Committee: International Accounting Education Standards Board
Meeting Location: Santiago, Chile
Meeting Date: July 17 to 19, 2006

IAAER WORLD CONGRESS OF ACCOUNTING EDUCATORS
WORLD CONGRESS OF ACCOUNTANTS 2006

In addition to the IAESB’s own meeting in Istanbul (November 6 to 8, 2006), IAESB members may wish to attend one or both of these events.

1) IAAER 10th World Congress of Accounting Educators

The 10th World Congress of Accounting Educators will be held at the Istanbul Convention and Exhibition Center from November 9 to 11, 2006. It is estimated that some 500 delegates will attend. Please see the attached program overview for more details.

In particular, the IAAER wishes to invite members of the IAESB, and colleagues, to the IAAER 10th World Congress of Accounting Educators Education Directors’ Meeting. This is to be held on Saturday, 11 November 2006, from 14.00 to 17.30. The meeting will focus on “Reciprocity, mutual recognition and convergence of standards, and will include consideration of the IAESB’s work in this area. Speakers include:

- Henry Saville, Chairman, International Accounting Education Standards Board
- Simon Thompson, Technical Manager, International Accounting Education Standards Board

Other topics for discussion include “Mutual recognition issues” with speakers including:

- Charles Calhoun, Chairman, International Accounting Education Standards Board Consultative Advisory Group
- Beatrice Sanders, Vice President-Academic and Career Development, American Institute of Certified Public Accountants
- Clare Minchington, Managing Director Education, Training and Development of the Association of Chartered Certified Accountants

- and “The Common Content Project”, with:

- Mark Allison, Executive Director, Education of the Institute of Chartered Accountants of Scotland
2) World Congress of Accountants 2006

The 17th World Congress of Accountants will be held in Istanbul, Turkey on November 13-16, 2006. The theme of the Congress is *Generating Economic Growth and Stability Worldwide*, and will feature plenary sessions and workshops on a wide range of accounting, auditing, ethics and financial management issues. It is estimated that up to 5000 delegates will attend the event.

The Congress will be held at the Istanbul Convention and Exhibition Centre (ICEC) and the Rumeli Fair and Exhibition Hall, an ideally located venue in İstanbul at the heart of the city’s business, cultural and commercial districts and in walking distance from all major hotels.

Please see the attached program overview for more details.

IAESB members may be particularly interested in the following workshops:
International Education Standards for Professional Accountants - The Implementation Challenge

14 November 2006 (Tuesday) 11:00 - 12:30

The International Education Standards for Professional Accountants (IES) were issued in 2003 and the past three years has involved significant activity by all IFAC member bodies and many universities reviewing and updating their education programs to comply with the various requirements prescribed in the IES, including mandatory CPD for all professional accountants. In addition, the introduction of requirements within many jurisdictions for companies to report under IFRSs and the adoption of ISAs have also brought much pressure for continual change within accounting education curriculums. The speakers will share lessons learned, discuss opportunities for co-operation, and identify pressures for education providers.

Chair

WARREN ALLEN
Former Chairman, IAESB
Partner, Ernst & Young
NEW ZEALAND

Warren Allen has had a total of 31 years in public practice with Ernst & Young, including three years in the London Office specialising in audit and computer audit. Upon his return to Wellington New Zealand he assumed responsibility for consulting and audit engagements of large entities in the banking and energy sectors. He was National Director of Audit for Ernst & Young from February 1991 to June 1994, which has the responsibility for quality, training and technical aspects of the New Zealand firm’s audit practice. From June 1994 to the present time Warren has maintained the role of Senior Audit Partner based in the Wellington Office of Ernst & Young and more recently based out of the Auckland office. He is actively involved in consulting activities, particularly relating to education, information technology and public sector issues. He was President of the New Zealand Institute of Chartered Accountants in 1996-1997. He is the Immediate past chairman of the IFAC Education Committee between years of 1997 – 2004.

Speakers

HENRY SAVILLE
Chairman, IAESB
IRELAND

Henry Saville was appointed the Chair of the IFAC Education Committee in November 2004, having served as a member since 2003 and as Deputy Chair since early 2004. He has been involved in the Institute of Chartered Accountants in Ireland’s education activity for many years. He is a continuing member of the ICAI Education and Training Committee, having previously chaired both that committee and the Institute’s Professional Examination Committee. He also served as Chairman of the task force that reviewed the entire education and training process at ICAI. He was President of the Institute of Chartered Accountants in Ireland in 2001-2002. His professional career was spent entirely with KPMG for whom he worked in both Dublin and Belfast. He was for a period Chairman of the Belfast office of KPMG and was a partner in the firm from 1981 until his retirement. His professional activity was mainly in the audit and advisory field, though in latter years he was also heavily involved in insolvency. Within the Irish practice of KPMG he also chaired for a number of years the internal senior management training committee. He retired from KPMG in April 2003 and his focus of activity since then has been mainly, though not exclusively, in the voluntary sector.
GERT KARREMEEN
Consultant Global Accountancy Education, Leiden University,
Principle Investigator GAE Benchmarking, CARANA Cooperation, USA
NETHERLANDS

Gert Karremen is the Principle Investigator GAE Benchmarking, CARANA Corporation. Now, Consultant Global Accountancy Education, Leiden University. He was the Programme Director, European Institute for Advanced Studies in Management, Belgium (1998 – 2003); Programme Director at Royal NIVRA*Nyenrode University, Director of Education at Royal NIVRA, (1979-1998) and he was the Director, National Academy of Traffic Sciences. Gert Karremen is the Director of Education Royal NIVRA; management and development of the NIVRA part-time accountancy education programme, co-operation with universities and institutes of higher economic studies, NIVRA CPD programme, he worked for the implementation of the European Union 8th Directive and the EU Directive on the Mutual Recognition of Higher Education Diploma’s, IFAC Education Committee (1995-1998), participation in EU and OECD projects in Eastern Europe (1990-1999).

BELVERD E. NEEDLES
Immediate Past President, IAAER (International Association of Accounting Education & Research)
UNITED STATES

Belverd E. Needles is the Past President of the International Association for Accounting Education and Research and education committee member for the International Federation of Accountants. His textbook, Principles of Accounting, is used in classrooms throughout the world.

IGNATIUS SEHOOLE
Chief Executive, SAICA (The South African Institute of Chartered Accountants)
SOUTH AFRICA

Ignatius Schoole is the board member of the International Federation of Accountants (IFAC), Eastern Central and Southern African Federation of Accountants (ECSAFA), and Pareto Limited. He is the committee member of King Committee of Corporate Governance, The South African Qualifications Authority (SAQA) and Accounting Standards Board (ASB). He is the committee chairman of Audit Committee of the PIC, Remuneration Committee of the PIC, Audit Committee for the National Treasury. Before joining to SAICA in 2000, he was the Senior Executive of the Murray and Roberts Contractors S.A. He also worked for KPMG, Deloitte & Touche, Transnet Limited, and Fedics Food Service.
The Competencies and Skills for the Auditor of the Future

14 November 2006 (Tuesday) 16:00 – 17:30

Changes in the regulatory environment, harmonization of financial reporting and auditing standards, increased expectations on audit quality, and the broadening range of assurance services provided by external auditors are resulting in changing demands on the work of the external auditor, and expectations about their roles within business. Users of audit and assurance services, regulators, accounting educators, practitioners and professional bodies are identifying concerns regarding the most important capabilities and competencies that are required for external auditors to function effectively in the current and future changing environment. How can academic curricula keep pace with the changing demands for the audit profession? How can professional accounting programs and examination and audit training programs best equip the auditor of the future with the tool kit of knowledge, skills and values to meet expectations?

The panelists will offer ideas on how standards, curricula, training and development programs, the firms’ structures and continuing professional development approaches may be revised to meet the new and future expectations.

Chair

HENRY SAVILLE
Chairman, IAESB
IRELAND

Henry Saville was appointed the Chair of the IFAC Education Committee in November 2004, having served as a member since 2003 and as Deputy Chair since early 2004. He has been involved in the Institute of Chartered Accountants in Ireland’s education activity for many years. He is a continuing member of the ICAI Education and Training Committee, having previously chaired both that committee and the Institute’s Professional Examination Committee. He also served as Chairman of the task force that reviewed the entire education and training process at ICAI. He was President of the Institute of Chartered Accountants in Ireland in 2001-2002. His professional career was spent entirely with KPMG for whom he worked in both Dublin and Belfast. He was for a period Chairman of the Belfast office of KPMG and was a partner in the firm from 1981 until his retirement. His professional activity was mainly in the audit and advisory field, though in latter years he was also heavily involved in insolvency. Within the Irish practice of KPMG he also chaired for a number of years the internal senior management training committee. He retired from KPMG in April 2003 and his focus of activity since then has been mainly, though not exclusively, in the voluntary sector.

Speakers

CHARLES CALHOUN
Professor, University of Florida
UNITED STATES

Charles Calhoun is the Professor and the Chairman of the University of North Florida. He was the president of (FSU) Florida State University Foundation between the years of 1994 and 1995. He worked for Pricewaterhouse as the director of Human Resources between 1987 and 1994. He was the chairman and professor of the University of Miami, Associate Professor of the University of South Carolina. He worked also for the Lockheed Aircraft Corp as the Cost Accountant, etc. between 1964 and 1966. Currently, he is the chairman of IFAC Education Committee’s Consultative Advising Group and he was the member of the IFAC’s Education Committee between 1997 and 2004. He was on the Florida State Board of Accountancy (1991-2001), the CPA Examination and Review Board (ERB), (1997-2005) Board of Directors (1993-1997) of NASBA (National Association of State Boards of Accountancy). He was also the member of IQAB (International Qualification Appraisal Board) (1992-1997) a joint Committee of NASBA & AICPA on International reciprocity.
MARK ALLISON
Director of Education,
ICAS (Institute of Chartered Accountants of Scotland)
SCOTLAND

Mark Allison is the Executive Director, Education of ICAS and has been an education director since 1993. Mark Allison is a visiting professor to the Robert Gordon University, Scotland and was a technical director to the IFAC Education Committee from 1998 to 2005. IFAC involvement has centred on the development of the first International Education Standards. Mark Allison is also a member of the European Common Content project and has carried out accounting education development and benchmarking in a number of countries. Mark Allison is Chair of the ICAS Test of Competence and Test of Professional Skills Examination Boards. He is also a member of the ICAS Management Board, Executive Board and Qualification Board.

NATALIYA VOCHUK
ACCA (Association of Chartered Certified Accountants) Manager
UKRAINE

Natallya Vovchuk is based at Association of Chartered Certified Accountants (ACCA) representative office in Kiev, Ukraine. Responsibilities at the ACCA include managing all issues regarding ACCA activities in Ukraine. She has performed role of project coordinator for several technical assistance projects during the course of her career with KPMG/Barents Group LLC, International Business and Technical Consultants Inc., Chemonics International Inc., Russian Collegium of Auditors.

In addition Dr. Natallya Vovchuk worked with emerging market counterparts throughout the NIS countries as technical expert on accounting education development serving to European Bank Training Network (EBTN).

HANS VERKRIJJSSE
Partner, Ernst & Young
NETHERLANDS

Hans Verkruijsse is a partner at Ernst & Young Accountants in the Netherlands responsible for the Practice Performance Department section Assurance Services. He also holds a position as an associate professor in Accounting Information Systems and Information System Auditing at the University Maastricht, where he earned his PhD. Hans is qualified as Dutch CPA and as Information Systems Auditor. Hans has published many articles in the area of accountancy and edp-auditing. Furthermore, he holds the following positions: as chair of the Dutch Auditing and Assurance Standards Board of the Royal NIVRA (Institute of CPA’s); as chair of the Ethical Committee of the NOREA (Institute of Information Systems Auditors); as member of the Education Committee and as Technical Advisor of the International Auditing and Assurance Standards Board of the International Federation of Accountants and as member of the Assurance Working Group of XBRL International.
## WCOA Program Overview

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<td>Capital Market Stability</td>
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IAAER World Congress of Accounting Educators Program Overview

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**NB:** Full details available at: [www.wcaistanbul2006.org/program.asp](http://www.wcaistanbul2006.org/program.asp)

**Prepared by:** Simon Thompson (June 2006)