

# Curriculum Vitae Of Eleni Vrentzou

Date of Birth: 05-06-1977

Place of Birth: Lippstadt, Germany

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#### **Studies:**

Mar. '02 - Jun. '05

**Athens University of Economics and Business** 

**Department: Accounting and Finance** 

Phd in Accounting (Distinction)
Supervisor Prof. Ghicas D.

Subject: "Determinants and Consequences of Voluntary

Disclosure"

Oct '00 - Jan '03

**Educational Institution of Certified Auditors** 

Professional Master on Auditing (Distinction)

Sep '99 - Aug '00

University of Strathclyde (Glasgow, Scotland, UK)

**Department of Accounting and Finance** 

MSc in Finance (Distinction)

Dissertations:

-The impact of option introduction on the underlying asset

-Management investment and market value

-Risk management

Sep '95 - Sep '99

**Athens University of Economics and Business** 

**Department of Business Administration (Distinction)** 

Jan. '20 - Jun' 20 National and Kapodistrian University of Athens

Fintech and Digital Transformation in Financial Services

E-learning

Jan. '20 - Jun' 20 National and Kapodistrian University of Athens

Crypto Assets E-learning

#### **Distinctions – Awards:**

- -Distinction award of University of Strathclyde
- -Scholarship from Bodosakis Foundation for PhD studies
- -Scholarship from Bodosakis Foundation for postgraduate studies
- -Scholarship from Foundation of State Scholarships for the efficiency in University studies during the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> year of studies
- -Scholarship from Chalkiopoulos Foundation for the efficiency in University studies during the 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> year of studies
- -Scholarship from Organization of Tenement House for the efficiency in University studies during the 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> year of studies

#### **Working experience:**

Mar.21 '-Today: Ministry of Finance,

Head of Directorate

Coordination of proposals and suggestions in the framework of tax policy planning. Monitoring and evaluating international developments in taxation. Submission of documented proposals for the reform of tax legislation. Evaluation and monitoring of the legislative provisions proposed by the Independent Authority of Public Revenues.

Dec.17 '-Mar.'21: Ministry of Finance,

Head of Unit

Department of Policy of Capital Markets, Accounting and Auditing Directorate of Financial Policy

Coordinating the legislative framework of the Hellenic Capital Market, evaluating Accounting and Auditing issues, follow the developments in international markets. Submitting proposals for institutional reforms for the improvement of the legal framework for matters that fall within the Department's responsibilities. Submission of proposals indicatively for legislative provisions for MiFID II, Prospectus, Securitization, MMF, CSDR.

Dec. '14- Dec. '17: Ministry of Finance,

Head of Unit

Department of Economic and Fiscal Impact of Tax Policy Directorate of Tax Policy

Coordination for carrying out quantifications and forecasts of budget revenues from the implementation of tax legislation in cooperation with the Independent Authority of Public Revenues. Designing and developing simulation models measuring the effects of the implementation of existing and proposed tax provisions.

Oct. 09 – Dec. '14 Ministry of Finance.

Department of Fiscal and Financial Affairs

Coordinator on Banking issues. Coordinator of Financial issues during the Greek Presidency of the EU Presidency on the working group of the European Council and Parliament for the Regulation of the Baking Structural Reform

Vice-President of the Law Drafting Committee on Deposit Guarantee Scheme

Member in Law Drafting Committees on the transposition of Banking and Financial Directives (BRRD, CRDIV, CRDIII, CRDII, UCITS IV)

Representative of Greece to the European Commission in the field of Banking and Capital Markets

Monitor the compliance of the legal as well as the efficient functioning of the credit institutions framework, under the general supervision exercised by the Ministry of Finance, monitoring / implementation of the three pillars for the enhancement and the capital adequacy of the banking system (L. 3723/2008) and any other forms of support in the banking sector, communication with EU bodies and for the efficient application of the financial institutions support programs, cooperation with relevant bodies to formulate proposals on issues of financial sector (eg interaction to update the Memorandum and the formulation of the strategic plan for the banks), management actions towards achieving the relevant objectives of the Memorandum (interaction with the competent authorities in case of special situation arise).

#### Jan. '08 – Oct. '13 Ministry of Finance

#### **Accounting and Auditing Oversight Board**

Vice - President

President of the National Accounting Standard Setters Board Scientific opinions on the application of International Accounting Standards, study on the adoption of International Public Sector Accounting Standards, study on the application of International Financial Reporting Standards for SMEs participation in the planning and organization of the first quality controls

#### Oct. '07 – Oct. '09 Ministry of Economy and Finance

Consultant in General Secretary's Office

Program design to enhance liquidity of credit institutions (the 28 billion euros programm), negotiated with the European Commission and the European Central Bank , to ensure the approval of the project design and negotiation at Community level plan for the business support framework (2 billion), opening of negotiations on the draft aid insurance companies to enforce the guarantee of Greek public for life insurance portfolios , monitoring of the project to integrate our national legislation of the EU directive on electronic payments , coordination of actions for integrating the observations of FATF on the operation of " the anti -money laundering and terrorist financing ," support for analyzing accounting issues in integrating Credit Institutions in ETAT, overview of the legislation amendments for SEC, ELTE and PISC issues, cooperative banks and troubleshooting for the forthcoming implementation of IAS sectoral studies, processing on digital convergence, participation in legislating to reform HDGF, participation in the Law drafting Committee for SEC, 8th Auditing Directive and transposition of EU Directive 2005/14/EC , an overview of the ECOFIN file and cooperation with SOE for monitoring committee of FSC.

#### Sep. '06 – Sep. '07 **Ministry of Economy and Finance.**

Directorate General of Economic Policy Department of Fiscal and Financial Affairs

Representative of Greece to the European Commission in the field of Banking and Capital Markets

#### Nov.'04 – Sep.'06 Ministry of Economy and Finance

Directorate General of Economic Policy Directorate of Accounting and Auditing

Representative of Greece to the European Commission in the field of Accounting and Auditing issues

## Feb.'04 –Nov.'06 **Ministry of Economy and Finance** Directorate General of Taxation

Directorate of V.A.T.

Taxation of Financial Services

Feb'03-Feb'04 Bank of Greece,

Directorate of Oversight of the Banking System

Department of Accounting and Auditing

Jul'02-Jan'03 Alpha Bank,

Internal Auditor

Sep '00-Jun'02: Arthur Andersen,

**Assistant Auditor** 

Jul- Sep '99: **EKO- ELDA**,

Accounting department of national and international sales

Jul - Sep '98: **EKO- ELDA**,

Accounting department of national and international sales

Jul - Aug '97: **General Bank of Greece,** 

**Loans Department** 

Sep '95- Jun'98: Chalkiopoulos Foundation,

Athens University of Economics and Business,

**Financial Controller** 

**Academic experience:** 

Oct.' 12-Today: Hellenic Open University

Member of the Faculty in Accounting (DEO25, MBA51, DHD62)

Feb.'17-Today: University of Thessaly

Master in Accounting and Auditing

Temporary Assistant Professor in Tax Accounting

Mar.'15 – Today: National Centre for Public Administration and Local Government

(NCPLG)

National School for Public Administration and Local Government Teaching Personnel on Taxation, Accounting, Economic and Fiscal

Policy

Sep. '07 – Today: National Centre for Public Administration and Local Government

**Training Center** 

Teaching Personnel on Taxation, Accounting, Economic and Fiscal

Policy

Oct. '05- Sep. '20: Athens University of Economics and Business

Temporary Assistant Professor in Taxation and Accounting

Sep.' 06 – Jun. '18 Athens University of Economics and Business

#### **MSc in Accounting and Finance**

Temporary Lecturer in International Financial Reporting Standards

Feb.' 03- Jun. '05 Athens University of Economics and Business

**Teaching Assistant in Accounting** 

Sep '97 – Jun '99: Athens University of Economics and Business

**Teaching Assistant in Business Information Systems** 

#### **Participation in Committes:**

Member of the OECD Committee on Fiscal Affairs

Member of the European Financial Reporting Advisory Group (EFRAG)

Member of the European Group of Auditors Oversight Bodies (EGAOB)

Member of the European Securities Committee

Member of the Law preparatory Committee on transposition of the "CRD4"

Member of the Law preparatory Committee on transposition of the "MiFID"

Member of the Law preparatory Committee on transposition of "Basel II"

Member of the Law preparatory Committee on transposition of the "Transparency Directive"

Member of the expert group on "Requirements for accounting systems from the point of view of small enterprises"

Member of Accounting Regulating Committee

Member of Auditing Regulating Committee

#### **Papers in Refereed Academic and other Journals**

- E. Vrentzou, «The effect of International Accounting Standards on the Notes of Auditors Report», **Managerial Finance**
- E. Vrentzou, S. Siougle, L. Doukakis, «Tax Management and IFRS Financial Rreporting Synergies», International Journal of Accounting, Auditing and Performance Evaluation
- E. Vrentzou, A. Daskalakis, «The past and the presnt of the Audit Profession in Greece», **Accounting and Financial History Research Journal**
- E. Vrentzou, «The Determinants and The Consequences of Voluntary Disclosure», (under Review) **International Journal of Accounting**
- E. Vrentzou, G. latridis, «International Public Sector Accounting Standards», **EPSILON 7**, July 2009
- E. Vrentzou, «The profession of auditing», **EPSILON 7**, August 2008
- E. Vrentzou, C. Nounis, «Current Issues on the Greek Financial Market», **HBA Bulletin**, June 2007

#### **Papers in Refereed Conferences Proceedings:**

- -E. Vrentzou, Deferred taxation and Auditor report, Hellenic Finance and Accounting Association, December 2022
- E. Vrentzou, Disclosure Level before and after the application of an IPSAS based accounting system: The case of Greece, International Conference on Business & Economics of the Hellenic Open University, July 2022
- E. Vrentzou, D. Georgoula The effective tax rates in European countries
   Hellenic Finance and Accounting Association, December 2021
- E. Vrentzou, D. Dertsou, The determinants of R&D: the role of tax incentives, Hellenic Finance and Accounting Association, December 2020
- E. Vrentzou, Segmental Reporting and Disclosure Level, Hellenic Finance and Accounting Association, December 2019
- E. Vrentzou, The Determinants of Disclosure Level, 8th EIASM Workshop on Accounting and Regulation, June 2019
- E. Vrentzou, A. Daskalakis, The past and the present of the Audit Profession in Greece, 2nd Balkans and Middle East Countries Conference on Auditing and Accounting History, 2010
- E. Vrentzou, A. Daskalakis, «Predicting Under Surveillance Trading», HFAA, 2009
- E. Vrentzou, S. Siougle, L. Doukakis, «Tax planning and IFRS», American Accounting Association, 2008
- E. Vrentzou, S. Siougle, L. Doukakis, «Tax planning and IFRS», European Accounting Association, 2008
- E. Vrentzou, «The effect of International Accounting Standards on the Notes of Auditors Report», 12<sup>th</sup> World Congress of Accounting Historians, 2008
- E. Vrentzou, S. Siougle, L. Doukakis, «Tax planning and IFRS», HFAA, 2007
- E. Vrentzou, «The drivers of Voluntary disclosure and the effects on Greek companies», European Accounting Association, 2007
- E. Vrentzou «The Determinants and The Consequences of Voluntary Disclosure», European Accounting Association, 2006

#### **Financial Accounting Subject Editor:**

- Accounting and Financial History Research Journal

#### **Paper Distinction Top Download:**

 Managerial Finance, No4 at the Top 20 Download for the year
 2011 for "The effects of International Financial Reporting Standards' on the notes of Auditors"

#### **Seminars – Teaching:**

-Seminar on IFRS, Center of Economic Research, Athens University of Economics and Business, 2006-2012

- -Seminar on IFRS, the Ministry of Finance Training School, Jun. 2007
- -Seminar on IFRS, the Ministry of Finance Training School, Feb. 2007
- -Seminar on IFRS, the Ministry of Finance Training School, Nov. 2006
- -Seminar on IFRS&ISA, the Ministry of Finance Training School , Oct. 2006
- -Seminar on IFRS, the Ministry of Finance Training School, Nov. 2005
- -Seminar on IFRS, the Ministry of Finance Training School, Jun. 2005
- -Seminar on IFRS, Bank of Greece, Feb. 2003

#### **Seminars – Participation:**

- -Training of the Hellenic Open University on its members in Open and Distance Education, EAP, Jun-Sep. 2022
- -Seminar on the methodology of Open and Distance Education (OED) and Information and Communication Technologies (ICT) of the Hellenic Open University, 2013
- -Seminar on Methodology of Open and Distance Education (ODE) and Information and Communication Technologies (ICT) of the Hellenic Open University
- -Seminar on Auditing, Hellenic Capital Market Commission, Nov. 07&Oct.08
- -Seminar on IFRS, EC, DG Internal Market
- -Seminar on Financial taxation, E.E. Denmark, 2004
- -Seminar on V.A.T., the Ministry of Finance Training School, 2004
- -Seminar on Taxation, the Ministry of Finance Training School, 2004
- -Seminar on Risk Management, Bank of Greece, 2003
- -Seminar on Credit Derivatives, Roheconsulting, 2003
- -Seminar on Securitization, FT Knowledge, 2003
- -Seminar on IFRS, IASB, 2003
- -Seminar on rating, Moodys, 2003
- -Seminar on Basel I, TτE, 2003
- -Seminar on IFRS, BIS, 2003
- -Seminar on Risk Management, ADEX, 2002
- -Seminar on Internal Audit, ARTHUR ANDERSEN, 2001
- Seminar on Accountinf ARTHUR ANDERSEN, 2000

#### **Teaching Supplements:**

- -Advanced Financial Accounting Accounting Standardization, NCPLG, 2021
- -Financial Statements and Financial Analysis, NCPLG, 2021
- -Principles of Financial Accounting, NCPLG, 2021
- -Tax Audit Policy and Auditing Techniques, NCPLG, 2015
- -International Financial Reporting Standards, Kallipos, 2015
- -Tax Accounting, AUEB, 2014
- -Tax Accounting, AUEB, 2013
- -Tax Accounting, AUEB, 2009
- -Taxation, AUEB, 2008
- -IFRS, AUEB, 2008
- -IPSAS, AUEB, 2008

### Foreign Languages-Special knowledge

-English: PROFICIENCY OF CAMBRIDGE (C), 1994

-German: GRUNDSTUFFE (GUT), 1993 -French: DELF A1,A2,A3,A4, 1998-1999

-GMAT (670)

-Computing skills: DOS, WINDOWS (WORD, EXCEL, POWERPOINT),

MINITAB

**REFERENCES:** Available upon request