

**PERSONAL
INFORMATION**

Dr. ELEFThERIOS CHARAMIS

PhD, MSc, CICA, ACCA (P/Q)



Contact details:

Hellenic Mediterranean University
Department of Accounting & Finance,
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PROFESSIONAL EXPERIENCE

July 2026 – currently	Assistant Professor of “Accounting and Financial Analysis” Hellenic Mediterranean University (Department of Accounting & Finance)
November 2019 – July 2026	Project Manager (Tax officer / Rank A’) IAPR (Independent Authority of Public Revenue) • Tax office for shipping. • Tax office for SA companies of Athens. • General Directorate for Strategic Planning
July 2018 – November 2019	Head of accounting department INTERPARTNER ASSISTANCE , member of AXA International Group
June 2017 – May 2018	Business Control Manager SRH Marine Electronics S.A.
August 2015 – May 2017	Finance Manager Speedcast Cyprus Ltd – Member of Speedcast International Group (Listed in ASX – Australian Stock Exchange)
December 2014 – July 2015	Senior Associate auditor PwC Greece (Athens office) (Audit & Assurance services – Shipping department)
October 2007 – December 2014	Supervising Senior auditor KPMG Greece (Athens office) (Audit & Assurance services – Heavy industry, Shipping, Insurance, Financial services)

TEACHING EXPERIENCE

- Instructor of the course "Business Auditing" at the University of West Attica (Department of Business Administration) during the spring semester of the 2019–2020 academic year.
- Instructor for the courses "Special Topics in Accounting," "International Accounting Standards," and "Internal Audit" at the Hellenic Mediterranean University (Department of Accounting and Finance) during the academic years 2020–2021 (winter and spring semesters) and 2021–2022 (winter semester).
- Instructor for the courses "Auditing," "Management Accounting," and "Tax Accounting" at the University of Piraeus (Department of Banking and Financial Management) during the 2022–2023 academic year (winter and spring semesters).
- Instructor for the program "Methodology, Planning, and Conduct of Public Sector Performance Audits," conducted by the National Centre for Public Administration and Local Government (EKDDA) - (2024 and 2025).
- Instructor for the program "Specialization in the Audit of Financial Statements of Public Sector Entities" conducted by the National Centre for Public Administration and Local Government (EKDDA) - (2025).
- Instructor for the course "Income Taxation" at the Institute of Education of the Body of Certified Public Accountants (IESOEL) - (from 2022 up to the present).
- Successfully supervised undergraduate theses at the Hellenic Mediterranean University during the 2020–2021 (winter and spring semesters) and 2021–2022 (winter semester) academic years.
- Instructor for the "Internal Audit" program at the "Center for Continuous Education and Lifelong Learning (KEDIVIM)" of the Agricultural University of Athens during the 2022–2023 academic period.

ACADEMIC QUALIFICATIONS

Received on June 2018

PhD Degree

University of the Aegean, Department of «Business Administration».

- THESIS TOPIC: *Financial analysis of financial statements within the framework of European standardization: a model adapted to the requirements of a modern international financial market.*

<http://thesis.ekt.gr/thesisBookReader/id/43460#page/1/mode/2up>

September 2004 – June 2006

Postgraduate Degree

University of Piraeus, Department «Finance & Banking Management».
DEGREE TITLE: *M.Sc. in Finance and Banking Management.*

September 2001 – June 2004

Undergraduate Degree

University of Portsmouth, "Portsmouth Business School".
DEGREE TITLE: *B.A. in Business Economics.*

PROFESSIONAL QUALIFICATIONS

- Class A' Accountant License from the Economic Chamber of Greece.
- CICA – International Internal Audit Certification.
- ACCA – (Part-Qualified).
- Project Management Certification from EKDDA.
- Member of the core teaching staff at EKDDA.
- Member of the core teaching staff at IESOEL.

OTHER SKILLS

Basic language

GREEK

Foreign Languages

ENGLISH – Excellent knowledge.
(Certified as graduate from British University)

Computer skills

Excellent knowledge.
(International certification "ICT Europe")

OTHER INFORMATION

- Elected Municipal Councilor for the Municipality of Nikaia – Agios Ioannis Rentis (for the period 2019–2023).
- Member of the Finance Committee of the Municipality of Nikaia – Agios Ioannis Rentis (for the period 2019–2023).
- Vice-President of the Municipal Council of Nikaia – Agios Ioannis Rentis (for the period 2021–2023).

**PUBLICATIONS IN
JOURNALS /
CONFERENCES.**

- PRESENTATION AT INTERNATIONAL CONFERENCE: "Rethinking Business and Business Education in the Age of Crisis" 2011 (Chios, October 20–22, 2011), International Economics Conference. PRESENTATION TOPIC: "The adequacy of internet disclosures concerning year-end and interim reviews of financial statements."
- PRESENTATION AT INTERNATIONAL CONFERENCE: ICABE 2013 (New York, October 2–4, 2013), International Economics Conference. PRESENTATION TOPIC: "How the implementation of the IFRS common 'accounting language' assists transparency in financial statements."
- PRESENTATION AT INTERNATIONAL CONFERENCE: EBES 2013 (Istanbul, May 23–25, 2013), International Economics Conference. PRESENTATION TOPIC: "IAS 23 Borrowing Costs: An issue erroneously handled in our country."
- PRESENTATION AT INTERNATIONAL CONFERENCE: ICABE 2017 (Sofia, September 28–30, 2017), International Conference on Applied Business and Economics. PRESENTATION TOPIC: "The Greek Accounting Standards and the International Standards in the Financial Statements of Companies Listed in Athens Stock Exchange".
- JOURNAL ARTICLE: "International Accounting Standards (IAS). Transition of Existing to New Accounting Standards in a Rapid Changing Environment. The Impact of Adoption of New Accounting Standards in the Developed Economies in European Union. Conclusions, Expectations and Perspectives". JOURNAL TITLE: Journal of Economics and Public Finance, Scholink Inc. (August 2021, Vol. 7, No. 4, p. 78).
- PRESENTATION AT INTERNATIONAL CONFERENCE: ICOAE 2021 – International Conference on Applied Economics, Heraklion, Crete (August 26–28, 2021). PRESENTATION TOPIC: "Investigation of Applied Costing Systems in the Hotel Industry during the COVID-19 pandemic: Evidence of Greece".
- PRESENTATION AT AN INTERNATIONAL CONFERENCE: ICABE 2021 (Online, November 3–5, 2021), International Conference on Applied Business and Economics. PRESENTATION TOPIC: "Financial implications of COVID-19 in the shipping industry: The case of Greece".
- JOURNAL ARTICLE: "Investigation of applied costing systems in the hotel industry during the COVID-19 pandemic: Evidence from Greece". JOURNAL TITLE: "International Journal of Social Sciences Perspectives" (October 2022, Vol. 12, No. 1, pp. 18–27).
- JOURNAL ARTICLE: "Investigation of the effects of the COVID-19 pandemic on the tourism sector: Evidence from Greece". JOURNAL TITLE: "Theoretical Economics Letters" (December 2022, Vol. 12, No. 6, pp. 1958–1969).
- PRESENTATION AT AN INTERNATIONAL CONFERENCE: INOEK 2023 (Heraklion, Crete, September 7–10, 2023), International Economic Conference. PRESENTATION TOPIC: "Implementation of costing systems in the Greek hotel industry during the Covid-19 pandemic".
- PRESENTATION AT AN INTERNATIONAL CONFERENCE: H.F.A.A. 2023 (Athens, December 15–16, 2023). PRESENTATION TOPIC: "Tax audit and indirect audit techniques. Frequency of application of indirect audit techniques in practice and comparison with techniques used in the annual audit of financial statements".
- CONFERENCE SPEECH: ELINESEE 2024 (Athens, February 3–4, 2024). PRESENTATION TOPIC: "The importance of internal audit in the public sector"

- CONFERENCE PRESENTATION: F.E.B.S. 2024 (Athens, Dec. 19–20, 2024). PRESENTATION TOPIC: “The impact of new technologies in the maritime communications and technology market on the financial perspective of the shipping industry.”
- INTERNATIONAL CONFERENCE PRESENTATION: H.F.A.A. 2024 (Athens, Dec. 20–21, 2024). PRESENTATION TOPIC: “The contribution of AI to business audit processes.”
- PUBLICATION IN BOOK CHAPTER: “A longitudinal accounting analysis for the relationship between Value-Added Tax rates and general government gross debt in Greece (1987–2022).” VOLUME TITLE: *Economic Integration: Strategies, Challenges and Global Implications*, 2025, Nova Science Publishers.
- JOURNAL PUBLICATION: “The Growth of Maritime Communications and Technology, related to the trends in the Shipping industry: A Financial perspective”. JOURNAL TITLE: “Economies” (April 2025, Vol. 13, No 4). <https://doi.org/10.3390/economies13040099>
- INTERNATIONAL CONFERENCE PRESENTATION: CHAOS 2025 (Athens, June 17–20, 2025). PRESENTATION TOPIC: “Tax audit in Greece. Investigating requirements per taxation area and type of tax, in order to restrict tax evasion and assist collectibility”.
- CONFERENCE PRESENTATION: F.E.B.S. 2025 (Athens, Dec. 18–19, 2025). PRESENTATION TOPIC: “Flexibility of tourism sector enterprises regarding sudden changes in the economic environment: Investigating adherence to countermeasures arising from recent crises.”
- INTERNATIONAL CONFERENCE PRESENTATION: H.F.A.A. 2025 (Athens, Dec. 19–20, 2025). PRESENTATION TOPIC: “Investigation of the implementation of green entrepreneurship and sustainable development policies in hotel enterprises: The case of Crete.”
- INTERNATIONAL CONFERENCE PRESENTATION: CHAOS 2025 (Agios Nikolaos, Lasithi, June 12–15, 2026). PRESENTATION TOPIC: “Performance budgeting as a tool for monitoring and improving public sector administration: The case of Greece.”