

# IASB's Discussion paper: Business Combinations — Disclosures, Goodwill and Impairment

 WEBINAR 23 October 2020 – 13:30 – 16:00 (CET)

## SPEAKERS BIOS



### Chiara Del Prete

Chiara Del Prete has been appointed EFRAG TEG Chairwoman from 1 April 2019. She has been a partner at Mazars from October 2016 to March 2019, advising financial institutions, banking authorities and listed entities on IFRS and broader corporate reporting, banking regulation, valuation and restructuring. During this period she was also member of Mazars Global IFRS Committee.

From October 2011 to September 2016 Chiara has been Head of accounting principles at UniCredit Group and in charge of the external reporting disclosure for the consolidated and separated financial statements of the group. During this period she was also member of IFRS 9 technical groups of the European Banking Federation (EBF) and of the Italian Banking Association (ABI) and of the Three-Way Dialogue and Senior Accounting Group of the Institute of International Finance (IIF).

Chiara has been member of: ESMA Corporate Reporting Standing Committee (from April 2017 to March 2019), EFRAG Financial Instruments Working Group (from November 2011 to March 2019), IFRS and Financial Instruments technical advisory groups of the Italian standard setter (OIC).

She graduated in Economics at Università Bocconi (Milano) in 1999 and is a registered auditor in Italy since 2006.



### Paolo Dragone

Paolo is a technical staff at the International Accounting Standards Board (IASB), working on the Goodwill and Impairment and the Business Combinations Under Common Control projects. Prior to joining the International Accounting Standards Board in 2019, Paolo was a senior officer at the Italian financial market regulator (Consob).



### Torben Johansen

Torben is state-authorized public accountant (Denmark) and works in BDO's Technical department where he is working with accounting advisory both IFRS and Danish GAAP. Torben is advising audit teams and colleagues within Danish GAAP and IFRS.

Torben has been a member of Danish Accounting Standards Committee (DASC) of FSR-Danish auditors for 9 years and is now serving as the chairman of the

DASC.



## **Kristian Koktvedgaard**

Mr. Koktvedgaard is head of VAT, accounting, and auditing with the Confederation of Danish Industry and a member of the Danish Accounting Council and the Danish disciplinary tribunal for State Authorized and Certified Public Accountants.

Kristian Koktvedgaard is member of the IFRS Advisory Council since 1 January 2018. Kristian Koktvedgaard is a member of the BUSINESSEUROPE Accounting Sounding Board and is actively involved in the Danish Accounting Forum, a body that brings together Danish stakeholders to discuss accounting and auditing issues. The Danish Accounting Forum is organising EFRAG Outreach events and Kristian Koktvedgaard is also part of the organising committee for the Annual Financial Statements Awards. In addition, he has served on the Danish Supervisory Authority on Auditing.

Kristian Koktvedgaard have been with DI since 2004. Previously, he worked as an accountant at KPMG C. Jespersen in Copenhagen for over six years and holds a master's degree in economics as well as master of science degree in economics and auditing.



## **Jan Peter Larsen**

Jan Peter is state-authorized public accountant (Denmark) and works in Deloitte's National Office leading the Danish IFRS Centre of Excellence. He has extensive experience in accounting advisory both IFRS and Danish GAAP. Jan Peter act as IFRS Technical Expert reviewing IFRS financial statements and advising audit teams, listed companies and other IFRS filers on accounting technical questions.

Advising client and audit teams on complex accounting technical questions. Jan Peter served for 17 years as chairman of the Danish Accounting Standards Committee (DASC) and now serve as the International Liaison for DASC. He has extensive experience in facilitating both IFRS and DK GAAP accounting courses internally as well as externally.

Jan Peter holds a MSc in Business Administration and Auditing from Copenhagen Business School. He passed his exam as state-authorized public accountant (Denmark) in 1996.



## **Kathrin Schoene**

Kathrin Schöne is Project Director at EFRAG. She reports to the EFRAG TEG Chairwoman and leads technical activities on a portfolio of projects which includes Goodwill and Impairment. She is a German and IFRS accounting expert with significant experience in enforcement, consulting and audit activities. She has been a member of the German Financial Reporting Enforcement Panel (FREP) for ten years. She also worked for more than 12 years for PwC and a short period for Deloitte.



## **Tom Scott**

Tom Scott started his first term as a member of the International Accounting Standards Board in April 2017.

Prior to his appointment, he served as director and professor of accounting at the School of Accounting and Finance at the University of Waterloo in Canada, and held the positions of vice dean and professor of accounting at the University of Alberta's School of Business. His teaching and research focused on financial reporting, and in particular, on the usefulness of

financial reporting for understanding security prices.

Mr Scott has taught at all university levels, published numerous research papers and received several awards, including the Queen Elizabeth II Diamond Jubilee Medal for Contributions to Canada (2012) and the Distinguished Service Award of the Institute of Chartered Accountants of Alberta (2009).

He was a member of the Canadian Accounting Standards Board (AcSB) from 2003 to 2011 and of the Conceptual Framework Advisory Council to the AcSB from 2005 to 2015.



## **Rasmus Sommer**

Rasmus Sommer joined EFRAG in 2008. He holds a Ph. D. in Financial Reporting from Aarhus School of Business, Aarhus University in Denmark (2001). He has previously been working for the Global Accounting Consulting Services of PwC.

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