



7 & 8 September 2006

Versailles Congress Centre



SMEs and SMPs

Growing Businesses in a changing Global Environment



in partnership with



media partnership



P rogramme

SMEs AND SMPs

*Growing Businesses
in a changing Global Environment*

Thursday 7 September

10.00 to 14.00

14.00 to 15.15

Registration

Opening of the Congress

Introduction of Speakers by André-Paul Bahuon,
President of the OEC de Paris Ile-de-France
President of FEE: David Devlin
President of Conseil Supérieur of the OEC: Jean-Pierre Alix
President of AMA: Jean Huet
Past President of IFAC: René Ricol



15.15 to 15.35

15.35 to 18.15

Keynote speech by an invited official

Plenary session – SME Audit

Facilitators:

André-Paul Bahuon, *President of the OEC de Paris Ile-de-France*
Gérard Varona, *Deputy Chairman FEE SME/SMP Working Party*

Speakers:

Vincent Baillot, *President of CNCC*
David Damant, *Chairman IAASB Consultative Advisory Group*
Pierre Delsaux, *Acting Director, DG Internal Market, European Commission*
Lino De Vecchi, *Deputy Chairman, IFAC SMP Committee*
Klaus-Günter Klein, *FEE Vice-President*
Per Hanstad, *CEO, Den norske Revisorforening*
Jon Grant, *Technical Director APB, UK Auditing Standard Setter, Technical Adviser to UK IAASB Member*

Discussion amongst speakers and question and answer session:

- ➔ Eighth Directive
- ➔ ISAs
- ➔ IAASB Clarity project
- ➔ An audit is an audit
- ➔ Ethics
- ➔ Other subjects of relevance for SME audits?
- ➔ Tools for audits of smaller entities



20.00

Gala Dinner – L'Abbaye des Vaux de Cernay

Friday 8 September

9.00 to 10.30

2 Parallel Workshops

Workshop 1: **Taxation:** **European Harmonisation?**

Facilitator: Stefano Marchese, *FEE Vice-President in charge of Taxation*

Speakers: Rolf Diemer, *Head of Unit VAT and other turnover taxes, DG Taxation and Custom Union, European Commission*
Prof. Norbert Herzig, *Germany*
Prof. Francis Chittenden, *Chairman of Small Business Committee, ACCA, UK*
Stephen Dale, *Chairman FEE Indirect Tax Working Party*

Issues for discussion:

- ➔ Harmonisation at EU level in indirect and direct tax areas
- ➔ Common Corporate Consolidated Tax Base and Home State Taxation
- ➔ Tax Burden on and compliance costs for SMEs
- ➔ VAT issues for SMEs (labour intensive services, etc)

Workshop 2: **Networks and Networking**

Facilitator: José Maria Bové, *FEE Vice-President in charge of SME and SMP matters*

Speakers: David Chitty, *Vice-Chairman Practice Advisory Board and Council Member of ICAEW, Partner Chantrey Vellacott DFK, UK*
Hervé Putaux, *JPA, France*
Peter Galambos, *Hungarian Representative FEE Working Party, Partner, Mazars Metrum Ltd, Hungary*
David Maxwell, *Chairman EGIAN (European Group of International Audit Networks)*
Jeremy Jennings, *Chairman ECG (European Contact Group)*
Anne-Françoise Mélot, *Auditing Unit, DG Internal Market, European Commission*

Issues for discussion:

- ➔ Regulatory aspects
- ➔ Implications (for Ethics, Independency, both at European and international level)
- ➔ Practical experience of network
- ➔ Quality Assurance
- ➔ Marketing and referral of clients

Participation at the congress qualifies for Continuous Professional Development (CPD) in several countries, for more information contact: secretariat@fee.be

10.30 to 11.00

Coffee break

Friday 8 September



Simultaneous translation for all plenary sessions and workshops into French . English . Italian . Spanish

11.00 to 12.30

2 Parallel Workshops

Workshop 1 : *Access to Finance*

Facilitator : Saskia Slomp, FEE Technical Director

Speakers : Jean-Noël Durvy, Head of Unit Financing SMEs, Entrepreneurs and Innovators, DG Enterprise, European Commission
Vincent Van Dessel, Executive Director, Euronext
Michel Juzio, Responsable du développement, Direction du Développement et de l'évaluation, OSEO-SOFARIS, France
Prof. Leo Verhoef, Rapporteur Fifth Round Table
Richard Roberts, Chief Economist, Barclays, Member IASB SME Working Group

Issues for discussion:

- Existing possibilities of access to finance for SMEs
- Practical issues
- Financing of SMEs groups
- Growth of SMEs
- Is the use of international standards such as IFRS and ISA of assistance to attracting finance (part of corporate image)?

12.30 to 14.00

Lunch at the Congress Centre

14.00 to 15.30

2 Parallel Workshops

Workshop 1: *Managing an SMP*

Facilitator: Laurent Blanchard, Constantin, France

Speakers: Leonardo Losi, Council member CNDCE, Studio Losi e Associati, Italy
Göran Kjellén, Kjellén Revision AB, FAR, Sweden
Klaus-Günter Klein, FEE Vice-President, Warth and Klein GmbH, Germany
Ian Morris, President, ICAEW, UK
Michel Champetier, ORFIS Baker Tilly, France

Issues for discussion:

- How to manage an SMP successfully
- Best practices
- Human resource issues
- Quality assurance and application of quality assurance standards

15.30 to 16.00

Coffee break

16.00 to 17.15

Plenary session - IFRS for SMEs

Facilitator: Hans van Damme, FEE Vice-President, Financial Reporting

Speakers: Gilbert Gélard, IASB Member
Isobel Sharp, Deputy President, ICAS, IASB Member, SME Advisory Group, UK
Françoise Florès, EFRAG TEG member and Co-Chairman of the Joint EFRAG/FEE Group on IFRS for SMEs
Dominique Ledouble, Honorary President of the Conseil Supérieur of the OEC, France

Discussion amongst speakers and question and answer session

17.15 to 17.30

Summing up

Gérard Varona, Deputy Chairman FEE SME/SMP Working Party

17.30 to 17.35

Announcement Third FEE SME/SMP Annual Congress, by Hans van Damme

17.35 to 18.30

Close of the Congress

José Maria Bové, FEE Vice-President and Chairman of FEE SME/SMP Working Party

Albert Folia, President Catalanian Institute, Deputy President of AMA

Jacques Potdevin, Deputy President of FEE

Workshop 2: *Transmission and Take Over of SMEs*

Facilitator : Albert Folia, President of the Catalanian Institute, Deputy President of AMA

Speakers : Christian Weinberger, Head of Unit Entrepreneurship, DG Enterprise, European Commission
Jens Poll, German representative, FEE SME/SMP Working Party and IFAC SMP Committee
Chas Roy-Chowdhury, UK representative, FEE Direct and Indirect Tax Working Parties
Patrick van der Ven, Project Manager, Transmission and Takeover, Dutch Chamber of Commerce, Netherlands
Ivan Bosela, President of the Slovak Chamber of Auditors (SKAU)
Hannu Koskinen, President of KHT-yhdistys, Authorised Public Accountants, Finland

Issues for discussion:

- Issues of SMEs transmission and take over
- Due diligence ➤ Tax implications of SME transfer
- Determination of selling price
- Transfers to family and to third parties

Workshop 2: *Growth and development of SMEs and SMPs through new techniques and technology*

Facilitator: Vladimír Kráľicek, President Chamber of Auditors of the Czech Republic (KACR)

Speakers: Prof. Robin Jarvis, UK representative, FEE SME/SMP Working Party and IFAC SMP Committee
Kurt Ramin, Global Chair, XBRL International Steering Committee
Wolfgang Stegmann, Vice-President of DATEV, Germany
Secundino Urcera, Partner, Bové Montero y Cia, ICJCE representative on technology matters, Spain
Dana Eleftheriadou, Principal administrator, eBSN co-ordinator, DG Enterprise, European Commission

Issues for discussion:

- Intellectual property in SMEs, valuation aspects
- Technology tools and techniques
- XBRL ➤ Paperless office

18.30 hrs

Closing Cocktail in the Congress Centre

Accompanying Persons Programme



Thursday 7 On the trail of the "sun King"

Thursday 7 September, from 14:30 hrs to 17:30 hrs,
departing from the Versailles Congress Centre

Versailles can only be described as being the image of its King who recreated the world in his castle. Everything here displays his will to exercise his power over both man and his era. We invite you to come and spend the afternoon and discover the mirror gallery, large apartments, gardens and fountains, all of which are hymns to the sun, to which he saw himself as the heir.



Friday 8

Paris by water

Friday 8 September from 09:30 hrs to 17:00 hrs,
departing from the Versailles Congress Centre (lunch included)

All the sightseeing in Paris could be summed up by this long cruise through time and history. The Seine is not only a river but also Paris's most beautiful avenue; you will be surprised! After lunch on the water, you will discover the Garnier opera house, another mythical place that during your visit will let you in on a few of its secrets.



Gala evening



Gala evening held at the "Abbaye des Vaux de Cernay"

Thursday 7 September at 20:00 hrs

For those who require transport a shuttle bus will leave from the Versailles Congress Centre at 19:00 hrs.

This Cistercian abbey invites you to spend the evening being swept away by its grandeur and mystery which has evolved over eight centuries of history. The dinner will be held in the stunning monks room where the sumptuous table and surroundings will all come together to titillate your senses.



Saturday 9

Optional programme (please confirm your attendance on the registration form)

Rambouillet: Plunge yourself into history!

Saturday 9 September, from 9:00 hrs to 18:00 hrs,
departing from the Congress Centre (lunch included)

The history behind Rambouillet is directly linked to that of France itself: Private residence to the kings, then residence to emperors, today the town is the summer residence to the President of the Republic. Come and discover its history through the castle at the national sheep farm, meeting place: the rural gardens of Queen Marie-Antoinette "Champêtre de Reine Marie-Antoinette".



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Information on the congress

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Information on registration:
Ordre des experts-comptables Paris Ile-de-France

Detailed programme and registration
form available from : www.oec-paris.fr

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