



**United Nations Conference
on Trade and Development**

Distr.: General
15 January 2009

English/French/Spanish only

Trade and Development Board
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.

Experts

Afghanistan

Mr. Gul **MaqsoodSabit**, Director General Internal Audit, Ministry of Finance, Kabul

Albania

Mr. Sotirag **Dhamo**, Member of National Accounting Council, Tirana

Mr. Arben **Zace**, Accountant, Ministry of Finance, Tirana

Algeria

M. Mohamed Lamine **Hamdi**, Président, Commissaire aux Comptes et des Comptables Agréés, Alger

M. Rachid **Moussaoui**, Directeur de la Modernisation de la normalisation comptable, Ministère des finances, Alger

M. Boussad **Bellahsene**, Secrétaire général du Conseil national de la comptabilité, Alger

M. Nacim **Gaouaoui**, Secrétaire diplomatique, Mission permanente, Genève

Mlle. Sim **Mellouh**, Secrétaire diplomatique, Mission permanente, Genève

M. Athmane **Mehadji**, Attaché diplomatique, Mission permanente, Genève

Angola

Mr. Antonio José **Freitas Pires**, Head of Department, Ministry of Finance, Luanda

Mr. José Domingos **Morais Fernandes**, Head of Department, Ministry of Finance, Luanda

Mr. Zacarias Pereira **da Conceicao Neto**, Head Office of Investment and Emission in Capital Markets, Luanda

Mr. Domingos **Agostinho Antonio**, Chief Administrative Sector, Ministry of Finance, Luanda

Mr. Antonio **Mazebo Adriano Vanda**, Expert, Ministry of Finance, Luanda

Bahrain

Mr. Abdulla Abdullatif **Abdulla**, Ambassador, Permanent Representative, Geneva

Mr. Hamad **Al-Khalifa**, First Secretary, Commercial Attaché, Permanent Mission, Geneva

Ms. Muna **Radhi**, Second Secretary, Permanent Mission, Geneva

Belarus

Ms. Tatsiana **Rybak**, Certified Auditor Associate, Professor, Belorussian State Economic University

Mr. Dmitry **Sych**, Associate Professor, Certified Auditor, Belorussian State Economic University

Benin

M. Thomas **Azandossessi**, Directeur du Centre national de formation comptable, Ministère des finances et de l'économie, Cotonou

Bosnia and Herzegovina

Mr. Dragan **Veselinovic**, Economist, Association of Accountants and Auditors

Mr. Novak **Kondic**, Secretary General, Association of Accountants and Auditors

Brazil

Mr. José Carlos **Bezerra Da Silva**, Gerente, Securities Commission of Brazil

Ms. Silvia **Marques de Brito e Silva**, Central Bank of Brazil, Brasilia

Mr. Gerardo **Toffanello**, Brazilian Association of Open Enterprises, Brasilia

Mr. Hugo **Rocha Braga**, Brazilian Association of Open Enterprises, Brasilia

Mr. Francisco **Papellás Filho**, Partner, Institute of Independent Auditors of Brazil

Mr. Ernesto Rubens **Gelbcke**, Accountant, Comitê de pronunciamentos contabeis

Mr. L. Nelson **Carvalho**, Professor, Institute for Research in Accountancy and Finance, University of São Paulo

Ms. Maria Clara **Cavalcante Bugarim**, President, Federal Council on Accountancy, Brasilia

Mr. Luiz **Carlos Vaini**, Federal Council of Accounting, Brasilia
 Ms. Veronica **Cunha De Souto Maior**, Federal Council of Accounting, Brasilia
 Mr. Reginaldo **Alexandre**, Vice President, Association of Analysts and Managers of Investments in Capital Markets
 Mr. Aridelmo José **de Campanharo Teixeira**, Institute of Research on Accounting, Economy and Financing of State of Espirito Santo, Brasilia
 Mr. Valcemiro **Nossa**, Institute of Research on Accounting, Economy and Financing of State of Espirito Santo, Brasilia
 Mr. Fabio **Moraes Da Costa**, Institute of Research on Accounting, Economy and Financing of State of Espirito Santo, Brasilia
 Mr. Bengt **Hallqvist**, Brazilian Institute of Corporative Governance, Brasilia
 Ms. Vania Maria **da Costa Borgerth**, Brazilian National Bank of Economic and Social Development, Brasilia

Burundi

M. Alain Aimé **Nyamitwe**, Premier Conseiller, Mission permanente, Genève

Cambodia

Mr. Ngy **Tayi**, Undersecretary of State, Chairman Accounting Council, Phnom Penh
 Mr. Casey **Barnett**, Director of CPA Training institute, Ministry of Economy and Finance, Phnom Penh
 Mr. Tharin **Bou**, Deputy Secretary General, Ministry of Economy and Finance, Phnom Penh
 Mr. Khemara **Ngy**, Staff Ministry of Economy and Finance, Phnom Penh
 Ms. Movylen **Ngeth**, Deputy Chief Office, National Audit Authority, Phnom Penh

Canada

Mr. Richard J. **Neville**, Canada's voting member IPSASB, International Public Sector Accounting Standards Board, Ottawa
 Mr. Peter **Martin**, Director Canadian Institute of Chartered Accountants, Ottawa

China

Mr. Wang **Jun**, Vice Minister, Ministry of Finance, Beijing
 Mr. Jinkang **Wu**, Deputy Director-General, Ministry of Finance, Beijing
 Ms. Hongxia **Li**, Director, Ministry of Finance, Beijing
 Mr. Yuting **Liu**, General Director, Ministry of Finance, Beijing
 Ms. Hui **Hua**, Principal Staff, Ministry of Finance, Beijing
 Mr. Junfeng **Cheng**, Secretary, Ministry of Finance, Beijing

Colombia

Sr. Ramon **Madrinan**, Director de Regulación del Ministerio de Comercio, Industria y Turismo, Bogota

Comoros

M. Ali **Elhad Said Abdallah**, Directeur Administratif et Financier de la Présidence de l'Île Autonome de Ngazidja

Congo

Mr. Henri **Loundou**, Ministère de l'économie, des finances et du Budget, Brazzaville

Cyprus

Ms. Maria **Pieri**, Senior First Auditor, Audit Office of the Republic of Cyprus

Czech Republic

Ms. Alena **Krejцова**, Adviser, Department of Environmental Economy, Ministry of the Environment, Prague

Ms. Irena **Vavrinova**, Officer, Ministry of Finance, Prague

Democratic Republic of the Congo

M. André **Foko Tomena**, Secrétaire Général, Ministère des finances, Kinshasa

M. Jean Marie **Olandzobo Ekobiyoha**, Président de la Cour des comptes et de discipline budgétaire, Kinshasa

M. Honoré Noël **Yandouma**, Directeur départemental du trésor, Direction départementale du Trésor du Kouilou, Kinshasa

Denmark

Mr. Victor **Kjaer**, Deputy Director General, Ministry of Economic and Business Affairs, Copenhagen

Egypt

Mr. Ibrahim **Ashmawy**, Deputy Minister, Ministry of Investment, Cairo

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

Finland

Mr. Olli **Pajja**, Ministerial Counsellor, Ministry of Finance, Helsinki

France

M. Alain **le Bars**, Conseil national de la comptabilité, Ministère de l'économie, des finances et de l'industrie, Paris

Gabon

M. Rufin **Mpouho Ondimba**, Directeur General de la comptabilité publique, Ministère de l'Economie, des Finances, du Budget

Germany

Mr. Andreas **Gunther**, Director, Federal Ministry of Justice, Berlin

Ghana

Mr. Kwabena **Baah-Duodu**, Ambassador, Permanent Representative, Geneva

Mr. Anthony **Nyame-Baafi**, Minister Counsellor, Permanent Representative, Geneva

Mr. Kofi **Amenyah**, Minister Counsellor, Permanent Representative, Geneva

Ms. Grace Francisca **Adzroe**, Deputy Controller and Accountant General, Controller and Accountant General Department, Accra

Mr. Augustus **Kwasi Adu**, Head of UN System Unit, Ministry of Finance and Economic Planning, Accra

Guinea

M. Mamadouba **Camara**, Chargé d'études à la Direction nationale du commerce, Conakry

M. Mamady **Keita**, Chargé d'études à la Direction nationale du commerce du Ministère du commerce et de la compétitivité, Conakry

Haiti

M. Jean Emmanuel **Casseus**, Membre de cabinet, Ministère de l'économie et des Finances, Port-au-Prince

Mlle. Marie Sheila **Belance**, Chef de Service, Ministère de l'économie et des Finances, Port-au-Prince

M. Chesnel **François**, Assistant Directeur, Ministère de l'économie et des Finances, Port-au-Prince

M. Emmanuel **Jean Pierre**, Chef du Service à la Comptabilité de la Direction Générale du Budget, Ministère de l'économie et des Finances, Port-au-Prince
 M. Jean Michel **Frantz Carly**, Chef de service Comptabilité, Ministère de l'Economie et des Finances, Port-au-Prince

Hungary

Ms. Petra **Sipos**, Officer in Charge of International Affairs, Department of Accountancy, Ministry of Finance, Budapest

India

Mr. Vishwa **Nath Kaila**, Controller General of Accounts, Ministry of Finance, New Delhi
 Mr. Swashpawan **Singh**, Ambassador, Permanent Representative, Geneva
 Mr. Rajiv K. **Chander**, Deputy Permanent Representative, Geneva
 Ms. Nutan Kapoor **Mahawar**, First Secretary, Permanent Mission, Geneva
 Ms. Rachita **Bhandari**, Second Secretary, Permanent Mission, Geneva

Indonesia

Mr. Budhi **Setyanto**, Head of Research and Development Centre for Business Environment, Ministry of Industry, Jakarta
 Ms. Ida **Nurseppy**, Deputy Head of Research and Development Centre for Business Environment, Ministry of Industry, Jakarta
 Ms. Dinar Henrika **Sinurat**, First Secretary, Permanent Mission, Geneva
 Ms. Renita **Anggraini**, Bureau of Planning, Ministry of Industry, Jakarta
 Ms. Sri **Hastuti**, Bureau of Planning, Ministry of Industry, Jakarta
 Ms. Fitria **Wibowo**, Third Secretary, Permanent Mission, Geneva

Iran (Islamic Republic of)

Mr. Ali **Nasimfar**, Second Counsellor, Permanent Mission, Geneva

Iraq

Mr. Ihsan **Shamran Yousif**, Director General of Accounting Department, Central Bank of Iraq
 Mr. Alaa **Kadum**, Director General, Board of Supreme Audit
 Mr. Hafssa **Al-Sammarraie**, Chief assistant, Board of Supreme Audit

Italy

Mr. Angelo **Passaro**, Ministry of Economy and Finance, Rome
 Mr. Paolo **Angiolillo**, Ministry of Economy and Finance, Rome

Jamaica

Ms. Gwendolyn **Shepherd**, Director of Expenditure Control and Accounts, Ministry of Industry, Investment and Commerce, Kingston
 Ms. Joan **Harris**, Corporate Planner, Ministry of Industry, Investment and Commerce, Kingston

Kazakhstan

Ms. Anar **Kaimoldinova**, Head of the Sub-Department of Accounting, Ministry of Finance, Astana
 Ms. Assem **Mussina**, Third Secretary, Unit on the WTO Issues, Permanent Mission, Geneva

Kenya

Ms. Grace **Waheti Gichema**, Senior Examinations Officer, Kenya Accountants and Secretaries National Examination, Nairobi
 Ms. Christabel **Lukale Osango**, Senior Examinations Officer, Kenya Accountants and Secretaries National Examination, Nairobi

Kuwait

Ms. Marian **Al-Aqeel**, Director of Financial Control Office for Public Authorities, Kuwait
Mr. Bader **Al-Hammad**, Director, Ministry of Finance, Kuwait

Kyrgyzstan

Ms. Dinara **Shaidieva**, Head, Ministry of finance, Bishkek
Mr. Kanybek **Sadykov**, Member, Executive Council, Service Supervision and Regulation
Financial Market, Bishkek

Lao People's Democratic Republic

Mr. Darath **Boupha**, President Lao Accountancy Board, National Audit Office Ministry of
Finance, Vientiane
Mr. Sangvone **Phanthavilay**, Deputy Director General, Ministry of Finance, Vientiane

Latvia

Ms. Jelena **Rakova**, Delegate, Latvian Association of Accountants

Lithuania

Ms. Ingrida **Muckute**, Director, Ministry of Finance, Vilnius

Madagascar

Mme. Annie Voahirana **Ranivoharison**, Inspecteur des impôts, Ministère des Finances et du
Budget, Antananarivo
M. Pascal **Razafimandimby**, Chef de centre fiscal, Ministère des Finances et du Budget,
Antananarivo

Malta

Mr. Emanuel **Camilleri**, Director General, Special Projects, Ministry of Finance, Valletta
Mr. Joseph **Caruana**, Deputy Registrar of Companies, Malta Financial Services Authority
Mr. George **Scerri**, Programme Manager, Malta Information Technology and Training Services

Morocco

M. Abdelaziz **Talbi**, Directeur entreprises publiques et de privatisation, Ministère des finances
de Privatisation, Rabat
M. Mehdi **El Youssefi**, Chef, division normalisation et des institutions, Ministère des finances
et de la Privatisation, Rabat

Namibia

Mr. Maru **Tjihumino**, Director, Expenditure and Financial Management Accountant General,
Ministry of Finance, Windhoek
Ms. Stella **Cloete**, Chief Auditor, Office of the Auditor General, Windhoek
Mr. Walter **Paul**, Barth Deputy Auditor General, Office of the Auditor-General, Windhoek

Nigeria

Mr. Jim Osayande **Obazee**, Technical Director Nigerian Accounting Standards Board, Abuja
Mr. Godson **Nnadi**, Executive Secretary/Chief Executive, Nigerian Accounting Standards
Board
Ms. Elizabeth O. **Adegite**, Vice President, the Institute of Chartered Accountants, Nigeria

Norway

Ms. Trude **Myklebust**, Special Advisor, Ministry of Finance, Oslo
Ms. Valborg **Lie**, Senior Advisor, Ministry of Finance, Oslo

Oman

Mr. Abdulaziz **Al Kharusi**, Director, Ministry of Finance Directorate General of the budget and contracts, Muscat

Mr. Abdullah **Alrawahi**, Head of section, Ministry of Finance, Muscat

Mr. Ahmed **Al-Salti**, Auditing accountant, Ministry of Finance, Muscat

Poland

Ms. Agnieszka **Stachniak**, Deputy Director, Ministry of Finance, Warsaw

Ms. Joanna **Guzowska**, Chief Specialist, Ministry of Finance, Warsaw

Portugal

M. Leopoldo **da Assuncao Alves**, Expert, Ministère des finances et de l'administration publique, Lisbonne

Qatar

Ms. Amna **Al-Kuwari**, Attaché Commercial, Permanent Mission, Geneva

Republic of Korea

Mr. **Seok il Jang**, Head Team, Government Official, Financial Supervisory Service, Seoul

Romania

Mr. Laurentiu **Dobroteanu**, Deputy Executive Director, Chamber of Financial Auditors, Bucharest

Ms. Octavia **Cerchez**, Counsellor, Permanent Mission, Geneva

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

Ms. Alexandra **Lazar**, Deputy Director, Ministry of Economy and Finance, Bucharest

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

Ms. Marinela **Prada**, General Director, Romania Insurance Supervisory Commission, Bucharest

Ms. Irina Catalina **Pungaru**, International Relations Expert, The Chamber of Financial Auditors, Bucharest

Russian Federation

Mr. Leonid **Shnejdman**, Head of Department, Ministry of Finance, Moscow

Mr. Dmitry **Lyakishev**, Counselor, Permanent Mission, Geneva

Ms. Tatiana **Shnayderman**, Deputy Head of Division, Ministry of Finance, Moscow

Ms. Victoria **Priobrazhenskaya**, Senior Expert, Ministry of Finance, Moscow

Mr. Boris **Alekssev**, Senior Expert, Ministry of Finance, Moscow

Ms Antonina **Mazurets**, Adviser, Ministry of Economic Development, Moscow

Ms. Elena **Aldakushkina**, First Secretary, Permanent Mission, Geneva.

Mr. Vadim **Eliseev**, First Secretary, Permanent Mission, Geneva

Rwanda

Mr. Obadiah **Biraro**, Deputy Auditor General, Office of the Auditor General of State Finance, Kigali

Saudi Arabia

Mr. Abdulelah **M. Alobaid**, Director Gulf Cooperative Countries, Saudi Arabian Monetary Agency

Senegal

Mme. Astou **Sagna**, Chef de la Division des statistiques économiques, Agence Nationale de la Statistique et Démographie, Dakar

M. Yoro **Dieng**, Directeur du Contrôle interne, direction générale des impôts et des domaines/Ministère de l'Economie et des Finances, Dakar

Serbia

Ms. Sanja **Jevtovic**, Head of Division, Ministry of Finance and Economy, Belgrade
Mr. Pero **Skobic**, Secretary General, Serbian Association of Accountants and Auditors, Belgrade
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

Sri Lanka

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

Sudan

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

Swaziland

Ms. Thembe Isabell **Mavimbela**, Senior Accountant, Mbabane
Ms. Celani **Dlamini**, Accountant, Ministry of Enterprise and Employment, Mbabane
Mr. John **Dludlu**, Internal Audit, Treasury Department, Swaziland, Mbabane
Mr. Andreas **Dlamini**, Deputy Auditor General Office of the Auditor General, Treasury Department, Mbabane
Ms. Khabonina **Bonisikse Mabuza**, Deputy Accountant General, Treasury Department, Mbabane
Mr. Anson **Dlamini**, Assistant Accountant Government of Swaziland, Mbabane
Mr. Dumsile **Ngwenya**, Senior Accountant Government of Swaziland, Mbabane

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

Tajikistan

Mr. Gulmira **Hamrakulova**, Head Accounting and Reporting Guidelines Unit, Ministry of Finance, Dushanbe
Mr. Jamoliddin **Nuraliev**, Deputy Minister of Finance, Dushanbe

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

Mr. Lawrence **Semakula**, Commissioner, Financial Management Services, Ministry of Finance, Planning and Economic Development, Kampala

Mr. Stephen **Barungi**, Financial Management Specialist Ministry of Finance, Planning and Economic Development, Kampala

Ukraine

Mr. Valerii **Parkhomenko**, Head of Division of Accounting Methodology, Ministry of Finance, Kiev

United Kingdom of Great Britain and Northern Ireland

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

Venezuela (Bolivarian Republic of)

Sr. German **Mundarain Hernandez**, Embajador, Representante Permanente, Ginebra

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

Mr. Fadhl **Al-Maghafi**, Minister Plenipotentiary, Permanent Mission, Geneva

Zambia

Ms. Rachel **Zyambo**, Chief Accountant, Ministry of Finance and National Planning, Lusaka

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,
France

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

Conselho Federal de Contabilidade do Brazil

Mr. Nelson **Mitimasa Jinzenji**, Accountant, Brasilia

Con Ser Invest SA

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

Consiglio Nazionale Dottori Commercialisti

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

Continental Trading Invest and Development

Mr. Pedro **Nsanzi**, General Manager, Genève

Copenhagen Business School

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

Creative Investing Research Inc.

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

Ms. Christina **Wolfeld Gehring**, Head of Section, Copenhagen

Deloitte

Mr. Ian **Sanderson**, Switzerland

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

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

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

De Pury Pictet Turretini and Cie

Mr. Guillaume **Taylor**, Partner

E-Capital Partners

Mr. Paolo **Sardi**, Italy

Ernst and Young

Mr. Hans **Verkruijse**, Netherlands

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

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

ESG Risk Metrics Group

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

European Baha'i Business Forum

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

European Federation of Accountants and Auditors for SMEs

Mr. Federico **Diomeda**, President, Brussels

Fédération internationale des experts-comptables

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

Financial Executives International

Mr. David **Morris**, United States of America

Gambia Public Utilities Regulatory Authority

Mr. Paul S. **Mendy**, Senior Finance Manager, Banjul

Geneva School of Diplomacy and International Relations

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

Mr. William **Mills**, Managing Partner, United States of America

ICAC (Accounting and Auditing Institute)

Ms. Maria Beatriz **Batlle Martinez**, Head of Unit, Accounting Standards Division, Spain

Innovest Strategic Value Advisers

Ms. Karina **Wong**, Senior Consultant, United Kingdom

IFAC (International Federation of Accountants)

Mr. Mike **Hathorn**, Chairman, United Kingdom

Mr. John Richard **Stanford**

Mr. Henry **Saville**, Chair – IAESB, Poland

Institut der Wirtschaftsprüfer

Mr. Norbert **Breker**, Technical Director, Germany

Institut des réviseurs d'entreprises

Mr. David **Szafran**, Expert, Belgique

Institute for Social and Ethical Accountability

Mr. Alan **Knight**, Head of Standards, United Kingdom

Institute of Accounting of Lithuania

Mr. Jaunius **Simonavicius**, Deputy Director, Vilnius

Institute of Chartered Accountants of Bangladesh

Mr. Anwaruddin **Chowdhury**, Past President and Member of the Council Institute, Dhaka

Mr. Mohammed **Humayun Kabir**, President, Dhaka

Mr. M. Syful **Islam**, Vice President, Dhaka

Institute of Chartered Accountants of Ghana

Mr. Raymond A. **Brown**, Chief Executive, Accra

Institute of Chartered Accountants of Nigeria

Mr. Olusoji **Olumide Odukoya**, Chartered Accountant, Abuja

Institute of Chartered Accountants of the United Kingdom

Mr. Robert E. **Langford**, Sustainability Consultant, London

Institute of Professional Accountants of Samara Region

Mr. Dmitry **Yakovenko**, President, Russian Federation

Mr. Alexander **Shestakov**, Assistant, Russian Federation

Institute of Professional Accountants and Auditors of Tajikistan

Ms. Farogat **Gafurova**, Head Public Manager, Dushanbe

Institute of Public Management

Mr. Andreas **Bergmann**, Director IPM, Switzerland

Insurance Supervision Commission

Ms. Doina **Florescu**, Director General

Internal Accounting Standards Committee Foundation

Mr. Ken **Creighton**, Senior Manager, United Kingdom

International Association Financial Executives Institutes

Mr. Gabriele **Fontanesi**, Chair, Italy

International Facility Management Association

Mr. Xavier **Rickenbacher**, Accountant, IFMA member, Finance ICS Corporate Services,
Geneva

International Federation of Accountants of Canada

Mr. David **McPeak**, Technical Manager, Ottawa

International Financial Management Association

Mr. Syed **Azam Ali**, Consultant, Switzerland

International Finance Corporation

Ms. Garvey **Maxine**, Senior Corporate Government Officer, Global Corporate Governance Forum, United States of America

International Financial Reporting Standards

Mr. Peter **Walton**, Director, IFRS News.net, Spain

Interpeace

Mr. Martin **Pieteron**, Administrator, Switzerland
Mr. Matthias **Stiefel**, Vice-Chair, Switzerland

Islamic Bank

Mr. Eskander **Ali Khan**, Director, Bangladesh

Islamic Financial Services Board of Malaysia

Ms. Mashair **Sabir**, Assistant Project Manager, Kuala Lumpur

J.K. Randle Professional Services

Mr. Bashorun **J.K. Randle**, Chair and Chief Executive, Abuja, Nigeria

KPMG

Mr. Thomas **Schmid**, Partner, Switzerland

Lebanese Association of Certified Public Accountants

Mr. David **El Kazi**, Secretary General, Beirut

NASBA (National Association of State Boards of Accountancy)

Ms. Linda **Biek**, Director of International Relations, United States of America

National University of Malaysia

Mr. Romlah **Jaffar**, Chair, Kuala Lumpur

Nevastar Finance SA

Mr. Fabien **Duteil**, Managing Director, Switzerland

OECT (Ordre des Experts comptables de Tunisie)

Ms. Fattouma **Gharsalli**, Chartered Accountant, Standards Committee, Tunis

OTC (Osteosynthesis and Trauma Care Foundation)

Mr. Peter **Illig**, Attorney, France

PEFC (Programme for the Endorsement of Forest Certification)

Ms. Claire **Blenkinsop**, Head of Development, Switzerland

Pension Protection Fund

Mr. Aled **Jones**, Manager, Responsible Investment, United Kingdom

PKA (Pensionskassernes Administration)

Ms. Susanne **Roge** Lund, Financial analyst, Denmark

PricewaterhouseCoopers

Mr. Hugo **van den Ende**, Director, Netherlands
Mr. Lars-Olle **Larsson**, Principal Director, Sweden
Mr. David **Mason**, Switzerland
Ms. Seline **Iseli**, Senior Consultant, Switzerland

Mr. Richard **Golding**, Senior Consultant, Switzerland
Ms. Jordane **Galasso**, Senior Manager, Switzerland
Mr. Nicolas **Ruibal**, Partner, Switzerland

Principal WG Capital

Mr. Torrio **Osborne**, United States of America

Principles for Responsible Investment

Mr. Eric **James Gifford**, Executive Director, United Kingdom
Mr. Donald **McDonald**, Chair, United Kingdom
Mr. Elliot **Frankal**, Communications Manager, United Kingdom

School of Business

Mr. Najib **Harabi**, Professor of Economics, Switzerland

Scipion Capital Ltd.

Ms. Lindsey **Clavel**, Member of the Board, United Kingdom

Social Security and Housing, Financial Corporation, Gambia

Mr. Momar **Samba**, Director of Audit, Banjul

SRI Engagement

Mr. Stephen **Waygood**, Head, United Kingdom

Thailand's Federation of Accounting Professions

Ms. Unakorn **Phruithithada**, CPA, Bangkok
Ms. Kanogporn **Narktabtee**, Student, Bangkok

The African Economist

Mr. Eyasu **Solomon**, Director International Office, Addis Ababa, Ethiopia

Triple E

Ms. Lieske **Van Santen**, International Advisor
Mr. Ivo **Mulder**, Consultant

UNISON (Trade Union)

Mr. Colin **Meech**, National Officer, United Kingdom

United Nations Global Compact

Mr. Claude **Fussler**, Speaker, France

University of Arkansas

Ms. Karen **Pincus**, Professor, United States of America

University Dokuz Eylul

Mr. Serdar **Ozkan**, Advisor, Faculty of Business, Turkey

University of Business School

Mr. Samuel N.Y. **Simpson**, Lecturer in Accounting, Ghana

University of Geneva

Ms. Catherine **Ferrier**, Scientific Collaborator

University of Grenoble

Ms. Albertine **Azar**, Student, France

University of Latvia

Mr. Andrejs **Ponomarjovs**, Assistant Professor, Institute of Accountancy, Riga

University of Lodz

Mr. Wojciech **Nowak**, Professor, Accounting Department

Ms. Anna **Szycha**, Assistant Professor, Department of Accounting, Faculty Management

Ms. Irena **Sobanska**, Professor, Faculty of Management, Poland

University of São Paulo

Ms. Maisa **Ribeiro**, Department of Accounting, Brazil

University of Strathclyde

Mr. Andrea B. **Coulson**, Lecturer in Accounting, United Kingdom

University of Sydney

Ms. Ronita **Singh**, Associate Lecturer, Australia
