

CURRICULUM VITAE

PERSONAL INFORMATION

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ACADEMIC EDUCATION

- (2015-2016) **PostDoc in Accounting**
Department of Accounting and Finance, *Athens University of Economics and Business*
- (2010-2014) **Ph.D. in Accounting**
Department of Accounting and Finance, *Athens University of Economics and Business*
- (2007-2008) **M.Sc. in Accounting and Finance**
Department of Accounting and Finance, *Athens University of Economics and Business*
- (2001-2006) **Bachelor in Business Administration**
Department of Business Administration, *University of Piraeus*

ACADEMIC POSITIONS

University of Piraeus

- (2020-today) Assistant Professor of Accounting – Department of Maritime Studies
- (2019-today) Instructor - M.Sc. in Shipping Management
- (2017-today) Instructor - M.Sc. in Accounting & Control in Business and Public Sector
- (2019-2020) Adjunct Lecturer – Department of Maritime Studies
- (2015-2019) Adjunct Lecturer – Department of Business Administration
- (2008-2015) Laboratory Instructor – Department of Business Administration

Athens University of Economics and Business

- (2018- today) Instructor – M.B.A. (Part-time)
- (2016-2018) Adjunct Lecturer – Department of Business Administration
- (2015-2016) Adjunct Lecturer – Department of Accounting and Finance
- (2013-2014) Instructor – Education and Lifelong Learning Center

National Kapodistrian University of Athens

- (2016- today) Instructor - M.B.A. (Major in Accounting)
- (2015-2019) Adjunct Lecturer - Department of Economics

Hellenic Open University

- (2021-today) Instructor - Department of Tourism Studies

TEACHING EXPERIENCE – UNDERGRADUATE LEVEL

	<u>Course</u>	<u>Department</u>	<u>University</u>
1.	“Financial Accounting”	Economics	N.K.U.A.
2.	“Advanced Financial Accounting”	Economics	E.K.II.A.
		Business Administration	A.U.E.B.
3.	“ Financial Statement Analysis”	Business Administration	A.U.E.B.
4.	“Special Topics of Financial Accounting”	Business Administration	A.U.E.B.
5.	“Accounting Plans”	Business Administration	UNI.PI.
6.	“Accounting Information Systems”	Business Administration	UNI.PI.
7.	“Financial Accounting”	Maritime Studies	UNI.PI.
8.	“Shipping Accounting”	Maritime Studies	UNI.PI.
9.	“Management Accounting”	Maritime Studies	UNI.PI.
10.	“Accounting of Tourism Businesses”	Tourism Studies	H.O.U.
11.	“Excel Applications”	Business Administration	UNIPI

TEACHING EXPERIENCE – POSTGRADUATE LEVEL

	<u>Course</u>	<u>Program</u>	<u>University</u>
1.	“Financial Accounting”	M.B.A. (Major in Accounting)	N.K.U.A.
2.	“Advanced Financial Accounting”	M.B.A. (Major in Accounting)	N.K.U.A.
		M.B.A. (Major in Accounting)	N.K.U.A.
3.	“Management Accounting”	M.B.A (part-time)	A.U.E.B.
		Accounting and Finance	N.T.U.P.
4.	“ Financial Statement Analysis”	M.B.A. (Major in Accounting)	N.K.U.A.
5.	“Information Accounting Systems”	M.B.A. (Major in Accounting)	N.K.U.A.
6.	“Accounting Provisions”	M.Sc. in Accounting & Control in Business & Public Sector	UNI.PI.
7.	“Financial Accounting”	M.Sc. in Shipping Management	UNI.PI.
8.	“Shipping Accounting”	M.Sc. in Shipping Management	UNI.PI.

ADMINISTRATIVE EXPERIENCE

1. Member of the Coordinating Committee on M.Sc. in Shipping Management, University of Piraeus
2. Member of the Coordinating Committee on M.Sc. in Port Management and Coastal Economy, University of Piraeus
3. Member of the Executive Committee of the Graduate Program, Department of Maritime Studies, University of Piraeus

PUBLICATIONS IN ACADEMIC REFEREED JOURNALS

1. Karatzimas S., Naoum V.C. and Narbón-Perpiñá I. (2021), Municipal cost behavior during financial crisis and financial sustainability periods: Evidence from Spain, *International Public Management Journal*, forthcoming (ABS rate 3; Q1; IF: 3.083; CS: 3.2).
2. Zisis V. and Naoum V.C. (2021), Sticky cost theory and firm's evolution, *Applied Economics Letters*, forthcoming (ABS rate 1; ABDC: B; Q3; IF: 1.157; CS: 1.4).
3. Naoum, V.C. and Papanastasopoulos G. (2021), "The implications of cash flows for future earnings and stock returns within profit and loss firms". *International Journal of Finance and Economics*, forthcoming (ABS rate 3; Q2; IF: 3.070).
4. Balios, D., Eriotis N., Naoum, V.C., Vasiliou D. (2021), "Sticky behaviour of selling, general, and administrative costs and earnings management practices: an international comparative perspective". *International Journal of Managerial and Financial Accounting*, Vol. 12 Issue: 3-4 (ABS rate 2; ABDC: B; Q3; CS: 2.8).
5. Ballas A., Naoum, V.C. and Vlismas O. (2020), "The Effect of Strategy on Asymmetric Cost Behavior of SG&A Expenses". *European Accounting Review*, forthcoming (ABS rate 3; Q1; IF: 3.208; 5 year IF: 3.976; CS: 3.7).
6. Cohen S., Karatzimas S. and Naoum V.C. (2017), "The Sticky Cost Phenomenon at the Local Government Level: Empirical Evidence from Greece". *Journal of Applied Accounting Research*, Vol. 18 Issue: 4, pp.445-463 (ABS rate 2; ABDC: B; Q2; CS: 2.7).
7. Venieris, G., Cohen, S., Vlismas, O., Naoum, V.C. and S. Karatzimas (2017), "The requirements of different user groups on an online accounting platform", *Journal for International Business and Entrepreneurship Development*, 10 (1) (ABS rate 1; Q3).
8. Venieris, G., Naoum, V. C. and Vlismas, O., (2015), "Organization Capital and Sticky Behaviour of Selling, General and Administrative Costs", *Management Accounting Research* 26: 54-82. (ABS rate 3; ABDC: A; Q1; CS: 5.6; IF: 3.688)
9. Cohen, S., Naoum, V. C. and O. Vlismas, (2014), "Intellectual Capital, Strategy and Financial Crisis from a SMEs Perspective", *Journal of Intellectual Capital* 15 (2): 294-315. (ABS rate 2; ABDC: B; Q1; IF: 7.198; 5 year IF: 8.065; CS: 9.2)
10. Naoum, V., Sykianakis, N. and Tzovas, C. (2011), "The perceptions of Managers of Greek Firms Regarding the Costs and Benefits Ensuing from the Adoption of International Financial Reporting Standards in Greece", *International Journal of Economic Science and Applied Research* 4 (3): 59-74

PUBLICATIONS IN PROFESSIONAL JOURNALS

Vlismas, O. and Naoum, V.C. (2014), "The Sticky Cost Phenomenon at the Modern Business Environment", *Epixeirisi Journal*, 10: 868-872

BOOK CHAPTERS

1. 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*", Cambridge Scholars Publishing.
2. Naoum V.C. and Vlismas O., (2015), "*Sticky Cost Phenomenon during Economic Crisis: Greek Economy*", University of Piraeus.
3. Naoum V.C., Sikianakis, N. and Tzovas, C., (2012), "*Costs and Benefits Ensuing from the Adoption of International Financial Reporting Standards in Greece*", Panteion University.

BOOK PROCEEDINGS

1. Venieris, G., Cohen, S., Vlismas, O., Naoum, V.C. and Karatzimas, S. (2013). "Analyzing the requirements of an on-line accounting platform in Greece: The views of different user groups", in D. Vrontis, Y. Weber and E. Tsoukatos (eds.) *Confronting Contemporary Business Challenges through Management Innovation: 6th EuroMed Conference of the EuroMed Academy of Business Book Proceedings*, pp. 2460-2471, EuroMed Press; ISBN: 978-9963-711-16-1
2. Cohen, S., Karatzimas, S. and Naoum, V.C. (2013). "Management accounting systems and SMEs: Exploring the effects of the financial crisis in Greece", in D. Vrontis, Y. Weber and E. Tsoukatos (eds.) *Confronting Contemporary Business Challenges through Management Innovation: 6th EuroMed Conference of the EuroMed Academy of Business Book Proceedings*, pp. 2587-2589, EuroMed Press; ISBN: 978-9963-711-16-1

WORKING PAPERS

1. Naoum, V.C., Papanastasopoulos G. Selekos P. and Vlismas O, "Exploring Cost Asymmetric Behavior within the Context of European Non Listed Firms"
2. Ballas A., Filiou N, Naoum, V.C. and Vlismas O., "Exploring the Relation of CSR Activities with Operating Activities".
3. Zisis, V. and Naoum, V.C., "A note on Sticky Cost Phenomenon: The Determinants of Cost Asymmetry in an Industry with "Sticky" Activity Level".

PRESENTATIONS TO REFERRED CONFERENCES

1. "Exploring Cost Asymmetric Behavior within the Context of European Non-Listed Firms" 42o European Accounting Association Annual Congress, Pafos, Cyprus, 2019.
2. "Exploring Cost Asymmetric Behavior within the Context of European Non-Listed Firms" 18th Hellenic Financial and Accounting Association Annual Congress, Athens, Greece, 2019.

3. "Exploring Cost Asymmetric Behavior within the Context of European Non-Listed Firms", 17th Hellenic Financial and Accounting Association Annual Congress, Piraeus, Greece 2018.
4. "Sticky Cost Theory and Firm's Evolution", 17th Hellenic Financial and Accounting Association Annual Congress, Piraeus, Greece 2018.
5. "Exploring the Relation of CSR Activities with Operating Activities" 16th Hellenic Financial and Accounting Association Annual Congress, Piraeus, Greece 2017.
6. "New Evidence on Differential Persistence and Pricing of the Cash Component of Earnings", 41th European Accounting Association Annual Congress, Milan, Italy 2016
7. "Exploring the Relation of CSR Activities with Operating Activities" 41st European Accounting Association Annual Congress, Milan, Italy 2016
8. "The Effect of Strategy and Managerial Ability on Asymmetric Cost Behavior", 39th European Accounting Association Annual Congress, Maastricht, Netherlands 2016
9. "The Effect of Strategy and Managerial Ability on Asymmetric Cost Behavior", 14th Hellenic Financial and Accounting Association Annual Congress, Athens, Greece, 2015.
10. "Strategy, managerial ability and sticky behavior of selling, general and administrative expenses", 11th EIASM Interdisciplinary Workshop on Intangibles Intellectual Capital & Extra Financial Information, Athens, Greece, 2015.
11. "Intellectual Capital As A Means To React To The Financial Crisis", 11th EIASM Interdisciplinary Workshop on Intangibles Intellectual Capital & Extra Financial Information, Athens, Greece, 2015.
12. "Strategic Intellectual Capital Decisions: Does SMEs' Financial Profile Matter?", 10th EIASM Interdisciplinary Workshop on Intangibles Intellectual Capital & Extra Financial Information, Ferrara, Italy, 2014.
13. "The Sticky Cost Phenomenon at the Local Government Level: Empirical Evidence from Greece". 8th International European Institute for Advanced Studies in Management (E.I.A.S.M.) Public Sector Conference Edinburg, United Kingdom, 2014.
14. "Sticky Behavior of Selling, General and Administrative Costs and Earnings Quality: An International Comparative Perspective". 50th Annual Conference British Accounting and Finance Association (BAFA), London School of Economics, United Kingdom, 2014.
15. "Intellectual Capital, Strategy and Performance in Financial Crisis: Empirical Evidence from Greek SMEs". 9th European Institute for Advanced Studies in Management (E.I.A.S.M.) Interdisciplinary Workshop On "Intangibles, Intellectual Capital & Extra-Financial Information" Copenhagen Business School, Copenhagen, Denmark, 2013.
16. "Analyzing the Requirements of an On-Line Accounting Platform In Greece: The Views Of Different User Groups", 6th Annual EuroMed Conference Estoril, Portugal, 2013.
17. "How Earnings Management drive the Sticky Behavior of Selling General and Administrative Costs; An International Comparative Perpective", 6th Euromed Conference of the Euromed Academy of Business. Estoril, Portugal, 2013.

18. “Management Accounting systems and SMEs: Exploring the effects of the financial crisis in Greece”, 6th Euromed Conference of the Euromed Academy of Business. Estoril, Portugal, 2013.
19. “Organization Capital and Sticky Behaviour of Selling, General and Administrative Costs”, 11th Hellenic Financial and Accounting Association Annual Congress, Athens, Greece, 2012.
20. “Organization Capital and Sticky Behaviour of Selling, General and Administrative Costs”, 8th European Institute for Advanced Studies in Management (E.I.A.S.M.), Grenoble, France, 2012.
21. "The perceptions of Managers of Greek Firms Regarding the Costs and Benefits Ensuing from the Adoption of International Financial Reporting Standards in Greece", 10th Hellenic Financial and Accounting Association Annual Congress, Athens, Greece, 2011.

RESEARCH INTERESTS

- Financial Accounting (Cash flows, Persistence, Earnings Management).
- Management Accounting (Cost Behaviour).
- Intangibles (Intellectual Capital, Organization Capital).

BOOKS

1. Sgourinakis N., Mixelinakis B., Vlismas O. και V. C. Naoum, “*Greek Accounting Standards*”, Οικονομική Βιβλιοθήκη, 2015.
2. Caramanis C. και V. C. Naoum, “*Financial Accounting and Analysis*” Executive MBA AUEB.

FUNDED RESEARCH PROJECTS

- (2015 – 2016) **Asymmetric Cost Behavior of Selling General and Administrative Expenses; An International Comparative Perspective**
National Kapodistrian University of Athens – Department of Economics
- (2014 – 2015) **Δημιουργική Λογιστική και διαχείριση κερδών σε περίοδο ύφεσης της οικονομίας**
National Kapodistrian University of Athens - Department of Economics
- (2012 – 2013) **Financial and Accounting Seminars Targeting European Regions (FASTER)**
European Union - Education, Audiovisual & Culture Executive Agency

PROFESSIONAL EXPERIENCE

- (2016 – 2020) **Independent Authority for Public Revenue**
- (2015 – 2016) **Grand Value Institute**
- (2014 –2015) **Financial and Accounting Center of Greek Army**
- (2009 - 2010) **Regulatory Authority for Energy**
- (2006 - 2012) **Economist**

TRAINING PROGRAMS

1. 4th WHU Doctoral Summer Program in Accounting Research “Current Issues in Empirical Financial Reporting Research” European Accounting Association – Otto Beisheim School of Management, 8-11/7/2013
2. Humboldt Doctoral Summer School “Empirical Financial Accounting Research” European Accounting Association – Humboldt University Berlin, 27-30/8/2013

DISTINCTIONS

1. Teaching Excellence Award, M.B.A. National Kapodistrian University of Athens, 2018 – 2019.
2. Post-Doc Scholarship. Athens University of Economics and Business, Department of Accounting and Finance, 9/2015 – 9/2016.
3. Research Grant, National Kapodistrian University of Athens, 2015 – 2016.
4. Research Grant, National Kapodistrian University of Athens, 2014 – 2015.
5. Best Paper Award - Best Contribution to the Intangibles and Intellectual Capital Theory and Practice Award» από το European Institute for Advanced Studies in Management (E.I.A.S.M.) - 11th Interdisciplinary Workshop On “Intangibles, Intellectual Capital & Extra-Financial Information”.
6. European Accounting Association Scholarship: 4th WHU Doctoral Summer Program in Accounting Research “Current Issues in Empirical Financial Reporting Research” Otto Beisheim School of Management, Frankfurt, Germany, 8-11/7/2013.
7. European Accounting Association Scholarship: Humboldt Doctoral Summer School “Empirical Financial Accounting Research” Humboldt University Berlin, Germany, 27-30/8/2013.

OTHER INFORMATION

1. Member of the European Accounting Association (EAA)
2. Member of the Hellenic Financial and Accounting Association (HFAA)
3. Member of the Economic Chamber of Greece
4. Software: Stata, E-views, MS Office
5. Databases: Bloomberg, Thomson Reuters - Datastream , CRSP, Compustat

- Last Update: November 2021 -