



LEARNING FROM THE PAST, BUILDING THE FUTURE



Rome, Auditorium Parco della Musica - November, 10-13 2014



UNDER THE PATRONAGE OF





WCOA2014



WCOA 2014

A UNIQUE OPPORTUNITY FOR THE ACCOUNTANCY PROFESSION TO OBSERVE AND LEVERAGE ON PAST EXPERIENCES AND TO DEVELOP A NEW VISION FOR THE FUTURE

THE VENUE

AUDITORIUM PARCO DELLA MUSICA

Designed by internationally renowned Italian Architect Renzo Piano, the Auditorium Parco della Musica is located centrally in the city.

THE HISTORICAL CENTER OF ROME IS WITHIN EASY ACCESS.

Since it was dedicated in 2002, the Auditorium Parco della Musica has distinguished itself as a significant presence in the cultural scene of both the city of Rome and the entire country.

OVER THE YEARS, IT HAS BECOME AN INSPIRATIONAL AND FUNCTIONAL VENUE FOR MANY INTERNATIONAL EVENTS.

The Auditorium Parco della Musica welcomes its guests through the Cavea, an open-air hall, the Foyer, and the music halls: Sala Santa Cecilia, Sala Sinopoli and Sala Petrassi.

IN ADDITION, SEMINAR HALLS, A PRESS ROOM, MEETING ROOMS, AND EXHIBITION AREAS MAKE IT A COMPREHENSIVE VENUE TO HOLD THE WCOA 2014.



PROGRAM OVERVIEW

Impressive, interactive and innovative sessions to be shared with over 4,000 COLLEAGUES FROM ALL OVER THE WORLD.

DAY 1 Monday, November 10	09:00 - 16:00 16:30 - 20:00	Participants r Opening Cere!
<mark>DAY 2</mark> Tuesday, November 11	09:00 - 10:30 10:30 - 11:15 11:15 - 12:45 12:45 - 14:00 14:00 - 15:30 15:30 - 16:00 16:00 - 17:30	Plenary Session I Technology A Exhibition, Co Concurrent S Lunch Concurrent S Exhibition, Co Concurrent S
<mark>DAY 3</mark> Wednesday, November 12	09:00 - 10:30 10:30 - 11:15 11:15 - 12:45 12:45 - 14:00 14:00 - 15:30 19:30 - 23:00	Plenary Session II Enhancing Go And Accounta Exhibition, Co Concurrent S Lunch Concurrent S Gala Event
<mark>DAY 4</mark> Thursday, November 13	09:00 - 10:30 10:30 - 11:15 11:15 - 12:45 13:00 - 14:30	Concurrent s Exhibition, Co Plenary Session II Integrated Th The Key to Imi Final Session A

REGISTRATION EMONY AND COCKTAIL

AND THE FINANCE FUNCTION OF THE FUTURE offee and Networking SESSIONS

Sessions OFFEE AND NETWORKING Sessions

GOVERNMENT TRANSPARENCY TABILITY: A WAY TO ECONOMIC GROWTH offee and Networking Sessions

Sessions

SESSIONS OFFEE AND NETWORKING III HINKING: APROVED PERFORMANCE AND VALUE CREATION AND CLOSING CEREMONY



CONCURRENT SESSIONS' TRACKS

TRACK 1 - FINANCIAL REPORTING AND INTEGRATED THINKING ENHANCING ACCOUNTABILITY AND DECISION-MAKING

Whether a publicly traded company, a small and medium enterprise (SME), a not for PROFIT, OR A GOVERNMENT, ALL ENTITIES FACE DECISIONS ABOUT REPORTING APPROACHES AS WELL AS PRACTICAL IMPLEMENTATION CHALLENGES. THESE SESSIONS WILL DISCUSS THE STATUS OF GLOBAL IFRS AND IPSAS CONVERGENCE, THE EVOLUTION TO INTEGRATED REPORTING, AND **JURISDICTIONS' APPROACHES TO SME REPORTING.**

- THE EVOLUTION OF PRIVATE COMPANIES FINANCIAL REPORTING 1.1
- CONVERGENCE TO IFRS AND GLOBAL CONSISTENCY 1.2
- FINANCIAL REPORTING BY NOT-FOR-PROFIT ENTITIES 1.3
- PUBLIC SECTOR ACCOUNTING AND THE MOVE TO ACCRUAL ACCOUNTING 1.4
- 1.5 FISCAL SUSTAINABILITY AND SERVICE REPORTING BY PUBLIC SECTOR ENTITIES
- INTEGRATED REPORTING: TOP CHALLENGES AND OPPORTUNITIES 1.6
- 1.7

TRACK 2 - ASSURANCE OF BUSINESS INFORMATION APPROACHES TO RISING EXPECTATIONS

IN AN ENVIRONMENT OF RISING EXPECTATIONS, WHAT ARE THE FUNDAMENTALS OF AUDIT QUALITY AND ELEMENTS TO SUPPORT IT AND WHAT ARE THE GLOBAL TRENDS? THIS TRACK WILL DISCUSS THE SIGNIFICANT CHANGES TO THE AUDITOR'S REPORT AND WHY THEY WERE NECESSARY. THE ROLE OF AUDIT COMMITTEES, AND THE INCREASE IN DEMAND FOR ALTERNATIVE SERVICES FOR THE SME SECTOR.

- Assurance services Adding value to SMEs reporting 2.1
- THE BUILDING BLOCKS OF AUDIT QUALITY
- 2.3 THE NEW AUDITOR'S REPORT
- 2.4 LIMITING THE RISK OF FAILURE IN FINANCIAL INSTITUTIONS
- 2.5



CHALLENGES IN IMPLEMENTING THE NEW EUROPEAN ACCOUNTING DIRECTIVES OF 2013

THE AUDIT COMMITTEE: A PIVOTAL ASPECT OF A COMPANY'S CONTROL ENVIRONMENT

TRACK 3 - ETHICS, LEGALITY AND CORPORATE RESPONSIBILITY ACCOUNTANTS AND COMPANIES SEEKING THE RIGHT BALANCE

ON A DAILY BASIS, ACCOUNTANTS TRY TO STRIKE THE RIGHT BALANCE BETWEEN CONFIDENTIALITY, LEGAL LIABILITIES, AND PUBLIC INTEREST, AND COMPANIES EXPLORE NEW BUSINESS MODELS, SEARCHING FOR A BALANCE BETWEEN SOCIAL VALUES AND PROFITABILITY. THESE SESSIONS WILL EXPLORE PENDING CHANGES TO THE CODE OF ETHICS, THE IMPLICATIONS OF POST-CRISIS REGULATION, AND OTHER CURRENT ISSUES, SUCH AS TAX BASE EROSION.

- CORPORATE STRATEGIC PLANNING COMBINING SOCIAL VALUES AND PROFITABILITY 3.1
- FIGHTING CORRUPTION AND FRAUD: THE ROLE OF THE PROFESSIONAL ACCOUNTANT 3.2
- 3.3 Social Responsibility and Banking
- CODE OF ETHICS: SHAPING BEHAVIOR 3.4
- 3.5 PROMOTING FAIRNESS AND GROWTH THROUGH GLOBAL COOPERATION ON TAXATION
- CLEANGOVBIZ INTEGRITY IN PRACTICE 3.6

TRACK 4 - EDUCATION AND CAPACITY BUILDING SKILLS ACCOUNTANTS NEED TO MEET CURRENT AND FUTURE DEMANDS

INCREASINGLY RAPID TECHNOLOGICAL DEVELOPMENTS, INCLUDING SOCIAL MEDIA, CLOUD COMPUTING, REMOTE PROFESSIONAL PRACTICES, AND XBRL ARE CHANGING THE SKILLS AND TALENTS REQUIRED OF ACCOUNTANTS. THESE SESSIONS WILL EXPLORE HOW DEMANDS ARE CHANGING, AND HOW ACCOUNTANTS CAN KEEP UP, AS WELL AS THE IMPACTS ON ECONOMIC DEVELOPMENT AND MOBILITY.

- INTERNATIONAL EDUCATION STANDARDS AND AUDITOR COMPETENCE 4.1
- CONTINUOUS QUALITY IMPROVEMENTS AND IES 4.2
- THE NEW GENERATION TECHNOLOGY AND THE FINANCE FUNCTION OF THE FUTURE -4.3 Part II

CONCURRENT SESSIONS' TRACKS

- 4.4 PROFESSIONAL ACCOUNTANCY ORGANIZATIONS
- SMPs 2020 4.5
- WTO, PROFESSIONAL QUALIFICATION AND MOBILITY 4.6
- 4.7 DIGITAL DARWINISM: THRIVING IN THE FACE OF TECHNOLOGY CHANGE

TRACK 5 - BUSINESS ADVISORY SERVICES COMPETENCIES, CHALLENGES, SYNERGIES, AND INNOVATIONS

ACCOUNTANTS ARE OFTEN BUSINESSES' MOST TRUSTED ADVISORS - IN TERMS OF MANAGEMENT BEST PRACTICES, GOVERNANCE, GROWTH AND DEVELOPING NEW MARKET STRATEGIES, SUSTAINABILITY, AND RESPONDING TO THE NEEDS OF CITIZENS AND CONSUMERS. THIS TRACK WILL LOOK AT NEW COMPETENCES NEEDED, AND THE CHALLENGES OF SMPS AND SMES, SUCH AS ACCESS TO CREDIT, IN A RAPIDLY GLOBALIZING WORLD.

- ACCOUNTANTS FOR GROWTH: INTERNATIONALIZATION THROUGH SMPs 5.1
- **BUILDING A GLOBAL VALUATION EXPERTISE** 5.2
- FACILITATING CREDIT IN THE SME MARKETPLACE 5.3
- 5.4 INNOVATION
- 5.5MADE IN ITALY
- Achieving Quality Translations of International Standards and Guidance 5.6

CAPACITY BUILDING - CONTRIBUTING TO AND SUPPORTING THE DEVELOPMENT OF

ENCOURAGING INCLUSIVENESS - ENHANCING PERFORMANCE AND GENERATING SKILLS

CONFIRMED SPEAKERS

SAMMY ALMEDAL CEO of Jak Cooperative Bank, Sweden

RIYAD AL MUBARAK CHAIRMAN ABU DHABI ACCOUNTABILITY AUTHORITY

YOSEPH ASMELASH ECONOMIC AFFAIRS OFFICER UNCTAD

FRANCESCO BOTTIGLIERO CHIEF DIGITAL OFFICER OF BRUNELLO CUCINELLI

CAROL CALANDRA CFO GLOBAL MARKETS E&Y GLOBAL LIMITED

TONY CHANMUGAM CFO BT PLC

LINDA DE BEER CHAIR. IAASB - CAG

JAMES DOTY Chairman PCAOB

PAUL DRUCKMAN CEO IIRC

JULIE ERHARDT IOSCO - CHAIR COMMITTEE 1

LEWIS FERGUSON Chairman IFIAR

KEN GOLDMAN CFO YAHOO

SIMON HENRY CFO SHELL HEADQUARTERS

GIANLUCA ITALIA HEAD OF FIAT BRAND, FIAT GROUP AUTOMOBILES S.P.A. EMEA REGION

CONFIRMED SPEAKERS

DIDIER MILLEROT Head of Unit Accounting & Financial Reporting DG Market European Commission

GRACE PEREZ-NAVARRO OECD - DEPUTY DIRECTOR OF THE CENTRE FOR TAX POLICY AND ADMINISTRATION

GUY PIOLÉ FRENCH COURT OF AUDITORS

JAN SIJBRAND EBA Management Board

GERHARD STEIGER Director general for finances and sustainability, Court of Audit - Austria

SUSANNE STORMER VICE PRESIDENT, GLOBAL TRIPLE BOTTOM LINE MANAGEMENT, NOVO NORDISK - IIRC

PATRICIA SUCHER CHAIR AUDIT SUBGROUP - BASEL COMMITTEE

JENNIFER THOMSON Chief Financial Management Officer at the World Bank

SIR DAVID TWEEDIE Chairman IVSC

KEN WARREN New Zealand Treasury's Chief Accounting Advisor - New Zealand Government

YU WEIPING VICE MINISTER OF FINANCE, CHINA

... AND OF COURSE - CEOS OF IFAC MEMBER BODIES AND REGIONAL ORGANIZATIONS. CHAIRS and members of standard-setting boards and IFAC committees

REGISTRATION FEES

CATEGORY	Policy Include/not include	Early bird until 31/07/14*	REGULAR *
DEVELOPED COUNTRIES	All included	€ 1,200	€ 1,500
Emerging countries	All included	€ 900	€ 950
Special young students	Gaining expertise - working sessions - Social program not included	€ 600	€ 600
Italians	Modular - All sessions and concerts included - Gala Dinner not included	€ 950	€ 1,250
ACCOMPANYING PERSONS	Concerts and Gala Dinner Included	€ 350	€ 350
Press	All sessions and concerts included - Gala Dinner not included	-	-
EXHIBITORS (IF OVER 2 PERSONS)	Coffee breaks and lunches included - Social program not included	€ 200	€ 200

N.B.: Please be informed that registrations will be closed after reaching the number of 4,000 registrants based on the capacity of the venue.

For registrations: www.wcoa2014rome.com

(*): VAT ICLUDED (22%)





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- Trevi Fountain Exhibition Booth
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INTERESTED IN BECOMING A SPONSOR? CONTACT US AT INFO@WCOA2014ROME.COM - DIMARCO@WCOA2014ROME.COM TEL. +39 06 47863307

WCOA 2014 **ACADEMIC PARTNER!**

The Scientific Committee of THE WCOA 2014 HAS LAUNCHED AN INNOVATIVE CALL FOR PAPERS IN ORDER TO STIMULATE AND FEED THE DEBATE AROUND THE THEME OF THE CONGRESS: "2020 VISION: LEARNING FROM THE PAST, BUILDING THE FUTURE". THIS IS A NEW CONCEPT FOR THE CONGRESS AND WILL SUPPLY CONTENT FOR A DEDICATED PUBLICATION.

SUPPORT THE RESEARCH BY BECOMING ONE OF OUR Academic Partners!



BEAUTIFUL ITALY

Rome and Italy offer a unique opportunity to experience one of the most important historical places in the world, through immersion into art, cuisine and music.

WCOA 2014 WILL ALSO OFFER AN APPEALING SOCIAL & TOURISTIC PROGRAM

ANCIENT OSTIA

The tour of the excavations of Ancient Ostia allows the visitor to enjoy what remains of the ancient portual city, that at a time of maximum expansion reached 100,000 inhabitants. The original Latin name of the city was "Ostium", which means "Mouth of the River", signifying its location at the mouth of the Tevere. The archeological site till today preserves the remains of public monuments but also numerous private houses, which give us an image of daily life in ancient times.

CASTEL ROMANO OUTLET

Discover the Joy of Shopping in a relaxing atmosphere. A few kilometers away from Rome you can find your favorite fashion brands for 30% to 70% less all year long.

COLONNA PALACE

The Guided tour of Palazzo Colonna provides an exclusive and private access via to visit one of the most magnificent palaces in the world, its gallery has nothing to envy to the luxurious salons of Versailles. The private tour begins with the visit to the Princess Isabella's apartment, and passing through the garden of orange trees inside the Palazzo, you will reach the Galleria Colonna, a jewel of the Roman Baroque.

IMPERIAL ROME

The tour visits the archaeological heart of the eternal city and starts from the visit to the Flavian amphitheater, better known as the Colosseum, symbol of the imperial city and now symbol of Rome. The guided tour will continue to the "Arco di Constantine", and to Roman Forum, the political and religious center during the entire history of Rome. The visit will end on Campidoglio Hill where the guest can enjoy the fascinating landscape over the Roman Forum and Palatine Hill as a WHOLE.

MERCATI TRAIANEI AND THE HOUSE OF THE KNIGHTS OF RHODES

The exclusive and guided tour begins at the House of the Knights of Rhodes. A beautiful medieval castle of the twelfth century. Partially embedded in the Forum OF AUGUSTUS AND THE RESULT OF A CENTURIES-OLD MONUMENTS STRATIFICATION OF THE AREA THAT HOUSED THE IMPERIAL AGE DURING THE FORUM OF AUGUSTUS.

MAXXI

MAXXI, THE NATIONAL MUSEUM OF XXI CENTURY ARTS, IS THE FIRST ITALIAN NATIONAL INSTITUTION DEVOTED TO CONTEMPORARY CREATIVITY AND CONCEIVED AS A BROAD CULTURAL CAMPUS, DESIGNED BY ZAHA HADID THE WORLDWIDE REKNOWN ARCHITECT.

ROME OF CARAVAGGIO

A TOUR THAT ALLOWS A PERFECT APPRECIATION OF THE PICTORIAL WORK OF CARAVAGGIO, THROUGH A DETAILED ANALYSIS OF HIS MASTERPIECES. IT STARTS WITH THE VISIT OF SANTA MARIA DEL POPOLO, CONTINUES WITH THE NATIONAL CHURCH OF FRANCE, ST. LOUIS OF FRANCE AND ENDS WITH THE CHURCH OF ST. AUGUSTINE.

UNDERGROUND ROME

GUIDED VISIT TO THE BASILICA OF SAN CLEMENTE, A COMPLEX OF BUILDINGS IN ROME CENTERED AROUND A 12TH CENTURY ROMAN CATHOLIC CHURCH DEDICATED TO POPE Clement I. The site is notable as being an archaeological record of Roman ARCHITECTURAL, POLITICAL AND RELIGIOUS HISTORY FROM THE EARLY CHRISTIAN ERA TO THE MIDDLE AGES.

ST PETER'S BASILICA

A JOURNEY INTO THE HEART OF CHRISTIANITY TO DISCOVER THE ARTISTIC AND ARCHITECTURAL MASTERPIECES OF GREAT ARTISTS SUCH AS MICHELANGELO AND BERNINI.

VATICAN MUSEUM. SISTINE CHAPEL

THE VATICAN MUSEUMS ARE ONE OF THE LARGEST ART COLLECTIONS IN THE WORLD. SINCE THEY DISPLAY AN IMPRESSIVE COLLECTION OF WORKS OF ART ACCUMULATED OVER THE CENTURIES by the popes. The Sistine Chapel and the papal apartments frescoed by Michelangelo AND RAFFAELLO ARE PART OF THE WORKS WHICH MUSEUM VISITORS CAN ADMIRE IN THEIR PATH.

VENICE

A UNESCO WORLD HERITAGE SITE. VENICE IS VISITED BY MORE THAN 60.000 PEOPLE EVERY DAY. MANY OF WHOM COME TO EXPERIENCE DREAMLIKE CANAL SETTINGS, PEERLESS GOTHIC AND Renaissance architecture and masterworks by Tiziano and Tintoretto. La Serenissima (THE MOST SERENE), AS VENICE IS SOMETIMES CALLED, HAS BEEN AN ATTRACTION FOR centuries, but modern tourism is both the Venetian economy's driving force and THE CURSE THAT IS DRIVING OUT GROWING NUMBERS OF LOCALS. St. Mark's Square, St. Mark's Church, Doge's Palace, Bridge of Sighs, Prisons and RIALTO ARE SOME OF THE PLACES THAT YOU CAN VISIT WITH THE TOUR.

FLORENCE

Small it may be, but this glorious city is the very cradle of Renaissance Italy. Art LOVERS FLOCK TO ITS MEDIEVAL CENTRE FOR A CLOSE-UP OF FAMOUS PAINTINGS, FRESCOES AND STATUES BY THE LIKES OF RAPHAEL, TITIAN AND MICHELANGELO. Piazza del Duomo (cathedral), Piazza della Signoria, Ponte Vecchio, Uffizi Gallery ARE JUST SOME OF THE ATTRACTIONS OF THE CITY, AT LESS THAN TWO HOURS BY TRAIN FROM Rome.

NAPLES

NAPLES IS AN EXHILARATING MESS OF UNESCO-LISTED HISTORIC BUILDINGS, CITRUS TREE-FILLED CLOISTERS AND ELECTRIFYING STREET LIFE. ONCE THE HEART OF ROMAN NEAPOLIS, THE HISTORIC CENTRE IS A WARREN OF NARROW STREETS, WHICH OPEN UP TO AN IMPERIAL 18TH-CENTURY SEASIDE PROMENADE WITH ROMANTIC VIEWS OF VESUVIUS. YOU WILL HAVE THE OPPORTUNITY TO VISIT SOME OF THE MOST ATTRACTIVE PLACES IN THE CITY CENTER, POMPEI AND AMALFI, JUST ONE HOUR BY TRAIN FROM ROME.



THE HOTELS

We are proposing a selection of 3, 4 and 5 stars hotels, offering high quality STANDARDS AND IDEAL LOCATION IN SOME OF THE MOST ATTRCTIVE AREAS OF ROME

* * * * * HOTELS

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FOR RESERVATIONS: WWW.WCOA2014ROME.COM - SECTION REGISTRATION



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Find out more on www.wcoa2014rome.com

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LARGE DELEGATIONS WISHING TO RENT A DEDICATED BUS WITH DRIVER TO/FROM THE AUDITORIUM PARCO DELLA MUSICA COULD ADDRESS THEIR REQUEST TO ADRIAPOINT VIA EMAIL

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