

VASSILIOS BERTZELETOS
Certified Public Accountant/FCCA

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Military Obligations: Fulfilled

PROFESSIONAL EXPERIENCE BACKGROUND

- **November 2021 until today University of Thessaly**
Department: Accounting & Finance
Position: Lecturer in the Postgraduate Program entitled " Accounting & Auditing "
Modules: Auditing I & II.

- **Mar 2018 until Dec 2019 Altium Training - European Center of Professional Studies Ltd**
Position: Lecturer for the ICAEW Certificate in IFRS
- **Sept 2018 until Jun 2019** **Position:** Lecturer for Audit and Assurance (ACCA)

- **Apr 2015 until today** **The Institute of Certified Public Accountants of Greece (S.O.E.L.)**
Institute of Training for Certified Public Accountants of Greece (I.E.S.O.E.L.)
Position: Lecturer for the subjects of International Standards of Auditing (ISA's), Cash flows, Consolidated Financial Statements.

- **November 2018 until today The Institute of Certified Public Accountants of Greece (S.O.E.L.)**
Lecturer in professional development seminars for professional accountants.

- **Jan 2015 until today** **The Institute of Certified Public Accountants of Greece (S.O.E.L.)**
Department: Quality Assurance Department
Position: Quality Assurance Reviewer

- **Dec 2012 until Dec 2014 Hellenic Accounting and Auditing Standards Oversight Board (HAASOB.)**
Department: Quality Assurance
Position: Quality Assurance Reviewer
Major Responsibilities for my role as a Quality Assurance Reviewer in SOEL &HAASOB:
 - Preparation of quality control audit programs for assessing statutory audits, compliance of audit firms with the International Standard on Quality Control (ISQC 1), tax audit certificates according to Greek Tax laws.
 - Assignment of planning, organizing, and carrying out the quality assurance reviews in audit firms.
 - Preparation of individual reports with the audit findings after each inspection.
 - Communication of the reports with the audit findings to the Quality Assurance Committee and Quality Control Board of HAASOB (SPE).
 - Preparation and presentation of current auditing topics in Quality Assurance workshops (i.e., new ISA's, methodology for the grading of audit files).
 - Assignment by the Scientific Council of S.O.E.L. for the translation of professional material for listed entities in Greek capital market (ESEF).
 - Participation in the review panel for the translation of ISA 610 (Revised) "Using the work of internal auditors" to Greek language

- **Sept 2005 to Nov 2012 PricewaterhouseCoopers S.A., Assurance Department (Athens)**
Position: Project Manager, Auditor.
Major Responsibilities:
 - Statutory audits for financial statements prepared under local GAAP or IFRS (PIE's and non PIE's).
 - Tax audit certificates.
 - Interoffice audit opinions.
 - Agreed upon procedures projects.

The audit and not audit clients covered a broad range of industries: i.e. manufacturing, construction, oil & gas, financial services, media.

- Running the day to day aspects of an audit engagement including team and client management, documentation of audit files in accordance with the required audit methodology.
- Review the work of junior colleagues.
- Training of junior auditors through the presentation of internal seminars and on the job coaching.
- Assessment of performance of audit team members.

ACADEMIC & PROFESSIONAL TRAINING BACKGROUND

- **June 2012 to Jul 2016** **ACCA**
Professional Level Qualification.
- **Oct 2006 to Dec 2010** **Institute of Training for Certified Public Accountants of Greece (I.E.S.O.E.L)**
Professional Level Qualification.
- **Jun 2009** **ACCA**
Diploma in IFRS
- **Sept 2002 to Sept 2003** **Loughborough University UK**
Business School- MSC in Finance & Management
- **Oct 1997 to Sept 2001**▪ **Athens University of Economics & Business**
Bachelor in Economics

MEMBERSHIPS & AFFILIATIONS

- **Oct 2016** **ACCA**
- **Jul 2013** **S.O.E. L- HAASOB**

SEMINARS/WEBINARS & PROFESSIONAL TRAINING

Indicative list of seminars

- **Sept 2016 until today** Participation in the Quality Assurance Network (QAN) workshops coordinated by ICAEW (Bucharest, Romania, Athens, Greece, Brussels, Belgium, Vienna, Austria, Vilnius Lithuania).
- **I.E.S.O.E.L.** Participation in the annual CPD seminars.
- **PWC** Participation in the internal seminars/webinars (PwC Methodology, audit software tools (Aura), Assurance and Code of Ethics issues, Anti-Money laundering legislation, tax laws.

OTHER SKILLS AND QUALIFICATIONS

▪ **Translator of accounting and auditing books:**

Books: 1) Financial Accounting, 9th Edition, Authors Hodge Frank, Robert Libby, Libby Patricia A., December 2021, Supervision by Dedoulis Emmanouil Associate Professor of Accounting at the Department of Business Administration, Athens University of Economics and Business.

2) International financial reporting, 8th Edition, A practical guide, Author Alan Melville, In process Supervision by Dedoulis Emmanouil Associate Professor of Accounting at the Department of Business Administration, Athens University of Economics and Business.

- **Columnist:** Magazines of Accountancy Greece, Business/Epixeirisi & Epsilon 7-Epsilon Net Publications (Accounting, auditing, code of ethics & corporate governance subjects)

▪ **Languages:** English: Excellent level, Greek: Native Speaker

▪ **Computer Skills:** Microsoft Office Specialist (Word, Excel, PowerPoint), Windows, Audit Software Tools

Indicative list of publications:

- “Integrating climate-related matters into financial reporting Part B” Journal EPIXEIRISI Issue August/September 2023
- “Integrating climate-related matters into financial reporting Part A” Journal EPIXEIRISI Issue February 2023.
- “Auditing: Lifelong learning”, Journal of Accountancy Greece (IESOEL) December, 2022.
- "Financial reporting issues related to the war between Russia and Ukraine”, Journal EPIXEIRISI Issue August/September 2022.
- Decisions of the IFRIC Committee regarding configuration and customisation costs in a cloud computing arrangement, EPSILON 7-EPSILON NET PUBLICATIONS September 2, 2022.
- Financial reporting considerations related to the Russia-Ukraine war, JOURNAL EPIXEIRISI/BUSINESS-NOMIKI BIBLIOTHIKI PUBLICATION, August 3, 2022.
- Decisions of the IFRIC Committee in respect of application questions for IAS 2 "Inventories", IAS 7 "Statement of Cash flows" and IFRS 16 "Leases ", EPSILON 7-EPSILON NET PUBLICATIONS May 2, 2022.
- Decisions of the IFRIC Committee regarding questions of stakeholders for the application of the IFRS 15 "Revenue from contracts", EPSILON 7/ EPSILON NET PUBLICATIONS Feb 1, 2022.
- Classification of liabilities as current or non-current in the financial statements that are prepared in accordance with IFRS, EPSILON 7- EPSILON NET PUBLICATIONS Oct 1, 2021.
- Materiality and its use in financial reporting" in issue of May, JOURNAL EPIXEIRISI/BUSINESS- NOMIKI BIBLIOTHIKI PUBLICATION, May 1, 2021.
- "Consolidated Financial Statements according to IFRS principles Part B, EPSILON 7- MAGAZINE /EPSILON NET PUBLICATIONS May 4, 2020.
- "Consolidated Financial Statements according to IFRS principles Part A "/EPSILON NET PUBLICATIONS Apr 1, 2020.
- "Presentation of key ratios (ROCE, ROE, EPS) and Balanced Scorecard as necessary tools for measuring the performance of companies", EPSILON 7- MAGAZINE /EPSILON NET PUBLICATIONS, Feb 1, 2020.
- "European legislation on statutory auditing of public interest entities (PIE's) and its effects on the EU audit market", Journal of SINIGOROS (ADVOCATE)/ NOMIKI BIBLIOTHIKI Dec 30, 2019.
- "Auditing non-financial information in companies financial reports", Journal EPIXEIRISI/BUSINESS Oct 1, 2019.
- "Good practices for audit committees in supporting audit quality", Journal EPIXEIRISI Issue January 2019 Dec 28, 2018.
- “Presentation of ACCA survey for Key audit matters”, Journal of Accountancy Greece (IESOEL) Sep 30, 2018.
- “Disclosures in the financial statements”, Journal of Accountancy Greece (IESOEL) Sep 29, 2017.

HOBBIES AND INTERESTS

▪ **Leisure** Walking, Cycling, Tennis