



Federation of
European Accountants



SPEAKERS CVs

ACCA-FEE PENSION ACCOUNTING SEMINAR – CURRENT APPLICATION AND FUTURE ACCOUNTING?

**Wednesday, 11 March 2009, 16.30 Hrs
FEE offices Brussels**



Mark Vaessen - Chairman of the FEE Financial Reporting Policy Group

Mark Vaessen is a partner with KPMG LLP in the UK. He is head of IFRS for KPMG Europe LLP and the chairman of KPMG's global IFRS policy committee.

As of January 2009, he is chairman of the Financial Reporting Policy Group of the European Federation of Accountants (FEE).

From 1997 to 2006, Mr Vaessen was head of the KPMG International Financial Reporting Group, KPMG's global centre of excellence on IFRS based in London. His previous experience also includes a secondment to the European Commission (EC), where he worked in the policy unit dealing with accounting and auditing regulatory issues.

Mr Vaessen is an IFRS advisor to several multinational clients. He is also involved in various professional activities relating to financial reporting policy and regulatory matters. This includes membership of the IFRS Advisory Committee of the Financial Supervisory Services (FSS) in South-Korea and the Advisory Committee on Financial Reporting for the Authority Financial Markets (AFM) in the Netherlands. He is also a member of the European Commission's Roundtable on consistent application of IFRS. Since February 2009, Mr Vaessen is also the KPMG representative on the reconstituted Standards Advisory Council of the IASCF.

Mr Vaessen is a Dutch national. He holds a master degree in business economics and a post-graduate degree in accountancy from Tilburg University and is a member of the Royal Netherlands Institute of Registered Accountants (NIVRA) since 1991.



Professor Donna L. Street – University of Dayton

Professor Donna L. Street is the Mahrt Chair in Accounting at the University of Dayton. Professor Street is active in several academic and professional organizations. She is President of the International Association of Accounting Education and Research and a member of the IASC Foundation Education Advisory Group. Prior to assuming the position of President of IAAER, she served as the Association's VP Publications and VP Research. She is a Past President of the International Section of the American Accounting Association and of Beta Alpha Psi.

Professor Street has published in several journals including: Behavioral Research in Accounting; Accounting and Business Research; International Journal of Accounting; Accounting Horizons; Journal of International Financial Management and Accounting; Journal of International Accounting Research; Journal of International Accounting, Auditing, and Taxation; Journal of Accountancy; Accountancy International; Critical Perspectives on Accounting; the Journal of Accounting Education, and Accounting Education: An International Journal. She is the author or co-author of monographs published by the ICAEW, German Stock Market Institute, and PwC. She is co-author of the ACCA's Adoption Of IAS 19R By Europe's Premier Listed Companies: The Corridor Approach Versus Full Recognition and Observance of International Accounting Standards: Factors Explaining Non-compliance by Companies Referring to the Use of IAS. She is co-editor of the AICPA's recent release IFRS Digest: What US Practitioners and Entities Need to Know. Her research interests include international accounting standards and financial reporting issues.

Professor Street is co-editor of the Institutional Perspectives section of the Journal of International Financial Management and Accounting. She serves on several other editorial boards including the Journal of International Accounting Research; Journal of International Accounting, Auditing, and Taxation; and Accounting in Europe.

Professor Street has received the Outstanding Accounting Educator Award from the Virginia Society of CPAs, the International Section of the American Accounting Association's Outstanding Service Award, the Association of Chartered Accountants in the US Faculty Manuscript Award, and the Beta Alpha Psi Outstanding Faculty Advisor Award.



Jan D. Fasshauer – University of Giessen

Jan D. Fasshauer (born 1977) studied Business Administration and Economics at the Justus-Liebig-Universität Giessen, Germany (Diploma, 2003) and the London School of Economics and Political Sciences, UK. He is research assistant and PhD student at Justus-Liebig-University of Giessen, Chair of International Management, Accounting and Auditing (Prof. Dr. Martin Glaum). His research interests include taxation, international accounting standards and international pension accounting.

Jan D. Fasshauer has published in the Journal of International Accounting, Auditing and Taxation and the Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung (ZfbF). He is co-author of the ACCA's Adoption Of IAS 19R By Europe's Premier Listed Companies: The Corridor Approach Versus Full Recognition.

Jan D. Fasshauer has work experience in tax consulting and qualified as chartered tax consultant in Germany on March 2nd, 2009.



Andrew Lennard – UK Accounting Standards Board, Director of Research

Andrew Lennard joined the staff of the Accounting Standards Board in 1990 from KPMG, where he had spent several years in a technical role. During his time at the ASB, he has played a major part in the development of Financial Reporting Standards, including FRS 4 'Capital Instruments' and the Board's Statement of Principles for Financial Reporting.

Now Director of Research, Andrew plays a central role in the ASB and chaired the ASB's Pensions Advisory Panel. He is the author of a number of papers and articles, including, 'Liabilities and how to account for them' and 'Stewardship and the objectives of financial statements'.

Although of Scottish origin and a graduate of St Andrews University Andrew is a Fellow of the Institute of Chartered Accountants in England and Wales.



Andrea Pryde – IASB Project Manager

Andrea Pryde is a Project Manager at the International Accounting Standards Board (IASB), the private sector independent body responsible for developing a single set of high quality International Financial Reporting Standards (IFRS) for use throughout the world.

As a project manager, Andrea is responsible for developing the ideas and analysis that provide the IASB board members with information to enable them to make decisions that result in high quality IFRS. She is part of a team developing improvements to the accounting for post-employment benefits (including pensions), with a particular interest in improving the transparency and understandability of pensions accounting. She is active in consulting external constituents and manages the IASB's Employee Benefits Working Group, a panel established to provide a variety of expert perspectives practical advice on the concepts, ideas and proposals developed by the IASB and its staff. The Employee Benefits Working Group consists of senior professionals with extensive practical experience in the operation, management, valuation, financial reporting, auditing or regulation of a variety of post-employment benefit arrangements.

Andrea joined the IASB at a pivotal point in its history, before EU convergence to IFRSs. She has a broad range of standard-setting experience. Previous responsibilities included finalising Improvements to IFRSs (a key step in the

EU's decision to adopt IFRSs in 2005), financial reporting for financial instruments and insurance. She was responsible for developing IFRS 7 *Financial Instruments: Disclosures*, the IASB's first principles-based disclosure standard.

Previous experience also includes a client-facing assurance and technical policy roles in Andersen in London. Andrea is a qualified member of the Institute of Chartered Accountants in England and Wales, holds an honours degree in chemical physics and a post-graduate degree in chemistry.



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.



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Stig Enevoldsen, Chairman of European Financial Reporting Advisory Group (EFRAG)

Stig Enevoldsen, partner with Deloitte in Denmark, has been Chairman and CEO of EFRAG since 2004 and has been a member of TEG since its formation in 2001.

From 1987 to 1996 he was a member of the Danish Accounting Standards Committee where he served two years as vice-chair and the last six years as Chairman. He chaired the committee handing out the Annual reward for the best Financial Statement in Denmark from 1990 to 1996.

From 1991 to 2000 he was IASC Board member representing the Nordic Federation of Accountants. Between 1995 and 2000 he sat on the IASC where he served two years and a half as Deputy Chairman and two years and a half as Chairman.

He also served several major Danish listed companies as signing auditor and was National Director of Accounting and leader of the Danish Deloitte IFRS Center and thereby part of the Deloitte Global IFRS Leadership Team until he was appointed chairman of EFRAG.