

**CURRICULUM VITAE**  
**Prof. Dr.Jur. Panagiotis K. Panagiotou**

**PERSONAL DETAILS**

**SURNAME:** Panagiotou  
**NAME:** Panagiotis  
**FATHER'S NAME:** Konstantinos  
**PLACE OF BIRTH:**  
  
**ADDRESS:** Gaiopolis -Larissa –Thessaly  
Greece  
**TELEPHONE/FAX :** ++ 30 2410684285  
  
**E-MAIL:** panpanagiotou@uth.gr

**EDUCATION**

1976: School leaving Certificate from the 21<sup>st</sup> Boy's High School of Secondary Education of Kypseli (central district of Athens) following a Theoretical- Humanities orientated curriculum.

October 1978: Admitted to the Faculty of Law at the University of Athens (EKPA)

June 1983: Graduates from the Faculty of Law at the University of Athens with a Bachelor's Degree, with a grade of 8, 25 (Very Good).

1983-1985: Postgraduate studies in Commercial and Financial Law, specializing in the EEC Law of Public Companies at the Faculty of Law of the University of Hamburg (Rechtswissenschaft Universitaet Hamburg).

1986: Commencing a Doctoral dissertation at the Faculty of Law of the University of Hamburg, on the subject: " Das Bezugsrecht der Aktionäre in der Kapitalerhöhung AktG " (The Pre-emptive Right in the Increase of Share Capital in Companies Limited by Shares), with Dr. P. Erlinghagen, Professor of Law, as academic supervisor. Doctoral research at the research center Max Plank Institut of Hamburg. Effort assisted by an annual scholarship granted by the University of Hamburg

1988: Continuation of Doctoral dissertation at the Faculty of Law of the University of Athens, due to the interest shown on this subject on a national level with a Comparative study of the German, Austrian, Swiss, and Greek Law under the supervision of the late Dr. A. Argyriadis, Professor of Commercial Law, and subsequently with the late Dr. M.Menoudis, Professor of Commercial Law, as academic advisors

June 1996: Acquires Doctoral Law Degree from the Faculty of Law of the University of Athens and Nominated Doctor of Law specializing in the field of Commercial Law.

July 1999-  
August 2000 Engages in his Post-Doctoral Research and teaching as a Visiting Scholar by invitation of the Faculty of Law of Boston University, Massachusetts, USA, on the topic: "The Transfer of Small and Medium sized Business: A Comparative Study of

European and American Law". Collaborated on this project with Professor Tamar Frankel, Professor of Law, at the Boston University Law School.

2004 Continuation of Post-Doctoral Research at the research centre of the Max -Planck Institut München.

## **PROFESSIONAL EXPERIENCE**

### **1.ACADEMIC TEACHING EXPERIENCE IN HIGHER INSTITUTIONS**

From June 2019 to present Professor at the University of Thessaly ( Department of Accounting and Finance) .  
Teaching subjects: Commercial Law • Civil Law • Labour Law • Banking Law ,  
Entrepreneurship and Competitiveness of businesses.

From 2008 to present Associate Professor at the Department of Accounting and Finance at the Former School of Management and Economics (S.M.E) of the Former Technical Educational Institute (TEI) of Higher Education of Thessaly.  
Teaching subjects : Commercial Law • Civil Law • Labour Law • Entrepreneurship and Competitiveness of businesses.

2006 to present Teaching professor at the Hellenic Open University in the thematic section Business Administration and Organization (DEO 10).

2006-2008 Teaching the subject "Elements of Commercial Law" at the Police Academy School of Officers of the Greek Police Force.

July1999-Agust 2000 Under the capacity as Visiting Scholar at Boston University Law School, he engages in Seminars teaching the subject: The Pre-emptive Right in the Increase of Share Capital of Companies Limited by Shares, comparing laws of the European Community with those of American Law.

2006-2007 Assessment adjudicator on a selection board assessing the thesis papers of Diplomatic Employees training within the module dealing with financial affairs and "Fundamentals of Law and Administration" of the National School of Public Administration (EKDDA).

## **2. ACADEMIC ADMINISTRATIVE WORK**

1. Head of the Department of Accounting and Finance from 1-9- 2014.

2. Deputy Head of the Department of Accounting and Finance from (1.9.2012) 1/1/2013 to 31/08/2014.

3. Coordinator of the ERASMUS program for the Department of Accounting and Finance ( 2014 -2018 ) .

### 3. LAW PRACTICE

- August 1985: Appointed Attorney at Law with the right to appear before the Athens Court of First Instance (Examination grade: 9.16, Very Good).
- February 1993: Promoted to Attorney at Law with the right to appear before the Court of Appeals
- September 1996:
- Fellow of the Association of Greek Commercialists
  - Fellow of the Competition Law Society
  - Fellow of the German-Greek Jurists Association (Deutsch- Griechische Juristenvereinigung).
- April 2001 Attorney at Law of the Supreme Court of Athens
- 1988-2004: Practicing law in court as a barrister specialized in matters of Civil and Commercial Law. Specifically Company, Banking, Patent and Competition Law.
- 1991-2003: Specialist Consultant on matters of Trade and Industry at the Union of Hellenic Chambers of Commerce. Appointed to the position by a five-member panel of the Ministry of Commerce, as being qualified on the grounds of academic Credentials.

### 4. PARTICIPATION IN SEMINARS-MEETINGS-CONFERENCES:

1. Participation in the 23<sup>rd</sup> Hellenic Conference of Commercial Law of the Association of Greek Law Commercialists held in Alexandroupolis, Greece on November 1-3, 2013 with thematic discussion on "Bank Recovery and Restructuring Legislation, and the Treatment of Bankruptcy".
2. Participation in the 22<sup>nd</sup> Hellenic Conference of Commercial Law of the Association of Greek Law Commercialists held in Larissa, Greece on October 19-21, 2012 with thematic discussion on "The New Enterprise Law of Small and Medium-sized Businesses (4072 Law /12)".
3. Participation in the 9<sup>th</sup> Congress of Hellenic Conference of Commercial Law of the Association of Greek Law Commercialists held in Delphi, Greece November 12-14, 1999 with thematic discussion on "The Stock Exchange in Greek law".
4. Participation in the Europartenariat, held in Piraeus, July 23-24, 1997 taking part in business meetings between representatives of Greek and foreign enterprises with thematic discussion on the development and reinforcement of small & Medium Enterprises (SMEs).
5. Address at the Conference of the Union of Turkish Chambers on "*Economic Integration as a Factor of Development*", in Istanbul, May 12-13, 1997.
6. Participation in the General Assembly of the Association of the Balkan Chambers, in Athens, May 19-20, 1997, addressing the topic of cooperation of the Balkan countries in the following areas: Banking System, Insurance of Export and Investment Initiatives, Product Standardization and Certification, Frontier-Zone Commerce Development.
7. Participation in the 6<sup>th</sup> Hellenic Conference of Commercial Law of the Association of Greek Law Commercialists held in Patras, Greece on 1-2 November 1996 with thematic discussion on: "Reviewing Bankruptcy Law".

8. Financial- Professional Management (by the Hellenic Productivity Center).
9. Marketing techniques- Market promotion methods of products (HPC).
10. Financial Conference- A new money market in Greece.
11. Seminar on the impact of "Research & Technology" Community programs on the economic development of Greece.
12. Total quality management- "A lever for economic development".

## 5. ACADEMIC RESEARCH

### A. TEACHING NOTES:

1. **Notes on Civil Law and the Methodology of Solving Practical Exercises**, 2010, p. I-II + 1-84, published by the Former Technical Educational Institute of Thessaly (TEI Thessaly).
2. **Commercial law .Commercial Companies and Capital securities**, 2010, p. I-V + 1-167, published by the Former Technical Educational Institute of Thessaly (TEI Thessaly).
3. **Labour Law. Individual and Collective**, 2011, p. I-II + 1-84, published by the Former Technical Educational Institute of Thessaly (TEI Thessaly).

### B. MONOGRAPHS IN GREEK

1. **“The right to vote in capital companies: The principle of equal treatment of shareholders- A contribution to the Company Law”**, 2014, Nomiki Bibliothiki , ISBN: 978-960-562-323-4, 305 pages.
2. **“Revision of the Law of Personal Commercial Partnerships: Legislative and Interpretative Issues of Law 4072/2012-General Partnership, Limited Partnership and Limited Partnership by Shares”**, 2013, Nomiki Bibliothiki, ISBN: 978 –960- 562 –170 –4, 2013, 376 pages.
3. **“The transfer of the business and the liability for its debts”** (Post-doctoral research), 2011, Nomiki Bibliothiki, ISBN: 978-960-272-905-2, 533 pages.
4. **“The Pre-Emptive Right in the Increase of the share capital of a public company Limited by Shares”**, (Doctoral Thesis). Athens: Sakkoulas, 1996, ISBN: 960-420-021-6, 324 pages.
5. **The Corporate and Derivative Action against the Board of Directors in Public Companies by Shares, Nomiki Vivliothiki, 2016 , pp. 1-932 , ISBN :978-960-622-506-2.**
6. **Busines Law ( Introduction to Business Law , Industrial Property and Competition Law , Corporation Law , Securities Law , Insurance Law , Insolvency Law b, Maritime Law ) ,pp. 1- 932 ,ISBN 978-960-622-506-2**
7. **The Law of Business Transformations ( Conversion- Merger and Acquisitions , Corporate Division /demergers , Spin Off /hive off of the various divisions , 2021, Sakkoulas Publications ( Athens-Thessaloniki ) p.1-286, ISBN:978-960-648-296-0**

### C. BOOK REVIEWS ON ACADEMIC RESEARCH BY FELLOW COLLEGUES:

1. **1. The transfer of the business and the responsibility for its debts**, 2011, published by *Nomiki Bibliothiki*, ISBN: 978-960-272-905-2, pp. IX-XXXV and pp. 1- 533.  
Book review by: (a). Douvlis Basilios , currently Professor of Commercial and Economic Law at Panteion University / University in *Dikaio Epihirision kai Eterion* / Business and Company Law, 5/2012, pp. 522- 525.

(b) Cassavetes Nicholas, Supreme Court Judge (lately deceased), published in the legal journal *Nomiko Vima* /Legal Tribune, 2012, Vol. 60, pp. 2252- 2258.

2. **The new law of general partnership and limited partnership**. Legislative and interpretative problems of revision to Law 4072/2012, 2013, published by *Nomiki Bibliothiki*, ISBN: 978 -960- 562 -170 -4, 2013, pp. XI-XL and pp. 1 - 376.

Book review by Ioannis Markou , Professor Emeritous at the Athens University of Economics and Business published in *Dikaio Epihirision kai Eterion* / Business and Company Law 12/2013, pp.1234-1237.

3. **The Right to vote in Capital Companies** [monograph], 2014, *Nomiko Vima* /Legal Tribune, ISBN: 978-960-562-323-4, pp.XI-XXXIII and pp. 1-305

Book review by Skalidis Eleftherios, Professor Emeritous at the University / University Macedonia published in the *Dikaio Epihirision kai Eterion* / Business and Company Law 2015.

4. **Business Law , 2019 , published Nomiki Vivliothiki , 2016 , pp. 1-932 , ISBN :978-960-622-506-2 . Book review by Spyros Psychomanis , Professor of Business Law at the School of Law - University of Thessaloniki published in the *Dikaio Epihirision kai Eterion* / Business and Company Law 2019 , pp. 663-664.**

### D. ACADEMIC RESEARCH PUBLICATIONS:

#### I. ACADEMIC RESEARCH PUBLICATIONS IN FOREIGN JOURNALS

1. "The Pre-emptive Right in Greek Company Law", published in the legal journal *International Corporate and Comparative Law Journal (ICCLJ)*, Kluwer Law International, Vol.3, Issue 4, 2001, pp.449-475.

2. "Agreements for the Continuance of the Personal Company Despite the death of the partner and the legal Rights of the Successor in Greek Company Law, *European Journal of Law Reform*", published in the legal journal (EJLR), Vol. 14, Issue 4, 2012, Eleven International Publishing, ISSN: 1387- 2370, pp. 490 –508.

3. "The reform of personal commercial companies in the Greek Company Law ( Law 4072/2012)" , published in the legal journal *The Company Lawyer ( CL)* , 35 ,Volume 12, 2014 , Sweet & Maxwell Ltd UK , ISSN : 0144-1027.

4. "Reform proposals for the Transfer of a Business and the Responsibility for its Debts in Greek Law", published in the legal journal *The Company Lawyer (CL)*, Issue 11, 2013, Sweet & Maxwell Ltd, Thomson Reuters, UK Limited and Contributors, ISSN: 0144- 1027, pp. 327 – 339.

5. "The Disruption of the Principle of Indivisibility of the Share and the Assignment of Autonomous Voting Rights", published in the legal journal *The Company Lawyer (CL)*, Volume 36, No.3, Sweet & Maxwell Ltd UK, 2015, ISSN: 0144- 1027, pp. 67-71.

6. " Die Griechischen Industrie und Handelskammern" (Greek Industry and Chambers of Commerce), Europarteneriat 1992, Thessaloniki H.O.S.M.I.H., Industrie und Handelskammer Drama, p.7ff.

**7.The derivative action in Greek corporation Law**, in: The Company Lawyer, Vol. 38, No 10 , 2017 ,pp. 329-332.

**8. Voting agreement and purchase of votes in Greek Corporation Law**, The Company Lawyer, Vo. 38 Nr. 3, 2017, pp. 97-104 (ISSN: 0144-1027).

**9.The principle of duty of Loyalty: The protection of corporate interest in Greek Corporation Law**, The Company Lawyer, Vol.37 Nr. 4, 2016, pp.116-121.

**10.The reform of personal commercial companies in the Greek Company Law (Law 4072/2012)**, in: The Company Lawyer (CL), 35, Nr. 12, Sweet & Maxwell Ltd UK, 2014, pp. 378-386, ISSN: 0144-1027.

## II. ACADEMIC RESEARCH PUBLICATIONS IN GREEK JOURNALS

7. **"The actio pro socio and the principle of the obligation of loyalty as a means of limiting it in corporate law"**, published in the legal journal *Epitheorisis Emporikou Dikeoul* / Overview of Commercial Law, 2013, pp. 291-315.

8. **"Legal issues arising from the Transfer of a business and the influx of claims in the substantive and procedural law (in response to Supreme Court of Greece: Arcios Pagos 737 /2011)"**, published in the legal journal *Elliniki Dikaosini* /Hellenic Justice, 2013, pp. 657 – 680. This article was also pre-published as a contribution to the Commemorative Volume of the Emeritus Professor of civil law at the Aristotle University of Thessaloniki Mr. Karasi Marianou.

9. **"The Exclusion of a Partner in Personal Commercial Companies in the Law 4072/2012"** 2013, published in the legal journal *Synigoros* / Advocate , Issue 99/2013, pp. 44-48.

10. **"The Legislative Problem for the Recognition of the Substantial Autonomy of the Unpublished General Partnership Company and the Joint Venture"**, Volume 61, published in the legal journal *Nomiko Vima* /Legal Tribune, 2013, pp. 2104-2112.

11. **"The Organization and Operation of a Partnership limited by shares in Greek and German law"** , a contribution to the commemorative volume of the late Professor Emeritus Mr. Anthony M. Antapassis , 2013, pp. 777-796, published by A. Sakkoulas and also in the legal journal Armenopoulos.

12. **"The Defective Exercise of voting rights and its effect on the validity of the decisions taken by the Corporation's General Assembly: Submission of the vote to judicial control?"** , a contribution to the Commemorative Volume of Emeritus Professor of Commercial Law at the Kapodistrian Law school of Athens, Professor Nicholas Rokas, 2012, pp. 714-731, published by Nomiki Bibliothiki.

13. **Analysis and Interpretation of the decision taken by the Court of Appeals of Thessaloniki 577/2010: " Issues raised by the increase of capital with the pre-emptive right by the corporation, the transfer of nominal stock and the acquisition of the ownership thereof by ordinary adverse possession"** , published in the legal journal *Nomiko Vima* /Legal Tribune, 2011, pp. 1591-1601.

14. **"Legal issues arising from the decision of the Court of Appeals of Thessaloniki 577/2010: The increase in the capital through corporate means and the Pre-Emptive right; the unjustifiable decision; the transfer of the nominal stock; the nominal share as a negotiable and subject to tactical adverse possession "**, published in the legal journal *Elliniki Dikaosini* /Hellenic Justice, 2011,

pp. 650-671 and also published as a contribution to the Commemorative Volume of Prof. Dr. Elisa Alexandridou.

15. **“The liability of the acquiring business”**, published in the legal journal *Synigoros/ Advocate*, Nomiki Bibliothiki, 11-12/2011, pp. 45-47.

16. **“The continuation of the partnership despite the death of the partner and the legal position of the heir”**, published in the legal journal *Dikaio Epihirision kai Eterion / Business and Company Law*, 2011 /Issue no. 3, pp. 284-292. Also pre-published as a contribution to the Commemorative Volume of Emeritus Professor of the University of Piraeus Mrs Penelope Agallopoulou, 2011, pp. 1045-1066, published by A. Sakkoulas. Athens.

17. **“The liability of the seller/ trader for the actual flaws of the share: Increasing or limiting the liability of the shareholder?”**, published in the legal journal *Epitheorisis Emporikou Dikaiou / Commercial Law Review*, 2010, Vol. 3, pp. 553-572.

18. **“The Transfer and Repossession/confiscation of the Business Name”**, published in the legal journal *Epitheorisis Emporikou Dikeou/ Overview of Commercial Law*, no. 3rd, 2010, pp. 672-692. Also pre-published as a contribution to the Commemorative Volume of Emeritus Professor of Commercial Law at the Aristotle University of Thessaloniki, Mr. Vasilios Antonopoulos.

19. **“The spin- off /breakaway of a branch or section of the company as a means of Corporate Restructuring”**, published in the legal journal *Hronika Ithiotikou Dikaiou / Chronicles of Private Law*, 2009, pp. 856- 864.

20. **“The seizure of the company”**, comments on the decision taken by the Supreme Court of Greece, Areios Pagos 7/2009, published in the legal journal *Elliniki Dikaiosyni /Hellenic Justice* 2009, p. 1315 -1319

21. **“The reconsideration of the Increase in Capital and the Right of Preference in the Corporation with the Law 3604/2007: Issues from the implementation of the new law”**, published in the legal journal *Nomiko Vima/ Legal Tribune*, 2009, pp. 342- 360

22. **“Issues of Liability arising from the Transfer of the Business by Special Succession”**, published in the legal journal *Elliniki Dikaiosyni /Hellenic Justice*, Vol. 49, Issue 1, 2008, pp. 47-63 and in Armenopoulos, 2008, pp. 843-861.

23. **“Enforcement proceeding on the Business”**, published in the legal journal *Diki/ Trial*, Issue 7, 2008, pp. 790-808.

24. **“Investments in Stock Market Derivatives”**, *Epitheorisi Trapezikou kai Aksiografikou Dikaiou/ Review of Banking and Securities Law*, 2003, pp. 418-445.

25. **“The Loaning of Enterprises with the fictions pledge”**, KERDOS, daily financial newspaper, 2002, pp.10-11.

26. **“The Practical Implications with the Adoption of the Euro in Capital Companies”**, published in the periodical *Deltio Forologikis Nomothesias/ Tax Legislation Bulletin*, 1<sup>st</sup> ten-days of June 2001 pp.866-878.

27. **“The Problems of the introduction Greek Commercial Register”**, published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, Vol. 12 Dec. 2001, p. 36 ff., and in KERDOS, daily financial newspaper, 2001, pp. 14-17.

28. **“The Issue price and the cash ratio of the New Shares”**, published in *Deltio Enosis Ellinikon Trapezon/ Press release of the Union of Greek Banks*, December 1997, p.66 et seq., *Elliniki Dikaiosyni /Greek Justice*, Jan. -Feb. 1998, pp. 282-289.

29.” **The Capitalization of Corporate Reserves of Businesses**”, published in the *Deltio Forologikis Nomothesias* /Tax Legislation Bulletin, Feb.1998, pp.177- 184 and p. 188.

30. “**The Legal nature of the Preference Right in Corporations**”, published in the legal journal Armenopoulos, Bar Association of Thessaloniki, Issue 1, 1997 pp. 16-30.

31. “**Requirements for the restriction or withdrawal of the right of Pre-Emption in the Issue of New Shares**”, published in the legal journal *Nomiko Vima*/ Legal Tribune, 1997, pp. 392-410; also published in the *Deltio Enosis Ellinikon Trapezon* / Press release of the Union of Greek Banks, Dec.1996, pp. 86-98, p.117; Also published in the *Epitheorisis Trapezikou kai Aksiografikou Dikaiou*/ Review of Banking and Securities Law, Issue. 3, 1996, pp. 631-661.

**32. The Fusion of Companies , NoB 2019 , pp. 189 ff.**

**33. Division of Businesses , NoB 2020 , pp. 728 ff.**

#### **E.PUBLICATIONS IN OTHER PERIODICALS AND NEWSPAPERS**

1.” **Offshore companies in Greece and Cyprus and their tax status**”, published in the daily financial newspaper KERDOS, 24.5.2003, pp.12-14.

2.” **The Lending to Enterprises via the Institution of Notional Pledge**”, published in the daily financial newspaper KERDOS, 16.11.2002, pp.10-11

3. “ **The establishment of the European Public Limited -Liability Company** “, published in Trade with Greece , a Athens Chamber of Commerce and Industry Periodical , No 24, 2002, pp.42-51.

4.” **The practical effects of the Euro on the Greek public limited companies (AE) and private limited liability companies (EPE), in the Trade with Greece**” , published in the Athens Chamber of Commerce and Industry Periodical , No. 21 March- May 2001 , pp.52-59 .

5. “**The problem of Compound Interest** “, published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin , Sept.1999, pp. 76- 79

6. “**The Small and Medium Enterprises before to ‘problematic transfer ’.Measures which address the closure of businesses**”, published in the daily financial newspaper KERDOS, 03/01/1998, p.12 - 14.

7. " **Prerequisites for admission of non- Greek companies in the Athens Stock Exchange.**" published in the Trade with Greece, Athens Chamber of Commerce and Industry (ACCI) Bulletin, April-June 1998, pp. 58-59.

8. “**The problem of the Transfer of the Small –Medium Businesses**”, published in the daily financial newspaper KERDOS, 1998, p.12ff.

9. “**The Capitalization of the Reserve of Enterprises** in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, 1997, p. 42 and in the Bulletin of Tax Law, Feb.1998, p. 177.

10. “**Mergers Create Large Companies in Greece, in Trade with Greece**”, published in the Athens Chamber of Commerce & Industry Bulletin, No. 7, July 1997, p. 31-36.

11. " **Capital Increase: The Optimal Means of Business Financing**", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, March 1997, pp. .61-64 (Part I) and in April 1997, pp.70-72, (Part II).

12. " **Free Zone Regulations in Greece**", published in the periodical Trade with Greece of the Athens Chamber of Commerce and Industry, No. 6, March 1997, pp.23-30.

13. "**Greece - Balkans: Prospects of Business Cooperation (Trade - Services)**", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, pp.1-39.
14. "**Capitalization of Company Reserves**", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, Dec. 1997, p.42ff.
15. "**The Legal Nature of the Right of Pre-emption with Limited Companies**", published in the law journal Armenopoulos , No.1, 1997, pp. 6.16-30.
16. «**Applicable Law on Business Merger- Facilitating the Creation of Large Economic Units**», P.C.C.I. Bulletin, 1996, p.21, P.C.C.T. Bulletin (The View of Craft Trades), No.7, February- March 1997, p.26ff.
17. "**Conditions to the Exclusion of the Right of Pre-emption on New Issue**", published in Nov., Association of Hellenic Banks Bulletin, Dc.1996, pp.86-98 (-117), in Banking Law and Law on Commercial Papers Review, No.3, 1996, p.631ff.
18. "**The Legal Status of Company Mergers - Facilitating the creation of large economic units**", published in the Piraeus Chamber of Commerce & Industry Bulletin, 1996, pp. 21-25.
19. "**European Integration: A Federal Solution or a Consensus-based Confederation?**" published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, No. 5-6, 1995, p.9-15.
20. "**Is the Business Tax System Objective or Misleading?**" , published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, 1995, p.9ff, and republished by the Athens Chamber of Commerce and Industry (ACCI) Bulletin , No.8, 1995, p.40ff.
21. "**Amending the Applicable Tax Law Regarding SMEs is a Necessity**", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, 1995, pp.43-45.
22. "**Franchising: Setting up SMEs with Minimal Initial Investment Capital**", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, No. 3 1995, p.12-23
23. "**Objective or notional company taxation system**", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, 1995, pp. 26-33.
24. "**The Legal Status for the expenditure monitoring of Chambers of Commerce**", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin , January / February 1994, pp. 27-28.
25. "**A Statistical Survey on Greek Foreign Trade for the Years 1989-1991**", U.H.C. Bulletin, No. 5, 1994, p.10ff.
26. "**Applicable Law on Chamber Expenditure Auditing** ", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, January/February 1994, p.27.
27. "**EEC Corporate Law and the Harmonization of the Greek Corporate Law**", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, No. 4, 1992, p.41ff.
28. "**Transport Problems and their Solutions for the Promotion of Exports**", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, No.9, 1992, p.22, and the KERDOS Economic Newspaper, 1993 - special issue, pp.6-11.
29. "**Company Law of the EEC and its harmonization of Greek Company Law**", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin , Issue 4, 1992, pp. 41 -46.

30. "**Business Development - Termination of Employment Relation - Collective Dismissal of Employees**", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, , No.4, 1992, pp.19-25.

31. "**The heavily indebted Enterprises and Their Privatization Problems**", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, No.6, 1992, pp.19-27, (Part A) and in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, (Part B'), No. 7, 1992, pp.20-27.

32. "**Business Taxation and Community Goals**", published in the Union of Hellenic Chambers of Commerce and Industry Bulletin, Issue 6, 1992, pp.18-20.

33. "**Factoring: A new method of business financing and insuring exports**", published in the Athens Chamber of Commerce and Industry (ACCI) Bulletin, , Issue 10, 1992, pp. 11 & -17 and also in the daily financial newspaper KERDOS, 23/03/95 pp. 20-21.

## **6 . FOREIGN LANGUAGES:**

Excellent command of the comprehension, oral communication and writing skills in the following languages:

- German language (Grosses Sprachdiplom)
- English language (Certificate from Harvard University, Extension School of English Language Program - IEL ), English Proficiency