράξη”, Θεοφάνη Καραγιώργου και Ανδρέα Πετρίδη, 2010, 2015.
- “Μηχανογραφημένη Κοστολόγηση, Θεωρία και Πράξη”, Θεοφάνη Καραγιώργου και Ανδρέα Πετρίδη, 2010, 2015, 2018.
- Σύγγραμμα: «Φορολογία Ελλάδας- Κύπρου», Καραγιώργος Θ., Χαρίτου Μ. 2019.

ΕΤΕΡΟΑΝΑΦΟΡΕΣ

1. **Jamal Abu-Serdaneh, 2014, The Asymmetrical Behavior of Cost: Evidence from Jordan, International Business Research; Vol. 7, No. 8; 2014 ISSN 1913-9004 E-ISSN 1913-9012 Published by Canadian Center of Science and Education**
2. **Edgar Pamplona, Clóvis Fiirst, Thiago Bruno de Jesus, Silva Vinícius Costa da Silva Zonatto, 2016, Sticky costs in cost behavior of the largest companies in Brazil, Chile and Mexico, Contaduría y Administración, Volume 61, Issue 4, October–December 2016, Pages 682-704**
3. **Benny Armanto, Karoline Melanika Tiono, Henry Suthiono, (2014), The Stickiness of Selling, General, and Administrative Costs in the Indonesian Companies, International Research Journal of Business Studies, Vol 7, No 1,**
4. **Nico Wolters, 2015, Controlling Contract Cost: Introducing Total Cost of Usage to support the management accounting system, Thesis, Industrial Enginnering and Management Track: Financial Engineering Behavioral Management and social sciences, University of Twente**
5. **Nazemi Ardakani, M., Hekmati, F. (2016). 'Investigating the Stickiness of Costs in the Pharmaceutical Companies Listed on the Tehran Stock Exchange', Journal of Health Accounting, 4(4), pp. 77-96.**
6. **Swati Gupta, Rajesh Tripathi, 2018 Feasibility of Costing Model Variants: An Investigation of Small Scale Industry, Parikalpana - KIIT Journal of Management, Vol.14(I).**
7. **Luiza Santangelo, Flávia Renata de Souza, Fernando Richartz, 2016, Influência da estrutura operacional e decisão dos gestores nos Sticky costs, XXIII Congresso Brasileiro de Custos – Porto de Galinhas, PE, Brasil, 16 a 18 de novembro de 2016**
8. **Wolters, N. W. (2015). Controlling Contract Cost: Introducing Total Cost of Usage to support the management accounting system (Master's thesis, University of Twente).**
9. **Yakymova, L. P., & Sidletska, V. V. АНАЛІЗ ПОВЕДІНКИ ВИТРАТ: МОДЕЛЬНИЙ ПІДХІД.**
10. **Cucinelli, D. Corporate governance, accounting and finance research outlook.**
11. **Malkawi, B. H. (2019). Editorial Note: New horizons in Corporate Governance Research.**
12. **Santos, I. M. M. (2018). Apuramento de custos através do time-driven activity-based costing (TDABC) numa unidade de cuidados continuados e integrados com vista à criação de valor (Doctoral dissertation).**
13. **Albalaki, F. M. M., Abdullah, Z., & Kamardin, H. (2019). The Influence of External Contingency Factors and Activity-Based Costing Implementation on Organizational Performance. Jurnal Pengurusan (UKM Journal of Management), 55.**
14. **Zheng, C. W., & Abu, M. Y. (2019). Application of Activity Based Costing for Palm Oil Plantation. Journal of Modern Manufacturing Systems and Technology, 2(1), 1-14.**

15. Gupta, S., & Tripathi, R. (2018). FEASIBILITY OF COSTING MODEL VARIANTS: AN INVESTIGATION OF SMALL SCALE INDUSTRY. *Parikalpana: KIIT Journal of Management*, 14(1).
16. Stamouli, K. (2019). Συσχέτιση οικονομικών καταστάσεων με χρηματιστηριακές τιμές για ελληνικές εισηγμένες εταιρείες-Μελέτη αλλαγών μετά την οικονομική κρίση.
17. Schlegel, Dennis & Kraus, Patrick. (2020). ROBOTIC PROCESS AUTOMATION AS AN EMERGING CAREER OPPORTUNITY: AN ANALYSIS OF REQUIRED QUALIFICATIONS AND SKILLS.