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PERSONAL INFORMATION

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ACADEMIC EDUCATION

PhD. PhD 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

08/19 – today Professor of Accounting in the Department of Business Administration, Athens University of Economics and Business
02/15– 07/19 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 |
| eLearning (vocational programs) | Public Sector Accounting, Sectoral Accounting Plans for the Public Sector, Accounting for Layers, Cash flows, Hospitality Cost Accounting |

RESEARCH

Publications in academic refereed journals

1. Cohen S, Nerantzidis M, Vatis SE (2026), "Mapping the landscape of accounting research in charitable organizations: a bibliometric and systematic literature review". *Journal of Public Budgeting, Accounting & Financial Management*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/JPBAFM-07-2024-0113>
2. Cohen S, Mamakou XJ, Manes Rossi F, Brusca I (2025), "Connecting the dots: from SDGs to well-being". *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 37 No. 6 pp. 393–412, doi: <https://doi.org/10.1108/JPBAFM-01-2025-0016>
3. Anessi-Pessina, E., Sicilia, M., Jorge, S., Brusca, I., & Cohen, S. (2025). Debate: Reflections on the IPSASB's Exposure Draft (ED) 92—Tangible Natural Resources. *Public Money & Management*, 45(8), 852–854. <https://doi.org/10.1080/09540962.2025.2571040>
4. Cohen, S., Rossi, F. M., Lorson, P., Brusca, I., Anessi-Pessina, E., Jorge, S., & Sicilia, M. (2025). Debate: Reflections on the IPSASB SRS ED1—climate-related disclosures. *Public Money & Management*, 45(8), 849–851. <https://doi.org/10.1080/09540962.2025.2508294>
5. Cohen S, Guillamón M, Lapsley I, Robbins G (2025), "Sensemaking and bricolage during crises: the role of sustainability". *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 37 No. 3 pp. 458–477, doi: <https://doi.org/10.1108/JPBAFM-07-2024-0105>
6. Christensen M, Cohen S, Ellwood S, Newberry S, Potter B (2025), "Reflections on public sector accrual accounting and reporting: a post-operative transplant view". *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 37 No. 4 pp. 570–594, doi: <https://doi.org/10.1108/JPBAFM-10-2023-0195>
7. Manes Rossi, F., Brusca, I., Cohen, S., Caperchione, E. and Thomasson, A. (2024), Public Financial Management for Sustainable Development Goals: Challenges, Experiences, and Perspectives. *Financial Accountability & Management* <https://doi.org/10.1111/faam.12424>
8. Isabel Brusca, Marco Bisogno, Sandra Cohen & Francesca Manes-Rossi (2024) New development: Assurance on public sector sustainability reporting—time to be proactive, *Public Money & Management*, 44:8, 723-726, DOI: [10.1080/09540962.2024.2405307](https://doi.org/10.1080/09540962.2024.2405307)
9. Sandra Cohen & Francesca Manes-Rossi (2024) Debate: Can we tell accounting when we see it?, *Public Money & Management*, 44:8, 655-656, DOI: [10.1080/09540962.2024.2393937](https://doi.org/10.1080/09540962.2024.2393937)
10. Donatella, P., Bisogno, M., Cohen, S. and Stalebrink, O.J. (2024), "Guest editorial: From walking to running – What's the next step for earnings management research in public sector organizations?", *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 36 No. 3, pp. 269-276. <https://doi.org/10.1108/JPBAFM-06-2024-230>
11. Mamakou X., S. Cohen and D. Manolopoulos, "Post-implementation Evaluation of Enterprise Resource Planning (ERP) Systems: An Internal Auditors' Perspective", *Journal of Systems and Information Technology*, Vol 26, No3 , p 363-394. <https://doi.org/10.1108/JSIT-11-2023-0264>
12. Mamakou X. & S. Cohen (2023), Understanding EGovernment Services Usage Continuance: The Role of Service Quality and Habit, *Information Systems Management*, DOI: [10.1080/10580530.2023.2279075](https://doi.org/10.1080/10580530.2023.2279075)
13. Caruana, J. S. Cohen, F. Manes-Rossi, M. Bisogno & E. Caperchione, (2023) *Editorial: A finger firmly on the pulse*, *Public Money & Management*, 43:7, 645-648, DOI: [10.1080/09540962.2023.2257475](https://doi.org/10.1080/09540962.2023.2257475)

14. Cohen, S. and S. Karatzimas, (2023), "Users in preparers' shoes: Mobilizing the sense of belonging in popular report development in Local Governments, *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 35 No. 6, pp. 199-218. <https://doi.org/10.1108/JPBAFM-03-2023-0038>.
15. Cohen, S., F. Manes Rossi and I. Brusca, (2023), "Are SDGs being translated into accounting terms? Evidence from European cities," *Public Money & Management*, Vol. 43 (7), pp. 669-678, DOI:10.1080/09540962.2023.2243543
16. Sandra Cohen, Francesca Manes Rossi & Isabel Brusca, (2023), Debate: Public sector accounting education and artificial intelligence, *Public Money & Management*, Vol. 43 (7), pp. 725-726,DOI: 10.1080/09540962.2023.2209290
17. Cohen, S., F. Manes Rossi and I. Brusca, (2023), "Public Sector Accounting Harmonization in the European Union through the lens of the Garbage Can model", *Financial Accountability and Management*, DOI: 10.1111/faam.12348
18. Cohen, S., F. Manes Rossi, X. Mamakou and I. Brusca, (2022), "Financial Accounting Information presented with infographics: Does it improve financial reporting understandability?" *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 34 No. 6, pp. 263-295, DOI 10.1108/JPBAFM-11-2021-0163
19. Cohen, S. (2022): Debate: Accounting training for politicians—an alternative approach, *Public Money & Management*, DOI: 10.1080/09540962.2022.2107826
20. Caperchione, E., Bisogno, M. Caruana, J., Cohen, S. & Manes-Rossi F., (2022) PMM CIGAR Annual Issue 2022, *PublicMoney& Management*, Vol. 42, No. 7 (October 2022), *Public Money & Management*, 42:7, 474-477, DOI: 10.1080/09540962.2022.2107796
21. Malkogianni, I & Cohen, S. (2022) Earnings management in public hospitals: The case of Greek state-owned hospitals, *Public Money & Management*, 42:7, 491-500, DOI: 10.1080/09540962.2022.2071005
22. Cohen, S. (2022) Debate: Climate change, environmental challenges, sustainable development goals and the relevance of accounting, *Public Money & Management*, 42:2, 55-56, DOI: 10.1080/09540962.2021.1986957
23. Cohen, S. & Karatzimas, S. (2022) New development: Public sector accounting education for users—embedding eLearning and technology in teaching, *Public Money & Management*, 42:4, 291-293, DOI: 10.1080/09540962.2021.1986302
24. Cohen, S. and S. Karatzimas (2021) " Do Smart Cities report "smart"? Evidence from awarded Smart Cities", *Journal of Public Budgeting, Accounting & Financial Management*, forthcoming, DOI 10.1108/JPBAFM-12-2020-0198
25. Caperchione, E., M. Bisogno, J. Caruana, S. Cohen & F. Manes-Rossi (2021) Editorial: Comparison as a habit—The case for international governmental accounting research, *Public Money & Management*, 41:6, 428-431, DOI: 10.1080/09540962.2021.1940477
26. Cohen, S., Manes-Rossi, F., Brusca, I. and Caperchione, E. (2021), "Guest editorial: Happy endings and successful stories in public sector financial management: a lesson drawing perspective", *International Journal of Public Sector Management*, Vol. 34 No. 4, pp. 393-406. <https://doi.org/10.1108/IJPSM-05-2021-347>
27. Manes-Rossi, F., S. Cohen & I. Brusca (2021) The academic voice in the EPSAS project, *Public Money & Management*, 41:6, 447-455, DOI: 10.1080/09540962.2021.1905263.

28. Cohen, S. and S. Karatzimas, "Reforming state budgeting in the vortex of policy conditionality, political instability and technical support flux", *Meditari Accountancy Research*, <https://doi.org/10.1108/MEDAR-04-2020-0841>.
29. Cohen, S and I. Malkogianni, "Accrual accounting earnings around zero in Greek municipalities: the relevance of political factors", *International Journal of Accounting, Auditing and Performance Evaluation*, forthcoming.
30. Cohen, S. and Malkogianni, I. (2021), "Sustainability measures and earnings management: evidence from Greek municipalities", *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 33 No. 4, pp. 365-386. <https://doi.org/10.1108/JPBAFM-10-2020-0171>
31. Cohen, S. F. Manes Rossi, E. Caperchione and I. Brusca (2021), "Debate: If not now, then when? Covid-19 as an accelerator for public sector accrual accounting in Europe", *Public Money & Management*, Vol. 41, No. 1, pp. 10-12, doi.org/10.1080/09540962.2021.1834714
32. Soguel, N., E. Caperchione and S. Cohen (2020), "Allocating Government Budgets according to Citizen preferences: A Cross-national Survey", *Journal of Public Budgeting, Accounting and Financial Management*, Vol. 32, No. 3, pp. 487-504. <https://doi.org/10.1108/JPBAFM-08-2019-0123>.
33. Helen Salavou & Sandra Cohen (2020), "Towards a Typology of Social Enterprises Based on Performance: Some New Evidence", *Journal of Social Entrepreneurship*, DOI: 10.1080/19420676.2020.1718743.
34. Brusca, I., Cohen, S., Manes-Rossi, F. and Nicolò, G. (2019), "Intellectual capital disclosure and academic rankings in European universities: Do they go hand in hand?", *Meditari Accountancy Research*, Vol. 28, No. 1, pp. 51-71.
35. Caperchione, E., S. Cohen, F. Manes-Rossi and I. Brusca, (2019): Editorial: Innovations in public sector financial and management accounting—for better or worse?, *Public Money & Management*, Vol. 39, No. 6, pp. 385-388.
36. Cohen, S., M. Bisogno and I. Malkogianni, (2019) "Earnings Management in Local Governments: Evidence from Greece and Italy", *Journal of Applied Accounting Research*, Vol. 20, No. 3, pp. 331-348.
37. Cohen, S., F. Manes Rossi, E. Caperchione and I. Brusca, (2019) " Local government administration systems and local government accounting information needs: is there a mismatch?", *International Review of Administrative Sciences*, Vol. 85, Issue 4, pp. 708-725.
38. Cohen, S. and S. Karatzimas, (2018), "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.
39. Cohen, S., S. Karatzimas and V. Naoum, (2017), "The Sticky Cost Phenomenon at the Local Government Level: Empirical Evidence from Greece", *Journal of Applied Accounting Research*, Vol. 18, No. 4, pp. 445-463.
40. 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.
41. 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.

42. 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.

43. 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.

44. 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.

45. 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.

46. 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.

47. 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.

48. 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.

49. 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..

50. Cohen, S. and S. Karatzimas (2015), "Debate: Reforming Greek government accounting", *Public Money and Management*, Vol. 35(3), 178-180.

51. 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.

52. 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.

53. 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.

54. 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.

55. 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.

56. 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.

57. Cohen, S. and S. Leventis, (2013) "Effects of Municipal, Auditing and Political Factors on Audit Delay", *Accounting Forum*, Vol. 37 (1), pp. 40-53.

58. 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.

59. 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.

60. 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.

61. Cohen, S., M. Doumpas, 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.

62. 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.

63. 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.

64. 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.

65. 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.

66. 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.

67. Cohen, S., (2008), "Identifying the moderator factors of financial performance in Greek Municipalities", *Financial Accountability and Management*, Vol. 24 (3), pp. 265-294.

68. Cohen, S., D. Thiraios and M. Kandilarou, (2008), "Performance Parameters interrelations from a Balanced Scorecard Perspective: An Analysis of Greek Companies", *Managerial Auditing Journal*, Vol. 23 (5), pp. 483-503.

69. 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.

70. Cohen, S., E. Kaimenaki and Y. Zorgios, (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.

71. Cohen, S. and N. Kaimenakis, (2007), "Intellectual Capital and Corporate Performance in Knowledge Intensive SMEs", *The Learning Organization*, Vol. 14 (3), pp. 241-262.

72. 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.

73. 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.

74. Cohen, S., G. Venieris and E. Kaimenaki, (2005), "ABC: Adopters, Supporters, Deniers and Unawares", *Managerial Auditing Journal*, Vol 20 (9), 981-1000.
75. Venieris, G. and S. Cohen (2004), "Accounting Reform in Greek Universities: A slow moving process", *Financial Accountability and Management*, Vol. 20 (2), 183-204.
76. 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.

Presentations to Referred Conferences:

1. S. Cohen and S. Karatzimas, Public value creation through co-production in local governments: The catalytic role of the sense of belonging, EGPA Spring Workshop, Matera, 9-10 May, 2024 and CIGAR Workshop, Udine, 13-14 June, 2024
2. Karatzimas. S. and S. Cohen, Users in public administrators' shoes: An experiment on popular financial report development, EGPA Spring Workshop, Rome 26-27 May, 2022 and EGPA, Lisbon, 6-9 September, 2022
3. Malkogianni, I. and S. Cohen, An assessment of the divergence between cash and accrual-based accounting information in Greek municipalities, EGPA Spring Workshop, Rome 26-27 May, 2022
4. Cohen, S. F. Manes-Rossi and I. Brusca, Making SDGs an accounting issue: Sustainable Development Scorecard for Public Sector Organizations, EGPA Spring Workshop, Rome 26-27 May, 2022 and 16th CIGAR Workshop, 22-23, September Cottbus - Berlin.
5. S. Cohen, F. Manes-Rossi and I. Brusca, Public Sector Accounting Harmonization in the European Union through the lens of the Garbage Can model, EGPA 2021 Conference – Brussels, 7-10 September 2021
6. Cohen, S., Karatzimas, S. and Mamakou, X. "AIMER in Public Sector: Incorporating software to the teaching of public sector accounting and budgeting courses", CIGAR Virtual Biennial Conference 2021, June 24-25 2021
7. Cohen, S., X. Mamakou, I. Brusca and F. Manes Rossi, "Accounting information presented with infographics: Does it work for non-accounting literates? Cross country evidence", EGPA Athens Virtual Workshop, Athens, 20-21 January, 2021.
8. Malkogianni, I and S. Cohen, "An accrual Accounting story about earnings management in the Greek state-owned hospitals" EGPA Athens Virtual Workshop, Athens, 20-21 January, 2021.
9. Cohen, S. and S. Karatzimas, "Don't Smart Cities need smart reporting? Adapting Integrated Popular Reporting to Smart Cities", *EGPA Annual Conference*, Belfast, UK, September 11-13, 2019 and 15th Transatlantic Dialogues, New York, 22-23 October, 2019.
10. Cohen, S. and I. Malkogianni, " *Accrual Accounting Earning Around Zero in Greek Municipalities: The relevance of political Factors*", *EGPA Annual Conference*, Belfast, UK, September 11-13, 2019
11. Cohen, S. F.. Manes Rossi and I. Brusca, "Public Sector Accounting Harmonization in the European Union: assessing the players", *17th Biennial CIGAR conference*, Amsterdam, The Netherlands, June, 13-14, 2019.
12. Cohen, S. and I. Malkogianni, "Earnings Management and Financial Sustainability in Greek Municipalities", *42nd EAA conference*, Paphos, Cyprus, May 29-31, 2019.

13. 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.
14. 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.
15. 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.
16. 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.
17. 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*.
18. Cohen, S. and I. Malkogianni, "Financial Sustainability and Earnings Management in Greek Municipalities", *6th EGPA Spring Workshop, Valetta, Malta, May 4-5, 2017*.
19. 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.
20. 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*.
21. 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*.
22. 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*.
23. 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.
24. 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*.
25. 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.
26. 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.

27. 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*.
28. 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*.
29. 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*.
30. 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*.
31. 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*.
32. 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*.
33. 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*.
34. 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.
35. 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
36. 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.
37. 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.
38. 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.
39. 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.

40. 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.
41. 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.
42. 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.
43. 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.
44. 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.
45. 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.
46. Cohen, S., D. Thiraios and M. Kandilou, (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.
47. 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.
48. 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.
49. 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.
50. 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.
51. 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.
52. 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.

53. Venieris, G., S. Cohen and N. Sykianakis, (2003), "Accounting Reform in Greek NHS", 26th European Accounting Association Annual Congress, Seville, Spain, 2-4 April.
54. 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.
55. 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.
56. 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

- Cohen, S., (2024), "Gender Budgeting" in Marco Bisogno, Isabel Brusca, Eugenio Caperchione, Sandra Cohen and Francesca Manes Rossi (eds) Public Sector Financial Management for Sustainability and SDGs in Europe, Palgrave Macmillan.
- Cohen, S., (2024), "Popular Reporting" in Marco Bisogno, Isabel Brusca, Eugenio Caperchione, Sandra Cohen and Francesca Manes Rossi (eds) Public Sector Financial Management for Sustainability and SDGs in Europe, Palgrave Macmillan.
- Brusca, I., M. Bisogno, E. Caperchione, S. Cohen, and F. Manes Rossi, (2024) "Spreading the sustainability puzzle pieces on the table", in Marco Bisogno, Isabel Brusca, Eugenio Caperchione, Sandra Cohen and Francesca Manes Rossi (eds) Public Sector Financial Management for Sustainability and SDGs in Europe, Palgrave Macmillan.
- Manes Rossi, F., M. Bisogno, I. Brusca, S. Cohen, and E. Caperchione, (2024) "All that glitters is not gold. The sustainability puzzle and the pieces in place", in Marco Bisogno, Isabel Brusca, Eugenio Caperchione, Sandra Cohen and Francesca Manes Rossi (eds) Public Sector Financial Management for Sustainability and SDGs in Europe, Palgrave Macmillan.
- Manes Rossi, F., S. Cohen, I. Brusca, and P. Lorson, (2023), "The accounting harmonization challenge in the European Union and the EPSAS" in Peter Lorson, Susana Jorge and Ellen Haustein (eds) European Public Sector Accounting, 2nd edition, Coimbra University Press, Coimbra.
- Cohen, S., I. Brusca and F. Manes Rossi, (2023), "Alternative Reporting and nonfinancial formats" in Peter Lorson, Susana Jorge and Ellen Haustein (eds) European Public Sector Accounting, 2nd edition, Coimbra University Press, Coimbra.
- S. Cohen and S. Karatzimas, "Public Sector Accounting", AUEB Publications, Athens, 2020 (*in Greek*).
- Caruana J., Caperchione E., Brusca I., Cohen S. and Manes Rossi F. (2019) "Exploring the Relevance of Accounting Frameworks in the Pursuit of Financial Sustainability of Public Sector Entities: A holistic Approach", In: Caruana J., Caperchione E., Brusca I., Cohen S. and Manes Rossi F. (eds) Financial Sustainability of Public Sector Entities: The relevance of Accounting Frameworks. Palgrave Macmillan.
- 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.
- 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 καὶ 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 καὶ O. Kyriakidou, Rosili Publications, Athens, 2010 (*in Greek*).
- Venieris, G. καὶ 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 καὶ M. Koletsi, "Cost Accounting: Principles and Applications ", P.I Publishing, Athens, 2nd edition, 2005 (*in Greek*).

Consulting and related experience

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| July 2025-today | Responsible for the PhD Studies in the Department of Business Administration |
| Sept 2024 - today | Chair of the Audit Committee in GRNet |
| Sept 2024- today | Member of the Governing Council of the Athens University of Economics and Business |
| June 2024 - today | Chair of the ESG Working Group of the Educational Institute of Certified Public Accountants of Greece |
| Sept 2023 – today | Scientific coordinator of the project entitled "Support services for the accounting reform of General Government entities under Presidential Decree 54/2018" |
| Sept 2023 – today | Member of the GRNet Board of Directors |
| Sept 2022- January 2024 | Consultant to Deloitte for the project "FINANCING SUSTAINABILITY IN GREECE WITH PUBLIC POLICY INSTRUMENTS" financed by DG Reform |
| June 2021-July 2022 | Short-Term Consultant appointment for the World Bank within the Public Sector Accounting Reform Regional (PULSAR)Project to develop a knowledge paper on the benefits of accrual based accounting in the public sector |

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|-----------------------------------|---|
| May 2021-August 2021 | Expert for Expert France within the project "Implementation of the accrual accounting reform in all general government entities" relating to the CFO training - Part I - Public Sector Accounting |
| February 2020-August 2020 | Deputy Rector of Research and President of Athens University and Business (AUEB-RC) Research Centre |
| March 2018-Febr.2020 | 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 the General Accounting Office (Ministry of Finance) for the preparation for the new Chart of Accounts for the Greek General Government and the introduction of accrual accounting in the General Government |
| March 2017-August 2017 | Expert for the Council of Europe. Participation in 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) |
| 2009 to 2014 | <i>Researcher in several EC founded projects</i> <i>e-FISCAL (http://efiscal.eu/);</i> <i>FASTER (http://www.fasterproject.eu/);</i> <i>e-IRGSP2 (http://cordis.europa.eu/project/rcn/86603_en.html)</i> <i>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

- Non Financial Reporting – Sustainability Reporting
- Public Sector Accounting and Reporting
- Management Accounting Systems
- Intellectual capital and its effects on performance

Memberships and Participations:

- Coorganizer of the 20th CIGAR Biennial Conference με τίτλο "Envisioning the Public Sector Financial Management of the future: Embedding Accruals, Sustainability and Technology as the new normal" στο Οικονομικό Πανεπιστήμιο Αθηνών, Ιούνιος 25-27, 2025
- Co-organizer of the online seminar with the series of online seminars of European Accounting Association under the title " The future of standard-setting and reporting in the public sector", 5 October 2022.
- Co-organizer of the 18th Biennial CIGAR Network (Virtual) Conference entitled "Public Sector Accounting for a Sustainable Future" 24-25 June 2021.
- Co-organizer of the EGPA Athens Virtual Workshop entitled "Enhancing Public Financial Management and Reporting to Meet the Needs of Managers and Stakeholders" that was co-organized by the Department of Business Administration of AUEB and the PSG XII "Public Sector Financial Management" of European Group of Public Administration in 20 and 21 January 2021 virtually in Athens.
- Member of the European Accounting Association (EAA), the Hellenic Financial and Accounting Association (HFAA) and the Economic Chamber of Greece
- Chair of the European Accounting Association Public Sector Sector Committee (since May 2024)

- Member of the Committee for Gender Equality at the Athens University of Economics and Business
- Co-chair of the XII Permanent Study Group “Public Sector Financial Management” of European Group of Public Administration (until September 2024)
- Vice Chair of the Executive Board of the CIGAR Network (since July 2023) and member of the CIGAR Executive Board (July 2018- July 2023).
- National Representative to the Eurostat EPSAS Working Group (European Public Sector Accounting Standards) until the end of 2017
- Member of the Task force IRSPM A&A SIG, CIGAR Network, EGPA PSG XII that comments on the exposure drafts of IPSASB (International Public Sector Accounting Standards Board).
- Presenter of the New Chart of Accounts for the Greek General Government (Accrual Accounting) at 18th Annual Meeting of OECD Senior Financial Management and Reporting Officials Paris 1-2 March 2018.
- Member of the editorial board of the Financial Accountability and Management
- Member of the editorial board of the Journal of Public Budgeting, Accounting and Financial Management
- Member of the editorial board of the International Journal of Public Sector Management
- Member of the editorial board of Public Money and Management
- Member of the editorial board of Accounting and Organizational Change
- Co-editor in the Palgrave Book Series "Public Sector Financial Management"
- Co-Chair in the Mini-Track entitled "Intellectual Capital in the Public Sector" that took place in the 12th, 13th and 14th EIASM Interdisciplinary Workshop on "Intangibles, Intellectual Capital & Extra-Financial Information" (with P. Catalfo, F. Manes Rossi and E. Vagnoni).
- Co-editor of the book "Public Sector Financial Management for Sustainability and SDGs in Europe" Palgrave Macmillan, 2024 with M. Bisogno, I. Brusca, E. Caperchione and F. Manes Rossi.
- Guest editor in the Journal of Public Budgeting, Accounting & Financial Management for the Special Issue entitled Earnings Management in Public Sector, Hybrid, and Non-profit Organizations (2024) with Pierre Donatella, Marco Bisogno Odd J. Stalebrink.
- Guest editor for the Special Issue in the International Journal of Public Sector Management entitled "Happy endings and successful stories in public sector financial management: a lesson drawing perspective" (2021) with F. Manes Rossi, E. Caperchione and I. Brusca.
- Associate editor in the 1st, 2nd and 3rd CIGAR Annual Issue in Public Money and Management
- Guest editor for the Mini Theme in Public Money and Management entitled "Innovations in public sector financial and management accounting: For better or worse?"(2019) with F. Manes Rossi, E. Caperchione and I. Brusca.
- Guest editor in International Review of Administrative Sciences for the Symposium: The Gordian knot of public sector accounting and the role of the International Public Sector Accounting Standards" (2016) with F. Manes Rossi, E. Caperchione and I. Brusca.
- Guest editor for the Special Issue in International Journal of Public Sector Performance Management entitled: Innovations in public sector financial management (2016) with F. Manes Rossi, E. Caperchione καὶ I. Brusca.
- Co-editor of the book Financial Sustainability of Public Sector Entities: The relevance of Accounting Frameworks, (2019) with Caruana, J. Brusca, E. Caperchione and F. Manes Rossi, Palgrave, Macmillan.
- Co-editor of the book Public Sector Accounting and Auditing in Europe: The Harmonization Challenge, (2015) with I. Brusca, E. Caperchione and F. Manes Rossi, Palgrave, Macmillan.
- Administrator of PSAAR (Public Sector Accounting Abstracts Repository). PSAAR is a portal that hosts public sector accounting paper abstracts, book chapter abstracts, events and news. It is found at <http://www.psaar.net>
- Member of the scientific committee of EAA Annual Conference in Bocconi in 2018, in Paphos 2019, 2021 (virtual), in Bergen 2022, in Bucharest 2023 and Rome 2024.

Distinctions

- Outstanding Teaching Award for the academic period 2024-2025 in the Department of Business Administration (AUEB)
- Outstanding Reviewer for the Journal of Accounting and Organizational Change in 2024 from Emerald Literati Awards.
- Outstanding Teaching Award for the academic period 2022-2023 in the Department of Business Administration (AUEB)
- Outstanding Teaching Award for the academic period 2020-2021 in the Department of Business Administration (AUEB)
- Outstanding Reviewer Award for the Journal "International Journal of Public Sector Management" in 2019 by Emerald Literati Awards.
- Outstanding Teaching Award for the academic period 2017-2018 in the Department of Business Administration (AUEB)
- 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 form 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 medium-sized companies. I was one of the initiators of the program and I supervised two teams.

Ad hoc reviewer (selection):

- Financial Accountability and Management
- Accounting, Auditing and Accountability Journal
- Government Information Quarterly
- 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
- Journal of Public Budgeting, Accounting and Financial Management
- Local Government Studies

- Managerial Auditing Journal
- Public Money and Management

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 the 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 AUEB, at the Panhellenic University Entering Examinations

Languages

English Cambridge Proficiency - Level C2

French – Level B2

Greek -Native

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