

Angeliki Samara

*Assistant Professor of Accounting
Department of Accounting and Finance, School of Business Administration,
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PERSONAL INFORMATION

Business Address: University of Macedonia Greece, 156, Egnatia St, 546 36, Thessaloniki, Greece

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Nationality : Greek

EDUCATION

2008–2013 PhD in Accounting, University of Surrey, Faculty of Business, Economics and Law, Surrey Business School, UK

2008–2010 MSc in Applied Economics and Finance with direction in Applied Accounting and Auditing, Department of Economics, Faculty of Economics and Political Sciences, National and Kapodistrian University of Athens

2005–2007 Postgraduate Professional Certificate of Certified Public Accountants (Distinction), Institute of Certified Public Accountants of Greece (IESOEL)

1999–2003 BSc in Economics, School of Economics, Faculty of Law, Economics and Political Sciences, Aristotle University of Thessaloniki

ACADEMIC POSITIONS

2017–Present Assistant Professor in Accounting, Department of Accounting and Finance, School of Business Administration, University of Macedonia, Greece

2019–Present Teaching Fellow in Accounting, Department of Accounting and Finance, School of Management and Economics, Hellenic Mediterranean University, Greece

2017–2019 Member of the Greek Open University (HOU), Undergraduate Program of Studies in Business and Organization Management, Module: Accounting (DEO 25)

2016–2017 Member of the Greek Open University (HOU), Master in Business Administration - MBA, Module: Financial Management and Accounting

2014–2019 Teaching Fellow in Accounting, Department of Accounting and Finance, School of Management and Economics, TEI of Crete, Greece

2013–2017 Teaching Fellow in Accounting, Department of Accounting and Finance, School of Business Administration, University of Macedonia, Greece

TEACHING EXPERIENCE

Levels	Courses
Undergraduate courses	International Financial Reporting Standards I & II(IFRS), Financial Accounting II, Tax Accounting I & II, Internal Control and Risk Management, Business Accounting, Cost Accounting
Postgraduate courses	International Financial Reporting Standards (IFRS), International Standards on Auditing (ISAs), Auditing I & II, Internal Audit, Audit-Professional Ethics, Advanced Topics in Financial Accounting, Tax Accounting, Advanced Topics on Taxation, Tax Law

WORK EXPERIENCE

2023- Present	Independent non-executive member of the BoD, member of the Audit Committee and member of the Remuneration and Nominations Committee of Gr. Sarantis S.A.
2023- Present	Independent non-executive member of the BoD of Dotsoft S.A.
2021- Present	Independent non-executive member of the BoD and member of the Audit Committee of Alphalife S.A.
2021- Present	Independent non-executive member of the BoD, member of Audit Committee and Chairwoman of the Nominations Committee of Thessaloniki Port Authority S.A. (ThPA S.A)
2021 – Present	Independent non-executive member of the BoD, member of Audit Committee and member of Remuneration and Nominations Committee of Alpha Astika Akinita S.A.
2017–2017	Independent Authority of Public Revenue, Directorate General of Customs and Excise, Division of Customs' Control Strategy and Offences, Section B-Risk Analysis
2016–2016	Ministry of Finance, General Accounting Office, Directorate General for Treasury and Public Accounting
2016-2016	Ministry of Finance, General Secretary of Public Revenue, Directorate General of Customs and Excise.
2004–2016	Accountant–Tax Consultant, A Class Signatory Right of Financial Statements

RESEARCH

Publications in academic refereed journals

1. Chalevas, C., P. Giannopoulos, A. Koutoupis and A. Samara, 2021, “Evaluating the role and effectiveness of the Audit Committee on the quality of financial reporting: Evidence from Greek PIEs”, International Journal of Banking, Accounting and Finance, Vol. 12, pp. 368-388.

2. Ladas, A.C., C.I. Negkakis and A.D. Samara, 2017. "The Effects of Financial Crisis on the Creditworthiness of Banks", in "The Greek Debt Crisis", Palgrave MacMillan, (Ed. C. Floros and I. Chatziantoniou).
3. Ladas, A.C., C.I. Negkakis and A.D. Samara, 2017. "Accounting Quality Deferred Tax and Risk in the Banking Industry", *International Journal of Banking, Accounting and Finance*, Vol. 8, pp. 1-19.
4. Samara, A., 2014, "Assessing the Relevance of Deferred Tax Items: Evidence from Loss Firms during the Financial Crisis", *The Journal of Economic Asymmetries*, Vol. 11, pp. 138-145.

Presentations to Referred Conferences

5. A. Maniatis and A. Samara, «Using Accruals Models to Detect Earnings Management», Giannopoulos, P., Chalevas, C., Samara, A., «What affects Auditor's Opinion? The case of Greece», 21st Annual Conference of the Hellenic Finance and Accounting Association, Athens, 16-17 December 2022
6. C. Chalevas, P.Giannopoulos, A. Samara and t. Trifonidou, «Communicating Key Audit Matters in the Auditor's Report: Evidence from Greek PIEs», 20th Annual Conference of the Hellenic Finance and Accounting Association, Thessaloniki 17-18 December 2021
7. A. Maniatis and A. Samara, «Detecting the probability of Fraud in Listed Companies using Financial Ratio Model: Empirical Evidence from Greece», 20th Annual Conference of the Hellenic Finance and Accounting Association, Thessaloniki, 17-18 December 2021
1. Giannopoulos, P. Chalevas, C., A., Samara, A., "What affects Auditor's Opinion? The case of Greece", 19th Annual Conference of the Hellenic Finance and Accounting Association, Herakleion, Crete, 18-19 December, 2020.
2. Samara, A., and Maniatis, A., "Detecting the Probability of Financial Fraud due to Earnings Manipulation: Evidence from ASE", 18th Annual Conference of the Hellenic Finance and Accounting Association, Athens, 13-14 December, 2019.
3. Giannopoulos, P., Koutoupis, A., Samara, A., "Evaluating the Role and Effectiveness of the Audit Committees: Evidence from the Greek PIEs", 18th Annual Conference of the Hellenic Finance and Accounting Association, Athens, 13-14 December, 2019.
4. Samara, A., "Tax Certificate: Empirical Results from listed entities", 17th Annual Conference of the Hellenic Finance and Accounting Association, Piraeus, 14-15 December 2018.
5. Samara, A., "The Use of Deferred Taxation in the Banking Industry: Tool or Trouble for Bank Recovery?" 16th Annual Conference of the Hellenic Finance and Accounting Association, Athens, 15-16 December, 2017.
6. Ladas, A., Negkakis, C. and Samara, A., "Audit Effort, Audit Quality and Deferred Tax", 15th Annual Conference of the Hellenic Finance and Accounting Association, Thessaloniki, 16-17 December 2016.
7. Ladas, A., Negkakis, C. and Samara, A., "How Informative is Deferred Taxation in the Banking Sector", 14th Annual Conference of the Hellenic Finance and Accounting Association, Athens, 18-19 December 2015.
8. Ladas, A., Negkakis, C. and Samara, A., "The Effects of Accounting Quality on Deferred Taxation", 13th Annual Conference of the Hellenic Finance and Accounting Association, Volos, 12-13 December 2014.
9. Samara, A., "Financial Crisis and Deferred Taxation: Evidence from the Eurozone Countries", 5th International Conference on Accounting and Finance, Syros, 4-5 September 2014.
10. Samara, A., "The Information Content of Deferred Tax Component", 12th Annual Conference of the Hellenic Finance and Accounting Association, Thessaloniki, 13-14 December 2013.
11. Samara, A., "The Effects of Incentives for Earnings Management on Deferred Taxation", 11th Annual Conference of the Hellenic Finance and Accounting Association, Athens, 14-15 December 2012.
12. Ladas, A. and Samara, A., "The Use of Fair Value for Fixed Assets' Valuation in Greece: Initial Evidence", 9th Annual Conference of the Hellenic Finance and Accounting Association, Limassol, Cyprus, 17-18 December 2010.
13. Negakis, C., Paliogianni, P. and Samara A. "Compliance of Greek Banks to IFRS 7: Some Preliminary Evidence", 9th Annual Conference of the Hellenic Finance and Accounting Association, Limassol, Cyprus, 17-18 December 2010.

COSNULTING AND RELATED EXPERIENCE

2020-Today	Chairman of the Examination Committee of the Body of Certified Public Accountants (SOEL)
2020-Today	Active Member of the Evaluation and Appeals Committee of the Committee for Investigation and Management of the Special Account for Research Funds (ELKE) of the University of Macedonia
2019-2020	Active Member of the SOEL Quality Control Committee (at the Institute of Public Certified Accountants of Greece)
2019-2020	Active Member of the Committee for Research Ethics of the University of Macedonia
2019-2020	Active Member of the Examination Committee of the Body of Certified Public Accountants (SOEL)
2019-2020	Member of the group of Greek experts of European twinning program «Strengthening capacities of the Service for Accounting, Reporting and Auditing Supervision in Georgia»
2017-Today	Member of the General Assembly, Department of Accounting and Finance, School of Business Administration, University of Macedonia.
2014-2024	Active Member of Quality Control Board (SPE), Hellenic Accounting and Auditing Standards Oversight Board (HAASOB)
2016-2017	Member of the team in the General Accounting Office (Ministry of Finance) for the preparation for the new Chart of Accounts for the Greek General Government.
2013-Today	Member of the organization and scientific committee of Annual Conference of Hellenic Finance and Accounting Association (HFAA)

RESEARCH INTERESTS

- Effects of Deferred Taxation on the Financial Statements
- International Financial Reporting Standards
- International Standards on Auditing
- Audit and Internal Audit
- Audit of Financial Statements and Audit Committees

SCHOLARSHIPS

Prize awarded for obtaining the highest grade in the Postgraduate Program of Certified Public Accountants (IESOEL) and a special accolade for competing the program of studies in less than six examine periods.

MEMBERSHIP AND PARTICIPATIONS

- Member of the Economic Chamber of Greece
- Member of the Multinational Finance Society
- Member of the Hellenic Finance and Accounting Association
- Certified Internal Controls Auditor, The Institute for Internal Controls

LANGUAGES

Certificate of Proficiency in English, University of Michigan.