



**United Nations
Conference
on Trade and
Development**

Distr.
GENERAL

TD/B/COM.2/ISAR/INF.4
17 September 2001

ENGLISH/FRENCH/SPANISH

TRADE AND DEVELOPMENT BOARD
Intergovernmental Working Group of Experts on International Standards of
Accounting and Reporting: Accounting by SMEs
Geneva, 10-12 September 2001

LIST OF PARTICIPANTS

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

GE.01-52798

REPRESENTATIVES

ANGOLA

Mr. Antonio André LOPES, Ministry of Finance

Mr. Pedro Vitorino do ESPIRITO SANTO, Chief of Department, Ministry of Finance

Mr. José SILVA DE BRITO, Adviser, Ministry of Finance

ARABIE SAOUDITE

Mr. Saleh AL-ISMAIL, Director of Finance and Administration, GCC

ARGENTINE

Mrs. Andrea REPETTI, Second Secretary, Permanent Mission, Geneva

BAHREIN

Mr. Hani Yousif AWACHI, Head of Companies Analysis, Ministry of Commerce

BANGLADESH

Mr. Anwaruddin CHOWDHURY, Chartered Accountant/Nominee of National Accounting, Professional Body, The Institute of Chartered Accountants of Bangladesh

BELGIQUE

S.E. M. Jean-Marie NOIRFALISSE, Ambassadeur, Représentant permanent, Genève

M. Thomas ANTOINE, Conseiller, Mission permanente, Genève

Mme Véronique DETHIER, Expert, Mission permanente, Genève

BENIN

Mr. Thomas AZANDOSSESSI, Directeur, Centre de Formation Comptable, (CENAFOC)

Mr. Florentin MONOTE

BRESIL

Mr. L. Nelson CARVALHO, Professor, Federal Council of Accounting
Mr. Amaro Luiz GOMES, Deputy Head of Financial System Regulation
Department, Central Bank of Brazil
Mr. Antonio Carlos De SANTANA, Securities Exchange Commission
Mr. Hugo Rocha BRAGA, Brazilian Association of Open Companies
(ABRASCA)
Mr. Haroldo Reginaldo LEVY NETO, Brazilian Association of Capital Market
Analysts (ABAMEC)
Mr. Jorge Geraldo KADRI, First Secretary, Permanent Mission, Geneva

BULGARIE

Mr. Dimitar JELIAZKOV, Member of the Board, Institute of Certified Public
Accountants

CHINE

Mr. YUGUI CHEN, Deputy Director General, Accounting Regulatory
Department, Ministry of Finance
Ms. WEI YING, Director, Accounting Regulatory Department, Ministry of
Finance

CHYPRE

Mr. George KYRIAKIDES, Deputy Auditor General, Audit Office

CONGO

M. André Foko TOMENA, Secrétaire Général, Conseil Permanent de la
Comptabilité

CROATIE

Mr. Tihomir DOMAZET, Assistant Minister, Ministry of Finance

EGYPTE

Mr. Mohamed Gamel ABDEL AZIZ, General Manager of SMEs, Ministry of
Economy and Foreign Trade
Mr. Amr ABOU-AISH
Mr. Hossam HUSSEIN, Third Secretary, Permanent Mission, Geneva

ESPAGNE

Sr. Antonio L. BULLON CAMARASA, Representante Permanente Adjunto,
Misión Permanente, Ginebra
Sr. Juan Manuel PEREZ-IGLESIAS, Jefe de Area del Instituto de Contabilidad y
Auditoria de Cuentas, Subdirección de Normas y Técnicas Contables

ETHIOPIE

Mr. Assefa DESTA, Deputy Federal Auditor General, Office of the Federal Auditor General, Addis Ababa
Mrs. Woinshet TADESSE, First Secretary, Permanent Mission, Geneva

FEDERATION DE RUSSIE

Mr. Iouri AFANASSIEV, Senior Counsellor, Permanent Mission, Geneva
Mr. Igor Nicolaevij LOZHNIKOV, Vice Head, Department of Accounting Methodology, Ministry of Finance
Mr. M. FALIEV, Counsellor, Permanent Mission, Geneva
Mr. V. PAZUKHIN, First Secretary, Permanent Mission, Geneva
Mr. Alexander BAKAEV, Head, Department of Accounting Methodology, Ministry of Finance
Ms. Larissa GORBATOVA, Deputy Head, Department of Accounting Methodology, Ministry of Finance
Mrs. N. KALLINA, Head of Department, Antimonopoly Ministry

FRANCE

M. Alain LE BARS, Chef du bureau des relations internationales et de la Coopération auprès du Conseil National de la Comptabilité
M. François LEGER, Premier Secrétaire, Mission Permanente, Genève

GHANA

Mr. John PREMPEH, Controller and Accountant General, Controller and Accountant General's Department

HONGRIE

Mr. Zoltan PANKUCSI, Economist, Ministry of Finance
Mr. Istvan FRIEDRICH, Professor, International Business School

INDE

Mr. Anand Mohan SEHGAL, Controller General of Accounts, Ministry of Finance
Mrs. Homai SAHA, Minister (Economic), Permanent Mission, Geneva

ITALIE

M. Domenico DA EMPOLI, Université "La Sapienza", Rome
Mme Teresa ROMEO, Expert, Ministère italien du Trésor
M. Paolo ANGIOLILLO, Expert, Ministère italien du Trésor
M. Nelusco NATALI, Conseiller, Mission permanente, Genève

JORDANIE

Mr. Abed KHARABSHEH, President of the Audit Bureau, Audit Bureau
Mr. Kamal Salem AYASRAH, Head of Audit Unit, Audit Bureau
Mr. Mohammed Salim ELAYYAN AL-OMOUSH, Accountant, Ministry of Finance

L'EX-REPUBLIQUE YOUGOSLAVE DE MACEDOINE

Ms. Sonia CULEVA, Macedonian Association of Auditors, Member of the Executive Board
Ms. Lidija NANUSH, Vice-President, Macedonian Association of Auditors

MADAGASCAR

M. Phabien EDAFE, Conseiller, Mission permanente, Genève

MALI

M. Boubacar Sidiki TOURE, Conseiller Technique, M.E.F.
M. Baye BA, Chef de Division, Direction Nationale du Trésor et de la Comptabilité Publique
M. Alou KONATE, Expert Comptable agréé, Secrétaire Général de l'Ordre des Comptables et Experts Comptables agréés
Mlle Fatimata TAMBADOU, Présidente, Comité National SYSCOA

MALTE

Mr. Emanuel CAMILLERI, Director General, Ministry of Finance
Mr. George SCERRI, Project Manager, MITTS Ltd.

MAROC

M. Abdelaziz TALBI, Secrétaire Général, Ministère des Finances
M. Younes TIJANI, Conseiller, Mission Permanente, Genève

MEXIQUE

Sr. Tomás DIAZ, Segundo Secretario, Misión Permanente, Ginebra

NIGERIA

Ms. M.A. ALATISHE, Deputy Director, Federal Inland Revenue Service

OUGANDA

Mr. G.O.L. BWOCH, Expert
Mr. Kisembo Rwekaya DEOGRATIUS, Expert

PANAMA

Mr. Sergio NG, Chief Auditor

PHILIPPINES

Mrs. Maria Angelina CATALINA, First Secretary, Permanent Mission, Geneva
Ms. Visitación V. ASIDDAO, Attaché, Permanent Mission, Geneva

POLOGNE

Mrs. Joanna DADACZ, Director, Department of Accounting, Ministry of Finance
Mr. Jacek GDANSKI, Deputy Director, Department of Accounting, Ministry of Finance
Mr. Malgorzata MILEK, Specialist, Ministry of Environment
Mr. Maciej MIKULSKI, Specialist, Ministry of Environment
Mrs. Alicja JARUGA, Professor, Accounting Standards Committee
Mr. Wojciech NOWAK, Academic Teacher, University of Lodz

PORTUGAL

Mr. Melo F. CUELHO, Secretary General, Ministry of Finance

REPUBLIQUE ARABE SYRIENNE

Mr. Ibrahim IBRAHIM, Minister Counsellor, Permanent Mission, Geneva

REPUBLIQUE POPULAIRE DEMOCRATIQUE DE COREE

Mr. KIM YONG HO, Second Secretary, Permanent Mission, Geneva

REPUBLIQUE TCHEQUE

Ms. Alena KREJCOVA, Advisor, Ministry of the Environment
Ms. Simona BOHMOVA, University Teacher, University of Pardubice
Ms. Marcela PRAJSLEROVA, Student, University of Pardubice
Ms. Libuse MUELLEROVA, Vice President Chamber of Auditors

ROUMANIE

Ms. Georgeta PETRE, Deputy Head, Ministry of Finance
Ms. Anca AMUZA-CONABIE, Secretary of State Counsellor, Ministry of Finance

ROYAUME-UNI DE GRANDE-BRETAGNE ET D'IRLANDE DU NORD

Mr. David DEAN, Department of Trade and Industry, London
Mr. Robert LANGFORD, Institute of Chartered Accountants (ICAEW)
Mrs. Eleanor FULLER, First Secretary, Permanent Mission, Geneva

SLOVAQUIE

Mr. Ivan BOSELA, President, Slovak Chamber of Auditors
Ms. Helena IVANICOVA, Director, Department of Accounting Methodology,
Ministry of Finance
Mr. Pavol VINCUR, Professor, Slovak Chamber of Auditors

SOUDAN

Mr. Zein EL ABDIN BURAI, President of Council, Zein and Company,
Sudan Council of Certified Accountants
Mr. HAHSHIM, Acting General Director, National Accounting Office,
Ministry of Finance

SRI LANKA

Mr. A.S. RATNAYAKE, Director General, Sri Lanka Accounting and Auditing
Standards Monitoring Board

SUISSE

Mr. Alfred STETTLER, Professor, Université de Lausanne
Mrs. Birgit THOMSON GUTH, Secrétariat d'Etat à l'économie, Berne

SWAZILAND

Mr. Michael S. ZWANE, Promotional Officer (Finance), Small Medium Enterprise
Unit, Ministry of Enterprise and Employment

THAILANDE

Ms. Uthaisri SIRICHA, Director, Bureau of Business Supervision, Department of
Commercial Registration, Ministry of Commerce
Ms. Pongpun GEARAVIRIYAPUN, Accounting Technician, Bureau of Business
Supervision, Department of Commercial Registration, Ministry of Commerce

TONGA

Mr. Tevita VAA'IVAKA, Acting Deputy Secretary, Industries, Ministry of
Labour, Commerce and Industries

TURQUIE

Mme Sumru INAL, Conseiller, (OMC), Mission permanente, Genève

INTERGOVERNMENTAL ORGANIZATIONS

COMMUNAUTE EUROPEENNE

Mr. Mikael LINDROOS, Principal Administrator, European Commission

ORGANISATION DE COOPERATION ET DE DEVELOPPEMENT ECONOMIQUES

Mr. John R. RIEGER, CPA Accounting and Audit Administrator

NON-GOVERNMENTAL ORGANIZATION

General Category

CENTRE D'ECHANGES ET COOPERATION POUR L'AMERIQUE LATINE

M. Michel CELI VEGAS, Président

M. Marcelo BAILAT, Consultant

ORGANISATION INTERNATIONALE DE NORMALISATION

Mrs. Sophie CLIVIO, Technical Programme Manager, Standards Department

SPECIALLY INVITED

Mr. Alta PRINSLOO, South African Institute of Chartered Accountants, Afrique du Sud

Mr. Ahmed BRACKOVIC, Consultant, Institut for Accounting and Auditing, FBIH, Bosnie-Herzégovine

Ms. Nikolina SILAK, Deputy, Ministry of Finance, Bosnie-Herzégovine

Mr. Laszlo URMENYHAZI, Consultant, Bosnie-Herzégovine

Mr. Vladislav DURASOVIC, President, Accounting and Auditing Association, Bosnie-Herzégovine

Mr. Bosko CEKO, Member of the Executive Board, The Association of Accountants and Auditors, Bosnie-Herzégovine

Ms. Nevenka PETROVIC, Accounting and Auditing Association, Bosnie-Herzégovine

Mr. Mehmed JAHIC, Institute for Accounting and Auditing, Bosnie-Herzégovine

Mr. William LAWRENCE, Senior Private Sector Advisor, USAID, Bosnie-Herzégovine

Ms. Amra HADZIAVDAGIC, Accountant, USAID-IBTCI, Bosnie-Herzégovine

Mr. Gary SCOPES, Self-Regulatory Organisation and Ethics Advisor, International Business and Technical Consultants (IBTCI), Bosnie-Herzégovine

Mr. Wayne WEST, Chief of Party, Private Sector Accounting Reform Project, USAID, Bosnie-Herzégovine
Mr. Marin IVANISEVIC, Top Manager, Bosnie-Herzégovine
Mr. Antonio Carlos NASI, Chairman, Interamerican Accounting Association, Brazil
Mr. Eliseu MARTINS, Professor, Universidade, Sao Paulo, Brazil
Mr. Ricardo Julio RODIL, CFC-Federal Council of Accounting, Brazil
Mr. Lyle HANDFIELD, Vice-President, Corporate and Professional Affairs, Certified General Accountants Association of Canada
Mr. David MOORE, Research Studies Director CICA, Canadian Institute of Chartered Accountants, Canada
M. Raphael GUALINO, Délégué Général, Fédération Internationale des Experts Comptables Francophones, France
Mr. R.A. BROWN, Registrar, Chief Executive, Institute of Chartered Accountants, Ghana
Mr. Ashok CHANDAK, Vice President, The Institute of Chartered Accountants, Inde
Mr. N.D. GUPTA, The Institute of Chartered Accountants, Inde
Mr. S. Ole KIRGOTTY, Registrar of Motor Vehicles Road Transport Department, Kenya Revenue Authority
Mr. Ndung'u GATHINJI, Chief Executive, Eastern Central and Southern African Federation of Accountants (ESCAFA), Kenya
Mr. Farid GEBRAN, Commissaire aux comptes, Lebanese Association of Certified Public Accountants, Liban
Mr. Elie RIZKALLAH, Commissaire aux comptes, Lebanese Association of Certified Public Accountants, Liban
Mr. John BLAKE, Professor, The Association of International Accountants, Royaume-Uni de Grande-Bretagne et d'Irlande du Nord
Mr. David DAMANT, Sword Management Ltd., Royaume-Uni de Grande-Bretagne et d'Irlande du Nord
Mr. Colin FLEMING, Project Manager IASB, International Accounting Standards Committee, Royaume-Uni de Grande-Bretagne et d'Irlande du Nord
Mr. Robin JARVIS, Head of Small Business, Association of Chartered Certified Accountants, Royaume-Uni de Grande-Bretagne et d'Irlande du Nord
Ms. Jane SCOTT PAUL, Chief Executive, Association of Accounting Technicians, Royaume-Uni de Grande-Bretagne et d'Irlande du Nord
Mr. Philip TURNBULL, Chief Executive, The Association of International Accountants, Royaume-Uni de Grande-Bretagne et d'Irlande du Nord
Mr. John VINCENT, Past President, Association of Accounting Technicians, Royaume-Uni de Grande-Bretagne et d'Irlande du Nord
Ms. Mary NCUBE, Accountant, M.T. Ncube and Associates, East, Central and Southern African Federation of Accountants, Zambie

GUESTS

Ms. Brigitte EIERLE, Counsellor, Johannes Kepler University, Linz, Austria
Mr. Rifaat ABDEL KARIM, Secretary General, Accounting and Auditing Organization for Islamic Financial Institutions, Bahrain

Mrs. JawaherAL-MUDHAHAKI, Assistant Professor, University of Bahrain
Mr. Abbas Ali MIRZA, Partner, Deloitte and Touche, United Arab Emirates
Ms. Maureen BERRY, Consultant, KPMG Consulting Inc., United States of America
Mr. Charles HEETER, Consultant, Andersen LLP-USA, United States of America
Mr. Andrey Yu. KROMIN, Vice-Dean, Moscow State "Lomonosov" University, Russian Federation
Mr. Misha RODCHENKOV, Associated Director, Insurance Department (FBK/PKF), Russian Federation
Mr. Vladimir EVSEEV, Assistant, Insurance Department (FBK/PKF), Russian Federation
Mr. Sergey M. SHAPIGOOZOV, Managing Partner, FBK/PKF, Russian Federation
Mr. Geoffrey TOWNSEND, Partner, KPMG, Team Leader, EU-TACIS, Accounting Reform in Russia
Mr. Leonid SCHNEIDMAN, Partner, PricewaterhouseCoopers, Russian Federation
M. Peter WALTON, ESSEC, France
Mr. Ottavio ANGOTTI, Professor of Accounting, Central Asian Region, USAID, Kazakhstan
Mr. Owen N. KOIMBURI, Accountant/Consultant, Koimburi Tucker and Co., Certified Public Accountants, Kenya
Ms. Charity MUYA, Professional Accountant, Muya and Associates, Kenya
Mr. Susela Suppiah SELVARAJ, Deputy Dean, University of Malaya, Malaysia
Mr. Jacek GULINSKI, Professor, Polish Business and Innovation Centres Association
Mr. Farouk Wasef EL-KHAROUF, Chief Financial Officer, Finance Accountancy Mohassaba, Arab Bank, Switzerland
Ms. Bettina ROG, CFO, International Accounting Researcher, Switzerland
Mr. Pulsri KANOKVICHITRA, Professor, Kasetsark University, Thailand
Mr. Prawit NINSUVANNAKUL, Assistant Professor, Chulalongkorn University, Thailand
Mr. Suphamit TECHAMONTRIKUL, Lecturer, Chulalongkorn University, Thailand