

# Nikolaos Karampinis

Curriculum Vitae 08.03.2023

## 1. Current position

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**3/2023 – Today** Associate Professor  
Department of Accounting & Finance, Athens University of Economics and Business

## 2. Education

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**2013 – 2014** **Post-doc in Accounting**  
Department of Accounting & Finance  
Athens University of Economics and Business

**2007 – 2011** **PhD in Accounting**  
Department of Accounting & Finance  
Athens University of Economics and Business

**2005 – 2007** **Master of Business Administration**  
Department of Business Administration and Department of Marketing & Communication  
Athens University of Economics and Business

**2001 – 2005** **BSc in Accounting & Finance**  
Department of Accounting & Finance  
Athens University of Economics and Business

## 3. Distinctions

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- [1] Teaching excellence award at the post-graduate level, Department of Accounting & Finance, Athens University of Economics and Business, 2021-2022.
- [2] Teaching excellence award at the graduate level, Department of Accounting & Finance, Athens University of Economics and Business, 2021-2022.
- [3] Teaching excellence award at the post-graduate level, Department of Accounting & Finance, Athens University of Economics and Business, 2019-2020.
- [4] Teaching excellence award at the graduate level, Department of Accounting & Finance, Athens University of Economics and Business, 2018-2019.
- [5] Teaching excellence award at the post-graduate level, Department of Accounting & Finance, Athens University of Economics and Business, 2018-2019.
- [6] Teaching excellence award at the post-graduate level, Department of Accounting & Finance, Athens University of Economics and Business, 2016-2017.

## 4. Publications in academic journals

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- [1] Statutory auditors and tax compliance: Evidence from a quasi-natural experiment, *The International Journal of Accounting*, forthcoming (ABS 3). Co-author: Charoula Daskalaki.
- [2] A cross-national analysis on the impact of enforcement on impairments of tangible assets under IFRS, *Journal of International Accounting, Auditing and Taxation*, 2021, Vol 42 (1), pp.1-23 (ABS 3). Single author.
- [3] Effects of the asymmetric treatment of tangible and intangible impairments in IAS36: International evidence, *The Journal of Economic Asymmetries*, 2014, Vol. 11, pp. 96-103. Co-author: Dimosthenis Hevas
- [4] Effects of IFRS adoption on tax-induced incentives for financial earnings management: Evidence from Greece, *The International Journal of Accounting*, 2013, Vol. 48 (2), pp. 218-247 (ABS 3). Co-author: Dimosthenis Hevas.
- [5] Mandating IFRS in an unfavorable environment: The Greek experience, *The International Journal of Accounting*, 2011, Vol. 46 (3), pp. 304-332 (ABS 3). Co-author: Dimosthenis Hevas.
- [6] The effects of the mandatory application of IFRS on the value relevance of accounting data: Some evidence from Greece, *European Research Studies Journal*, 2009, Vol. XII(1). Co-author: Dimosthenis Hevas.

## 5. Publications in professional journals

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- [1] The intellectual capital and its effect on accounting earnings quality, *Epiheirisi*, 2021, Volume 7. Co-authors: Apostolos Ballas, Dimosthenis Hevas, and Orestis Vlismas
- [2] Business strategy and earnings quality, *Epiheirisi*, 2021, Volume 2. Co-authors: Apostolos Ballas, Dimosthenis Hevas, and Orestis Vlismas
- [3] The effect of cost asymmetry on accounting earnings, *Epiheirisi*, 2020, Volume 174. Co-authors: Apostolos Ballas, Dimosthenis Hevas, and Orestis Vlismas
- [4] Earnings quality, *Epiheirisi*, 2020, Volume 173. Co-authors: Apostolos Ballas, Dimosthenis Hevas, and Orestis Vlismas

## 6. Publications in collective volumes

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- [1] Asymmetric cost behaviour and earnings smoothing in the European context, 2023, Panteion University, Co-authors: Apostolos Ballas, Dimosthenis Hevas, Orestes Vlismas.
- [2] Voluntary and mandatory adoption of IFRS: A synthesis and a literature review, 2012, Panteion University. Co-author: Dimosthenis Hevas.

## 7. Citations

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Google Scholar reports 409 citations in scientific journals including [Accounting and Business Research](#), [International Journal of Accounting](#), [Critical Perspectives of Accounting](#), [British Accounting Review](#), etc.

## 8. Work under review

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- [1] *Asymmetric cost behaviour and earnings quality in the European context*, with A. Ballas, D. Hevas, and O. Vlismas.
- [2] *Strategy and earnings quality*, with A. Ballas, D. Hevas, and O. Vlismas.

## 9. Work in progress

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- [1] *Accounting conservatism: Implications for the implied cost of capital*, with I. Lessis.
- [2] *Strategy and the implied cost of capital*, with I. Lessis.

## 10. Presentations in conferences

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- [1] Strategy and earnings quality, 44<sup>th</sup> European Accounting Association Annual Congress, Norwegian School of Economics, Norway, 2022.
- [2] Strategy and earnings quality, 20<sup>th</sup> Annual Congress of Hellenic Finance and Accounting Association, University of Macedonia, Greece, 2021.
- [3] Asymmetric cost behaviour and earnings quality in the European context, Seminar held in the Department of Business Administration, Hellenic Mediterranean University, Greece, 2021.
- [4] Strategy and earnings quality, International Conference on Applied Business and Economics, William Paterson University and University of West Attica, Virtual, 2021.
- [5] Statutory auditors and tax compliance: Evidence from a quasi-natural experiment, Financial Management & Accounting Research Conference, Cyprus, 2021.
- [6] Statutory auditors and tax compliance: Evidence from a quasi-natural experiment, 43<sup>rd</sup> European Accounting Association Annual Congress, Virtual, 2021.
- [7] Asymmetric cost behaviour and earnings quality in the European context, 19<sup>th</sup> Annual Congress of Hellenic Finance and Accounting Association, Hellenic Mediterranean University, Greece, 2020.
- [8] Heterogeneity in the application of IAS36 and the influence of accounting enforcement, 15<sup>th</sup> Annual Congress of Hellenic Finance and Accounting Association, University of Macedonia, Greece, 2016.
- [9] Heterogeneity in the application of IAS36 and the influence of local legal institutions, 37<sup>th</sup> European Accounting Association Annual Congress, University of Tartu, Estonia, 2014.
- [10] Heterogeneity in the application of IAS36 and the influence of local legal institutions, One-day conference by Athens University of Economics and Business, Greece, 2014.
- [11] Heterogeneity in the application of IAS36 and the influence of local legal institutions, 12<sup>th</sup> Annual Congress of Hellenic Finance and Accounting Association, University of Macedonia, Greece, 2013.
- [12] Effects of IFRS enforcement on tax incentives for earnings management: Evidence from Greece, 34<sup>th</sup> European Accounting Association Annual Congress, LUISS Guido Carli, University of Rome, Italy, 2011.
- [13] Mandating IFRS in an unfavorable environment: The Greek experience, 8<sup>th</sup> Annual Congress of Hellenic

Finance and Accounting Association, University of Macedonia, Greece, 2009.

[14]The effect of the mandatory application of IFRS on the value relevance of accounting data: Some evidence from Greece, 2<sup>nd</sup> International Conference on Accounting and Finance, University of Macedonia, Greece, 2008.

[15]The effect of the mandatory application of IFRS on the value relevance of accounting data: Some evidence from Greece, International Conference on Applied Business and Economics, Aristotle University of Thessaloniki, Greece, 2008.

## 11. Teaching experience

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Post-graduate level	<p><u>Indirect Taxation</u>, MSc.in Accounting &amp; Finance, Athens University of Economics and Business, 2018-2023.</p> <p><u>Management Accounting</u>, MSc.in Accounting &amp; Finance, Athens University of Economics and Business, 2016-2023.</p> <p><u>Financial and Management Accounting</u>, MSc. in International Shipping, Finance and Management, Athens University of Economics and Business, 2019-2023.</p> <p><u>Consolidated Financial Statements</u>, MSc.in Accounting &amp; Finance, Athens University of Economics and Business, 2017-2020.</p> <p><u>International Taxation of Capital and Investment Decisions</u>, MSc. in International Shipping, Finance and Management, Athens University of Economics and Business, 2019-2020, 2021-2022.</p> <p><u>Financial Accounting</u>, MSc. in Accounting &amp; Finance, Athens University of Economics and Business, 2016-2018.</p> <p><u>Financial Accounting I</u>, MSc. in Accounting &amp; Finance, Athens University of Economics and Business, 2014-2016.</p> <p><u>Introduction to Accounting – Preparatory course</u>, MSc. in Accounting &amp; Finance, Athens University of Economics and Business, 2014-2018.</p> <p><u>Accounting II, BAF54</u>, MSc. in Banking, Accounting, and Finance, Hellenic Open University and University of Nicosia, 2017-2018.</p> <p><u>Accounting I, BAF53</u>, MSc. in Banking, Accounting, and Finance, Hellenic Open University and University of Nicosia, 2016-2017.</p> <p><u>Financial Accounting II</u>, MSc. in Accounting and Auditing, Hellenic Mediterranean University, 2016-2018.</p> <p><u>Taxation Issues</u>, MSc. in Accounting and Auditing, Hellenic Mediterranean University, 2013-2016.</p> <p><u>Financial Accounting I</u>, MSc. in Accounting and Auditing, Hellenic Mediterranean University, 2013-2017.</p> <p><u>Financial Analysis</u>, Master of Business Administration, MBS College &amp; Staffordshire University, 2012-2016.</p>
Graduate level	<p><u>Accounting, DEO 25</u>, Hellenic Open University, 2018-2022.</p> <p><u>Tax Accounting</u>, Department of Accounting &amp; Finance, Athens University of Economics and Business, 2017-2022.</p> <p><u>Taxation</u>, Department of Accounting &amp; Finance, Athens University of Economics and Business, 2018-2022.</p> <p><u>Accounting I</u>, Department of Management Science and Technology, Athens University of Economics and Business, 2017-2022.</p> <p><u>Principles of Accounting</u>, Erasmus program, Athens University of Economics and Business, 2017-2022.</p> <p><u>Accounting I</u>, Department of Informatics, Athens University of Economics and Business, 2017-2018.</p> <p><u>Management Accounting</u>, Department of Accounting &amp; Finance, Athens University of Economics and Business, 2016-2017.</p> <p><u>Cost Accounting</u>, Department of Accounting and Finance, Hellenic Mediterranean University, 2013-2017.</p> <p><u>Special Issues in Accounting</u>, Department of Accounting and Finance, Hellenic Mediterranean University, 2013-2017.</p>

Financial Accounting, Department of Accounting and Finance, Hellenic Mediterranean University, 2013-2017.

Taxation I, Department of Accounting and Finance, Hellenic Mediterranean University, 2013-2017.

General Principles of Accounting, Department of Accounting and Finance, Hellenic Mediterranean University, 2012-2017.

Cash Flow Statements, Department of Accounting and Finance, Hellenic Mediterranean University, 2013-2014.

Financial Accounting, Department of Accounting and Finance, MBS College & Staffordshire University, 2012-2014.

Auditing, Department of Accounting and Finance, MBS College & Staffordshire University, 2014-2016.

Accounting Information Systems, Department of Accounting and Finance, MBS College & Staffordshire University, 2013-2016.

Advanced Financial Accounting, Department of Accounting and Finance, MBS College & Staffordshire University, 2013-2016.

Taxation of Individuals and Corporations, Department of Accounting and Finance, MBS College & Staffordshire University, 2013-2016.

Financial Accounting I (Tutorials), Department of Accounting & Finance, Athens University of Economics and Business, 2008-2011.

Financial Accounting II (Tutorials), Department of Accounting & Finance, Athens University of Economics and Business, 2009-2011.

**Rest teaching experience**

Financial Aspects of Vessel Deployment to FRONTEX executives, Training seminar for FRONTEX regarding the filling of REM reports, 2022.

Distance Learning in International Financial Reporting Standards, Vocational Training and Lifelong Learning Center, Athens University of Economics and Business, 2019-2023.

**12. Participation in PhD Dissertation Committees**

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- [1] Supervisor of Ioannis Lessis' PhD Dissertation. Dissertation topic: "Implied Cost of Capital from the RIV and the AEG models: A contemporary analysis".
- [2] Member of Anastasia Filiou's PhD Dissertation committee. Dissertation topic: "Corporate Social Responsibility's Connection with Earnings and Cost Behavior".

**13. Supervision of master theses**

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- [1] Post-graduate program in Accounting & Finance, Athens University of Economics and Business: 30
- [2] Post-graduate program in Accounting and Auditing, Hellenic Mediterranean University: 9
- [3] Master of Business Administration, Hellenic Open University: 2
- [4] Post-graduate program of Banking, Accounting, and Finance, Hellenic Open University and University of Nicosia: 5

**14. Management administration activities**

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- [1] Participation in the team responsible for preparing the certification proposal filed to the Hellenic Authority for the post-graduate programs of Accounting & Finance and Financial Management.
- [2] Preparing the certification proposal filed to the CFA organization for the following programs:
  - BSc in Accounting & Finance
  - Post-graduate program in Financial Management
  - Post-graduate program in International Shipping, Finance and Management
- [3] Preparation of master dissertation guide for the post-graduate program in Accounting & Finance.
- [4] Development of new course titled "Value Added Tax" for the post-graduate program in Accounting & Finance, 2022.
- [5] Academic tutor of the ACCFIN team for the CFA challenge, 2017-2020.

## 15. Participation in research programs

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- 4/2022 – Today** Research program “Estimating the implied cost of capital from the RIV and the AEG models: A contemporary analysis”, Hellenic Foundation for Research and Innovation. Principal investigator.
- 5/2020 – Today** Research program «Q-EQUAL: Earnings quality», Hellenic Foundation for Research and Innovation. Member of the research team.
- 1/2018 – Today** Research program in International Financial Reporting Standards and Tax Accounting, Research Center of Athens University of Economics and Business. Principal investigator.
- 1/2020 – 8/2022** Research program “Drasi I”, Research Center of Athens University of Economics and Business. Principal investigator.
- 10/2013 – 10/2014** Research program “Drasi II”, Research Center of Athens University of Economics and Business. Member of the research team.
- 2/2008 – 12/2008** Research program “Development of cost systems for the Greek public health services”. Research Center of Athens University of Economics and Business. Member of the research team.

## 16. Professional experience

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- 5/2017 – 10/2017** ANISSA SA, Department of Accounting.
- 5/2016 – 10/2016** ANISSA SA, Department of Accounting.
- 7/2015 – 10/2015** ANISSA SA, Department of Accounting.
- 5/2014 – 10/2014** ANISSA SA, Department of Accounting.
- 5/2013 – 10/2013** ANISSA SA, Department of Accounting.

## 17. Software expertise

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STATA, Visual Basic, Soft1, DataStream, Blackboard, Moodle, Turnitin, e-class  
European Computer Driving License (2003)