International Federation of Accountants

IFAC Candidate Information System

Account Username	Germany1
Region	Europe
Nomination For	Member - IFAC Board
Nomination Type	IFAC Member Body
Last Name	Pfitzer
First Name	Norbert
Title	Professor
Address Line 1	Ernst & Young AG WPG
Address Line 2	Mittlerer Pfad 15
State/Province	Stuttgart
Postal Code	70499 Stuttgart, Germany
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E-mail	norbert.pfitzer@de.ey.com
Country of Residence	GERMANY
Alternative Country of Representation	
Explanation for Alternative Country	
Nominating Organization 1	Institut der Wirtschaftspruefer in Deutschland e.V.
Nominating Organization 2	Wirtschaftspruferkammer
Nominating Organization 3	
Nominating Organization 4	
Nominating Organization 5	
Gender	Male
Profession	Practitioner - Big 4
If *other* please describe	
Nationality	German
Primary Language	German
Written English Proficiency	Expert
Spoken English	Fluent

Proficiency	
Professional Designation	German Public Audior, Licensed Tax Advisor
Employing Organization	Ernst & Young AG WPG
Professional Affiliations	Member of: Institut der Wirtschaftsprüfer (IDW) and Wirtschaftsprüferkammer (WPK)
Previous Involvement with IFAC	Member of the IFAC Board since 2007
Background and Education	Since 2000: Professor at the University of Mannheim/Germany, Quality and Risk Management in Professional Services Firms and Consolidated Accounting in accordance with IFRS, Enterprise Valuation; 1992: Wirtschaftsprüfer (German public auditor); 1989: Steuerberater (German licensed tax advisor); 1988: Dr. rer.pol. (Doctorate in international corporate taxation); 1982: Diplom-Kaufmann (Graduate degree in business administration)
Career History and Professional Experience	Global Senior Audit Partner with audit clients of all sizes and legal forms (e.g. Deutsche Telekom AG (2001-2007), Siemens AG (since 2009)); 2002-2007: Member, E&Y Central European AABS Management Committee; 2000-2006: Member, Global AABS (Assurance and Advisory Business Services) Executive Committee of E&Y Global; 2000-2008: Managing Partner, Quality and Risk Management of E&Y Germany; 2000-2007: Managing Partner, AABS of E&Y Germany; Since 2000: Member of the Executive Board of E&Y AG, Germany; Since 1994: Partner, E&Y; 1989-2000: National Office AABS Ernst & Young (formerly Schitag Schwäbische Treuhand AG); 1987- 1989: medium-sized tax consulting company
List the candidate's key achievements relating to the accountancy profession, e.g. in standard-setting,	Major Appointments and Activities: Since 2008: President of WPK; 2007-2008: Vice-President of WPK; Since 2001: Member of the Executive Board of the German Accounting Standards Committee (GASC); 2002-2007: Member, IDW Board of Directors; Since 2002: Member of the Advisory Board of the WPK; 1997-2001: Chair of the GASC Working Group on Risk Reporting;

business or government	Since 1999: Member of the IDW Administrative Council; 1996-2005: Member, Hauptfachausschuss (IDW Auditing and Accounting Board) responsible for issuing IDW Auditing Standards and IDW Accounting Principles; 1998-2002: Chair, IDW Working Group “ISA-Transformation” responsible for incorporating ISAs into IDW Auditing Standards; Norbert Pfitzer has been a member of numerous other working groups in the IDW, WPK and GASC responsible for dealing with a wide range of accounting, auditing and ethical issues, including independence.
Explain why the candidate wishes to be appointed	Norbert Pfitzer would like to be renominated for IFAC Board membership because he believes it to be very important that IFAC further the confidence of the public in financial reporting through its public interest activities. The IFAC Board has a crucial political and administrative role to play in these activities, and we believe that his skills, knowledge and experience (see below) will allow him to make a significant contribution to IFAC Board’s work.
Explain the candidate's objectives for this position	Norbert Pfitzer’s objectives for membership in IFAC Board is to make the best contribution possible to the furtherance of the IFAC Board objectives in the public interest and to help promote IFAC pronouncements to the profession and regulators on an international basis across different legal and professional environments.
Explain how the candidate's skills, knowledge and experience are relevant to this position	We believe that Norbert Pfitzer’s familiarity with the professional standards of different jurisdictions, together with his practical experience in dealing with accounting, auditing and reporting issues on audit engagements of German multinational companies, including SEC registrants, as well as his experience with the work of professional and standards setting bodies would enable him to provide a valuable contribution to the work of the IFAC Board. Furthermore, as a “network builder” in the Central European business community, if desired, he could act in an “ambassadorial role” for IFAC and increase awareness of IFAC’s stakeholders, such as regulators, of the importance of IFAC as a strong professional accountancy organization. About 100 publications (i.e. accounting handbooks, WP-Handbook, handbook on the German Corporate Governance Code, commentary on accounting by banks, etc.) For a complete list of major publications see separate e-mail dated 9 April 2009 sent to IFAC. Extract from the list of publications: Schitag Ernst & Young, Column in Accountancy International: Accounting for the introduction of the Euro. 10/97: Legal draft on the Resumption of the Company Tax Reform. 11/97:The Government decides on a Euro-Implementation Law. 12/97: Statement HFA 1/1997: Accounting and Valuation of Pension Obligations Due to Civil Servants and Their Surviving Dependents. Statement HFA 2/1997: Issues of Accounting in the Case of Mergers. HFA 3/1997: Regarding the Principle of Valuation Consistency. Statement HFA 4/1997: Project-Accompanying Audit by EDP-Supported Systems. Statement HFA 5/1997: Individual Issues Regarding the Use of IAS. 01/98: Federal Government Draft: Legal draft on the allowance of individual share certificates (law on individual share certificates) of November 7, 1997. 04/98: Amendment of the German Banking Law. 05/98: Law on the Control and Transparency in the Corporate Sector . 06/98: Law on the facilitation of capital acquisition. 07/98: HFA 1/1998: Questions of Doubt Regarding the Splitting Up of Companies. Draft of a Statement: Balance sheet accounting of obligations from the age-based part-time regulation according to IAS and German commercial regulations. Draft of a Statement: On the performance of joint audits. 08/98: Euro Implementation Law Announced in the Federal Law Gazette on June 15, 1998. 11/98: New Structure of the Official Statements by the Institute of German Auditors. German Accounting Standards Committee (GASC) establishes Six Working Groups. 12/98: Legal Draft on Tax Reform Adopted by the Government Coalition. 01/99: Introduction of External Quality Control for German Auditors. 03/99 Memorandum on Euro

Please list up to ten major published works

Implementation. 04/99 Principles for performing company valuations; Disclosure of derivative transactions (German public sector banks).

Norbert Pfitzer, Paul Scharpf, Mathias Schaber, Voraussetzungen für die Bildung von Bewertungseinheiten und Plädoyer für die Anerkennung antizipativer Hedges (Teil 2), Die Wirtschaftsprüfung, Heft 17/2007, S. 721-729

Norbert Pfitzer, Peter Oser, Dominic Wader, Der Transparenzbericht gemäß § 55c WPO, WPK Magazin 4/2007, S. 54 – 57.

Norbert Pfitzer, Ulrich Schneiß (Fachreferent d. IDW), Die Sicherung und Überwachung der Qualität in der Wirtschaftsprüferpraxis in: Kirsch, Thiele (Hrsg.), Rechnungslegung und Wirtschaftsprüfung – Festschrift zum 70. Geburtstag von Prof. Dr. Dr. h.c. Jörg Baetge, Teil II: Wirtschaftsprüfung und Corporate Governance, IDW Verlag GmbH, Düsseldorf im August 2007

Norbert Pfitzer (und Mitarbeiter Paul Scharpf), Gründungsprüfung und Prüfung von Sacheinlagen bei Kapitalerhöhungen, WP-Handbuch Band II, 13. Auflage, Düsseldorf 2007 (S. 211-274).

Norbert Pfitzer (und Mitarbeiter Peter Oser), Die Prüfung in Umwandlungsfällen, WP-Handbuch Band II, 13. Auflage, Düsseldorf 2007 (S. 275-345).

Norbert Pfitzer (und Mitarbeiter Peter Oser), Rechnungslegung in Umwandlungsfällen, WP-Handbuch Band II, 13. Auflage, Düsseldorf 2007 (S. 347-403).

Norbert Pfitzer und Paul J. Groß, Sanierungsprüfung, WP-Handbuch Band II, 13. Auflage, Düsseldorf 2007 (S. 405-582).

Karlheinz Küting, Norbert Pfitzer, Claus-Peter Weber, Das neue deutsche Bilanzrecht, Handbuch für den Übergang auf die Rechnungslegung nach dem Bilanzrechtsmodernisierungsgesetz, 1. Auflage, August 2008, Schäffer-Poeschel Verlag

Norbert Pfitzer, Peter Oser, Christian Orth, Reform des Aktien-, Bilanz- und Aufsichtsrechts, 3. Auflage, November 2008, Schäffer-Poeschel Verlag

Klaus Müller, Peter Oser, Norbert Pfitzer, Susanne Reichart, Die Regulierung des Abschlussprüfers in Deutschland im Lichte internationaler Entwicklungen in: Weber/Lorson/Pfitzer/Kessler/Wirth (Hrsg.), Berichterstattung für den Kapitalmarkt - Festschrift zum 65. Geburtstag von Prof. Dr. Karlheinz Küting, Schäffer-Poeschel Verlag, Stuttgart, Februar 2009

Karlheinz Küting, Norbert Pfitzer, Claus-Peter Weber (Hrsg.), Das Rechnungswesen im Konzern - Bilanz als Informations- und Kontrollinstrument, Schäffer-Poeschel Verlag, Stuttgart im Juli 2008 (Tagungsband zur 9. Fachtagung im November 2007 in Ff. a. Main)

Claus-Peter Weber, Peter Lorson, Norbert Pfitzer, Harald Kessler, Johannes Wirth (Hrsg.), Berichterstattung für den Kapitalmarkt - Festschrift zum 65. Geburtstag von Prof. Dr. Karlheinz Küting, Schäffer-Poeschel Verlag, Stuttgart, Februar 2009

To be published:
Norbert Pfitzer, Kommentierung § 274 in Küting, Pfitzer, Weber (Hrsg.), Das neue deutsche Bilanzrecht, Schäffer-Poeschel Verlag

Karlheinz Küting, Norbert Pfitzer, Claus-Peter Weber (Hrsg.), Handbuch der Konzernrechnungslegung und –prüfung, Schäffer-Poeschel Verlag

Has the candidate ever been subject to disciplinary action by accounting bodies, regulators or others?	No
If *yes* please explain	
The candidate confirms to his/her availability for the estimated annual time commitment as stated for this position in the Call for Nominations	Yes
The candidate applies for the Travel Subsidy for Developing Nations. See page 6 of the Call for Nominations	No
The candidate will notify the Nominating Committee as soon as possible if his/her employing organization, employment status or country of residence changes	Yes
The candidate would be willing to accept a technical advisor from another nominating organization	Yes

Nominating Contact Information	
Contact Last Name	Klaus-Peter
Contact First Name	Feld
Contact Title	Dr.
Contact Address Line 1	Institut der Wirtschaftspruefer (IDW)
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Contact Country	GERMANY
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Contact Fax	+49 211 4541 097
Contact E-mail	feld@idw.de

Is this a joint nomination?	Yes
Is the candidate being considered for multiple nominations?	Yes
Is the candidate being renominated?	Yes
What type of support will the nominating organization provide?	Technical support including a technical advisor with previous Board experience, travel and other expenses
The nominating organization will support the candidate in case of appointment. This support includes that no undue influence, whether financial or otherwise, will be exerted that might impair the member's ability to act with independence, integrity and in the public interest	Yes

E-mail for certification	feld@idw.de

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