

# Curriculum Vitae

## **Apostolos A. Ballas**

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### ***EDUCATION***

- 1987 – 1991 Ph.D., Institute of Finance and Accounting, London Business School. Thesis title: 'The Use of Accounting Information in the Valuation of Equity Securities.' Thesis supervisor: Prof. R.A. Brealey. During my studies, I was the recipient of a Salomon Brothers Doctoral Research Fellowship
- 1986 - 1987 M.Sc, Accounting and Finance, London School of Economics and Political Science
- 1982 - 1986 B.Sc (Honors), Business Administration and Economics, Industrial School of Thessaloniki, Greece

Mother Language: Greek. Foreign languages: English, French

### ***TEACHING EXPERIENCE***

- 2003 - Professor of Accounting (formerly Associate Professor, Assistant Professor and Lecturer), Department of Accounting & Finance, Athens University of Economics and Business. Courses taught: Intermediate Accounting I (BSc level), Auditing (BSc and MSc level), Management Control Systems (BSc level), Management Accounting (MBA), Financial Statement Analysis (MBA)
- 1992 – 2002 Member of the founding faculty, ALBA
- Various periods Visiting appointments in the Department of Economics, University of Piraeus, in the Department of Business Administration, Athens University of Economics and Business and the Department of Business & Public Administration, University of Cyprus

### ***ADMINISTRATIVE DUTIES AT AUEB***

- Director of the Graduate Programs in Accounting & Finance (2012-2016)
- Departmental coordinator, ERASMUS program (2009 - 2015)
- Member of the MSc Program Committee (2004 – 2007, 2016 - )

## **PUBLICATIONS IN JOURNALS**

- Ballas, A., Panagiotou, V. and C. Tzovas. (2014). Accounting Choices for Tangible Assets: A Study of Greek Firms. *Σπουδαί Journal of Economics and Business*, (64)4: 18-38
- Ballas, A., Sykianakis, N., C. Tzovas, and C. Vasilacopoulos. (2014). An Investigation of Greek Firms' Compliance to IFRS Mandatory Disclosure Requirements. *International Journal of Corporate Finance and Accounting*. 1(1): 22-39
- Sykianakis, N, D. Northcott and A. Ballas. (2013). The Role of Organisational Politics in Foreign Direct Investment. *International Journal of Green Economics*. (7)4: 390-404
- Kassiotaki, E. and A. Ballas. (2012). Comparative Review of Alternative Intellectual Capital Measurement Methods. *Journal of Computational Economics and Finance*. (3)1: 43-70
- Ballas, A., C. Tzovas, and C. Chalevas. (2012). Market reaction to valuation adjustments for financial instruments: Evidence from Greece. *Journal of International Accounting, Auditing and Taxation*. (21)1: 52-61
- Triantafylli, A., & Ballas, A. 2010. Management Control Systems and Performance: An Empirical Analysis of the Greek Shipping Industry. *Maritime Policy and Management* (37)6 : 625-60
- Tzovas, C., C. Chalevas, and A. Ballas. (2010). The impact of accounting on the securities valuation on stock returns: the case of Greece. *Journal of Applied Accounting Research*. 11(iii)
- Ballas, A., D. Skoutela and C. Tzovas. (2010). The relevance of IFRS to an emerging Market: Evidence from Greece. *Managerial Finance*. (36)11
- Ballas, A. and C. Tzovas. (2010). An empirical investigation of Greek firms' compliance to IFRS disclosure requirements. *International Journal of Managerial and Financial Accounting*, (2)1: 40-62
- Ballas, A., I. Fafaliou and D. Kaforos. (2008) Transparency and Disclosure Scores of Greek Listed Firms: An Empirical Study, *International Journal of Economic Research*, 5(2): 173-84
- Ballas, A. and I. Fafaliou. (2008). Market Shares and Concentration in the EU Auditing Industry: The Effects of Andersen's Demise. *International Advances in Economic Research*, 14(4): 485-97
- Ballas, A. and D. Hevas. (2005). Differences in the Valuation of Earnings and Book Value: Regulation Effects or Industry Effects? *International Journal of Accounting*,40: 363-89
- Ballas, A. and H. Tsoukas. (2004). Accounting for the Lack of Accounting: The Case of the Greek National Health System. *Human Relations*,57(6): 661-90
- Ballas, A. and V. Theoharakis (2003). Exploring Diversity in Accounting through Faculty Journal Perceptions. *Contemporary Accounting Research*, 20(4): 619-44
- Nielsen, R. and A. Ballas (2000). The Politics of Resisting and Reforming Systematic Extortion by Tax Inspectors. *Business Ethics: a European Review*, 9(2): 76-85
- Ballas, A. (1999) Valuation Implications of Exceptional and Extraordinary Items. *British Accounting Review*, 31(3): 281-95
- Ballas, A. (1999) Privatising Statutory Auditing Services in Greece. *Accounting, Business, and Financial History*, 9(3): 349-75
- Ballas, A., D. Hevas and D. Neal. (1998). The State of Accounting and the State of the State: The Regulatory Framework of Accounting in Greece. *Journal of Management and Governance*, (2)3: 267-85.

- Ballas, A. (1998). The Creation of the Auditing Profession in Greece. *Accounting, Organizations and Society*, (23)8: 715-36
- Ballas, A. and H. Tsoukas. (1998). Consequences of Distrust: The Vicious Circle of Tax Evasion in Greece. *Journal of Accounting, Ethics and Public Policy*, (2) 4: 572-97
- Ballas, A. (1994). Accounting in Greece. *European Accounting Review*, (3)1: 107-21

### **MONOGRAPHS**

- Bitros, G., Ballas, A. and A. Karagiannis. (2000). *The Evaluation of the Efficiency of University Level Education in Economics and Related Disciplines*. Report for the EPEAEK, action 3.2.b

### **CHAPTERS IN BOOKS**

- Triantfylli A, & A. Ballas (2010). Aligning Strategy and Performance Measurement Systems In The Service Sector Companies: The Greek Example. In Epstein, M., Manzoni, J., & Davila, A. (2010). *Performance Measurement and Management Control: Innovative Concepts & Practices*. Emerald Group Publishing.
- Ballas, A. (2004). The Creation of the Auditing Profession in Greece. Στο Aisbitt, S. and L. Evans. *Developments in Country Studies in International Accounting – Europe*, Edward Elgar Publishing Ltd.
- Μπάλλας, Α. (2001). Η Αποτελεσματικότητα της Ενημέρωσης των Επενδυτών από τις Εισηγμένες στο ΧΑΑ Εταιρίες: Οι Μέθοδοι Λογοδοσίας των Εισηγμένων Εταιριών. Χρηματιστήριο και Προστασία των Επενδυτών. *Το Ελληνικό Θεσμικό Πλαίσιο και ο Ευρωπαϊκός και Διεθνής Οικονομικός Χώρος*. Κέντρο Διεθνούς και Ευρωπαϊκού Οικονομικού Δικαίου (in Greek)
- Μπάλλας, Α. (1998). Η Ελεγκτική της Απόδοσης του Δημοσίου Τομέα. *Τιμητικός τόμος Ομότιμου Καθηγητή Βασ. Σαρσέντη*. Πανεπιστήμιο Πειραιώς (in Greek)
- Ballas, A., D. Hevas and D. Neal. (1999). The State of Accounting and the State of the State: The Regulatory Framework of Accounting in Greece. Στο S. McLeay (ed.). *Contemporary Issues in Accounting Regulation*, Kluwer Academic Publishers
- Ballas, A. and H. Tsoukas (1998). Consequences of Distrust: The Vicious Circle of Tax Evasion in Greece. In R. McGee (ed.), *The Ethics of Tax Evasion*, Dumont Institute for Public Policy Research
- Ballas, A. and G. Venieris (1996). A Survey of Management Accounting Practice in Greek Companies. In A. Bhimani (ed.), *Management Accounting: European Perspectives*, Oxford University Press
- Ballas, A. (1993). *Ratio Based Valuation Models*. Essays in Honour of I. Liakis. University of Macedonia

### **TEXTBOOKS**

- Ballas, A. and D. Hevas. (2016). *Financial Accounting, 4<sup>th</sup> ed.* Benos Press. (in Greek)
- Ballas, A. and A. Dimitras. (2009). *Management Accounting*. Gutenberg Publications (In Greek)
- Ballas, A. and P. Eftymoglou. (2008). *Financial Institutions and Markets, 4<sup>th</sup> ed.* Benos Press. (in Greek)
- Ballas, A. and P. Eftymoglou. (1997). *Financial Accounting*. CD-ROM

## **BOOK REVIEW**

- Ballas, A. (2005). Book Review of International Financial Reporting and Analysis (2<sup>nd</sup> ed.) by D. Alexander, A. Britton and A. Jorissen. *European Accounting Review*, (14)4: 869-71

## **PROFESSIONAL PUBLICATIONS AND RELATED**

- Ballas, A. (2000). Holding Companies: Transparency is the Basic Pre-requisite. *Epiloghi*, (in Greek)
- Ballas, A. (1998). *Curriculum Design in the Accounting and Finance Subject Areas*. Report for the MACIS Program
- Ballas, A. (1998). *The Impact of the Information Society on the Finance Function*. Report for the MACIS Program
- Ballas, A. (1997). *The Impact of Information Technologies on Finance Practice and the Role of IT in Finance Curricula*. Report for the MACIS Program
- Ballas, A. (1997). *Accounting in and for the Information Society*. Report for the MACIS Program
- Ballas, A. (1997). *Information and Communication Technologies and the Accounting Subject Area*. Report for the MACIS Program
- Ballas, A. (1997). *Accounting Can Help in the Control of Public Sector Activities*. *Economikos Tachidromos* (in Greek)

## **PhD THESES SUPERVISION**

- Completed: Androniki Triantafylli (2009), Georgios Karbadakis (2012)
- In Progress: Anastasia Filiou, Kostas Gizas, Kostas Papastergiou

## **SCIENTIFIC MEMBERSHIPS**

- National Representative, Management Board, European Accounting Association (2009-2015, 2017 - )
- European Accounting Association
- Hellenic Finance and Accounting Association

## **EDITORIAL SERVICE**

- Editorial Board member, *European Accounting Review* (2003-2011)
- Member of the Scientific Committee, 28<sup>th</sup> and 29<sup>th</sup> Annual Congress, European Accounting Association
- Ad hoc reviewer, *Accounting, Organizations and Society*, *Abacus*, *European Accounting Review*, *International Journal of Accounting*, *Journal of International Accounting*, *Auditing and Taxation*, *Journal of Applied Accounting Research*, *Σπουδαί* and *HFAA* and *EFA* presentations (2000 and 2001 meetings)

## **CONSULTING EXPERIENCE**

- Member of the Disciplinary Panel of the Greek Body of Statutory Auditors (2011 - 2014)
- Member of the Committee of the Department of Health, Hellenic Republic overseeing the implementation of accrual accounting and costing in public hospitals (2007-2008)
- Advisor to the Government Accounting Office, Hellenic Republic for the Implementation of Accrual Accounting and Program Budgeting (2005 - 2009)
- Member of the Investment Committee, Millennium Investments SA (1999 – 2004)
- Member of the Consulting team to the Public Power Corporation concerning the unbundling to business units for regulatory purposes (1998 – 2000)