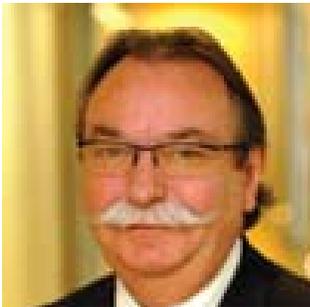


SPEAKERS CVs

SME ROUNDTABLE WHAT SHOULD THE IFRS FOR SMEs LOOK LIKE FROM A EUROPEAN PERSPECTIVE?

Monday, 7 July 2008, 13.45 Hrs
FEE offices Brussels



Jacques Potdevin - FEE President

Jacques Potdevin practices as a certified public accountant and auditor in *Jacques Potdevin & Associés* (JPA Paris), the firm he founded and Chairs. He is also founder, Chairman and Chief Executive Officer of *JPA International* and *JPA Consulting International*, a network of certified public accountants and auditors representing 130 member firms in 41 countries. After obtaining a *Diplôme d'expertise comptable et Commissaire aux comptes*, J. Potdevin qualified in 1975 as an independent certified public accountant and auditor. One year later he received a professorship at the *Centre de Formation Professionnelle Supérieure de Comptabilité et Gestion*, where he taught accountancy until 1987. In 1991 he became senior lecturer at the prestigious French Business School *HEC*, where he still teaches business valuation and corporate restructuring. Jacques Potdevin was Vice-Chairman of a professional association of certified public accountants and auditors (1981-87), and elected to the *Conseil régional de Paris et du Conseil national des commissaires aux comptes* in 1982.

In February 1997 he began his involvement in FEE, becoming Vice-President in December 2000, then Deputy President in December 2004 and president in 2006.



Françoise Flores - Vice-Chair of EFRAG and Chair of the Joint EFRAG/FEE Working Group on IFRS for SMEs

Françoise Flores is a partner of Mazars in France and one of the IFRS experts of the firm. She has been acting for several years as IFRS Technical Advisor to large European businesses (through Acteo, ERT and BUSINESSEUROPE). She has been a member of EFRAG TEG since April 2004. Her IFRS expertise is backed up by over 20 years in controlling and financial reporting, of which 10 years as CFO, in the context of large and medium-size international listed corporations.



Jérôme Chevy - CNC

Jérôme Chevy currently works for the "Conseil National de la Comptabilité", the French Accounting Standard Setter. He is a graduate of the "Institut d'Etudes de Paris" and has a DEA in economics (Université Paris 5). His professional background includes working for the "Commission bancaire", the French banking Supervisory authority, as well as for Banque de France, as an accountant.

He has been lately very much involved in international accounting standard setting, notably with IFRIC (Customer Loyalty Programmes), as well as in European working groups (member of PAA in E working groups on revenue recognition and on the conceptual framework).

He is a member of the EFRAG/FEE working group on SMEs, as well the IASB working group.



Kati Beiersdorf - ASCG

Kati Beiersdorf works as a project manager at the Accounting Standards Committee of Germany. Among other projects she is responsible for SME related issues. In this capacity she managed the Working Group of the German Accounting Standards Board, and conducted a study amongst 4.000 German SMEs (together with Axel Haller and Brigitte Eierle, University of Regensburg) and field tests in 15 German companies (together with BDI and PwC).

She started out in a bank where she completed a two year-apprenticeship program and afterwards worked as an internal auditor. In addition she studied Business Administration at the Humboldt University of Berlin and at the University of California, Irvine (specialising in accounting and auditing) and received her Diplom (equiv. MBA). She has worked in Germany, the United States of America and Belarus. Kati published several articles on IFRS, particularly on accounting standards for SMEs and management reporting.



Thomas Budde – ASCG

Thomas Budde qualified as a tax and certified public accountant, after pursuing business studies at Christian-Albrecht-University (Kiel) where he graduated with a Master of Economics.

From 2004 to 2006, he has been very involved in IFRS matters, as a member of an IFRS conversion project of a publicly listed Company. During his professional life, he also worked at Arthur Andersen GmbH Wirtschaftsprüfungsgesellschaft, and as a senior manager and member of the management board of Rölfs WP Partner AG Wirtschaftsprüfungsgesellschaft in Düsseldorf and Partner of the RölfsPartner-Gruppe.

He is since June 2006 an incorporation partner of AccountingPartners in Düsseldorf.



Robin Jarvis - ACCA

Professor Robin Jarvis is Head of SME Affairs at the ACCA. He is also Chairman of FIN-USE an expert forum specialising in financial services set up by the European Commission to represent consumers and small business owners. He currently holds membership of the following international and European policy groups that focus on finance and small business issues:

- International Accounting Standards Board SME Advisory Group
- International Federation of Accountants (IFAC) SMP Committee
- Chairs IFAC's SME Financial Reporting Task Force
- Federation des Experts Comptables Europeens (FEE) SMP/SME Working Party
- European Financial Reporting Advisory Group Supervisory Board (EFRAG)
- UEAPME Economic and Fiscal Committee

Robin is an active researcher he has written eight books and numerous research papers.

He is currently a Director of the Institute of Small Business and Entrepreneurship.



Richard Martin – ACCA

Richard Martin is Head of Financial Reporting at the Association of Chartered Certified Accountants (ACCA). ACCA is the largest, fastest growing, global professional accountancy body, with 122,000 members and 325,000 students in 170 countries. He is responsible for monitoring developments in financial reporting, analysing the impact of changes and developing ACCA's policy on these issues.

He is a member of the Accounting Working Party of FEE (European Federation of Accountants), and of FEE's Financial Reporting Policy Group.

He is also a member of the accounting and reporting group of experts at the United Nations Conference on Trade & Development (UNCTAD) and has been particularly involved with developing their reporting guidelines for small and medium-sized businesses.



Stig Enevoldsen - Chairman of EFRAG

Stig Enevoldsen is chairman of EFRAG (European Financial Reporting Advisory Group).

He has been chairman of the International Accounting Standards Committee (IASC) and of the Danish Accounting Standards Committee

He is partner in Deloitte, Denmark and he was signing partner on international Danish listed groups and was member of the Deloitte Global IFRS Leadership Team before becoming full time chairman of EFRAG in 2004.



Gilbert Gélard - Member of IASB

Gilbert Gélard was appointed to the International Accounting Standards Board in January 2001. His second and last term will end on June 30, 2010.

His career was spent in financial reporting, auditing and standard-setting.

After graduating from Hautes Etudes Commerciales (HEC), the leading French business school, in 1963 and graduating as Master of Arts at the Sorbonne in 1965, he joined Arthur Andersen & Co in 1967. He qualified as a French chartered accountant and auditor in 1975. From 1973 to 1987, he was successively the chief accounting officer of two large French industrial groups, the first being active in publishing and media, the second in oil and gas.

He joined the French Professional Accounting Body in 1987, in charge of technical and international affairs until 1995. During this period, he was active in FEE, the European professional body, dealing there with European accounting matters, and undertook various actions to upgrade accountancy in Eastern Europe Africa and Asia. He was from 1988 a member of the French delegation to the IASC Board. He returned to the auditing profession in 1995, joining KPMG France as the partner in charge of the Professional Practice department.

He was a member of the French standard-setting body (CNC) from 1997 to 2001. He has written many articles and books on accounting matters and is a frequent lecturer in universities and speaker at conferences, being able to communicate in several languages.



Liesel Knorr - President of GASB

Liesel Knorr joined the German Accounting Standards Board as President in July 2007.

From July 1999 to June 2007 she had been Secretary General of the Accounting Standards Committee of Germany. She had been Technical Director of the International Accounting Standards Committee from July 1994 to June 1999, a position in which she was responsible for progressing the technical agenda.

Before joining the IASC, she worked at KPMG Deutsche Treuhand-Gesellschaft in different locations including five years as an expatriate in the Brussels branch. She joined the audit firm in 1978, qualified as Steuerberater (tax consultant) in 1982 and as Wirtschaftsprüfer (public auditor) in 1984; she became partner in 1988. She gained an MBA at the University of Cologne. Liesel Knorr has lectured on international financial reporting at the University of Potsdam since 2001.



Ian Macintosh - Chairman of ASB

In 1976, Ian became a partner of Coopers and Lybrand, and up until 1996 held that position in Sydney, Canberra and Vanuatu. In 2000 Ian joined the Australian Securities and Investments Commission as its Chief Accountant. In that role he had overview of the financial reporting of the financial markets in Australia. In 2002 he joined the World Bank as Manager, Financial Management, South Asia. This involved working with the governments and communities of South Asia on financial reporting, financial management and governance issues.

He was appointed Chairman of the UK Accounting Standards Board in August 2004.

Ian has been involved in accounting standard setting for over 20 years. Roles have included Chairmanship of the Australian Public Sector Accounting Standards Board and the IFAC Public Sector Committee and Deputy Chairmanship of the Australian Accounting Standards Board.

Ian is a Fellow of the Institute of Chartered Accountants in Australia, a Fellow of CPA Australia and a Member of the Chartered Institute of Finance and Public Accountancy. He is an Adjunct Professor at the University of Canberra and a Fellow of that university.



Olivier Poupart-Lafarge - Board Member of CNC

Deputy Chief Executive Officer of the Bouygues group from 2002 to 2008, Olivier Poupart-Lafarge is a graduate of the École des Hautes Études Commerciales (HEC) business school in Paris.

Olivier Poupart-Lafarge began his career at Crédit Lyonnais before joining Bouygues in 1974 as manager of the international finance department. He was appointed company secretary for the international building branch in 1980, and international finance director of the Bouygues group in 1983. In 1984, he took over as the Group's Executive Vice President for Finance and Strategy and was named Deputy Chief Executive Officer in June 2002.

Olivier Poupart-Lafarge has served on the Bouygues Board of Directors from 1985 to 2008.

Having reached retirement age, he resigned in May 2008 from all his duties within the Bouygues group.

Since 2003, Olivier Poupart-Lafarge has been active within the French standard-setter (Conseil National de la Comptabilité, CNC) as chairman of a working group on performance reporting. In November 2007, he was appointed to the Board of the CNC by decree of the French Ministry of Finance.