

IFRS 18 Educational session for corporates: Speaker biographies



WEBINAR 07 June 2024 – 10:00 - 13:00 (CET)



Bernard Perrin

Bertrand Perrin, from France, has extensive experience as a preparer and has worked closely with the International Accounting Standards Board (Board) and the IFRS Foundation for several years, most recently as a member of the IFRS Interpretations Committee, which he joined in 2016. He joined the IASB on 1 July 2021 for an initial five-year term from his previous position as Director of Accounting Standards and Special Projects at Vivendi, a European content, media and communications group headquartered in France. In this role, he managed the implementation of various IFRS Standards, integrated new businesses acquired and led the co-ordination of group-wide financial reporting aspects. Before starting at Vivendi in 2003, he spent nine years as an external auditor at Salustro Reydel, at the time a member firm of RSM International. He also served as a member of EFRAG's Advisory Panel on Intangibles. He has a master's degree in Business Administration from Audencia Business School in Nantes.



Michael Fechner

Michael Fechner is a Manager at Mercedes-Benz Group AG's Accounting Department and Member of the Financial Reporting Board of EFRAG since 2021. After graduating from University, he worked several years in the financial services industry with a focus on financial instruments and insurance contracts. Since 2015 he works at the Accounting Methods Department of Mercedes-Benz Group AG with a focus on the analysis, implementation and application of new and amended accounting standards and accounting policies as well as non-financial reporting requirements. He is an active member of the Sounding Board and the Accounting Harmonization Working Group of BusinessEurope. He holds a degree and a doctorate degree in business administration and economics from the University of Hohenheim.



**Kathrin Schoene**

Kathrin Schöne is Project Director at EFRAG. She reports to the EFRAG TEG Chairman and leads technical activities on a portfolio of projects which includes Primary Financial Statements. 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.

She graduated in Business Administration at the University in Leipzig (Handelshochschule) in 1996 and is a registered auditor in Germany since 2004.

**Nick Barlow**

Nick is a member of the IASB technical staff and has worked on the Primary Financial Statements project since joining the IASB staff in 2018. Prior to joining the IASB staff Nick worked in audit with KPMG in Canada and EY in the UK before moving into regulation with the UK FRC.

**Roanne Hasegawa**

Roanne is a member of the IASB technical staff and leads the Primary Financial Statements project. She is a partner at KPMG Japan on a three-year secondment to the IFRS Foundation.

**Juliane-Rebecca Upmeier**

Juliane is a member of the IASB technical staff and has been working on the Primary Financial Statements project for the past three years and is also involved in implementing IFRS 18 into the IFRS Accounting Taxonomy.

Before joining the IFRS Foundation, Juliane gained experience in the accounting policies departments of two German corporations.



**Andreas Gattung**

Andreas is the Head of the Accounting Principles Department at Volkswagen Group.

He joined Volkswagen in 2007 and held various positions within group accounting and reporting. He has comprehensive experience in accounting, including consolidation, analysis and presentation of primary financial statements. He holds a PhD in economics from Saarland University (Saarbrücken), Germany.

**Ewa Maruszewska**

Ewa is a professor at the University of Economics in Katowice (Poland). She is also a tax advisor, certified accountant and member of the Accountants Association in Poland and European Accounting Association.

She has seventeen years of experience in the position of chief accountant and financial director in entities with Polish and foreign capital, one of them operating in special economic zone.

Her research interests encompass financial reporting and tax avoidance/evasion with particular emphasis on professional ethics.

**Francois Andreoli**

Francois Andreoli started his career as an auditor at Mazars in 1998. He then joined Nestlé in France in 2004 where he was Head of consolidation. In 2013, he moved to Nestlé headquarters in Switzerland as an IFRS expert.

He is in charge of IFRS compliance for various topics, providing close support to the business in applying IFRS, defining accounting policies and delivering IFRS training. He led the implementation of IFRS 9 Financial Instruments in 2016-2018 and now IFRS 18 Primary Financial Statements.



**Lars Hamers**

Lars Hamers is working as Technical Accounting and Report Expert at dsm-firmenich.

Amongst other activities, Lars provides support on IFRS and technical accounting issues within dsm-firmenich and is involved in preparing the annual report.

Before joining dsm-firmenich, he obtained his PhD in Financial Accounting at Maastricht University.

**Maciej Tuskiewicz**

Maciej is a Chief Accountant and Finance Manager in Welding Alloys Polska, researcher and lecturer at the University of Economics in Katowice. Member of the European Accounting Association. Member of the International Association for Accounting Education and Research (IAAER) and participant in their Early Career Research Program. Member and lecturer at the Accountants Association in Poland. His research interests focus on the quality of financial

statements and factors influencing the decision-making process in accounting, especially in Accounting Information Systems.

