

SANDRA COHEN

ASSOCIATE PROFESSOR OF ACCOUNTING
DEPARTMENT OF BUSINESS ADMINISTRATION
ATHENS UNIVERSITY OF ECONOMICS AND BUSINESS



PERSONAL INFORMATION

Business address: Athens University of Economics and Business
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Nationality: Greek

ACADEMIC EDUCATION

Ph.D. Ph.D. in Accounting, Department of Accounting and Finance, Athens University of Economics and Business, Greece, 1997–2001

Master MBA, Department of Business Administration and Department of Marketing and Operations Research, Athens University of Economics and Business, Greece, 1994–1996.

B.S. Bachelor in Business Administration (Major in Accounting and Finance), Department of Business Administration, Athens University of Economics and Business, Greece, 1990–1994

ACADEMIC POSITIONS

02/15– today Associate Professor of Accounting in the Department of Business Administration, Athens University of Economics and Business

09/10– 2/15 Assistant Professor of Accounting in the Department of Business Administration, Athens University of Economics and Business

07/09 - 08/10 Assistant Professor of Accounting in the Department of Accounting and Finance, Athens University of Economics and Business

07/02 - 07/09 Lecturer in Accounting in the Department of Accounting and Finance, Athens University of Economics and Business

09/01 - 07/02 Lecturer Adjunct in Accounting in the Department of Accounting and Finance, Athens University of Economics and Business

TEACHING EXPERIENCE

Level	Courses
Undergraduate courses	Cost Accounting, Management Accounting, Public Sector Accounting, Introduction to Accounting, Accounting information systems
Postgraduate courses	Cost Accounting, Management Accounting, Public Sector Accounting, Telecommunication Services Costing, Financial Aspects of Marketing reduction
eLearning (vocational programs)	Accounting for Layers, Cash flows, Public Sector Accounting, Hospitality Cost Accounting

RESEARCH

Publications in academic refereed journals:

1. Cohen, S., F. Manes Rossi, E. Caperchione and I. Brusca, "Local government accounting systems and Local Government Systems: Is there a mismatch?", *International Review of Administrative Sciences*, forthcoming. (ABS rate 3)
2. Cohen, S., S. Karatzimas and V. Naoum, " The Sticky Cost Phenomenon at the Local Government Level: Empirical Evidence from Greece", *Journal of Applied Accounting Research*, *Journal of Applied Accounting Research*, Vol. 18, No. 4, pp. 445-463 (ABS rate 2)
3. Cohen, S. and S. Karatzimas, "The role of the Troika on the Greek central government accounting reforms: The reprioritization riddle", *International Journal of Public Sector Management*, Vol. 31, Iss. 3, pp. 316-330 (ABS rate 1)
4. Cohen, S. X. Mamakou and S. Karatzimas, (2017), "IT- enhanced popular reports: Analysing citizens preferences", *Government Information Quarterly*, Vol. 34, Iss 2, pp. 283-295 (ABS rate 3)
5. Cohen, S., A. Costanzo and F. Manes-Rossi , (2017)," Auditors and early signals of financial distress in Local Governments ", *Managerial Auditing Journal*, Vol. 32 Iss.3 pp. 234-250 (ABS rate 2).
6. Cohen, S and S. Karatzimas, (2017), "Evaluating the Accounting Information Quality and Decision-Usefulness of Governmental Financial Reporting When Becoming More Accrual Like: Evidence of a Change from Cash to Modified Cash", *Meditari Accountancy Research*, Vol 25, iss. 1 pp 95-113 (ABS rate 1).
7. Venieris, G., S. Cohen, O. Vlismas, V. Naoum and S. Karatzimas, (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*, Vol. 10, No 1., pp 54-70.
8. Manes Rossi, F., S. Cohen, E. Caperchione and I. Brusca, (2016) "Introduction: The Gordian knot of public sector accounting and the role of the International Public Sector Accounting Standards", *International Review of Administrative Studies*, Vol. 82(4), p. 718-723 (ABS rate 3).
9. Caperchione, E., I. Brusca S. Cohen, E. and, F. Manes Rossi. (2016) " Editorial: Innovations in public sector financial management", *International Journal of Public Sector Performance Management*, Vol. 2, No. 4, p. 303-309.
10. Manes Rossi, F, S. Cohen, E. Caperchione, I. Brusca, (2016) "Harmonizing Public Sector Accounting in Europe: Thinking out of the Box", *Public Money and Management*, Vol. 36 (3), pp. 189-196 (ABS rate 2).
11. Cohen, S. and S. Karatzimas, (2016) "Modernizing governmental accounting standards in Greece: A case of "garbage can" decision-making", *Public Money and Management*, Vol. 36 (3), pp. 173-180 (ABS rate 2).
12. Cohen, S. M.D. Guillamon, I. Lapsley and G. Robbins (2015), "Accounting for Austerity: the Troika in the Eurozone", *Accounting, Auditing and Accountability Journal*, Vol 28 (6),pp. 966-992 (ABS rate 3).
13. Cohen, S. and S. Karatzimas, (2015), "Tracing the future of reporting in the public sector: Introducing Integrated Popular Reporting", *International Journal of Public Sector Management*, Vol. 28, No. 6, pp. 449-460 (ABS rate 1).

14. Cohen, S. and S. Karatzimas (2015), "Debate: Reforming Greek government accounting", *Public Money and Management*, Vol. 35(3), 178-180, (ABS rate 2).
15. Heikkurinen, M., S. Cohen, F. Karagiannis, K. Iqbal, S. Andreozzi and M. Michelotto, (2015), "Answering the cost assessment scaling challenge: modelling the annual cost of European computing services for research", *Journal of Grid Computing*, Vol. 13 (1), p. 71-94.
16. Cohen, S., S. Karatzimas and G. Venieris (2015), "The informative role of accounting standards in privatizing state-owned property: comparing Greek Governmental Accounting Standards and IPSAS", *Global Business and Economics Review*, Vol. 17 (1), pp 51-62.
17. Cohen, S. and S. Karatzimas (2014), "Reporting performance information in the public sector: The moral behind the (non) application of program budgeting in Greece", *International Review of Administrative Sciences*, 80 (3), 619-636.
18. Doumpos, M. and S. Cohen (2014), "Applying data envelopment analysis on accounting data to assess and optimize the efficiency of Greek local governments", *Omega*, Volume 46, p.p 74-85.
19. Cohen, S., V-C Naoum and O. Vlismas, (2014) "Intellectual capital, strategy and financial crisis from a SMEs perspective", *Journal of Intellectual Capital*, Vol. 15 (2), pp. 294 - 315.
20. Cohen, S. and S. Karatzimas, (2013) "Has IFRS adoption affected management accounting systems? Empirical evidence from Greece", *International Journal of Accounting, Auditing and Performance Evaluation*, Vol.9 (3), pp. 268- 285.
21. Cohen, S. and S. Leventis, (2013) "Effects of Municipal, Auditing and Political Factors on Audit Delay", *Accounting Forum*, Vol. 37 (1), pp. 40-53.
22. Leventis, S. and S. Cohen, (2013) "An Empirical Investigation of Audit Pricing in the Public Sector: The Case of Greek LGOs", *Financial Accountability and Management*, Vol. 29 (1), pp. 74-98.
23. Cohen, S., N. Kaimenakis and G. Venieris, (2013), "Reaping the Benefits of Two Worlds: An Exploratory Study of the Cash and the Accrual Accounting Information Roles in Local Governments", *Journal of Applied Accounting Research*, Vol. 14 (2), pp. 165-179.
24. Cohen, S. and O. Vlismas, (2013), "Analyzing the Relationship between Intellectual Capital and Performance in Local Governments", *Global Business and Economics Review*, Vol. 15 (2/3), pp. 233-250.
25. Cohen, S., M. Doumpos, E. Neofytou and C. Zopounidis, (2012), "Assessing Financial Distress where Bankruptcy is not an option: An Alternative Approach for Local municipalities", *European Journal of Operational Research*, Vol. 218 (1), pp. 270-279.
26. Cohen, S., (2012), "Cash versus Accrual Accounting Measures in Greek Municipalities: Proxies or Not for Decision-Making?", *International Journal of Accounting, Auditing and Performance Evaluation* , Vol.8 (3), pp. 203- 222.
27. Cohen, S. N. Sykianakis and G. Venieris, (2011), "Accounting Reform Attempts in Greek NHS", *International Journal of Management Cases*, Vol. 4 (1), pp. 283-294.
28. Cohen, S. and N. Kaimenakis, (2011), "Assessing Quality of Financial Reporting through Audit Reports: The case of Greek Municipalities", *Global Business and Economics Review*, Vol. 13 (3/4), pp. 187-203.
29. Cohen, S. and E. Kaimenaki, (2011), "Cost accounting systems structure and information quality properties: An empirical analysis", *Journal of Applied Accounting Research*, Vol. 12 (10), pp. 5-25.

30. Cohen, S. and S. Karatzimas, (2011), "The role of Human Resources Department in budgeting: Evidence from Greece", *Journal of Human Resources Costing and Accounting*, Vol. 15 (2), pp. 147-166.
31. Cohen, S., (2008), "Identifying the moderator factors of financial performance in Greek Municipalities", *Financial Accountability and Management*, Vol. 24 (3), pp. 265-294.
32. Cohen, S., D. Thiraios and M. Kandilorou, (2008), "Performance Parameters interrelations from a Balanced Scorecard Perspective: An Analysis of Greek Companies", *Managerial Auditing Journal*, Vol. 23 (5), pp. 483-503.
33. Venieris, G. and S. Cohen, (2008), "Flexibility in Manufacturing and Activity Based Costing: Modelling the Interrelationships", *Journal of Applied Business Research*, Vol.4 (2), pp. 81-96.
34. Cohen, S., E. Kaimenaki and Y. Zоргios, (2007), "Assessing IT as a Key Success Factor for Accrual Accounting Implementation in Greek Municipalities", *Financial Accountability and Management*, Vol. 23 (1), pp. 91-111.
35. Cohen, S. and N. Kaimenakis, (2007), "Intellectual Capital and Corporate Performance in Knowledge Intensive SMEs", *The Learning Organization*, Vol. 14 (3), pp. 241-262.
36. Cohen, S. A. Papadaki, and G. Siougle, (2007), "SEOs in a "Hot Market": Evidence of timing", *Applied Financial Economics*, Vol. 17 (14), pp 1179-1190.
37. Cohen, S and R. Georgila, (2006), "E-commerce investments from a SME perspective: Costs, benefits and processes", *Electronic Journal of Information Systems Evaluation*, Vol. 9 (2), pp. 45-56.
38. Cohen, S., G. Venieris and E. Kaimenaki, (2005), "ABC: Adopters, Supporters, Deniers and Unawares", *Managerial Auditing Journal*, Vol 20 (9), 981-1000.
39. Venieris, G. and S. Cohen (2004), "Accounting Reform in Greek Universities: A slow moving process", *Financial Accountability and Management*, Vol. 20 (2), 183-204.
40. Apostolopoulos, T, C. Courcoubetis, S. Cohen and X. Psiaki, (2000), "Multiple Incentive Internet Pricing for NRNs: A Case Study", *Telecommunications Policy*, Vol. 24 (6/7), p.p 591-611.

Working papers:

1. Brusca, I, S. Cohen, F. Manes Rossi and G. Nikolo, "Intellectual Capital disclosure in European Universities: Does it matter to academic rankings?"
2. Cohen, S. and H. Salavou, "What about performance differences in social enterprises? Some new evidence"
3. Cohen, S. and I. Malkogianni, "Financial Sustainability and Earnings Management in Greek Municipalities"
4. Cohen, S. and S. Karatzimas, " Analyzing a budgeting reform under policy conditionality, political instability and technical support flux: The case of Greece"
5. Cohen, S. M.D. Guillamon, I. Lapsley and G. Robbins, "The Great Experiment - A Comparative Study of Financial Consolidation in the Eurozone"

6. Cohen, S., M. Bisogno and I. Malkogianni, "Earnings Management in Local Governments: Evidence from Greece and Italy"
7. Kasotaki, E. and S. Cohen, "Capturing intellectual capital "flows" through content analysis procedure: A new approach in interpreting intellectual capital voluntary disclosures" <http://ssrn.com/abstract=2317849>
8. Soguel, N., E. Caperchione and S. Cohen " Allocating State Budget according to Citizens' Benefits : A Cross-national Survey"

Presentations to Referred Conferences:

1. Brusca, I, S. Cohen, F.. Manes Rossi and G. Nikolo, " Intellectual Capital disclosure in European Universities: Does it matter to academic rankings?" *14th EIASM Interdisciplinary Workshop on 'Intangibles, Intellectual capital & extra-financial information'*, Munich, Germany, September, 20-21, 2018.
2. Soguel, N., E. Caperchione and S. Cohen (2018), "Allocating State Budget according to Citizens' Preferences : A Cross-national Survey", *EGPA Annual Conference*, Lausanne, Switzerland, September 5-7, 2018.
3. Cohen, S., M. Bisogno and I. Malkogianni, "Earnings Management in Local Governments: Evidence from Greece and Italy", *7th EGPA Spring Workshop*, Rostock, Germany, May 3-4, 2018.
4. Brusca, I, S. Cohen, F.. Manes Rossi and G. Nikolo, "Comparing Intellectual Capital disclosure in European Universities: towards a different accountability?" *13th EIASM Interdisciplinary Workshop on 'Intangibles, Intellectual capital & extra-financial information'*, Ancona, Italy, September, 21-22, 2017.
5. Cohen, S., F. Manes Rossi, E. Caperchione and I. Brusca, "Local government accounting systems and Local Government Systems: Is there a mismatch?", *EGPA 2017 Conference*, Milan, Italy, August 30-September 1, 2017.
6. Cohen, S. and I. Malkogianni, "Financial Sustainability and Earnings Management in Greek Municipalities", *6th EGPA Spring Workshop*, Valetta, Malta, May 4-5, 2017.
7. Cohen, S. and H. Salavou, "Intellectual Capital in Social Enterprises", *12th EIASM Interdisciplinary Workshop on 'Intangibles, Intellectual capital & extra-financial information'*, St. Petersburg, Russia, September, 22-23, 2016.
8. Cohen, S., X. Mamakou and S. Karatzimas, (2016), " IT enhanced popular reports: Is it the missing link in triggering citizens' interest?»" *EGPA Annual Conference*, Utrecht, The Netherlands, August 24-26, 2016.
9. Cohen, S. and S. Karatzimas, (2016), "Between the Symplegades of resisting politicians and demanding international lenders: The case of the Greek state budget reform", *EGPA Annual Conference*, Utrecht, The Netherlands, August 24-26, 2016.
10. Soguel, N., E. Caperchione and S. Cohen (2016), "Allocating State Budget according to Citizens' Benefits : A Cross-national Survey", *5th EGPA Spring Workshop*, Modena, Italy, May 5-6, 2016.
11. Cohen, S., V.C. Naoum and O. Vlismas, (2015) "Intellectual Capital as a means to react to the financial crisis", *11th EIASM Interdisciplinary Workshop on 'Intangibles, Intellectual capital & extra-financial information'*, Athens, Greece, September, 17-18, 2015.

12. Cohen, S. and S. Karatzimas, (2015), "Public Sector Accounting and the Financial Crisis in Greece: Any lessons learned?" 4th Workshop, Winterthur, Switzerland, May 7-8, 2015.
13. Cohen, S. and Karatzimas, S. (2014). "Would a creative synthesis of popular reporting and integrated reporting satisfy citizens' information needs?", *10th EIASM Interdisciplinary Workshop on 'Intangibles, Intellectual capital & extra-financial information', Ferrara, Italy, September, 18-19, 2014.*
14. Cohen, S., O. Vlismas and V.C. Naoum (2014). "Strategic Intellectual Capital Decisions: Does SMEs' Financial Profile Matter?", *10th EIASM Interdisciplinary Workshop on 'Intangibles, Intellectual capital & extra-financial information', Ferrara, Italy, September, 18-19, 2014.*
15. Cohen, S. and Karatzimas, S. (2014). "Tracing the future of reporting in the public sector: New trends in the quest of satisfying users' needs", *36th Annual EGPA Conference, Speyer, Germany, September, 10-12, 2014.*
16. Cohen, S., Karatzimas, S. and Naoum, V. C. (2014). "The Sticky Cost Phenomenon at the Local Government Level: Empirical Evidence from Greece", *8th International EIASM Public Sector Conference, Edinburgh, U.K., September, 2-4, 2014.*
17. Cohen, S. and Karatzimas, S. "Modernizing governmental accounting standards in Greece: A case of 'garbage can' decision-making", *3rd Spring Public Sector Management and IPSAS Workshop, Lisbon, Portugal, May 8-9, 2014.*
18. Venieris, G., S. Cohen, O. Vlismas, V. Naoum and S. Karatzimas, "Analysing the requirements of an on-line accounting platform in Greece: The views of different user groups", *EuroMed Conference, Estoril, Portugal 23-24, September, 2013.*
19. Cohen, S. S. Karatzimas and V. Naoum, "Management Accounting systems and SMEs: Exploring the effects of the financial crisis in Greece", *EuroMed Conference, Estoril, Portugal 23-24, September, 2013.*
20. Cohen, S. M.D. Guillamon, I. Lapsley and G. Robbins, "Austerity in the Eurozone: Modernisation or Cutback Management", *European Group of Public Administration (EGPA) Conference, Edinburgh, 11-13 September, 2013.*
21. Cohen, S and S. Karatzimas, "Evaluating the decision-usefulness and accounting information quality of governmental financial reporting", *Workshop: Accountability, users' needs and IPSASs: old story or new fashion?", Salerno, Italy, 16-17 May, 2013. The paper has been also presented in European Group of Public Administration (EGPA) Conference, Edinburgh, 11-13 September, 2013.*
22. Heikkurinen, M. S. Cohen, F. Karagiannis, K. Iqbal, E. Brazil and S. Adreozzi, (2012) "The strategy of the commons: modeling the annual cost of successful ICT services for European Research" e-Challenges Conference, Lisbon, Portugal, 17-19 October.
23. Kasotaki, E. and S. Cohen, (2012), "Capturing intellectual capital "flows" through content analysis procedure: A new approach in interpreting intellectual capital voluntary disclosures", 8th edition of EIASM Interdisciplinary Workshop on "Intangibles, Intellectual Capital & Extra-Financial Information", Grenoble, France, 27-28 September. Junior best paper award
24. Cohen, S. and S. Karatzimas, (2012) "Reporting performance information in the public sector: The moral from the (non) application of program budgeting in Greece", 34th European Group of Public Administration Conference, Bergen, Norway, 5-7 September.

25. Leventis, S. and S. Cohen, (2012) *"Fees, Earnings Management and Corporate Governance in the Banking Industry: An Integrated Framework"*, 35th European Accounting Association Annual Congress, Ljubljana, Slovenia, 8-11 May.
26. Cohen, S., S. Karatzimas and G. Venieris, (2012) *"Privatization Of State-Owned Assets Through The Lens Of Accounting: Comparing Greek Accounting Standards And International Public Sector Accounting Standards"*, Public Sector Management and IPSAS Workshop, Athens, Greece, 26-27 April and the 5th Euromed Conference, Mondreux, Switzerland, 4-5 October.
27. Cohen, S. and O. Vlismas (2011), *"Analyzing the Relations Relationship between Intellectual Capital and Performance in Local Governments"*, 13th Biennial CIGAR (Comparative International Governmental Accounting Research), Ghent, 9-10 June and the 4th Euromed Conference, Elouda, 19-21 October.
28. Cohen, S. and S. Leventis (2010), *"An Empirical Investigation of Audit Effort and Pricing in the Public Sector: The Case of Greek LGOs"*, 6th International Conference on Accounting, Auditing and Management in Public Sector Reforms, Copenhagen, 1-3 September.
29. Cohen, S. and S. Leventis (2010), *"Factors Affecting Audit Report Time in an EU Context: Evidence from Greek Municipalities"*, 33rd European Accounting Association Annual Congress, Istanbul, May 19-21.
30. Cohen, S., N. Kaimenakis and G. Venieris, (2009), *"Reaping The Benefits Of Two Worlds: An Exploratory Study Of The Cash And The Accrual Accounting Information Roles in Local Governments"*, EGPA Conference, Malta, September 2-5. Versions of this paper have also been presented at the 8th HFAA, Thessaloniki and the 5th International Conference On Accounting, Auditing & Management In Public Sector Reforms, Amsterdam.
31. Cohen, S. (2007), *"How Different are Accrual Accounting Financial Measures Compared to Cash Accounting ones? Evidence from Greek Municipalities"*, 6th Annual Conference of the Hellenic Accounting and Finance Association, Patra, December 14-15.
32. Cohen, S. and N. Kaimenakis (2008) *"An Empirical Investigation of Greek Municipalities' Accounting Practices"*, 6th Annual Conference of the Hellenic Accounting and Finance Association, Patra. The paper was also presented at the 31st European Accounting Association Annual Congress, Rotterdam and the 3rd Euromed Conference, Nicosia, 4-5, November.
33. Cohen, S. (2007) *"Identifying the moderator factors of financial performance in Greek Municipalities"*, 30th European Accounting Association Annual Congress, Lisbon and 5th Annual Conference of the Hellenic Accounting and Finance Association, Thessaloniki.
34. Cohen, S., D. Thiraios and M. Kandilorou, (2006), *"Do Non- Financial and Financial Performance Parameters Interrelate in Practice? Empirical Evidence from a Balanced Scorecard Perspective"*, 5th Annual Conference of the Hellenic Accounting and Finance Association, Thessaloniki, December 15-16.
35. Cohen, S. (2006), *"Assessing the information content of accrual based financial statements"*, 4th International Conference on Accounting, Auditing & Management in Public Sector Reforms, Siena, September 7-9.
36. Papadaki, A., S. Cohen and G. Siougle (2004), *"SEOs in a "Hot Market": Evidence of timing"*, 3rd Annual Congress of Hellenic Finance and Accounting Association (H.F.A.A.), Athens and 27th European Accounting Association Annual Congress, Prague.

37. Zorgios, Y., S. Cohen and E. Kaimenaki (2004), "*Assessing the effectiveness of software applications as a key success factor for accrual accounting implementation in Greek municipalities*", 3rd International Conference on Accounting, Auditing and Management in Public Sector Reforms, Oslo, Norway, 7-9 October.
38. Cohen, S and R. Georgila (2004), "*E-commerce and SMEs: The financial aspects of the investment decision*", 2nd Conference on Accounting and Finance in Transition - ICAFT2004, Kavala, Greece, 8-9 July.
39. Cohen, S. and E. Kaimenaki (2004), "*ABC in Greece: Adopters, Deniers Supporters and Ignorers*", 27th European Accounting Association Annual Congress, Prague, Czech Republic, 1-3 April.
40. Venieris, G., S. Cohen and E. Kaimenaki (2003), "*ABC in Greece: Adopters, Deniers and Supporters*", 2nd Annual Congress of Hellenic Finance and Accounting Association (H.F.A.A.), Athens, Greece, 8 November.
41. Venieris, G., S. Cohen and N. Sykianakis, (2003), "*Accounting Reform in Greek NHS*", 26th European Accounting Association Annual Congress, Seville, Spain, 2-4 April.
42. Venieris, G., S. Cohen and Y. Zorgios (2000), "*Modelling the Interrelationships Between Activity Based Costing and Flexible Manufacturing Systems*", 23rd European Accounting Association Annual Congress, Munich, Germany, 29-31 March.
43. Venieris, G. and S. Cohen (2000), "*Qualitative Signals and Accounting Earnings as Explanatory Variables of Stock Returns: Evidence From The Greek Stock Market*" 23rd European Accounting Association Annual Congress, Munich, Germany, 29-31 March.
44. Venieris, G. and S. Cohen (1998), "*Accounting Earnings as an Explanatory Variable for Stock Returns: Evidence from the Athens Stock Exchange*", 21st European Accounting Association Annual Congress, Antwerp, Belgium, 6-8 April.

Books / Book chapters

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- Manes-Rossi F., Caperchione E., Cohen S. and Brusca I. (2018) "Financial Management and Public Sector Accounting in an Age of Reforms: Developments and Changes in Public Sector Financial Management, Permanent Study Group 12: Public Sector Financial Management" in *Public Administration in Europe - The Contribution of EGPA*, Editor E. Ongaro, Palgrave Macmillan, London.
 - Brusca I., Caperchione E., Cohen S., Manes-Rossi F. (2018) IPSAS, EPSAS and Other Challenges in European Public Sector Accounting and Auditing. In: Ongaro E., Van Thiel S. (eds) *The Palgrave Handbook of Public Administration and Management in Europe*. Palgrave Macmillan, London.
 - Cohen S. and N. Hlepas, (2017), Financial Resilience of Greek Local Governments, in Ileana Steccolini, Martin Jones, Iris Saliterer (ed.) *Governmental Financial Resilience (Public Policy and Governance, Volume 27)*, Emerald Publishing Limited, pp.135 - 152.
 - Cohen, S. (2016), "Popular Reporting", in A. Farazmand (ed.), *Global Encyclopedia of Public Administration, Public Policy and Governance*, Springer, DOI 10.1007/978-3-319-31816-5_2285-1.
 - Cohen, S. (2015), "Public Sector Accounting and Auditing in Greece", in *Public Sector Accounting and Auditing in Europe: The Harmonization Challenge*, editors I. Brusca, E. Caperchione, S. Cohen and F. Manes Rossi, Palgrave Macmillan, 2015.
 - Brusca, I., E. Caperchione, S. Cohen and F. Manes Rossi (2015), "Comparing Accounting Systems in Europe", in *Public Sector Accounting and Auditing in Europe: The Harmonization Challenge*, editors I. Brusca, E. Caperchione, S. Cohen and F. Manes Rossi, Palgrave Macmillan, 2015.
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- Cohen, S., S. Karatzimas, S. and V.C. Naoum (2015). Management Accounting Systems in SMEs: A Means to Adapt to the Financial Crisis? In Innovative management perspectives on confronting contemporary challenges, editors D. Vrontis, E. Tsoukatos and A. Maiza Cambridge: Cambridge Scholars Publishing, 2015.
- Venieris, G., S. Cohen και O. Vlismas, "Accounting Information Systems", AUEB Publications, Athens, 2015 (*in Greek*).
- Cohen, S. and R. Georgila, (2012), "E-commerce investments from a SME perspective: Costs, benefits and processes", Editor Berghout, E., Leading Issues In ICT, Academic Publishing International, ISBN:978-1-906638-90-0, pp. 17-42.
- Cohen, S. «Accounting and Finance Functions», chapter in the book «Management Functions», E. Salavou και O. Kyriakidou, Rosili Publications, Athens, 2010 (*in Greek*).
- Venieris, G. και S. Cohen, "Management Accounting", E P.I Publishing, Athens, 2007 (*in Greek*).
- Cohen, S., "New Product Budget", Annex I, in G. Avlonitis and P. Papastathopoulou, Product and Services Management, Sage Publications, 2006.
- Venieris, G., S. Cohen και M. Koletsi, "Cost Accounting: Principles and Applications ", P.I Publishing, Athens, 2nd edition, 2005 (*in Greek*).

Consulting and related experience

March 2018- to date	Director of the Education and Lifelong Learning Center of Athens University of Economics and Business
April 2016-Dec. 2017	Member of the Committee in the Athens University of Economics and Business responsible for the e-learning programs (vocational learning)
April 2016-Oct.2017	Member of the team in General Accounting Office (Ministry of Finance) for the preparation for the new Chart of Accounts for the Greek General Government.
3/2017-8/2017	Expert for the Council of Europe. Participation to the Project: "Technical Assistance project on Institutional Enhancement for Local Governance in Greece"
2010 to 2013 and 2014 to Dec.2017	Member of the Greek Accounting and Auditing Oversight Board (Greek National Accounting Standards Setter) <i>Researcher in several EC founded projects</i>
2009 to 2014	<i>e-FISCAL (http://efiscal.eu/); FASTER (http://www.fasterproject.eu/); e-IRGSP2 (http://cordis.europa.eu/project/rcn/86603_en.html) Participation in consulting projects to private sector companies and organizations on cost accounting issues in telecommunications (e.g. National Telecommunications Regulatory Authority (EETT), Hellenic Telecommunications Operator (OTE)) and public sector accounting issues (e.g. EETAA).</i>
1996 to date	

Research interests

- Public Sector Accounting (Accrual Accounting adoption and performance measurement)
- Management Accounting Systems
- Intellectual capital and its effects on performance
- Electronic communications and computing services costing

Memberships and Participations:

- European Accounting Association (EAA)
 - Hellenic Financial and Accounting Association (HFAA)
 - Economic Chamber of Greece
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- Co-chair in the XII Permanent Study Group “Public Sector Financial Management” of European Group of Public Administration
- Board Member of the CIGAR Network
- National Representative to Eurostat Taskforce EPSAS (European Public Sector Accounting Standards)
- Member of the editorial board of Financial Accountability and Management
- Member of the editorial board of Journal of Public Budgeting, Accounting and Financial Management
- Co-editor in the Palgrave Book Series "Public Sector Financial Management"

Distinctions

- The paper Kasotaki, E. and S. Cohen, (2012), “*Capturing intellectual capital "flows" through content analysis procedure: A new approach in interpreting intellectual capital voluntary disclosures*” presented in the 8th edition of EIASM Interdisciplinary Workshop on "Intangibles, Intellectual Capital & Extra-Financial Information", Grenoble, France, 27-28 September has been awarded the junior best paper award.
- The paper Cohen, S. and S. Karatzimas, (2011), “*The role of Human Resources Department in budgeting: Evidence from Greece*”, Journal of Human Resources Costing and Accounting, Vol. 15 (2), pp. 147-166 has been a Highly Commended Award Winner at the Literati Network Awards for Excellence 2012.
- The paper Cohen, S. and O. Vlismas “*Analyzing the Relations between Intellectual capital and Performance in Local Governments*” has been included in the short list of 2010/2011 Emerald/EMRBI Business Research Award for Emerging Researchers (Highly Commented papers) (<http://www.emeraldinsight.com/research/awards/euromed.htm>)
- The paper Cohen, S. and N. Kaimenakis (2007), “*Intellectual Capital and Corporate Performance in Knowledge Intensive SMEs*”, *The Learning Organization*, Vol. 14 No. 3, pp. 241-262 has been awarded the Outstanding Paper Award from Emerald at the Literati Network Awards of Excellence 2008.
- Teaching distinction from the MSc in Accounting and Finance for the academic year 2010-2011.
- Outstanding teaching award for academic years 2005-2006 and 2003-2004 from the Executive MBA program.

Social contribution

- Member of the Steering Committee for running SSB (Supporting Small Business) voluntary program of AUEB. The program aimed at providing supporting consulting services to small and midium sized companies. I was one of the initiators of the program and I supervised two teams.

Ad hoc reviewer:

- Financial Accountability and Management
- International Journal of Accounting, Auditing and Performance Evaluation
- International Journal of Public Sector Management
- International Review of Administration Sciences
- Journal of Applied Accounting Research
- Journal of Business Research
- Journal of Intellectual Capital
- Local Government Studies
- Managerial Auditing Journal
- Public Finance and Management
- Public Money and Management
- The Journal of Financial Decision Making
- The Service Industries Journal
- Baltic Journal of Management
- Euromed Journal of Business

- Global Business and Economics Review
- International Journal of Economic Sciences and Applied Research
- International Journal of Health Policy and Management
- International Journal of Management & Decision Making
- International Journal of RF technologies
- International Journal of the Economics of Business
- Management Research News

Scholarships:

Awards and scholarships granted by the State Scholarships Institution (IKY)

1997 - 2000 Scholarship for the Ph. D. research

1995 - 1996 Scholarship for the second year of the M.B.A. programme

1990 - 1994 Annual awards on the basis of top five best performing students, at the end of the academic year qualifying examinations

1990 Award for succeeding first into the Business Administration Department of AUER, at the Panhellenic University Entering Examinations

Languages

English Cambridge Proficiency - Level C2

Greek Native

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