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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, 2019 – 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

- Best Junior Contribution to the Intangibles and Intellectual Capital Theory and Practice Award, 11st Interdisciplinary Workshop on Intangibles, Intellectual Capital And Extra-Financial Information, ("Naoum V.C. and Vlismas O. "Strategy, Managerial Ability and Sticky Behaviour of Selling, General and Administrative Expenses"), 2015.
- 2010/2011 Emerald/EMRBI Business Research Award for Emerging Researchers – Highly Commended Paper (Cohen S. and Vlismas O. "Analyzing the Relationship between Intellectual Capital and Performance in Local Governments"), 2011.
- '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).
- Earnings quality.

V. Publications

A. Journal Articles

- A1. Ballas, A., Karampinis, N., and Vlismas, O. (2023-forthcoming). "Strategy and Earnings Quality". *Journal of International Accounting, Auditing, and Taxation*. [ABS=3, Impact Factor=0.712, 5y-Impact Factor=2.607].
- A2. Vlismas O. (2023-forthcoming). "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].
- A3. 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*. 53 (December) [ABS=3, Impact Factor=0.712, 5y-Impact Factor=2.607].
- A4. Naoum V.C., Papanastasopoulos G., Selekos p., and Vlismas O. (2023-forthcoming). "Exploring the Asymmetric Cost Behaviour in the Context of European non-listed Firms", *Applied Economics* [ABS=2, 5y-Impact Factor=1.829].
- A5. 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].
- A6. 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].
- A7. 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].
- A8. Invited book review for "Accounting Information Systems", (2018), *The International Journal of Accounting*, 53 (3): 335 – 336.
- A9. 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].
- A10. 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].
- A11. 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, Ranking: A+ in the field of Knowledge Management and Intellectual Capital, CiteScore=3.05, SNIP=2.283, SJR=0.715].
- A12. 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].
- A13. Venieris G. and Vlismas O. (2011). "Towards an Ontology for the IC Domain". *Journal of Intellectual Capital*, 12 (1): 75-110 [ABS=2, Ranking: A+ in the field of Knowledge Management and Intellectual Capital, CiteScore=3.05, SNIP=2.283, SJR=0.715].
- A14. Venieris G., Zorgios 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. 9th International Conference on Business & Economics of the Hellenic Open University 2022, Online.
- B2. Ntounis, D., and Vlismas, O. "Exploring the Predictive Ability of Cost Asymmetry on Bankruptcy".
a. 9th International Conference on Business & Economics of the Hellenic Open University 2022, Online.
- B3. Ballas, A. Hevas, D., Karampinis, N., and Vlismas, O. "Investing versus Signalling Corporate Social Responsibility Activities and their Association with Earnings Smoothing"
a. 45th European Accounting Association Annual Congress, Aalto University School of Business, Finland, 2023.
b. 26th Annual Financial Reporting and Business Communication (FRBC), University of Bath School of Management, United Kingdom, 2023.
- B4. Chalevas, C., and Ntounis, D., and Vlismas, O. "The Effects of Cost Asymmetry on Tax Avoidance".
a. 45th European Accounting Association Annual Congress, Aalto University School of Business, Finland, 2023.
- B5. Vlismas, O., and Ntounis, D. "Asymmetric Cost Behavior and Financial Distress"
a. 8th International Conference on Business & Economics of the Hellenic Open University 2022, Online.
b. 44th EAA Annual Congress, 2022, Bergen, Norway.
- B6. Karampinis, N., Lessis, G., Ntounis, D., and Vlismas O. "Real earnings smoothing and asymmetric cost behavior"
a. 20th HFAA Annual Congress, 2021, University of Macedonia, Greece.
b. 17th Digital ICABE, 2021, Online.
c. 8th International Conference on Business & Economics of the Hellenic Open University, 2022.
d. 44th EAA Annual Congress, 2022, Bergen, Norway.
e. Seminar held in the Department of Accounting and Finance, Athens University of Economics and Business, Greece, 2023.
- B7. Ballas, A., Karampinis, N., and Vlismas, O. "Strategy and Earnings Quality".
a. 20th HFAA Annual Congress, 2021, University of Macedonia, Greece.
b. 17th Digital ICABE, 2021, Online.
c. 44th EAA Annual Congress, 2022, Bergen, Norway.
d. 8th International Conference on Business & Economics of the Hellenic Open University, 2022, Online.
- B8. Ballas, A. Hevas, D., Karampinis, N., and Vlismas, O. "Asymmetric cost behaviour and earnings quality in the European context"
a. 19th HFAA Annual Congress, 2020, Athens, Greece.
b. 7th International Conference on Business & Economics of the Hellenic Open University, 2021, Virtual.
c. EAA Virtual Annual Congress, 2021.

- B9. Papanastasopoulos G., Naoum V.C., Seleukos P., and Vlismas O. "Exploring Cost Asymmetric Behavior within the Context of European Non-Listed Firms"
 - a. 42nd EAA Annual Congress, 2019, Pafos, Cyprus.
 - b. 18th HFAA Annual Congress, 2019 Athens, Greece.
 - c. 17th HFAA Annual Congress, 2018 Athens, Greece.
- B10. Ballas A., Naoum V.C., Filliou A., and Vlismas O. "Exploring the Relation of CSR Activities with Operating Activities".
 - a. 41st EAA Annual Congress, 2018, Milan, Italy.
 - b. 16th HFAA Annual Congress, 2017 Athens, Greece.
- B11. Ballas A., Naoum V.C., and Vlismas O. "The Effect of Strategy and Managerial Ability on Asymmetric Cost Behaviour".
 - a. 39th EAA Annual Congress, 2016, Amsterdam, Netherlands.
 - b. 14th HFAA Annual Congress, 2015 Athens, Greece.
- B12. Naoum V.C., and Vlismas O. (2015). "Strategy, Managerial Ability and Sticky Behaviour of Selling, General and Administrative Expenses", 11th Interdisciplinary Workshop on Intangibles, Intellectual Capital and Extra-Financial Information, Athens, Greece.
- B13. Cohen S., Naoum V.C., and Vlismas O. (2015). "Intellectual Capital as a Means to React to the Financial Crisis", 11th Interdisciplinary Workshop on Intangibles, Intellectual Capital and Extra-Financial Information, Athens, Greece.
- B14. Cohen S., Naoum V.C., and Vlismas O. (2014). "Strategic Intellectual Capital Decisions: Does SMEs' Financial Profile Matter?" 10th EIASM Interdisciplinary Workshop on Intangibles Intellectual Capital & Extra Financial Information, Ferrara, Italy.
- B15. 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", 6th Annual EuroMed Conference Estoril, Portugal.
- B16. Cohen S., Naoum V.C., and Vlismas O. (2013). "Intellectual Capital, Strategy and Performance in Financial Crisis: Empirical Evidence from Greek SMEs", 9th EIASM Interdisciplinary Workshop on Intangibles Intellectual Capital & Extra Financial Information, Copenhagen, Denmark.
- B17. Venieris G., Naoum V.C., and Vlismas O. "Organization Capital and Sticky Behaviour of Selling, General and Administrative Expenses",
 - a. 8th EIASM Interdisciplinary Workshop on Intangibles Intellectual Capital & Extra Financial Information, 2012, Grenoble, France.
 - b. 11th HFAA Annual Congress, 2012, Athens, Greece.
- B18. Cohen S., and Vlismas O. "Analyzing the Relationship between Intellectual Capital and Performance in Local Governments".
 - a. 4th Annual Conference of the Euromed Academy of Management, 2011, Crete, Greece.
 - b. 13th Biennial CIGAR (Comparative International Governmental Accounting Research), 2011, Ghent, Belgium.
 - c. 7th EIASM Interdisciplinary Workshop on Intangibles Intellectual Capital & Extra Financial Information, 2011, Warsaw, Poland.
- B19. Venieris G., Zorgios Y., and Vlismas O. (2009). "Towards an Ontology for the Intellectual Capital Domain", 5th EIASM Workshop on Visualising, Measuring, and Managing Intangibles & Intellectual Capital, Dresden, Germany.

- B20. Venieris G., Zorgios Y., and Vlismas O. (2009). "The SECI Model and the Learning Curve Phenomenon", 3rd European Conference on Intellectual Capital, INHolland University of Applied Sciences, Haarlem, The Netherlands.
- B21. Venieris G., Zorgios Y., and Vlismas O. "How to enable the Financial Valuation of Intellectual Capital using an Explanatory Theory of Learning Curve Phenomena".
- 5th Conference on Intellectual Capital, Knowledge Management and Organizational Learning. New York Institute of Technology, 2008, New York, USA.
 - 4th EIASM Workshop on Visualising, Measuring, and Managing Intangibles & Intellectual Capital, 2008, Hasselt, Belgium.
- C. Work in Progress
- C1. Ntounis, D., and Vlismas, O. "Exploring the Predictive Ability of Asymmetric Cost Behavior on AAERs".
- C2. Ntounis, D., and Vlismas, O. "Exploring the Predictive Ability of Cost Asymmetry on Bankruptcy".
- C3. Ballas, A. Hevas, D., Karampinis, N., and Vlismas, O. "Investing versus Signalling Corporate Social Responsibility Activities and their Association with Earnings Smoothing"
- C4. Ballas, A. Hevas, D., Karampinis, N., and Vlismas, O. "Asymmetric cost behaviour and earnings quality in the European context"
- C5. Karampinis, N., Lessis, G., Ntounis, D., and Vlismas O. "Real earnings smoothing and asymmetric cost behavior"
- C6. Naoum V.C., Ntounis, D., and Vlismas, O. "Asymmetric Cost Behaviour and Leverage: The Case of Shipping Industry".
- C7. Ntounis, D., and Vlismas, O. "Asymmetric Cost Behavior and Financial Distress".
- C8. Chalevas, C., and Ntounis, D., and Vlismas, O. "The Effects of Cost Asymmetry on Tax Avoidance".
- C9. Ballas A., Filiou A., Naoum V.C. and Vlismas O. "Exploring the Relation of CSR Activities with Operating Activities".

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.

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