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Investment, Enterprise and Development Commission
Intergovernmental Working Group of Experts on
International Standards of Accounting and Reporting
Twenty-fifth session
Geneva, 4–6 November 2008

List of participants

Note: The format and data of the entries in this list are as provided to the secretariat.

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Canada

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 Mr. Peter **Martin**, Director Canadian Institute of Chartered Accountants, Ottawa

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Mr. Ashraf **Abdelkader**, Advisor, Ministry of Investment, Cairo

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Mr. George **Scerri**, Programme Manager, Malta Information Technology and Training Services

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Ms. Ion Horia **Neamtu**, Vice-President, Romanian Chamber of Financial Auditors, Bucharest

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Ms. Maria **Manolescu**, Technical director, Ministry of Economy and Finance, Bucharest

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Mr. Igor **Tatic**, Head of the Publishing Activity Serbian Association of Accountants and Auditors, Belgrade
Mr. Blagoje **Novicevic**, Chair, Accounting Board, Serbian Association of Accountants and Auditors, Belgrade
Ms. Silfija **Gajin**, Interpreter, Serbian Association of Accountants and Auditors, Belgrade

Slovakia

Ms. Silvia **Tomkova**, State Adviser, Accounting Legislation Department, Ministry of Finance, Bratislava

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Ms. D. Gayani L. **Perera**, Technical Manager, Sri Lanka Accounting and Auditing Standards Monitoring Board, Colombo

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Mr. Zein Ahmed **Borai**, Acting President, Sudanese Association of Certified Accountants, Khartoum

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Ms. Celani **Dlamini**, Accountant, Ministry of Enterprise and Employment, Mbabane
Mr. John **Dludlu**, Internal Audit, Treasury Department, Swaziland, Mbabane
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Ms. Khabonina **Bonisikse Mabuza**, Deputy Accountant General, Treasury Department, Mbabane
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Sweden

Mr. Stefan **Pärnhem**, Deputy Director, Ministry of Justice, Stockholm

Switzerland

Ms. Helga **Horisberger**, State Secretary of Economy, Berne

Syrian Arab Republic

Mr. Zoubair **Darwich**, Assistant Director General, General Committee on Taxes and Tariff, Ministry of Finance, Damascus
Mr. Manhal **Hanawi**, Assistant Director General of Budget, Ministry of Finance, Damascus

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Thailand

Ms. Ratana **Theanrvisitskool**, Director of Bureau of Business Supervision, Ministry of Commerce, Bangkok
Ms. Supaporn **Boontan**, Trade Officer, Ministry of Commerce, Bangkok
Ms. Supavadee **Chotikajan**, First Secretary, Permanent Mission, Geneva
Ms. Athittaya **Lisawad**, Government Officer, Ministry of Commerce, Bangkok

Togo

M. Agbewonou **Tsolegnanou**, Administrateur des Finances, Chef de la section études et suivi des projets de développement à la direction de l'économie, Lomé

Tunisia

M. Nizar **Alouini**, Secrétaire Général, Ordre des experts comptables, Tunis
 M. Salah **Dhibi**, Président, Ordre des experts comptables tunisiens, Tunis
 M. Mohamed **Naceur Gharsalli**, Ordre des experts comptables, Tunis

Turkey

Mr. Cemal **Ibis**, Advisor, Union of Chambers of Certified Public Accountants, Turkey
 Mr. Orhan **Celik**, Union of Certified Public Accountants, Turkey

Uganda

Mr. Ssemugooma **Godfrey**, Acting Commissioner, Ministry of Finance, Planning and Economic Development, Kampala
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United Kingdom of Great Britain and Northern Ireland

Mr. David **Tyrrall**, Accounting Policy Director, Department for Business and Regulatory Reform, London

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 Sr. Lorenzo **Mulet Molina**, Jefe Oficina nacional de contabilidad publica, Caracas
 Sra. Barbara **Gonzalez Clemente**, Miembro, Oficina nacional de contabilidad publica, Caracas
 Sr. Armando **Munoz**, Director, Oficina nacional de contabilidad publica, Caracas
 Sra. Maritzabel **Requena Rodriguez**, Director General Secretaria, Oficina nacional de contabilidad publica, Caracas
 Sr. Fabio **Di Cera Paternostro**, Funcionario técnico para asuntos de la UNCTAD, Misión Permanente, Ginebra

Yemen

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Zambia

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Zimbabwe

Mr. Gift **Gumbira**, Acting Deputy Accountant General, Ministry of Finance, Harare

Intergovernmental organizations**Economic Community of West African States (ECOWAS)**

Mr. N'Guessan **Ake Pierre Diamidia**, Internal Auditor
 Ms. Nellie **Taylor**, Financial Controller

Organization for Economic Cooperation and Development (OECD)

Ms. Marie-France **Houde**, Senior Economist

United Nations organs, bodies and programmes

United Nations Environment Programme (UNEP)

Mr. Paul **Clements-Hunt**, Head of Secretariat, UNEP Finance Initiative, Paris

Specialized agencies and related organizations

International Labour Organization (ILO)

Mr. Jose **Vacca**, Chief, International Labour Organization, Geneva

Mr. Michael **Gotthainer**, International Labour Organization, Geneva

United Nations Industrial Development Organization (UNIDO)

Mr. Jean-Marc **Deroy**, Representative to the United Nations, Geneva Office

Mr. Bernardo **Calzadilla-Sarmiento**, Deputy Representative to the United Nations, Geneva

Mr. J el **Towara**, Assistant, Geneva

World Trade Organization (WTO)

Ms. Doaa Abdel **Motaal**, Counsellor, Office of the Director General, Geneva

Panellists

Tuesday 4 November

Chairpersons Panel: Reflections on 25 annual sessions of ISAR

Mr. Aziz **Dieye**, Chairperson, twenty-second session of ISAR

Mr. Ato **Ghartey**, Chairperson, twenty-fourth session of ISAR

Ms. Alicia **Jaruga**, Chairperson, sixteenth session of ISAR

Mr. Richard **Martin**, Chairperson, eighteenth session of ISAR

Mr. Rudolf **Muller**, Chairperson, twenty-third session of ISAR

Agenda item 3

Review of practical implementation issues relating to international financial reporting standards

Mr. Ashraf **El-Sharkawy**, Egypt

Ms. Malgorzata **Jaruga-Baranowska**, Poland

Agenda item 3

Review of practical implementation issues relating to international financial reporting standards

Mr. Reto **Eberle**, Partner, KPMG

Mr. Nigel **Sleigh-Johnson**, ICAEW, United Kingdom

Mr. Jim **Sylph**, Executive Director, IFAC

Mr. Robert **Garnett**, Board Member, IASB

Wednesday 5 November**Agenda item 4 (a)****Accounting by SMEs: SMEGA Level 3 Guidance**Mr. Robert **Garnett**, IASB, Board MemberMr. Richard **Martin**, ACCAMr. Vickson **Ncube**, ECSAFAMr. Syed Asad **Ali Shah**, ICAP**Agenda item 4 (b)****Accounting and reporting capacity-building requirements**Mr. Ashraf **Gamal El-Din**, Egyptian Institute of Directors, EgyptMr. Nana **Tweneboa Boateng**, Empretec Ghana**Agenda item 4 (c)****High-level segment: financial stability and international standards of accounting and reporting**Mr. Wang **Jun**, Vice-Minister, Ministry of Finance, ChinaMr. Ibrahim **Ashmawy**, Deputy Minister of Investment, EgyptMr. Ngy **Tayi**, Under Secretary of State, Ministry of Economy and Finance, Kingdom of CambodiaMr. Kwabena **Baah-Duodu**, Ambassador, Permanent Representative to the United Nations in Geneva, GhanaMr. Robert **Garnett**, IASB, Board MemberMr. Jim **Sylph**, Executive Director, IFAC**Thursday 6 November****Agenda item 4 (d)****Corporate governance disclosure and corporate responsibility reporting**Ms. Nancy **Kamp-Roelands**, Ernest and Young, the NetherlandsMr. Stephen **Hine**, EIRIS, United KingdomMr. Ernst **Ligteringen**, Global Reporting Initiative, the NetherlandsMr. Alan **Knight**, AccountAbility, United Kingdom**Agenda item 4 (e)****Updates by regional and other international organizations**Ms. Marie-France **Houde**, OECDMr. Robert **Garnett**, Board Member, IASBMr. Jim **Sylph**, Executive Director, IFACMr. Andre **Baladi**, Co-Founder, ICGNMr. Vickson **Ncube**, ECSAFAMs. Saskia **Slomp**, FEE**Academies, associations and organizations invited to the meeting as observers****Accounting and Auditing Association of Serbia**Mr. Dragan **Mikerevic**, Chair of the Assembly, Belgrade**Accounting and Finance Academy of the Russian Federation**Mr. Victor **Getman**, Head, Moscow**Accounting Association of Accounting Technicians**Mr. Aleem **Islan**, Technical Manager, United KingdomMr. John **Vincent**, Council Member, United Kingdom

Accounting Association of Certified Accountants and Auditors of Belarus

Mr. Dzmitry **Pankou**, Chair, Minsk

Accounting Study Center

Mr. Agim **Binaj**, Accounting Expert, Albania

Africa Development Bank

Mr. Ndung'u **Gathinji**, Project Chair, Kenya

Alcoa Europe

Mr. Marco **Marocco**, Europe Compliance Finance Manager

Asian Development Bank

Mr. Samiuela **Tukuafu**, Financial Specialist

Association of Accountants and Financiers of Albania

Mr. Sherif **Bundo**, Executive Director, Tirana

Association of Chartered Certified Accountants

Mr. Peter **Stewart**, Head of Consulting, United Kingdom

Mr. Ian **Welch**, Head of Public Affairs, United Kingdom

Mr. Robin **Jarvis**, Head of Small Business, United Kingdom

Association of International Accountants

Ms. Doreen **Bland**, Secretary to the Council, United Kingdom

Barki Tojik

Mr. Salimkhon **Qurbonov**, Chief Accountant Open Stock Holding Power Company, Tajikistan

CADIRE Business Community International

Ms. Cuartero Reinatou Julienne **Nkouandou**, Administrative Assistant, Yaoundé, Cameroon

Mr. Yves **Mbock Keked**, Managing Director, Yaoundé, Cameroon

Cairo and Alexandria Stock Exchanges

Mr. Maged **Sourial Boulus**, Chairman, Cairo

Mr. Mohamed **Omran**, Vice-Chairman, Cairo

Caisse des Dépôts

Ms. Claire **Bosson**, Adviser, Climate and Environment, International and European Affairs,
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CAPA (Confederation of Asian and Pacific Accountants)

Mr. Kamlesh **Vikamsey**, President, Kuala Lumpur

CECCAR (Corpul Expertilor Contabili si Contabililor Autorizati din Romania)

Ms. Vulcan **Daniela**, Executive Director

Ms. Sidovici **Andreea**, Counselor

Centre Info SA

Mr. Stefano **Gilardi**, Sustainable Investment Consulting, Switzerland

Chamber of Accountants of Djibouti

Mr. Mohamed **Mahamoud Hassan**, President

Chamber of Auditors of Azerbaijan

Mr. Vali **Rahimov**, Head of Department, Baku

Chamber of Auditors of the Czech Republic

Mr. Vladimir **Zelenka**, Member of Council, Prague

Chinese Institute of Certified Public Accountants of China

Ms. **Mei** Luo, Deputy Director, Professional Standards, Beijing

Mr. **Zhao** Jizhe, Administrative Assistant, Beijing

CIFA (Convention of Independent Financial Advisors)

Mr. Jean-Pierre **Diserens**, Vice-President, Switzerland

COCA (Central Organization for Control and Auditing of Yemen)

Mr. Abdullah Abdullah **Alsanafi**, President, Sana'a

Mr. Ahmed Kaid **Ashaybani**, Director General of Technical Cooperation, Sana'a

Conseil Supérieur de la comptabilité

Mr. Andry **Ramanampanoharana**, Manager, Antananarivo, Madagascar

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Con Ser Invest SA

Mr. Thierry **Fuchsmann**, ESG Consultant, Switzerland

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Mr. Johannes **Guigard**, Chartered Accountant, Italy

Continental Trading Invest and Development

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Ms. Caroline **Aggestam**, Assistant Professor, Department of Accounting and Auditing,

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Mr. William **Cunningham**, Social investing advisor, United States of America

CSR (Corporate Social Responsibility)

Mr. Mark **Saafeld**, Consultant, Switzerland

Ms. Hyacinth **O'Sullivan**, Geneva Network, Switzerland

Danish Commerce and Companies Agency

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Deloitte

Mr. Ian **Sanderson**, Switzerland

Mr. Fabien **Bryois**, Audit Senior Manager, Switzerland

Ms. Joelle **Herbette**, Manager, Switzerland

Ms. Lidija **Nanus**, Director, Skopje

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Mr. Guillaume **Taylor**, Partner

E-Capital Partners

Mr. Paolo **Sardi**, Italy

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Mr. Hans **Verkuijsse**, Netherlands

Ms. Henriëtte **Boerma**, Auditor, Netherlands

Mr. Mark Jonathan **Hawkins**, Auditor, Switzerland

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Ms. Bistra **Baharova**, Senior Research Analyst, United States of America

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Mr. Mahmud **Samandari**, External Relations, Switzerland

European Federation of Accountants and Auditors for SMEs

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Fédération internationale des experts-comptables

Mr. Francois **Mechin**, Commissaire aux Comptes, France

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Gambia Public Utilities Regulatory Authority

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Mr. Osvaldo **Agatiello**, Professor

Global Alliance for Improved Nutrition

Mr. Craig **Courtney**, Resource Mobilization Manager, Switzerland

Global Reporting Initiative

Mr. Ernst **Ligteringen**, Chief Executive, Netherlands

Harcourt Investment Consulting AG

Mr. Tommaso **Ferrazzo**, Managing Director, Switzerland

Hermes Investment Management Ltd.

Mr. Paul **Lee**, Corporate Governance Analyst, United Kingdom

Highland Good Steward Management

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