



**George Samothrakis – FCM President, SOEL**

George Samothrakis is a Certified Public Accountant and a tax specialist. He started his career 1966 working for the National bank of Greece and then joined Cooper & Lybrand in Athens in 1972. He then worked many years for Price Waterhouse Cooper as the head of the tax and legal services department.

Mr. Samothrakis is the Chairman of the Association of Certified Accountants-Auditors of Greece and Honorary chairman of the Hellenic Institute of Financial Management. He is the Vice President of the Supervisory Council of the Association of Certified Public Accountants of Greece (SOEL), and has been at the forefront of the developments in the audit profession in Greece.

Mr. Samothrakis has been a member of various Committees of the Ministry of Finance in Greece for the implementation of International Financial reporting standards (IFRS), the reform of the tax legislation and the transportation of the EU 8th Directive in Greece.



**Prof. Univ. PhD. Marin Toma – CECCAR President, FCM Vice President**

Marin Toma is the President of the Body of Expert and Licensed Accountants of Romania (CECCAR). He is a member of the Accounting and Financial Reporting Council of Romania. He is also the FIDEF representative responsible for South East Europe.

Mr. Toma was the general inspector for the Ministry of Finance in Romania from 1981-1985 and the expert in the fiscal area for the Ministry of Finance from 1977-1981.

Mr. Toma is a university professor at the Academy of Economic Studies of Bucharest and has a PhD in Economics.



**Gratiela Denisa Iordache – Secretary of State, Romanian Ministry of Public Finance**

Ms Gratiela-Denisa Iordache specialized in Cyber Economic Planning from 1983-1987 at the Academy of Economic Studies of Bucharest. She also attended IMC Graduate School of Business in Budapest and Case Western Reserve University in Cleveland, Ohio from 1998-2000. Ms Iordache has a degree of Excellency in the academic activity and also an MBA in an International Program with a qualification of 3.95 out of 4.00 as beneficiary of a Soros scholarship.

Professional Activity: coordinator of masters works at the Academy of Economic Studies, 2001 October session, Executive Director responsible for the settlement and implementation of development strategies inside the Romanian Business Association and an internship at the North American Industry in 1999.



**Xavier Aubry –Vice President of Conseil Supérieur de l'Ordre des Experts Comptables, France**

**Studies**

Xavier is a graduate of the Institut d'Etudes Politiques in Paris and holds a degree in economics. He is also a certified public accountant and statutory auditor.

**Experience**

Xavier is Partner of AUDIT in the Energy and UTILITIES sector in FRANCE. He has been involved and manages audits and advisory services in clients of the Energy industry from 1995. He has relevant experience in the audit of listed companies. As a consequence of these works he has a significant knowledge of the international network of PwC and significant knowledge of IFRS.

He also works for the French institute of chartered accountants as Vice-president in charge of international relationships

**Clients**

His most significant clients are Rio Tinto Alcan, PMU, Vétquinol.



**Nenad Pacek – President of Global Success Advisors Ltd.**

Nenad is founder and president of *GSA Global Success Advisors Ltd.*, a company focused on assisting international companies outperform competition in international markets, with a special emphasis on emerging markets. Nenad is the best-selling author of *“Emerging Markets: Lessons for Business Success and Outlook for Different Markets”* which is now in its second edition.

Prior to founding *Global Success Advisors*, Nenad was Vice President of Corporate Network, an exclusive corporate advisory division of *The Economist Group* where he spent almost 18 years working with some of the largest companies in the world advising them on best business practices and external environments around the world. Over the years his clients included companies such as Du Pont, Microsoft, Oracle, Henkel, Nestle, Kraft Foods, Procter and Gamble, Canon, Bristol Myers Squibb, Nestle, Johnson and Johnson, Visa, PWC, Fujitsu, Hewlett Packard, Heineken, Red Bull, Western Union, Philip Morris, Dow Corning, Bosch Siemens, IBM, Danone, Sony, Amgen, Medtronic, Emerson, Honeywell Aerospace and many others. He performed more than 800 presentations/speeches and a similar number of advisory sessions for his clients at regional and global level.

In addition to his advisory work, Nenad was in charge of expanding several Economist Group businesses to Central Eastern Europe, Middle East and Africa and the government-related business world-wide (including Asia Pacific and Latin America where he started operations from scratch). He also chaired over 100 Economist Government Roundtables with Prime Ministers (and their key ministers) of Italy, Austria, Spain, Finland, Portugal, Chile, Nigeria, Turkey, Egypt, Greece, Bahrain, Iceland, and virtually all Central Eastern European markets from Czech Republic to Kazakhstan.

Nenad is an adjunct professor of *International Economics, International Business* and *Managerial Economics* at two private business schools in Vienna.



**Hans van Damme – President of FEE**

Hans van Damme was appointed on December 18<sup>th</sup>, 2008 as the President of FEE (Federation of European Accountants) for a two year term.

Hans was Deputy President of the Executive of FEE since 2003 and Vice President in charge of Financial Reporting. In that capacity he has been at the heart of FEE's involvement with financial reporting and amongst others member of the Supervisory Board of EFRAG (the European Financial Reporting Advisory Group). He was also involved in the profession's delegation on the Round table on IFRS implementation. Having started as



a member of the Bank's Working Party in 1993 he became Chairman of that Working Party in the course of 2001. He was also co-chair of the Financial Instruments Subgroup. From the start of the Financial Reporting Policy Group in the course of 2003 he chaired this Group that is advising FEE on policy related matters in the area of financial reporting until becoming FEE President. Further he was co-chair of the joint EFRAG-FEE working group on financial reporting for SMEs.

Hans became a qualified public accountant (Registered Accountant) in 1978, subsequent to a study and degree in business economics at the University of Amsterdam (1975). He is an audit partner at KPMG in the Netherlands based in the Amsterdam Financial Services Practice. He serves clients from the banking, leasing and security exchange sector. For many years he was responsible for the professional practice department within Financial Services. He has first hand experience both in auditing and advisory services.



#### **Morris Kanne – FCM Deputy President, ICPAS**

Morris Kanne is a founder member and partner of the firm Fahn, Kanne and Co. He is a member of the Council of ICPAS (the Institute of Certified Public Accountants in Israel) and also the Chairman of the ICPAS Committee for International Relations. He is a senior lecturer at the Department of Economics at Bar Ilan University in Ramat Gan, a lecturer at the Department of Accounting at Tel Aviv University, and lecturer at the Department of Accounting at Hebrew University in Jerusalem.

Morris Kanne is past Chairman of the Auditors' Council in Israel and past Chairman of its Examination Board. He is also past Chairman of the Education Committee of IFAC and a member of FCM since its foundation.



#### **Paul Van Geyt – EU Expert for the EuroMed Market Programme on Accounting and Auditing**

Paul Van Geyt was the chairman of the Auditing and Accounting Working Group of the EuroMed Market Programme.

As director/advisor of the ministry of economics, Paul was the representative of Belgium in:

Europe:

- Audit Regulatory Committee,
- Accounting Regulatory Committee,
- Council meetings of experts,



- Workshops and groups on the transposition of directives on auditing, European cooperatives, professional qualifications in services,
- European Group of Audit Oversight Bodies.

International:

- OCDE: member of the Steering group on corporate governance,
- FEE: Belgian expert in roundtables and meetings on the audit and accountancy professions,
- Participation in many international conferences on audit and accountancy: Brussels, Den Haag, Budapest, Bucharest, Vienna, Berlin, Paris, Athens, Istanbul etc.
- Chair of working groups on audit and accountancy in EuroMed.

National:

- Secretary of the National Council of cooperatives,
- Ex-Vice-President of ACCOM (Advice and Control Committee on the independence of the statutory auditor)
- Member of the tribunal of first degree (Commission de deontologie) for auditors sanctioning bad practices, behavior and breaking rules by auditors.
- Member of the Federal Council on 'économie durable',
- Chair of seminars for education of auditors,
- Organiser of several conferences in Belgium on auditing, cooperatives, workers councils etc.



**John Hegarty – Head, Centre for Financial Reporting Reform Europe and Central Asia Region, World Bank**

John Hegarty is the Head of the World Bank Centre for Financial Reporting Reform in Vienna, Austria, and contributes to other Bank work on corporate governance, market regulation and the liberalization of international trade in professional services. He represents the World Bank on the Monitoring Group (Basel Committee, IOSCO, IAIS, FSF, European Commission, and the World Bank) and on the Consultative Advisory Groups to the International Auditing and Assurance Standards Board (IAASB) and International Ethics Standards Board for Accountants (IESBA), and is the World Bank observer at the International Forum of Independent Audit Regulators (IFIAR).

Prior to taking his current appointment in August 2007, he was the Manager of the Financial Management Department for the ECA Region, based in Washington DC, and was responsible for fiduciary controls over Bank lending in the region and for fostering the development of financial management capacity (covering accounting, auditing, and financial management) in the public and the private sectors. He was a member of the Bank's Financial Management Sector Board, and chaired its Private Sector Committee.

Prior to joining the World Bank, Mr. Hegarty was Secretary General (1987-1999) of the Federation des Experts Comptables Européens (FEE), the representative organisation for the accountancy profession in Europe. He had earlier been an audit manager in the Dublin office of Arthur Andersen, and Technical Director of the Union Européenne des Experts Comptables, Economiques et Financiers (UEC).

Born in Sligo, Ireland in 1958, John Hegarty was educated at Newbridge College and University College, Dublin, where he studied business administration. In 1981 he qualified as an Associate of the Institute of Chartered Accountants in Ireland, and in 1992 was admitted as a Fellow of that Institute.



**Bob Mednick – Chair of IFAC Compliance Advisory Panel, IFAC**

Bob Mednick has served as Chair of the IFAC Compliance Advisory Panel since its inception in 2004. He was nominated by the American Institute of Certified Public Accountants (AICPA).

Mr. Mednick has over 30 years experience as a professional accountant, including work as an audit engagement partner on a number of publicly listed companies. He retired from Arthur Andersen in 1998 after serving 16 years as Chairman of its Worldwide Committee on Professional Standards and as worldwide Managing Partner - Professional and Regulatory Matters. He is also a past Chairman of the Board of the AICPA and has served on or chaired a number of its boards, committees and task forces, including the Auditing Standards Board, Committee on SEC Regulations, and the SEC Practice Section Executive Committee.

In addition to his work with IFAC and the AICPA, Mr. Mednick currently serves on the Board of the National Bureau of Economic Research and the Accountability Advisory Council to the Comptroller General of the United States. Mr. Mednick is also a consultant to several organizations, including the World Bank, and has taught at the Kellogg Graduate School of Management of Northwestern University and Hebrew University in Jerusalem, Israel.



**Professor Joshua Ronen – Stern School of Business, New York University**

Joshua Ronen is a professor of accounting at New York University Stern School of Business. Professor Ronen teaches courses in managerial accounting, financial accounting, and advanced topics in financial accounting.

Professor Ronen has been with NYU Stern for more than 30 years. His primary research areas include capital markets, disclosure, earning management, economic impact, financial reporting, legal liability of firms, and transfer pricing. Professor Ronen has written numerous books including *Accounting and Financial Globalization*, *Off-Balance Sheet Activities*, *Entrepreneurship and Smooth Income Numbers: Objectives, Means and Implications*. He has been published in many journals and publications including *The New York Times*, *Journal of Financial Markets*, *The Accounting Review*, and *Journal of Accounting Research* and *Journal of Accounting, Auditing and Finance*. In addition to his work at NYU Stern, Professor Ronen has lectured at University of Canterbury, Tel-Aviv University, Federal University of Rio de Janeiro, National University of Mexico, University of Toronto, University of Chicago, and Hebrew University, among many others. He has also been a consultant for numerous organizations, including especially law firms as expert witness in the area of securities litigation.



His suggestions for reform in the accounting profession have received critical acclaim by legislators and in the media.

Professor Ronen received his Bachelor of Arts in economics and accounting at Hebrew University in Israel, and his Doctor of Philosophy from Stanford University. Professor Ronen is also a licensed C.P.A. in Israel.



### **Giancarlo Attolini – FCM Vice President, CNDCEC**

Giancarlo Attolini is an accountant and auditor in public practice. He is a founding partner of Attolini Spaggiari & Associati Studio Legale e Tributario, an accounting, tax and law firm in Reggio Emilia, Italy. Dr. Attolini has been a member of the board of the CNDCEC since January 2008 and is in charge of International Affairs. He also shares responsibility for the following areas within CNDCEC: university education, continuing professional development, practical professional experience and ICT. In March 2008 Dr. Attolini became a member of the managing board of Organismo Italiano di Contabilità (OIC), the Italian accounting standard setter. He is a member of the Small and Medium Practices Committee of IFAC and chairs the Practice Management Guide Task Force of the SMP Committee. Dr. Attolini graduated with honors with a degree in economics and business administration from the University of Modena, Italy.



### **Prof. Robin Jarvis – Head of SME Affairs, ACCA**

Professor Robin Jarvis is Head of SME Affairs at the ACCA and Professor of Accounting and Finance at Kingston University.

He currently sits on the following:

- International Accounting Standards Board (IASB) SME Advisory Panel
- International Federation of Accountants (IFAC) Small and Medium Practice Committee; chairs the Financial Reporting for SME Task Force; SMP Review Task Force
- Federation des Experts Comptables Européens – Federation of European Accountants (FEE) SMP/SME Working Party
- European Financial Reporting Advisory Group (EFRAG) Supervisory Board, Nominations Committee
- Intellectual Property Awareness Network (IPAN)
- UEAPME (European SME Organisation) Economic and Fiscal Committee



Robin is also a member and past chair of FIN USE, an Expert Group set up by the European Commission, to address issues on financial services from a consumer and SME perspective.

He sits on the Council of the Institute of Small Business and Entrepreneurship.

His current research interests are the needs of users of financial reporting for small entities, IFRS for SMEs and the role of the accountant as a business adviser. He is the author of nine books and has written and published numerous research papers.



#### **Eren Paykal – Counsellor to the President of ASCAME**

Eren Paykal is a Counselor to the President of the Association of Association of the Mediterranean Chambers of Commerce and Industry (ASCAME) and President of the Chamber of Commerce of Istanbul, Dr. Murat Yalçintaş. ASCAME represents more than 200 Chambers of Commerce in 22 Mediterranean Countries.

Mr. Paykal is a former career diplomat in the Ministry of Foreign Affairs of the Republic of Turkey, and served as Vice-Consul, Second Secretary, First Secretary, Chargé d'Affaires and Consul, representing Turkey in France, Argentina and the Republic of Macedonia.

Since 2001, he has worked in the private sector in Istanbul; among other positions, as Secretary General of the Turkish Association of Producers of Steel Tubes.



#### **Salvatore Vescina – Italian Ministry of Economic Development**

Salvatore Vescina works in the Public Investment Evaluation Unit in the Italian Ministry of Economic Development. He is a Lawyer by profession and from 1994 - 2002 he was a professional consultant to enterprises on financial management issues and financial aid programs.

Since 2002 has worked with the Italian Ministry of Economic Development – Public Investment Evaluation Unit promoting business investment and credit policies.