



**United Nations  
Conference  
on Trade and  
Development**

Distr.  
GENERAL

TD/B/COM.2/ISAR/INF.7  
16 November 2004

ENGLISH/FRENCH/SPANISH  
ONLY

---

UNITED NATIONS CONFERENCE ON TRADE AND DEVELOPMENT  
TRADE AND DEVELOPMENT BOARD  
Intergovernmental Group of Experts  
On International Standards of Accounting and Reporting  
Twenty-first Session  
Geneva, 27-29 October 2004

**LIST OF PARTICIPANTS**

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

GE.04-53148

## REPRESENTATIVES

### ALLEMAGNE

Mr. Fritz STUCKERT, Federal Ministry of Justice, Berlin,  
Mr. Andreas PFAFFERNOSCHKE, Counsellor, Permanent Mission, Geneva

### ARABIE SAOUDITE

Mr. Waleed bin Abdullah ALROWAYSHID, Ministry of Commerce and Industry, Riyadh

### BENIN

M. Thomas AZANDOSSESSI, Directeur Général du Centre National de Formation Comptable (CENAFOC), Ministère des Finances et de l'Economie, Cotonou

### BRESIL

Mr. Antonio Carlos DE SANTANA, Chief Accountant, Securities Exchange Commission, Rio de Janeiro  
Ms. Silvia Marques de BRITO E SILVA, Central Bank of Brazil, Brasilia  
Mr. Geraldo TOFFANELLO, Representative, Brazilian Association of Listed Companies, ABRASCA, Porto Alegre  
Mr. Ricardo Julio RODIL, Director, Brazilian Institute of Interdependent Auditors  
Mr. L. Nelson CARVALHO, Professor, School of Economics, Business Administration and Accounting, University of Sao Paulo  
Mr. Haroldo LEVY, Vice President, Association of Investments, Analysts and Professionals, Sao Paulo  
Mr. José Marcos VIANA, Counsellor, Permanent Mission, Geneva  
Mr. Audo Araujo FALEIRO, Second Secretary, Permanent Mission, Geneva  
Mr. Aridelmo TEIXEIRA, President, FUCAPE, (Capixaba Research Foundation), Vitória  
Mr. Valcemiro NOSSA, Professor, FUCAPE, (Capixaba Research Foundation), Vitória,  
Mr. Fabio DA COSTA, Professor, FUCAPE (Capixaba Research Foundation), Vitória

### CAMEROUN

Mr. Francis NGANTCHA, Minister Counsellor, Permanent Mission, Geneva

### CHINE

Mr. LU Jianqiao, Deputy Director, Accounting Department, Ministry of Finance, Beijing  
Ms. LO Mei, Division Chief, Chinese Institute of Certified Public Accountants (CICPA), Professional Standards Division, Beijing  
Mr. TANG Jianhua, Senior Staff, Chinese Institute of Certified Public Accountants (CICPA)  
Mr. WU Dezhong, First Secretary, Permanent Mission, Geneva

## COLOMBIE

Sr. Rafael QUINTERO CUBIDES, Segundo Secretario, Misión Permanente, Ginebra

## EGYPTE

Mr. Abdel Hamid IBRAHIM, Chairman of Board of Directors, Capital Markets Authority, Cairo

Mr. Hazem Ahmed YASSIN, Board Member, Egypt Capital Markets Authority, Cairo

Mr. Amr ALJOWAILY, Second Secretary, Permanent Mission, Geneva

## ESPAGNE

Mr. Modesto DEL ESTAL, Accounting Standards Expert, Accounting and Auditing Institute, Ministry of Economy and Finance, Madrid

## ETATS –UNIS D'AMERIQUE

Ms. Melissa KEHOE, First Secretary, Permanent Mission, Geneva

## ETHIOPIE

Mr. Assefa DESTA, Deputy Auditor General, Office of the Federal Auditor General of Ethiopia, Addis Ababa

## FEDERATION DE RUSSIE

Mrs. A. KOTLJAROVA, Head of Division, Ministry of Economic Development and Trade, Moscow

Mrs. A. MAZURETZ, Consultant, Ministry of Economic Development and Trade, Moscow

Mr. I. GORELIKOV, First Secretary, Permanent Mission, Geneva

## FRANCE

M. François LEGER, Premier secrétaire, Mission permanente, Genève

M. Emmanuel FARCOT, Premier secrétaire, Mission permanente, Genève

## GRECE

Mr. Anastasios PROTOPAPPAS, Head of Unit, Audit and Accounting, Ministry of National Economy, Athens

## HONGRIE

Mr. Zoltán PANKUCSI, Head of Accountancy, Ministry of Finance, Budapest

## INDONESIE

Mr. Iwan AMRI, First Secretary, Permanent Mission, Geneva

IRAN (REPUBLIQUE ISLAMIQUE D')

Mr. Mehdi FAKHERI, First Counsellor, Permanent Mission, Geneva  
Mr. Ebrahim ALIKHANI, Expert, Ministry of Foreign Affairs, Tehran

JORDANIE

Mr. Hussam AL HUSSEINI, First Secretary, Permanent Mission, Geneva

KAZAKHSTAN

Mrs. Zhamila AITZHANOVA, Deputy Director, Ministry of Finance, Astana  
Mr. Murat TASHIBAYEV, Counsellor, Permanent Mission, Geneva  
Mr. Mukhtar BUBEYEV, Third Secretary, Permanent Mission, Geneva

KENYA

Mr. Erastus K. GITAU, Chief Executive Officer, Kenya Accountants and Secretaries  
National Examination Board, (KASNEB), Nairobi  
Mr. Rabson K. WANJALA, First Secretary, Permanent Mission, Geneva

MEXIQUE

Sra. Crista GONZALEZ, Tercer Secretario, Misión Permanente, Ginebra

NAMIBIE

Mr. Zephania M. TJIHUMINO, Accountant General, Ministry of Finance, Windhoek

OMAN

Mrs. Fatima AL GHAZALI, Economic Counsellor, Permanent Mission, Geneva  
Mr. Mohamed Bin Nacer EL CHARGY, Accounting Director, Ministry of Finance,  
Muscat

PHILIPPINES

Mr. Miguel R. BAUTISTA, First Secretary, Permanent Mission, Geneva  
Ms. Lourdes B. DIMAPILIS, Assistant Commissioner, Commission on Audit, Quezon City  
Ms. Marietta M. LORENZO, Director III, Commission on Audit, Quezon City  
Mr. Ronald D. QUERO, Finance Officer, Attaché, Permanent Mission, Geneva  
Ms. Ma Victoria L. BARNES, Attaché, Permanent Mission, Geneva  
Mr. Bayani DEL VALLE, Administrative Officer and Attaché, Permanent Mission, Geneva  
Ms. Charmaine CATAQUIS, Assistant Finance Officer and Attaché, Permanent Mission,  
Geneva

## POLOGNE

Ms. Joanna DADACZ, Director of the Department of Accounting, Ministry of Finance, Warsaw

Ms. Alicja JARUGA, Member of the Accounting Standards Committee, Warsaw

Mr. Jacek GDANSKI, Deputy Director, Accounting Department, Ministry of Finance, Warsaw

## REPUBLIQUE DEMOCRATIQUE DU CONGO

M. André FOKO TOMENA, Secrétaire général, Conseil permanent de la comptabilité au Congo (CPCC), Ministère des Finances, Kinshasa

## REPUBLIQUE DEMOCRATIQUE POPULAIRE DE COREE

Mr. JANG Yong Sop, Deputy Director, Department of Accounting and Audit, Ministry of Finance, Pyongyang

Mr. YONG Nam, Deputy Director, Department of External Finance, Ministry of Finance, Pyongyang

## REPUBLIQUE TCHEQUE

Ms. Elena KREJCOVA, Ministry of the Environment, Prague

## ROYAUME-UNI

Ms. Valerie CARPENTER, Department of Trade and Industry, London

## RWANDA

M. Xavier MBARUBUKEYE, Directeur, Comptabilité publique, Ministère des finances, Kigali

## SERBIE ET MONTENEGRO

Mr. Nebojsa JUSKOVIC, Ministry of Finance, Belgrade

## SRI LANKA

Mr. Ajith S. RATNAYAKE, Director General, Accounting and Auditing Standards Monitoring Board, Colombo

Mr. Dayaratna SILVA, Minister, Permanent Mission, Geneva

## SUISSE

Mr. Rudolf MÜLLER, Senior Counsellor, State Secretariat for Economic Affairs, Bern

THAILANDE

Mrs. Pranee PHASIPOL, Deputy Director, Department of Business Development, Ministry of Commerce, Bangkok

Mrs. Tarat PHITIPHUMSUKSUN, Department of Business Development, Ministry of Commerce, Bangkok

Ms. Jirada PONGPUN, Department of Business Development, Ministry of Commerce, Bangkok

TUNISIE

Mr. Mohamed Férid EL KOBBI, Conseil du Marché Financier/Financial Market Council, Tunis

Ms. El Moez BEN AMEUR, Responsable, Ministère des finances, Tunis

UKRAINE

Mr. Valerig PARKOMENKO, Chief, Department of Methodology Accounting, Ministry of Finance, Kyiv

INTERGOVERNMENTAL ORGANIZATIONS

COMMUNAUTE EUROPEENNE

Mr. Lars Vind SØRENSEN, Brussels, Belgium

**NON-GOVERNMENTAL ORGANIZATIONS**

General Category

CONFEDERATION INTERNATIONALE DES SYNDICATS LIBRES (CISL)

Mr. Matthias MÜLLER, Head, Economic Unit, Hans Böckler Foundation, Dusseldorf, Germany

Special Category

INTERNATIONAL ORGANIZATION FOR STANDARDIZATION

Mr. Michael Alan SMITH, Geneva, Switzerland

**SPECIALLY INVITED**

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Mr. John E. HUNNICUTT, International Representative, St. Michaels, MD, USA

ARAB BANKING CORPORATION

Mr. Ra'fat HALASEH, Amman, Jordan

ASSOCIATION OF ACCOUNTANTS AND AUDITORS OF REPUBLIKA SRPSKA

Mr. Novak KONDIC, Professor, Banja Luka, Bosnia and Herzegovina  
Mr. Vladislav DURASOVIC, Professor, Banja Luka, Bosnia and Herzegovina  
Ms. Nevenka PETROVIC, Education Director, Banja Luka, Bosnia and Herzegovina

ASSOCIATION OF ACCOUNTING TECHNICIANS (AAT)

Mr. John VINCENT, Bedford, United Kingdom

ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS (ACCA)

Mr. Richard MARTIN, Head of Financial Reporting, London

ASSOCIATION OF INTERNATIONAL ACCOUNTANTS (AIA)

Mr. Edward GILLESPIE, Council Member, Newcastle Upon Tyne, United Kingdom  
Mr. John TURNBULL, Executive Director, Newcastle Upon Tyne, United Kingdom

BDO INTERNATIONAL ACCOUNTANTS AND CONSULTANTS

Mr. Gerard ZOVIGHIAN, Lebanon

CAPITAL MARKETS BOARD

Mrs. Hale TURGAY, Auditor, Capital Markets Board of Turkey, Ankara  
Mr. A.R. Zafer SAYAR, Head, Accounting Standards Department, Ankara,, Turkey  
Ms. Burak PIRGAIP, Expert, Ankara, Turkey

CHAMBER OF FINANCIAL AUDITORS

Mr. Laurentiu DOBROTEANU, General Secretary, Bucharest, Romania

CHULALONGKORN UNIVERSITY

Mr. Suphamit TECHAMONTRIKUL, Bangkok, Thailand  
Mrs. Junyaporn TECHAMONTRIKUL, Auditor, Bangkok, Thailand

CIBA SPECIALITY CHEMICALS INC.

Mr. Günter FRITZ, Basel, Switzerland

CLARKE & ASOCIADOS

Mr. Alvaro CLARKE, Santia go, Chile

COMISSAO DE VALORES MOBILIARIOS

Mr. Antonio SANTANA, Superintendente, Rio de Janeiro, Brazil

COMPAGNIE NATIONALE DES COMMISSAIRES AUX COMPTES (CNCC)

M. François MECHIN, Paris, France

COPENHAGEN BUSINESS SCHOOL

Mr. Peter NEERGAARD, Professor, Copenhagen

CORPS DES EXPERTS COMPTABLES ET DES COMPTABLES AUTORISES  
ROUMAINS (CECCAR)

Mr. Marin TOMA, President, Bucharest, Romania

Mr. Nicolae FELEAGA, University Professor, Bucharest, Romania

Ms. Liliana MALCIU, Bucharest, Romania

Ms. Adriana DUTESCU, Lecturer, Bucharest, Romania

Ms. Dana Cristina BARBULESCU, Translator, Bucharest, Romania

DEPARTMENT OF ACCOUNTING AND METODOLOGY

Mr. Valerii PARKHOMENKO, Kiev, Ukraine

EASTERN CENTRAL AND SOUTHERN AFRICAN FEDERATION OF ACCOUNTANTS

Mr. Ndung'u GATHINJI, Chief Executive Officer, Nairobi, Kenya

ERNST & YOUNG

Mr. Hans VERKRUIJSSE, Technical Department, Rotterdam, Netherlands

Ms. Adriana Nancy KAMP-ROELANDS, Netherlands

FEDERATION DES EXPERTS COMPTABLES EUROPEENNE

Mr. Johannes GUIGARD, Chairman Company Law Task Force, Milan, Italy

Ms. Saskia SLOMP, Technical Director, Brussels, Belgium

FEDERATION INTERNATIONALE DES EXPERTS COMPTABLES FRANCOPHONES  
(FIDEF)

M. Raphaël GUALINO, Délégué Général, Paris, France

FINANCIAL SUPERVISORY SERVICE

Mr. Sung Yoon HWANG, Seoul, Republic of Korea



GPA INVESTMENT BANKERS

Mr. Ottavio Antonio ANGOTTI, Pedivigliano, Italy

GERMAN ACCOUNTING STANDARDS COMMITTEE

Mr. Axel WERDER, Berlin, Germany

GULF COOPERATION COUNCIL ACCOUNTING AND AUDITING ORGANIZATION

Mr. Abbas MIRZA, Technical Adviser, Riyadh, Saudi Arabia

INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES

Mr. Alan HODGKINSON, Technical Director, London, United Kingdom  
Mr. Robert LANGFORD, London, United Kingdom  
Ms. Hazel POWLING, Head of IAS Implementation, London  
Jonathan HUNT, Head of Corporate Governance, London, United Kingdom

INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Mr. Sunil GOYAL, President, New Delhi, India

INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA

Mrs. Elizabeth ADEGITE, Council Member, Abuja, Nigeria

INSTITUTE OF CHARTERED SECRETARIES AND ADMINISTRATORS

Mr. Robert BLANKS, London, United Kingdom

INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF BANGLADESH

Mr. A.K.M. Delwer HUSSAIN, President, Dhaka, Bangladesh

INSTITUTES DES REVISEURS D'ENTREPRISES

M. David SZAFRAN, Secrétaire général, Bruxelles

INSTITUTO BRASILEIRO DE GOVERNANÇA CORPORATIVA

Mr. Ivan CLARK, Representative, Sao Paulo, Brazil

INTERNATIONAL ACCOUNTING STANDARDS BOARD (IASB)

Mr. Robert GARNETT, Board Member

INTERNATIONAL CORPORATE GOVERNANCE NETWORK (ICGN)

Mr. André BALADI, Geneva, Switzerland

INTERNATIONAL ORGANISATION OF SECURITIES COMMISSIONS

Mr. W. Richard FREDERICK, Madrid, Spain

IRRCCG

Mr. Zoran TODOROVIC, Executive Director, Podgorica, Serbia and Montenegro

ISLAMIC FINANCIAL SERVICES BOARD

Mrs. Noor Erni Surya NOORDIN, Kuala Lumpur, Malaysia

Mr. Madzlan MOHAMAD HUSSAIN, Kuala Lumpur, Malaysia

KLD RESEARCH & ANALYTICS INC

Ms. Elizabeth UMLAS, Senior Research Analyst, Broex, Switzerland

KPMG

Ms. Ligia CRESPO, Sao Paulo, Brazil

KOREA ACCOUNTING STANDARD BOARD

Mr. YUNG WOOK Kim, Researcher, Seoul

Mr. SE WHAN Park, Senior Researcher, Seoul

LEBANESE ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

Mr. Farid GEBRAN, President, Beirut, Lebanon

Mr. Elie RIZKALLAH, Member, Beirut, Lebanon

MALAYSIAN INSTITUTE OF ACCOUNTANTS

Mr. Cheoh Wah Tony SEAH

MOSCOW STATE UNIVERSITY

Mrs. Olga SOLOV'EVA, Associate Professor, Moscow, Russian Federation

NATIONAL ECONOMIC UNIVERSITY

Mr. Sopko VASYL, Kiev, Ukraine

NEXIA INTERNATIONAL MIDDLE EAST AND AFRICA

Mr. Oussama Ali TABBARA, Chairman, Riyadh, Saudi Arabia

Mrs. Hiam ABDULRAHAM, Beirut, Saudi Arabia

OFFICE OF THE AUDITOR GENERAL

Mr. Walter BARTH, Deputy Auditor-General, Windhoek, Namibia

ORDRE DES EXPERTS COMPTABLES DE TUNISIE

M. Nizar ALOUINI, Secrétaire général du conseil, Tunis  
M. Salah DHIBI, Expert Comptable, Tunis

PRICEWATERHOUSE COOPERS SA

Ms. Jennifer CABRITA, Geneva, Switzerland  
Mr. Aziz DIÈYE, Partner, Dakar, Senegal  
Mr. David MASON, Geneva, Switzerland

RESPONSIBLE BUSINESS INITIATIVE

Mr. Ambreen WAHEED, Executive Director, Lahore, Pakistan

ROMANIAN CHAMBER OF FINANCIAL AUDITORS

Mr. Ion MIHAILESCU, President, Bucharest, Romania

RUSSIAN INSTITUTE OF DIRECTORS

Mr. Igor BELIKOV, Director, Moscow, Russian Federation

SAM RESEARCH AG

Mrs. Gabriela GRAB HARTMANN, Analyst, Zurich, Switzerland  
Ms. Sybille BORNER, Sustainability Analyst, Zurich, Switzerland

SCI KOIMBURI TUCKER & CO

Mr. Owen KOIMBURI, Managing Partner, Nairobi, Kenya

SERBIAN ASSOCIATION OF ACCOUNTANTS AND AUDITORS

Mr. Pero ŠKOBIC, General Secretary, Belgrade, Serbia and Montenegro  
Mr. Zoran ŠKOBIC, Senior Advisor, Belgrade, Serbia and Montenegro  
Mr. Malinic SLOBODAN, Member of Accountancy Board, Belgrade, Serbia and Montenegro

SOCIAL RESPONSIBILITY IN BUSINESS AND INVESTMENT

Ms. Pascale D. MORAND, Advisor, Duillier, Switzerland

SUDANESE ASSOCIATION OF CERTIFIED ACCOUNTANTS

Mr. Zein Elabdin AHMED

THAMMASAT UNIVERSITY

Mrs. Saowanee SITCHAWAT, Associate Professor, Bangkok, Thailand

UNIVERSIDADE FEDERAL DO RIO DE JANEIRO

Ms. Aracéli FERREIRA, Dean, School of Business Administration and Accounting, Rio de Janeiro

UNIVERSITY OF LODZ

Mr. Wojciech NOWAK, Professor, Lodz, Poland