

Curriculum Vitae

1. Personal Information

First Name / Surname: **Dimitris Balios**
Gender: Male
Birth date: 1975
Birth place: Athens, Greece
Nationality: Greek
Office address: 1, Sofokleous st., Athens, Greece, 10559, office 509
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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. Publications in referred journals

Balios, D., Sdrolas, A. and Thanos, I., «Earnings management in state-owned enterprises in a period of macroeconomic instability», *Journal of Modern Accounting and Auditing*, Vol. 16, No 6, pp. 237-253.

Balios, D. (2020), «The Impact of Big Data on Accounting and Auditing», *International Journal of Corporate Finance and Accounting*, Forthcoming in Vol. 8, Issue 1.

Balios, D. Eriotis, N., Naoum, V. and Vasiliou, D., 2020, «Sticky Behavior of Selling, General, and Administrative Costs and Earnings Management Practices: An

- International Comparative Perspective», forthcoming in *International Journal of Managerial and Financial Accounting*, Vol. 12, No 2.
- Balios, D., Kotsilaras, P., Eriotis, N. and Vasiliou, D., 2020, «Big Data, Data Analytics and External Auditing», *Journal of Modern Accounting and Auditing*, Vol. 16, No 5, pp. 211-219.
- Balios, D., Tantos, S., Eriotis, N. and Vasiliou, D., 2020, «The conjunction of tax auditing mechanism with behavioral and institutional parameters of tax evasion. The role of accounting rules and forensic accounting», *European Journal of Accounting, Auditing and Finance Research*, Vol.8, No. 2, pp. 59-80.
- Balios, D., Tantos, S., Eriotis, N. and Vasiliou, D., 2020, «Effective corporate income tax rates: Southern and Northern economies of the European Union», *International Journal of Accounting and Financial Reporting*, Vol. 10, No. 1, pp. 117-144.
- Balios, D. and Tantos, S. Eriotis, N. and Vasiliou, D., 2020, «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», *International Journal of Economics and Business Administration*, Vol. 6, No. 1, pp. 1-11.
- Balios, D. and Zaroulea, T., 2020, «Corporate Governance, Internal Audit and Profitability: Evidence from P.I.G.S. Countries», *Journal of Accounting and Auditing: Research & Practice*, Vol. 20, pp. 1-17.
- Papathanasiou, S., Koutsokostas, D. and Balios, D., 2019, «Adjusting for risk factors in mutual fund performance and performance persistence Evidence from the Greek market during the debt crisis», *The Journal of Risk Finance*, Vol. 20, No. 4, pp. 352-369.
- Papathanasiou, S., Koutsokostas, D., Balios, D. and Eriotis, N., 2019, «Winemaking Sector in Greece: An Accounting-Based Approach», *International Journal of Corporate Finance and Accounting*, Vol. 6, Is. 2, pp. 1-17.
- Balios, D. and Tantos, S., 2019, «The characteristics of a fair and efficient tax auditing system as a tool against tax evasion: A theoretical framework», *International Journal of Economics and Management Engineering*, Vol. 13, No 6, pp. 777-780.
- Papathanasiou S., Papamatthaiou N. and Balios, D., 2019, «Bitcoin as an alternative digital currency. Exploring the public's perception vs experts», *International Journal of Financial Engineering and Risk Management*, Vol. 3, No 2, pp. 146-171.
- Daskalakis N., Balios D. and Dalla, V., 2017, «The behaviour of SMEs' capital structure determinants in different macroeconomic states», *Journal of Corporate Finance*, Vol. 46, pp. 248-260.
- Balios D., Thomadakis S. and Tsipouri E., 2016, «Credit rating model development: an ordered analysis based on accounting data», *Research in International Business and Finance*, Vol. 38, pp. 122-136.

- Balios D., Daskalakis N, Eriotis N. and Vasiliou D., 2016, «SMEs Capital Structure Determinants during severe economic crisis: The Case of Greece», *Cogent Economics and Finance*, Vol. 4, pp. 1-11.
- Balios D., Eriotis N., Misiakoulis S. and Vasiliou D., 2016, «Delisted Versus Voluntary Delisted Versus Remain Listed: Financial Disclosure Timing», *Applied Economics Letters*, Vol. 23, No 11, pp. 773-776.
- Balios D., Eriotis N., Fragoudaki A. and Giokas D., 2015, «Economic Efficiency of Greek Retail SMEs in a Period of High Fluctuations in Economic Activity: a DEA Approach», *Applied Economics*, Vol. 47, No 33, pp. 3577-3593.
- Balios D., Eriotis N., Misiakoulis S. and Vasiliou D., 2015, «Delisted Versus Voluntary Delisted Versus Remain Listed: an Ordered Analysis», *Applied Economics Letters*, Vol. 22, No 1, pp. 66-70.
- Balios D., Eriotis N., Paraskevopoulos K. and Vasiliou D., 2013, «The Impact of IFRS on Ratios of Listed and New Listed Companies of Athens Exchange», *International Journal of Business and Social Research*, Vol. 3, No 5, pp. 147-165.
- Toudas K., Poutos E. and Balios D., 2013, «Concept, Regulations and Institutional Issues of IPSAS: A Critical Review», *European Journal of Business and Social Sciences*, 2013, Vol. 2, No 1, pp. 43-54.
- Balios D., Eriotis N., Toudas K. and Vasiliou D., 2013, «Intraday Characteristics and Seasonalities in the Athens Exchange», *International Research Journal of Applied Finance*, Vol. IV, Issue 9, pp. 1194 – 1233.
- Alexakis C. and Balios D., 2008, «Investigating the Effects of Market Microstructure on Stock Price Formation and Volatility: Evidence from the Athens Stock Exchange», *Applied Financial Economics Letters*, Vol. 4, No 3, pp. 225 – 231.
- Balios D., 2008, «Intraday Risk – Return Relationship and Price Patterns in ASE», *Journal of Money, Investment and Banking*, Issue 3, pp. 25 – 35.
- Alexakis C., Balios D. and Stavradi S., 2007, «A Dynamic Approach for the Evaluation of Portfolio Performance under Risk Conditions», *Investment Management and Financial Innovations*, Vol. 4, No 4, pp. 17 – 25.
- Balios D. and Stavradi S., 2007, «Stock Market Trends, Day of the Week Effect and Investor's behavior after the September's 2001 attacks», *European Journal of Economics, Finance and Administrative Sciences*, No 8, pp 6 – 17.
- Balios D. and Livieratos A., 2007, «Ethical Investing and Volatility: a Theoretical Perspective», *International Research Journal of Finance and Economics*, 2007, No 9, pp. 105 – 110.
- Alexakis C., Balios D., Papagelis G. and Xanthakis E., 2006, «An Empirical Investigation of the Visible Effects of Corporate Governance: The Case of Greece», *Managerial Finance*, Vol. 32, No 8, pp 673 – 684.
- Balios D. and Xanthakis E., 2006, «Day of the Week Effect: New Evidence from European Stock Markets», *Essays in Honour of the Late Professor Christos Naoum*, University of Piraeus, pp. 137-158.

Balios D. and Xanthakis E., 2003, «International Interdependence and Dynamic Linkages between Developed Stock Markets», *South Eastern Europe Journal of Economics*, Vol. 1, No 1, pp 105 – 130.

6. Research - Papers in Progress

Balios, D., Eriotis, N., Stegou, S. and Vasiliou, D., «Value relevance accounting information and impairment of assets on mergers and acquisitions: Evidence from the NASDAQ stock market».

Balios, D., Efstratiadis, N., Eriotis, N., Naoum, V. and Vasiliou, D., «Asymmetric cost behavior in the light of the life cycle of a business».

Balios, D., Eriotis, N., Stegou, S. and Vasiliou, D., «A theoretical perspective on quality of accounting information: Goodwill, business combinations and impairment of assets».

Balios, D., Eriotis, N., Labropoulos, K., Loizos, K. and Vasiliou, D., «Profitability determinants among banks: Evidence from the Eurozone».

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: «Principles of Financial Accounting – Financial Analysis and Decision Making»

Publication: **Rosili, 2019**

Co-writers: Nikolaos Eriotis, Dimitrios Vasiliou

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

2019, November 13-14, Madrid, 34th International Business Information Management Association Conference, «Corporate Governance, Internal Audit and Profitability: Evidence from P.I.G.S. Countries», with Th. Zaroulea. Conference Best Paper Award.

2019, January 21-22, London, ICFMA 2019: 21st International Conference on Financial Management and Accounting, «The Characteristics of a Fair and Efficient Tax Auditing Information System as a Tool against Tax Evasion: A Theoretical Framework», with S. Tantos.

2018, May 11-12, Athens, International Conference on Business & Economics, Hellenic Open University, «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», with N. Eriotis, S. Tantos and D. Vasiliou.

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

Theodora Zaroulea, since 2019, subject: Earnings Management and Corporate Governance

Athanasios Constantopoulos, since 2020, subject: Management Accounting in Healthcare Sector

11. Selected 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. Selected 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