

CURRICULUM VITAE

Personal information

Name:	Sotirios Karatzimas
E-mail:	skaratzimas@aueb.gr

Current Position

Assistant Professor of Accounting at Athens University of Economics and Business,
Department of Accounting and Finance

Studies

12/2011 03/2015	–	Athens University of Economics and Business Department of Business Administration Ph.D. in Accounting PhD thesis: The reform of governmental accounting systems in Greece: Evaluating the process and the outcomes
2004 – 2006		Athens University of Economics and Business MSc in Human Resources Management Master thesis: Human Resources Management and Budgeting: An empirical survey in Greece
1999 – 2004		Athens University of Economics and Business Department of Accounting and Finance Bachelor Degree in Accounting

Teaching experience (undergraduate level)

Athens University of Economics and Business – Department of Accounting and Finance

01/06/2021 - today

Assistant Professor of Accounting

- Introduction to Accounting
- Public Sector Accounting
- Cost Accounting
- Cost and Management Accounting (Erasmus)

Neapolis University Pafos – Department of Accounting and Finance

01/09/2019 – 31/05/2021

Assistant Professor

- Principles of Management Accounting
- Financial Analysis and Business Valuation
- Principles of Finance

Universitat Autònoma de Barcelona – Department of Business

09/2016 – 08/2019

Visiting Professor (accredited Lecturer)

- Financial Statement Analysis
- Introduction to Accounting

University of the Aegean – Department of Business Administration

2009 – 2011

- Assisting courses on **Introduction to Accounting**
- Assisting courses on **Intermediate Accounting**

Teaching experience (postgraduate level)

Athens University of Economics and Business – MSc in Accounting and Finance

2021-

- Introductory courses on Accounting
- Management Accounting

Athens University of Economics and Business – MSc in Financial Management

2022-

- Introductory courses on Accounting
- Accounting for Corporations II

Athens University of Economics and Business–National Technical University of Athens – Athens MBA

2021-

- Management Accounting (with Prof. Sandra Cohen)

Athens University of Economics and Business – MSc in Human Resources Management

2017-

- Introductory courses on Accounting

Teaching experience in distance learning programs

Athens University of Economics and Business - E-learning Program on Public Sector Accounting

Feb. 2018-

Athens University of Economics and Business - E-learning Program on New Accounting Policy for the General Government (P.D. 54/2018)

Oct. 2022-

Research Projects

02/23 –02/2024

Principal Investigator, Project DRASI I: “Smart cities against climate change: Actions, performance and reporting practices”, Athens University of Economics and Business

12/2015 – 12/2016

Postdoctoral Research at Athens University of Economics and Business, Department of Business Administration, “Public sector accounting and austerity in Greece”, (Project DRASI II)

1/1/2012 – 31/12/2013

European Union co-funded project “**Financial and Accounting Seminars Targeting European Regions (FASTER)**” (www.fasterproject.eu).

11/09/2014 – 10/06/2015

European Union co-funded project: **AUEB Open Courses** (<https://opencourses.aueb.gr/>).

Publications in International Journals

1. Heiling, J. and Karatzimas, S. “Debate: Embedding or Expanding? Rethinking Sustainability in Public Sector Accounting Education”, *Public Money & Management* (ABS:2) 45(7), 654-656
2. Karatzimas, S., Heiling, J., Adam, B., Brunelli, S., Falivena, C., Jorge, S., Greiling, D., Dragija Kostić, M., and Narbón-Perpiñá, I. “The coverage of public sector financial management in MPA and MPM programs: Evidence from Europe”, *International Journal of Public Sector Management* (ABS: 1)

3. Cohen, S. and Karatzimas, S. "Public value co-creation and sense of belonging: Evidence from local government annual reports", *International Public Management Journal*, <https://doi.org/10.1080/10967494.2025.2479034> (ABS rate: 3)
4. Karatzimas, S. "Smart cities' actions, performance and reporting practices on climate change challenges: An exploratory analysis in a sample of awarded smart cities", *Cities*, Vol. 154 <https://doi.org/10.1016/j.cities.2024.105270> (ABS rate 2)
5. Karatzimas, S., Naoum, V.C., and Seretis, P. (2024), "The effect of debt intensity on the asymmetric cost behaviour: empirical evidence from local governments", *Journal of Public Budgeting, Accounting & Financial Management*, Vol. 36, No. 4, pp. 514-535 (ABS rate 2)
6. Karatzimas, S. (2024) "Citizens' perceptions on public finance literacy: Familiarity, importance, actual use and proposed learning objectives", *Teaching Public Administration*, Vol. 42, No. 1, pp. 42-59 (ABS rate 1)
7. Heiling, J., Adam, B., Jorge, S. and Karatzimas, S. (2023), "Editorial-Public sector accounting- educating for reform challenges", *Public Money & Management*, Vol. 43, No. 7, pp. 722-724 (ABS rate 2)
8. Cohen, S. and Karatzimas, S. "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, (ABS rate 2)
9. Falivena, C., Adam, B., Brunelli, S., Heiling, J. and Karatzimas, S., "New development: A prototype framework to assess the coverage of financial management topics in MPA/MPM programmes", *Public Money & Management*, Vol. 43, No. 7, pp. 755-761 (ABS rate 2)
10. Karatzimas, S. (2023). "Government accounting literacy as an attribute of smart citizenship", *Public Money & Management*, Vol. 43, No. 4, pp. 293-301 (ABS 2)
11. Heiling, J., Jorge, S., Karatzimas, S. and Aggestam-Pontopidan, C. (2022), Editorial-Public sector accounting education –Stocktacking, challenges and innovations, *Public Money & Management*, Vol. 42, No. 7, pp. 538-540 (ABS 2)
12. Karatzimas, S., Heiling, J. and Aggestam-Pontopidan, C. (2022). "Public sector accounting education: A structured literature review", *Public Money & Management*, Vol. 42, No, 7, pp. 543-550 (ABS rate 2)
13. Karatzimas, S., Naoum, V. C. and Narbon-Perpina, I. (2022). "Municipal cost behavior during periods of financial crisis and financial sustainability: Evidence from Spain", *International Public Management Journal*, Vol. 25, No. 6, pp. 862-882 (ABS rate: 3)
14. Cohen, S. and 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 (ABS rate 2)
15. Cohen, S. and Karatzimas, S. (2022). "Analyzing smart cities' reporting: Do they report 'smart'?", *Journal of Public Budgeting, Accounting and Financial Management*, Vol. 34 No. 5, pp. 602-621, (ABS rate 2)
16. Cohen, S. and Karatzimas, S. (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 (ABS rate: 1)

17. Karatzimas, S. (2020). "The beneficial role of government accounting literacy in developing participatory citizens", *Accounting Education*, Vol. 29, No. 3, pp. 229-246 (ABS rate: 2)
18. Karatzimas, S. and Griful Miquela, C. (2019). "Operating within the boundaries of legislation, accountability and personal agendas: A study on financial sustainability in Catalan municipalities", *Meditari Accountancy Research*, Vol. 27, No. 3, pp. 346-365 (ABS rate: 1)
19. Cohen, S. and Karatzimas, S. (2018). "The role of the Troika on the Greek central government accounting reforms: The reprioritization riddle", *International Journal of Public Sector Management*, Vol. 31, No. 3, pp. 316-330 (ABS rate: 1)
20. 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, No. 4, pp. 445-463 (ABS rate: 2)
21. Cohen, S., Mamakou, X. and Karatzimas, S. (2017). "IT-enhanced popular reports: Analyzing citizen preferences", *Government Information Quarterly*, Vol. 34, No. 2, pp. 283-295 (ABS rate: 3)
22. Cohen, S. and Karatzimas, S. (2017). "Accounting information quality and decision-usefulness of governmental financial reporting: Moving from cash to modified cash", *Meditari Accountancy Research*, Vol. 25, No. 1, pp. 95-113 (ABS rate: 1)
23. Venieris, G., Cohen, S., Vlismas, O., Naoum, V.C. and Karatzimas, S. (2017). "The requirements of different user groups on an on-line accounting platform", *Journal for International Business and Entrepreneurship Development*, Vol. 10, No. 1, pp. 54-70 (ABS rate 1)
24. Cohen, S. and Karatzimas, S. (2016). "Modernizing government accounting standards in Greece: A case of 'garbage can' decision-making", *Public Money & Management*, Vol. 36, No. 3, pp. 173-180 (ABS rate: 2)
25. Cohen, S. and Karatzimas, S. (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 (ABS rate 1).
26. Cohen, S. and Karatzimas, S. (2015). "Debate: Reforming Greek government accounting", *Public Money & Management*, Vol. 35, No. 3, pp. 178-180 (ABS 2).
27. Cohen, S., Karatzimas, S. and Venieris, G. (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, No. 1, pp. 51 – 62 (ABS rate 1)
28. Cohen, S. and Karatzimas, S. (2014), "Reporting performance information in the public sector: The moral behind the (non) application of program budgeting in Greece", *International Review of Administrative Sciences*, Vol. 80, No. 3, pp. 619-636 (ABS rate 3)
29. Cohen, S. and Karatzimas, S. (2013). "Has IFRS adoption affected management accounting systems? Empirical evidence from Greece", *International Journal of Accounting, Auditing and Performance Evaluation*, Vol. 9, No. 3, pp. 268-285 (ABS 2)
30. Cohen, S. and Karatzimas, S. (2011). "The role of the human resources department in budgeting: evidence from Greece", *Journal of Human Resource*

- Costing and Accounting*, Vol. 15, No. 2, pp. 147-166 (awarded as “Highly Commended Paper” in Emerald Literati Network’s “Awards for Excellence 2012”)
31. Karatzimas, S., Zounta, S. and Kyriakidou, V. (2011), “Impacts and changes in the accounting policies after the IAS adoption: A comparison between the manufacturing and the commercial sector in Greece”, *Journal of Accounting and Management Information Systems*, Vol. 10, No. 3, pp. 302-317 (ABS rate 1)

Publications in Book Chapters

1. Karatzimas, S. and Griful Miguela, C. (2018). “Two approaches on local governments’ financial sustainability: Law versus practice in Catalan municipalities”, in Rodriguez Bolivar, M.P. and López Subirés, M.D. (eds) *Financial Sustainability and Intergenerational Equity in Local Governments*, pp. 58-81, IGI Global
2. Karatzimas, S. (2016). “Integrated Reporting”, in A. Farazmand (ed.) *Global Encyclopedia of Public Administration, Public Policy, and Governance*. Springer International Publishing
3. Cohen, S., Karatzimas, S. and Naoum, V. C. (2015). “Management accounting systems in SMEs: A means to adapt to the financial crisis?”, in D. Vrontis, E. Tsoukatos and A. Maiza (eds) *Innovative management perspectives on confronting contemporary challenges*, pp. 56-81, Cambridge: Cambridge Scholars Publishing

Presentations in International Conferences

1. Karatzimas, S., Garcia Trivinio, F., Belliure, J., and Montes, R. (2025) “Reporting for urban biodiversity from an ecology-for-the-city perspective”, EGPA PSG XII Spring Workshop, Coimbra, Portugal, May 08-09 2025, and 20th CIGAR Conference, Athens, Greece, June 25-27, 2025
2. Cohen, S. and Karatzimas, S. (2024) “Public value creation through co-production in local governments: The catalytic role of the sense of belonging”, 2024 CIGAR Workshop, Udine, Italy, June 12-14, 2024
3. Karatzimas, S. (2023) “Smart Cities Against Climate Change: Actions, Performance and Reporting Practices”, 2023 CIGAR Biennial Conference, Tokyo, Japan, May 28-30 2023
4. Adam, B., Brunelli, S., Falivena, C., Heiling, J. and Karatzimas, S. (2023) “The role of accounting in educating public administrators: Evidence from European MPA/MPM programs”, EGPA PSG XII Spring Workshop, Zagreb, Croatia, April 27-28, 2023
5. Karatzimas, S. (2022) “Citizens perceptions on government accounting literacy: A questionnaire-based survey”, 16th CIGAR Annual Workshop, Berlin, Germany, September 22-23, 2022.

6. Cohen, S., and Karatzimas, S. (2022) "Users in public administration shoes: an experiment on popular financial report development", EGPA PSG XII Spring Workshop, Rome, Italy, May 26-27 2022
7. Cohen, S., Karatzimas, S. and Mamakou, X. (2021) "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
8. Karatzimas, S., Naoum, V. C. and Narbon-Perpina, I. (2021). "Municipal cost behavior during financial crisis and financial sustainability periods: Evidence from Spain", *Virtual EAA Congress*, May 26-28, 2021
9. Karatzimas, S., Aggestam-Pontopidan, C. and Heiling, J. (2021). "Public sector accounting education: A structured literature review", *Virtual Public Financial Management EGPA Workshop*, Athens, Greece, January, 20-21, 2021
10. Karatzimas, S. (2021). "Government accounting literacy as an attribute of smart citizenship", *Virtual Public Financial Management EGPA Workshop*, Athens, Greece, January, 20-21, 2021
11. Cohen, S. and Karatzimas, S. (2019). "Don't Smart Cities need smart reporting? Adopting Integrated Popular Reporting to Smart Cities", *Annual EGPA Conference*, Belfast, United Kingdom, September, 11-13, 2019
12. Karatzimas, S. (2019). "The role of government accounting literacy in developing participatory citizens", *2019 BAFA Accounting Education SIG Conference*, Ghent, Belgium, 22-24 May 2019
13. Karatzimas, S. and Griful Miquela, C. (2018). "Operating within the boundaries of legislation, accountability and personal agendas: A study on financial sustainability in Catalan municipalities", *41st European Accounting Association Conference*, Milan, Italy, May 30 -June 1, 2018 and *CIGAR Conference*, Porto, Portugal, 8-9 June 2017
14. Karatzimas, S., Kasperskaya, Y. and Griful Miquela, C. (2018). "Financial sustainability challenges of small-size municipalities", *7th Spring Public Sector Management and IPSAS Workshop*, Rostock, Germany, May, 3-4, 2018
15. Cohen, S. and Karatzimas, S. (2017). "Between the symplegades of resisting politicians and demanding international lenders: The case of the Greek state budget reform", *40th European Accounting Association Conference*, Valencia, Spain, May 10-12 2017 and *Annual EGPA Conference*, Utrecht, the Netherlands, August, 24-26, 2016
16. Karatzimas, S. and Griful Miquela, C. (2017). "Two approaches on local governments' financial sustainability: Law versus practice in Catalan municipalities", *6th Spring Public Sector Management and IPSAS Workshop*, Valletta, Malta, May, 4-5, 2017
17. Cohen, S., Mamakou, X. and Karatzimas, S. (2016). "IT enhanced popular reports: Is it the missing link in triggering citizens' interest?", *Annual EGPA Conference*, Utrecht, the Netherlands, August, 24-26, 2016
18. Cohen, S. and Karatzimas, S. (2016). "The role of the Troika in the Greek central government accounting reforms: Choosing 'basics first' over best practices", *5th Spring Public Sector Management and IPSAS Workshop*, Modena, Italy, May, 5-6, 2016

19. Cohen, S. and Karatzimas, S. (2015). "Public sector accounting and the financial crisis in Greece: Any lessons learned?", *4th Spring Public Sector Management and IPSAS Workshop*, Zurich-Winterthur, Switzerland, May, 7-8, 2015
20. 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
21. Cohen, S. and Karatzimas, S., (2014) "The reform of governmental accounting standards in Greece", *7th Annual Conference of the Euromed Academy of Business*, Kristiansand, Norway, September 17-19, 2014
22. 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
23. 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
24. Cohen, S. and Karatzimas, S. (2014). "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
25. Cohen, S., Karatzimas, S. and Naoum, V. C. (2013). "Management accounting systems and SMEs: Exploring the recent financial crisis effects in Greece", *6th Annual Conference of the Euromed Academy of Business*, Estoril, Portugal, September 23-24, 2013
26. 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", *6th Annual Conference of the Euromed Academy of Business*, Estoril, Portugal, September 23-24, 2013
27. Cohen, S. and Karatzimas, S. (2013). "Users' perceptions on the decision-usefulness and accounting information quality of governmental financial reporting in Greece", *35th Annual EGPA Conference*, Edinburgh, Scotland, September 11-13, 2013
28. Karatzimas, S. (2013), "The reforms of governmental accounting systems in Greece: Evaluating the process and the outcomes", *4th Early Career Academics Research Development Program*, Hull, United Kingdom, May 16-17, 2013 (participation funded by the European Accounting Association)
29. Cohen, S. and Karatzimas, S. (2013), "Evaluating the decision-usefulness and accounting information quality of governmental financial reporting", *2nd Spring Public Sector Management and IPSAS Workshop*, Salerno, Italy, May 16-17, 2013
30. Cohen, S. and Karatzimas, S. (2012), "Reporting performance information in the public sector: The moral from the (non) application of program budgeting in Greece", *34th Annual EGPA Conference*, Bergen, Norway, September 5-8, 2012
31. Cohen, S. and Karatzimas, S. (2012), "Has IFRS adoption affected management accounting systems? Empirical evidence from Greece", *7th International Conference on Accounting and Management Information Systems*, Bucharest, Romania, June 13-14, 2012

32. Cohen, S., Karatzimas, S. and Venieris, G. (2012), "Privatization of state-owned assets through the lens of accounting: Comparing Greek Accounting Standards and IPSAS", *Public Sector Management and IPSAS Workshop*, Athens, Greece, April 26-27, 2012, and the 5th Annual Conference of the Euromed Academy of Business, Glion-Montreux, Switzerland, October, 4-5, 2012
33. Zounta, S., Karatzimas, S. and Rogdaki, El. (2011), "HRM perspectives on the use of budgeting for performance evaluation and control: Empirical evidence from Greece", 6th Conference on Performance Measurement and Management Control, Nice, France, September 7-9, 2011
34. Karatzimas, S., Zounta, S. and Kyriakidou, V. (2011), "Impacts and changes in the accounting policies after the IAS adoption: A comparison between the manufacturing and the commercial sector in Greece", 6th International Conference on Accounting and Management Information Systems, Bucharest, Romania, June 8-9, 2011
35. Zounta, S., Malkogianni, I., Karatzimas, S. and Rogdaki, El. (2011), "Greek public utilities from a strategic management accounting perspective: An empirical survey", *Eurasia Business and Economics Society Conference (EBES) 2011*, Istanbul, Turkey, June 1-3, 2011
36. Klefodimos, D., Rogdaki, El. and Karatzimas, S. (2010), "The impact of the IAS adoption on the decision-making of the Greek companies: First evidence from the manufacturing sector", 9th Annual Conference of the Hellenic Finance and Accounting Association, Lemesos, Cyprus, December 17-18, 2010
37. Zounta, S., Karatzimas, S. and Bekiaris, M. (2010), "Using budgets for performance evaluation and control: Evidence from Greece", *MAR 2010-Interdisciplinary Research in Cost, Profitability and Performance management in manufacturing, logistics and service operations*, Ghent, Belgium, June 20-23, 2010
38. Karatzimas, S. (2010), "Examining the interactions between financial reporting and management accounting practices in Greek companies after the adoption of IAS", 8th European Academic Conference on Internal Audit and Corporate Governance, Chios, Greece, April 21-23, 2010

Other Publications

1. Cohen, S. and Karatzimas, S. (2020). *Public Sector Accounting: Trends and Practice*, AUEB Publishing (in Greek) ISBN: 978-618-83313-5-8
2. Karatzimas, S. and Griful Miquela, C. (2018). "Els ajuntaments catalans i la sostenibilitat financera: evidències sobre l'aplicació de la legislació d'estabilitat pressupostària i sostenibilitat financera", 3r Congrés d'Economia i Empresa de Catalunya, available at: https://www.scipedia.com/public/Karatzimas_2018a (in Catalan)
3. Karatzimas, S. (2017). "Accounting Information in the public sector and the recent reform in the Greek central government", *Contributions in Accounting Research II*, pp. 83-101, Panteion University (in Greek)

4. Venieris, G., Cohen, S. and Karatzimas, S. (2014), "Bridging the gap: How can financial reporting in the public sector become understandable and useful for citizens", *Epixeirisi*, Vol. 106, pp. 632-635, July 2014, (*in Greek*)

Distinctions

The paper: Cohen, S. and Karatzimas, S. (2011). "The role of the human resources department in budgeting: evidence from Greece", *Journal of Human Resource Costing and Accounting*, Vol. 15, No. 2, pp. 147-166, was awarded as "**Highly Commended Paper**" in Emerald Literati Network's "**Awards for Excellence 2012**"(<http://www.emeraldgrouppublishing.com/authors/literati/awards.htm?year=2012>)

Reviewer

- Accounting, Auditing & Accountability Journal (ABS 3)
- International Review of Administrative Sciences (ABS 3)
- Financial Accountability and Management (ABS 3)
- Journal of Public Budgeting, Accounting and Financial Management (ABS 2)
- Accounting in Europe (ABS 2)
- Accounting Education (ABS 2)
- Public Money & Management (ABS 2)
- SAGE Open
- Cogent Business and Management
- Cogent Economics and Finance

Other Scientific Activities

- Member of the Organizing Committee and the Scientific Committee of the 20th Biennial Comparative International Government Accounting Research (CIGAR) Conference, Athens, Greece, June 25-27, 2025
- Co-Guest Editor (with Jens Heiling, Berit Adam and Susana Jorge) Theme "Public sector accounting -educating for reform challenges", *Public Money & Management*, Vol. 43, No. 7 (ABS 2)
- Co-Guest Editor (with Jens Heiling, Susana Jorge and Caroline Aggestam-Pontoppidan) Mini-Theme "Public sector accounting education –Stocktaking, Challenges and Innovations", *Public Money & Management*, Vol. 42, No. 7
- Member of the Scientific Committee of the 16th CIGAR Annual Workshop, Berlin, Germany, September 22-23, 2022
- Invited speech (on-line) at the Institute of Management and Research, New Delhi, India with the title "Public sector accounting educations for citizens and public administrators", November 27, 2021

- Member of the Scientific Committee of the Virtual EGPA (European Group for Public Administration) Workshop on 'Public Sector Financial Management', Athens 20-21 January 2021