

# Nikolaos Karampinis

Curriculum Vitae 4.3.2021

## 1. Current position

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- 10/2017- Today** Assistant Professor  
Department of Accounting and Finance, Athens University of Economics and Business
- 10/2018- Today** Adjunct Lecturer  
DEO 25, Hellenic Open University

## 2. Education

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- 2013-2014** **Post-Doc in Accounting**  
Department of Accounting and Finance  
Athens University of Economics and Business
- 2007-2011** **PhD in Accounting**  
Department of Accounting and Finance  
Athens University of Economics and Business  
(with distinction)
- 2005-2007** **Master of Business Administration**  
Department of Business Administration and Department of Marketing and Communication  
Athens University of Economics and Business  
(with distinction)
- 2001-2005** **BSc in Accounting and Finance**  
Department of Accounting and Finance  
Athens University of Economics and Business

## 3. Distinctions

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- [1] Teaching award at the undergraduate level, Athens University of Economics and Business, 2019.
- [2] Teaching award at the post-graduate level, Athens University of Economics and Business, 2019.
- [3] Teaching award at the post-graduate level, Athens University of Economics and Business, 2017.

## 4. Publications in academic journals

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

## 5. Publications in professional journals

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- [1] Earnings quality and corporate strategy (with A. Ballas, D. Hevas, and O.Vlismas), *Epihirisi*, 2021, Vol. 2.
- [2] Cost asymmetry and its effect on accounting earnings (with A. Ballas, D. Hevas, and O.Vlismas), *Epihirisi*, 2020, Vol. 174.
- [3] Earnings quality (with A. Ballas, D. Hevas, and O.Vlismas), *Epihirisi*, 2020, Vol. 173.

## 6. Citations

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According to Google Scholar, my research has 307 citations in academic journals such as Accounting and Business Research, International Journal of Accounting, Critical Perspectives of Accounting, British Accounting Review, etc.

## 7. Publications in collective volumes

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Karampinis, Nikolaos (with Dimosthenis Hevas) (2012): Voluntary and mandatory adoption of IFRS: A synthesis and a literature review. Panteion University.

## 8. Εργασίες υπό κρίση

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*Statutory auditors and tax compliance: Evidence from a quasi-natural experiment*, with Charoula Daskalaki)

## 9. Work in progress

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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 in the European context*, with A. Ballas, D. Hevas, and O. Vlismas.
- [3] *Accounting conservatism: Implications for the implied cost of capital*, with I. Lessis.

## 10. Conference presentations

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- [1] 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.
- [2] 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.
- [3] 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.
- [4] 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.
- [5] 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.
- [6] 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.
- [7] 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.
- [8] 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.
- [9] 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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<b>Post-graduate Level</b>	<u>Management Accounting</u> , MSc. in Accounting & Finance, Athens University of Economics and Business, 2015-2021.
	<u>Indirect Taxation</u> , MSc in Accounting & Finance, Athens University of Economics and Business, 2019-2021.
	<u>International Taxation and Capital Investment Decisions</u> , MSc. in International Shipping, Finance and Management, Athens University of Economics and Business, 2019-2021.
	<u>Financial and Management Accounting</u> , MSc. in International Shipping, Finance and Management, Athens University of Economics and Business, 2019-2021.

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Consolidated Financial Statements, MSc. in Accounting & Finance, Athens University of Economics and Business, 2018-2020.

Accounting II, TLH54, MSc. in Banking, Accounting and Finance, Hellenic Open University and University of Nicosia, 2017-2018

Accounting I, TLH53, MSc. in Banking, Accounting and Finance, Hellenic Open University and University of Nicosia, 2016-2017

Introduction to Financial Accounting, MSc in Accounting & Finance, Athens University of Economics and Business, 2014-2017.

Financial Accounting, MSc in Accounting & Finance, Athens University of Economics and Business, 2014-2018.

Tax Issues, MSc. in Accounting and Auditing, Hellenic Mediterranean University, 2013-2015.

Financial Accounting I, MSc. in Accounting and Auditing, Hellenic Mediterranean University, 2013-2015.

Financial Accounting II, MSc. in Accounting and Auditing, Hellenic Mediterranean University, 2016-2017.

Financial Analysis, Master of Business Administration, MBS College & Staffordshire University, 2012-2016.

**Undergraduate  
Level**

Tax Accounting, Department of Accounting & Finance, Athens University of Economics and Business, 2018-2021.

Taxation, Department of Accounting & Finance, Athens University of Economics and Business, 2018-2021.

Accounting I, Department of Management Science and Technology, Athens University of Economics and Business, 2017-2021.

Accounting, DEO 25, Hellenic Open University, 2018-2021.

Accounting I, Department of Informatics, Athens University of Economics and Business, 2018.

Principles of Accounting, Erasmus Program, Athens University of Economics and Business, 2018-2020.

Management Accounting, Department of Accounting & Finance, Athens University of Economics and Business, 2017.

Cost Accounting, Department of Accounting & Finance, Hellenic Mediterranean University, 2013-2017.

Special Issues in Accounting, Department of Accounting & Finance, Hellenic Mediterranean University, 2013-2017.

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

Taxation I, Department of Accounting & Finance, Hellenic Mediterranean University, 2013-2016.

General Principles of Accounting, Department of Accounting & Finance, Hellenic Mediterranean University, 2012-2016.

Cash Flow Statements, Department of Accounting & Finance, Hellenic Mediterranean University, 2013.

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

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

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

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

Taxation of Individuals and Legal Entities, Department of Accounting & 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.

## **12. Research projects**

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- 5/2020 - Today** Research project “Q-EQUAL”, Hellenic Foundation for Research and Innovation, Member of the research team.
- 1/2018 – Today** Research project in International Financial Reporting Standards and Tax Accounting, AUEB Research Center, Head.
- 1/2020 - Today** Research project “Drasi I”, AUEB Research Center, Head.
- 10/2013 – 10/2014** Research project “Drasi II”, AUEB Research Center, Member of the research team.
- 2/2008 – 12/2008** Research project “Development of double-entry and cost systems in public health organizations”, AUEB Research Center, Member of the research team.

## **13. Professional experience**

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

## **14. IT skills**

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STATA, Soft1, DataStream, Blackboard, Moodle, Turnitin, e-class

European Computer Driving License (2003)

## **15. Other activities**

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Member of the European Accounting Association.

Academic advisor for the Accounting and Finance team in the CFA Research Challenge contest. 1<sup>st</sup> place at the regional level, 2018