



YIOTA PASTRA

ASSISTANT PROFESSOR IN THE PRACTICE OF ACCOUNTING

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Dr. Pastra's teaching and research interests lie in technical and social issues in Accounting.

Her research interests focus on the exploration and analysis of social issues in accounting. The research conducted for her Ph.D. thesis and continued subsequently focused on the study of the dominant accounting firms, known internationally as the Big 4 and addresses questions regarding issues of power, the globalization of these firms, their historical evolution, and the scale and scope of their operations both internationally and in national markets. The interdisciplinary nature of this research area makes it part of different research streams, including research on Professional Services Firms (PSFs), audit market research, as well as research on the accounting profession. Several developments that have affected the accounting profession, as well as developments and research calls issued, have drawn her to research on Corporate Social Responsibility (CSR). Some of the questions explored relate to the very definition of CSR and the related CSR theories, the applicability of CSR to non-profit organizations, the exploration of perceptions relating to CSR activities and usefulness by various stakeholders.

Other research interests included:

- research methodology and methods in accounting, with particular emphasis on the use of grounded theory
- issues related to accounting education
- the history of accounting and of the accounting profession
- the critical evaluation and application of management accounting techniques (e.g. Activity-Based-Costing, Benchmarking)
- the implementation and impact of the International Financial Reporting Standards (IFRS)

Dr. Pastra taught both undergraduate and postgraduate courses at the University of Strathclyde, at Groupe Ecole Supérieure de Commerce Toulouse and ALBA Graduate Business School. She designed and delivered several classes including Financial Accounting, Financial Statement Analysis, Management Accounting, Advanced Management Accounting, Budgeting, Research Methodology and Methods in Accounting, Academic Writing Skills. She also developed student centred materials, including case studies, class exercises and problem sets. Dr. Pastra was an academic member of the Institute of Management Accountants, of the Association of International Accountants, and of the Professional Services' Firms Community, amongst others.

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