

WCOA 2010 TOPICS, SYNOPSES & SPEAKERS FOR PLENARY SESSIONS

No	Title	Synopses	Session Chairs and Speakers
9 Nov 2010 – Plenary Session 1 - 09.00am - 10.30am			
1	Accountants: Sustaining Value Creation in the Borderless Economy	<p>In a world demanding short-term solutions, professional accountants are challenged to sustain long term growth. In order to survive, organisations need to adapt their strategy now, embedding environmental, social and economic issues into normal business life before it is too costly or too late. Accountants lead strategic teams, are charged with creating value and safeguarding assets, are an important part of organisational governance, and provide regulators and society with assurance that business has operated to the highest standards.</p> <p>The panel will share their views on how professional accountants can assist their organizations to create value and sustain long term growth.</p>	<p>Chair: Robert L. Bunting, President, IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Dr. Wang Jun, Vice Minister, Ministry of Finance, The People's Republic of China (MOF) • Olivia Faulkner Kirtley, Certified Public Accountants, AICPA • Prof Wim A. Van der Stede, CIMA Professor of Accounting and Financial Management, London School of Economics, Department of Accounting • Tan Sri Dato' Azman Bin Mokhtar, Managing Director, Khazanah Nasional Berhad
10 Nov 2010 – Plenary Session 2 - 09.00am - 10.30am			
2	Islamic Finance: Strengthening the Global Financial Market	<p>The introduction of Islamic finance into the global financial market has raised unique issues and opportunities. This session will explore the growth in Islamic Financing from the perspective of governments, borrowers, lenders and regulators.</p>	<p>Chair: Warren Allen, Board Member, IFAC</p> <p>Keynote Speaker:</p> <ul style="list-style-type: none"> • Tan Sri Dato' Sri Dr Zeti Akhtar Aziz, Governor, Bank Negara Malaysia • Etsuaki Yoshida, Deputy Director, Japan Bank for International Cooperation • Paul Wouters, Lawyer Antwerp Bar Association (Belgium), Counsel Bener Law Office (Istanbul-Turkey) • Richard Thomas, Chief Executive Officer, Gatehouse Bank PLC
11 Nov 2010 – Plenary Session 3 - 09.00am - 10.30am			
3	Accounting for Sustainability: The Integrated Reporting Framework	<p>Professional accountants can influence the way organizations integrate sustainability into their objectives, strategies, management, and definitions of success. Professional accountants play a significant role in challenging conventional assumptions of doing</p>	<p>Chair: Goran Tidstrom, Deputy President, IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Dr. Nancy Kamp-Roelands RA, Global Climate Change

No	Title	Synopses	Session Chairs and Speakers
		business, integrating sustainability, governance and strategy, encouraging and rewarding the right behaviours, ensuring that information flows to support decisions and to monitor and report performance that go beyond the traditional ways of thinking about economic success; enabling integrated and connected reporting and providing assurance services to enhance reporting credibility.	<p>and Sustainability Reporting Coordinator, Director CSR Knowledge Center BeNe, Ernst & Young Accountants LLP</p> <ul style="list-style-type: none"> • Paul Druckman, Executive Board Chair, HRH The Prince of Wales Accounting for Sustainability Project • Prof Mervyn Eldred King S.C., Chairman, Global Reporting Initiative (GRI) • Tan Sri Zarinah Anwar, Chairman, Securities Commission Malaysia • Charles A. McDonough, Vice President & Controller, The World Bank
11 Nov 2010 – Plenary Session 4 - 11.00am - 12.30pm			
4	Accountants in the Next Decade – Embracing Change and Seizing Opportunities (Interview Session)	What will the accountants be like in 2020? What will they be doing and what skills and competencies will they need most to be successful? The changes are so great that some even believe the word "accountant" might disappear from job titles perhaps 20 years from now. Some believe the role of the accountants of the future will increasingly be to transform information into knowledge for organizational success. So what are the new opportunities for accountants at least in the next 10 years to come? Chief Executive Officers from some IFAC member bodies will share their vision on the accountants of the future.	<p>Chair: Dr. Ian Ball, Chief Executive Officer, IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Barry Melancon, President & Chief Executive Officer, AICPA • Alex Malley, Chief Executive Officer, CPA Australia • Michael Izza, Chief Executive Officer, ICAEW • Helen Brand, Chief Executive, ACCA • Charles Tilley, Chief Executive Officer, CIMA

WCOA 2010 TOPICS, SYNOPSES & SPEAKERS FOR CONCURRENT SESSIONS

9 Nov 2010 – Concurrent Sessions 1 - 11.00am - 12.30pm

No	Title	Synopses	Session Chairs and Speakers
1	IFRS for SMEs: Becoming a World Class Player	IASB published its set of IFRS for SMEs in 2009. The panel will review the key elements of this set of standards and success of overcoming the challenges in their adoption in various jurisdictions.	<p>Chair: Vickson Ncube, Chief Executive Officer, The Eastern Central and Southern African Federation of Accountants (ECSAFA)</p>

No	Title	Synopsis	Session Chairs and Speakers
			<p>Speakers:</p> <ul style="list-style-type: none"> • Dr. Paul Pacter, Board Member, International Accounting Standards Board (IASB) • Paul M.P. Chan, Chairman, Crowe Horwath (HK) CPA Limited • Ewald Muller, Senior Executive Standards, The South African Institute of Chartered Accountants (SAICA) • ING. Petr Kriz, FCCA, VP, The Federation of European Accountants (FEE) and Partner, PwC Czech Republic
2	Developing the Profession Globally: The IFAC's Driving Force	IFAC's Developing Nations Committee (DNC) supports the development of the accountancy profession in all regions of the world. The panel will discuss how the DNC supports capacity building of the profession, produces materials to assist in the development of professional accountancy bodies and collaborates with the international donor community.	<p>Chair: Ved Jain, Board Member, IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Ignatius Sehoole, Chairman, Developing Nations Committee, IFAC and Deputy Chief Executive Officer, PwC South Africa • Laurie Gillow, Technical Advisor, Developing Nations Committee, IFAC and Executive Director, Markets, ACCA • Vernon Soare, Technical Advisor, Developing Nations Committee, IFAC and Executive Director, Professional Standards, ICAEW • Dr. M. Zubaidur Rahman, Program Manager, Financial Management Unit Operations Policy and Country Services, The World Bank
3	Human Governance: The Nucleus of Corporate Governance	Evidence of white-collar crimes has emphasised the call for the business world to shift its thinking to adopt a governance structure that is principle and values based and human-centric. Human Governance provides the internal moral compass for human behaviour, which includes one's ethics, values and beliefs. Without it, no amount of best practices or corporate governance mechanism can ensure that an organisation is governed properly. The panel will discuss how business must recognise human governance first to ensure corporate governance success.	<p>Chair: Dato' Johan Raslan, Executive Chairman, PwC Malaysia and Council Member, Malaysian Institute of Accountants (MIA)</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Prof Dato' Dr Aziuddin Ahmad, Rector of International Islamic University College Selangor (KUIS) • Jacqueline Poirier, FCGA, CGA-Canada, Regional Director, Human Resources, Canada Revenue Agency • Sara Watts, Chief Financial Officer, IBM Australia & New Zealand

No	Title	Synopsis	Session Chairs and Speakers
4	IFRS Convergence: The Way Forward	As IFRS become more globally recognized, what lies ahead? The panel will share its views on the agenda of IASB going forward and expectations that need to be addressed towards convergence and topics to be resolved.	<p>Chair: Jim Sylph, Executive Director, Professional Standards, IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Sir David Tweedie, Chairman, International Accounting Standards Board (IASB) • Kenneth Sullivan, Senior Financial Sector Expert, International Monetary Fund (IMF) • Pierre Delsaux, Director, European Commission (EC), Internal Market and Services Directorate General, Directorate F – Free Movement of Capital, Company Law and Corporate Governance • Hans CM van Damme, President, The Federation of European Accountants (FEE) and Partner, KPMG
5	Corporate Reporting to Business Reporting – The Way Forward	Financial reporting has changed radically over the past ten years. New technology and more sophisticated performance metrics have increased the amount and quality of information generated by businesses. The panel will discuss what information will be critical to users of financial reports in the coming decade, how financial reporting as we know is changing to recognize new technology and more sophisticated performance matrix and what effect will non-financial information have on the corporate reporting package.	<p>Chair: Christina C. Foo, Vice President, Malaysian Institute of Accountants (MIA)</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Susan S. Coffey, Certified Public Accountant, Senior Vice President, AICPA • Prof Richard Petty, PH.D, M.Com (Hons), B.Com (Hons), FCPA (Aust.), CMA • F. Lalith Fonseka, FCMA, FCA (Sri Lanka), MBA (Sri J), Jt. Managing Director, Mackwoods (Pvt) Limited • John Teo Woon Keng, Chief Financial Officer, Singapore Pools
6	Strengthening the Accounting Profession in Emerging Economies	Regional organizations and development agencies play key roles in strengthening the accounting profession. The panel members will share their experiences on the role of the accounting profession in economic development and the support provided by IFAC regional organizations to develop strong member bodies.	<p>Chair: Abdul Rahim Abdul Hamid, President, Malaysian Institute of Accountants (MIA) and President, ASEAN Federation of Accountants (AFA)</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Anthony Hegarty, Chief Financial Management Officer,

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			<p>The World Bank</p> <ul style="list-style-type: none"> • Elizabeth Adegite, Past President, Association of Accountancy Bodies in West Africa (ABWA) and Institute of Chartered Accountants of Nigeria (ICAN) 2009 - 2010 • Dmitriy Shyutts, Executive Director, Eurasian Council of Certified Accountants and Auditors (ECCAA) • In Ki Joo, President, Confederation of Asian and Pacific Accountants (CAPA)
7	Accounting Technicians – The Building Block of the Financial Reporting Chain	Accounting technicians keep accurate financial accounts for all types of business, and assist qualified accountants. They are part of an accounts team and may be the only person trained to deal with finance matters like wages and invoices which are important to the operations of an organisation. The panel will discuss the importance and significance of the accounting technicians in the global context.	<p>Chair: Supot Singhasaneh, Chairman, KPMG Phoomchai Audit Practice, Thailand</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Jane Scott Paul, OBE, Chief Executive, Association of Accounting Technicians (AAT) UK • Winnie C.W. Cheung, FCPA, FCA, Chief Executive & Registrar, Hong Kong Institute of Certified Public Accountants (HKICPA) • Patrick Kabuya, Senior Financial Management Specialist, AFTPM, Africa Region, The World Bank • Dr. Afra Sajjad, Head of Education and Policy Development, ACCA Pakistan
8	Monitoring Group Review	The Monitoring Group comprises the regulatory and international organizations responsible, <i>inter alia</i> , for monitoring the implementation of the IFAC reforms. The Monitoring Group has completed its review of the effectiveness of the reforms to the governance of the International Federation of Accountants (IFAC) which were agreed upon in 2003. This session will discuss the findings of this review.	<p>Chair: Hans Hoogervorst, Chairman of the Monitoring Group and Vice Chairman of the IOSCO Technical Committee</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Hans Hoogervorst, Chairman of the Monitoring Group and Vice Chairman of the IOSCO Technical Committee (also acting as Chair) • Dr. Stavros B. Thomadakis, Chairman of Public Interest Oversight Board (PIOB) • Goran Tidstrom, Deputy President, IFAC

9 Nov 2010 – Concurrent Sessions 2 - 2.00pm - 3.30pm

No	Title	Synopsis	Session Chairs and Speakers
1	SME Financing in the Global Market – Is there Room for Improvement?	How well are SME's adapting to survive and flourish in this new world? What kind of challenges do they face, whether cash flow management or business financing? The panel will share their perspectives on the challenges facing SMEs in obtaining sufficient finance in today's markets.	<p>Chair: Bernadette McGrory-Farrell, Board Member, IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Dato' Hafsah Hashim, Chief Executive Officer, SME Corp Malaysia • Sylvie Voghel, Chair of the IFAC Small and Medium Practices (SMPs) Committee • Federico Diomeda, Chief Executive Officer, European Federation of Accountants and Auditors (EFAA) for SMEs • Dr. Robert Sun-Quae Lai, Director General, Small and Medium Enterprise Administration, Ministry of Economic Affairs, Chinese Taipei
2	International Auditing and Assurance Standards Board (IAASB) Agenda	The International Auditing and Assurance Standards Board (IAASB) serves public interest by setting high-quality auditing and assurance standards by facilitating the convergence of international and national standards, thereby enhancing the quality and uniformity of practice throughout the world and strengthening public confidence in the global auditing and assurance profession. The panel will outline challenges in the future agenda of the IAASB.	<p>Chair: G. Ramaswamy, Vice-President, The Institute of Chartered Accountants of India</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Prof Dr. Arnold Schilder, Chairman, IAASB, IFAC • Diana Hillier, CA, Partner, PwC London and Deputy Chair of IAASB • Tomo Sekiguchi, Staff, Financial Accounting Standards Foundation of Japan and Public Member of IAASB • James L. Gunn, Technical Director, IAASB, IFAC
3	Enterprise Governance Framework – Can We Afford to Rock the Boat?	Enterprise governance constitutes the entire accountability framework of the organisation. There are two dimensions of enterprise governance – corporate governance focusing on compliance and good	<p>Chair: Steve Vieweg, Board Member, IFAC</p> <p>Speakers:</p>

No	Title	Synopsis	Session Chairs and Speakers
		practices as opposed to business governance focusing on performance and value creation. Is there a need for corporations to move from parameter-driven, rule-based corporate governance into principle and values-based human governance?	<ul style="list-style-type: none"> • V. Balakrishnan, Chief Financial Officer, Infosys Technologies Ltd • Alfred Ramosedi, Managing Executive, Nedbank Private Bank • Philip Armstrong, Head, Global Corporate Governance Forum • Anne E. Molyneux, Director, CS International, Chartered Accountant, FAICD
4	Oversight Boards: The Global Experience and Learning	The economic crisis of 2008 has led to the acceleration in the creation of Oversight Boards with special emphasis on impacts on capital markets. The panel will share their experiences from a national and international perspective on the oversight of accounting and auditing practices.	<p>Chair: Prof Dr. Kai-Uwe Marten, Deputy Chairman, Auditor Oversight Commission, Germany</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Dr. Stavros B. Thomadakis, Chairman, Public Interest Oversight Board (PIOB) • Daniel L. Goelzer, Acting Chairman, Public Company Accounting Oversight Board • S.J. Maijoor, Director, Netherlands Authority Financial Markets (AFM) • Nik Mohd Hasyudeen Yusoff, Executive Chairman, Audit Oversight Board, Securities Commission Malaysia
5	Convergence: The Regulators' Perspective	The G20 meetings throughout the last 2 years have urged governments to take an active role in convergence of accounting standards throughout the world. The panel will discuss the status and challenges to convergence in the areas of accounting, audit and ethical standards.	<p>Chair: Dr. Kee-Young Chung, CPA, Ph.D, Vice President, Korean Institute of Certified Public Accountants (KICPA)</p> <p>Speakers:</p> <ul style="list-style-type: none"> • David Damant, Former Chairman, IAASB Consultative Advisory Group • Gerald Edwards Jr., Senior Advisor, Accounting and Auditing Policy, Financial Stability Board (FSB) • Pierre Delsaux, Director, European Commission (EC), Internal Market and Service Directorate General, Directorate F – Free Movement of Capital, Company Law and Corporate Governance
6	Fighting Corruption and	Corruption and money laundering is now recognised to	Chair:

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	Money Laundering – The Ongoing Battle for Accountants	be one of the world's greatest challenges. It is a major hindrance to sustainable development, with a disproportionate impact on poor communities and is corrosive on the very fabric of society. The panel will discuss the role of accountants in fighting corruption and money laundering.	<p>Mohammad A. Al Shayea, CPA, CIA, CBM, CFE, Director of Insurance Supervision, Saudi Arabian Monetary Agency</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Felicity Banks, Head of Business Law, ICAEW • Erry Riyana Hardjapamekas, Former Vice Chairman, The Corruption Eradication Commission (KPK), The Republic of Indonesia • Amarjit Chopra, President, The Institute of Chartered Accountants of India • Jermyn Brooks, Chair, Business Advisory Board, Transparency International
7	Shaping the Next Generations of Accountants	The International Accounting Education Standards Board (IAESB) has issued new guidance on implementing IES 6 and competency assessments. The panel will address how the new guidance will help enhance competency skills at a global level.	<p>Chair: Roberto Resa, Board Member, IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Mark Spofforth, Bsc FCA CTA FRSA, Partner, Spofforths and Member of The International Accounting Education Standards Board (IAESB) • Saleem Kharwa, MCom, CPA, Professional Accountant (SA) • Dr. Nataliya Vovchuk, Head of ACCA Ukraine, Baltic and Caucasus States • Dr. Robert G. Jelly, Executive Director, CIMA

9 Nov 2010 – Concurrent Sessions 3 - 4.00pm - 5.30pm

No	Title	Synopsis	Session Chairs and Speakers
1	Capacity Building for SMPs: The IFAC's Initiatives	IFAC Small and Medium Practices (SMPs) Committee is committed to increase the capacity of SMPs to perform high quality work and be profitable. The panel will discuss some of the ways in which SMPs can benefit from the work of the SMP Committee and regional organizations.	<p>Chair: Asad Ali Shah, Board Member, IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Paul Cooper, Member of the Board of Directors, CPA Australia • Dr. Giancarlo Attolini, Deputy Chair, Small & Medium Practices Committee, IFAC and Council Member, CNDCEC • Alex Hillman, ICPAI, Partner, Hillman & Co. • Philip Johnson, FCA, Deputy President, The Federation of European Accountants (FEE)
2	Public Sector Accounting: Overcoming the Issues and Challenges	The International Public Sector Accounting Standards Board (IPSASB) is an independent standard-setting body under the auspices of IFAC. The IPSASB develops and issues International Public Sector Accounting Standards (IPSASs) based on IFRS for application by governments and other international public sector entities. The panel will discuss the issues faced by those adopting the standards and the future agenda of IPSASB.	<p>Chair: Stephenie Fox, Technical Director, International Public Sector Accounting Standards Board (IPSASB), IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Prof Dr. Andreas Bergmann, Chairman, International Public Sector Accounting Standards Board (IPSASB) • Caroline Mawhood, BSc, CPFA, Chair, The Public Sector Committee of The Federation of European Accountants • Prof Dr. Frans van Schaik, Board Member, International Public Sector Accounting Standards Board (IPSASB) and Partner, Deloitte and Professor, University of Amsterdam • Erna Swart, Chief Executive Officer, Accounting Standards Board, The South African Institute of Chartered Accountants (SAICA)
3	Risk Management and Internal Control – Does Compliance Cost Outweigh the Benefits?	The relationship between risk management and internal control has never been more critical. The Sarbanes-Oxley Act (SOX), passed in 2002, spells out requirements for risk management and internal controls.	<p>Chair: Drs. R.I. Doerga RA, Board Member, IFAC</p> <p>Speakers:</p>

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		While the necessity of the SOX legislation is apparent, does the cost of compliance outweigh the benefits? Are there alternatives that should be considered? The panel will share their views on the latest developments in this important area.	<ul style="list-style-type: none"> • Ian Rushby, Non Executive Director, Ministry of Defence UK • Patricia K. Miller, Past Chairman of the Board of Directors, The Institute of Internal Auditors (IIA) and Partner, Deloitte & Touche LLP • Robert Hodgkinson, Executive Director, Technical, ICAEW • David L. Landsittel, Chair, Committee of Sponsoring Organizations (COSO)
4	The Essence of Audit Quality	Defining audit quality is difficult. One view of audit quality is whether the auditor has given an appropriate audit opinion, as evidenced, perhaps, by the absence of audit failures. A narrower view of audit quality is whether auditors have done all that is required of them. In today's world, there is a need for more focus on qualitative issues such as the quality of judgements, training, internal reviews, feedback from shareholders and audit committees and other factors affecting the quality of auditors (in terms of their experience and competencies), their behaviour, and external perceptions. The panel will share their views on audit quality.	<p>Chair: David A. Brown Q.C., Member of Public Interest Oversight Board (PIOB)</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Patrick de Cambourg, Chairman & Chief Executive Officer, Mazars • P. Nicholas Fraser, Chair, Transnational Auditing Committee, IFAC • Gerry Murphy, Chairman, Audit Quality Forum • Cindy Fornelli, Executive Director, Center for Audit Quality
5	Quality Business Reporting for Decision Making – The Best Practices	Good management information is critical in decision making. IFAC's Professional Accountants in Business (PAIB) Committee is currently developing an International Good Practice Guide which will promote good behavioural aspects of business reporting to help preparers develop quality business reports in a consistent manner. The panel will share current challenges and practice in this area.	<p>Chair: Marta Rejman, Board Member, IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Ian Robertson, FCMA, EVP, Finance Operations, Royal Dutch Shell • Charles Tilley, Chief Executive, CIMA • Karyn Brooks, FCA, Senior Vice-President & Controller, Bell Canada and Member of IASB's IFRS Advisory Council and IFAC's Professional Accountants in Business Committee (PAIBC) • Simon Bird, FCPA, Director, CPA Australia Board of

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			Directors
6	eXtensible Business Reporting Language (XBRL) – An Update	eXtensible Business Reporting Language (XBRL) provides major benefit in preparation analysis and communication of business information; it offers cost saving, greater efficiency and improves accuracy and reliability to all those involved in supplying or using financial data. The panel will share their knowledge on current developments.	<p>Chair: George Glass, Bsc (Hons), FCMA, President, CIMA</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Mike Willis, Partner, PwC US and Chairman, XBRL International • Olivier Servais, Director of XBRL Activities, International Financial Reporting Standards (IFRS) Foundation • Jan Pasmooij, Manager, ICT Knowledge Center, Royal NIVRA and Deputy Program Director, Postgraduate IT-Auditing Curriculum, Erasmus University • Craig W. Crawford, Partner, KPMG LLP's
7	Climate Change Reporting – Saving the Earth	The <u>Kyoto Protocol</u> , which expires in 2012, set binding targets for the European Community and 37 industrialized countries for reducing GHG emissions. New emissions targets have been and are being set at a regional and country level (and state level in the US, now that California has passed a bill requiring GHG emissions in the state to be reduced to 1990 levels by 2020). In March 2007, the European Council agreed to reduce CO2 emissions by at least 20 per cent compared with 1990 levels, by 2020. The GHG Protocol provides the accounting framework for nearly every GHG standard and program in the world - from the International Standards Organization to The Climate Registry - as well as hundreds of GHG inventories prepared by individual companies. The panel will discuss work taking place in this arena.	<p>Chair: Brian Blood, Chief Executive, Confederation of Asian & Pacific Accountants (CAPA)</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Prof Roger Simnett, School of Accounting Australian School of Business, University of New South Wales • Stirling Habbitts, Vice President Natural Resources, Structured Finance, ING Bank • Roger Adams, Executive Director - Policy, ACCA • Prof Takeshi Mizuguchi, Professor, Takasaki City University of Economics

10 Nov 2010 – Concurrent Sessions 4 - 11.00am - 12.30pm

No	Title	Synopses	Session Chairs and Speakers
1	Review and Compilation Services 2011	In many jurisdictions, regulators have provided exemption from audit for smaller entities. The International Auditing and Assurance Standards Board	<p>Chair: Ahmadi Hadibroto, Senior Partner, KPMG Hadibroto and President, Indonesian Institute of Accountants (IAI)</p>

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		<p>(IAASB) has been asked to consider what assurance service might be provided as an alternative to audit. The panellists will share their national perspectives on the role that reviews and compilations play in their experience and what might be the outcome of the IAASB's work.</p>	<p>Speakers:</p> <ul style="list-style-type: none"> • Phil Cowperthwaite, Chairman, International Auditing and Assurance Standards Board (IAASB) Task Force, Assurance and Related Services and Partner, Cowperthwaite Mehta • Dianne Azoor-Hughes, Partner - Technical Standards, Pitcher Partners • Josef Ferlings, Member of International Auditing and Assurance Standards Board (IAASB) • Bernard Agulhas, Chief Executive Officer, Independent Regulatory Board for Auditors (IRBA) South Africa
2	International Education Standards – Upholding the Relevance for the Future	<p>International Education Standards address pre-qualification education of professional accountants and continuing professional development for members of the accountancy profession. Is there a need to revisit the standards as a result of the new challenges the profession is facing? What will be the future of accounting technicians? The panel will report on the IAESB changes to its framework for education standards.</p>	<p>Chair: Warren Allen, Board Member, IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Prof C. Mark Allison, Chairman, International Accounting Education Standards Board (IAESB), IFAC • Dr. M. Marcelo Canetti, PhD, Partner, BDO and Member of The International Accounting Education Standards Board (IAESB) • David McPeak, Technical Manager, International Accounting Education Standards Board (IAESB), IFAC • Clare Minchington, Executive Director, Learning and Products, ACCA
3	A Globally Integrated Enterprise – Business without Borders	<p>As global networks and technology capabilities change business economics, legacy business designs can quickly become non-competitive. A globally integrated enterprise, designed for this new landscape can compete effectively and will benefit from the opportunities offered. Today, a globally integrated enterprise believes in business without borders, delivering client value and innovation through globally integrating its capabilities and skills. When everything is</p>	<p>Chair: Steve Freer, Board Technical Advisor, IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Crispin Read, General Manager, Microsoft Dynamics ERP • Dr. Ernest Kan, FCPA Singapore, FCA, FCCA, FCPA Australia, CA Malaysia, President, Institute of Certified Public Accountants of Singapore (ICPAS) and Chief of

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		connected, work flows to where it can be best done. The Principles of Global Integration – economics, expertise and openness.	Operations (Clients & Markets) Deloitte Singapore <ul style="list-style-type: none"> • Judith Downes, BA (Hons) Dip Ed, Grad Dip Acc, FCA, FCPA, Chief Financial Officer, Alumina Limited
4	IFAC Member Body Compliance Program – How is it Working?	The objective of the IFAC Member Body Compliance Program is to support IFAC members and associates in developing and incorporating the standards of IFAC and the International Accounting Standards Board (IASB) into national standards and, thereby, encourage professional accountants' compliance with these standards. The Statements of Membership Obligations (SMOs) establishes IFAC's membership requirements and serves as the foundation of the Member Body Compliance Program. The panel will discuss the response to this program and how it has developed.	<p>Chair: Russell Guthrie, Executive Director, Quality and Member Relations, IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Manuel Sanchez y Madrid, Chairman, Compliance Advisory Panel (CAP), IFAC • Aldona Kamela-Sowinska, Chairperson, International Relations Commission of Accountants Association in Poland and Member, Developing Nations Committee, IFAC • Samia Msadek, Manager, Financial Management East Asia & Pacific Region, The World Bank • Japheth Katto, Chief Executive Officer, Capital Markets Authority (Uganda) and Board Member, IFAC
5	Fair Value Accounting - Valuation Specialists in Corporate Reporting Chain	Valuation of tangible and intangible assets (intellectual assets) is key in the Fair Value Accounting regime. There is a need for external skills, if not available within the organization to keep pace with the development of valuation models and techniques. The panel consisting of specialists from the International Valuation Standards Council (IVSC) will share their views on valuation challenges.	<p>Chair: Dato' Gan Ah Tee, Managing Partner & Regional Senior Partner Asia Pacific A, BDO and Council Member, Malaysian Institute of Accountants (MIA)</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Michel Prada, Chairman, Board of Trustees, International Valuation Standards Council (IVSC) • Chris Thorne, FRICS, Technical Director, International Valuation Standards Council (IVSC) • Greg Forsythe, Director, Business Valuation Technical Specialist and Valuation Services Learning Leader, Deloitte Financial Advisory Services LLP
6	Corporate Responsibility – Meeting the Stakeholders Expectations	Stakeholders have increased expectations that business will act in a responsible manner. In the light of the global financial crisis of the last few years business has recognized a broader responsibility to operate ethically.	<p>Chair: Joycelyn Morton, Board Member, IFAC</p> <p>Speakers:</p>

No	Title	Synopses	Session Chairs and Speakers
		The panellists will share their views on changes in corporate governance and business ethics in the light of these increased expectations.	<ul style="list-style-type: none"> • Roger Adams, Executive Director – Policy, ACCA • Roger Tabor, Chairman, Professional Accountants in Business Committee (PAIBC), IFAC • Christopher Leahy, Managing Director, Great China & South East Asia, Kroll • Dr. Jayanthi Naidu Desan, Senior Consultant, CSR Asia
7	The Resilience of Islamic Finance in a Global Financial Meltdown	Islamic Finance demonstrated a certain level of resilience during the recent global financial crisis. However is there a need to further enhance the resilience and stability of the Islamic Financial system in the future? The panel will discuss possible safeguards that could be implemented by various stakeholders.	<p>Chair: Prof Datuk Rifaat Ahmed Abdel Karim, Secretary-General, Islamic Financial Services Board</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Dr. Mohd Daud B. Bakar, President/Chief Executive Officer, International Institute of Islamic Finance Inc. • Iqbal Khan, Chief Executive Officer, Fajr Capital • Badlisyah Abdul Ghani, Head, Group Islamic Banking Division, CIMB Group

10 Nov 2010 – Concurrent Sessions 5 - 2.00pm - 3.30pm

No	Title	Synopses	Session Chairs and Speakers
1	Role of Small Medium Practices (SMP) in Providing Business Support Services	Small & Medium-Size practitioners are considered trusted business advisors by their clients. The panel will deliberate on the range of support services usually provided by this group of practitioners.	<p>Chair: Jelil Bouraoui, Board Member, IFAC</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Prof Robin Jarvis, Head of Small and Medium Enterprise (SME) Affairs, ACCA • Stuart Black, Founding Chair and Board Member of the Accounting Position and Ethical Standards Board (APESB) Australia • Anthony Ariganello, President & Chief Executive Officer, Certified General Accountants-Canada (CGA-Canada) • Eduardo Ojeda Lopez Aguado, Senior Partner, Baker

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2	International Ethics Standards Board (IESBA) – Adopting the New Code of Ethics	The International Ethics Standards Board for Accountants (IESBA) develops ethical standards and guidance for use by professional accountants. The panel will discuss the challenges faced by member bodies and individual accountants in adopting the new code of ethics published in July 2009.	<p>Chair: Robert Mednick, Certified Public Accountant, AICPA</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Kenneth Dakdduk, Chairman, International Ethics Standards Board for Accountants (IESBA) and Partner, PwC • Alice McCleary, Member of International Ethics Standards Board for Accountants (IESBA) • Michael Niehues, Deputy Chair of International Ethics Standards Board for Accountants (IESBA) and Partner, Deloitte & Touche GmbH • Aiko Sekine, Member of IESBA, Partner, PwC Aarata, and Deputy President, Japanese Institute of Certified Public Accountants (JICPA)
3	The Effect of Shariah Principles on Accounting Methods for Islamic Banks	In view of the rapid acceptance of Islamic Finance in the global market, there is an urgent need to address issues on accounting and financial reporting, auditing and governance framework for Islamic Finance. The panel will discuss the roles and functions of international standard setters in issuing guidelines and governance standards for Islamic Financial Institutions.	<p>Chair: Malkit Singh Maan, Chief Financial Officer, Bank Islam Malaysia Berhad</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Mohammad Faiz Azmi, Global Leader of PwC's Global Islamic Finance Team Practice, Financial Services Leader for SEAPEN and Joint Leader PwC Assurance Practice in Malaysia • Daud Vicary Abdullah, Global Islamic Finance Leader, Deloitte Corporate Advisory Services • Ahmed Adil, Partner and Office Advisory Leader, Ernst & Young, Bahrain
4	Function of National Standard Setters in an International Environment – Is Relevance Lost?	As the world is moving towards global accounting and auditing standards, what is the role of National Standard Setters? The panel will discuss how National Standard Setters can best influence the development of these global standards and support the adoption in their	<p>Chair: Len Jui, Partner, KPMG-China, Asia Representative of Global Public Policy Committee</p> <p>Speakers:</p>

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		jurisdiction.	<ul style="list-style-type: none"> • Kevin Stevenson, Chairman and Chief Executive Officer, The Australian Accounting Standards Board (AASB) • Prof Dr. J.P.J. (Hans) Verkruijsse RE. RA, Professor, Tilburg University and Partner, Ernst & Young • Ana Maria Elorrieta, President of the Brazilian Institute of Independent Accountants
5	Forensic Accounting: Addressing the Challenges in a Digital Environment	Highly-publicised financial scandals, reported increases in occupational fraud, and concerns over money laundering activities have heightened public expectations and the necessity to further define the auditor's and accountant's responsibility for detecting fraud within the digital environment. Digital investigations and crime regularly cross international and language borders today. The panel will discuss how the accountancy profession has been able to address this challenge.	<p>Chair: Ndung'u Gathinji, Institute of Certified Public Accountants (Kenya)</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Chi Kong Cho, Barrister, LLB (Hones.) London, DMS, CFE, MIMC, Mood, FCMI • Juan Ivan Rogers, CPE, AFA, CAMS, FCPA, CFE, CPA, Independent Forensic Auditor and President of the International Institute of Anti-Fraud Forensic Auditors (IIAFA) • Leonardo J. Matignas Jr., Partner, SGV & Co. (A member firm of Ernst & Young Global Limited) • David Cafferty, ACMA CFE, Chartered Institute of Management Accountants Technical Advisory Group
7	Research Supporting IFAC's Standard Setting Bodies	<p>The International Association for Accounting Education and Research (IAAER) is a global organization, committed to the promotion of excellence in accounting education and research, and to maximizing the contribution of accounting academics to the development and maintenance of high quality, internationally-recognized standards of accounting practice.</p> <p>The panel will provide a general update on accounting education research over the last 5 years based on a review of the literature, highlighting the trends/areas</p>	<p>Chair: Dr. Rong-Ruey Duh, Professor of Accounting, National Taiwan University (NTU)</p> <p>Speakers:</p> <ul style="list-style-type: none"> • Prof Barry J. Cooper, Vice President, ACCA • Prof Gary Lewis Sundem, Emeritus Professor of Accounting, Foster School of Business, University of Washington, Seattle, Washington • Prof Donna L. Street, MAHRT Chair in Accounting University of Dayton and President, International Association for Accounting Education and Research (IAAER)

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		<p>emerging. This will be followed by a discussion of the role that IAAER has undertaken in organising research at the request of IAESB and IAASB (funded by ACCA), and in working closely with IFAC boards and committees.</p>	