

Curriculum Vitae

Personal information

Surname: **Tantos**
Name: **Stefanos**
Current Position: Assistant Professor in Applied Economics with emphasis on Financial Statements, Department of Accounting and Finance, University of West Attica (03/2024-today).
Contact Details: University of West Attica
Department of Accounting and Finance
Petrou Ralli & Thivon 250 str.
P.C.12244, Egaleo, Athens, Greece
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Education

- **07/2018-03/2021:** Post-Doctoral Researcher, National and Kapodistrian University of Athens, Department of Economics. Research field "Investigating the Characteristics of a Fair and Effective Tax Audit Information System as a Tool for Combating Tax Evasion".
- **03/2010-05/2013:** PhD in the Doctoral Program in Economics of the National and Kapodistrian University of Athens (UADPHILECON), Department of Economics, National and Kapodistrian University of Athens, PhD Thesis: "Public Debt Management: Theory and Policy". Mark: Very Good.
- **10/2007-06/2009:** Mphil in Economics, in the Doctoral Program in Economics of the National and Kapodistrian University of Athens (UADPHILECON), Department of Economics, National and Kapodistrian University of Athens.
- **10/2006-09/2007:** Msc in Accounting and Financial Management, Management School, Lancaster University, Lancaster, UK.
- **10/2002-08/2006:** Economic Sciences, Department of Economics, University of Macedonia, Economic and Social Sciences, Thessaloniki, Greece.

Teaching Experience

Instructive-teaching experience in Tertiary (University-TEI) Education

- **03/2025-06/2025:** Instructor-Tutor of "Economic and Development Plans" in the postgraduate program "Public Administration and E-Governance", Hellenic Open University, Greece.
- **03/2025-06/2025:** Instructor-Tutor of "International Economic Relations" in M.Sc. in Public Economics and Policy, University of West Attica, Athens, Greece.
- **03/2025-06/2025:** Instructor-Tutor of "Special Topics in Financial Accounting" in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **03/2025-06/2025:** Instructor-Tutor of "Research Methodology" in Department of Accounting and Finance, University of West Attica, Athens, Greece.
- **10/2024-02/2025:** Instructor-Tutor of "Microeconomics" in Department of Accounting and Finance, University of West Attica, Athens, Greece.

- **10/2024-02/2025:** Instructor-Tutor of “Public Economics” in Department of Accounting and Finance, University of West Attica, Athens, Greece.
- **10/2024-02/2025:** Instructor-Tutor of “International Economic Relations” in M.Sc. in Public Economics and Policy, University of West Attica, Athens, Greece.
- **10/2024-02/2025:** Instructor-Tutor of “Investment and Risk Management in Shipping” in M.Sc. in Finance & Shipping, University of West Attica, Athens, Greece.
- **10/2024-02/2025:** Instructor-Tutor of “Fiscal Management and Auditing” in the undergraduate program “Public Administration”, Hellenic Open University. Greece.
- **09/2024-02/2025:** Instructor-Tutor of “Taxation and Business Decision Making” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **09/2024-02/2025:** Instructor-Tutor of “Financial Statement Analysis” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **03/2024-07/2024:** Instructor-Tutor of “Fiscal Management and Auditing” in the undergraduate program “Public Administration”, Hellenic Open University, Greece.
- **03/2024-06/2024:** Instructor-Tutor of “Financial Statement Analysis” in Department of Accounting and Finance, University of West Attica, Athens, Greece.
- **03/2024-06/2024:** Instructor-Tutor of “Research Methodology” in Department of Accounting and Finance, University of West Attica, Athens, Greece.
- **03/2024-06/2024:** Instructor-Tutor of “Health Accounting Standards” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **03/2024-06/2024:** Instructor-Tutor of “Special Topics in Financial Accounting” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **10/2023-02/2024:** Instructor-Tutor of “Fiscal Management and Auditing” in the undergraduate program “Public Administration”, Hellenic Open University. Greece.
- **10/2023-02/2024:** Instructor-Tutor of “Tutorials in Advanced Financial Accounting” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **02/2023-06/2023:** Instructor-Tutor of “Accounting Information Systems -Applied Accounting” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **02/2023-06/2023:** Instructor-Tutor of “Health Accounting Standards” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **02/2023-06/2023:** Instructor-Tutor of “Behavioural Finance and Technical Analysis” in Department of Accounting and Finance, University of Thessaly, Larisa, Greece.
- **10/2022-02/2023:** Instructor-Tutor of “Financial Statement Analysis” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **10/2022-02/2023:** Instructor-Tutor of “Real Estate Finance” in Department of Accounting and Finance, University of Thessaly, Larisa, Greece.
- **10/2022-02/2023:** Instructor-Tutor of “Shipping Finance” in Department of Accounting and Finance, University of Thessaly, Larisa, Greece.
- **02/2022-06/2022:** Instructor-Tutor of “Health Accounting Standards” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **02/2022-06/2022:** Instructor-Tutor of “Accounting Information Systems -Applied Accounting” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **02/2022-06/2022:** Instructor-Tutor of “Behavioural Finance and Technical Analysis” in Department of Accounting and Finance, University of Thessaly, Larisa, Greece.
- **02/2022-06/2022:** Instructor-Tutor of “Actuarial Science” in Department of Accounting and Finance, University of Thessaly, Larisa, Greece.
- **10/2021-02/2022:** Instructor-Tutor of “Public Finance” in the undergraduate program “Public Administration”, Hellenic Open University. Greece.
- **10/2021-02/2022:** Instructor-Tutor of “Financial Statement Analysis” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **02/2021-06/2021:** Instructor-Tutor of “Health Accounting Standards” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **02/2021-06/2021:** Instructor-Tutor of “Accounting Information Systems -Applied Accounting” in National and Kapodistrian University of Athens MBA, Athens, Greece.

- **03/2021-06/2021:** Instructor-Tutor of “Total Quality Management of Exports” in Department of Economics, University of Western Macedonia, Kastoria, Greece.
- **10/2020-02/2021:** Instructor-Tutor of “International Trade Management” in Department of Economics, University of Western Macedonia, Kastoria, Greece.
- **10/2020-02/2021:** Instructor-Tutor of “Technological Policy and Economic Development” in Department of Economics, University of Western Macedonia, Kastoria, Greece.
- **10/2020-02/2021:** Instructor-Tutor of “Financial Statement Analysis” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **10/2020-02/2021:** Instructor-Tutor of “Economics and Management Teaching” in the special program “Pedagogical and Teaching Competence”, Hellenic Open University. Greece.
- **29/10/2020-30/10/2020:** Instructor-Tutor in the Seminar with title: “Direct Taxes-Personal and Corporate Income Taxation”, in the Master of Business Administration (MBA) program, University of Thessaly, Larisa, Greece.
- **02/2020-06/2020:** Instructor-Tutor of “Tax Accounting” in Department of Business Administration, University of Thessaly, Larisa, Greece.
- **02/2020-06/2020:** Instructor-Tutor of “Trading, Cost Accounting and Marketing of Foods” in Department of Food Technology, University of Thessaly, Karditsa, Greece.
- **02/2020-06/2020:** Instructor-Tutor of “Pharmaeconomics” in Department of Pharmacy, Aristotle University of Thessaloniki, Thessaloniki, Greece.
- **03/2020-06/2020:** Instructor-Tutor of “Public Finance” in the undergraduate program “Public Administration”, Hellenic Open University. Greece.
- **02/2020-06/2020:** Instructor-Tutor of “Dissertation-Research Methodology” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **02/2020-06/2020:** Instructor-Tutor of “Health Accounting Standards” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **02/2020-06/2020:** Instructor-Tutor of “Accounting Information Systems -Applied Accounting” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **10/2019-02/2020:** Instructor-Tutor of “Financial Management” in Department of Accounting and Finance, University of Thessaly, Larisa, Greece.
- **10/2019-02/2020:** Instructor-Tutor of “Accounting Information Systems-Applied Accounting” in Department of Business Administration, University of Thessaly, Larisa, Greece.
- **10/2019-02/2020:** Instructor-Tutor of “Public Finance” in the undergraduate program “Public Administration”, Hellenic Open University. Greece.
- **03/2019-06/2019:** Instructor-Tutor of “Greek Administration System” in the undergraduate program “Public Administration”, Hellenic Open University. Greece.
- **02/2019-06/2019:** Instructor-Tutor of “Labour Economics” in Department of Economics, Aristotle University of Thessaloniki, Thessaloniki, Greece.
- **02/2019-06/2019:** Instructor-Tutor of “Health Economics” in Department of Economics, Aristotle University of Thessaloniki, Thessaloniki, Greece.
- **02/2019-06/2019:** Instructor-Tutor of “Accounting Information Systems-Applied Accounting” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **10/02/2019:** Instructor-Tutor in the Research Seminar (Project) with title: “Strategies of Economic Development and Growth in Greece of Crisis Period”, in the Postgraduate Program Master of Public Administration and Local Government, University of Applied Sciences of Thessaly-TEI of Thessaly, Larisa, Greece.
- **10/2018-02/2019:** Instructor-Tutor of “Principles of Economic Theory” in the undergraduate program “Public Administration”, Hellenic Open University. Greece.
- **10/2018-02/2019:** Instructor-Tutor of “Accounting Information Systems-Applied Accounting” in Department of Business Administration, University of Applied Sciences of Thessaly-TEI of Thessaly, Larisa, Greece.
- **10/2018-02/2019:** Instructor-Tutor of “Health Economics” in Department of Nutrition and Dietetics, University of Applied Sciences of Thessaly-TEI of Thessaly, Karditsa, Greece.
- **10/2018-02/2019:** Instructor-Tutor of “Greek Economic History” in Department of Economics, Aristotle University of Thessaloniki, Thessaloniki, Greece.
- **03/2018-06/2018:** Instructor-Tutor of “Macroeconomics” in Department of Tourism Studies, University of Piraeus, Piraeus, Greece.

- **03/2018-06/2018:** Instructor-Tutor of “Investment Evaluation” in Department of Economics, University of Thessaly, Volos, Greece.
- **02/2018-06/2018:** Instructor-Tutor of “Accounting Information Systems -Applied Accounting” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **03/2018-06/2018:** Instructor-Tutor of “Entrepreneurship-Innovation and New Technologies” in Department of Computer (IT) Engineering, University of Applied Sciences of Sterea Ellada -TEI of Sterea Ellada, Lamia, Greece.
- **03/2018-06/2018:** Instructor-Tutor of “Accounting Information Systems-Applied Accounting” in Department of Accounting & Finance, University of Applied Sciences of Thessaly-TEI of Thessaly, Larisa, Greece
- **10/2017-02/2018:** Instructor-Tutor of “Health Economics” in Department of Nutrition and Dietetics, University of Applied Sciences of Thessaly-TEI of Thessaly, Karditsa, Greece.
- **10/2017-02/2018:** Instructor-Tutor of “Hotel, Banking and Shipping Accounting” in Department of Accounting & Finance, University of Applied Sciences of Thessaly-TEI of Thessaly, Larisa, Greece.
- **03/2017-06/2017:** Instructor-Tutor of “Trading, Cost Accounting and Marketing of Foods” in Department of Food Technology, University of Applied Sciences of Thessaly-TEI of Thessaly, Karditsa, Greece.
- **12/2016-03/2017:** Examiner of “Teaching Practice” in School of Pedagogical and Technological Education (ASPETE), Volos, Greece.
- **02/2017-06/2017:** Instructor-Tutor of “Accounting Information Systems-Applied Accounting” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **10/2016-02/2017:** Instructor-Tutor of “Investment Strategies” in Department of Accounting & Finance, University of Applied Sciences of Thessaly-TEI of Thessaly, Larisa, Greece.
- **03/2016-06/2016:** Instructor-Tutor of “Accounting Information Systems” in National and Kapodistrian University of Athens MBA, Athens, Greece.
- **03/2016-06/2016:** Adjunct Lecturer of “Economic Policy in Greek Economy”, in Department of Economics, National & Kapodistrian University of Athens, Athens, Greece.
- **10/2015-02/2016:** Adjunct Lecturer of “ACCOUNTING”, in Department of Economics, National & Kapodistrian University of Athens, Athens, Greece.
- **06/2015-07/2015:** Mentor of “Business Plans” in Panteion University, Athens, Greece.
- **02/2015-06/2015:** Adjunct Lecturer of “ACCOUNTING”, in Department of Economics, National & Kapodistrian University of Athens, Athens, Greece.
- **10/2014-02/2015:** Adjunct Lecturer of “ACCOUNTING”, in Department of Economics, National & Kapodistrian University of Athens, Athens, Greece.
- **02/2014-05/2014:** Instructor-Tutor of “Entrepreneurship” in Panteion University, Athens, Greece.
- **02/2014-06/2014:** Mentor of “Business Plans” in Panteion University, Athens, Greece.
- **03/2013-06/2013:** Instructor-Tutor of “Entrepreneurship-Innovation and New Technologies” in Faculty of Technological Application, University of Applied Sciences of Sterea Ellada -TEI of Sterea Ellada, Lamia, Greece.
- **03/2013-06/2013:** Instructor-Tutor of “Entrepreneurship-Innovation and New Technologies” in Faculty of Health and Caring Professions, University of Applied Sciences of Sterea Ellada -TEI of Sterea Ellada, Lamia, Greece.
- **01/2011-03/2011:** Instructor-tutor of “Political Economy” in Fire Service Academy of Greece, Athens, Greece.

Research Experience

Publications in referred journals

- Basil Dalamagas, John Leventides, Stefanos Tantos. 2025. “A multi-country Approach to the Equity-Efficiency Debate”, Accepted for publication in the Journal of Tax Administration, Forthcoming in first issue of 2026.

- Dimitris Balios, Stefanos Tantos, George Tsakos. 2025. "The role of corporate governance in corporate tax avoidance during an over-taxation period", *Journal of Accounting and Taxation*, Vol.17, No. 2, pp. 70-81.
- Dimitris Balios, Eirini Christodoulou, Stefanos Tantos. 2025. "Accounting Reforms and Economic Performance Evaluation: An Effectiveness and Efficiency Comparative Analysis of the Greek Health System", *European Journal of Accounting, Auditing and Finance Research*, Vol.13, No. 3, pp.14-35.
- Dimitris Balios, Kyriaki Papazoglou, Stefanos Tantos. 2024. "Corporate Income Tax Disparities: A Comparative Study of Greece and Cyprus in the Petroleum Sector", *Journal of Accounting and Taxation*, Vol.16, No. 4, pp. 235-250.
- Basil Dalamagas, John Leventides, Stefanos Tantos. 2023. "Fiscal Aspects of the Equity-Efficiency Trade-off", *Global Economy Journal*, Vol. 23, Nos. 1–4, 2450004 (27 pages) (Published 9 August 2024).
- Dimitris Balios, Dimitris Karasmanoglou, Stefanos Tantos. 2024. "The financial impact of taxation reform in Greek ICTs companies", *Journal of Accounting and Taxation*, Vol.16, No. 3, pp. 135-151.
- Dimitris Balios, Spyridon Pierrakos, Stefanos Tantos. 2024. "A multifactor VAT Gap comparative analysis in the European Union", *Theoretical Economics Letters*, Vol.14, No.3, pp. 838-861.
- Dimitris Balios, Eleftherios-Ioannis Klimis, Stefanos Tantos. 2024. "Working capital management and profitability under an economic crisis: Evidence from commercial companies in Greece", *Theoretical Economics Letters*, Vol.14, No.2, pp. 707-733.
- Basil Dalamagas, John Leventides, Stefanos Tantos. 2023. "Sustainable Development: An ambitious target to be achieved?", *Theoretical Economics Letters*, Vol. 13, No. 5, pp. 1105-1120.
- Basil Dalamagas, John Leventides, Stefanos Tantos. 2023. "The equity-efficiency trade-off in the presence of distorting taxation", *Theoretical Economics Letters*, Vol. 13, No. 4, pp. 1009-1035.
- Basil Dalamagas, John Leventides, Stefanos Tantos. 2022. "Equity-Efficiency Dilemma and Tax Harmonization", *Central European Economic Journal (former Ekonomia)*, Vol. 9, Issue 56, pp. 342-353.
- Basil Dalamagas, John Leventides, Stefanos Tantos. 2022. "The equity-efficiency conflict: improving Pareto's optimality doctrine", *Theoretical Economics Letters*, Vol. 12, No 4, pp. 980-1006.
- Basil Dalamagas, John Leventides, Panagiotis Palaaios, Stefanos Tantos. 2020. "Revising the Conventional Tax-Effort Principle", *Scottish Journal of Political Economy*, Vol. 67, Issue 3, pp. 272-299.
- Dimitris Balios, Stefanos Tantos, Nikolaos Eriotis and Dimitrios Vasiliou. 2020. "The conjunction of tax auditing mechanism with behavioral and institutional parameters of tax evasion. The role of accounting rules and forensic accounting", *European Journal of Accounting, Auditing and Finance Research*, Vol. 8, No. 2, pp. 59-80.
- Dimitris Balios, Nikolaos Eriotis, Stefanos Tantos and Dimitrios Vasiliou. 2020. "Effective corporate Income Tax Rates: Southern and Northern Economies of the European Union", *International Journal of Accounting and Financial Reporting*, Vol. 10, No. 1, pp. 117-144.
- Dimitris Balios, Stefanos Tantos. 2019. "The Characteristics of a Fair and Efficient Tax Auditing Information System as a Tool against Tax Evasion: A Theoretical Framework", *International Journal of Economics and Management Engineering*, Vol. 13, No 6, pp. 777-780.
- Basil Dalamagas, Panagiotis Palaaios, Stefanos Tantos. 2019. "A New Approach to Measuring Tax Effort", *Economies*, Vol. 7, Issue 3, pp. 77-102.
- Basil Dalamagas, John Leventides, Stefanos Tantos. 2019. "Combining optimal tax evasion with the policy objectives of equity/efficiency", *Public Finance and Management*, Vol. 19, No 1, pp. 66-104.
- Dimitris Balios, Stefanos Tantos, Nikolaos Eriotis, and Dimitrios Vasiliou. 2020. "Effective corporate income tax rates to the economies of the European Union in the light of the impact of the economic crisis in the Eurozone", *International Journal of Economics and Business Administration*. Vol. 6, No. 1, pp. 1-11.

- Dalamagas Basil & Tantos Stefanos. 2017. "Optimal Sovereign Debt for an Overdebted Country", Australian Economic Papers, Vol. 56, Issue 2, pp. 95-118.
- Dalamagas Basil & Tantos Stefanos. 2016. "Optimal Versus Actual Maturity of Government Debt: The Case of Greece", SPOUDAI Journal of Economics and Business, Vol.66, Issue 3, pp. 25-52.
- Tantos, Stefanos. 2012. "Public Debt Sustainability: The Case of Greece." Journal of Reviews on Global Economics, Vol. 1, pp. 27-40.

Publications in Volumes

- Tantos, Stefanos, 2017. "The determining factors of growth of the Greek economy, as an index of prosperity and sustainability of businesses", Panteion University, Department of Public Administration, Scientific Studies "Contribution in Accounting Research II", Athens, Greece.

Presentations in conferences

- Dimitris Balios, Stefanos Tantos. 2019. The Characteristics of a Fair and Efficient Tax Auditing Information System as a Tool against Tax Evasion: A Theoretical Framework, National and Kapodistrian University of Athens, Department of Economics, Working paper presented in ICFMA 2019: International Conference on Financial Management and Accounting, London, UK.
- Dimitris Balios, Nikolaos Eriotis, Stefanos Tantos and Dimitrios Vasiliou. 2018. "Effective corporate income tax rates to the economies of the European Union in the light of the impact of the economic crisis in the Eurozone", National and Kapodistrian University of Athens, Department of Economics, Working paper presented in International Conference on Business and Economics of the Hellenic Open University 2018.
- Basil Dalamagas, Panagiotis Palaios, Stefanos Tantos. 2017. "A New Approach to Measuring Tax Effort", Working paper presented in 5th International PhD Meeting in Economics, 2017, University of Macedonia, Thessaloniki, Greece.

Research Projects

- **10/2016-06/2017:** National and Kapodistrian University of Athens, Department of Economics, Occupation or position held: Researcher in the research project: "Corporate income tax rates to the economies of the European Union in the light of the impact of the economic crisis in the Eurozone".
- **02/2013-9/2013:** National and Kapodistrian University of Athens, Department of Economics, Occupation or position held: Researcher in the research project: "The Remaining or not of the Greek Firms in the Greek Capital Market in the light of the Financial Crisis".
- **02/2012-9/2012:** National and Kapodistrian University of Athens, Department of Economics, Occupation or position held: Researcher in the research project: "Greek Public Debt Sustainability in the Context of Euro and Drachma".

Working experience

- **05/2019-02/2024:** Greek Independent Authority of Public Revenues, General Directorate of Tax Administration, Tax Office of Trikala, Greece. Occupation or position held: Tax Collection Auditor.
- **03/2019-04/2019:** Greek Independent Authority of Public Revenues, General Directorate of Tax Administration, Tax Office of Karditsa, Greece. Occupation or position held: Deal with budgeting process as well as procurement and financial management issues.

- **01/2017-02/2019:** Greek Independent Authority of Public Revenues, General Directorate of Tax Administration, Tax Office of Karditsa, Greece. Occupation or position held: Tax Auditing Senior Analyst Specialized in Greek Accounting Standards.
- **10/2016-12/2016:** Ministry of Finance of Greece, General Secretariat of Public Revenues, General Directorate of Tax Administration. Tax Office of Karditsa, Greece. Occupation or position held: Tax Auditing Senior Analyst Tax Auditing Senior Analyst Specialized in Greek Accounting Standards.
- **08/2013-9/2016:** Ministry of Finance of Greece, General Secretariat of Public Revenues, Athens, Greece, Directorate of Strategic Planning and Financial Management, Department of Economic Studies and Public Revenue Analysis. Occupation or position held: Public Revenue Senior Analyst.
- **07/2012-07/2013:** Greek State Scholarship Foundation (I.K.Y.), Athens, Greece, Occupation or position held: Financial Manager and Auditor of European Lifelong Learning Programmes (LLPs), Budget and Financial Accounting Analyst.
- **02/2011-07/2013:** Business Consulting Office, Occupation or position held: Accounting and Tax Consulting Services, Investment and Business Evaluation Analyst, Karditsa, Greece.
- **06/2011-10/2011:** National Bank of Greece SA, Karditsa, Greece, Occupation or position held: Corporate business loan services and personal housing and consuming loan services in banking sector.
- **01/2010-05/2010:** Greek Army, Academy of Military Helicopters, Stefanovikeio, Greece, Occupation or position held: Assistant Officer of Treasury Office.
- **09/2009-01/2010:** Greek Army, 1st Battalion of Attack Helicopters, Stefanovikeio, Greece, Occupation or position held: Assistant Officer of Expenditures Office.
- **04/2008-08/2009:** LA STAMPA S.A., Athens, Greece, Occupation or position held: Junior Financial Statement Analyst.