

# CURRICULUM VITAE

## Mr Dimitris George Triarchis

**1. Education:**        **M.A. in Finance & Investment (Exeter Univer.UK, 1985)**

**BSc in Economic Sciences (Athens Univer. 1984)**

*Grade: First Class - Excellent (9 & 1/6)*

**2. Professional qualifications:**    **Associate Member (ACMA) of the Chartered Institute of Management Accountants CIMA (UK-London)**

*Date of qualification: May '02*

*Date accepted in membership: April '03*

*CIMA is one of the three Chartered Accountancy Institutes of the UK (ACCA, ACA, CIMA), which specializes in Management Accounting together with a thorough knowledge of International Accounting Standards, applied financial management and Management/Accounting information systems.*

*Members of the Institute are qualified accountants who have successfully passed the Institutes rigorous examinations and they also have substantial experience in the field of Accounting and Finance.*

**Hellenic Chamber of Economics**

**Certified Tax-Accountant (A Class): Jan '01**

*It provides legal signatory rights for the official yearend financial statements.*

**3. Work experience in business and commerce:**

**Jan 04- Feb 05    “General Electric International Inc – Energy Rentals”**

**Project Finance Manager**

                              Member of a project management team which had been formed for the installation and management of diesel "back-up" electricity generators in all the Olympic Games venues, during the Athens Olympic Games, (Contractual obligation with the “Athens 2004 Organizing Committee”),

                              -total turnover c. \$60 m

                              Duties:

- Supervision and guidance to the accounting dpt for Statutory tax reporting (Greek GAAP) in relation to the company’s internal reporting requirements (US GAAP),
- Budgeting and weekly update of the Projects ‘Profitability Forecast’ vs. the ‘Operating Plan’,
- Monthly reporting of the actual results YTD,
- Cash flow Management,
- Receivables & Payables Management.
- Relations and liaison with banks for the issuing of Financial Instruments such as Letters of Guarantee and Bonds,
- Establishment of contracts & secondment agreements for intra company charging and taxation requirements.

**Mar. 01-Dec. 03    “Altavia Graphics” SA**

**Finance Manager**

                              Subsidiary of the French multinational “Altavia Prodigy” a communications and media group, leader in Europe in the field of facilities printing and in the graphics, printing and advertising business, with turnover approx. euro 10m

                              Reporting directly to the General Manager for Greece and indirectly to the Group Financial Director in France.

Tasks were:

- Supervision of the Accounts Dpt, according to the Greek GAAP, the commercial law and the taxation requirements.
- Responsibility for the balance sheet and profit & loss statements, for statutory purposes.
- Taxation management.
- Liaison with the auditors
- Budgeting & monthly reporting (actual vs. budget),
- Interim & year-end consolidation with the Group's annual financial statements, using the International Accounting Standards.
- Cash flow planning & relations with banks,
- Computerization and automation of the accounts department.

**Apr 97–Feb 01    “Periodikos Typos” SA**

**Financial controller**

The company was publishing and distributing a large selection of periodicals and magazines, leader in the field of crossword magazines and youth periodicals with a turnover: c. Euro10m. Reporting to the Managing Director,.

The tasks included the strengthening/reorganization of the existing financial controls within the company i.e.:

- Establishment of a budgetary control system.
- Preparation of business plans under different scenarios for the evaluation of the profitability of new issues of magazines.
- Monitoring and control of expenses and costs vs. budget.
- A more accurate and reliable product costing system.
- Break-even and sensitivity analysis.
- Cash flow forecasting and control.
- Assessment of the economic viability of the propositions for cooperation with various foreign publishing houses.
- Feasibility studies of investment propositions, taking into consideration the investment incentives laws.

**Feb 93-Mar 97    “Coca-Cola” Hellas SA,**

**Chief Accountant**

A marketing and management consultancy company rendering its services exclusively to “The Coca-Cola Company Inc” Atlanta and to the Greek "franchisee" Coca-Cola Bottler (Hellenic Bottling Company- 3E-Leventis Group).

The Co. had full accountability and responsibility for:

- Over euro90m of sales of Coca-Cola "concentrate" to the Greek bottler
- Marketing expenses of c.euro30m.

Both sales and a major part of the expenses were recorded, for statutory tax purposes, under our instructions and control, using the US GAAP (Generally Accepted Accounting Practice), in the ledgers of the production and supply plant of Coca-Cola concentrate in Ireland (Drogheda), Reporting to the Finance Mgr., with the following tasks & duties:

- Supervision of the double entry computerized accounting operations.
- Monthly, quarterly and year-end financial reporting of the operating results to the division in Europe and the headquarters in the US.
- Participation in the preparation of the business plan and the annual budget.
- Monthly monitoring & updating of the budget as a rolling estimate.
- Marketing expenses control, authorization and payment.
- Short, medium and long-term cash-flow projections and operating capital requirements (*Economic Value Analysis*).

**Sep 89- Jan 93    “Santa” SA, Pharmaceuticals**

### **Financial Controller**

The company's activities were the manufacturing, subcontracting, trading and distributing of pharmaceuticals, health-care and dental health products for the Greek market as well as for exports, with approx. euro8m. turnover.

Reporting to the Managing Director and responsible for a team of four people, with the following tasks:

- Establishment of a budgetary control system.
- Monitoring and control of expenses and manufacturing costs vs. budget.
- Standard costing, variances analysis.
- Submission and follow-up of medicine prices to the ministry of Commerce for regular updating and adjustment.
- Treasury & cash flow projections.
- Customers credit & profitability analysis
- Financial analysis & monitoring of the competition.

### **May 87-Aug 89 "Phosphoric Fertilizers Industry" SA, Management / Cost Accountant.**

Subsidiary of the Commercial Bank of Greece and one of the major chemicals and fertilizers manufacturers in Greece, with vertically integrated production process, with turnover c.euro90m. Reporting to the Financial Planning Mgr, with the following duties:

- Costing of the fertilizers and the intermediate products.
- Preparation of the annual budget and monthly monitoring of the actual vs. budget.
- Preparation & evaluation of investment plans in relation to Domestic and European Union Investment Incentive Schemes.
- Cash-flow projections.

## **4. Academic Experience**

- A. Since Nov. 2018, a member of the teaching staff, the department of Accounting and Finance, of the School of Economics and Management, of the Technological Educational Institute of Sterea Hellas. His status is "Applications Professor" with specialization in "accounting & applications"
- B. From Feb 2005 till Oct 2018 in the "Technological Educational Institute" (TEI) of Crete, "School of Economics & Management" Dpt of Accounting. As an "Applications Professor" with specialization in "accounting & applications"

During my tenure in the TEI of Crete I fulfilled the following teaching, administrative and research duties:

### **I. Teaching duties**

I had academic responsibility for the teaching & development of the following modules:

#### **1) For the undergraduate level:**

- Financial Accounting
- International Accounting Standards / International Financial Reporting Standards
- Theory & Practice of the Consolidation of Financial Statements
- Analysis & Evaluation of Financial Statements
- Theory & Practice of Cash Flow Statements
- Taxation & Tax management
- Computerised accounting applications (laboratory)
- Enterprise Resource Planning Systems (laboratory with application to the SAP - ERP System)

- 2) For the postgraduate programme in Accounting & Auditing: (In cooperation and liaison with the Institute of Chartered Accountants of Greece and the University of "Macedonia"-Thessaloniki)
- Advanced Financial Accounting & Auditing:
    - Consolidated Financial Statements
    - Cash-flow Statements
  - Accounting Standards: IAS/IFRS
  - Accounting II (Management Accounting - Costing)

## **II. Administrative duties:**

### 1) For the undergraduate level:

- Member of five (5) electoral bodies for the election of the departments teaching staff, in four (4) of them as member of the referral committee.
- Other committees in which I participated:
  - Member of the TEI procurement committee, for the periods 2007-2008, 2016 – 2018
  - Member of the committee, for the assessment of candidates, in order to be accepted for studies in the department, for the academic years 2007-08, 2008-09, 2015-16, 2017-18
  - Member of the committee for the restructuring of the department's academic curriculum, in 2008 & 2013.
- President of the department's accountancy sector 2016-2018

### 2) For the postgraduate programme in Accounting & Auditing:

- Responsible for the Dpt's budgeting & financial control,

## **III. Research interests and publications:**

My research interests are focused in the following sectors:

- The economic efficiency from the application of the International Accounting Standards/International Financial Reporting Standards in the Greek firms.
- The accuracy of the presentation of Consolidated Financial Statements of Groups and Conglomerates and their effects on the Groups' effectiveness and efficiency.
- The influence and effects of management accounting methods on the contemporary management.
- The extent, the effectiveness and the outcome of the application of contemporary "corporate governance" methods on the Greek firms.

Since 2012, I have published a book under the title:

"CONSOLIDATED FINANCIAL STATEMENTS"  
THEORY AND CONSTRUCTION TECHNIQUE, ACCORDING TO THE GREEK LEGISLATION  
AND IN COMPARISON TO THE INTERNATIONAL ACCOUNTING PRACTICE.  
"Disigma" Publications