

Curriculum Vitae

1. Personal Information

First Name / Surname: **Dimitris Balios**
Gender: Male
Birth date: 16/6/1975
Birth place: Athens, Greece
Nationality: Greek
Office address: 1, Sofokleous st., Athens, Greece, 10559
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2. Education

- Dates: June 2001 – July 2006
National and Kapodistrian University of Athens
Department of Economics
Doctoral Program in Economics
- Dates: October 1999 – June 2001
National and Kapodistrian University of Athens
Department of Economics
Master in Applied Economics and Finance
- Dates: October 1994 – June 1999
National and Kapodistrian University of Athens
Department of Economics
Bachelor Degree in Economics

3. Teaching Experience

3.1 Universities

- National and Kapodistrian University of Athens
Department of Economics, Assistant Professor of Financial Accounting
Period: July 2016 - until now
- National and Kapodistrian University of Athens
Department of Economic Sciences, Lecturer in Financial Accounting
Period: January 2014 to July 2016

- National and Kapodistrian University of Athens
Department of Economics
Master in Business Administration
 Academic years: **2015 – until now (Member of the Governing Committee)**
- National and Kapodistrian University of Athens
Department of Economics
Master in Science in «Applied Economics and Finance»
 Specialization: «Applied Accounting and Auditing»
 Academic years: **2006 – until now**
- National and Kapodistrian University of Athens
Department of Economic Sciences, Adjunct Lecturer
 Academic years: **2006 – 2013**
- Hellenic Open University
Master in «Banking»
 Academic years: **2012 – 2018**, Member of the Teaching Staff
- Open University of Cyprus
Master in «Business Administration», Subject «Banking / Finance»
Specialization «Accounting»
 Academic years: **2010 – 2013**, Member of the Teaching Staff at the course of Accounting
- University of Piraeus
Department of Economic Sciences, Adjunct Lecturer
 Academic years **2006 – 2009**
- National and Kapodistrian University of Athens
Human Resources Management and Administration Studies Program
 Academic years: **2002 – 2006**
- National (Metsovian) Technical University
Master «Techno – economic Systems»
 Academic years: **2001 – 2005**

3.2 Private Sector

- **Athens Exchange, Educational Centre**
Instructor since 2003
 Instructor in seminars for the specialties of «Asset Manager», «Financial Analyst» and «Financial Advisor»
- **Profile SA, Computer International**
Instructor since 2001
 Instructor in seminars e.g. «Analysis with Metastock» and «Mutual Funds»

4. Research - Working Experience

4.1 Research Centers

- National and Kapodistrian University of Athens
Research Center of Financial Studies
Period: **April 2001 – until now**
Position: Researcher – Instructor in seminars
- National and Kapodistrian University of Athens
Research Center of Accounting
Period: **July 2010 – until now**
Position: Researcher – Instructor in seminars
- National and Kapodistrian University of Athens
Research Center of Investments
Period: **September 2010 – until now**
Position: Researcher – Instructor in seminars
- University of Piraeus
Research Center
Period: **April 2008 - September 2008**
Position: Researcher

4.2 Private Sector

- AXON Securities SA
Research Department
Period: **December 2007 - August 2008**
Position: Head of the Research Department
- Value Capital Securities SA
Research Department
Period: **April 2005 - July 2006**
Position: Head of the Research Department

5. Selected publications published in referred journals

Paper: «The behaviour of SMEs' capital structure determinants in different macroeconomic states»

Journal: **Journal of Corporate Finance, 2017**, Vol. 46, pp. 248-260

Co-authors: Nikolaos Daskalakis, Violetta Dalla

Paper: «Credit rating model development: an ordered analysis based on accounting data»

Journal: **Research in International Business and Finance, 2016**, Vol. 38, pp. 122-136

Co-authors: Stavros Thomadakis, Eleni Tshipouri

Citations: One

Paper: «SMEs Capital Structure Determinants during severe economic crisis: The Case of Greece»

Journal: **Cogent Economics**, 2016, Vol. 4, pp. 1-11

Co-authors: Nikolaos Daskalakis, Nikolaos Eriotis, Dimitrios Vasiliou

Citations: Ten

Paper: «Delisted Versus Voluntary Delisted Versus Remain Listed: Financial Disclosure Timing»

Journal: **Applied Economics Letters**, 2016, Vol. 23, No 11, pp. 773-776

Co-authors: Nikolaos Eriotis, Spyros Missiakoulis, Dimitrios Vasiliou

Paper: «Economic Efficiency of Greek Retail SMEs in a Period of High Fluctuations in Economic Activity: a DEA Approach»

Journal: **Applied Economics**, 2015, Vol. 47, No 33, pp. 3577-3593

Co-authors: Nikolaos Eriotis, Alexandra Fragoudaki, Dimitrios Giokas

Citations: Seven

Paper: «Delisted Versus Voluntary Delisted Versus Remain Listed: an Ordered Analysis»

Journal: **Applied Economics Letters**, 2015, Vol. 22, No 1, pp. 66-70

Co-authors: Nikolaos Eriotis, Spyros Missiakoulis, Dimitrios Vasiliou

Citations: Two

Paper: «The Impact of IFRS on Ratios of Listed and New Listed Companies of Athens Exchange»

Journal: **International Journal of Business and Social Research**, 2013, Vol. 3, No 5, pp. 147-165

Co-authors: Nikolaos Eriotis, Konstantinos Paraskevopoulos, Dimitrios Vasiliou

Citations: Eight

Paper: «Concept. Regulations and Institutional Issues of IPSAS: A Critical Review»

Journal: **European Journal of Business and Social Sciences**, 2013, Vol. 2, No 1, pp. 43-54

Co-authors: Evaggelos Poutos, Kanellos Toudas

Citations: Thirteen

Paper: «Intraday Risk – Return Relationship and Price Patterns in ASE»

Journal: **Journal of Money, Investment and Banking**, 2008, Issue 3, pp. 25 – 35

Co-author: None

Citations: Five

Paper: «Investigating the Effects of Market Microstructure on Stock Price Formation and Volatility: Evidence from the Athens Stock Exchange»

Journal: **Applied Financial Economics Letters**, 2008, Vol. 4, No 3, pp. 225 – 231

Co-author: None

Citations: Three

6. Research - Papers in Progress

Balios D, Eriotis N. and Tantos S., «Effective tax rates in corporate taxation and financial crisis in European Union».

Balios D. and Naoum V. «Asymmetric cost behaviour of selling general and administrative expenses: an international comparative perspective».

Balios D, Eriotis N., Naoum V.-C. and Zisis V., «Earnings management during recession: evidence from Athens Exchange».

Balios D., Eriotis N., Misiakoulis S. and Vasiliou D., «Delisting and the influence of the macroeconomic environment».

7. Referee in Scientific Journals

Journal of Small Business and Enterprise Development

Journal of Small Business Management

Applied Economics

Applied Economics Letters

Managerial Finance

South Eastern Europe Journal of Economics

Journal of Money, Investment and Banking

8. Academic books

Book: «Internal Audit»

Publication: **Rosili, 2017**

Co-writers: Nikolaos Eriotis, Marios Menexiadis, Dimitrios Vasiliou

Book: «Advanced Financial Accounting»

Publication: **Rosili, 2016**

Co-writers: Nikolaos Eriotis, Dimitrios Vasiliou

9. Selected presentations in conferences

2017, April 21-22, Athens, International Conference on Business & Economics, Hellenic Open University, «The influence of earnings management's differences in the stickiness of selling general and administrative expenses», with N. Eriotis, V. Naoum and D. Vasiliou.

2016, December 16-17, Thessaloniki, Hellenic, Finance and Accounting Association (HFAA), «The Relation between Economic Crisis' Perception and Management Accounting Innovation: Evidence from Greece», with O. Pavlatos.

2016, April 22-23, Athens, International Conference on Business & Economics, Hellenic Open University, «How economic crisis' perceptions affect management accounting innovation? A conceptual framework», with O. Pavlatos.

2015, February 6-7, Athens, International Conference on Business & Economics, Hellenic Open University, «Earnings management during recession: evidence from Athens Exchange», with V. Zisis.

2015, February 6-7, Athens, International Conference on Business & Economics, Hellenic Open University, «Delisted versus Voluntary Delisted versus Remain Listed-Revisited», with N. Eriotis, S. Missiakoulis, E. Poutos and D. Vasiliou.

2013, December 12-13, Thessaloniki, Hellenic Finance and Accounting Association (HFAA), «Discretionary Accruals and Real Earnings Management in Athens Exchange: A Corporate Governance Approach focusing on Memorandum Era», with V. Zisis.

10. Phd Supervision

Panagiotis Kotsilaras, since 2015, subject: Accounting quality and auditing
Georgios Voulgaris, since 2017, subject: Cost stickiness

11. List of funded projects as Coordinator

2016, Special Account for Research Grants (SARG) of the National and Kapodistrian University of Athens, Project title: «Asymmetric cost behavior of selling general and administrative expenses: an international comparative perspective».

2015, Special Account for Research Grants (SARG) of the National and Kapodistrian University of Athens, Project title: «The behaviour of SMEs' capital structure determinants in different macroeconomic states».

2014, Special Account for Research Grants (SARG) of the National and Kapodistrian University of Athens, Project title: «The sectoral dimension of SMEs funding during severe economic crisis».

12. List of funded projects as Partner

2016, Special Account for Research Grants (SARG) of the National and Kapodistrian University of Athens, Project title: «Effective corporate income tax rates to the economies of the European Union in the light of the impact of the economic crisis in the eurozone». Coordinator: Professor Nikolaos Eriotis

2015, Special Account for Research Grants (SARG) of the National and Kapodistrian University of Athens, Project title: «Creative Accounting and earnings management during severe economic crisis». Coordinator: Professor Nikolaos Eriotis

2014, Special Account for Research Grants (SARG) of the National and Kapodistrian University of Athens, Project title: «Delisting in organized Stock Exchanges: owners and regulators». Coordinator: Professor Nikolaos Eriotis

2013, Special Account for Research Grants (SARG) of the National and Kapodistrian University of Athens, Project title: «Delisted Versus Voluntary Delisted Versus Remain Listed: an Ordered Analysis». Coordinator: Professor Nikolaos Eriotis

2013, Special Account for Research Grants (SARG) of the National and Kapodistrian University of Athens, Project title: «Credit rating model development: an ordered analysis based on accounting data». Coordinator: Professor Eleni Tsipouri

2013, Special Account for Research Grants (SARG) of the National and Kapodistrian University of Athens, Project title: «Economic Efficiency of Greek Retail SMEs in a Period of High Fluctuations in Economic Activity: a DEA Approach». Coordinator: Assistant Professor Alexandra Fragoudaki