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## I. Education

Athens University of Economics and Business, 2004 – 2009, Ph.D, Accounting

Athens University of Economics and Business, 1999 – 2001, M.B.A

Athens University of Economics and Business, 1995 – 1999, BA, Business Administration

## II. Appointments

- Athens University of Economics and Business, Department of Accounting and Finance, 2024 – Associate Professor of Accounting.
- Athens University of Economics and Business, Department of Accounting and Finance, 2019 –2024, Assistant Professor of Accounting.
- Athens University of Economics and Business, Department of Accounting and Finance, 2005 –2019, Laboratorial Teaching Staff.
- Athens University of Economics and Business, Department of Business Administration, 2010 - 2011 Visiting Lecturer of Accounting Information Systems.

## III. Grants and Honours

- ‘Alexander S. Onassis Public Benefit Foundation’ Scholarship, 2005 – 2009.
- ‘Bodosakis Foundation’ Scholarship, 1999 – 2001.
- ‘Chalkiopoulos Foundation’ Scholarship, 1995 – 1999.
- ‘National Foundation of Scholarships’ Scholarship, 1995 – 1999, 2000-2001.

## IV. Research Areas

- Management Accounting (Cost Behaviour and Intangibles).
- Intellectual Capital (Financial Reporting, Valuation, Intangibles and Operating Performance, Intangibles and Capital Markets, Intangibles and Public Sector, Intangibles and SMEs).

## V. Publications

### A. Journal Articles

- A1. Ntounis D. and Vlismas O. (2024 - forthcoming). "Exploring the predictive ability of cost asymmetry on bankruptcy", *The European Journal of Finance*, [ABS=3, CiteScore=5.4, SNIP=1.307, 5y-Impact Factor= 2.9, Impact Factor=2.2].
- A2. Chalevas, C., Ntounis, D., and Vlismas, O., "The Effects of Cost Asymmetry on Tax Avoidance". *Journal of International Accounting, Auditing, and Taxation*. [ABS=3, Impact Factor=0.712, 5y-Impact Factor=2.607].
- A3. Gaetano M., Giuseppe I., and Vlismas O. (2024). "Organization capital and modified audit opinion", *Measuring Business Excellence*, 28 (2): 255-274. [ABS=1, CiteScore=5.7, 5y-Impact Factor= 2.4, Impact Factor=2.5].

- A4. Karampinis, N., Vlismas, O., and Ballas. (2024). "Business strategy, earnings properties, and earnings quality". *Journal of International Accounting, Auditing, and Taxation*. [ABS=3, Impact Factor=0.712, 5y-Impact Factor=2.607].
- A5. Naoum V.C., Papanastasopoulos G., Selekos p., and Vlismas O. (2024). "Exploring the Asymmetric Cost Behaviour in the Context of European non-listed Firms", *Applied Economics* [ABS=2, 5y-Impact Factor=1.829].
- A6. Vlismas O. (2024). "The Moderating Effects of Strategy on the Relation of Working Capital Management with Profitability", *Journal of Accounting and Organizational Change*. [ABS=2, Impact Factor=0.455, 5y-Impact Factor=1.411].
- A7. Naoum V.C., Ntounis D., Papanastasopoulos G., and Vlismas O. (2023). "Asymmetric Cost Behaviour: Theory, Meta-Analysis and Implications", *Journal of International Accounting, Auditing, and Taxation*. [ABS=3, Impact Factor=0.712, 5y-Impact Factor=2.607].
- A8. Naoum V.C., Ntounis D., and Vlismas O. (2023). "Strategy, Intellectual Capital, and Operating Performance", *International Journal of Managerial and Financial Accounting*. 15 (1): 50-87. [ABS=2, CiteScore= 2.8, SNIP=0.69, Impact Score=1.48].
- A9. Ballas A., Naoum V.C., and Vlismas O. (2022). "The Effect of Strategy on the Asymmetric Cost Behavior of SG&A Expenses", *European Accounting Review*, 31 (2): 409-447. [ABS=3, CiteScore= 5.0, SNIP=1.833, SJR=1.112, Impact Factor=2.845, 5y-Impact Factor=3.433].
- A10. Gaetano M., Giuseppe I., and Vlismas O. (2020). "Audit quality in non-listed Italian firms", *African Journal of Business Management*, 14 (4): 123-139. [Impact Factor=0.4].
- A11. Invited book review for "Accounting Information Systems", (2018), *The International Journal of Accounting*, 53 (3): 335 – 336.
- A12. Venieris G., Cohen S., Karatzimas S., Naoum V.C. and Vlismas O. (2017). "Analysing the Requirements of an on-Line Accounting Platform in Greece: The Views of Different User Groups". *Journal for International Business and Entrepreneurship Development*, 10: 54-70. [ABS=1].
- A13. Venieris G., Naoum V.C. and Vlismas O. (2015). "Organization Capital and Sticky Behaviour of Selling, General and Administrative Expenses". *Management Accounting Research*, 26: 54-82 [ABS=3, CiteScore=4.49, SNIP=3.479, SJR=2.494, Impact Factor=3.000, 5y-Impact Factor=5.646].
- A14. Cohen S., Naoum V.C. and Vlismas O. (2014). "Intellectual Capital, Strategy and Financial Crisis from a SMEs Perspective". *Journal of Intellectual Capital*, 15 (2): 294-315 [ABS=2, CiteScore=3.05, SNIP=2.283, SJR=0.715].
- A15. Cohen S. and Vlismas O. (2013). "Analyzing the Relationship between Intellectual Capital and Performance in Local Governments", Special Issue on: "Innovative Approaches on Global Issues in Marketing and Finance". *Global Business and Economics Review*, 15 (2/3): 233-250 [ABS=1, CiteScore=0.26, SNIP=0.346, SJR=0.140].
- A16. Venieris G. and Vlismas O. (2011). "Towards an Ontology for the IC Domain". *Journal of Intellectual Capital*, 12 (1): 75-110 [ABS=2, CiteScore=3.05, SNIP=2.283, SJR=0.715].
- A17. Venieris G., Zoraios Y. and Vlismas O. (2009). "A Learning Curve Explanatory Theory for Team Learning Valuation", *VINE: The Journal of Information and Knowledge Management Systems*, 19 (1): 20-39 [CiteScore=1.42, SNIP=0.947, SJR=0.316].
- B. Conferences
- B1. Ntounis, D., and Vlismas, O. "Exploring the Predictive Ability of Asymmetric Cost Behavior on AAERs".

- a. 9<sup>th</sup> International Conference on Business & Economics of the Hellenic Open University Athens, Greece 2023.
  - b. 22<sup>nd</sup> HFAA Annual Congress, 2023, Athens, Greece.
  - c. BAFA Annual Conference with Doctoral Masterclasses, 2024, University of Portsmouth.
- B2. Ntounis, D., and Vlismas, O. "Working Capital Management, Operating Performance , and Asymmetric Cost Behavior".
- a. 22<sup>nd</sup> HFAA Annual Congress, 2023, Athens, Greece.
- B3. Ntounis, D., and Vlismas, O. "Exploring the Predictive Ability of Cost Asymmetry on Bankruptcy".
- a. 9<sup>th</sup> International Conference on Business & Economics of the Hellenic Open University Athens, Greece 2023, Online.
  - b. 22<sup>nd</sup> HFAA Annual Congress, 2023, Athens, Greece.
  - c. 13<sup>th</sup> National Conference of the Financial Engineering and Banking Society, 2023, Athens, Greece.
  - d. 46<sup>th</sup> EAA Annual Congress, 2024, Bucharest, Romania.
- B4. Ballas, A. Hevas, D., Karampinis, N., and Vlismas, O. "Investing versus Signalling Corporate Social Responsibility Activities and their Association with Earnings Smoothing"
- a. 21<sup>st</sup> HFAA Annual Congress, 2022, Athens, Greece.
  - b. 45<sup>th</sup> European Accounting Association Annual Congress, 2023, Aalto University School of Business, Finland.
  - c. 26<sup>th</sup> Annual Financial Reporting and Business Communication (FRBC), University of Bath School of Management, United Kingdom, 2023.
- B5. Chlomou G., Demirakos .E, Ntounis D., and Vlismas O., "Exploring the effects of unreported intangible assets on analysts' choice of valuation methodology".
- a. 22<sup>nd</sup> HFAA Annual Congress, 2023, Athens, Greece.
  - b. 45<sup>th</sup> European Accounting Association Annual Congress, 2023, Aalto University School of Business, Finland.
  - c. 27<sup>th</sup> Annual Financial Reporting and Business Communication (FRBC), University of Bristol.
- B6. Chalevas, C., and Ntounis, D., and Vlismas, O. "Exploring the Effects of Unreported Intangible Assets on Key Audit Matters Disclosure".
- a. 22<sup>nd</sup> HFAA Annual Congress, 2023, Athens, Greece.
  - b. 45<sup>th</sup> European Accounting Association Annual Congress, 2023, Aalto University School of Business, Finland.
- B7. Chalevas, C., and Ntounis, D., and Vlismas, O. "The Effects of Cost Asymmetry on Tax Avoidance".
- a. 21<sup>st</sup> HFAA Annual Congress, 2022, Athens, Greece.
  - b. 45<sup>th</sup> European Accounting Association Annual Congress, 2023, Aalto University School of Business, Finland.
- B8. Vlismas, O., and Ntounis, D. "Asymmetric Cost Behavior and Financial Distress"
- a. 8<sup>th</sup> International Conference on Business & Economics of the Hellenic Open University 2022, Online.
  - b. 44<sup>th</sup> EAA Annual Congress, 2022, Bergen, Norway.

- B9. Karampinis, N., Lessis, G., Ntounis, D., and Vlismas O. "Real earnings smoothing and asymmetric cost behavior"
- 20<sup>th</sup> HFAA Annual Congress, 2021, University of Macedonia, Greece.
  - 17<sup>th</sup> Digital ICABE, 2021, Online.
  - 44<sup>th</sup> EAA Annual Congress, 2022, Bergen, Norway.
- B10. Ballas, A., Karampinis, N., and Vlismas, O. "Strategy and Earnings Quality".
- 20<sup>th</sup> HFAA Annual Congress, 2021, University of Macedonia, Greece.
  - 17<sup>th</sup> Digital ICABE, 2021, Online.
  - 44<sup>th</sup> EAA Annual Congress, 2022, Bergen, Norway.
  - 8<sup>th</sup> International Conference on Business & Economics of the Hellenic Open University, 2022, Online.
- B11. Ballas, A. Hevas, D., Karampinis, N., and Vlismas, O. "Asymmetric cost behaviour and earnings quality in the European context"
- 19<sup>th</sup> HFAA Annual Congress, 2020, Athens, Greece.
  - 7<sup>th</sup> International Conference on Business & Economics of the Hellenic Open University, 2021, Virtual.
  - EAA Virtual Annual Congress, 2021.
- B12. Papanastasopoulos G., Naoum V.C., Seleukos P., and Vlismas O. "Exploring Cost Asymmetric Behavior within the Context of European Non-Listed Firms"
- 42<sup>nd</sup> EAA Annual Congress, 2019, Pafos, Cyprus.
  - 18<sup>th</sup> HFAA Annual Congress, 2019 Athens, Greece.
  - 17<sup>th</sup> HFAA Annual Congress, 2018 Athens, Greece.
- B13. Ballas A., Naoum V.C., Filliou A., and Vlismas O. "Exploring the Relation of CSR Activities with Operating Activities".
- 41<sup>st</sup> EAA Annual Congress, 2018, Milan, Italy.
  - 16<sup>th</sup> HFAA Annual Congress, 2017 Athens, Greece.
- B14. Ballas A., Naoum V.C., and Vlismas O. "The Effect of Strategy and Managerial Ability on Asymmetric Cost Behaviour".
- 39<sup>th</sup> EAA Annual Congress, 2016, Amsterdam, Netherlands.
  - 14<sup>th</sup> HFAA Annual Congress, 2015 Athens, Greece.
- B15. Naoum V.C., and Vlismas O. (2015). "Strategy, Managerial Ability and Sticky Behaviour of Selling, General and Administrative Expenses", 11<sup>th</sup> Interdisciplinary Workshop on Intangibles, Intellectual Capital and Extra-Financial Information, Athens, Greece.
- B16. Cohen S., Naoum V.C., and Vlismas O. (2015). "Intellectual Capital as a Means to React to the Financial Crisis", 11<sup>th</sup> Interdisciplinary Workshop on Intangibles, Intellectual Capital and Extra-Financial Information, Athens, Greece.
- B17. Cohen S., Naoum V.C., and Vlismas O. (2014). "Strategic Intellectual Capital Decisions: Does SMEs' Financial Profile Matter?" 10<sup>th</sup> EIASM Interdisciplinary Workshop on Intangibles Intellectual Capital & Extra Financial Information, Ferrara, Italy.
- B18. Venieris G., Cohen S., Karatzimas S., Naoum V.C., and Vlismas O. (2013). "Analyzing the Requirements of an On-Line Accounting Platform In Greece: The Views of Different User Groups", 6<sup>th</sup> Annual EuroMed Conference Estoril, Portugal.

- B19. Cohen S., Naoum V.C., and Vlismas O. (2013). "Intellectual Capital, Strategy and Performance in Financial Crisis: Empirical Evidence from Greek SMEs", 9<sup>th</sup> EIASM Interdisciplinary Workshop on Intangibles Intellectual Capital & Extra Financial Information, Copenhagen, Denmark.
- B20. Venieris G., Naoum V.C., and Vlismas O. "Organization Capital and Sticky Behaviour of Selling, General and Administrative Expenses",
- a. 8<sup>th</sup> EIASM Interdisciplinary Workshop on Intangibles Intellectual Capital & Extra Financial Information, 2012, Grenoble, France.
  - b. 11<sup>th</sup> HFAA Annual Congress, 2012, Athens, Greece.
- B21. Cohen S., and Vlismas O. "Analyzing the Relationship between Intellectual Capital and Performance in Local Governments".
- a. 4<sup>th</sup> Annual Conference of the Euromed Academy of Management, 2011, Crete, Greece.
  - b. 13<sup>th</sup> Biennial CIGAR (Comparative International Governmental Accounting Research), 2011, Ghent, Belgium.
  - c. 7<sup>th</sup> EIASM Interdisciplinary Workshop on Intangibles Intellectual Capital & Extra Financial Information, 2011, Warsaw, Poland.
- B22. Venieris G., Zorgios Y., and Vlismas O. (2009). "Towards an Ontology for the Intellectual Capital Domain", 5<sup>th</sup> EIASM Workshop on Visualising, Measuring, and Managing Intangibles & Intellectual Capital, Dresden, Germany.
- B23. Venieris G., Zorgios Y., and Vlismas O. (2009). "The SECI Model and the Learning Curve Phenomenon", 3<sup>rd</sup> European Conference on Intellectual Capital, INHolland University of Applied Sciences, Haarlem, The Netherlands.
- B24. Venieris G., Zorgios Y., and Vlismas O. "How to enable the Financial Valuation of Intellectual Capital using an Explanatory Theory of Learning Curve Phenomena".
- a. 5<sup>th</sup> Conference on Intellectual Capital, Knowledge Management and Organizational Learning. New York Institute of Technology, 2008, New York, USA.
  - b. 4<sup>th</sup> EIASM Workshop on Visualising, Measuring, and Managing Intangibles & Intellectual Capital, 2008, Hasselt, Belgium.
- C. Work in Progress
- C.1. Ntounis, D., and Vlismas, O., "Exploring the Predictive Ability of Asymmetric Cost Behavior on AAERs".
- C.2. Ballas, A. Hevas, D., Karampinis, N., and Vlismas, O., "Investing versus Signalling Corporate Social Responsibility Activities and their Association with Earnings Smoothing"
- C.3. Karampinis, N., Lessis, G., Ntounis, D., and Vlismas O., "Real earnings smoothing and asymmetric cost behavior"
- C.4. Naoum V.C., Ntounis, D., and Vlismas, O., "Asymmetric Cost Behaviour and Leverage: The Case of Shipping Industry".
- C.5. Ntounis, D., and Vlismas, O., "Asymmetric Cost Behavior and Financial Distress".
- C.6. Ballas A., Filiou A., Naoum V.C. and Vlismas O., Exploring the Relation of CSR Activities with Operating Activities.
- C.7. Chalevas, C., and Ntounis, D., and Vlismas, O., "Exploring the Effects of Unreported Intangible Assets on Key Audit Matters Disclosure".
- C.8. Chlomou G., Demirakos .E, Ntounis D., and Vlismas O., "Exploring the effects of unreported intangible assets on analysts' choice of valuation methodology".

- C.9. Ntounis D., and Vlismas O., "Working capital management, operating performance, and asymmetric cost behavior".

## **VI. Experience as Reviewer**

- Journal of Applied Accounting Research.
- Accounting and Business Research.
- Transportation Research Part E: Logistics and Transportation Review.
- European Accounting Review.
- Journal of Management Accounting research.
- Review of Quantitative Finance and Accounting.
- Sustainability Accounting, Management and Policy Journal.
- International Review of Financial Analysis.
- Technological Forecasting & Social Chang.

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