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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. 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
2. Cohen, S. and S. Karatzimas, "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>
3. 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
4. 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
5. 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*, Vol. 39, No 3, pp. 471-492 DOI: 10.1111/faam.12348
6. 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
7. Cohen, S. (2022): Debate: Accounting training for politicians—an alternative approach, *Public Money & Management*, DOI: 10.1080/09540962.2022.2107826
8. Caperchione, E., Bisogno, M. Caruana, J., Cohen, S. & Manes-Rossi F., (2022) PMM CIGAR Annual Issue 2022, *Public Money & Management*, Vol. 42, No 7 (October 2022), *Public Money & Management*, 42:7, 474-477, DOI: 10.1080/09540962.2022.2107796
9. Malkogianni, I & Cohen, S. (2022) Earnings management in public hospitals: The case of Greek state-owned hospitals, *Public Money & Management*, Vol. 42, No 7, pp. 491-500, DOI: 10.1080/09540962.2022.2071005
10. Cohen, S. (2022) Debate: Climate change, environmental challenges, sustainable development goals and the relevance of accounting, *Public Money & Management*, Vol. 42, No 2, pp. 55-56, DOI: 10.1080/09540962.2021.1986957
11. Cohen, S. & Karatzimas, S. (2022) New development: Public sector accounting education for users—embedding eLearning and technology in teaching, *Public Money & Management*, Vol. 42, No 4, pp. 291-293, DOI: 10.1080/09540962.2021.1986302
12. Cohen, S. and S. Karatzimas (2022), "Reforming state budgeting in the vortex of policy conditionality, political instability and technical support flux", *Meditari Accountancy Research*, Vol. 30, No 2, pp. 293-312 <https://doi.org/10.1108/MEDAR-04-2020-0841>.
13. Cohen, S and I. Malkogianni (2022), "Accrual accounting earnings around zero in Greek municipalities: the relevance of political factors", *International Journal of Accounting, Auditing and Performance Evaluation*, Vol. 18, No 2, pp. 137-162.

14. Cohen, S. and S. Karatzimas (2021) "Analysing Smart Cities' reporting: Do they report "smart"?", *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 34, No. 5, pp. 602-621. DOI 10.1108/JPBAFM-12-2020-0198
15. 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
16. 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>
17. Manes-Rossi, F., S. Cohen & I. Brusca (2021) The academic voice in the EPSAS project, *Public Money & Management*, Vol. 41, No. 6, pp. 447-455, DOI: 10.1080/09540962.2021.1905263.
18. 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>
19. 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
20. Helen Salavou & Sandra Cohen (2021), "Towards a Typology of Social Enterprises Based on Performance: Some New Evidence", *Journal of Social Entrepreneurship*, Vol. 12, No 3, pp. 380-398. DOI: 10.1080/19420676.2020.1718743.
21. 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>.
22. 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.
23. 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.
24. 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.
25. 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.
26. 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.
27. 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.

28. 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.
29. 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.
30. 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.
31. 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.
32. 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.
33. 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.
34. 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.
35. 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.
36. 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.
37. 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..
38. Cohen, S. and S. Karatzimas (2015), "Debate: Reforming Greek government accounting", *Public Money and Management*, Vol. 35(3), 178-180.
39. 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.
40. 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.
41. 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.
42. 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.
43. 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.

44. 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.
45. Cohen, S. and S. Leventis, (2013) "Effects of Municipal, Auditing and Political Factors on Audit Delay", *Accounting Forum*, Vol. 37 (1), pp. 40-53.
46. 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.
47. 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.
48. 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.
49. 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.
50. 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.
51. 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.
52. 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.
53. 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.
54. 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.
55. Cohen, S., (2008), "Identifying the moderator factors of financial performance in Greek Municipalities", *Financial Accountability and Management*, Vol. 24 (3), pp. 265-294.
56. 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.
57. 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.
58. 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.
59. Cohen, S. and N. Kaimenakis, (2007), "Intellectual Capital and Corporate Performance in Knowledge Intensive SMEs", *The Learning Organization*, Vol. 14 (3), pp. 241-262.

60. 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.
61. 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.
62. Cohen, S., G. Venieris and E. Kaimenaki, (2005), "ABC: Adopters, Supporters, Deniers and Unawares", *Managerial Auditing Journal*, Vol 20 (9), 981-1000.
63. Venieris, G. and S. Cohen (2004), "Accounting Reform in Greek Universities: A slow moving process", *Financial Accountability and Management*, Vol. 20 (2), 183-204.
64. 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. 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
 2. 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
 3. 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.
 4. 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
 5. 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
 6. 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.
 7. 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.
 8. 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.
 9. 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
 10. 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.
 11. Cohen, S. and I. Malkogianni, "Earnings Management and Financial Sustainability in Greek Municipalities", *42nd EAA conference*, Paphos, Cyprus, May 29-31, 2019.
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12. 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.
13. 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.
14. 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.
15. 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.
16. 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.
17. Cohen, S. and I. Malkogianni, "Financial Sustainability and Earnings Management in Greek Municipalities", *6th EGPA Spring Workshop*, Valetta, Malta, May 4-5, 2017.
18. 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.
19. 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.
20. 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.
21. 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.
22. 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.
23. 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.
24. 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.
25. 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.

26. 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.*
27. 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.*
28. 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.*
29. 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.*
30. 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.*
31. 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.*
32. 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.*
33. 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.
34. 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
35. 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.
36. 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.
37. 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.
38. 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.

39. 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.
40. 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.
41. 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.
42. 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.
43. 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.
44. 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.
45. 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.
46. 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.
47. 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.
48. Zoraios, 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.
49. 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.
50. 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.
51. 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.

52. Venieris, G., S. Cohen and N. Sykianakis, (2003), "Accounting Reform in Greek NHS", 26th European Accounting Association Annual Congress, Seville, Spain, 2-4 April.
53. Venieris, G., S. Cohen and Y. Zoraios (2000), "Modelling the Interrelationships Between Activity Based Costing and Flexible Manufacturing Systems", 23rd European Accounting Association Annual Congress, Munich, Germany, 29-31 March.
54. 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.
55. 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

- 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.
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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. Koletsis, "Cost Accounting: Principles and Applications ", P.I Publishing, Athens, 2nd edition, 2005 (*in Greek*).

Consulting and related experience

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
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 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)
2009 to 2014	Researcher in several EC founded projects <i>e-FISCAL</i> (http://efiscal.eu/); <i>FASTER</i> (http://www.fasterproject.eu/); <i>e-IRGSP2</i> (http://cordis.europa.eu/project/rcn/86603_en.html)
1996 to date	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).

Research interests

- Public Sector Accounting and Reporting

- Management Accounting Systems
- Intellectual capital and its effects on performance

Memberships and Participations:

- Co-organizer of the online seminar with the series of online seminars of the 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 AUERB and the PSG XII "Public Sector Financial Management" of European Group of Public Administration in 20 and 21 January 2021 virtually in Athens.
- National Representative of Greece to the European Accounting Association (since June 2023)
- Member of the European Accounting Association (EAA), the Hellenic Financial and Accounting Association (HFAA) and the Economic Chamber of Greece
- 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 the European Group of Public Administration (since 2012)
- Vice Chair of the CIGAR Network (since June 2023).
- National Representative to the Eurostat EPSAS Working Group (European Public Sector Accounting Standards) for the period 2016-2017
- 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.
- Associate Editor to the First, Second and Third Annual CIGAR Issue in Public Money and Management
- Chair of the examinations committee of the Training Institute of Certified Auditors for the professional exams of certified auditors from November 2014 to January 2020
- 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 Journal 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 at the 12th, 13th and 14th EIASM Interdisciplinary Workshops on "Intangibles, Intellectual Capital & Extra-Financial Information" (with P. Catalfo, F. Manes Rossi and E. Vagnoni).
- Guest editor in the International Journal of Public Sector Management for the Special Issue entitled "Happy endings and successful stories in public sector financial management: a lesson drawing perspective" with F. Manes Rossi, E. Caperchione and I. Brusca.
- Guest editor in Public Money and Management for the Mini Theme 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 in the International Journal of Public Sector Performance Management for the Special Issue entitled: Innovations in public sector financial management (2016) with F. Manes Rossi, E. Caperchione και 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.
- Creator and 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 the European Accounting Association Annual Conferences from 2018 to 2023
- Supervisor of over 55 MSc theses
- Supervisor of four PhD dissertations out of which:
 - Three have been successfully concluded (Sotirios Karatzimas, Ioanna Malkogianni, Elissavet Kassotaki) and one is in progress
 - The doctoral thesis of Mrs Malkogianni has been funded by the State's Scholarship Foundation (Scholarship number 2017-050-0504-10053).
- Member of five PhD Committees (in Greece)
- External examiner to the PhD of Ana-María Ríos Martínez (supervisors Bernardino Benito and Francisco Bastida, University of Murcia, Spain).
- External examiner to the Phd of Gianluca Zanellato (supervisors Adriana Tiron Tudor, University of Babes-Bolyai, Roumania and Francesca Manes-Rossi, University of Salerno, Italy).

Distinctions

- 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/euomed.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 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 Scholarship Foundation

1997 - 2000 Scholarship for the PhD 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 AUEB, at the Panhellenic University Entering Examinations

Languages

English Cambridge Proficiency - Level C2

French – Level B2

Greek -Native

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