

SOEL

Institute of Certified Public Accountants GREECE

Mediterranean
Voices



Dr. Apostolos Polyzos, president
Institute of Certified Public Accountants of Greece

Professional Background and Role

Please briefly introduce yourself: What is your professional background and current position?

I am a Certified Public Accountant, a graduate of the Department of Economics, University of Macedonia. I began my career in 1984 at the Institute of Certified Public Accountants of Greece and since 1993 I have been working at the Audit Firm SOLCrowe, of which I am a co-founder. I have many years of experience in auditing at private and public sector companies, in matters of acquisitions, mergers and complex accounting issues, while I actively participated in SOEL educational seminars. Since 2003 I am Member of the Supervisory Council of SOEL, and as of May 2024, I am the President of SOEL GR.

How would you describe the role of your organization in the accounting profession and the broader Mediterranean community?

The Institute of Certified Public Accountants of Greece (SOEL) is the body of the auditing profession in Greece, with the mission of defending the quality, transparency, and reliability of financial information, as well as the education and professional development of Certified Public Accountants.

25 YEARS
FCM

ANNIVERSARY
CELEBRATION
1999-2024



Mediterranean Voices



At the level of the Mediterranean community, we operate as a bridge for cooperation and exchange of common practices as well as strengthening the common voice of professionals in the field. Through our participation in international and regional networks, such as FCM, we seek to actively contribute to the formulation of policies that support economic stability and investor confidence in the wider Mediterranean region.

Profession, Future and Sustainability

In your opinion, what are the main challenges and opportunities facing the accountancy profession today?

The auditing profession is currently at the center of a profound transformation, determined by three main axes: The **technological challenge**, mainly through automation, artificial intelligence and big data analysis

The **regulatory challenge**, with a focus on the implementation of the CSRD Directive and the integration of ESG criteria into audit procedures

The **challenge of making the profession attractive** to new generations.

However, within these challenges, great **opportunities also emerge, namely** the strengthening of the profession's credibility and the expansion of services into new areas (such as the assurance of non-financial information).

At SOEL, we work systematically to prepare the professionals of tomorrow, to incorporate innovation and to strengthen the voice of the profession at the national, European and Mediterranean levels.

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How is your organisation preparing its members for technological developments such as digitalisation, artificial intelligence, and ESG?

At SOEL, we have prioritized enhancing member readiness in the face of rapid technological and institutional developments, recognizing that the transition to a new, digitalized and sustainable environment is not a future challenge, but a present reality.

More specifically, through the Institute of Education of SOEL (IESOEL):

- **On issues of digitization and artificial intelligence**, we organize specialized seminars and collaborate with academic institutions and international organizations to transfer know-how and continuously inform our members.
- **In the ESG and CSRD sector**, we have developed and implemented training programs aimed at providing a substantive understanding of the new regulatory framework, the methodology for assurance of non-financial information and the role of the auditor in sustainability issues. At the same time, we advocate for the institutional strengthening of the role of Certified Public Accountants as independent guarantors of the reliability of the relevant reports.
- In addition, we provide **continuous professional training**, which is constantly enriched with new subjects, modern digital tools and interdisciplinary approaches.



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What is the role of accountant in promoting economic and social sustainability today and in the future?

The Certified Public Accountant plays a crucial and multidimensional role in promoting economic and social sustainability. His contribution is not limited to the verification of financial statements, but extends to strengthening the accountability, transparency and responsibility of businesses.

At a social level, the Certified Public Accountant is now called upon to audit and provide assurance for **non-financial information**, regarding the footprint of businesses on the environment, society and governance (ESG).

At SOEL, we support this new strategic role of Certified Public Accountants, preparing them to be not just auditors, but modern guarantors of transparency, sustainability and trust.

Relationship with FCM

What does participation in FCM mean to you and your organization?

SOEL is one of the founding members of FCM and its participation in its endeavours constitutes a strategically important institution of cooperation, knowledge exchange and joint action within the framework of the Mediterranean family of auditing and accounting professionals.

We believe in the importance of regional cooperation and FCM represents for us a community of **trust, progress and professional solidarity**, to which we are proud to belong.





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What benefits would you like to highlight from your participation in the FCM network?

I would like to particularly highlight the following benefits:

- **Exchange of know-how and experience.**
- **Networking and collaboration on joint initiatives,**
- **Update on international developments,**
- **Cultivating professional solidarity** and exchange of values,

Is there any topic you would like FCM to focus on in the coming years?

We would suggest that emphasis be placed on:

- **The attractiveness of the profession,** especially for the younger generation.
- **Technological empowerment of members,** through common educational tools,
- **The unified voice of the Mediterranean on European and international** issues of institutional organization of the profession, supervision, quality and public interest.

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SOEL headquarters

Personal Dimension

If you could choose one Mediterranean destination for a short getaway, which would it be and why?

The Mediterranean is an inexhaustible treasure of culture, history, natural beauty and human warmth. For this reason, it would be extremely difficult – and perhaps unfair – for me to single out just one destination. Every place in the Mediterranean offers something unique, whether it is tranquility, inspiration, contact with culture or with ourselves.

Instead, I will say that the ideal escape is one that allows us to **connect with** hospitality, dialogue, coexistence, and balance – values that, as in our profession, are timelessly precious.

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Final Message

Mediterranean Voices

What message would you like to share with your colleagues and the wider FCM community?

My message to my colleagues and the wider FCM family is simple but essential:

Through collaboration, training, and institutional unity, we can adapt to changes and remain essential and reliable.

FCM is a vital institution for the Mediterranean and we are proud to belong to this community.

