United Nations





United Nations Conference on Trade and Development

Distr.: General 15 October 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-sixth session Geneva, 7–9 October 2009

List of participants

Note: The entries in this list and the format in which they appear are as provided to the secretariat.

GE.09-

Experts

Albania

Mr. Agim Binaj, Director, Accounting Study Centre

Mr. Sherif Bundo, Executive Director, Association of Accountants and Financiers

Mr. Bendis Husi, Executive Director, National Accounting Council of Albania

Mr. Arben **Zaçe**, Expert Accountant, Department of Accounting and Financial Reporting, Ministry of Finance

Algeria

M. Abdelkader Benterki, Secretary-General, National Council of Accounting

M. Rachid **Moussaoui**, Directeur, Modernisation et normalisation comptable, Ministère des finances

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

M. Athmane Mehadji, Attaché, Mission permanente, Genève

Angola

M. Manuel João Landa, Chef du département de l'inspection nationale des finances, Luanda

- M. Domingos Agostinho Antonio, Chef de service de la Direction nationale de comptabilité, Luanda
- M. Pedro Miguel **de Barros**, Chef de service de la Direction nationale de la comptabilité, Luanda

M. José Luiz **Rodrigues de Gouveia Neto**, Membre de la Commission installatrice du futur ordre des comptables, Luanda

Armenia

Mr. Artur **Gomktsyan**, Deputy Head, Accounting and Auditing Methodology Department, Ministry of Finance

Bangladesh

Mr. Motaher **Hussain**, Economic Minister, Permanent Mission, Geneva Mr. Khondker M. **Talha**, Counsellor, Permanent Mission, Geneva

Belarus

Mr. Dzmitry Pankou, Professor, Chair of the Belarusian Association of Certified Accountants and Auditors, Belarusian State Economic University Ms. Tatsiana Rybak, Associate Professor, Belarusian State Economic University

Belgium

Ms. Saskia Slomp, Technical Director, Federation of European Accountants

Benin

M. Thomas Azandossessi, Directeur du Centre national de formation comptable

Bosnia and Herzegovina

Mr. Marin Ivanisevic, Director, REVICON

Ms. Jelena Misita, Executive Director, REVICON

Ms. Nevenka **Petrovic**, Member of Standards Setting Board, Association of Accountants and Auditors of Republika Srpska

Brazil

- Mrs. Sílvia **Marques de Brito e Silva**, Deputy Head, Financial System Regulation Department, Banco Central do Brasil
- Mr. Hugo Rocha Braga, Association of Brazilian Open Companies
- Mr. Francisco Papellás Filho, Partner, Brazilian Institute of Independent Auditors
- Mr. Nelson Mitimasa Jinzenji, Accountant, Conselho Federal de Contabilidade
- Mr. Luiz Carlos Vaini, Accountant, Conselho Federal de Contabilidade
- Mr. Luiz Nelson **Guedes de Carvalho**, Institute of Research on Accounting, Actuarial and Financial Sciences Foundation
- Ms. Maria Clara Cavalcante Bugarim, Conselho Federal de Contabilidade
- Ms. Lucy **Sousa**, President, Association of Analysts and Investment Advisors of the Capital Market
- Mr. Fábio Moraes da Costa, Institute of Research and Accounting, Economy and Finance of the State of Espírito Santo
- Mr. Aridelmo José **Campanharo Teixeira**, Institute of Research and Accounting, Economy and Finance of the State of Espírito Santo
- Mr. Bengt **Hallqvist**, Representative of the Brazilian Institute of Corporate Governance
- Ms. Vania Maria da Costa Borgerth, Bank of National Economic and Social Development
- Mr. Antonio Carlos **de Santana**, Superintendent of Rules on Accounting and Auditing of CVM

Cambodia

- Mr. Casey D. **Barnett**, CPA Training Director, National Accounting Council, Ministry of Economy and Finance
- Mr. Socheat Chhem, Director of Auditor-General's Cabinet, National Audit Authority
- Ms. Bothida Heng, Auditor, National Audit Authority
- Mr. Reasmey Keat, Deputy Director, Finance Industry, Ministry of Economy and Finance
- Ms. Sochenda Keo, Senior Auditor, National Audit Authority
- Mr. Atichbora Long, Director of Technical Department, National Audit Authority
- Mr. Tayi Ngy, Chair, National Accounting Council, Ministry of Economy and Finance
- Mr. Khemera Ngy, Securities and Exchange Commission

Cameroon

Mr. Augustin Yves Mbock Keked, Managing Director, Développement durable, CADIRE Business Community International

Ms. Cuartero Reinatou Julienne Nkouandou, Chargé des affaires générales,

Développement durable, CADIRE Business Community International

Canada

Ms. Jacqueline Cook, Founder, Fund Votes

Central African Republic

M. Roger **Nzongbo**, Contrôleur principal des finances, Direction du contrôle financier, Ministère des finances et du budget

China

- Mr. **Xingang** Dong, Vice-Secretary-General, Chinese Institute of Certified Public Accountants
- Mr. Jizhe Zhao, Technical Staff, Chinese Institute of Certified Public Accountants

Congo

M. Henri **Loundou**, Directeur général, Direction générale de la comptabilité publique, Ministère de l'économie, des finances et du budget

M. Honoré Noël Yandouma, Directeur départemental du trésor au Kouilou

Cyprus

Ms. Chrystalla **Asimenou**, Director of Audit, Audit Office Ms. Myrianthi **Spathi**, Second Secretary, Permanent Mission, Geneva

Czech Republic

Ms. Alena **Krejcova**, Head of the Office, Department of Economic Instruments, Ministry of the Environment

Mr. Tomas **Severa**, Clerk, Cooperation with EU Section, Department of Accountancy and Auditing, Ministry of Finance

Mrs. Irena **Vavrinova**, Head, Cooperation with EU Section, Department of Accountancy and Auditing, Ministry of Finance

Democratic Republic of the Congo

Mr. André **Foko Tomena**, Secrétaire général du Conseil permanent de la comptabilité au Congo, Ministère des finances

Egypt

Mr. Ashraf **El Sharkawy**, Senior Advisor to the Chairman, Egyptian Financial Supervisory Authority

Mr. Ashraf Gamal El Din, Executive Director, Egyptian Institute of Directors

Mr. Mohammed Omran, Vice-Chair, Egyptian Exchange

Ms. Walaa **El Husseiny**, Advisor to the Chairman for International Relations, Financial Supervisory Authority

France

Mme Michèle **Cartier le Guerinel**, Expert, Fédération internationale des expertscomptables francophones

M. Arthur Louche, Étudiant, EDHEC

M. François Mechin, Expert-comptable, Fédération internationale des experts-comptables francophones

Gabon

Mr. Jean-Jacques Essono Nguema, Officer, Ministry of Finance

Gambia

Mr. Tamsir **Cham**, Director, Economic Management and Planning Unit, Ministry of Finance and Economic Affairs

Mr. Paul S. Mendy, Senior Finance Manager, Public Utilities Regulatory Authority

Mr. Momar **Samba**, Director of Internal Controls, Social Security and Housing, Financial Corporation

Georgia

Ms. Lela **Pataraia**, Head of Accounting and Reporting, Methodology Division, Treasury Service of Georgia

Ms. Nino Tchelishvili, Deputy Head, Treasury Service, Ministry of Finance

Germany

Mr. Norbert **Breker**, Technical Director, Accounting and Auditing, Institut der Wirtschaftsprüfer

Mr. Michael **Wimmer**, Deputy Head of Division VIb1, International Labour and Social Policy, Ministry of Labour and Social Affairs

Ghana

Mr. John Barnes, Managing Director, J. Barnes Enterprise

Grenada

Mrs. Patricia Antoine-Clyne, Accountant-General, Ministry of Foreign Affairs

Mr. Philbert Charles, Deputy Director of Audit, Ministry of Foreign Affairs

Mr. Anslem Joseph, Director of Audit, Ministry of Foreign Affairs

Mr. Vincent Lewis, Deputy Accountant-General, Ministry of Foreign Affairs

Mr. Ambrose Obike, Senior Accountant (Internal Audit), Ministry of Foreign Affairs

Hungary

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

India

Mr. Shri R. Bandyopadhyay, Secretary, Ministry of Corporate Affairs, New Delhi

Mr. Shri Manoj K. Arora, Director, Ministry of Corporate Affairs, New Delhi

Mrs. Parama Sen, Director, Department of Expenditure, Ministry of Finance, New Delhi

Ms. Nandini Kotthapally, First Secretary, Permanent Mission, Geneva

Mr. Rohit Rathish, Third Secretary, Permanent Mission, Geneva

Mr. Shri Santhanakrishna, Institute of Chartered Accountants of India

Mr. Uttam Prakash Agarwal, President, Institute of Chartered Accountants of India

- Mr. Amarjit Chopra, Vice-President, Institute of Chartered Accountants of India
- Mr. Santhanakrishnan **Sankaran**, Chair, Accounting Standards Board, Institute of Chartered Accountants of India

Mr. Kamlesh Vikamsey, President, Confederation of Asian and Pacific Accountants

Iraq

Mr. Laith Ismail Ahmed Abbawi, Director-General, Board of Supreme Audit

Italy

Mr. Giancarlo Attolini, Council Member, Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili

Mr. Domenico **da Empoli**, Ordinario di Scienza delle Finanze, Dipartimento di Teoria Economica e Metodi Quantità

Ms. Silvia Giuseppini, Group Sustainability, Telecom Italia

Mr. Matteo **Pozzoli**, Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili

Kazakhstan

- Ms. Zhamila **Aitzhanova**, Director, Accounting and Auditing Development Department, Ministry of Finance
- Ms. Zhaniya Adilova, Expert, Government Services Division

Mr. Dauren Turysbekov, Director, Registration Department

Kenya

- Mr. Ndung'u **Gathinji**, Chair, African Focus Group, Project Africa Development Bank/World Bank
- Mr. Kariithi **Murage Murimi**, Accountant, Kenya Accountants and Secretaries National Examinations Board
- Mr. Nicholas **Maina Muya**, Accountant, Kenya Accountants and Secretaries National Examinations Board
- Mr. Vickson **Ncube**, Chief Executive Officer, Eastern, Central and Southern African Federation of Accountants
- Mr. Erasto **Mukuria Ng'ang'a**, Accountant, Kenya Accountants and Secretaries National Examinations Board

Kuwait

- Ms. Mariam **Al-Aqeel**, Director, Financial Control Office for Public Authorities, Ministry of Finance
- Mr. Qusai **Al-Darweesh**, Director of Financial Control, Office for Ministries of General Services, Ministry of Finance

Kyrgyzstan

Mr. Kanybek Sadykov, President, Institute of Accounting and Audit Development

Lao People's Democratic Republic

- Mr. Darath **Boupha**, President, Lao Accountancy Board, National Audit Office, Ministry of Finance
- Mr. Bounsoum Sisavat, Director-General, Accounting Department, Ministry of Finance
- Mr. Phouthasack **Souvannasao**, Department for Promotion and Management of Domestic and Foreign Investment

Lebanon

- Mr. Fouad Shaker, Secretary-General, Union of Arab Banks
- Mr. Gerard Zovighian, Managing Partner, BDO Fiduciaire du Moyen-Orient
- Mr. Antoine Gholam, President, Lebanese Association of Certified Public Accountants
- Mr. Hatem **Hatem**, Council Secretary, Lebanese Association of Certified Public Accountants

Lithuania

Ms. Ingrida Muckute, Director, Accounting Methodology Department, Ministry of Finance

Malta

- Ms. Paulanne **Mamo**, Director, Government Accounts, Treasury Division, Ministry of Finance, Economy and Investment
- Mr. George **Scerri**, Manager, Corporate Finance Programme, MITA, Malta Government Agency

Mexico

Sra. Judith Arrieta, Consejero, Misión Permanente, Ginebra

Sr. Salvador **Ruiz de Chávez**, Past President, Mexican Association of Accounting and Business Faculty

Morocco

M. Talbi **Abdelaziz**, Directeur, Entreprises publiques et de privatisation, Ministère de l'économie et des finances

M. Mehdi **El Youssefi**, Secrétaire général, Conseil national de la comptabilité, Direction des entreprises publiques et de la privatisation

Mr. Jilali Kenzi, Chief, Division of Monetary and Banking Regulation

Namibia

Mr. Zephania Marukuaijani Tjihumino, Accountant-General/Director, Ministry of Finance

Mr. Goms Menette, Director, Audit Services, Office of the Auditor-General

Ms. Liezl van Schalkwyk, Deputy Director, Audit Services, Office of the Auditor-General

Netherlands

Mr. Paul F. M. Hurks, Director, International Accountancy Education and Development, Royal NIVRA

Ms. Nancy **Kamp-Roelands**, Director, Professional Practice Department, Ernst and Young Accountants LLP

Mr. Gert H. Karreman, Professor and Doctor, Leiden University

Mr. Frans **van Schaik**, Partner, Deloitte Accountants, Professor of Management Accounting, University of Amsterdam

Nigeria

Mr. Abhulimen Richard Anao, Accounting Professor, Institute of Chartered Accountants of Nigeria

Mr. Jaiye Bashorun **Randle**, Chair and Chief Executive Officer, J.K. Randle Professional Services

Mr. Ibrahim Hassan Dankwambo, Accountant-General, Federal Ministry of Finance

Mr. Jim Osayande Obazee, Technical Director, Nigerian Accounting Standards Board

Mr. Olusoji Olumide **Odukoya**, Deputy Registrar, Institute of Chartered Accountants of Nigeria

Mrs. Elizabeth O. Adegite, President, Institute of Chartered Accountants of Nigeria

Pakistan

Mr. Masud Muzaffar, Controller-General of Accounts, Office of the Auditor-General Mrs. Saira Nasir, Consultant, Board of Studies, Institute of Chartered Accountants of Pakistan

Mr. Syed Asad Ali Shah, Partner, M. Yousuf Adil Saleem and Company

Panama

Mr. Juan A. **Collado Córdoba**, Member, Technical Board of Accounting, Ministry of Commerce and Industry

Peru

Sr. Arturo Rubén **Camarena Chuquipoma**, Director, Instituto Nacional de Estadística e Informática

Philippines

Ms. Erlinda F **Basilio**, Ambassador, Permanent Representative, Geneva

Mr. Denis Y. Lepatan, Ambassador and Deputy Permanent Representative, Geneva

Mr. Jesus S. Domingo, Minister, Permanent Mission, Geneva

Ms. Josephine Reynante, First Secretary, Permanent Mission, Geneva

Ms. Marie Caren C. Almario, Attaché, Permanent Mission, Geneva

Poland

Ms. Joanna Guzowska, Head of Unit, Accounting Department, Ministry of Finance

Mr. Wojciech Nowak, Professor, Accounting Department, University of Lodz

Ms. Agnieszka Stachniak, Deputy Director, Accounting Department, Ministry of Finance

Ms. Anna Szychta, Professor, Department of Accounting, Faculty Management, University of Lodz

Portugal

M. Leopoldo **Assunção Alves**, Délégué, Commission de normalisation et comptabilité, Ministère des finances et d'administration publique

Qatar

Ms. Mariam Abdulla Al-Thani, First Auditor, Technical Bureau, Ministry of Business and Trade

Romania

Ms. Angela **Bichi**, General Director, Accounting Regulations General Directorate, Insurance Supervisory Commission

Ms. Cornelia Alina Burtescu, Counsellor/Economist, Insurance Supervisory Commission

Ms. Gabriela Ionescu, Counsellor, International Relations Unit, CECCAR

Ms. Daniela Vulcan, General Director, CECCAR

Russian Federation

Mr. N. Platonov, Counsellor, Permanent Mission, Geneva

Mr. V. Eliseev, First Secretary, Permanent Mission, Geneva

Ms. Natalia Lazutina, Economist, Ministry of Finance

Mr. Boris Alekseev, Economist, Ministry of Finance

Ms. Marina Grinko, Lawyer, Ministry of Finance

Mr. Victor Getman, Head, Department of Accounting, Finance Academy

Mr. Leonid Shneydman, Director of Department, Ministry of Finance

Mrs. Olga Solovyeva, Associate Professor, Accounting Department, Economic Faculty

Rwanda

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

Senegal

Mr. Yoro **Dieng**, Directeur contrôle interne, Commissaire du gouvernement, ONECCA Mr. Alioune **Toure**, Partner associé gérant, ATO Audit Group

Slovakia

Ms. Eva **Eliasova**, Vice-President, Slovak Chamber of Auditors Mr. Milan **Petko**, Slovak Chamber of Auditors

Ms. Ruzena Strakova, Vice-President of Economy, Slovak Chamber of Auditors

South Africa

Mr. Dada **Adebayo**, Research Manager, Bekmon Import and Export Mr. Jerome **Adetokunbo Bademosi**, General Manager, Bekmon Import and Export

Spain

Ms. María Beatriz **Batlle Martínez**, Head of Unit, Accounting Standards Division, Instituto de Contabilidad y Auditoría de Cuentas

Sri Lanka

Ms. Asha **Ahamath**, Technical Manager, National Accounting and Auditing Standards Monitoring Board

Sudan

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

Switzerland

- M. Darius Kurek, Conseiller, Mission permanente, Genève
- Ms. Monica Abrol, Human Resources Consultant
- Mr. Osvaldo **Agatiello**, Profesor of International Economics and Governance, Geneva School of Diplomacy and International Relations
- Mr. Syed **Azam Ali**, Consultant, Member of International Financial Management Association-Geneva
- Mr. André Baladi, Co-Founder, International Corporate Governance Network
- Ms. Séverine de Moerloose, Corporate Philanthropy Manager, JTI
- Mr. Jean-Pierre **Diserens**, Vice-Chair and Executive Vice-President, Convention of Independent Financial Advisors
- Mr. Reto Eberle, Partner, KPMG AG
- Mr. Peter Glynn, Technical Specialist, International Labour Office
- Mr. Peter Illig, Development Director, Franciscans International
- Mr. Marco **Marocco**, Europe Compliance Finance Manager, Alcoa Europa SA-Centre of Excellence
- Ms. Nadja Meier, Advisor, Federal Department of Economic Affairs, State Secretariat for Economic Affairs (SECO)
- Ms. Liubov Pochivalova, Credit Officer, Rosbank
- Mr. Xavier **Rickenbacher**, Accountant, IFMA member, Finance, ICS Corporate Services S.A.
- Mr. Hanspeter **Tschani**, Minister, Head of Division, State Secretariat for Economic Affairs (SECO)

Thailand

- Mr. Suphamit Techamontrikul, Audit Partner, Deloitte and Touche, Bangkok
- Mr. Sansakrit **Vichitlekarn**, IFRS Monitoring Committee, Federation of Accounting Professions, Thailand's Federation of Accounting Professions

Tunisia

M. Ahmed Mansour, Président, Ordre des experts comptables, Tunis

M. Moez Ben Ameur, Représentant, Direction générale des participations, Ministère des finances, Tunis

M. Salah Dhibi, Premier vice-président, Ordre des experts-comptables tunisiens

Turkey

Mr. Orhan **Celik**, Advisor, Union of Chambers of Certified Public Accountants of Turkey Mr. A.R. **Zafer Sayar**, Coordinator, Union of Chambers of Certified Public Accountants of Turkey

Uganda

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

Ukraine

Mr. Denys Fudashkin, Deputy Finance Minister, Ministry of Finance

- Mr. Ivan **Nesterenko**, Commissioner, Securities and Stock Market State Commission Mr. Valerii **Parkhomenko**, Head, Division of Accounting Methodology, Ministry of Finance
- Ms. Olga Vasylyk, Security and Stock Market State Commission of Ukraine

United Kingdom of Great Britain and Northern Ireland

- Ms. Shelley Aggarwal, CSR Manager, KPMG LLP
- Mr. Colin Fleming, Director, Deloitte and Touche LLP, IFRS Global Office
- Mr. Robert Garnett, Board Member, International Accounting Standards Board
- Ms. Lois **Guthrie**, Secretary to the Climate Disclosure Standards Board, Carbon Disclosure Project
- Mr. Alexander Michael **Hathorn**, Chair, International Federation of Accountants/International Public Sector Accounting Standards Board
- Mr. Stephen **Hine**, Head, Responsible Investment Development, Ethical Investment Research Services Ltd.
- Mr. Aleem Islan, Technical Manager, Accounting, Association of Accounting Technicans
- Mr. Michael Kelly, Head, Corporate Social Responsibility, KPMG LLP
- Mr. Richard **Martin**, Head of Financial Reporting, Financial Reporting, Association of Chartered Certified Accountants
- Mr. Andrew McDonald, Acting Director, Credit Portfolio Review, European Bank for Reconstruction and Development
- Ms. Veronica Poole, Partner-in-Charge, IFRS Global Office, Deloitte LLP
- Mr. Neil **Stevenson**, Executive Director, Brand, Association of Chartered Certified Accountants
- Mr. Michael Stewart, Director of Implementation Activities, IASB/IASC Foundation
- Mr. David **Tyrrall**, Director of Accounting Policy, Department for Business, Innovation and Skills
- Mr. John Vincent, Chartered Accountant, Association of Accounting Technicians

United Republic of Tanzania

Mr. Salhina **Mussa Mkumba**, Resident Auditor, National Audit Office Mr. Ludovick **Utouh**, Controller and Auditor-General, National Audit Office

United States of America

- Mr. Alexander **Berg**, Programme Manager, Corporate Governance Group, Global Capital Markets Development Department
- Ms. Gabriella Kusz, Public Financial Management Specialist, CARANA Corporation
- Mr. David Morris, Accountant, Financial Executives International
- Mr. Robert Phelps, Executive Vice-President, CARANA Corporation
- Mr. James **Sylph**, Executive Director, Professional Standards, International Federation of Accountants
- Mr. Paul Thompson, Senior Technical Manager, International Federation of Accountants

Venezuela (Bolivarian Republic of)

- Mr. Rodolfo **Molina**, Accounting General Director, National Office of Public Accounting, Ministry of Popular Power for Economy and Finance
- Mr. Lorenzo Mulet Molina, JEPE, Oficina Nacional de Contabilidad Pública
- Mr. Lenin **Osorio**, Director, Processing, Standards and Accounting Systems, National Public Accounting Office

Zimbabwe

Mr. Gift Gumbira, Deputy Accountant-General, Ministry of Finance

Intergovernmental organizations

European Commission

Mr. Remo Croci, Policy Officer, Directorate-General Internal Market and Services

OPEC Fund for International Development

Mr. Taiwo Olalere, Acting Controller, Financial Operations Department, Vienna

Non-governmental organizations

```
General category
```

Union of Arab Banks Mr. Fouad A. **Shaker**, Secretary-General

Specialized agencies and related organizations

World Bank

Mr. John Hegarty, Head, Centre for Financial Reporting Reform, Vienna

Panellists

Mr. Nelson Carvalho, Chair, Twenty-fifth session of ISAR
Mr. Syed Asad Ali Shah, Pakistan
Ms. Nancy Kamp-Roelands, Vice-Chair-cum-Rapporteur, Netherlands
Ms. Julie A. Erhardt, United States Securities and Exchange Commission

Wis. June A. Ernarut, Onneu States Securities and Exchange Commiss

Review of practical implementation issues of IFRS

Mr. John Hegarty, World Bank

- Mr. Remo Croci, European Commission
- Mr. Michael Stewart, International Accounting Standards Board
- Mr. Nicolas Véron, Bruegel
- Mr. Paul Thompson, International Federation of Accountants
- Ms. Veronica Poole, Deloitte, United Kingdom
- Mr. Michael Stewart, International Accounting Standards Board
- Mr. Christian Dreyer, Chartered Financial Analyst Institute
- Mr. Fábio da Costa, FUCAPE Business School, Brazil
- Mr. Jim Osayande Obazee, Nigerian Accounting Standards Board

Accounting and financial reporting needs of small and medium-sized enterprises (SMEs)

Mr. Paul Pacter, International Accounting Standards Board

Mr. Richard Martin, Association of Chartered Certified Accountants

Ms. Saskia **Slomp**, Federation of European Accountants

Mr. Paul Thompson, International Federation of Accountants

Mr. Vickson Ncube, Eastern, Central and Southern African Federation of Accountants

Capacity-building in accounting and reporting

Mr. Bill Phelps, CARANA Corporation

Mr. Gregory Elders, Global Reporting Initiative, Netherlands

Mr. Ashraf Gamal El-Din, Institute of Directors, Egypt

Ms. Elizabeth Adegite, Accountancy Bodies in West Africa

Corporate governance disclosure

Mr. Kevin Campbell, University of Stirling, United Kingdom

Ms. Saira Nasir, Institute of Chartered Accountants of Pakistan

Mr. Jackie Cook, Fund Votes, Canada

Mr. Alexander Berg, Corporate Governance Department, World Bank

Environmental and corporate responsibility reporting

Ms. Nancy Kamp-Roelands, Ernst and Young, Netherlands

Ms. Marcelle **Colares Oliveira**, Universidade de Fortaleza and Universidade Federal do Ceará, Brazil

Updates by regional and other international organizations

Mr. Paul Thompson, International Federation of Accountants

Mr. Vickson Ncube, Eastern, Central and Southern African Federation of Accountants

- Ms. Saskia Slomp, Federation of European Accountants
- Ms. Lois Guthrie, Climate Disclosure Standards Board

Invitees

Brazilian Institute of Corporate Governance (IBGC) Mr. Bengt **Hallqvist**, Past Chairman, São Paulo

Ordine Dottori Commercialisti di Milano Mr. Johannes Guigard, Milan

12